



Helendale Community Services District Regular Board Meeting

26540 Vista Road, Suite C, Helendale, CA 92342

Thursday, May 21, 2020 at 6:30 PM

SPECIAL NOTICE OF TELECONFERENCE ACCESSIBILITY

Pursuant to the provisions of Executive Order N-29-20 issued by Governor Gavin Newsom in response to the COVID-19 pandemic and in an effort to prevent the spread of the virus, Helendale CSD will hold its board meeting via teleconference by clicking on the link below.

<https://attendee.gotowebinar.com/register/2535958005769350671>

(Dial-in instructions will be provided after registering at the link above)

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 at the following link: <https://www.surveymonkey.com/r/HKGNLL8>. We request that speaker's cards are filled out by 6:25 pm.

3. Consent Items

- a. Approval of Minutes: May 7, 2020, Regular Board Meeting
- b. Directors Compensation and Expenses
- c. Bills paid report
- d. Financials for March

4. Reports

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

5. Discussion Only Regarding Response to COVID-19 Pandemic

6. Discussion and Possible Action Regarding Concerts in the Park

7. Discussion and Possible Action Regarding Adoption of Employee Pay Schedule for Fiscal Year 2021

8. Discussion Only Regarding Update on Insurance Service Providers

9. Discussion and Possible Action Regarding Award of a Professional Services Agreement for Accounting Support Services for Fiscal Year 2021

Other Business

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

11. 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.



Helendale Community Services District

Date: May 21, 2020
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Cheryl Vermette
SUBJECT: Agenda item #3
Consent Items

CONSENT ITEMS

- a. Approval of Minutes: May 7, 2020, Regular Board Meeting
- b. Bills Paid Report
- c. Directors Expenses
- d. Financials for March



*Minutes of the Helendale Community Services District
BOARD OF DIRECTORS MEETING
May 7, 2020 at 6:30 PM
26540 Vista Road, Suite C. Helendale, CA 92342*

SPECIAL NOTICE OF TELECONFERENCE ACCESSIBILITY

Pursuant to the provisions of Executive Order N-29-20 issued by Governor Gavin Newsom in response to the COVID-19 pandemic and in an effort to prevent the spread of the virus, Helendale CSD's May 7, 2020 board meeting was held via teleconference.

Board Members Roll Call:

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

Consultants:

Steve Kennedy, Legal Counsel

Members of the Public:

There were two (2) member of the public present via the teleconference link

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 Vice President Smith to approve the agenda as presented. The motion was seconded by Director Haas.

Vote: Motion carried by the following vote: 5 Yes; 0 No

2. Public Participation

None

3. Consent Items

- a. Approval of Minutes: April 16, 2020 Regular Board Meeting
- b. Directors Compensation and Expenses

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

Vote: Motion carried by the following vote: 5 Yes; 0 No

4. Reports

- a. Directors' Reports
None

b. General Manager's Report

Program Coordinator Vermette reported that the District was awarded a market match grant from the Ecology Center. The District will be able to match up to \$10 per EBT transaction. Only produce and fruit are eligible for the match funds. The program will hopefully begin in June. General Manager Cox gave the Wastewater Report. Flo Services installed the last pump at the Smithson lift station, the station is now complete with three newly re-built pumps and three new motors. Staff weeded around the plant, lift station and alfalfa fields. Staff also changed the oil in drives and performed lubes. The exhaust fan in the blower room broke a pulley and belt; staff replaced the pulley and adjusted the fan level. The power pole and panels for the secondary recycled water project at the park were installed and inspected and are now ready for Edison extension into the property. Staff collected background samples for the new monitoring wells as well as the semi-annual samples at the plant and old monitoring wells. Staff also excavated lids at the mobile unit on Smithson and had the septic pumped, new concrete lids were made to replace the broken lid. Staff cleaned the west contact basin, switched the flow to the west basin, pumped down the east contact basin so the settled sludge could be dried up and removed. The OIT performed a confined space entry.

Regular Business

5. Discussion Only Regarding Response to COVID-19 Pandemic

Discussion: General Manager Cox updated the Board on the status of changes due to COVID-19. As of Friday, some restrictions will be lifted per Executive Order N-60-20. A chart showing the four stages of reopening was shown. District Staff will continue working a split schedule until advised otherwise. The current Staff schedule is through May. The Recycling Center Staff have been furloughed. Management has been monitoring cash flow and no significant impact has been observed at this point. Customer Service: May bills have been sent out. Disconnections per SB998 have been extended to July 10. There are no disconnections for prior bills until June 30. The bill notice encouraged customers to make payment arrangements before June 30th. Staff continues to monitor the COVID-19 recommendations from the State and disconnections for June 30th may be suspended if required. Operations: the District is half staffed and many projects have been delayed. Progress on maintenance has been slow and workloads have been prioritized based upon urgency. The May concert in the park has been cancelled. The Board will consider the June concert at the May 21st Board meeting. The community clean up day was last Saturday, however not all residents received the message. The meeting schedule through June includes the Board meetings on May 7th, 21st June 4th & 18th. The special budget meeting is scheduled for May 27th. Public hearings have been pushed to June 18th. The Park and Rec meetings will be held on May 12th and June 9th. The Districts response to COVID-19 will be a standing item on the agenda until the pandemic subsides. In the event immediate actions are required between board meetings, management will coordinate with President Clark and Vice President Smith.

Action: There was no action on this item.

6. Discussion and Possible Action Regarding Repeal of FP-5 Helendale Fire Special Assessment

Discussion: On April 7, the Board of Supervisors accepted a certificate of initiative, the handout was sent today). The Registrar of voters will place the initiative on the November ballot. The primary issue

is taxation without a vote. The collection of signatures was funded by one individual and 17,114 signatures were validated. The Helendale Community was included in the repeal by initiators. Chief Munsey will attend the CSD meeting on June 18th to address the community/ The original FP-5 was for Helendale and passed in the Spring of 2006, prior to the CSD formation. FP-5's creation was to serve a defined purpose for Helendale/Oro Grande. In 2016/17, due to financial issues, four other areas were annexed to FP-5 including the City of San Bernardino (2016), Twentynine Palms (2016), City of Needles (2016) and West Valley (Upland/San Antonio Heights in 2017). LAFCO was used as the vehicle to facilitate the transition. The annexed communities did not meet the protest threshold at that time.

Discussion: Resident Doug Bell commented asking if the District could create a public service district to take over fire services. The Board asked General Manager Cox to work with Legal Counsel to find out what extent District can collect data regarding fire protection costs per parcel.

Action: There was no action on this item.

7. Discussion and Possible Action Regarding Change in Insurance Service Provider

Discussion: As part of the budget process, District Staff evaluates all expenditures. Insurance coverage is a substantial line item and changes each year. This conservation is helpful for budget development. Insurance is always paid in a lump sum at the beginning of the fiscal year. District has partnered with SDRMA since 2007. Costs have fluctuated. Premiums total close to \$1 million. Some discounts offered for training. Management signed a notice of cancellation but can be rescinded up until June 1st. The Board would need to decide by the May 21st meeting. The District was notified that premiums would go up 36%. The FY 21 rate is \$68,903 for liability and workers compensation rates are not yet available. Participants requested to reduce coverage from \$5 million to 2.5 million per occurrence. Staff needs to confer with legal counsel on the implications. The Board discussed options and directed staff to get additional quotes and bring the information back to the Board at a future meeting.

Action: There was no action on this item.

8. Discussion and Possible Action Regarding Investment Strategy During State of Emergency

Discussion: The District funds have been transferred from CalTrust to a local bank due to projected vulnerability and potential loss of principal. The Boards guiding principles for investment are safety, liquidity, and yield. Cox presented graphs showing the total cash balance and cash balances by fund since 2007. The Board discussed options including paying of debt from the 2008 loan, pension trust fund, LAIF-type investment with protection for principal, and leave funds in the local bank with minute interest earnings but high liquidity. The 2008 loan was for the purchase of the park and water improvements. The interest rate is 5.25%. After the next payment, the remaining principal will be \$673,345. The pre-payment penalty is \$13,467. The approximate interest savings is \$226,000. The pension trust fund principal is not protected. And typical earnings are 4-5%. This is a fairly safe investment with high liquidity and helps fund normal pension contributions. Investment for unfunded accrued liability is \$411,000. LAIF is an investment fund overseen by the State. The principal is protected, and returns are never very high. They could be lower with the current market dynamic. LAIF is safe but not very lucrative investment. The Board directed Staff to investigate paying off the old loan and also to bring additional options for review.

Action: There was no action on this item.

Other Business

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

10. Adjournment

Action: President Ron Clark adjourned the meeting at 7:55 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: May 21, 2020
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Sharon Kreinop, Senior Account Specialist
SUBJECT: Agenda item # 3 b.
Consent Item: Updated Bills Paid and Presented for Approval

STAFF RECOMMENDATION:

Updated Report Only. Receive and File

STAFF REPORT:

Staff issued 231 checks and 53 EFT's totaling \$504,028.40

| Total cash available: | <u>5/18/20</u> | <u>03/02/20</u> |
|-----------------------|-----------------|-----------------|
| Cash | \$ 5,637,477.71 | \$ 5,392,154.03 |
| Checks/EFT's Issued | \$ 504,028.40 | \$ 120,034.67 |

Investment Report

The Investment Report shows the status of invested District funds. The current interest rate is 1.26% for Cal TRUST Short-Term and 1.00% for Medium-Term Investments, 2.62% for LAIF, and 0.25% for the CBB Sweep Account for April 2019. Interest earned in April 2020 on the CalTRUST investments and the CBB Sweep Account is \$4,394.16



Helendale CSD

Bills Paid and Presented for Approval

Transaction Detail

Issued Date Range: 02/13/2020 - 05/16/2020

Cleared Date Range: -

| Issued Date | Number | Description | Amount | Type | Module |
|---|----------------------------|---|------------|-------|------------------|
| Bank Account: 251229590 - CBB Checking | | | | | |
| 02/13/2020 | 22886 | DORANNA BUXTON | -200.00 | Check | Utility Billing |
| 02/19/2020 | 22832 | Univar Solutions USA Inc | -5,141.52 | Check | Accounts Payable |
| 02/19/2020 | EFT0003119 | To record CalPERS 457 Pmt - PPE 2/16/20 | -600.00 | EFT | General Ledger |
| 02/19/2020 | EFT0003121 | EDD StatePayroll Tax PPE 2/16/20 | -2,043.16 | EFT | General Ledger |
| 02/19/2020 | EFT0003122 | Federal Payroll Tax - PPE 2/16/20 | -6,642.59 | EFT | General Ledger |
| 02/20/2020 | 22861 | Alex Aviles | -185.59 | Check | Accounts Payable |
| 02/20/2020 | 22862 | Apple Valley Communications, Inc | -475.00 | Check | Accounts Payable |
| 02/20/2020 | 22863 | Brunick, McElhaney & Kennedy | -5,737.50 | Check | Accounts Payable |
| 02/20/2020 | 22864 | Cardmember Services | -1,301.44 | Check | Accounts Payable |
| 02/20/2020 | 22865 | County of San Bernardino, Solid Waste Mgmt. Div. | -863.28 | Check | Accounts Payable |
| 02/20/2020 | 22866 | CWEA/DAMS | -192.00 | Check | Accounts Payable |
| 02/20/2020 | 22867 | Daily Press | -388.81 | Check | Accounts Payable |
| 02/20/2020 | 22868 | Extreme Sports Imaging | -582.39 | Check | Accounts Payable |
| 02/20/2020 | 22869 | Frontier Communications | -60.60 | Check | Accounts Payable |
| 02/20/2020 | 22870 | Frontier Communications | -64.11 | Check | Accounts Payable |
| 02/20/2020 | 22871 | HDMWA | -80.00 | Check | Accounts Payable |
| 02/20/2020 | 22872 | Home Depot Credit Services | -661.90 | Check | Accounts Payable |
| 02/20/2020 | 22873 | James MW Radford | -245.00 | Check | Accounts Payable |
| 02/20/2020 | 22874 | Patton's Sales Corp | -344.48 | Check | Accounts Payable |
| 02/20/2020 | 22875 | Quinn Company | -199.27 | Check | Accounts Payable |
| 02/20/2020 | 22876 | SWRCB, DWOCF | -60.00 | Check | Accounts Payable |
| 02/20/2020 | 22877 | Uline | -136.40 | Check | Accounts Payable |
| 02/20/2020 | 22878 | Verizon Wireless | -700.98 | Check | Accounts Payable |
| 02/20/2020 | 22879 | Verizon Wireless | -96.90 | Check | Accounts Payable |
| 02/20/2020 | 22880 | Southern California Edison | -1,127.06 | Check | Accounts Payable |
| 02/20/2020 | 22881 | California State Disbursement Unit | -230.76 | Check | Accounts Payable |
| 02/20/2020 | 22882 | NATHAN J. HOFMANS | -13.37 | Check | Utility Billing |
| 02/20/2020 | 22883 | KARINA AVECHUCO | -110.42 | Check | Utility Billing |
| 02/20/2020 | 22884 | DIANNE LAMY | -56.41 | Check | Utility Billing |
| 02/20/2020 | 22885 | MICHELLE HERRERA | -4.55 | Check | Utility Billing |
| 02/20/2020 | EFT0003123 | To record CalPERS PEPRA Pmt PPE 1/19/20 | -1,198.20 | EFT | General Ledger |
| 02/20/2020 | EFT0003126 | To record CalPERS Classic Pmt PPE 1/19/20 | -6,233.45 | EFT | General Ledger |
| 02/21/2020 | EFT0003120 | To record Tasc Flex Claim Pmt - PPE 2/16/20 | -777.07 | EFT | General Ledger |
| 02/25/2020 | EFT0003135 | To record Bank Account Analysis Fees | -427.11 | EFT | General Ledger |
| 02/26/2020 | 22887 | Eide Bailly LLP | -9,920.02 | Check | Accounts Payable |
| 02/26/2020 | 22888 | Univar Solutions USA Inc | -2,227.21 | Check | Accounts Payable |
| 02/27/2020 | EFT0003127 | To record CalPERS PEPRA Pmt PPE 2/2/20 | -1,203.91 | EFT | General Ledger |
| 02/27/2020 | EFT0003128 | To record CalPERS Classic Pmt PPE 2/2/20 | -6,241.99 | EFT | General Ledger |
| 02/27/2020 | EFT0003129 | To record CalPERS Health Premium Mar 2020 | -15,858.35 | EFT | General Ledger |
| 02/27/2020 | EFT0003134 | To record CalPERS Classic Pmt PPE 2/16/20 DUE TO ADJ t: | -5,725.07 | EFT | General Ledger |
| 02/28/2020 | 22904 | ACI Payments, Inc | -58.30 | Check | Accounts Payable |
| 02/28/2020 | 22905 | Bank of America | -3,210.03 | Check | Accounts Payable |
| 02/28/2020 | 22906 | Desert Community Bank | -282.57 | Check | Accounts Payable |
| 02/28/2020 | 22907 | Diane Ona | -60.00 | Check | Accounts Payable |
| 02/28/2020 | 22908 | Frontier Communications | -87.38 | Check | Accounts Payable |
| 02/28/2020 | 22909 | Heather L. Starstman | -441.90 | Check | Accounts Payable |
| 02/28/2020 | 22910 | Inland Water Works Supply Co. | -348.47 | Check | Accounts Payable |
| 02/28/2020 | 22911 | Parkhouse Tire, Inc. | -296.80 | Check | Accounts Payable |
| 02/28/2020 | 22912 | Rebecca Gonzalez | -165.00 | Check | Accounts Payable |
| 02/28/2020 | 22913 | Shred-it USA LLC | -80.55 | Check | Accounts Payable |
| 02/28/2020 | 22914 | Staples Office Supplies | -151.80 | Check | Accounts Payable |
| 02/28/2020 | 22915 | Tyler Technologies, Inc. | -137.00 | Check | Accounts Payable |

Bank Transaction Report

Issued Date Range: -

| Issued Date | Number | Description | Amount | Type | Module |
|-------------|----------------------------|--|------------|----------------|------------------|
| 02/28/2020 | 22916 | UIA Ultimate Internet Access, Inc | -700.04 | Check | Accounts Payable |
| 02/28/2020 | 22917 | USA Blue Book | -930.96 | Check | Accounts Payable |
| 02/28/2020 | 22918 | Woodie and the Longboards | -200.00 | Check | Accounts Payable |
| 02/28/2020 | 22920 | Southwest Gas Company | -985.56 | Check | Accounts Payable |
| 02/28/2020 | EFT0003133 | CalPERS PEPRA Pmt PPE 2/16/20 | -1,212.71 | EFT | General Ledger |
| 02/28/2020 | EFT0003141 | CalPERS Classic Pmt Pw/Adjustment PPE 2/16/20 | -5,725.07 | EFT | General Ledger |
| 03/02/2020 | EFT0003136 | To record EVO Rec Desk CC Fees 22567 | -85.66 | EFT | General Ledger |
| 03/02/2020 | EFT0003137 | To record EVO Thrift Store CC Fees 23099 | -329.65 | EFT | General Ledger |
| 03/02/2020 | EFT0003138 | To record Global Pmt / Open Edge Fees - 4367 | -1,047.78 | EFT | General Ledger |
| 03/02/2020 | EFT0003139 | To record Global Pmt / Open Edge Fees - 4366 | -388.38 | EFT | General Ledger |
| 03/02/2020 | EFT0003142 | To record Sales Tax Pmt - 2nd Pmt 1st Quarter 2020 | -2,024.84 | EFT | General Ledger |
| 03/02/2020 | EFT0003143 | To record CalPERS 457 Pmt - PPE | -600.00 | EFT | General Ledger |
| 03/02/2020 | EFT0003144 | To record Tasc Flex Claim Pmt - PPE | -777.07 | EFT | General Ledger |
| 03/03/2020 | 22931 | DAVID ORNELAS | -8.38 | Check | Utility Billing |
| 03/03/2020 | 22932 | JIN A. WANG | -119.36 | Check | Utility Billing |
| 03/03/2020 | 22933 | STEWART TITLE OF CALIFORNIA, INC. | -504.29 | Check | Utility Billing |
| 03/04/2020 | 22921 | AVCOM Services Inc. | -90.00 | Check | Accounts Payable |
| 03/04/2020 | 22922 | Beck Oil Inc | -2,010.23 | Check | Accounts Payable |
| 03/04/2020 | 22923 | Boot Barn Inc. | -220.88 | Check | Accounts Payable |
| 03/04/2020 | 22924 | DOS COSTAS COMMUNICATIONS | -400.00 | Check | Accounts Payable |
| 03/04/2020 | 22925 | Hartford Life | -678.52 | Check | Accounts Payable |
| 03/04/2020 | 22926 | KURT CARLSON | -100.00 | Check | Accounts Payable |
| 03/04/2020 | 22927 | Mobile Occupational Services, Inc. | -45.00 | Check | Accounts Payable |
| 03/04/2020 | 22928 | Silver Lakes Community Service Foundation | -700.00 | Check | Accounts Payable |
| 03/04/2020 | 22929 | Uline | -242.44 | Check | Accounts Payable |
| 03/04/2020 | 22930 | USA of So. California | -74.35 | Check | Accounts Payable |
| 03/04/2020 | 22934 | California State Disbursement Unit | -230.76 | Check | Accounts Payable |
| 03/04/2020 | 22935 | Internal Revenue Service | -6,089.40 | Check | Accounts Payable |
| 03/06/2020 | 22935 | Internal Revenue Service Reversal | 6,089.40 | Check Reversal | Accounts Payable |
| 03/06/2020 | EFT0003145 | To Record ADP Payroll Fee | -121.33 | EFT | General Ledger |
| 03/06/2020 | EFT0003147 | Federal Payroll Tax - PPE | -7,363.36 | EFT | General Ledger |
| 03/06/2020 | EFT0003147 | Federal Payroll Tax - PPE | 7,363.36 | EFT Reversal | General Ledger |
| 03/06/2020 | EFT0003154 | EDD StatePayroll Tax PPE | -2,209.05 | EFT | General Ledger |
| 03/06/2020 | EFT0003154 | EDD StatePayroll Tax PPE | 2,209.05 | EFT Reversal | General Ledger |
| 03/11/2020 | 22936 | HARDY & HARPER, INC. | -1,141.11 | Check | Utility Billing |
| 03/11/2020 | 22937 | ALLIED WEED CONTROL | -1,483.20 | Check | Utility Billing |
| 03/11/2020 | 22938 | WILLIAM SUELLENTROP | -157.79 | Check | Utility Billing |
| 03/11/2020 | 22939 | ADRIAN WILLIAMS | -81.29 | Check | Utility Billing |
| 03/11/2020 | 22940 | ASBCSD | -102.00 | Check | Accounts Payable |
| 03/11/2020 | 22940 | ASBCSD Reversal | 102.00 | Check Reversal | Accounts Payable |
| 03/11/2020 | 22941 | Burrtec Waste Industries Inc | -120.49 | Check | Accounts Payable |
| 03/11/2020 | 22942 | Burrtec Waste Industries Inc | -1,614.54 | Check | Accounts Payable |
| 03/11/2020 | 22943 | Burrtec Waste Industries, Inc. | -40,901.45 | Check | Accounts Payable |
| 03/11/2020 | 22944 | Choice Builder | -1,016.63 | Check | Accounts Payable |
| 03/11/2020 | 22945 | County of San Bernardino | -20.00 | Check | Accounts Payable |
| 03/11/2020 | 22946 | Fedak & Brown LLP | -200.00 | Check | Accounts Payable |
| 03/11/2020 | 22947 | Frontier Communications | -48.66 | Check | Accounts Payable |
| 03/11/2020 | 22948 | Frontier Communications | -127.48 | Check | Accounts Payable |
| 03/11/2020 | 22949 | G.A. Osborne Pipe & Supply Inc. | -294.16 | Check | Accounts Payable |
| 03/11/2020 | 22950 | Geo-Monitor, Inc. | -2,530.00 | Check | Accounts Payable |
| 03/11/2020 | 22951 | Heather L. Starstman | -280.80 | Check | Accounts Payable |
| 03/11/2020 | 22952 | Infosend, Inc | -1,828.48 | Check | Accounts Payable |
| 03/11/2020 | 22953 | Lowe's Inc. | -689.55 | Check | Accounts Payable |
| 03/11/2020 | 22954 | MRV News Group, LLC | -150.00 | Check | Accounts Payable |
| 03/11/2020 | 22955 | On Line | -17.10 | Check | Accounts Payable |
| 03/11/2020 | 22956 | O'Reilly Auto Parts | -725.17 | Check | Accounts Payable |
| 03/11/2020 | 22957 | Parkhouse Tire, Inc. | -354.22 | Check | Accounts Payable |
| 03/11/2020 | 22958 | Robert AR. Yeghoian Co., Inc. | -13,000.00 | Check | Accounts Payable |
| 03/11/2020 | 22959 | Sierra Analytical Labs, Inc | -2,589.00 | Check | Accounts Payable |

Bank Transaction Report

Issued Date Range: -

| Issued Date | Number | Description | Amount | Type | Module |
|-------------|----------------------------|--|-----------|--------------|------------------|
| 03/11/2020 | 22960 | Southern California Edison | -1,493.08 | Check | Accounts Payable |
| 03/11/2020 | 22961 | Southern California Edison | -222.80 | Check | Accounts Payable |
| 03/11/2020 | 22962 | Southern California Edison | -147.07 | Check | Accounts Payable |
| 03/11/2020 | 22963 | Southern California Edison | -197.48 | Check | Accounts Payable |
| 03/11/2020 | 22964 | State of California Department of Justice | -64.00 | Check | Accounts Payable |
| 03/11/2020 | 22965 | The Woodall Group, Inc | -20.00 | Check | Accounts Payable |
| 03/11/2020 | 22982 | MARY ANN TORRES | -45.63 | Check | Utility Billing |
| 03/18/2020 | 22966 | California State Disbursement Unit | -230.76 | Check | Accounts Payable |
| 03/20/2020 | EFT0003148 | EDD StatePayroll Tax PPE | 2,147.07 | EFT Reversal | General Ledger |
| 03/20/2020 | EFT0003148 | EDD StatePayroll Tax PPE | -2,147.07 | EFT | General Ledger |
| 03/20/2020 | EFT0003153 | Federal Payroll Tax - PPE | 7,083.63 | EFT Reversal | General Ledger |
| 03/20/2020 | EFT0003153 | Federal Payroll Tax - PPE | -7,083.63 | EFT | General Ledger |
| 03/23/2020 | 22967 | Brunick, McElhaney & Kennedy | -4,093.75 | Check | Accounts Payable |
| 03/23/2020 | 22968 | Burrtec Waste Industries, Inc. | -9,309.09 | Check | Accounts Payable |
| 03/23/2020 | 22969 | County of San Bernardino, Solid Waste Mgmt. Div. | -704.31 | Check | Accounts Payable |
| 03/23/2020 | 22970 | Daily Press | -229.38 | Check | Accounts Payable |
| 03/23/2020 | 22971 | Desert Community Bank | -1,890.48 | Check | Accounts Payable |
| 03/23/2020 | 22972 | Frontier Communications | -64.11 | Check | Accounts Payable |
| 03/23/2020 | 22973 | Frontier Communications | -60.60 | Check | Accounts Payable |
| 03/23/2020 | 22974 | Home Depot Credit Services | -666.19 | Check | Accounts Payable |
| 03/23/2020 | 22975 | I Candy Website & Graphic Design | -195.00 | Check | Accounts Payable |
| 03/23/2020 | 22976 | Play & Park Structures | -48.77 | Check | Accounts Payable |
| 03/23/2020 | 22977 | Tunnel Vision Pipeline Cleaning | -2,587.50 | Check | Accounts Payable |
| 03/23/2020 | 22978 | UIA Ultimate Internet Access, Inc | -712.89 | Check | Accounts Payable |
| 03/23/2020 | 22979 | Uline | -371.74 | Check | Accounts Payable |
| 03/23/2020 | 22980 | Verizon Wireless | -700.98 | Check | Accounts Payable |
| 03/23/2020 | 22981 | Verizon Wireless | -96.90 | Check | Accounts Payable |
| 03/23/2020 | EFT0003150 | To Record Bank Account Analysis Fees | -443.55 | EFT | General Ledger |
| 03/24/2020 | EFT0003151 | To Record Tasc Flex Claim Pmt - PPE | -777.07 | EFT | General Ledger |
| 03/25/2020 | EFT0003156 | To Reverse JN 2495 IRS Federal Payroll Tax Interest Penalt | 202.04 | EFT Reversal | General Ledger |
| 03/25/2020 | EFT0003156 | To Record IRS Federal Payroll Tax Interest Penalty | -202.04 | EFT | General Ledger |
| 03/25/2020 | EFT0003205 | To Record IRS Federal Payroll Tax Interest Penalty 4th Qua | -202.04 | EFT | General Ledger |
| 03/31/2020 | EFT0003158 | CalPERS PEPPRA Pmt PPE 3/1/20 | -1,227.27 | EFT | General Ledger |
| 04/01/2020 | 22983 | California State Disbursement Unit | -230.76 | Check | Accounts Payable |
| 04/01/2020 | EFT0003160 | To record EVO Rec Desk CC Fees 22567 | -107.50 | EFT | General Ledger |
| 04/01/2020 | EFT0003161 | To record EVO Thrift Store CC Fees 23099 | -258.88 | EFT | General Ledger |
| 04/03/2020 | EFT0003162 | To record payroll fee payment | -121.33 | EFT | General Ledger |
| 04/03/2020 | EFT0003163 | EDD StatePayroll Tax PPE | 2,072.14 | EFT Reversal | General Ledger |
| 04/03/2020 | EFT0003163 | EDD StatePayroll Tax PPE | -2,072.14 | EFT | General Ledger |
| 04/03/2020 | EFT0003164 | Federal Payroll Tax - PPE | 6,636.83 | EFT Reversal | General Ledger |
| 04/03/2020 | EFT0003164 | Federal Payroll Tax - PPE | -6,636.83 | EFT | General Ledger |
| 04/06/2020 | 22984 | PDQ INVESTMENTS | -137.63 | Check | Utility Billing |
| 04/06/2020 | 22985 | ROYAL FALCON INVESTMENT COMPANY LLC | -101.08 | Check | Utility Billing |
| 04/06/2020 | 22987 | FIRST AMERICAN TITLE | -230.96 | Check | Utility Billing |
| 04/06/2020 | 22988 | ACI Payments, Inc | -58.00 | Check | Accounts Payable |
| 04/06/2020 | 22989 | Beck Oil Inc | -3,381.99 | Check | Accounts Payable |
| 04/06/2020 | 22990 | Choice Builder | -1,016.63 | Check | Accounts Payable |
| 04/06/2020 | 22991 | County of San Bernardino | -140.00 | Check | Accounts Payable |
| 04/06/2020 | 22992 | Dept. of Forestry & Fire Protection | -224.58 | Check | Accounts Payable |
| 04/06/2020 | 22993 | Frontier Communications | -87.38 | Check | Accounts Payable |
| 04/06/2020 | 22994 | Geo-Monitor, Inc. | -159.00 | Check | Accounts Payable |
| 04/06/2020 | 22995 | Hartford Life | -698.52 | Check | Accounts Payable |
| 04/06/2020 | 22996 | Mobile Occupational Services, Inc. | -145.00 | Check | Accounts Payable |
| 04/06/2020 | 22997 | Rebecca Gonzalez | -495.00 | Check | Accounts Payable |
| 04/06/2020 | 22998 | Shred-it USA LLC | -80.55 | Check | Accounts Payable |
| 04/06/2020 | 22999 | Silver Lakes Association | -1,000.00 | Check | Accounts Payable |
| 04/06/2020 | 23000 | Staples Office Supplies | -178.02 | Check | Accounts Payable |
| 04/06/2020 | 23001 | Tyler Technologies, Inc. | -137.00 | Check | Accounts Payable |
| 04/06/2020 | 23002 | USA Blue Book | -650.17 | Check | Accounts Payable |

Bank Transaction Report

Issued Date Range: -

| Issued Date | Number | Description | Amount | Type | Module |
|-------------|----------------------------|--|------------|----------------|------------------|
| 04/06/2020 | 23003 | USA of So. California | -80.95 | Check | Accounts Payable |
| 04/06/2020 | 23004 | Southwest Gas Company | -687.35 | Check | Accounts Payable |
| 04/06/2020 | 23005 | Sonic Systems, Inc | -1,455.90 | Check | Accounts Payable |
| 04/06/2020 | 23006 | Fedak & Brown LLP | -2,245.00 | Check | Accounts Payable |
| 04/07/2020 | EFT0003165 | To record Tasc Flex Claim Pmt PPE 3/29/20 | -777.07 | EFT | General Ledger |
| 04/09/2020 | EFT0003167 | To record CalPERS 457 Pmt - PPE | -600.00 | EFT | General Ledger |
| 04/09/2020 | EFT0003168 | To record CalPERS 457 Pmt - PPE | -600.00 | EFT | General Ledger |
| 04/09/2020 | EFT0003175 | To record CalPERS Health Premium Mar 2020 | -15,858.35 | EFT | General Ledger |
| 04/10/2020 | 23007 | Fedak & Brown LLP Reversal | 200.00 | Check Reversal | Accounts Payable |
| 04/10/2020 | 23007 | Fedak & Brown LLP | -200.00 | Check | Accounts Payable |
| 04/10/2020 | 23008 | Bank of America | -9,395.85 | Check | Accounts Payable |
| 04/10/2020 | 23011 | RUSSELL SWALLOW | -79.00 | Check | Utility Billing |
| 04/10/2020 | 23012 | KATIE SALTER | -31.12 | Check | Utility Billing |
| 04/15/2020 | 23009 | American Loan Masters, Inc. | -8,866.04 | Check | Accounts Payable |
| 04/15/2020 | 23010 | JOE GRANT | -19.48 | Check | Utility Billing |
| 04/15/2020 | 23013 | JE Jamison Engineering Consractors, Inc | -52,814.00 | Check | Accounts Payable |
| 04/15/2020 | 23014 | Sonic Systems, Inc | -1,455.90 | Check | Accounts Payable |
| 04/15/2020 | 23015 | Southern California Edison | -894.04 | Check | Accounts Payable |
| 04/15/2020 | 23016 | American Public Works Association | -260.00 | Check | Accounts Payable |
| 04/15/2020 | 23017 | AVCOM Services Inc. | -484.50 | Check | Accounts Payable |
| 04/15/2020 | 23018 | Brunick, McElhanev & Kennedy | -4,875.00 | Check | Accounts Payable |
| 04/15/2020 | 23019 | Burrtec Waste Industries Inc | -120.49 | Check | Accounts Payable |
| 04/15/2020 | 23020 | Burrtec Waste Industries Inc | -695.17 | Check | Accounts Payable |
| 04/15/2020 | 23021 | Cashier, CDFA- Certified Farmer's Market Program 90303 | -504.00 | Check | Accounts Payable |
| 04/15/2020 | 23022 | Charles La Pat | -300.00 | Check | Accounts Payable |
| 04/15/2020 | 23023 | DOS COSTAS COMMUNICATIONS | -400.00 | Check | Accounts Payable |
| 04/15/2020 | 23024 | FILARSKY & WATT LLP | -140.00 | Check | Accounts Payable |
| 04/15/2020 | 23025 | Frontier Communications | -48.53 | Check | Accounts Payable |
| 04/15/2020 | 23026 | Frontier Communications | -126.95 | Check | Accounts Payable |
| 04/15/2020 | 23027 | Hi Grade Materials Co. | -867.39 | Check | Accounts Payable |
| 04/15/2020 | 23028 | Infosend, Inc | -1,824.55 | Check | Accounts Payable |
| 04/15/2020 | 23029 | Lowe's Inc. | -451.48 | Check | Accounts Payable |
| 04/15/2020 | 23030 | On Line | -14.25 | Check | Accounts Payable |
| 04/15/2020 | 23031 | O'Reilly Auto Parts | -327.51 | Check | Accounts Payable |
| 04/15/2020 | 23032 | R & C Compliance Management Services | -700.00 | Check | Accounts Payable |
| 04/15/2020 | 23033 | San Bernardino County Fire Department | -240.00 | Check | Accounts Payable |
| 04/15/2020 | 23034 | Tyler Technologies, Inc. | -2,641.25 | Check | Accounts Payable |
| 04/15/2020 | 23035 | Uline | -332.59 | Check | Accounts Payable |
| 04/15/2020 | 23036 | WaterMaster | -1,124.37 | Check | Accounts Payable |
| 04/15/2020 | 23037 | California State Disbursement Unit | -230.76 | Check | Accounts Payable |
| 04/16/2020 | 23038 | PATRICIA HOLDRIDGE | -89.08 | Check | Utility Billing |
| 04/17/2020 | EFT0003169 | To record CalPERS Classic Pmt PPE | -5,191.35 | EFT | General Ledger |
| 04/17/2020 | EFT0003171 | CalPERS PEPRA Pmt PPE 3/15/20 | -1,222.82 | EFT | General Ledger |
| 04/17/2020 | EFT0003172 | EDD StatePayroll Tax PPE | -2,058.81 | EFT | General Ledger |
| 04/17/2020 | EFT0003172 | EDD StatePayroll Tax PPE | 2,058.81 | EFT Reversal | General Ledger |
| 04/17/2020 | EFT0003174 | Federal Payroll Tax - PPE | 6,418.65 | EFT Reversal | General Ledger |
| 04/17/2020 | EFT0003174 | Federal Payroll Tax - PPE | -6,418.65 | EFT | General Ledger |
| 04/21/2020 | EFT0003177 | To record CalPERS 457 Pmt - PPE | -550.00 | EFT | General Ledger |
| 04/21/2020 | EFT0003178 | To record Tasc Flex Claim Pmt - PPE | -777.07 | EFT | General Ledger |
| 04/23/2020 | 728.16 | To record Sales Tax Pmt - 2nd Quarter Pmtst Quarter Retu | -728.16 | EFT | General Ledger |
| 04/24/2020 | 433.90 | To record Bank Account Analysis Fees | -443.90 | EFT | General Ledger |
| 04/25/2020 | 23039 | Home Depot Credit Services | -583.67 | Check | Accounts Payable |
| 04/27/2020 | 23040 | Southern California Edison | -858.26 | Check | Accounts Payable |
| 04/27/2020 | 23041 | Southern California Edison | -10,568.86 | Check | Accounts Payable |
| 04/27/2020 | 23042 | Southern California Edison | -363.89 | Check | Accounts Payable |
| 04/27/2020 | 23043 | Apple Valley Communications, Inc | -154.33 | Check | Accounts Payable |
| 04/27/2020 | 23044 | Burrtec Waste Industries, Inc. | -55,913.04 | Check | Accounts Payable |
| 04/27/2020 | 23045 | County of San Bernardino, Solid Waste Mgmt. Div. | -814.48 | Check | Accounts Payable |
| 04/27/2020 | 23046 | Frontier Communications | -63.88 | Check | Accounts Payable |

Bank Transaction Report

Issued Date Range: -

| Issued Date | Number | Description | Amount | Type | Module |
|-------------|----------------------------|--|------------|----------------|------------------|
| 04/27/2020 | 23047 | Konica Minolta | -652.15 | Check | Accounts Payable |
| 04/27/2020 | 23048 | Mojave Desert AQMD | -339.16 | Check | Accounts Payable |
| 04/27/2020 | 23049 | Selywn Bryan | -275.00 | Check | Accounts Payable |
| 04/27/2020 | 23050 | Triple C Electric | -6,130.00 | Check | Accounts Payable |
| 04/27/2020 | 23051 | USA Blue Book | -526.27 | Check | Accounts Payable |
| 04/27/2020 | 23052 | Verizon Wireless | -699.07 | Check | Accounts Payable |
| 04/27/2020 | 23053 | Cardmember Services | -1,498.04 | Check | Accounts Payable |
| 04/27/2020 | EFT0003183 | CalPERS PEPRA Pmt PPE 3/29/20 | -1,203.04 | EFT | General Ledger |
| 04/28/2020 | 23054 | Flo-Services, Inc | -8,194.91 | Check | Accounts Payable |
| 04/28/2020 | 23055 | Flo-Services, Inc | -4,716.35 | Check | Accounts Payable |
| 04/29/2020 | 23056 | California State Disbursement Unit | -230.76 | Check | Accounts Payable |
| 04/30/2020 | 23057 | Frontier Communications | -60.40 | Check | Accounts Payable |
| 04/30/2020 | 23058 | Frontier Communications | -87.02 | Check | Accounts Payable |
| 04/30/2020 | 23059 | Grainger, Inc | -230.18 | Check | Accounts Payable |
| 04/30/2020 | 23060 | Hartford Life | -698.52 | Check | Accounts Payable |
| 04/30/2020 | 23061 | Parkhouse Tire, Inc. | -291.96 | Check | Accounts Payable |
| 04/30/2020 | 23062 | Shred-it USA LLC | -80.55 | Check | Accounts Payable |
| 04/30/2020 | 23063 | Staples Office Supplies | -84.42 | Check | Accounts Payable |
| 04/30/2020 | 23064 | Tyler Technologies, Inc. | -1,214.48 | Check | Accounts Payable |
| 04/30/2020 | 23065 | UIA Ultimate Internet Access, Inc | -691.88 | Check | Accounts Payable |
| 04/30/2020 | 23066 | Verizon Wireless | -96.90 | Check | Accounts Payable |
| 04/30/2020 | 23067 | USPS | -629.55 | Check | Accounts Payable |
| 04/30/2020 | 23068 | Tyler Technologies, Inc. | -12,121.88 | Check | Accounts Payable |
| 04/30/2020 | 23069 | FIRST AMERICAN TITLE CO. | -107.00 | Check | Utility Billing |
| 05/01/2020 | EFT0003184 | EDD StatePayroll Tax PPE 4/26/20 | -2,043.41 | EFT | General Ledger |
| 05/01/2020 | EFT0003184 | EDD StatePayroll Tax PPE 4/26/20 | 2,043.41 | EFT Reversal | General Ledger |
| 05/01/2020 | EFT0003185 | Federal Payroll Tax - PPE 4/26/20 | -6,435.38 | EFT | General Ledger |
| 05/01/2020 | EFT0003185 | Federal Payroll Tax - PPE 4/26/20 | 6,435.38 | EFT Reversal | General Ledger |
| 05/01/2020 | EFT0003191 | To record EVO Thrift Store CC Fees 23099 | -187.65 | EFT | General Ledger |
| 05/01/2020 | EFT0003206 | To record EVO Rec Desk CC Fees 22567 | -201.41 | EFT | General Ledger |
| 05/04/2020 | EFT0003192 | To record ETS Fees - #4366 | -79.39 | EFT | General Ledger |
| 05/04/2020 | EFT0003194 | To record ETS Fees - 4367 | -1,257.11 | EFT | General Ledger |
| 05/05/2020 | 23071 | Platinum Consulting | -2,353.75 | Check | Accounts Payable |
| 05/05/2020 | 23071 | Platinum Consulting Reversal | 2,353.75 | Check Reversal | Accounts Payable |
| 05/05/2020 | 23072 | Southwest Gas Company | -295.70 | Check | Accounts Payable |
| 05/05/2020 | 23072 | Southwest Gas Company Reversal | 295.70 | Check Reversal | Accounts Payable |
| 05/05/2020 | 23073 | Eide Bailly | -2,353.75 | Check | Accounts Payable |
| 05/05/2020 | 23073 | Platinum Consulting Reversal | 2,353.75 | Check Reversal | Accounts Payable |
| 05/05/2020 | 23074 | Platinum Consulting | -2,353.75 | Check | Accounts Payable |
| 05/05/2020 | EFT0003195 | To record Tasc Flex Claim Pmt - PPE 4/26/20 | -777.07 | EFT | General Ledger |
| 05/06/2020 | 23075 | A&G Instrument Service and Calibration, Inc. | -1,072.80 | Check | Accounts Payable |
| 05/06/2020 | 23076 | AVCOM Services Inc. | -128.50 | Check | Accounts Payable |
| 05/06/2020 | 23077 | Bank of America | -291.41 | Check | Accounts Payable |
| 05/06/2020 | 23078 | Burrtec Waste Industries Inc | -1,033.61 | Check | Accounts Payable |
| 05/06/2020 | 23079 | County of San Bernardino | -140.00 | Check | Accounts Payable |
| 05/06/2020 | 23080 | G.A. Osborne Pipe & Supply Inc. | -132.69 | Check | Accounts Payable |
| 05/06/2020 | 23081 | Inland Water Works Supply Co. | -870.10 | Check | Accounts Payable |
| 05/06/2020 | 23082 | Koff & Associates | -750.00 | Check | Accounts Payable |
| 05/06/2020 | 23083 | McCrometer, Inc. | -1,234.31 | Check | Accounts Payable |
| 05/06/2020 | 23084 | Eide Bailly | -12,792.11 | Check | Accounts Payable |
| 05/06/2020 | EFT0003196 | CalPERS Classic Pmt PPE 4/12/20 | -8,929.47 | EFT | General Ledger |
| 05/06/2020 | EFT0003198 | CalPERS PEPRA Pmt PPE 4/12/20 | -1,203.04 | EFT | General Ledger |
| 05/06/2020 | EFT0003199 | To record CalPERS Health Premium May 2020 | -15,858.35 | EFT | General Ledger |
| 05/07/2020 | 23085 | Alana Pratt | -272.18 | Check | Accounts Payable |
| 05/07/2020 | 23086 | Alex Aviles | -681.84 | Check | Accounts Payable |
| 05/07/2020 | 23087 | Andrea Chavis | -232.96 | Check | Accounts Payable |
| 05/07/2020 | 23088 | Cheryl Vermette | -360.72 | Check | Accounts Payable |
| 05/07/2020 | 23089 | Chris Pattison | -414.41 | Check | Accounts Payable |
| 05/07/2020 | 23090 | Clyde Baker | -154.10 | Check | Accounts Payable |

Bank Transaction Report

Issued Date Range: -

| Issued Date | Number | Description | Amount | Type | Module |
|--|----------------------------|---------------------------------------|--------------------|--------------|------------------|
| 05/07/2020 | 23091 | Craig Carlson | -461.51 | Check | Accounts Payable |
| 05/07/2020 | 23092 | Jean Thomas | -381.21 | Check | Accounts Payable |
| 05/07/2020 | 23093 | Jonathan A. Escobar | -377.11 | Check | Accounts Payable |
| 05/07/2020 | 23094 | Michael Simpson | -799.12 | Check | Accounts Payable |
| 05/07/2020 | 23095 | Sharon Kreinop | -307.86 | Check | Accounts Payable |
| 05/07/2020 | 23096 | William T. Kuhlmann | -464.91 | Check | Accounts Payable |
| 05/07/2020 | EFT0003207 | To record CalPERS 457 Pmt - PPE | -550.00 | EFT | General Ledger |
| 05/12/2020 | 23097 | ROYAL FALCON INVESTMENT CO LLC | -82.92 | Check | Utility Billing |
| 05/12/2020 | 23098 | FEDERAL NATIONAL MORTGAGE ASSOCIATION | -144.85 | Check | Utility Billing |
| 05/12/2020 | 23099 | EDUARDO MARTOS | -302.00 | Check | Utility Billing |
| 05/12/2020 | 23100 | DOROTHY LAWSON | -18.00 | Check | Utility Billing |
| 05/12/2020 | 23101 | DAVID MARQUEZ | -278.31 | Check | Utility Billing |
| 05/12/2020 | 23102 | STEPHEN PUGYAO | -129.00 | Check | Utility Billing |
| 05/12/2020 | 23103 | MARINE KHACHATRYAN | -82.08 | Check | Utility Billing |
| 05/12/2020 | 23104 | JOANNA MONTOYA | -131.77 | Check | Utility Billing |
| 05/12/2020 | 23105 | AMROCK TITLE CALIFORNIA INC. | -89.62 | Check | Utility Billing |
| 05/12/2020 | 23106 | KENNETH RAY THOMPSON TRUST | -241.47 | Check | Utility Billing |
| 05/12/2020 | 23107 | RICARDO MANALO | -193.00 | Check | Utility Billing |
| 05/12/2020 | 23108 | California State Disbursement Unit | -230.76 | Check | Accounts Payable |
| 05/13/2020 | 23109 | Bob's Cooling & Heating | -835.00 | Check | Accounts Payable |
| 05/13/2020 | 23110 | Choice Builder | -1,016.63 | Check | Accounts Payable |
| 05/13/2020 | 23111 | Geo-Monitor, Inc. | -2,534.00 | Check | Accounts Payable |
| 05/13/2020 | 23112 | KC Services | -120.00 | Check | Accounts Payable |
| 05/13/2020 | 23113 | Parkhouse Tire, Inc. | -124.31 | Check | Accounts Payable |
| 05/13/2020 | 23114 | Rebecca Gonzalez | -330.00 | Check | Accounts Payable |
| 05/14/2020 | EFT0003201 | To record SW Gas Community Ctr ACH | -123.82 | EFT | General Ledger |
| 05/14/2020 | EFT0003202 | To record SW Gas 4-Plex ACH | -109.24 | EFT | General Ledger |
| 05/14/2020 | EFT0003203 | To record SW Gas WWTP ACH | -51.64 | EFT | General Ledger |
| 05/14/2020 | EFT0003204 | To record SW Gas Water Shop ACH | -11.00 | EFT | General Ledger |
| 05/15/2020 | EFT0003210 | EDD StatePayroll Tax PPE 5/10/20 | 2,007.08 | EFT Reversal | General Ledger |
| 05/15/2020 | EFT0003210 | EDD StatePayroll Tax PPE | -2,007.08 | EFT | General Ledger |
| 05/15/2020 | EFT0003211 | Federal Payroll Tax - PPE | -5,771.79 | EFT | General Ledger |
| 05/15/2020 | EFT0003211 | Federal Payroll Tax - PPE | 5,771.79 | EFT Reversal | General Ledger |
| 05/16/2020 | EFT0003185 | To record ETS Fees - #4366 | -302.69 | EFT | General Ledger |
| Bank Account 251229590 Total: (322) | | | -504,028.40 | | |
| Report Total: (322) | | | -504,028.40 | | |

Bank Transaction Report

| Bank Account | Count | Amount |
|--|------------|--------------------|
| 251229590 CBB Checking | 322 | -504,028.40 |
| Report Total: | 322 | -504,028.40 |

| Cash Account | Count | Amount |
|---|------------|--------------------|
| 99 99-111000 Cash in CBB - Checking | 322 | -504,028.40 |
| Report Total: | 322 | -504,028.40 |

| Transaction Type | Count | Amount |
|----------------------|------------|--------------------|
| Check | 237 | -395,428.33 |
| Check Reversal | 6 | 11,394.60 |
| EFT | 66 | -172,443.91 |
| EFT Reversal | 13 | 52,449.24 |
| Report Total: | 322 | -504,028.40 |



Helendale Community Services District

Date: May 21, 2020
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Cheryl Vermette
SUBJECT: Agenda item #3c
Presentation of Directors' Expenses

STAFF REPORT:

Attached for the Board's consideration is a spreadsheet that outlines Director's expenses for the pay period from 4/27/2020 to 5/12/2020.

Director's Expenses
Pay Period Ending May 10, 2020

Name: Tim Smith

| Date | Activity | Rate: |
|-----------------------|---------------------------|--------------|
| 1 5/6/2020 | Meeting with Kimberly Cox | \$137.50 |
| 2 5/7/2020 | Regular Board Meeting | \$137.50 |
| | Miles | \$0.00 |
| | Meals | \$0.00 |
| | Lodging | \$0.00 |
| | Other | \$0.00 |
| Total this Pay Period | | \$275.00 |

Name: Sandy Haas

| Date | Activity | Rate: |
|-----------------------|--|--------------|
| 1 5/5/2020 | Meeting with GM - Update on COVID-19 | \$137.50 |
| 2 5/6/2020 | Meeting with GM - Agenda & Other District Business | \$137.50 |
| 3 5/7/2020 | Regular Board Meeting | \$137.50 |
| 4 5/8/2020 | Park Inspection/Prep for Park & Rec Meeting | \$137.50 |
| | Miles | \$0.00 |
| | Meals | \$0.00 |
| | Lodging | \$0.00 |
| | Other | \$0.00 |
| Total this Pay Period | | \$550.00 |



Helendale Community Services District

Date: May 21, 2020
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #3d
March Financials

STAFF REPORT:

Attached for the Board's consideration is the financial report for the month of March, 2020.

Helendale CSD
Statement of Revenues and Expenses - Water
As of March 31, 2020
(Unaudited)

| | Mar. 2020 | YTD Actual | Budget | % Budget | PYTD |
|--|-------------------|-------------------|-----------------------|-------------|-------------------|
| 1 Operating Revenues | | | | | |
| 2 Meter Charges | \$ 126,823 | \$ 1,128,670 | \$ 1,495,518 | 75% | \$ 1,026,518 |
| 3 Water Sales | 45,715 | 651,701 | 866,897 | 75% | 653,921 |
| 4 Standby Charges | 1,405 | 24,459 | 24,410 | 100% | 14,383 |
| 5 Other Operating Revenue | 8,081 | 87,706 | 88,100 | 100% | 86,298 |
| 6 Total Operating Revenues | 182,024 | 1,892,536 | 2,474,924 | 76% | 1,781,121 |
| 7 Non-Operating Revenues | | | | | |
| 8 Grant Revenue | 12,500 | 87,223 | 75,000 | 116% | (473) |
| 9 Miscellaneous Income (Expense) | 944 | 944 | 3,000 | 31% | - |
| 10 Total Non-Operating Revenues | 13,444 | 88,167 | 78,000 | 113% | (473) |
| 11 Total Revenues | 195,467 | 1,980,703 | 2,552,924 | 78% | 1,780,648 |
| 12 Expenses | | | | | |
| 13 Salaries & Benefits | | | | | |
| 14 Salaries | 31,566 | 226,842 | 339,707 | 67% | 238,635 |
| 15 Benefits | 8,633 | 93,809 | 118,201 | 79% | 94,219 |
| 16 Total Salaries & Benefits | 40,199 | 320,650 | 457,908 | 70% | 332,854 |
| 17 Transmission & Distribution | | | | | |
| 18 Contractual Services | 3,320 | 24,747 | 30,150 | 82% | 9,498 |
| 19 Power | 147 | 79,688 | 113,730 | 70% | 79,426 |
| 20 Operations & Maintenance | 4,254 | 116,829 | 143,824 | 81% | 46,696 |
| 21 Rent/Lease Expense | 800 | 8,460 | 10,860 | 78% | 8,460 |
| 22 Permits & Fees | 48 | 18,101 | 22,740 | 80% | 19,031 |
| 23 Total T&D | 8,570 | 247,825 | 321,304 | 77% | 163,110 |
| 24 General & Administrative | | | | | |
| 25 Utilities | 124 | 3,640 | 5,124 | 71% | 4,225 |
| 26 Office & Other Expenses | 135 | 867 | 2,235 | 39% | 3,432 |
| 27 Admin Allocation | 40,959 | 368,633 | 491,511 | 75% | 343,188 |
| 28 Total G&A | 41,218 | 373,140 | 498,870 | 75% | 350,845 |
| 29 Debt Service | - | 273,704 | 388,734 | 70% | 540,528 |
| 30 Total Expenses | 89,986 | 1,215,319 | 1,666,815 | 73% | 1,387,337 |
| 31 Net Income (Loss) Before Capital | 105,481 | 765,384 | 886,109 | 86% | 393,311 |
| 32 Capital Expenses | - | (250,568) | (2,230,667) | 11% | 289,398 |
| 33 Net Income (Loss) After Capital | \$ 105,481 | \$ 514,816 | \$ (1,344,558) | | \$ 682,709 |

Helendale CSD
Financial Statement Analysis
For the Month Ended March 31, 2020 – 75% of Fiscal Year

Fund 01-Water Revenues and Expenses

Line 2 Meter Charges: Meter Charges are the fixed monthly charge for water service. Year to Date (YTD) Meter charges is trending on budget at 75%.

Line 3 Water Sales: Water Sales reflects water consumption and is trending on target at 75% of budget.

Line 4 Standby Charges: Standby Charges includes Special Assessment Standby charges for the current & prior years, and Delinquent Tax penalties. Year to Date (YTD) can trend over/under budget due to timing of assessment receipts and unbudgeted receipts of delinquent assessments, which is causing this category to trend over budget.

Line 5 Other Operating Revenue: Other Operating Revenue includes Permit & Inspection Charges, Connection Fees, Meter Installation Fees, Other Fees/Charges & Mechanic Service Reimbursements. Connection & Meter Installation fees are not budgeted due to the unexpected nature of these fees, is causing this category to trend over budget.

Line 8 Grant Revenue: YTD balance consists of a \$75K grant from the Bureau of Reclamation for installation of AMI smart meters. YTD is over budget due to receipts for the Scada Enernoc grant totaling \$1.5K & \$12.5 from Mojave Water Agency for AMI Meters.

Line 9 Miscellaneous Income (Expense): Miscellaneous Income includes Gain/Loss on Sale of Assets, the Enel X Demand Response Program & Other Miscellaneous income. YTD balance consists of \$0.9K receipts for the Enel X Demand Response Program.

Line 14 Salaries: Amounts for Water Department employees and share of Mechanic's payroll. YTD is under budget at 67%

Line 15 Benefits: Benefits includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education and trainings. YTD is over budget due the timing of the annual worker's compensation renewal paid in July. This renewal also was 14% higher than budgeted for FY 19/20.

Line 16 Total Salaries & Benefits: Salaries & Benefits include all salaries & benefits paid. YTD Total Salaries & Benefits is trending under budget at 70%.

Line 18 Contractual Services: Contract Services includes Lab Testing, Engineering, GIS Support & Other Contract Services. YTD is trending at 82% due to payments for Prop 1 IRWM Implementation Grant totaling \$10.9K.

Line 19 Power: This account includes electricity used for Transmission & Distribution. YTD is trending at 70% of budget.

Line 20 Operations & Maintenance: This line includes Operations & Maintenance expense, Vehicle Maintenance & Vehicle Fuel. YTD is trending at 81% of budget due to invoices from Layne Christensen for well maintenance totaling \$60K in January.

Line 21 Rent/Lease Expense: Rent/Lease Expense includes Rental Costs for the Water Shop & BLM Tank Sites. YTD is trending slightly over budget due to timing of annual BLM Tank Site rent in November.

Line 22 Permits & Fees: Includes all water permits, miscellaneous fees, and Watermaster fees. YTD is at 80% due to timing of Watermaster fees, which are paid in July for the entire year.

Line 25 Utilities (G&A): Utilities includes Gas & Telephone expenses. YTD is trending under budget at 71%.

Line 26 Office & Other Expenses: Office & Other includes Mileage/Travel Reimbursements, Office Supplies, Water Conservation Program, and Dues & Subscriptions. YTD will trend higher or lower than budget % due to timing of expenses.

Line 27 Administrative Allocation: This is the monthly distribution of the budgeted Fund 10 expenses, Admin Fund, to the enterprise funds.

Line 29 Debt Service: Debt Service includes Interest & Principal payments on outstanding debt. YTD is at 70% due to timing of payments.

Line 32 Capital Expenses: YTD balance in Capital expenses includes the following:

- \$250.5K Water Rights Purchase

Helendale CSD
Statement of Revenues and Expenses - Sewer
As of March 31, 2020
(Unaudited)

| | Mar. 2020 | YTD Actual | Budget | % Budget | PYTD |
|--|--------------------|------------------|-----------------------|-------------|---------------------|
| 1 Operating Revenues | | | | | |
| 2 Sewer Charges | \$ 106,533 | \$ 959,443 | \$ 1,279,029 | 75% | \$ 959,135 |
| 3 Standby Charges | 1,388 | 23,069 | 21,350 | 108% | 12,512 |
| 4 Other Fees & Charges | 1,410 | 20,615 | 18,000 | 115% | 22,984 |
| 5 Other Income/(Expense) | - | - | - | 0% | 7,407 |
| 6 Total Revenues | 109,331 | 1,003,127 | 1,318,379 | 76% | 1,002,037 |
| 7 Expenses | | | | | |
| 8 Salaries & Benefits | | | | | |
| 9 Salaries | 27,242 | 182,993 | 246,229 | 74% | 162,373 |
| 10 Benefits | 8,763 | 79,343 | 98,728 | 80% | 79,607 |
| 11 Total Salaries & Benefits | 36,005 | 262,337 | 344,957 | 76% | 241,980 |
| 12 Sewer Operations | | | | | |
| 13 Contractual Services | 7,535 | 30,773 | 77,082 | 40% | 42,861 |
| 14 Power | - | 51,061 | 68,955 | 74% | 49,870 |
| 15 Operations & Maintenance | 3,496 | 38,911 | 70,138 | 55% | 35,833 |
| 16 Permits & Fees | 48 | 23,074 | 26,000 | 89% | 24,900 |
| 17 Total Sewer Operations | 11,079 | 143,819 | 242,175 | 59% | 153,464 |
| 18 General & Administrative | | | | | |
| 19 Utilities | 645 | 4,041 | 5,616 | 72% | 3,391 |
| 20 Office & Other Expenses | 119 | 4,316 | 11,393 | 38% | 4,985 |
| 21 Admin Allocation | 40,140 | 361,261 | 481,681 | 75% | 336,324 |
| 22 Total G&A | 40,904 | 369,618 | 498,690 | 74% | 344,700 |
| 23 Debt Service | - | 37,517 | 75,042 | 50% | 50,030 |
| 24 Total Expenses | 87,987 | 813,291 | 1,160,864 | 70% | 790,174 |
| 25 Net Income (Loss) Before Capital | 21,343 | 189,836 | 157,516 | 121% | 211,863 |
| 26 Capital Expenses | (52,814) | (101,235) | (1,237,000) | 8% | 332,233 |
| 27 Net Income (Loss) After Capital | \$ (31,471) | \$ 88,601 | \$ (1,079,484) | | \$ (120,369) |

Fund 02 - Sewer Revenues and Expenses

Line 2 Sewer Charges: YTD is trending on budget at 75%.

Line 3 Standby Charges: Standby Charges includes Special Assessment Standby charges for the current & prior years, and Delinquent Tax penalties. YTD can trend over/under budget due to timing of receipts.

Line 4 Other Fees & Charges: Other Fees & Charges includes Permit & Inspection Charges, Connection Fees, Other Fees/Charges & Delinquent Charges on Fees. Connection & Permit fees are not budgeted due to the unexpected nature of these fees. YTD is over budget due to higher than expected delinquent fees penalties & more connection fees than anticipated.

Line 5 Other Income/(Expense): Other Income includes Gain/Loss on Sale of Assets & Other Misc. Income.

Line 9 Salaries: Salaries for sewer employments, trending slightly under budget. Salaries for the mechanic are budgeted and accounted for in Line 15, Vehicle Maintenance.

Line 10 Benefits: Benefits include employee insurance, PERS retirement, workers compensation, payroll taxes, and education and training. YTD is at 80% due to the annual worker's compensation expenses being paid in July. This renewal also came in 14% higher than budgeted.

Line 13 Contractual Services: Contract Services include Lab Testing, Engineering, GIS Support & Other Contractual Services. YTD is trending at 53% due to lower than anticipated engineering fees.

Line 14 Power: YTD is trending near target at 74% of budget.

Line 15 Operations & Maintenance: This account includes Compost Disposal, Vehicle Maintenance, Vehicle Fuel, Uniforms & Small Tools. Year to date is trending at 41% due to lower than planned maintenance.

Line 16 Permits and Fees: This accounts for all annual permitting and fees paid to the state. YTD is at 89% of budget due to timing of annual payments.

Line 19 Utilities (G&A): Utilities includes Gas & Telephone expenses. YTD is trending under budget at 72%.

Line 20 Office & Other Expenses: Office & Other includes Mileage/Travel Reimbursements, Operating Supplies, Public Outreach, and Dues & Subscriptions. Will trend under or over budget depending upon time of year expenses are incurred.

Line 21 Administrative Allocation: This is the monthly distribution of the budgeted Fund 10 expenses, Admin Fund, to the enterprise funds.

Line 23 Debt Service: Debt Service includes Interest & Principal payments on outstanding debt. Payments are made twice a year in June & December.

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

- \$2.8K Monitoring Wells
- \$98.4K Grit Removal System Replacement

Helendale CSD
Statement of Revenues and Expenses - Recycling Center
As of March 31, 2020
(Unaudited)

| | Mar. 2020 | YTD Actual | Budget | % Budget | PYTD |
|---|-------------------|------------------|----------------|------------|------------------|
| 1 Operating Revenues | | | | | |
| 2 Retail Sales | \$ 13,761 | \$ 208,735 | \$ 294,000 | 71% | \$ 227,796 |
| 3 Donations | - | - | - | 0% | 186 |
| 4 Board Discretionary Revenue | - | - | (74,940) | 0% | - |
| 5 Total Revenues | 13,761 | 208,735 | 219,060 | 95% | 227,982 |
| 6 Expenses | | | | | |
| 7 Salaries & Benefits | | | | | |
| 8 Salaries | 13,760 | 96,981 | 152,959 | 63% | 90,020 |
| 9 Benefits | 1,818 | 13,876 | 21,103 | 66% | 16,549 |
| 10 Total Salaries & Benefits | 15,578 | 110,857 | 174,062 | 64% | 106,569 |
| 11 Recycling Center Operations | | | | | |
| 12 Contractual Services | - | - | 5,300 | 0% | 1,960 |
| 13 Operations & Maintenance | 874 | 9,515 | 12,000 | 79% | 9,187 |
| 14 Total Recycling Center Operations | 874 | 9,515 | 17,300 | 55% | 11,147 |
| 15 General & Administrative | | | | | |
| 16 Utilities | 127 | 6,735 | 19,098 | 35% | 9,165 |
| 17 Office & Other Expenses | 880 | 7,877 | 8,600 | 92% | 3,365 |
| 18 Total G&A | 1,007 | 14,611 | 27,698 | 53% | 12,530 |
| 19 Total Expenses | 17,459 | 134,984 | 219,060 | 62% | 130,246 |
| 20 Net Income (Loss) Before Capital | (3,698) | 73,751 | - | | 97,736 |
| 21 Capital Expenses | - | (10,736) | - | 0% | - |
| 22 Net Income (Loss) After Capital | \$ (3,698) | \$ 63,015 | \$ - | 0% | \$ 97,736 |

03-Recycling Center Revenues and Expenses

Line 2 Retail Sales: YTD is trending slightly under budget at 71%.

Line 3 Donations: Donations is not budgeted 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 to Parks & Rec. This transfer is done at year end so will be zero throughout the fiscal year until June 2020.

Line 8 Salaries: Salaries for part-time recycling center employees. YTD is trending below budget at 63%.

Line 9 Benefits: Benefits include employee insurance, workers compensation, payroll taxes, and education and training. YTD is at 66% due to the annual worker's compensation expenses being paid in July. This renewal came in 14% higher than budgeted.

Line 10 Total Salaries & Benefits: Salaries & benefits include all salaries paid, health insurance, worker's compensation insurance, payroll taxes, and employee education and training. YTD is trending below budget at 64%.

Line 12 Contractual Services: Contract Services includes software support & other contract services. Will trend under or over budget depending upon time of year expenses are incurred.

Line 13 Operations & Maintenance: Operations & Maintenance includes vehicle maintenance, vehicle fuel, operating supplies & uniforms. YTD is trending over budget at 79% due to timing of operating supplies purchases.

Line 16 Utilities (G&A): Utilities includes electric & telephone expenses. YTD is at 35% of budget due to lower than expected expenses.

Line 17 Office & Other Expenses: This line includes advertising, bank charges and other miscellaneous expenses. Office & other includes advertising, bank charges, & other misc. expenses. YTD is trending at 92% due to higher than anticipated bank charges.

Line 20 Net Income: Net income in the Recycling Center is moved to Fund 05 Parks & Recreation at year end through Board Discretionary Revenue.

Line 21 Capital Expenses: YTD balance consists of a \$10.7K purchase of a Dock Lift for Thrift Store Mattress Recycling.

Helendale CSD
Statement of Revenues and Expenses - Property Rental
As of March 31, 2020
(Unaudited)

| | Mar. 2020 | YTD Actual | Budget | % Budget | PYTD |
|-------------------------------|------------------|-------------------|----------------|-----------------|------------------|
| 1 Operating Revenues | | | | | |
| 2 Property Rental Revenues | \$ 10,803 | \$ 95,282 | \$ 132,408 | 72% | \$ 97,255 |
| 3 Other Income | - | 340 | - | 0% | 440 |
| 4 Board Discretionary Revenue | - | - | (22,310) | 0% | - |
| 5 Total Revenues | 10,803 | 95,622 | 110,098 | 87% | 97,695 |
| 6 Expenses | | | | | |
| 7 Contractual Services | - | 200 | 10,000 | 2% | 528 |
| 8 Utilities | 333 | 2,500 | 6,216 | 40% | 2,940 |
| 9 Operations & Maintenance | - | 5,639 | 8,000 | 70% | 6,875 |
| 10 Debt Service | - | 42,944 | 85,882 | 50% | 57,257 |
| 11 Total Expenses | 333 | 51,283 | 110,098 | 47% | 67,601 |
| 12 Net Income (Loss) | \$ 10,471 | \$ 44,339 | \$ - | | \$ 30,094 |

04-Property Rental Revenues and Expenses

Line 2 Property Rental Revenues: Property Rentals includes revenues from 15302 Smithson & 15425 Wild Road. YTD is trending near budget at 72%.

Line 3 Other Income: Other Income includes delinquent penalties & other misc. income. Due to the unexpected nature of these revenues, these accounts are not budgeted.

Line 4 Board Discretionary Revenue: This line shows the transfer of net cash from the Property Rental Fund to Parks & Rec. This entry will be done at year-end in June 2020.

Line 7 Contractual Services: Contract services includes contractor/handyman expense for installation of appliances, drywall repair, roofing or plumbing repairs. YTD is below budget due to timing of services needed.

Line 8 Utilities: Utilities includes Electric & Gas expense for the rental properties. YTD is trending under target at 40%.

Line 9 Operations & Maintenance: O&M includes maintenance & other costs relating to the rental properties. YTD is trending at 70% due to timing of maintenance expenses.

Line 10 Debt Service: Debt Service includes interest & principal payments on outstanding debt, paid in December and June.

Line 12 Net Income: Net income in the Property Rental fund is moved to Fund 05 through Board discretionary revenue at year end in June 2020.

Helendale CSD
Statement of Revenues and Expenses - Parks & Recreation
As of March 31, 2020
(Unaudited)

| | Mar. 2020 | YTD Actual | Budget | % Budget | PYTD |
|--|-----------------|------------------|------------------|------------|---------------------|
| 1 Operating Revenues | | | | | |
| 2 Program Fees | \$ 1,457 | \$ 24,612 | \$ 26,700 | 92% | \$ 21,540 |
| 3 Property Taxes | 1,493 | 13,358 | 16,600 | 80% | - |
| 4 Donations & Sponsorships | - | 11,071 | 12,940 | 86% | 23,920 |
| 5 Rental Income | 2,800 | 27,904 | 35,100 | 79% | 27,151 |
| 6 Developer Impact Fees | - | 3,440 | - | 0% | 3,440 |
| 7 Grants | - | - | 130,000 | 0% | - |
| 8 Interfund Transfer Out/(In) | - | - | (42,100) | 0% | (210,764) |
| 9 Board Discretionary Revenue | 24,851 | 247,807 | 420,668 | 59% | 223,684 |
| 10 Total Revenues | 30,602 | 328,191 | 599,908 | 55% | 88,970 |
| 11 Expenses | | | | | |
| 12 Salaries & Benefits | | | | | |
| 13 Salaries | 9,292 | 49,522 | 103,129 | 48% | 31,610 |
| 14 Benefits | 3,452 | 25,802 | 38,599 | 67% | 11,442 |
| 15 Total Salaries & Benefits | 12,744 | 75,325 | 141,727 | 53% | 43,052 |
| 16 Program Expense | 4,923 | 52,381 | 61,862 | 85% | 42,178 |
| 17 Contractual Services | 416 | 12,400 | 11,800 | 105% | 3,903 |
| 18 Utilities | 2,424 | 25,446 | 40,180 | 63% | 25,702 |
| 19 Operations & Maintenance | 2,450 | 27,518 | 21,440 | 128% | 26,297 |
| 20 Permits & Fees | 48 | 2,848 | 1,848 | 154% | 2,495 |
| 21 Grant Expense | - | - | - | 0% | 38 |
| 22 Other Expenses | 86 | 1,705 | 2,955 | 58% | 1,232 |
| 23 Debt Service | - | 29,758 | 40,679 | 73% | 60,885 |
| 24 Total Expenses | 23,091 | 227,379 | 322,492 | 71% | 205,781 |
| 25 Net Income (Loss) Before Capital | 7,511 | 100,811 | 277,417 | 36% | (116,810) |
| 26 Capital Expenses | - | (32,140) | (225,000) | 14% | (204,365) |
| 27 Net Income (Loss) After Capital | \$ 7,511 | \$ 68,671 | \$ 52,417 | | \$ (321,175) |

05-Parks & Recreation Revenues and Expenses

Line 2 Program Fees: Program Fees include Recreation Program Fees, Basketball League Fees, Youth Soccer League Fees & Farmers Market Revenue. YTD is trending at 92% due to timing of soccer & basketball league fees.

Line 3 Property Taxes: Property taxes accounts for the transfer of property taxes for streetlight utility expenses. YTD is trending a slightly over budget at 80%

Line 4 Donations & Sponsorships: This account includes Concert in Park Sponsorships, Event Sponsorship and Other Donations/Sponsorships.

Line 5 Rental Income: Rental Income Includes Rent/Lease income from the Water Shop, Storage for the Recycling Center, Unit C Room Rental, Unit D Church Rental, and Unit D Gymnastics. YTD is trending at 79%.

Line 6 Developer Impact Fees: Developer Impact Fees are not budgeted due to the unexpected nature of these revenues.

Line 7 Grant Revenue: YTD is at 0% due to timing of grant revenue receipts. The budget in grant revenue anticipates \$130K in grant revenues from the Land and Wildlife Conservation Fund.

Line 8 Interfund Transfer Out/(In): This line shows the transfer of cash balance from the Recycling Center & Property Rental to the Parks & Rec Fund. This entry will be done at year-end in June 2020 when it is known exactly how much net income is available to transfer.

Line 9 Board Discretionary: Board Discretionary Revenue in February includes the following:

- Radio Tower Site Rent – \$10,543
- Property Taxes - \$8,766
- Solid Waste Franchise Fees - \$7,036
- Transfer Property Tax Revenue for Street Light Utilities – (1,493)

Line 13 Salaries: Amounts for full & part-time Parks Department employees. YTD is under budget at 48%.

Line 14 Benefits: Benefits includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education and trainings. YTD is trending at 67% due to the annual worker's compensation expenses being paid in July. This renewal came in 14% higher than budgeted.

Line 16 Program Expense: Program expense includes supplies/expenses for the Youth Soccer League, Park, Community Center, Farmers Market, & other programs. YTD is at 85% due to timing of summer expenses in July – September 2019.

Line 18 Utilities: Utilities includes Gas, Electric for Park/Community Center, Telephone & Electricity for Street Lighting. YTD is trending at 65%.

Line 19 Operations & Maintenance: O&M includes Maintenance costs for the Park & Community Center, Vehicle Maintenance, Small Tools, Vehicle Fuel and building repair. YTD is trending over budget due to a \$2.3K purchase of grass seed for the park in September & increased maintenance costs including: \$3.6K air conditioner installation, \$500 Gym Repairs, and \$2.8K in Building/warehouse maintenance & a \$2.3K purchase of grass seed for the park in September.

Line 20 Permits & fees: This account includes Permit/Inspection Fees & San Bernardino County Fees. YTD is over budget due to higher annual fees than anticipated.

Line 22 Other Expenses: Other expenses includes Uniforms, Printing Costs, Dues & Subscriptions & Bank Charges.

Line 23 Debt Service: Debt Service includes Interest & Principal payments on outstanding debt. YTD is at 73% due to timing of Debt Service payments. Debt Service payments are made quarterly in June, September, December & March.

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

- \$24.8K Additional Restroom Building/Snack Shop
- \$7.3K Parking Lighting

06-Solid Waste Disposal Revenues and Expenses

Line 2 Charges for Services – Solid Waste: This is the charge or regular pick up of solid waste. YTD is trending on budget at 74%.

Line 3 Assessment & Fees: This account includes Special Assessments for Refuse Land Use Fees for current & prior years. The majority of these fees are collected in December & April.

Line 4 Other Charges: Other charges includes Delinquent Fees & Penalties & Penalties on Delinquent Taxes. YTD is at 93% of budget due to higher penalties on delinquent taxes than anticipated.

Line 5 Grant Revenue: YTD balance consists of a \$10K grant receipt for Mattress Recycling.

Line 6 Board Discretionary Revenue: This is the amount that would be transferred in from discretionary funds if this fund operates at a deficit for the fiscal year. There is no deficit planned for FY 19/20.

Line 10 Salaries: This is the salaries for Solid Waste workers. YTD is trending a little under budget at 72%.

Line 11 Benefits: Benefits include employee insurance, CalPERS retirement, workers compensation, payroll taxes, and education and training. YTD is trending at 76% due to the annual worker's compensation expenses being paid in July. This renewal came in 14% higher than budgeted.

Line 13 Contractual Services: Contract Services include Burrtec Fees & Other Misc. Contract Services. YTD is at 71% due to timing of Burrtec Fees.

Line 14 Disposal Fees: Fees include SB County Disposal Fees & Green Waste Disposal Fees. YTD is trending near budget at 72%.

Line 15 Operations & Maintenance: O&M includes Vehicle Maintenance, Vehicle Fuel, Operating Supplies & Uniforms. YTD is trending under budget due to timing of maintenance.

Line 16 Other Operating Expenses: Other Operating Expenses include Rent for Park Storage, Telephone, Postage, Event Expense, Public Outreach, Printing, Small Tools & Bad Debt Expense. Can trend under or over budget depending upon time of year expenses are incurred. YTD is over budget due to \$500/month rental from Parks not budgeted.

Line 18 Admin Allocation: Admin Allocation shows the monthly transfer allocation of admin expenses to the Solid Waste Fund.

Line 18 Total Expenses: YTD total expenses is at 71% due to lower than lower than anticipated salary & benefits expenses as well as lower operations & maintenance costs.

Helendale CSD
Statement of Revenues and Expenses - Solid Waste Disposal
As of March 31, 2020
(Unaudited)

| | Mar. 2020 | YTD Actual | Budget | % Budget | PYTD |
|---|-------------------|-------------------|------------------|-----------------|------------------|
| 1 Operating Revenues | | | | | |
| 2 Charges for Services | \$ 42,538 | \$ 378,319 | \$ 508,402 | 74% | \$ 358,582 |
| 3 Assessments & Fees | 17,035 | 148,503 | 241,778 | 61% | 134,954 |
| 4 Other Charges | 749 | 9,071 | 9,800 | 93% | 5,806 |
| 5 Grant Revenue | - | 10,000 | - | 0% | - |
| 6 Board Discretionary Revenue | - | - | - | 0% | 15,202 |
| 7 Total Revenues | 60,322 | 545,893 | 759,980 | 72% | 514,544 |
| 8 Expenses | | | | | |
| 9 Salaries & Benefits | | | | | |
| 10 Salaries | 7,379 | 53,012 | 73,320 | 72% | 48,727 |
| 11 Benefits | 2,875 | 25,749 | 33,713 | 76% | 32,129 |
| 12 Total Salaries & Benefits | 10,254 | 78,761 | 107,033 | 74% | 80,857 |
| 13 Contractual Services | 40,901 | 333,668 | 470,317 | 71% | 317,674 |
| 14 Disposal Fees | 10,757 | 99,338 | 138,072 | 72% | 77,146 |
| 15 Operations & Maintenance | 437 | 2,370 | 6,574 | 36% | 1,486 |
| 16 Other Operating Expenses | 526 | 4,850 | 4,372 | 111% | 4,861 |
| 17 Admin Allocation | 819 | 7,373 | 9,830 | 75% | 6,864 |
| 18 Total Expenses | 63,694 | 526,359 | 736,198 | 71% | 488,887 |
| 19 Net Income (Loss) | \$ (3,372) | \$ 19,535 | \$ 23,782 | | \$ 25,656 |

10-Administrative Revenues and Expenses

Line 2 Tower Rent: Tower Rent includes Radio Tower Site Rent. YTD is trending under budget at 83% due to timing of receipts.

Line 3 Property Taxes: This account includes Current & Prior Property Tax & Penalties. Timing of these receipts may cause this account to trend over/under budget.

Line 4 Solid Waste Billing & Fees: This includes Franchise Fees & Billing for Solid Waste. YTD is trending on budget at 77%.

Line 5 Fees & Charges: Fees & charges consists of Credit Card Processing Fees & Other Misc. Fees. YTD is over budget due to more Credit Card processing fee collections than anticipated.

Line 6 Investments: This account includes Investment Income & Unrealized Gain/Loss on investments.

Line 7 Other Income: Other Income includes Recycling Revenues & Other Misc. Income. YTD is over budget due to increased recycling revenues.

Line 8 Board Discretionary Income: Board Discretionary Revenue includes the transfer of the following for Fund 05:

- Radio Tower Site Rent – \$10,543 (line 2)
- Property Taxes - \$8,766 (line 3)
- Solid Waste Franchise Fees - \$7,036 (part of line 4)

Total: \$26,345

Line 12 Salaries: Salaries Expense includes Full Time, Part Time & Overtime labor. YTD is trending near budget at 79%.

Line 13 Benefits: Expense in this category include: Employee Group Insurance, Workers Compensation, Payroll Taxes, Employment Expense, Education & Training, and Employee Benefit & Morale. YTD is at 78% due to the timing of the worker's compensation policy renewal in July.

Line 14 Directors' Fees: This category includes Directors Fees as well as Directors Training, Seminars & Mileage expense. YTD is trending lower than budget due to timing of conferences.

Line 16 Contractual Services: Contract Services include Software Support, Legal Services, & Auditing/Accounting Services. YTD is at 79% due to \$27.8K in software support in July, timing of annual audit expenses, and higher than planned accounting services.

Line 17 Insurance: This account includes both General & Vehicle insurance expenses. YTD is at 93% due to policy renewals occurring in July.

Line 18 Utilities: Utilities includes telephone expenses & electricity. YTD is under budget due to lower than anticipated electric costs for Community Center Units B & C.

Line 19 Operations & Maintenance: O&M includes Vehicle Maintenance, Vehicle Fuel, Mileage & Travel Reimbursement, Uniforms, & Equipment Maintenance. Will trend under or over budget depending upon time of year expenses are incurred.

Line 20 Permits & Fees: YTD is at 81% due to timing of LAFCO Fees paid in July.

Helendale CSD
Statement of Revenues and Expenses - Administration
As of March 31, 2020
(Unaudited)

| | Mar. 2020 | YTD Actual | Budget | % Budget | PYTD |
|---|--------------------|--------------------|----------------|-----------------|------------------|
| 1 Operating Revenues | | | | | |
| 2 Tower Rent | \$ 10,543 | \$ 120,498 | \$ 144,838 | 83% | \$ 111,551 |
| 3 Property Taxes | 8,766 | 80,732 | 99,458 | 81% | 68,270 |
| 4 Solid Waste Billing & Fees | 12,486 | 110,809 | 144,552 | 77% | 105,076 |
| 5 Fees & Charges | 1,729 | 15,532 | 13,400 | 116% | 12,673 |
| 6 Investments | (5,637) | 59,976 | 77,000 | 78% | 97,790 |
| 7 Other Income | 2,402 | 7,278 | 6,800 | 107% | 5,915 |
| 8 Board Discretionary Revenue | (26,345) | (261,164) | (323,418) | 81% | (238,886) |
| 9 Total Revenues | 3,944 | 133,661 | 162,630 | 82% | 162,389 |
| 10 Expenses | | | | | |
| 11 Salaries & Benefits | | | | | |
| 12 Salaries | 63,040 | 377,562 | 480,383 | 79% | 312,967 |
| 13 Benefits | 15,637 | 119,254 | 153,085 | 78% | 98,504 |
| 14 Directors' Fees | 535 | 38,481 | 90,500 | 43% | 37,564 |
| 15 Total Salaries & Benefits | 79,570 | 537,168 | 723,968 | 74% | 449,034 |
| 16 Contractual Services | 19,251 | 210,117 | 252,360 | 83% | 187,366 |
| 17 Insurance | - | 68,903 | 74,000 | 93% | 60,805 |
| 18 Utilities | 808 | 12,945 | 26,316 | 49% | 14,613 |
| 19 Operations & Maintenance | 128 | 876 | 5,200 | 17% | 5,402 |
| 20 Permits & Fees | 210 | 7,886 | 9,685 | 81% | 9,581 |
| 21 Office & Other Expenses | 3,300 | 47,442 | 54,122 | 88% | 42,924 |
| 22 Admin Allocation | (81,918) | (737,266) | (983,022) | 75% | (686,375) |
| 23 Total Expenses | 21,348 | 148,071 | 162,630 | 91% | 83,790 |
| 24 Net Income (Loss) | \$ (17,404) | \$ (14,410) | \$ - | | \$ 78,599 |

Line 21 Office & Other Expense: Office & Other Expenses include Board Meeting Supplies, Public Relations, Community Promotion, Bank Charges, Office Supplies, Postage and Dues & Subscription. YTD is at 88% due to CSDA membership renewal in October.



Helendale Community Services District

Date: May 21, 2020
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #5
Discussion Only Regarding Response to COVID-19 Pandemic

STAFF RECOMMENDATION:

Staff will provide an update on activities related to the COVID-19.

STAFF REPORT:

District management has stayed apprised of the emergency response through the County Emergency Operations Center and has provided information to the Board as appropriate. As has been observed, this is a dynamic response environment with public health professionals modifying requirements and health guidance as additional information is warranted.

Since the last update to the Board at Board at the May 7, 2020, board meeting some of the restrictions have been lessened as the state has transitioned into phase II. In San Bernardino County face masks are no longer required but are strongly encouraged. Guidance has been issues for some business sectors to open with modifications. Management is closely monitoring this information as it related to the District's operations. The District's functions are classified as essential and as such staffing of the District has followed the guidance issued by the Department of Homeland Security.

The District hosted a testing site in Helendale in conjunction with the County of San Bernardino Department of Health. Three hundred appointments were available and the appointment line for the site was opened up on Thursday, May14 and by Monday morning all the appointments were filled exhibiting a desire within the community to be tested. Several staff and local CERT team participants volunteered at the event. We are proud to partner with County Health in offering this local option to our community.

Due to the limited time the staff is able to be in the office the General Manager has pushed the final audit field work back to the end of September. This may have an impact on the date the audit will be available for the Board to consider. There are processes the need to be completed that have been impacted by the District's adherence to the recommended staffing during this time.

Legislative information released from Sacramento indicates that general fund review is down over 20% and an estimated \$54 billion gap from the reduced revenues and increase expenditures to address COVID-19.

Following are continued activities in response to COVID-19:

- Due to the relaxed provisions in Executive Order N-25-20 and N-29-20, the Board will hold future meetings via an internet interface that will allow public participation.
- Park and Rec Committee meeting will be held via internet interface.
- All public hearings have been scheduled for June in anticipation that the public and Board will be able to participate in person
- Budget calendar has been modified with final adoption pushed to the June 18 meeting. The Budget workshop has been rescheduled to May 27 and at this time will be held via teleconference.
- Phone and internet payment fees are waived
- District office is closed to customer traffic
- New customer application process has been relaxed to allow for some processes to be completed at a later date. Deposits are placed on customer bills.
- All recreation programming has been suspended
- May concert in the park has been cancelled.
- National Night Out will be moved to October per direction from the National organization. The Board to consider the location of the event.
- All Recycling Center employees have been furloughed.

District Management will continue to evaluate operations as the constant flow of data and health guidance continues to flux.

FISCAL IMPACT: (The following information has not changed since the 5/7/2020 meeting.)

The immediate impact to District finances is more subtle due to the Staff working two separate shifts which means that half the staff is off at any given time. This has impacted operations in that projects are being completed at a slower pace and some projects that require all hands are being delayed until staffing resumes to normal levels. With the furloughed staff, the District will incur higher unemployment payments due to the payment of benefits.

The District's current "no disconnection" policy will lead to a reduction in revenue flow during the duration. The District currently has 394 customers who are behind in payments totaling \$4,672.30

in revenue. The average for this calendar year is 404 customers who are in arrears in their payments or approximately 14%.

Staff has been monitoring the cash flow and have developed the data below and in the attached spreadsheet to help identify trends.

| | FY2016/17 | FY2017/18 | FY2018/19 | FY2019/20 |
|------------|------------------|------------------|------------------|------------------|
| Jul | 235,878.25 | 228,727.88 | 266,821.16 | 264,034.49 |
| Aug | 271,750.65 | 285,750.64 | 305,656.03 | 281,920.90 |
| Sep | 257,054.74 | 285,893.54 | 262,948.48 | 303,702.91 |
| Oct | 233,214.56 | 277,231.05 | 311,274.31 | 320,470.11 |
| Nov | 237,325.42 | 268,468.08 | 268,522.16 | 289,232.67 |
| Dec | 200,495.71 | 236,244.59 | 267,490.15 | 290,672.74 |
| Jan | 260,315.15 | 224,384.04 | 264,759.03 | 276,085.73 |
| Feb | 225,461.96 | 235,819.51 | 229,842.55 | 268,422.65 |
| Mar | 310,798.34 | 223,415.84 | 252,387.38 | 280,299.81 |
| Apr | 206,091.82 | 212,568.85 | 255,091.32 | 252,176.08 |
| May | 251,227.89 | 262,146.53 | 255,732.58 | 0.00 |
| Jun | 223,872.73 | 262,711.68 | 264,034.49 | 0.00 |

To date, there are no FEMA funds or other government assistance for government entities under a population size of 500,000. Depending upon how long this continues the District may need to utilize reserve funds as a stop gap for address expenses in the near future.

POSSIBLE MOTION: None required

ATTACHMENTS: None



Helendale Community Services District

Date: May 21, 2020
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #6
Discussion and Possible Action Regarding Concerts in the Park

STAFF RECOMMENDATION:

Staff requests input from the Board regarding this matter.

STAFF REPORT:

As discussed in the previous agenda item, the transition to Phase II has allowed some activities and enterprises to reopen. The opening of County parks and some camping area has occurred and over the next few weeks it is anticipated that more functions will be added to the list of acceptable activities.

With approximately three weeks until the June Concert in the Park it is still uncertain if the District will be able to hold the event or not. In discussion at the last Park and Rec Committee meeting it was suggested that the kids' games and the petting zoo be eliminated from the event if it is held. Preliminary information released from the Governor states that concerts and sporting events will be allowed to resume possibly in the fall.

At this point in time, Staff seeks input from the Board as to the disposition of the June concert and other concerts in the series. Does the Board feel it prudent to cancel all concerts now and revisit the subject in the future if/when such venues are allowed? Does the Board feel that once gatherings are allowed, would the public be reluctant to be in groups?

FISCAL IMPACT: Unknown at this time. A deposit of \$250 has been paid to the first band, but they have indicated they would work with us.

ATTACHMENTS: None



Helendale Community Services District

Date: May 21, 2020
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #7
Discussion and Possible Action Regarding Adoption of Employee Pay Schedule for Fiscal Year 2021

STAFF RECOMMENDATION:

Staff requests approval

STAFF REPORT:

Statutory and regulatory requirements from CalPERS require that the pay schedules for District Staff be publicly available and adopted in a separate action duly noticed according to the Brown Act. Attached for the Board's consideration are the current ranges and series that meet the specific requirements. The "Table of Organization" includes all ranges, starting pay and top pay for each position, the number of Full-Time Equivalent (FTE's) for each title and the range for each position. The General Manager Contract amount is listed as a lump sum within a designated range.

In January 2019, the Board implemented a new range schedule as a result of a classification study. The Table of Organization for FY2021 reflects those changes and includes a 3% cost of living adjustment (COLA) approved by the Board at the February 20, 2020, regular board meeting that will become effective on July 1, 2020. The cost of living adjustment is intended to keep staff salaries in line with inflationary factors included in the Consumer Price Index for the Riverside-San Bernardino market area.

BACKGROUND:

Failure to follow the CalPERS requirements have had a negative impact to retirement pay calculation of some employees in the PERS system if their employer failed to follow the specific criteria outlined in California Code of Regulations, section 570.5. These requirements were reiterated in CalPERS Circular Letter 200-003-20 (attached). There are eight requirements that must be met to satisfy the criteria.

- Approved and adopted by the Board in a duly agendized meeting
- Identify position title for every employee
- Show payrate as a single amount or multiple amounts for each position
- Indicate the time base (i.e. hourly, etc.)

- Make it available for the public via posting in office, website or make available upon request
- Must include an effective date
- Retain for five years and have available for public review for that duration.
- Does not reference another document (i.e. contract) instead of disclosing the payrate

If these requirements are not met than the CalPERS “Board in its sole discretion, may determine an amount that will be considered to be payrate” for the perspective retiree.

FISCAL IMPACT: None

REQUESTED ACTION: Adopt the Employee Pay Schedule for FY 2021

ATTACHMENTS: Employee Pay Schedule for FY 2021
Proposed Organizational Chart for FY2021
CalPERS Circular Letter 200-003-20

Helendale Community Services District

Table of Organization FY 2021

Pay Schedule for FY2021

Effective 7/1/2020 through 6/30/2021

| Title | Range | Annually | | Monthly | | Per Pay Period | | Hourly | | FTE |
|---------------|-------|-----------|-----------|----------|----------|----------------|-------------|----------|----------|------|
| Parks | | Min | Max | Min | Max | Min | Max | Min | Max | |
| Rec Leader-PT | 9 | | | | | | | \$ 15.06 | \$ 18.80 | 0.08 |
| Maint Aide-PT | 13 | | | | | | | \$ 16.62 | \$ 20.76 | 0.14 |
| MWI | 16 | \$ 37,229 | \$ 46,494 | \$ 3,102 | \$ 3,874 | \$ 1,431.88 | \$ 1,788.22 | \$ 17.90 | \$ 22.35 | 2 |

| Water | Range | Min | Max | Min | Max | Min | Max | Min | Max | FTE |
|-------------|-------|-----------|------------|----------|----------|-------------|-------------|----------|----------|------|
| MWI | 16 | \$ 37,229 | \$ 46,494 | \$ 3,102 | \$ 3,874 | \$ 1,431.88 | \$ 1,788.22 | \$ 17.90 | \$ 22.35 | 1 |
| WSO I* | 28 | \$ 50,069 | \$ 62,529 | \$ 4,172 | \$ 5,211 | \$ 1,925.72 | \$ 2,404.96 | \$ 24.07 | \$ 30.06 | 1 |
| WSOIII* | 36 | \$ 61,003 | \$ 76,186 | \$ 5,084 | \$ 6,349 | \$ 2,346.60 | \$ 2,930.21 | \$ 29.33 | \$ 36.63 | 1 |
| WOM* | 50 | \$ 86,197 | \$ 107,648 | \$ 7,183 | \$ 8,971 | \$ 3,315.27 | \$ 4,140.31 | \$ 41.44 | \$ 51.75 | 1 |
| Mechanic-PT | 47 | | | | | | | \$ 32.37 | \$ 40.43 | 0.48 |

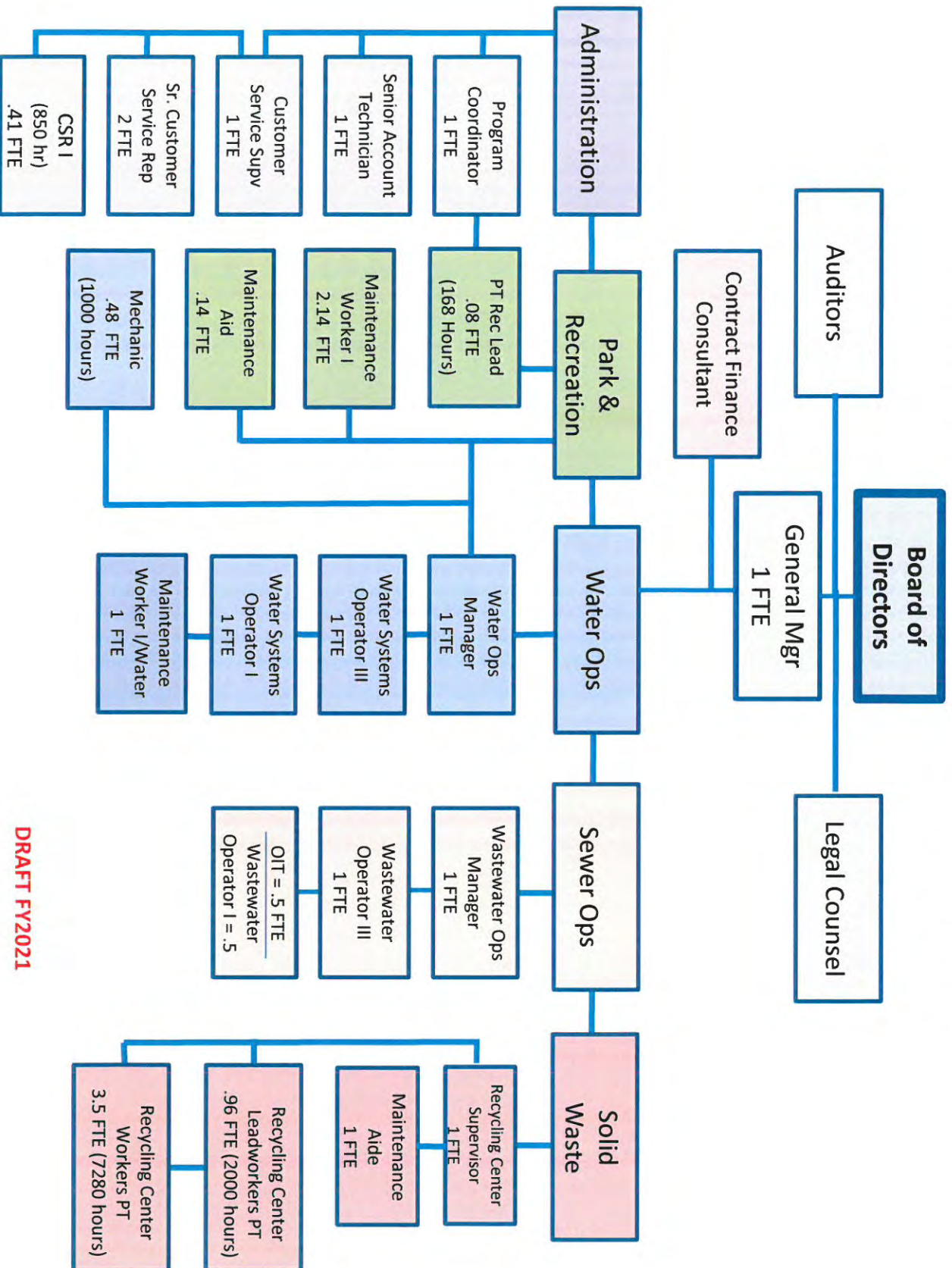
| Wastewater | Range | Min | Max | Min | Max | Min | Max | Min | Max | FTE |
|------------|-------|-----------|------------|----------|----------|-------------|-------------|----------|----------|-----|
| OIT* | 19 | \$ 40,091 | \$ 50,069 | \$ 3,341 | \$ 4,172 | \$ 1,542.98 | \$ 1,925.72 | \$ 19.27 | \$ 24.07 | 0.5 |
| TPOI* | 28 | \$ 50,069 | \$ 62,529 | \$ 4,172 | \$ 5,211 | \$ 1,925.72 | \$ 2,404.96 | \$ 24.07 | \$ 30.06 | 0.5 |
| TPO III | 36 | \$ 61,004 | \$ 76,186 | \$ 5,084 | \$ 6,349 | \$ 2,346.30 | \$ 2,930.21 | \$ 29.33 | \$ 36.63 | 1 |
| WWOM* | 50 | \$ 86,197 | \$ 107,648 | \$ 7,183 | \$ 8,971 | \$ 3,315.27 | \$ 4,140.31 | \$ 41.44 | \$ 51.75 | 1 |

| Solid Waste/Recy Cntr | Range | Min | Max | Min | Max | Min | Max | Min | Max | FTE |
|----------------------------|-------|-----------|-----------|----------|----------|-------------|-------------|----------|----------|------|
| Recycling Center Worker-PT | 1-2 | | | | | | | \$ 13.00 | \$ 17.91 | 3.37 |
| Recycling Center Lead-PT | 9 | | | | | | | \$ 15.06 | \$ 18.80 | 0.96 |
| Maint Aid | 13 | \$ 34,571 | \$ 43,174 | \$ 2,881 | \$ 3,598 | \$ 1,329.64 | \$ 1,660.54 | \$ 16.62 | \$ 20.76 | 1 |
| Recycling Center Supv | 17 | \$ 38,163 | \$ 47,656 | \$ 3,180 | \$ 3,971 | \$ 1,467.68 | \$ 1,832.93 | \$ 18.35 | \$ 22.91 | 1 |

| Administration | Range | Min | Max | Min | Max | Min | Max | Min | Max | FTE |
|----------------------|-------|------------|------------|-----------|-----------|-------------|-------------|----------|-----------|------|
| CSR I | 15 | | | | | | | \$ 16.46 | \$ 20.56 | 0.41 |
| Sr. CSR | 23 | \$ 44,253 | \$ 55,267 | \$ 3,688 | \$ 4,606 | \$ 1,702.06 | \$ 2,125.64 | \$ 21.28 | \$ 26.57 | 2 |
| Sr. Acct Tech | 29 | \$ 48,376 | \$ 60,415 | \$ 4,031 | \$ 5,035 | \$ 1,860.60 | \$ 2,323.64 | \$ 23.26 | \$ 29.05 | 1 |
| CSR Sup | 34 | \$ 58,064 | \$ 72,514 | \$ 4,839 | \$ 6,043 | \$ 2,233.25 | \$ 2,789.02 | \$ 27.92 | \$ 34.86 | 1 |
| Program Coordinator* | 37 | \$ 62,529 | \$ 78,090 | \$ 5,211 | \$ 6,508 | \$ 2,404.96 | \$ 3,003.47 | \$ 30.06 | \$ 37.54 | 1 |
| General Manager | 79 | \$ 176,394 | \$ 220,292 | \$ 14,700 | \$ 18,358 | \$ 6,784.39 | \$ 6,954.00 | \$ 84.80 | \$ 105.91 | 1 |

*Minimum certification/Ed levels required

Helendale Community Services District



DRAFT FY2021



California Public Employees' Retirement System
P.O. Box 942715 | Sacramento, CA 94229-2715
888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442
www.calpers.ca.gov

Payroll

Circular Letter

January 8, 2020

Circular Letter: 200-003-20

Distribution: IV, VI, X, XII, XVI

To: All CalPERS Contracted Agencies (Public Agency, Schools, and State)
Subject: Statutory and Regulatory Requirements for Publicly Available Pay Schedules

Purpose

The purpose of this Circular Letter is to inform all CalPERS Contracted Agencies of the requirements for providing CalPERS with a Publicly Available Pay Schedule in compliance with the Public Employees' Retirement Law (PERL), Public Employees' Pension Reform Act of 2013 (PEPRA), and Title 2 of the California Code of Regulations (CCR).

Purpose of Publicly Available Pay Schedules

Under the PERL and PEPRA, compensation earnable and pensionable compensation are determined in accordance with amounts identified on publicly available pay schedules.

Compensation Earnable

Under Government (Gov.) Code sections 20636 and 20636.1, compensation earnable means the pay rate and special compensation of the member, as further defined by those statutes.

Pay rate for contracting agency and school members is deemed the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal working hours, pursuant to publicly available pay schedules. Pay rate for contracting agency and school members who are not in a group or class is deemed the monthly rate of pay or base pay of the member, paid in cash and pursuant to publicly available pay schedules, for services rendered on a full-time basis during normal working hours, subject to specified limitations.

Pay rate for state members is deemed the average monthly remuneration paid in cash out of funds paid by the employer to similarly situated members of the same group or class of employment, in payment for the member's services or for time during which the member is excused from work, as further specified by subdivision (g) of Gov. Code 20636, pursuant to publicly available pay schedules.

Pensionable Compensation

Pursuant to Gov. Code section 7522.34, pensionable compensation of a new member of any public retirement system means the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal working hours, pursuant to publicly available pay schedules, subject to specified limitations.

Requirements of Publicly Available Pay Schedules

Subdivision (a) of CCR section 570.5 defines the requirements for a publicly available pay schedule used to determine pay rates.

Pay rates shall be limited to the amount listed on a pay schedule that must meet all the following eight (8) requirements:

1. Be duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws
2. Identify the position title for every employee position
3. Show the pay rate as a single amount or multiple amounts within a range for each identified position
4. Indicate the time base, including, but not limited to, whether the time base is hourly, daily, bi-weekly, monthly, bi-monthly, or annually
5. Be posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's website
6. Indicate an effective date and date of any revisions
7. Is retained by the employer and available for public inspection for not less than five years
8. Does not reference another document in lieu of disclosing the pay rate

Here is an example of a compliant pay schedule, to the extent it has been duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meeting laws, it is posted on the employer's website, and it is retained by the employer and available for public inspection for not less than five years:

| City of CalPERS | | | | | | |
|---|-----------|----------|----------|----------|----------|----------|
| Salary Schedule for Fiscal Year 17-18 | | | | | | |
| Effective as of 07/01/2017 | | | | | | |
| Classification | Rate Type | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 |
| City Manager | Monthly | \$10,500 | \$11,000 | \$11,500 | \$12,000 | \$12,500 |
| City Counsel | Monthly | \$10,000 | \$10,500 | \$11,000 | \$11,500 | \$12,000 |
| City Clerk | Monthly | \$5,500 | \$6,000 | \$6,500 | \$7,000 | \$7,500 |
| Call Center Representative | Monthly | \$5,000 | \$5,500 | \$6,000 | \$6,500 | \$7,000 |
| Analyst | Monthly | \$5,000 | \$5,500 | \$6,000 | \$6,500 | \$7,000 |
| Assistant | Monthly | \$4,500 | \$5,000 | \$5,500 | \$6,000 | \$6,500 |
| Revised as of 09/01/2017 and adopted by the Board as of 09/15/2017 | | | | | | |

Special Compensation

Pursuant to CCR section 571 for classic members, and CCR section 571.1 for new members under PEPPA, special compensation items are defined under an exclusive list. Each special compensation item shall be reported separately from pay rate, in accordance with the criteria described in those regulations. Therefore, a publicly available pay schedule in which the special compensation items are reflected in the pay rates does not comply with CCR section 570.5.

Absence of Publicly Available Pay Schedule

If an employer fails to meet the requirements of subdivision (a) of CCR section 570.5, under subdivision (b), the board may determine in its sole discretion an amount that will be considered as pay rate, taking into consideration all information it deems relevant including, but not limited to, the following:

- Documents approved by the employer’s governing body in accordance with requirements of public meeting laws and maintained by the employer
- Last pay rate listed on a pay schedule that conforms to the requirements of subdivision (a) with the same employer for the position at issue
- Last pay rate for the member that is listed on a pay schedule that conforms with the requirements of subdivision (a) with the same employer for a different position
- Last pay rate for the member in a position that was held by the member and that is listed on a pay schedule that conforms to the requirements of subdivision (a) of a former CalPERS employer.

Importance of Publicly Available Pay Schedule

Publicly available pay schedules are required by CalPERS and are a critical component to verify all members’ pay rates when calculating members’ retirement benefits. Maintaining a compliant publicly available pay schedule will support transparency and expedite CalPERS’ review process.

Failure to provide CalPERS with a compliant publicly available pay schedule may result in a retirement benefit being delayed.

Questions

It is the employer's responsibility to comply with all terms and conditions set forth in the employer's contract with CalPERS and to ensure all reportable information is compliant with the PERL, PEPR, and the CCR.

If you have any questions or concerns, contact the CalPERS Customer Contact Center at **888 CalPERS** (or **888-225-7377**), or email MOU_Review@calpers.ca.gov.

Renee Ostrander, Chief
Employer Account Management Division



Helendale Community Services District

Date: May 21, 2020
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #7
Discussion Only Regarding Update on Insurance Service Providers

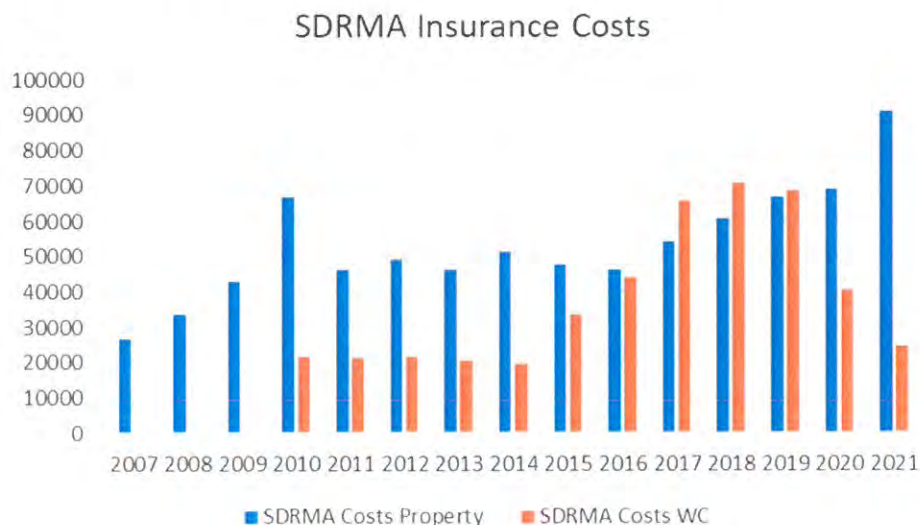
STAFF RECOMMENDATION:

Staff seeks input from the Board regarding this matter.

STAFF REPORT:

Staff has contracted with SDRMA for general liability and property insurance since the formation of the District. The annual Insurance coverage is a large annual line item in the budget. In March the District received notification from SDRMA of a proposed increase of 36% in liability coverage. The FY21 invoice was received last week via email and reflected a significant increase from FY 20 rate of \$68,903 to FY21 rate of 90,912 which includes a discount of \$13,848 that includes 5% multi-program discount and earned credit for participating in the safety and training program

Included below is a graph that shows SDRMA insurance costs over time.



At the May 7 meeting the Board gave staff approval to seek other insurance options for the District. At this time, Staff has some data but not all the information necessary for the Board to

make an informed decision. Staff will present this item at the Special Board meeting scheduled for May 27.

FISCAL IMPACT: NA

REQUESTED ACTION: NA

ATTACHMENTS: None



Helendale Community Services District

Date: May 21, 2020
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #9
Discussion and Possible Action Regarding Award of a Professional Services Agreement for Accounting Support Services for Fiscal Year 2021

STAFF RECOMMENDATION:

Authorize Staff to enter into a Professional Services Agreement with Eide-Bailly, LLP.

STAFF REPORT:

Eide-Bailly, LLP has proposed a cost for the services needed by the District of \$45,000-\$50,000 for Fiscal Year 2021. Attached is the Professional Services Agreement with the Engagement Letter serving as Exhibit A to the document.

The District contracted with Platinum Consulting for accounting support services last year. During that time, Platinum joined Eide-Bailly, LLP. The principal for the District and associated staff have remained the same through the merger. Management has been satisfied with the services provided during the first year of the Agreement and believe the relationship to be beneficial for the District. During the course of the year, Cindy Byerrum, CPA with Eide-Bailly has provided support during the transition to in-house payroll. She has also taken the lead in working with CalPERS in resolving a very complicated retirement issue that took several weeks to resolve. Cindy and her staff have been extremely responsive to District staff questions and problems. As the Board may recall these issues necessitated an increase in the contract due to the length of time it took to resolve. Staff believes that Cindy's thorough understanding of PERS was key in resolving these issues.

Attached for the Board's review is the draft professional services agreement (PSA) with scope of work is also attached. If this matter is approved by the Board, the President can execute the attached document provided by District General Counsel.

FISCAL IMPACT: An amount not to exceed \$50,000.

REQUESTED ACTION: Authorize staff to enter into a PSA with Eide-Bailly, LLP

ATTACHMENTS: Proposed Professional Services Agreement

**AGREEMENT FOR SERVICES
BETWEEN
HELENDALE COMMUNITY SERVICES DISTRICT
AND
EIDE BAILLY LLP**

THIS AGREEMENT is made this 1st day of July, 2020 (hereinafter referred to as the “Effective Date”), by and between the HELENDALE COMMUNITY SERVICES DISTRICT, a public agency organized and operating pursuant to California Government Code Section 61000 et seq. (hereinafter referred to as the “DISTRICT”), and EIDE BAILLY LLP (hereinafter referred to as “CONSULTANT”). DISTRICT and CONSULTANT may individually be referred to as “Party” or collectively as “Parties” in this Agreement.

RECITALS

WHEREAS, the DISTRICT desires to contract with CONSULTANT to provide financial and accounting consulting services for the DISTRICT (hereinafter referred to as “Project”); and

WHEREAS, CONSULTANT is willing to contract with the DISTRICT to provide such services for the Project; and

WHEREAS, CONSULTANT holds itself as duly licensed, qualified, and capable of performing said services for the Project, and CONSULTANT is customarily engaged in an independently established trade, occupation, and/or business of the same nature as the work to be performed herein; and

WHEREAS, this Agreement establishes the terms and conditions for the DISTRICT to retain CONSULTANT to provide the services described herein for the Project.

COVENANTS

NOW, THEREFORE, in consideration of the faithful performance of the terms and conditions set forth herein, the Parties hereto agree as follows:

**ARTICLE I
ENGAGEMENT OF CONSULTANT
AND AUTHORIZATION TO PROCEED**

1.1 **ENGAGEMENT:** The DISTRICT hereby engages CONSULTANT, and CONSULTANT hereby accepts the engagement, to perform the Project services described in Section 2.1 of this Agreement for the term set forth in Section 5.1 of this Agreement.

1.2 **AUTHORIZATION TO PROCEED:** Authorization for CONSULTANT to proceed with all or a portion of the Project services described in Section 2.1 of this Agreement will be granted in writing by the DISTRICT as soon as both Parties sign the Agreement and all

applicable insurance documents required pursuant to Section 6.3 of this Agreement are received and approved by the DISTRICT. CONSULTANT shall not proceed with said Project services until so authorized by the DISTRICT, and shall commence work promptly upon receipt of the Notice to Proceed.

1.3 NO EMPLOYEE RELATIONSHIP: The Project services to be provided by CONSULTANT are outside the usual course of the DISTRICT's business. CONSULTANT shall perform the Project services provided for herein as an independent contractor, and not as an employee of the DISTRICT. CONSULTANT is not to be considered an agent or employee of the DISTRICT for any purpose, and shall not be entitled to participate in any pension plans, insurance coverage, bonus, stock, or similar benefits that the DISTRICT provides for its employees. CONSULTANT shall indemnify the DISTRICT for any tax, retirement contribution, social security, overtime payment, or workers' compensation payment which the DISTRICT may be required to make on behalf of CONSULTANT or any agent or employee of CONSULTANT for work performed under this Agreement.

ARTICLE II SERVICES OF CONSULTANT

2.1 SCOPE OF SERVICES: The Project services to be performed by the CONSULTANT under this Agreement are described in the Scope of Work attached hereto as Exhibit "A" and incorporated herein by this reference (hereinafter referred to as the "Scope of Work"), and shall, where not specifically addressed, include all related services ordinarily provided by the CONSULTANT under same or similar circumstances and/or otherwise necessary to satisfy the requirements of Section 3.3 of this Agreement. In case of conflict between the terms of this Agreement and the provisions of the Scope of Work, this Agreement shall govern.

2.2 [Intentionally omitted]

2.3 HOURS AND WORKING CONDITIONS: The DISTRICT is a public entity in the State of California and is subject to the provisions of the Government Code and the Labor Code of the State. It is stipulated and agreed that all provisions of law applicable to public contracts are a part of this Agreement to the same extent as though set forth herein and will be complied with by CONSULTANT; provided that the Parties acknowledge that this Agreement does not relate to a public works construction project. CONSULTANT shall comply with all applicable provisions of the California Labor Code relating to working hours.

ARTICLE III RESPONSIBILITIES OF THE DISTRICT AND OF CONSULTANT

3.1 DUTIES OF THE DISTRICT: The DISTRICT, without cost to CONSULTANT, will provide all pertinent information necessary for CONSULTANT's performance of its obligations under this Agreement that is reasonably available to the DISTRICT unless otherwise specified in the Scope of Work, in which case the CONSULTANT is to acquire such information. The DISTRICT does not guarantee or ensure the accuracy of any reports,

information, and/or data so provided, although DISTRICT reasonably believes any financial information to be provided to CONSULTANT in connection with the services to be provided in connection with the Project is accurate. To the extent that any reports, information, and/or other data so provided was supplied to the DISTRICT by persons who are not employees of the DISTRICT, any liability resulting from inaccuracies and/or omissions contained in said information shall be limited to liability on behalf of the party who prepared the information for the DISTRICT.

3.2 REPRESENTATIVE OF DISTRICT: The DISTRICT designates Kimberly Cox as the person to act as the DISTRICT's representative with respect to the work to be performed under this Agreement. Such person will have complete authority to receive information and interpret and define the DISTRICT's policies pertinent to the work, although such person will not control or direct CONSULTANT's work. In the event the DISTRICT wishes to make a change in the DISTRICT's representative, the DISTRICT shall notify the CONSULTANT of the change in writing.

3.3 DUTIES OF CONSULTANT: CONSULTANT shall perform the Project work in such a manner as to fully comply with all applicable professional standards of care, including professional quality, technical accuracy, and timely completion, which standards shall also apply to all other services furnished and/or work undertaken by CONSULTANT pursuant to this Agreement. The CONSULTANT shall cause all work and deliverables to conform to all applicable federal, state, and local laws and regulations.

3.4 APPROVAL OF WORK: The DISTRICT's approval of work or materials furnished hereunder shall not in any way relieve CONSULTANT of responsibility for the technical adequacy of its work. Neither the DISTRICT's review, approval or acceptance of, nor payment for, any of the services shall be construed to operate as a waiver of any rights under this Agreement or of any cause of action arising out of the performance of this Agreement. Where approval by the DISTRICT is indicated in this Agreement, it is understood to be conceptual approval only and does not relieve the CONSULTANT of responsibility for complying with all laws, codes, industry standards, and liability for damages caused by negligent acts, errors, omissions, noncompliance with industry standards, or the willful misconduct of the CONSULTANT or its subcontractors. CONSULTANT's obligation to defend, indemnify, and hold harmless the DISTRICT, and its directors, officers, employees and agents as set forth in Section 6.9 of this Agreement also applies to the actions or omissions of the CONSULTANT or its subcontractors as set forth above in this paragraph.

ARTICLE IV PAYMENTS TO CONSULTANT

4.1 PAYMENT: During the Term of this Agreement, the DISTRICT will pay CONSULTANT for services performed in accordance with the rates and estimated hours and costs set forth in the Scope of Work. The amounts set forth in the Scope of Work constitute the maximum compensation to which CONSULTANT may be entitled for the performance of services for the Project, unless this Agreement and/or the Scope of Work are changed in writing

by the DISTRICT in advance of the services to be performed hereunder. Adjustments in the payment amount shall only be allowed pursuant to Section 6.4 of this Agreement.

4.2 **PAYMENT TO CONSULTANT:** Payment will be made by the DISTRICT within thirty (30) calendar days after receipt of an invoice from CONSULTANT, provided that all invoices are complete and CONSULTANT's work product and services are provided and performed in compliance with the terms and conditions of this Agreement. CONSULTANT shall invoice DISTRICT monthly for services performed under this Agreement. In the event that a payment dispute arises between the Parties, CONSULTANT shall provide to the DISTRICT full and complete access to CONSULTANT's labor cost records and other direct cost data, and copies thereof if requested by the DISTRICT.

4.3 **COST FOR REWORK:** CONSULTANT shall, at no cost to the DISTRICT, prepare any necessary rework occasioned by CONSULTANT's negligent act or omission or otherwise due substantially to CONSULTANT's fault.

ARTICLE V COMPLETION SCHEDULE

5.1 **TERM:** The Term of this Agreement shall begin on the Effective Date, and shall continue until June 30, 2021, unless this Agreement is earlier terminated pursuant to the provisions of Section 6.7 below. Notwithstanding the above, the provisions of Sections 1.3, 2.3, 3.3 and 3.4 and Articles IV, V, and VI herein shall survive the expiration and/or termination of this Agreement.

5.2 **TIME OF ESSENCE:** CONSULTANT shall perform all services required by this Agreement in a prompt, timely, and professional manner. Time is of the essence in this Agreement.

ARTICLE VI GENERAL PROVISIONS

6.1 **COMPLIANCE WITH FEDERAL, STATE, AND LOCAL LAWS:** CONSULTANT shall at all times observe all applicable provisions of Federal, State, and Local laws and regulations including, but not limited to, those related to Equal Opportunity Employment.

6.2 **SUBCONTRACTORS AND OUTSIDE CONSULTANTS:** No subcontract shall be awarded by CONSULTANT unless prior written approval thereof is obtained from the DISTRICT. CONSULTANT shall be responsible for payment to subcontractors used by them to perform the services under this Agreement. If CONSULTANT subcontracts any of the work to be performed, CONSULTANT shall be as fully responsible to the DISTRICT for the performance of the work, including errors and omissions of CONSULTANT's subcontractors and of the persons employed by the subcontractor, as CONSULTANT is for the acts and omissions of persons directly employed by the CONSULTANT. Nothing contained in this Agreement shall create any contractual relationship between any subcontractor of

CONSULTANT and the DISTRICT. CONSULTANT shall bind every subcontractor and every subcontractor of a subcontractor to the terms of this Agreement that are applicable to CONSULTANT's work unless specifically noted to the contrary in the subcontract in question and approved in writing by the DISTRICT.

6.3 INSURANCE: CONSULTANT shall secure and maintain in full force and effect, until the satisfactory completion and acceptance of the Project by DISTRICT, such insurance as will protect it and the DISTRICT in such a manner and in such amounts as set forth below. The premiums for said insurance coverage shall be paid by the CONSULTANT. The failure to comply with these insurance requirements may constitute a material breach of this Agreement, at the sole discretion of the DISTRICT.

- (a) Certificates of Insurance: Prior to commencing services under this Agreement, and in any event no later than ten (10) calendar days after execution of this Agreement, CONSULTANT shall furnish DISTRICT with Certificates of Insurance and endorsements verifying the insurance coverage required by this Agreement is in full force and effect. The DISTRICT reserves the right to require complete and accurate copies of all insurance policies required under this Agreement.
- (b) Required Provisions: The insurance policies required by this Agreement shall include the following provisions or have them incorporated by endorsement(s):
 - (1) Primary Coverage: The insurance policies provided by CONSULTANT shall be primary insurance and any self-insured retention and/or insurance carried by or available to the DISTRICT or its employees shall be excess and non-contributory coverage so that any self-insured retention and/or insurance carried by or available to the DISTRICT shall not contribute to any loss or expense under CONSULTANT's insurance.
 - (2) Additional Insured: The policies of insurance provided by CONSULTANT, except Workers' Compensation and Professional Liability, shall include as additional insureds: the DISTRICT, its directors, officers, employees, and agents when acting in their capacity as such in conjunction with the performance of this Agreement. Such policies shall contain a "severability of interests" provision, also known as "Cross liability" or "separation of insured".
 - (3) Cancellation: Each certificate of insurance and insurance policy shall provide that the policy may not be non-renewed, canceled (for reasons other than non-payment of premium) or materially changed without first giving thirty (30) days advance written notice to the DISTRICT, or ten (10) days advance written notice in the event of cancellation due to non-payment of premium.
 - (4) Waiver of Subrogation: The insurance policies provided by CONSULTANT shall contain a waiver of subrogation against DISTRICT, its directors, officers, employees and agents for any claims arising out of the services performed under this Agreement by CONSULTANT.
 - (5) Claim Reporting: CONSULTANT shall not fail to comply with the claim reporting provisions or cause any breach of a policy condition or warranty of the insurance policies required by this Agreement that would affect the

- coverage afforded under the policies to the DISTRICT.
- (6) Deductible/Retention: If the insurance policies provided by CONSULTANT contain deductibles or self-insured retentions, CONSULTANT shall be solely responsible for payment of any such deductible or self-insured retention.
 - (7) Sub-Contractors: CONSULTANT shall furnish separate certificates of insurance and policy endorsements for each sub-contractor verifying that the insurance for each sub-contractor complies with the same insurance requirements applicable to CONSULTANT under this Agreement.
- (c) Insurance Company Requirements: CONSULTANT shall provide insurance coverage through insurers that have at least an "A" Financial Strength Rating and a "VII" Financial Size Category in accordance with the current ratings by the A. M. Best Company, Inc. as published in *Best's Key Rating Guide* or on said company's web site. In addition, any and all insurers must be admitted and authorized to conduct business in the State of California and be a participant in the California Insurance Guaranty Association, as evidenced by a listing in the appropriate publication of the California Department of Insurance.
- (d) Policy Requirements: The insurance required under this Agreement shall meet or exceed the minimum requirements as set forth below:
- (1) Workers' Compensation: CONSULTANT shall maintain Workers' Compensation insurance as required by law in the State of California to cover CONSULTANT's obligations as imposed by federal and state law having jurisdiction over CONSULTANT's employees and Employers' Liability insurance, including disease coverage, of not less than \$1,000,000.
 - (2) General Liability: CONSULTANT shall maintain Comprehensive General Liability insurance with a combined single limit of not less than \$1,000,000 per occurrence or claim and \$1,000,000 aggregate. The policy shall include, but not be limited to, coverage for bodily injury, property damage, personal injury, products, completed operations and blanket contractual to cover, but not be limited to, the liability assumed under the indemnification provisions of this Agreement. In the event the Comprehensive General Liability insurance policy is written on a "claims made" basis, coverage shall extend for two years after the satisfactory completion and acceptance of the Project by DISTRICT.
 - (3) Automobile Liability: CONSULTANT shall maintain Commercial Automobile Liability insurance with a combined single limit for bodily injury and property damage of not less than \$1,000,000 each occurrence for any owned, hired, or non-owned vehicles.
 - (4) Professional Liability: CONSULTANT shall maintain Professional Liability insurance covering errors and omissions arising out of the services performed by the CONSULTANT or any person employed by him, with a limit of not less than \$1,000,000 per occurrence or claim and \$1,000,000 aggregate. In the event the insurance policy is written on a "Claims made" basis, coverage shall extend for two years after the satisfactory completion and acceptance of the Project by DISTRICT.

- (5) Property Coverage – Valuable Papers: Property coverage on an all-risk, replacement cost form with Valuable Papers insurance sufficient to assure the restoration of any documents, memoranda, reports, plans or other similar data, whether in hard copy or electronic form, relating to the services provided by CONSULTANT under this Agreement.

6.4 CHANGES: If the DISTRICT requests a change in the Scope of Work, an equitable adjustment shall be made and this Agreement shall be modified in writing accordingly. CONSULTANT must assert any claim for adjustment under this clause in writing within the earlier of (i) thirty (30) calendar days after CONSULTANT becomes aware of the need for a change, or (ii) thirty (30) calendar days from the date of receipt from CONSULTANT of the notification of change, unless the DISTRICT grants a further period of time before the date of final payment under this Agreement.

6.5 NOTICES: All notices to either Party by the other shall be made in writing and delivered or mailed to such Party at their respective addresses as follows, or to other such address as either Party may designate, and said notices shall be deemed to have been made when personally delivered, delivered by nationally recognized overnight courier, or, if mailed, five (5) days after mailing.

To DISTRICT: Helendale Community Services District
26540 Vista Road, Suite B
P.O. Box 359
Helendale, CA 92342
Attn: General Manager

To CONSULTANT: Eide Bailly LLP
10681 Foothill Blvd., Ste. 300
Rancho Cucamonga, CA 91730-3831
Attn: Cindy Byerrum, Partner

6.6 CONSULTANT'S ASSIGNED PERSONNEL: CONSULTANT designates Cindy Byerrum to have immediate responsibility for the performance of the work for the Project and for all matters relating to performance under this Agreement. Substitution of any assigned personnel shall require the prior written approval of the DISTRICT. If the DISTRICT determines that a proposed substitution is not acceptable, then, at the request of the DISTRICT, CONSULTANT shall substitute with a person acceptable to the DISTRICT.

6.7 TERMINATION:

- (a) The DISTRICT may terminate this Agreement or abandon any portion of the Project, with or without cause, upon written notice thereof to CONSULTANT; provided that DISTRICT shall provide CONSULTANT at least seven (7) days' written notice if the termination is without cause and shall provide CONSULTANT with written notice of any alleged breach of this Agreement and seven (7) days in which CONSULTANT may cure that alleged breach. CONSULTANT may terminate its obligation to provide further services under

this Agreement upon thirty (30) calendar days written notice only in the event of substantial failure by the DISTRICT to perform in accordance with the terms of this Agreement through no fault of the CONSULTANT.

- (b) In the event of termination of this Agreement, or abandonment of any portion of the Project by the DISTRICT, the DISTRICT shall be immediately given title to all original drawings and other documents developed for the Project, and the sole right and remedy of CONSULTANT shall be to receive payment for all amounts due and not previously paid to CONSULTANT for services completed or in progress in accordance with the Agreement prior to such date of termination. If termination occurs prior to completion of any task for which payment has not been made, the fee for services performed during such task shall be based on an amount mutually agreed to by the DISTRICT and CONSULTANT based on the work CONSULTANT has completed through the date of termination. Such payments available to the CONSULTANT under this paragraph shall not include costs related to lost profit associated with the expected completion of the work or other such payments relating to the benefit of this Agreement, except to the extent that CONSULTANT's hourly rates include any such profit relative to work completed prior to termination.

6.8 ATTORNEYS' FEES: In the event that either the DISTRICT or CONSULTANT brings an action or proceeding for damages for an alleged breach of any provision of this Agreement, to interpret this Agreement or determine the rights of and duties of either Party in relation thereto, the prevailing Party shall be entitled to recover as part of such action or proceeding all litigation, arbitration, mediation and collection expenses, including witness fees, court costs, and reasonable attorneys' fees. Such fees shall be determined by the Court in such litigation or in a separate action brought for that purpose. Mediation will be attempted if both Parties mutually agree before, during, or after any such action or proceeding has begun.

6.9 INDEMNITY:

- (a) CONSULTANT shall defend, indemnify and hold DISTRICT, including its directors, officers, employees and agents, harmless from and against any and all claims, demands, causes of action, suits, debts, obligations, liabilities, losses, damages, costs, expenses, attorney's fees, awards, fines, settlements, judgments or losses of whatever nature, character, and description, with respect to or arising out of the work to be performed under this Agreement, including without limitation, any and all such claims, demands, causes of action, suits, debts, obligations, liabilities, losses, damages, costs, expenses, attorney's fees, awards, fines, settlements, judgments or losses of whatever nature, character, and description, arising by reason of death or bodily injury to one or more persons, including the employees of CONSULTANT; injury to property of any kind, including loss of use; or economic damages of any kind, caused by, or arising out of, any alleged or actual act or omission, regardless of whether such act or omission is active or passive, by CONSULTANT, any of CONSULTANT's subcontractors or DISTRICT, including their respective directors, officers, employees, agents and assigns, excepting only to the extent such matters arise from the negligence or willful misconduct of the DISTRICT.

- (b) CONSULTANT shall defend, indemnify and hold DISTRICT, including its directors, officers, employees and agents, harmless from and against any and all claims, demands, causes of action, suits, debts, obligations, liabilities, losses, damages, costs, expenses, attorney's fees, awards, fines, settlements, judgments or losses of whatever nature, character, and description, with respect to or arising out of any infringement or alleged infringement of any patent, copyright or trademark and arising out of the use of any equipment or materials furnished under this Agreement by the CONSULTANT or CONSULTANT's subcontractors, including their respective directors, officers, employees, agents and assigns, or out of the processes or actions employed by, or on behalf of, the CONSULTANT or CONSULTANT's subcontractors, including their respective directors, officers, employees, agents and assigns, in connection with the performance of services under this Agreement. CONSULTANT shall have the right, in order to avoid such claims or actions, to substitute at its expense non-infringing equipment, materials or processes, or to modify at its expense such infringing equipment, materials, and processes so they become non-infringing, provided that such substituted and modified equipment, materials, and processes shall meet all the requirements and be subject to all the provisions of this Agreement.
- (c) CONSULTANT shall defend, indemnify and hold DISTRICT, including its directors, officers, employees and agents, harmless from and against any and all claims, demands, causes of action, suits, debts, obligations, liabilities, losses, damages, costs, expenses, attorney's fees, awards, fines, settlements, judgments or losses of whatever nature, character, and description, with respect to or arising out of any breach by CONSULTANT or CONSULTANT's subcontractors, including their respective directors, officers, employees, agents and assigns, of the aforesaid obligations and covenants, and any other provision or covenant of this Agreement.
- (d) It is the intent of the Parties to this Agreement that the defense, indemnity and hold harmless obligation of CONSULTANT under this Agreement shall be as broad and inclusive as may be allowed under *California Civil Code* §§ 2778 through 2784.5, or other similar state or federal law.
- (e) DISTRICT shall defend, indemnify and hold CONSULTANT, including its directors, officers, employees and agents, harmless from and against any and all claims, demands, causes of action, suits, debts, obligations, liabilities, losses, damages, costs, expenses, attorney's fees, awards, fines, settlements, judgments or losses of whatever nature, character, and description, with respect to or arising out of any breach by the DISTRICT of its obligations under this Agreement, or from the DISTRICT's negligence or willful misconduct in connection with the Project, excepting only to the extent such matters arise from the negligence or willful misconduct of the CONSULTANT.

6.10 SAFETY: CONSULTANT shall perform the work in full compliance with applicable State and Federal safety requirements including, but not limited to, Occupational Safety and Health Administration requirements.

- (a) CONSULTANT shall take all precautions necessary for the safety of, and prevention of damage to, property on or adjacent to the Project site, and for the

safety of, and prevention of injury to, persons, including DISTRICT's employees, CONSULTANT's employees, and third persons. All work shall be performed entirely at CONSULTANT's risk. CONSULTANT shall comply with the insurance requirements set forth in Section 6.3 of this Agreement.

- (b) To the extent required by law, CONSULTANT shall also furnish the DISTRICT with a copy of any injury prevention program established for the CONSULTANT's employees pursuant to California Labor Code Section 6401.7, including any necessary documentation regarding implementation of the program. CONSULTANT hereby certifies that its employees have been trained in the program, and procedures are in place to train employees whenever new substances, processes, procedures, or equipment are introduced. CONSULTANT shall demonstrate compliance with California Labor Code Section 6401.7 by promptly making a copy of its Injury and Illness Prevention Plan available to the DISTRICT upon request.

6.11 EXAMINATION OF RECORDS: All original reports, calculations, and other documents or electronic data developed by CONSULTANT for the Project shall be furnished to and become the property of the DISTRICT. CONSULTANT agrees that the DISTRICT will have access to and the right to examine any directly pertinent books, documents, papers, and records of any and all of the transactions relating to this Agreement.

6.12 [Intentionally omitted]

6.13 INTEGRATION AND AMENDMENT: This Agreement contains the entire understanding between the DISTRICT and CONSULTANT as to those matters contained herein. No other representations, covenants, undertakings or other prior or contemporaneous agreements, oral or written, respecting those matters, which are not specifically incorporated herein, may be deemed in any way to exist or to bind any of the Parties hereto. Each Party acknowledges that it has not executed this Agreement in reliance on any promise, representation or warranty not set forth herein. This Agreement may not be amended except by a writing signed by all Parties hereto.

6.14 ASSIGNMENT: Neither Party shall assign or transfer its interest in this Agreement without written consent of the other Party. All terms, conditions, and provisions of this Agreement shall inure to and shall bind each of the Parties hereto, and each of their respective heirs, executors, administrators, successors, and assigns.

6.15 GOVERNING LAW: This Agreement shall be construed as if it was jointly prepared by both Parties hereto, and any uncertainty or ambiguity contained herein shall not be interpreted against the Party drafting same. In the event of a conflict between the provisions of this Agreement and the Scope of Work, the provisions of this Agreement shall control. This Agreement shall be enforced and governed by the laws of the State of California. If any action is brought to interpret or enforce any term of this Agreement, the action shall be brought in a state court situated in the County of San Bernardino, State of California, or in a federal court with jurisdiction in the County of San Bernardino, State of California.

6.16 HEADINGS: Article and Section headings in this Agreement are for convenience only and are not intended to be used in interpreting or construing the terms, covenants, and conditions of this Agreement.

6.17 PARTIAL INVALIDITY: If any term, covenant, condition, or provision of this Agreement is found by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions hereof shall remain in full force and effect, and shall in no way be affected, impaired, or invalidated thereby.

6.18 EFFECT OF DISTRICT'S WAIVER: Any failure by the DISTRICT to enforce any provision of this Agreement, or any waiver thereof by the DISTRICT, shall not constitute a waiver of its right to enforce subsequent violations of the same or any other terms or conditions herein.

6.19 AUTHORITY: The individuals executing this Agreement represent and warrant that they have the legal capacity and authority to sign this Agreement on behalf of and to so bind their respective legal entities.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement as of the date first written above.

CONSULTANT

DISTRICT

By: _____
Cindy Byerrum, Partner
Eide Bailly LLP

By: _____
President, Board of Directors
Helendale Community Services District

EXHIBIT A

SCOPE OF WORK



May 12, 2020

Dr. Kimberly Cox
Helendale Community Services District
26540 Vista Road
Helendale, CA. 92342

Dear Dr. Cox,

This letter outlines the understanding of the terms and objectives of the consulting engagement between Eide Bailly LLP (Eide Bailly) and Helendale Community Services District (District) for the fiscal year ended June 30, 2021.

Scope of Engagement

We will work with you to provide consulting services in connection with:

- Monthly financial statements preparation and budget monitoring report.
- Year-end closing of the District's accounting books and records in accordance with Generally Accepted Accounting Principles.
- Preparation of all year-end and/or interim schedules that may be required by the District's independent auditors.
- Presence at the District's offices while the District's independent auditors are performing on-site year-end and interim field work.
- Monthly reconciliation of all District balance sheet accounts. Reconcile all modules (Miscellaneous AR, Fixed Assets, AP, Utility Billing, and Project Module) to the General Ledger on a monthly basis.
- Assist the District with implementing Project Module and other modules in Tyler Incode
- Periodic review of payroll and PERS reporting to ensure proper compliance
- Assistance with preparation of quarterly payroll tax returns and annual W-2s/W-3
- Periodic review of the District's internal accounting/financial control structure.
- Assistance with the annual budget, and budget updates.
- Assistance with rate evaluations and studies and fee studies as needed.
- Evaluation of accounting structure and recommend improvements.
- Review of 1099s and W-9 process to ensure accuracy.
- Implementation of best practices based on our experience with other governments.
- Train staff as needed.

Our engagement will be performed under the *Statements on Standards for Consulting Services* issued by the American Institute of Certified Public Accountants (AICPA). We will not provide audit, review, compilation or financial statement preparation services to any historical or prospective financial

What inspires you, inspires us. | eidebailly.com

information or provide attestation services under the AICPA *Statements on Standards for Attestation Engagements* and assume no responsibility for any such information.

You will provide us, as promptly as possible, all requested information and documentation reasonably deemed necessary or desirable by us in connection with the engagement. You represent and warrant that all information and documentation provided or to be provided to us is true, correct and complete, to the best of your knowledge and belief. We are authorized to rely upon such information and documentation without independent investigation or verification.

We may use third party service providers and/or affiliated entities (including Eide Bailly Shared Services Private Limited) (collectively, "service providers") in order to facilitate delivering our services to you. Our use of service providers may require access to client information by the service provider. We will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the confidentiality of client information accessed by such service provider and any work performed by such service provider.

We agree to retain our work papers for a period of at least eight years from the date of our report.

Eide Bailly LLP has owners that are not licensed as certified public accountants as permitted under Section 5079 of the California Business Code. It is not anticipated that any of the non-licensee owners will be performing services for Helendale Community Services District.

Fees

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket pre-approved expenses for mileage or hotel costs. Invoices are payable upon presentation. Our fees for the engagement will be based on the following hourly rates for FY 20/21:

| EB Staff | Hourly Rate |
|-------------------|--------------------|
| Partner | \$185 |
| Senior Manager | \$165 |
| Manager | \$145 |
| Senior Accountant | \$115 |
| Staff Accountant | \$100 |

We believe we can offer the services outlined in this letter for an approximately \$45,000 - \$50,000 a year. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate.

In addition, we will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Should our relationship terminate before our agreed upon procedures are completed and a report issued, you will be billed for services to the date of termination. All bills are payable upon receipt. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date. If collection action is necessary, expenses and reasonable attorney's fees will be added to the amount due.

Helendale Community Services District agrees to perform the following functions in connection with this engagement:

- Make all management decisions and perform all management functions.
- Designate a competent individual to oversee the services.
- Evaluate the adequacy and results of the services performed.
- Establish and maintain internal controls, including monitoring ongoing activities.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our engagement including our respective responsibilities. If you have any questions, please let us know.

We appreciate the opportunity to be of service to you and look forward to working with you and your staff.

Respectfully,



Cindy Byerrum, CPA
Partner

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Helendale Community Services District by:

Name: _____

Title: _____

Date: _____