



Helendale Community Services District

26540 Vista Road, Suite C, Helendale, CA 92342

NOTE: New Time
REGULAR BOARD MEETING
Thursday, March 16, 2023, 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 Meeting ID 463 173 8547 Passcode: HCSD. (Dial-in instructions will be provided after registering at the link)

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 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.

3. Consent Items

- a. Approval of Minutes: March 2, 2023, Regular Board Meeting
- b. Bills Paid Report
- c. January 2023 Financial Report

4. Reports

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

Regular Business:

5. Discussion and Possible Action Regarding Approval of Directors' Expense Reports
6. Discussion and Possible Action Regarding Request from Burrtec for Inflation-Based Increase and Other Related Fee Increases for Solid Waste Services
7. Discussion Only Regarding Annual Review of Park Development Impact Fee
8. Discussion Only Regarding Park Capital Improvement Plan
9. Discussion and Possible Action Regarding Approval of Workers Compensation Insurance Policy

Other Business

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

Closed Session

11. Conference with Legal Counsel – Anticipated Litigation
Significant Exposure to Litigation Pursuant to Government Code Section 54956.9(d)(2)
One Potential Case

12. Conference with Real Property Negotiator
(Government Code Section 54956.8)
Property: 26538 Lakeview Drive
District Negotiator: Kimberly Cox
Negotiating Parties: Towerpoint
Under Negotiation: Price and Terms of payment

13. Report of Closed Session Items

14. 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

Date: March 16, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #3
Consent Items

CONSENT ITEMS

- a. Approval of Minutes: February 16, 2023 Regular Board Meeting
- b. Bills Paid Report
- c. January Financial Report



Helendale Community Services District

Date: March 16, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Cheryl Vermette
SUBJECT: Agenda item #3a
Minutes from Board meeting 3/2/2023



Minutes of the Helendale Community Services District
REGULAR BOARD OF DIRECTORS MEETING
March 2, 2023, at 6:30 PM
26540 Vista Road, Suite C. Helendale, CA 92342

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 Meeting ID 463 173 8547 Passcode: HCSD. (Dial-in instructions will be provided after registering at the link)

Board Members Roll Call:

Present: President Henry Spiller; Vice President Ron Clark; Secretary Sandy Haas; Director George Cardenas; Director Annette Roper

Staff Members Present:

Kimberly Cox, General Manager; Craig Carlson, Water Operations Manager; Alex Aviles, Wastewater Operations Manager; Cheryl Vermette, Parks, Recreation & Programs Supervisor; Andrea Chavis, Senior Customer Service Rep; Trini Martin, Program Assistant

Consultants/Guests:

Steve Kennedy, Legal Counsel (Zoom)

Members of the Public:

There were two members of the public attending via Zoom.

Call to Order and Pledge of Allegiance

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

1. Approval of Agenda

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

Vote: The motion carried by the following roll call vote: 5 - Yes; 0 – No. President Spiller-Yes; Vice President Clark-Yes; Director Clark -Yes; Director Haas -Yes; Director Cardenas -Yes; Director Roper - Yes.

2. Public Participation

Christopher Porter, Field Representative for 1st District Supervisor's Paul Cook gave an update from the Supervisors office.

3. Consent Items

- a. Approval of Minutes: February 16, 2023, Regular Board Meeting
- b. Bills Paid Report

Motion: Vice President Clark made a motion to approve the consent items as presented. Director Roper seconded the motion.

Note: The motion carried by the following roll call vote: 5 - Yes; 0 – No. President Spiller-Yes; Vice President Clark-Yes; Director Clark -Yes; Director Haas - Yes; Director Cardenas - Yes; Director Roper - Yes.

4. Reports

a. Directors' Report

Director Haas explained her phone calls on her expense report. She said the phone calls were to get information on the Board meeting she missed.

b. General Managers Report

General Manager Cox reported that the Board approved CBB investments and completed the first cycle of the 3-month treasury bond with earnings over \$21,000. The Board authorized 6-month treasury note at 5.06% interest. Upon maturity District should consider longer note. Rates are anticipated to stabilize within that 6-month timeframe. The Board approved CLASS investments in August, investing \$2,000,000 with earnings to date at \$39,632. LAIF still lags behind CBB and CLASS. Currently the District has \$1,032,020 on account. The District has realized earnings of \$15,146 in last 2 quarters. The total investment earnings since summer total \$75,778 on \$5 million invested, the earnings on the investments would pay for 1 vehicle. CBB earnings are at \$21,000 (Balance: \$2,021,000); CLASS earnings total \$39,632 (Balance: \$2,039,632) and LAIF earnings total \$15,146 (Balance: \$1,015,146).

GM Cox also reported that the Senior Center has a new phone with voicemail donated by UIA. The phone number is 760-780-1123 and will have recorded messages for upcoming classes and activities. The Senior Center has added Wednesdays back to the schedule, they are open Monday through Friday from 10am to 2pm.

Program Coordinator Vermette gave the solid waste report sharing the tonnage for recycling, trash pickup, electronics, green waste, mattresses, and television recycling. Vermette also reported that basketball season will be ending on March 11th. Earth Day for 4th and 5th grade students will be held at the District on April 18th. Registration for adult softball is open and will begin in April.

Operations Manager Carlson gave the water report. Staff has completed all monthly inspections for the month of February, calibrated DPD meters for chlorine residual testing, continue to strip old meters apart to recycle, replaced chlorine line at well #4a, replaced door handle on chlorine truck and performed an oil change on 1 service truck. Staff also assisted in relocating and staging shed to community center, picked up a 36' wrought iron gate and motor, donated by Yeghoian paving, graded park entrance road, and replaced 2" a-stop on north beach service line. Staff continues to install meters for the meter replacement program.

Regular Business

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

Discussion: Director Cardenas asked if a Board member is not able to attend a meeting, can they view the meetings online. Zoom meetings are not posted online but can be requested and viewed by anyone after a meeting.

Motion: Director Haas made a motion to approve the consent items as presented. Vice President Clark seconded the motion.

Note: The motion carried by the following roll call vote: 5 - Yes; 0 – No. President Spiller-Yes; Vice President Clark-Yes; Director Clark -Yes; Director Haas - Yes; Director Cardenas - Yes; Director Roper - Yes.

6. Discussion and Possible Action Regarding a Consumer Price Index Inflationary Increase Related to Staffing Budget Development

Discussion: The Board uses the CPI to help determine the annual COLA. The COLA is not a windfall, it is intended to keep dollar constant and helps to retain our highly skilled workforce. A COLA helps the District remain competitive. It is an expensive loss to the District for an employee to leave, there is also an employee shortage, particularly in skilled workers. A Cost-of-Living Adjustment is completely at the discretion of the Board of Directors. The CPI provides an economic nexus to help determine the annual COLA. The COLA applies to all staff (full & part-time) excluding the General Manager. The COLA will be effective July 1, 2023, for Fiscal Year 2024. The selected number will be incorporated into new budget. The January 2021 CPI was 2.2 and COLA was set at 2.2%, the January 2022 CPI was 8.6 and COLA was set at 7%, the January 2023 CPI is 7.3. The average annual CPI increase From Mar 22 to Jan 23 is 8.9%. Mar 2022 was 10%, May 2022 was 9.4%, July 2022 was 9.2%, Sep 2022 was 8.4%, Nov 2022 was 7.5%, and Jan 2023 7.3%. The current payroll for full time staff is \$1,081,018. General Manager Cox presented a chart showing the increase based upon percentage increases ranging from 5% to 8.9%. The Board discussed the COLA increase and decided 8% was a reasonable increase.

Motion: Director Roper made a motion to approve a COLA of 8% based upon the Riverside/San Bernardino Consumer Price Index to be incorporated into the FY2024 budget. Vice President Clark seconded the motion.

Vote: The motion carried by the following roll call vote: 5 - Yes; 0 – No. President Spiller-Yes; Vice President Clark-Yes; Director Clark -Yes; Director Haas - Yes; Director Cardenas - Yes; Director Roper - Yes.

7. Discussion Only Regarding Water Capital Improvement Plan

Discussion: Individual Capital Improvement Plans (CIP) are reviewed as part of the budget development process each year. The CIP is a fluid document. Not all items identified in a FY can be completed. Cost estimates are based upon Staff level “guestimates.” The CIP is color coded for this discussion only and will be modified based upon Board input. Additional modifications may occur between now and budget adoption based upon additional information. Water Operations Manager Carlson discussed each item on the CIP in detail, going over cost estimate, estimated time for completion and any changes from previous CIP’s.

Motion: There was no action on this item

8. Discussion and Possible Action Regarding the Authorization to Purchase up to Three Service Trucks

Discussion: Based upon market conditions and productivity, Staff feels this request would have a positive benefit on District operations and efficiency. The District is strong financially. Water has over \$2.4 million, and wastewater has over \$3 million. Investment earnings are strong. Wastewater has one new service truck budgeted for the current FY CIP. Water has one budgeted for FY24. Staff is requesting to move purchase of two service trucks to FY24. At the February 16th meeting the Board directed Staff to look at used and new vehicles. General Manager Cox presented a chart of the three new and three used service trucks Staff was able to get quotes on. The used trucks include a 2021 Chevy 2500 for \$59,995 with 17,714 miles; a 2021 Chevy 2500 for \$54,950 with 36,522 miles; and a 2021 RAM 3500 Diesel for \$64,995 with 20,426 miles. The new service trucks would be 2023 Chevy 2500’s.

Motion: President Spiller made a motion to approve the purchase of three new service trucks. Director Roper seconded the motion.

Vote: The motion carried by the following roll call vote: 5 - Yes; 0 – No. President Spiller-Yes; Vice President Clark-Yes; Director Clark -Yes; Director Haas - Yes; Director Cardenas - Yes; Director Roper - Yes.

9. Discussion and Possible Action Regarding Approval of Property and Liability Insurance Policies

Discussion: In 2021, the District switched insurance carriers to JPRIMA. SDRMA’s costs increased significantly in 2021. JPRIMA’s policy realized significant savings. The new policy reflects an 8% increase at \$107,145. Based upon an SDRMA staff report the premiums would increase by 15-20% for Property and 10-15% for Liability. JRPIMA continues to be a better value for the District. GM Cox showed a chart comparing Property and Liability insurance cost comparison from 2007 to 2023. There was an 8% increase over last year compared to SDRMA increase of 10-20%.

Motion: Director Cardenas made a motion to approve insurance coverage for \$107,145 with JPRIMA. Vice President Clark seconded the motion.

Vote: The motion carried by the following roll call vote: 5 - Yes; 0 – No. President Spiller-Yes; Vice President Clark-Yes; Director Clark - Yes; Director Haas - Yes; Director Cardenas - Yes; Director Roper - Yes.

10. Discussion and Possible Action Regarding Adoption of Resolution 2023-09: A Resolution of the Board of Directors of the Helendale Community Services District Authorizing the Grant Application, Acceptance and Execution of the Well 13 Backup Power Supply

Discussion: As part of the Well 13 Project Staff sees the necessity for a backup generator due to frequent power outages. A backup generator will ensure there is no interruption of service. Currently the District has no source of onsite backup power at any of the primary wells. If the District were to experience an interruption in power supply, we would need to rent a generator. The Department of Water Resources Small Community Drought Relief Program offers funding for projects to implement resiliency measures and infrastructure development. Staff estimates that the Well 13 backup generator will cost approximately \$110,000 but will continue to research pricing. This grant does not require a match, however, a match is encouraged. Staff believes a 50% match would increase our likelihood of being awarded.

This is a reimbursable grant, meaning the District would purchase the equipment and submit for reimbursement upon completion of the project.

Motion: Director Haas made a motion to adopted Resolution 2023:09: authorizing the grant application; acceptance and execution for the Well 13 backup power supply. Director Cardenas seconded the motion.

Vote: The motion carried by the following roll call vote: 5 - Yes; 0 – No. President Spiller -Yes; Vice President Clark - Yes; Director Clark - Yes; Director Haas - Yes; Director Cardenas - Yes; Director Roper - Yes

Other Business

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

Compensation schedule for Board Members

President Spiller called for a brief recess at 7:26 pm to be followed by closed session.
Closed Session began at 7:35 pm

Closed Session

12. Conference with Legal Counsel – Anticipated Litigation

Significant Exposure to Litigation Pursuant to Government Code Section 54956.9(d)(2)
One Potential Case

13. Conference with Real Property Negotiator

(Government Code Section 54956.8)
Property: 26538 Lakeview Drive
District Negotiator: Kimberly Cox
Negotiating Parties: SBA Communications
Under Negotiation: Cell Tower Lease

14. Public Employee Performance Evaluation

(Government Code Section 54957)
Title: General Manager

15. Conference with Labor Negotiator

(Government Code Section 54957)
Designated representative: Steven M. Kennedy, General Counsel
Unrepresented Employee: General Manager
Closed session was adjourned at 8:33 pm

16. Report of Closed Session Items

Legal Counsel Kennedy reported that the Board met in Closed Session, the Board approved an 8% salary increase for the General Manager effective April 1st. There was no further reportable action resulting from closed session items.

17. Adjournment

President Spiller adjourned the meeting at 8:35 pm

Submitted by:

Approved by:

Henry Spiller, 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: March 16, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Sharon Kreinop, Senior Account Specialist
SUBJECT: Agenda item #3 b
Consent Items: Bills Paid and Presented for Approval

STAFF RECOMMENDATION:

Updated Report Only. Receive and File

STAFF REPORT:

Staff issued 45 checks and 9 EFT's totaling \$201,016.38.

Total Cash Available:	<u>03/13/2023</u>	<u>02/27/23</u>
Cash	\$6,083,575.05	\$6,069,689.04
Drafts /Checks/EFT's Issued	\$ 201,016.28	\$ 197,007.51

INVESTMENT REPORT:

The Investment Report shows the status of the invested District funds. The interest rate is 2.624% for LAIF and 4.6439% for CA Class for February 2023. Interest earned February 2023 on CA Class account is \$3,164.66



Helendale CSD

Bills Paid and Presented for Approval Transaction Detail

Issued Date Range: 02/28/2023 - 03/13/2023

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
Bank Account: 251229590 - CBB Checking					
03/01/2023	<u>26100</u>	California State Disbursement Unit	-230.76	Check	Accounts Payable
03/01/2023	<u>26101</u>	State of California - Franchise Tax Board	-50.00	Check	Accounts Payable
03/01/2023	<u>26102</u>	Brunick, McElhaney & Kennedy Professional Law Corp	-5,325.00	Check	Accounts Payable
03/02/2023	<u>26103</u>	Inland Water Works Supply Co.	-168.84	Check	Accounts Payable
03/02/2023	<u>26104</u>	Sonic Systems, Inc	-117.52	Check	Accounts Payable
03/02/2023	<u>26105</u>	ACI Payments, Inc	-56.80	Check	Accounts Payable
03/02/2023	<u>26106</u>	Amazon Capitol Services	-582.99	Check	Accounts Payable
03/02/2023	<u>26107</u>	AVCOM Services Inc.	-2,202.78	Check	Accounts Payable
03/02/2023	<u>26108</u>	Burrtec Waste Industries Inc	-133.79	Check	Accounts Payable
03/02/2023	<u>26109</u>	Business Card	-10,333.17	Check	Accounts Payable
03/02/2023	<u>26110</u>	Charles La Pat	-500.00	Check	Accounts Payable
03/02/2023	<u>26111</u>	County of San Bernardino	-240.00	Check	Accounts Payable
03/02/2023	<u>26112</u>	Harbor Freight Tools	-65.20	Check	Accounts Payable
03/02/2023	<u>26113</u>	Hartford Life	-363.15	Check	Accounts Payable
03/02/2023	<u>26114</u>	Kelly Castillo	-230.00	Check	Accounts Payable
03/02/2023	<u>26115</u>	Mobile Occupational Services, Inc.	-90.00	Check	Accounts Payable
03/02/2023	<u>26116</u>	O'Reilly Auto Parts	-1,650.70	Check	Accounts Payable
03/02/2023	<u>26117</u>	Paul's Towing and Roadside Assistance	-400.00	Check	Accounts Payable
03/02/2023	<u>26118</u>	Rebecca Gonzalez	-330.00	Check	Accounts Payable
03/02/2023	<u>26119</u>	Sierra Analytical Labs, Inc	-580.00	Check	Accounts Payable
03/02/2023	<u>26120</u>	Ultimate Internet Access, Inc	-818.88	Check	Accounts Payable
03/02/2023	<u>26121</u>	USA Blue Book	-171.45	Check	Accounts Payable
03/02/2023	<u>26122</u>	USA of So. California	-102.75	Check	Accounts Payable
03/02/2023	<u>26123</u>	Weno Office Solutions	-109.03	Check	Accounts Payable
03/06/2023	<u>26124</u>	Burrtec Waste Group, Inc	-50,162.74	Check	Accounts Payable
03/06/2023	<u>26125</u>	Burrtec Waste Group, Inc	-50,336.72	Check	Accounts Payable
03/06/2023	<u>26126</u>	Burrtec Waste Industries Inc	-1,890.19	Check	Accounts Payable
03/06/2023	<u>26127</u>	Verizon Wireless	-889.38	Check	Accounts Payable
03/06/2023	<u>26128</u>	Verizon Wireless	-106.32	Check	Accounts Payable
03/06/2023	<u>26129</u>	Rollings & McDonald Consulting	-5,250.00	Check	Accounts Payable
03/08/2023	<u>26130</u>	Inland Water Works Supply Co.	-1,150.16	Check	Accounts Payable
03/08/2023	<u>26131</u>	Haringa Compressor Inc.	-12,393.05	Check	Accounts Payable
03/09/2023	<u>26132</u>	Void Check	0.00	Check	Accounts Payable
03/09/2023	<u>26133</u>	Trini Martin	-2,000.00	Check	Accounts Payable
03/10/2023	<u>26134</u>	Amazon Capitol Services	-16.38	Check	Accounts Payable
03/10/2023	<u>26135</u>	Beck Oil Inc	-2,830.63	Check	Accounts Payable
03/10/2023	<u>26136</u>	Christine M. Meyer	-100.98	Check	Accounts Payable
03/10/2023	<u>26137</u>	County of San Bernardino	-180.00	Check	Accounts Payable
03/10/2023	<u>26138</u>	Ferguson Enterprises, LLC #1350	-527.39	Check	Accounts Payable
03/10/2023	<u>26139</u>	Infosend, Inc	-1,965.80	Check	Accounts Payable
03/10/2023	<u>26140</u>	Konica Minolta	-420.11	Check	Accounts Payable
03/10/2023	<u>26141</u>	Lowe's Inc.	-370.48	Check	Accounts Payable
03/10/2023	<u>26142</u>	Online Information Services, Inc	-34.32	Check	Accounts Payable
03/10/2023	<u>26143</u>	Print Mart	-106.62	Check	Accounts Payable
03/10/2023	<u>26144</u>	Sierra Analytical Labs, Inc	-205.00	Check	Accounts Payable
03/03/2023	<u>EFT0004497</u>	SCE ACH Community Center 700218740906	-1,721.58	EFT	General Ledger

Bank Transaction Report

Issued Date	Number	Description	Amount	Type	Module
03/01/2023	EFT0004500	SCE ACH Well 6,7,8,9 & 2 Acct 700620711734	-374.12	EFT	General Ledger
03/07/2023	EFT0004507	SCE ACH WWTP & Wells 3,4 & 1 Acct 700547354472	-16,696.85	EFT	General Ledger
03/08/2023	EFT0004516	To record CalPERS Health Premium	-17,494.06	EFT	General Ledger
03/01/2023	EFT0004517	To record PERS 457 Adj T. Matin PPE 2/12/23	-621.74	EFT	General Ledger
03/03/2023	EFT0004518	CalPERS 457 Pmt PPE	-5,341.77	EFT	General Ledger
03/01/2023	EFT0004519	To record EVO Thrift Store CC Fees 23099	-440.02	EFT	General Ledger
03/07/2023	EFT0004523	To record Tasc Flex Claim Pmt PPE 2/26/23	-770.81	EFT	General Ledger
03/10/2023	EFT0004524	To record Sales Tax Pmt # 2 - 1st Quarter	-1,766.25	EFT	General Ledger
Bank Account 251229590 Total: (54)					-201,016.28
Report Total: (54)					-201,016.28

Summary

Bank Account
251229590 CBB Checking

Count	Amount
54	-201,016.28
Report Total: 54	-201,016.28

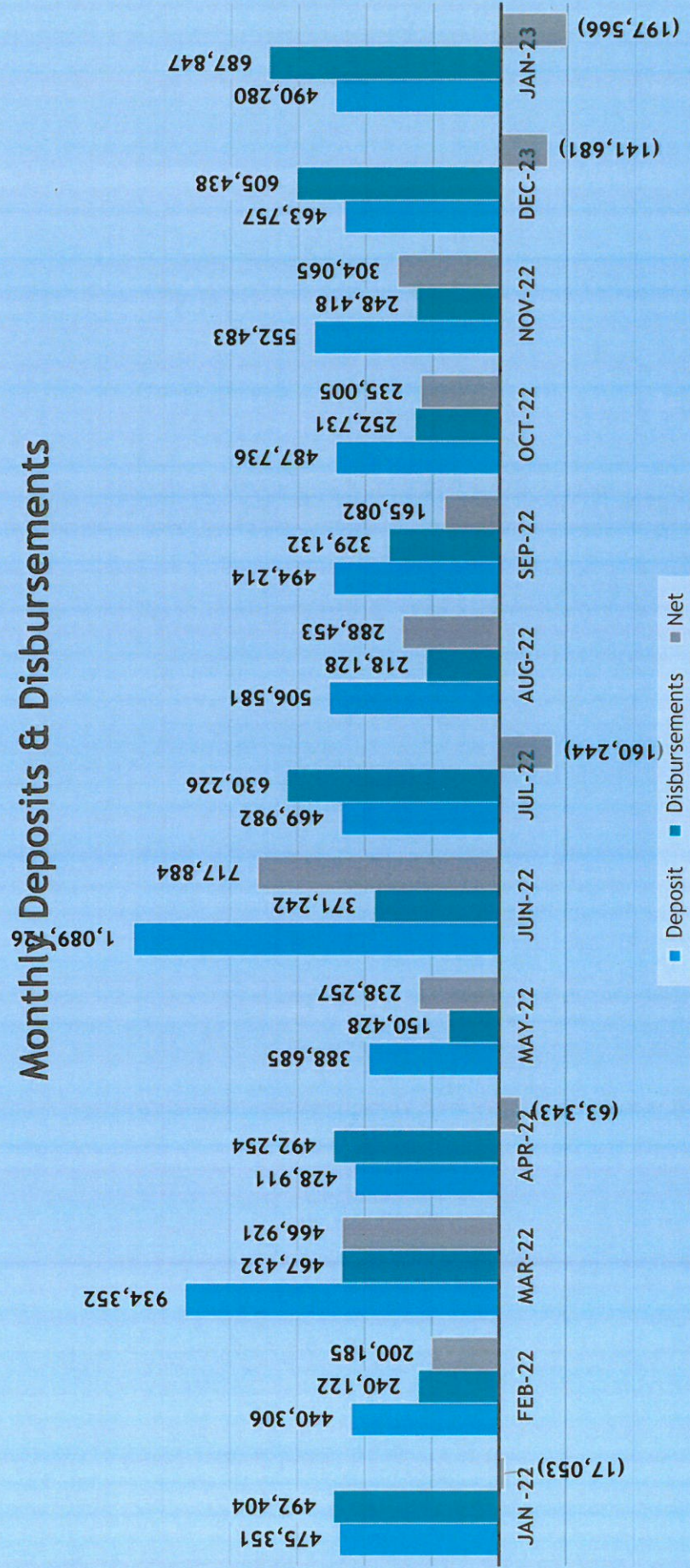
Cash Account
No Cash Account
99 99-111000 Cash in CBB - Checking

Count	Amount
1	0.00
53	-201,016.28
Report Total: 54	-201,016.28

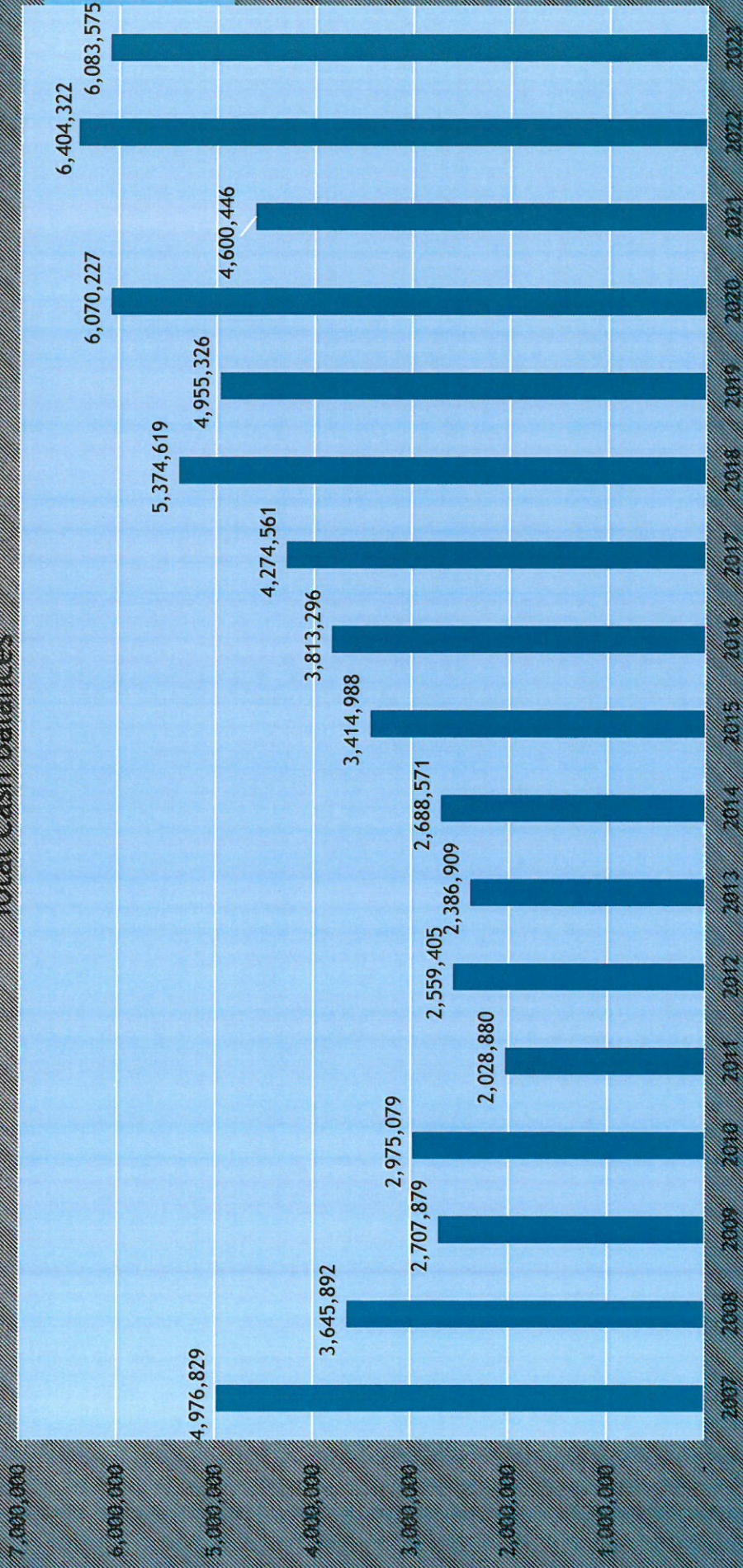
Transaction Type	Count	Amount
Check	45	-155,789.08
EFT	9	-45,227.20
Report Total:	54	-201,016.28

Cash Flow Report

Monthly Deposits & Disbursements

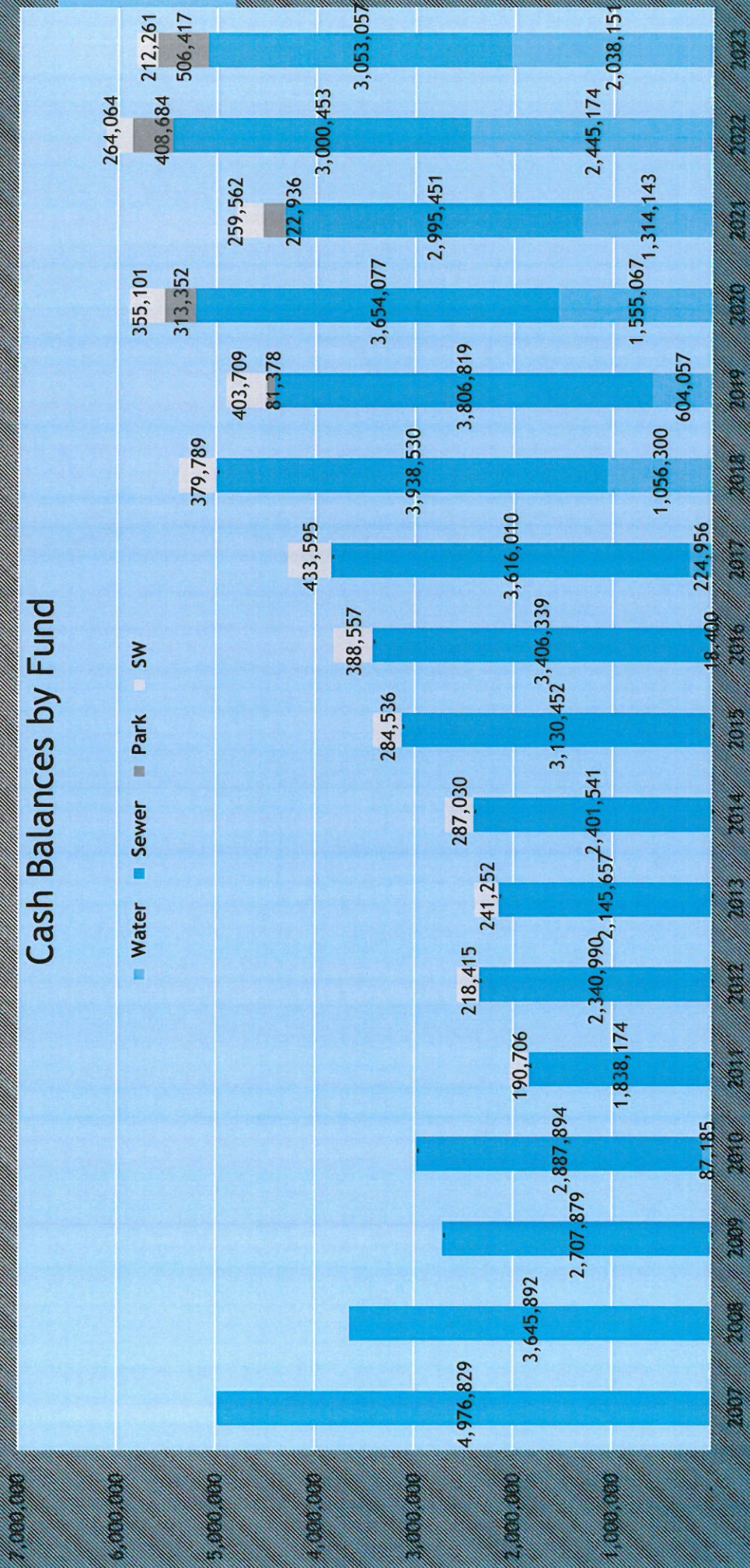


Total Cash Balances

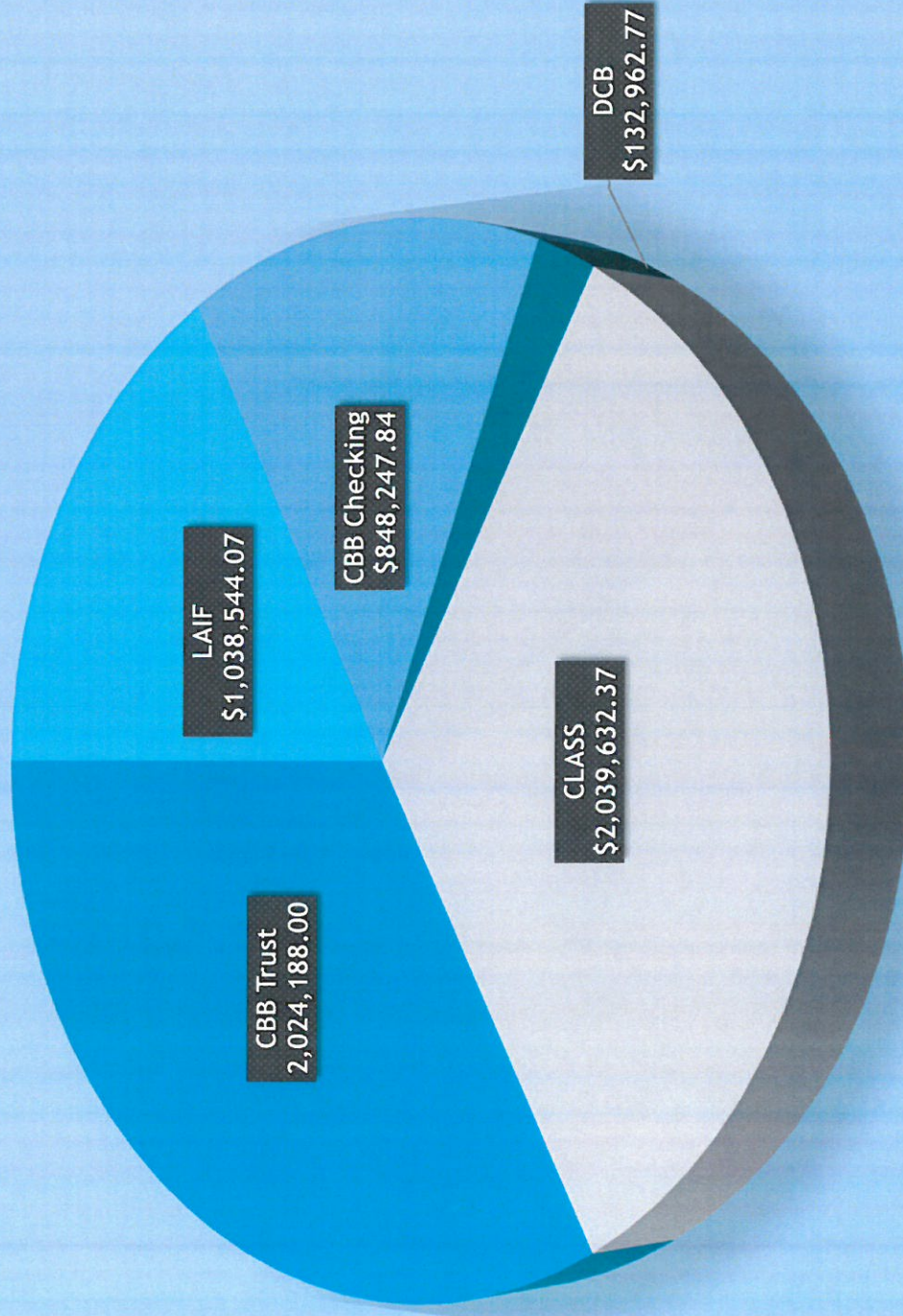


Cash Balances by Fund

Water Sewer Park SW



FUNDS BY DEPOSITORY



- LAIF
- CBB Checking
- DCB
- CLASS
- CBB Trust



Helendale Community Services District

Date: March 16, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Eide Bailey, Financial Consultants
SUBJECT: Agenda item #3c
January 2023 Financial Statement

Attached, please find the January Financial Statement prepared by Eide Bailey, the District's financial consultant.



Helendale CSD
Statement of Revenues and Expenses - Water
As of January 31, 2023
(Unaudited)

Preliminary Results - Subject to Change

	Jan 2023	YTD Actual	Budget	58% of Budget	PYTD
1 Operating Revenues					
2 Meter Charges	\$ 134,249	\$ 938,259	\$ 1,595,102	59%	\$ 937,341
3 Water Sales	46,748	588,136	938,058	63%	611,540
4 Standby Charges	932	18,517	30,378	61%	29,194
5 Other Operating Revenue	6,793	66,443	106,320	62%	79,678
6 Total Operating Revenues	188,721	1,611,354	2,669,858	60%	1,657,754
7 Non-Operating Revenues					
8 Grant Revenue	-	-	405,000	0%	-
9 Miscellaneous Income (Expense)	-	-	-	0%	14,179
10 Total Non-Operating Revenues	-	-	405,000		14,179
11 Total Revenues	188,721	1,611,354	3,074,858	52%	1,671,933
12 Expenses					
13 Salaries & Benefits					
14 Salaries	40,163	229,770	355,140	65%	227,757
15 Benefits	13,496	79,156	131,982	60%	80,773
16 Total Salaries & Benefits	53,659	308,926	487,122	63%	308,530
17 Transmission & Distribution					
18 Contractual Services	7,204	40,006	73,252	55%	50,342
19 Power	11,666	122,036	207,247	59%	112,053
20 Operations & Maintenance	2,537	155,071	145,500	107%	96,814
21 Rent/Lease Expense	800	7,490	11,490	65%	7,490
22 Permits & Fees	360	28,648	29,900	96%	24,107
23 Total T&D	22,567	353,251	467,389	76%	290,806
24 General & Administrative					
25 Utilities	324	2,204	5,500	40%	2,289
26 Office & Other Expenses	614	1,577	5,750	27%	2,597
27 Admin Allocation	53,835	376,848	646,025	58%	336,465
28 Total G&A	54,773	380,630	657,275	58%	341,351
29 Debt Service	334,447	507,602	531,311	96%	507,602
30 Total Expenses	465,446	1,550,408	2,143,098	72%	1,448,289
31 Net Income (Loss) Before Capital	(276,725)	60,946	931,760	7%	223,644
32 Sale or Lease of Water Rights	-	10,199	-	N/A	31,954
33 Capital Expenses	(70,690)	(394,866)	(745,000)	53%	(1,350,359)
34 Net Income (Loss) After Capital	\$ (347,415)	\$ (323,722)	\$ 186,760		\$ (1,094,761)

*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 January 31, 2023 – 58% 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 are in line with budget.

Line 3 Water Sales: Includes water consumption charges. YTD is trending over budget at 63% due to increased consumption.

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 61% due to more collections of delinquent taxes and penalties than projected.

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 62% due to higher than anticipated delinquent fees and penalties.

Line 8 Grant Revenue: Budget for this account consists of \$405,000 for grant reimbursement from the Bureau of Reclamation Small Scale, MWA Strategic Partners, and the DWR. No activity YTD.

Line 9 Miscellaneous Income (Expense): Includes gain or loss on sale of assets, the Enel X Demand Response Program and other miscellaneous income.

Line 14 Salaries: Includes salaries for water employees and portion of mechanic's salary. YTD is trending over budget at 65% due to the timing of three payroll periods in January and increased overtime.

Line 15 Benefits: Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education and trainings. YTD is trending in line with budget.

Line 18 Contractual Services: Includes lab testing, engineering, GIS support & other contract services. YTD is trending in line with budget.

Line 19 Power: Includes electricity used for transmission & distribution. YTD is trending in line with budget.

Line 20 Operations & Maintenance: Includes operations & maintenance expense, vehicle maintenance and vehicle fuel. YTD can trend over/under budget due to need and the timing of services. YTD is trending over budget due to \$40K costs for Well 1A repairs, \$19K costs for emergency repair of pumping equipment, \$6K liquid chlorine purchases, increased vehicle maintenance expenses and operating supplies purchases.

Line 21 Rent/Lease Expense: Includes rental costs for the water shop and Bureau of Land Management (BLM) tank sites. YTD is trending over budget at 65% due to the timing of Right of Way Rental of BLM tank sites.

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.

Line 25 Utilities (G&A): Includes gas and telephone expenses. YTD is trending under budget due to the timing of the receipt of utility bills.

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 at 27% of budget.

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. YTD is trending over budget at 96% due to timing of payments; expected to remain as such until the end of FY.

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

- \$245K – New Well Pipeline
- \$66.4K – Service Truck
- \$64.5K – Water Rights
- \$11.7K – Electrical Well 13
- \$7.1K – Interior of New Water Building



Helendale CSD
Statement of Revenues and Expenses - Sewer
As of January 31, 2023
(Unaudited)

Preliminary Results - Subject to Change

	Jan 2023	YTD Actual	Budget	58% of Budget	PYTD
1 Operating Revenues					
2 Sewer Charges	\$ 137,103	\$ 943,903	\$ 1,717,148	55%	\$ 749,688
3 Standby Charges	932	16,042	24,867	65%	24,818
4 Other Fees & Charges	1,761	23,029	31,320	74%	21,015
5 Other Income/(Expense)	-	-	1,000	0%	-
6 Total Revenues	139,795	982,975	1,774,335	55%	795,521
7 Expenses					
8 Salaries & Benefits					
9 Salaries	33,210	177,420	284,971	62%	168,451
10 Benefits	10,739	67,235	101,335	66%	66,414
11 Total Salaries & Benefits	43,949	244,655	386,306	63%	234,866
12 Sewer Operations					
13 Contractual Services	9,570	30,396	78,000	39%	43,257
14 Power	9,016	68,550	89,613	76%	54,884
15 Operations & Maintenance	2,360	29,232	63,213	46%	52,257
16 Permits & Fees	-	31,212	37,500	83%	31,268
17 Total Sewer Operations	20,945	159,390	268,326	59%	181,666
18 General & Administrative					
19 Utilities	398	2,476	4,407	56%	2,119
20 Office & Other Expenses	19	4,915	11,760	42%	4,882
21 Admin Allocation	52,759	369,311	633,105	58%	329,736
22 Total G&A	53,176	376,702	649,272	58%	336,736
23 Debt Service	-	51,061	102,123	50%	51,061
24 Total Expenses	118,070	831,808	1,406,027	59%	804,329
25 Net Income (Loss) Before Capital	21,726	151,167	368,308	41%	(8,808)
26 Capital Expenses	(15,538)	(38,477)	(935,000)	4%	(574,642)
27 Net Income (Loss) After Capital	\$ 6,187	\$ 112,690	\$ (566,692)		\$ (583,450)

*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. YTD is trending over budget at 65% due to higher-than-expected penalties on delinquent taxes. Most of these revenues are received in November, December, and April.

Line 4 Other Fees & Charges: Includes permit & inspection charges, connection fees, other fees, and charges. YTD is trending over budget at 74% due to more connection fees than anticipated.

Line 5 Other Income/(Expense): Includes gain or loss on sale of assets and other miscellaneous income. No activity YTD.

Line 9 Salaries: Includes salaries for all sewer employees. YTD is trending over budget at 62% due to the timing of three payroll periods in January and increased overtime.

Line 10 Benefits: Includes employee insurance, PERS retirement, workers compensation, payroll taxes, and education & training. YTD is trending over budget at 66% due to employee group insurance premium being higher than anticipated.

Line 13 Contractual Services: Includes lab testing, engineering, GIS support & other contractual services. YTD is trending under budget due to the timing of services needed.

Line 14 Power: Includes electricity used for Sewer. YTD is trending over budget at 76% due to higher monthly utilities than anticipated.

Line 15 Operations & Maintenance: Includes compost disposal, vehicle maintenance, vehicle fuel, uniforms, small tools, and salaries for mechanics. YTD can trend over/under budget due to need and the timing of services. YTD is trending at 46% of budget.

Line 16 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.

Line 19 Utilities (G&A): Includes gas, water, and telephone expenses. YTD is trending in line with budget.

Line 20 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.

Line 21 Admin Allocation: This is the monthly distribution of the budgeted Administration Fund (Fund 10) expenses to the enterprise funds.

Line 23 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.

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

- \$12.1K – VFD for T-Filter Feed Pumps
- \$11K – Sludge Compressors
- \$9.8K – Wastewater T-Filter Feed Pump By-Pass
- \$5.5K - Interior Completion of Maintenance Building



Helendale CSD
Statement of Revenues and Expenses - Recycling Center
As of January 31, 2023
(Unaudited)

Preliminary Results - Subject to Change

	Jan 2023	YTD Actual	Budget	58% of Budget	PYTD
1 Operating Revenues					
2 Retail Sales	\$ 29,916	\$ 195,166	\$ 325,000	60%	\$ 190,532
3 Donations	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	(67,000)	0%	-
5 Miscellaneous Income (Expense)	-	-	-	0%	-
6 Total Revenues	29,916	195,166	258,000	76%	190,532
7 Expenses					
8 Salaries & Benefits					
9 Salaries	18,980	96,286	180,226	53%	83,072
10 Benefits	1,299	11,175	20,897	53%	11,468
11 Total Salaries & Benefits	20,279	107,461	201,123	53%	94,540
12 Recycling Center Operations					
13 Contractual Services	-	-	4,500	0%	-
14 Operations & Maintenance	618	10,795	11,000	98%	6,579
15 Total Recycling Center Operations	618	10,795	15,500	70%	6,579
16 General & Administrative					
17 Utilities	551	6,102	33,622	18%	4,551
18 Office & Other Expenses	521	3,208	5,500	58%	2,739
19 Total G&A	1,072	9,310	39,122	24%	7,290
20 Total Expenses	21,968	127,566	255,745	50%	108,409
21 Net Income (Loss) Before Capital	7,948	67,600	2,256		82,123
22 Capital Expenses	-	-	-	-	-
23 Net Income (Loss) After Capital	\$ 7,948	\$ 67,600	\$ 2,256		\$ 82,123

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03-Recycling Center Revenues and Expenses

Line 2 Retail Sales: Includes sales revenues from the Thrift Store. YTD is trending in line with budget.

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. No activity YTD.

Line 9 Salaries: Salaries for all part-time recycling center employees and full-time supervisor. YTD is trending under budget at 53% due to lower than anticipated supervisor costs.

Line 10 Benefits: Includes employee insurance, workers compensation, payroll taxes, and education & training. YTD is trending under budget at 53% due to lower than anticipated training expenses.

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

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 trending over budget at 98% due to \$1.3K in asphalt repairs in September and a \$2.9K purchase of poly box trucks.

Line 17 Utilities (G&A): Includes electric and telephone expenses. YTD is under budget due to HVAC system installation budgeted for \$25K which has not yet occurred.

Line 18 Office & Other Expenses: Includes advertising, bank charges and other miscellaneous expenses. YTD is trending in line with budget.

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



Helendale CSD
Statement of Revenues and Expenses - Property Rental
As of January 31, 2023
(Unaudited)
Preliminary Results - Subject to Change

	Jan 2023	YTD Actual	Budget	58% of Budget	PYTD
1 Operating Revenues					
2 Property Rental Revenues	\$ 9,990	\$ 68,730	\$ 125,480	55%	\$ 75,269
3 Other Income	150	300	-	N/A	-
4 Board Discretionary Revenue	-	-	-	0%	-
5 Total Revenues	10,140	69,030	125,480	55%	75,269
6 Expenses					
7 Contractual Services	-	-	5,000	0%	-
8 Utilities	1,246	9,156	14,815	62%	5,873
9 Operations & Maintenance	145	4,864	12,367	39%	5,241
10 Debt Service	-	26,544	53,088	50%	26,544
11 Total Expenses	1,391	40,563	85,270	48%	37,658
12 Net Income (Loss)	\$ 8,749	\$ 28,467	\$ 40,210	71%	\$ 37,611

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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). This transfer is done at year-end for the audit.

Line 7 Contractual Services: Includes contractor and handyman expenses for installation of appliances, drywall repair, roofing, or plumbing repairs. No activity YTD.

Line 8 Utilities: Includes electric & gas expense for the rental properties. YTD is trending in line with budget.

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 trending under budget due to a refund for maintenance supplies.

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. YTD is trending at 50% of budget.

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 January 31, 2023
(Unaudited)

Preliminary Results - Subject to Change

	Jan 2023	YTD Actual	Budget	58% of Budget	PYTD
1 Operating Revenues					
2 Program Fees	\$ 2,970	\$ 39,589	\$ 30,400	130%	\$ 35,549
3 Property Taxes	1,584	11,100	23,533	47%	12,993
4 Donations & Sponsorships	635	2,635	5,500	48%	5,600
5 Rental Income	2,040	17,416	24,075	72%	17,606
6 Developer Impact Fees	-	5,160	6,880	75%	6,880
7 Grants	-	-	-	0%	-
8 Interfund Transfer In/(Out)	(3,508)	(24,558)	(42,100)	58%	(24,558)
9 Board Discretionary Revenue	51,718	239,723	441,507	54%	221,673
10 Miscellaneous Income (Expense)	-	895	-	N/A	-
11 Total Revenues	55,439	291,959	489,795	60%	275,743
12 Expenses					
13 Salaries & Benefits					
14 Salaries	11,939	55,086	83,701	66%	48,787
15 Benefits	4,769	25,769	47,683	54%	22,958
16 Total Salaries & Benefits	16,708	80,856	131,384	62%	71,745
17 Program Expense	4,596	49,687	70,475	71%	38,251
18 Contractual Services	180	6,390	21,760	29%	35,008
19 Utilities	4,662	43,610	63,956	68%	30,455
20 Operations & Maintenance	394	15,027	24,362	62%	18,977
21 Permits & Fees	-	598	983	61%	437
22 Grant Expense	-	-	-	0%	-
23 Other Expenses	-	862	1,555	55%	711
24 Total Expenses	26,540	197,029	314,475	63%	195,584
25 Net Income (Loss) Before Capital	28,898	94,930	175,319		80,159
26 Capital Expenses	-	(5,500)	(208,000)	3%	(281,582)
27 Net Income (Loss) After Capital	\$ 28,898	\$ 89,430	\$ (32,681)		\$ (201,422)

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05-Parks & Recreation Revenues and Expenses

Line 2 Program Fees: Includes recreation program fees, basketball league fees, youth soccer league fees and farmers market revenue. YTD is trending over budget due to more recreation program fees and higher than anticipated Farmer's Market revenues not anticipated in the budget.

Line 3 Property Taxes: Includes the transfer of property taxes for streetlight utility expenses YTD is trending under budget at 47% due to lower than anticipated street light utility costs.

Line 4 Donations & Sponsorships: Includes concert in the park sponsorships, event sponsorships and other donations/sponsorships. YTD is trending under budget at 48% due to the timing of the Burrtec annual donation.

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 72% due to the timing of the annual payment for District field use.

Line 6 Developer Impact Fees: Includes park development impact fees charged to new developments. YTD is trending over budget at 75% due to the timing of development activity and conservative budgeting.

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 June includes the following:

- Radio Tower Site Rent – \$41,897
- Property Tax - \$3,374
- Solid Waste Franchise Fees - \$8,031
- Transfer Property Tax Revenue for Street Light Utilities – \$(1,584)

Line 10 Miscellaneous Income/(Expense): Includes gain or loss on sale of assets and other miscellaneous income.

Line 14 Salaries: Includes full and part-time Parks and Recreation employees. YTD is trending over budget at 66% due to the timing of three payroll periods in January.

Line 15 Benefits: Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education & trainings. YTD is trending at 54% of budget due to lower group insurance expense than anticipated.

Line 17 Program Expense: Includes supplies and expenses for the youth soccer league, park, community center, farmers market and other programs. YTD is trending over budget at 71% due to more program activities than anticipated.

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.

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 68% due to higher electric consumption during the first half of the year and more program activities 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 62% due to the timing of annual insurance payment, \$1.1K water heater replacement in December and increased vehicle repairs in November and December.

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.

Line 23 Other Expenses: Includes uniforms, printing costs, dues & subscriptions, and bank charges. YTD is trending under budget at 55% due to the timing of dues payments.

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

- \$5.5K – Turf Renovator Purchase



Helendale CSD
Statement of Revenues and Expenses - Solid Waste Disposal
As of January 31, 2023
(Unaudited)

Preliminary Results - Subject to Change

	Jan 2023	YTD Actual	Budget	58% of Budget	PYTD
1 Operating Revenues					
2 Charges for Services	\$ 50,874	\$ 351,491	\$ 599,922	59%	\$ 334,789
3 Assessments & Fees	4,741	134,795	237,720	57%	134,015
4 Other Charges	1,686	14,534	24,559	59%	15,858
5 Board Discretionary Revenue	-	-	-	0%	-
6 Miscellaneous Income (Expense)	-	-	-	0%	-
7 Total Revenues	57,302	500,820	862,201	58%	484,662
8 Expenses					
9 Salaries & Benefits					
10 Salaries	9,652	51,781	66,350	78%	57,159
11 Benefits	4,853	26,420	42,917	62%	25,463
12 Total Salaries & Benefits	14,504	78,200	109,267	72%	82,622
13 Contractual Services	100,043	347,921	585,367	59%	286,751
14 Disposal Fees	12,823	86,751	165,768	52%	119,670
15 Operations & Maintenance	187	2,646	7,112	37%	3,773
16 Other Operating Expenses	22	1,387	4,694	30%	2,579
17 Admin Allocation	1,077	7,537	12,921	58%	6,729
18 Total Expenses	128,656	524,443	885,128	59%	502,125
19 Net Income (Loss)	\$ (71,354)	\$ (23,623)	\$ (22,927)		\$ (17,463)

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06-Solid Waste Disposal Revenues and Expenses

Line 2 Charges for Services – Solid Waste: Includes regular pick up of solid waste. YTD is trending in line with budget.

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 trending in line with budget.

Line 4 Other Charges: Includes delinquent fees and penalties on delinquent taxes. YTD is trending in line with budget.

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. No activity YTD.

Line 10 Salaries: Includes salaries for solid waste employees. YTD is trending over budget at 78% due to less salaries allocated from the Solid Waste Fund (Fund 06) to the Recycling Center Fund (Fund 03) than projected in the budget.

Line 11 Benefits: Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, and education & training. YTD is trending over budget at 62% due to vision and dental expenses not budgeted for and the timing of January payroll.

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 trending in line with 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.

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.

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 30% due to need and the timing of services.

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 January 31, 2023
(Unaudited)

Preliminary Results - Subject to Change

	Jan 2023	YTD Actual	Budget	58% of Budget	PYTD
1 Operating Revenues					
2 Tower Rent	\$ 41,897	\$ 115,800	\$ 173,536	67%	\$ 111,719
3 Property Taxes	3,374	78,978	107,141	74%	71,242
4 Solid Waste Billing & Fees	14,328	99,624	170,258	59%	92,559
5 Fees & Charges	2,404	16,772	22,300	75%	15,428
6 Investments	14,361	48,303	7,140	677%	5,043
7 Other Income	-	-	(2,800)	0%	128,954
8 Board Discretionary Revenue	(53,302)	(250,823)	(372,373)	67%	(234,666)
9 Total Revenues	23,062	108,655	105,200	103%	190,279
10 Expenses					
11 Salaries & Benefits					
12 Salaries	69,402	355,469	571,473	62%	341,059
13 Benefits	27,161	173,924	264,708	66%	184,882
14 Directors' Fees	4,037	40,758	100,000	41%	44,423
15 Total Salaries & Benefits	100,600	570,152	936,180	61%	573,010
16 Contractual Services	14,462	157,762	236,777	67%	155,812
17 Insurance	-	67,824	99,476	68%	63,358
18 Utilities	1,532	12,648	18,887	67%	10,347
19 Operations & Maintenance	50	1,584	4,459	36%	804
20 Permits & Fees	348	12,529	19,020	66%	15,150
21 Office & Other Expenses	3,541	53,199	67,452	79%	42,760
22 Election Expense	-	-	15,000	0%	-
23 Admin Allocation	(107,671)	(753,696)	(1,292,051)	58%	(672,930)
24 Total Expenses	12,861	122,001	105,200	116%	188,311
25 Net Income (Loss)	\$ 10,201	\$ (13,347)	\$ -		\$ 1,969

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10-Administrative Revenues and Expenses

Line 2 Tower Rent: Includes radio tower site rental fees. YTD is trending over budget at 67% due to timing of tower rent payments.

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 trending over budget at 74%.

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 75% due to the large volume of credit card processing fees.

Line 6 Investments: Includes investment income and unrealized gain or loss on investments. YTD is trending over budget due to 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. 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 – \$41,897
- Property Tax - \$3,374
- Solid Waste Franchise Fees – \$8,031
- Transfer Property Tax Revenue for Street Light Utilities - \$(1,584)

Line 12 Salaries: Includes full time, part time & overtime for administrative employees. YTD is trending over budget at 62% due to the timing of three payroll periods in January.

Line 13 Benefits: Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, employee benefit & morale and education & training. YTD is trending over budget at 66% due to the July payment of the annual CalPERS unfunded actuarial liability.

Line 14 Directors' Fees: Includes directors fees as well as directors training, seminars, and mileage expense. YTD is trending under budget at 41%.

Line 16 Contractual Services: Includes software support, legal services, and auditing & accounting services. YTD is trending over budget at 67% due to the timing of annual software maintenance costs and auditing/accounting services.

Line 17 Insurance: Includes both general liability and vehicle insurance expenses. YTD is trending over budget at 68% due to the timing of quarterly premiums.

Line 18 Utilities: Includes telephone and electricity expenses. YTD is trending over budget at 67% due to higher expenses on a month-to-month basis than anticipated.

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.

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 66% due to the timing of annual LAFCO fees payment.

Line 21 Office & Other Expense: Includes board meeting supplies, public relations, community promotion, bank charges, office supplies, postage and dues & subscription. YTD is trending over budget at 79% due to increased bank charges, processing fees and dues & subscriptions.

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

DATE: March 16, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #5
Discussion and Possible Action Regarding Approval of Directors' Expense Reports

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

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Pay Period Ending 3/2/23

Name Ron Clark

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
<u>2/2</u>	Reg Bd Mtg		\$		\$			
<u>2/2</u>	Reg Bd Mtg		\$		\$			
<u>2/7</u>	Meet Kimberly Cox		\$		\$			
<u>2/16</u>	Discuss Park		\$		\$			
<u>2/16</u>	Reg Bd Mtg		\$		\$			
			\$		\$			
			\$		\$			
<i>Ron Clark</i>								
		Total Miles	Total Meals	Total Lodging	Total Other Expense	Total Compensable Meetings		

Signature _____

Date 3/1/23

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 operations of the District
 - K: Meeting pre-approved by the Board of Directors
- * Written or verbal report required to be presented at the next Board meeting

R

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name: Sandy Haas Pay Period Ending: 2-26-23

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
2/14	Meeting w/GM		\$	\$	\$	Y		
	Description of Public Benefit							
	Corporate + other dist business							
2/16	Regular Meeting		\$	\$	\$	Y		
	Description of Public Benefit							
2/22	Meeting w/GM		\$	\$	\$	Y		
	Description of Public Benefit							
	Regarding current board / construction in area meetings							
	Description of Public Benefit							
	Event		\$	\$	\$			
	Description of Public Benefit							
	Event		\$	\$	\$			
	Description of Public Benefit							
		Total Miles	Total Meals	Total Lodging	Total Other Expense	Total Compensable Meetings		
						450-		

Signature: Sandy Haas Date: 2-27-2023

Expense Categories
 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 operations of the District
 K: Meeting pre-approved by the Board of Directors
 * Written or verbal report required to be presented at the next Board meeting

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER
 Name: HENRY SPILLER Pay Period Ending: 2-28-23 2/26/23

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
1/31/23	Meeting with GM		\$	\$	\$	Y		G
2/1/23	Meeting with GM related to district ops.		\$	\$	\$	Y		C
2/2/23	Farmer Market		\$	\$	\$	Y		A
2/5/23	Rep at a public event		\$	\$	\$	Y		S
2/5/23	Board Meeting		\$	\$	\$	Y		C
2/5/23	Public meeting governed by the Brown Act		\$	\$	\$	Y		
2/5/23	Special Meeting		\$	\$	\$	Y		
2/5/23	Meeting with signatories with interest in matter related to the district		\$	\$	\$	Y		
2/8/23	Farmer Market		\$	\$	\$	Y		C
2/8/23	Rep at a public event		\$	\$	\$	Y		
		Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total
			\$	\$	\$		\$	\$

Signature: [Signature] Date: 2-28-23

- 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 ¢

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name: HENRY SPILLER Pay Period Ending: 2-28-23 2/26/23

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
2/14/23	Meeting with EM		\$	\$	\$	Y		G
2/15/23	Meeting with EM related to district OPS.		\$	\$	\$	Y		C
2/16/23	Farmer's Market		\$	\$	\$	Y		A
2/23	Rep @ public event		\$	\$	\$	Y		C
	Board Meeting		\$	\$	\$	Y		
	Public meeting governed to the Brown Act.		\$	\$	\$	Y		
	Farmer's Market		\$	\$	\$	Y		
	Rep @ public event		\$	\$	\$	Y		
	Description of Public Benefit	Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total
	Description of Public Benefit	\$	\$	\$	\$	\$	\$	\$

Signature: [Signature] Date: 2-28-23

- Expense Categories
- 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¢

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER
 Name: HENRY SPILLER Pay Period Ending: 2-28-23 3/2/23

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
2/28	Meeting with GM		\$	\$	\$	Y		G
	Meeting with GM related to district OPS.							
		Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total
			\$	\$	\$		\$	\$


 Signature

2-28-23
 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
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 - 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¢



Helendale Community Services District

Date: March 16, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #6
Discussion and Possible Action Regarding Request from Burrtec for Inflation-Based Increase and Other Related Fee Increases for Solid Waste Services

STAFF RECOMMENDATION:

Per the contract with Burrtec the Board is to accept the request and provide direction to Staff related to the CPI rate-based increase and the Proposition 218 notification process.

STAFF REPORT:

Section 10.05 of the contract outlines the annual formula-based compensation adjustment as follows:

"The maximum rates set forth in Attachment D, Residential Bin and Commercial Services may be adjusted annually effective each July 1st by an amount equal to the calendar year annual twelve-month mean average change in the Consumer Price Index for All Urban Consumers for the Los Angeles-Riverside Orange Counties as published by the United States Department of Labor, Bureau of Labor Statistics for the previous calendar year annual twelve-months period (CPI)"...It is understood by both parties that the maximum annual CPI increase shall be no greater than four percent (4%) in any given adjustment period."

With the creation of the Riverside, San Bernardino, Ontario market index, the CPI has been changed to the more applicable market and memorialized in a contract amendment dated June 17, 2021.

Included in this requested increase are costs for covering the SB1383 Organics compliance. Burrtec has provided support for public outreach and worked with commercial customers. They also assist with compliance documentation for the District. In addition to Burrtec's requested increase for SB1383, Staff is requesting a cost component be included in the rate to cover the additional staff time related to compliance with this unfunded mandate.

The rate request is to be submitted by Burrtec each year no later than April 1 to allow time for the public noticing process to occur. Attached to this staff report are all of the related documents for the requested consideration. The CPI increase in FY22 was 1.87% and FY23 was 5.76%. The Board may grant a CPI increase above the cap listed in the contract. This is the second time that the Consumer Price Index has been over 4% embodied in the contract terms. Burrtec is willing to

honor the cap, however, there is also the allowance for Burrtec to claim extraordinary expenses which they have not done to date. The Board has the authority to grant the 8.7% CPI or require the 4% cap as outlined in the contract or determine another number for the rate increase.

The CPI increase is separate from the new fees introduced for SB1383 mandatory compliance.

RATE COMPONENTS:

The current residential rate includes the following components: (1) a cost for the weekly curbside pick up service; (2) a recycling fee; (3) an administration fee paid to the District for billing, customer services, bulky item pickup and can delivery; (4) a recover fee to cover the prior year's cost of the Proposition 218 rate increase notifications that the District is required to mail and publish prior to any rate hearing; (5) a franchise fee that is paid to the District by Burrtec for the exclusive franchise to provide service within District boundaries; (6) a fee for the disposal of green waste from the drop off program.

The new rate proposal includes fees related to SB1383 compliance which includes : (7) SB1383 food waste drop off program weekly service; (8) Food waste processing costs; (9) SB1383 Burrtec program coordinator for reporting and compliance requirement; (10) District 1383 compliance costs for program implementation and maintenance.

RECYCLING COSTS:

Recycling costs cover the expense to process the material in the blue recycling carts. The value of the recycled materials is used to offset the operation of the Materials Recovery Facility (MRF) located in Victorville that processes all of the contents. Recycling costs decreased in FY23 by \$0.64 cents per month to \$1.20 per month compared to FY22 recycling cost of \$1.84. The new rate is proposing and increase of \$0.08 for a cost of \$1.28 for the monthly recycling fee.

RATE INCREASE:

The breakdown for the residential CPI and other related increases are represented on the chart below. Commercial rates vary significantly and are represented in the attachments to this staff report.

Contract cap of 4% increase: (The cap limits the Cart Service increase to \$18.48 vs. \$19.32)

Fee	Current	Proposed	Difference
Cart service w/ESFR	17.77	18.48	0.71
Recycling Fee	1.20	1.28	0.08
Admin Billing Fee	2.54	2.76	0.22
218 Fee	0.07	0.08	0.01
Franchise Fee	2.39	2.59	0.20
SB 1383 Drop off Program Service	0	0.16	0.16
SB 1383 Drop Off Processing	0	0.19	0.19
SB1383 Compliance & Reporting	0	0.59	0.59
SB1383 District Compliance & Reporting	0	0.40	0.40

\$2.53

Total CPI related increase of 8.7%

Fee	Current	Proposed	Difference
Cart service w/ESFR	17.77	19.32	1.55
Recycling Fee	1.20	1.28	0.08
Admin Billing Fee	2.54	2.76	0.22
218 Fee	0.07	0.08	0.01
Franchise Fee	2.39	2.60	0.21
SB 1383 Drop off Program Service	0	0.16	0.16
SB 1383 Drop Off Processing	0	0.19	0.19
SB1383 Compliance & Reporting	0	0.59	0.59
SB1383 District Compliance & Reporting	0	0.40	0.40

\$3.41

Upon Board direction, Staff will prepare public notices and schedule the public hearings regarding the matter.

FISCAL IMPACT: None at this time.

Possible Motion: Accept Burrtec's rate increase request and provide direction to Staff regarding the CPI increase and direct Staff to prepare and circulate the Prop 218 notification

ATTACHMENTS: Burrtec Letter Increase Letter.
Additional information will be handed out at the meeting.



BURRTEC

WASTE INDUSTRIES, INC.

"We'll Take Care Of It"

March 13, 2023

Ms. Kimberly Cox
Helendale Community Services District
26540 Vista Rd, Suite B
P.O. Box 359
Helendale, CA 92342

RE: 2023 Rate Review Report

Dear Ms. Cox:

Pursuant to the Agreement for Solid Waste Handling and Recycling Services, Burrtec respectfully requests a 2023 rate adjustment and submits the following rate review information.

This year's rate adjustment is comprised of the following factors:

- A collection service adjustment based on the Riverside-San Bernardino-Ontario 2021 average Consumer Price Index for All Urban Consumers at 8.7%. While the annual service rate adjustment is capped at 4% the rates are presented with and without the cap for the District's consideration.
- Trash, green and food waste tipping fees are currently estimated with an 8.7% increase. Tip fees will be updated prior to final rate presentation to the Board.
- A residential recycling processing cost factor based on 2022 recyclable commodity values and material processing costs resulting in an increase of \$0.08 per month attributed to declines in commodity market values.
- A new component for the residential food waste drop-off program based on one 2-yard bin serviced 1 time per week for September 2022 through June 2023.
- SB 1383 admin fees to cover the regulatory requirements of the short lived climate pollutants legislation including recordkeeping and tracking, education and outreach, contamination reviews and compliance monitoring and reporting.

Enclosed please find the detailed rate review work sheets.

Thank you for the consideration.

Sincerely,

Richard Niño
Vice President

Cc: Bob Coon, Burrtec Waste Industries, Chief Financial Officer



Helendale Community Services District

Date: March 16, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #7
Discussion Only Regarding Annual Review of Park Development Impact Fee

STAFF RECOMMENDATION:

Received and file

STAFF REPORT:

On January 18, 2018, the District adopted a Park Development Impact Fee (DIF) of \$1,720 per house, which was intended to have new development pay a small portion of the costs of the park. The initial study was completed in April 2017, and the amount of development impact fees collected is to be reviewed on an annual basis with the Board in a public meeting. To date, as noted on the attached spreadsheet, the District has collected \$46,440 in development fees for the Wild Road Park as noted on the attached spreadsheet.

If the Board wished to increase the fee it would require a new DIF study, public hearing and consideration by the Board.

FISCAL IMPACT: As noted

POSSIBLE MOTION: Receive and file report

ATTACHMENTS: Park Development Impact Fee payments

	2018	2019	2020	2021	2022	
Jan				\$ 3,440.00	\$ 1,720.00	
Feb			\$ 1,720.00	\$ 3,440.00		
March		\$ 1,720.00		\$ 3,440.00		
April		\$ 1,720.00		\$ 5,160.00		
May		\$ 1,720.00	\$ 1,720.00		\$ 1,720.00	
June	\$ 1,720.00			\$ 1,720.00		
July	\$ 1,720.00					
Aug	\$ 1,720.00		\$ 1,720.00	\$ 3,440.00		
Sept	\$ 1,720.00					
Oct	\$ 1,720.00	\$ 1,720.00				
Nov						
Dec				\$ 1,720.00		
	\$ 8,600.00	\$ 6,880.00	\$ 5,160.00	\$ 22,360.00	\$ 3,440.00	\$ 46,440.00



Helendale Community Services District

Date: March 16, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Cheryl Vermette, Park & Program Supervisor
SUBJECT: Agenda item #8
Discussion Only Regarding Park Capital Improvement Plan

STAFF RECOMMENDATION:

Staff seeks input from the Board.

STAFF REPORT:

Each year as part of the budget development process the capital improvement plans (CIP) for each of the divisions are reviewed. This plan outlines proposed capital expenditures which includes both equipment and infrastructure improvements. It is important to know that approval of the CIP does not constitute approval for the capital expenditures as each capital project over the General Manager's signing authority is brought to the Board for approval prior to completion.

Attached for the Board's review is the draft FY2024 Capital Improvement Plan for Parks with the current fiscal year projects included for reference. This will be the starting point for a more comprehensive discussion on the foreseen needs of the park operation.

Each year Staff reviews the proposed Capital Improvement Plan (CIP) with the Board seeking input and guidance throughout the budget development process. Staff will provide a detailed presentation on each of the items on the CIP at the Board meeting.

The CIP outlines the possible year in which a capital need is scheduled, however, these projections are often aggressive, and the timelines are modified each year as unfinished projects are pushed ahead and new capital needs are identified.

FISCAL IMPACT: NA

POSSIBLE MOTION: None

ATTACHMENTS: DRAFT Park CIP

Park Capital Budget FY 2023 - FY2028

Parks and Recreation Fund	FY 2023	FY 2024	FY 2025	FY 2026	FY2027	FY2028	Grant Only	
1 Community Center Parking Lot Lights (New area)	\$ 10,000							Moved from FY22. Never completed
2 Electronic Gates (2)	\$ -46,000	\$ 20,000						Moved to FY24 and cost reduced
3 Lighting for sports field		\$ 250,000						Moved from FY 23
4 Lighting for Baseball Field East		\$ -90,000					\$ 250,000	Moved to Grant Only
5 Community Center Parking Lot Resurfacing		\$ 40,000	\$ 40,000					Added to Grant Only
6 Parking Lot Lighting (Wild Road) using LED							\$ 50,000	Moved
7 Improvements to Unit D			\$ 65,000			\$ 65,000		Moved. Cost increased
8 Roof Replacement - Community Center	\$ -160,000	\$ 200,000						Remove
9 DG-Walking Paths - Se-Field			\$ -26,000					Moved
10 D.G. Walking Path Memorial Grove	\$ -40,000	\$ 10,000						Moved
11 Additional Playground Features		\$ -20,000		\$ -40,000		\$ 20,000		Removed
12 Batting-Cages								Moved
13 Driver's Box for RC Track	\$ -2,000		\$ 2,000					Moved
14 Dirt bicycle track for kids at Wild Road Park around Nature Play	\$ -1,000		\$ 1,000					Moved
15 Solid Surfacing at Wild Rd playground							\$ 65,000	
16 Parking Lot at Community Park							\$ 250,000	
17 Handball Courts							\$ 40,000	
18 Door lock system for Community Center	\$ 20,000							New
19 Sprayer			\$ 1,500					New
20 Camera System for Park		\$ 15,000						New
21 New Dog Park (Gallean or Community Center)							\$ 25,000	
Community Center Park								
22 Splash Pad							\$ 500,000	
23 Building w/ amphitheater							\$ 4,300,000	
24 Pump Track							\$ 250,000	
25 Public Art (Veteran Memorial)							\$ 25,000	
26 Park Shelters							\$ 40,000	
27 Playground							\$ 150,000	
28 Community Garden							\$ 10,000	
29 Walking Paths							\$ 150,000	
30 Outdoor Basketball							\$ 50,000	
31 Fencing							\$ 85,000	
32 Open space, trees, irrigation, grading							\$ 200,000	
33 Safety lighting							\$ 150,000	
34 Mini Golf							\$ 150,000	
Total Capital Projects	\$ 20,000	\$ 515,000	\$ 108,000	\$ -	\$ -	\$ 85,000	\$ 6,490,000	

Moved
Completed
Cost Modified
New



Helendale Community Services District

Date: March 16, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #9
Discussion and Possible Action Regarding Approval of Workers Compensation Insurance Policy

STAFF RECOMMENDATION:

Staff recommends approval of this item.

STAFF REPORT:

In 2020, the Board approved the transition from SDRMA to Cal Mutual's JPA insurance carrier that represented a substantial savings for the District at that time.

Zenith, the new worker's comp carrier is regulated by the Workers Compensation Insurance Bureau (WCIB) and as such is required to perform audits of its clients. The driver for WC costs are District payroll and employee classification. This is important and essential coverage for the District. While the relationship with Zenith has not been seamless since the transition from SDRMA, a non-regulated provider to Zenith who must comply with the WCIB, Staff feels the coverage is a good value. Last year the District requested a quote from SDRMA and were told they are not competitive with Zenith.

The District's safety record has kept our net rates stable. Because the rates are tied to the annual payroll that is the primary driver for increase in the overall rate. According to the insurer, our loss record has been exemplary thereby keeping our rates as low as possible.

The premium for 5/1/20 – 4/30/21 was \$24,356 after the audit amount was added to the initial premium. For the period of 5/1/21 – 4/30/22 the premium was \$32,294. The rate for 5/1/22 – 4/30/23 was \$30,446. For the upcoming coverage period, the rate will be \$33,565. The chart below provides costs by year.



FISCAL IMPACT: \$33,565

POSSIBLE MOTION: Approve the amount of \$33,565 for Worker's Compensation costs from May 1, 2022, through April 30, 2023.

ATTACHMENTS: None