



REGULAR BOARD MEETING
Thursday, July 20, 2023, at 6:00 PM

SPECIAL NOTICE OF TELECONFERENCE ACCESSIBILITY

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

Call to Order - Pledge of Allegiance

1. Discussion and Possible Action Regarding Director Remote Participation pursuant to AB2449 (Government Code Section 54953(f))

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

2. Approval of Agenda

3. Public Participation

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

4. Consent Items

- a. Approval of Minutes: June 15, 2023, Regular Board Meeting
- b. Bills Paid Report
- c. May Financial Report

5. Reports

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

Special Presentation

- 6. San Bernardino County Fire Department Station 4 Budget Presentation**

Regular Business:

- 7. Discussion and Possible Action Regarding Approval of Directors' Expense Reports**
- 8. Discussion and Possible Action Regarding Possible Award of Bid for Park Lighting**
- 9. Discussion and Possible Action Regarding Adoption of Resolution 2023-18: A Resolution of the Board of Directors of the Helendale Community Services District Setting Procedures and Charges for Public Review and copy of District Records**

Other Business

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

Closed Session

11. Conference with Legal Counsel – Anticipated Litigation

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

One Potential Case

12. Conference with Real Property Negotiators

(Government Code Section 54956.8)

Property: 15302 Smithson Road

District Negotiator: Kimberly Cox

Negotiating Parties: Vertical Bridge

Under Negotiation: Price and Terms of Payment

13. Report of Closed Session Item

14. Adjournment

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



Helendale Community Services District

Date: July 20, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #1
Discussion and Possible Action Regarding Director Remote Participation
Pursuant to AB2449 (Government Code Section 54953(f))

NOTIFICATION OF REMOTE BOARD MEETING ATTENDANCE

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

JUST CAUSE

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

Just Cause means any of the following:

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

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

EMERGENCY CIRCUMSTANCES

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

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

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



Helendale Community Services District

Date: July 20, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #4
Consent Items

CONSENT ITEMS

- a. Approval of Minutes: June 15, 2023, Regular Board Meeting
- b. Bills Paid Report
- c. May Financial Report



Helendale Community Services District

Date: July 20, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Cheryl Vermette
SUBJECT: Agenda item #4a
Minutes from Board meeting 6/15/2023



*Minutes of the Helendale Community Services District
REGULAR BOARD OF DIRECTORS MEETING
June 15, 2023, at 6:30 PM
26540 Vista Road, Suite C. Helendale, CA 92342*

SPECIAL NOTICE OF TELECONFERENCE ACCESSIBILITY

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

Board Members Roll Call:

Present: President Henry Spiller; Vice President Ron Clark; Director Annette Roper, Director George Cardenas

Absent: Secretary Sandy Haas

Staff Members Present:

Kimberly Cox, General Manager; Alex Aviles, Wastewater Operations Manager; Cheryl Vermette, Parks, Recreation & Programs Supervisor

Consultants/Guests:

Steve Kennedy, Legal Counsel (Zoom)
Richard Nino, Burrtec Waste
Michael Heffman, Burrtec Waste
Val Pfeifle, Oak Hills Roofing

Members of the Public:

There were four members of the public attending in person.

Call to Order and Pledge of Allegiance

The meeting was called to order at 6:01 pm by President Spiller, after which the Pledge of Allegiance was recited.

1. Director Remote Participation pursuant to AB2449 (Government Code Section 54953(f))

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

Discussion: None

2. Approval of Agenda

Discussion: General Manager Cox revised item number 7 and provided new copies of the Staff report. She also requested to remove the closed session item.

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

Vote: The motion carried by the following roll call vote: 4 - Yes; 0 – No; 1 – Absent. President Spiller-Yes; Vice President Clark-Yes; Director Haas – Absent; Director Cardenas -Yes; Director Roper - Yes.

3. Public Participation

Kris Cerrone, Resident spoke in protest of the rate increase on the trash fees.

Dave Hart, Resident and COP. Mr. Hart commented that the Concert in the Park was great, he talked to the vendors, and they did really well. He thought the wind may have contributed to some people leaving early.

4. Consent Items

- a. Approval of Minutes: June 1, 2023, Regular Board Meeting
- b. Bills Paid Report
- c. April Financials

Motion: Director Cardenas made a motion to approve the consent items as presented. President Spiller seconded the motion.

Vote: The motion carried by the following roll call vote: 4 - Yes; 0 – No; 1 – Absent. President Spiller-Yes; Vice President Clark-Yes; Director Haas – Absent; Director Cardenas -Yes; Director Roper - Yes.

5. Reports

a. Directors' Reports

President Spiller reported on the Concert in the Park and commented that we need to do better with the audio. He asked that Staff focus on getting speakers out to the back of the park.

b. General Managers Report

General Manager Kimberly Cox reported that Staff has completed the required Drought Contingency Plan and it was posted on the website by July 1st. The plan will be reviewed with the Board at a later meeting. The document is benign at this point. The BNSF meeting is tentatively scheduled for Tuesday, July 18th, the meeting will be confirmed next Tuesday. The LAFCO review meeting for the proposed annexation was held today, there were no objections. Some additional data was shared by LAFCO. The consultant will update the study with new data and new solid waste rates. The process should be concluded in January 2024. Wastewater Operations Manager Alex Aviles presented the wastewater report. Staff found the primary clarifier broken and repaired it; they repaired a leak on irrigation pump #2 at the alfalfa fields; sampled Wells #2, 3, 5, and 6 due to possible false positives on total coliform, the resamples came back non-detect. An electrician came out to look at the blowers and grit removal panels. Staff worked on quotes and scheduled a generator service company to trouble shoot both Smithson lift station (fuel pump) and the treatment plant (voltage adjuster) generators for the upcoming Monday. Staff found new compressor #1 tripped and performed troubleshooting, they found a broken wire that caused the fault.

General Manager Kimberly Cox gave the administration update. There were 43 account transfers in May, a map of those transfers was shown.

General Manager Kimberly Cox gave the finance update. The District has a total of \$6,641,365. The water fund has a balance of \$2,522,133; the wastewater fund has a balance of \$3,058,563; the park fund has a balance of \$590,965; and the solid waste fund has a

balance of \$190,483. The District's funds are currently in CBB Trust (\$2,048,295.19); LAIF (1,045,542.68; CBB Checking (\$1,302,001.02); DCB (\$180,233.78) and CA CLASS (\$2,065,302.81).

Regular Business

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

Motion: Director Cardenas made a motion to approve the Directors' expense reports. Vice President Clark seconded the motion.

Vote: The motion carried by the following roll call vote: 4 - Yes; 0 - No; 1 - Absent. President Spiller-Yes; Vice President Clark-Yes; Director Haas - Absent; Director Cardenas -Yes; Director Roper - Yes.

7. Discussion and Possible Action Regarding Adoption of Resolution 2023-18: A Resolution of the Helendale Community Services District Awarding a Sole Source Contract to Oak Hills Roofing for the Repairs on the Helendale Community Center Roof

Discussion: Recently, the District received a notice of violation regarding the roof leaking. It is essential that it be repaired before the next rainy season. The District has been diligent over time, having roofing companies patch the roof when it leaked. Staff is committed to maintaining the integrity of the building. A more comprehensive solution is needed. Draining is an issue, and the downspouts are not working properly the slope has been altered with previous repairs. We need to guarantee that the roof won't leak. A new roof will save costs of continual minor repairs and damage due to water infiltration. The District also needs to satisfy the County's Notice of Violation. Oak Hills Roofing will be partnering with AMS Construction due to the size of the project and the urgency of the repairs. Oak Hills Roofing and AMS Construction have a long-standing partnership. Val Pfeifle from Oak Hills Roofing explained the project in greater detail. Two options were discussed: option 1: - fix certain areas that need repair at a cost of \$152,579; entire roof replacement - \$320,601.

Motion: Director Cardenas made a motion to approve option 2, for \$320,601 and award a sole source contract to Oak Hills Roofing/AMS Construction. Director Roper seconded the motion.

Vote: The motion carried by the following roll call vote: 4 - Yes; 0 - No; 1 - Absent. President Spiller-Yes; Vice President Clark-Yes; Director Haas - Absent; Director Cardenas -Yes; Director Roper - Yes.

8. Public Hearing to Receive Comments and Possible Adoption of Resolution 2023-15: A Resolution of the Helendale Community Services Board of Directors Determining that there was No Majority Protest to Proposed Increases to Refuse Collection Service Charges and Adopting a Rate Schedule for Such Charges and Superseding Existing Applicable Rates

President Spiller opened the public hearing at 7:12 pm.

Discussion: This item is a public hearing during which staff will make a presentation, the public will be asked for input and the Board will render a decision as to whether a majority protest exists or not. Proposition 218 requires that all rate increases go through a public disclosure process. Rate notices are mailed to each affected rate payor, both commercial and residential. The rate notice outlines the necessity for the rate increase, how the public can participate in the process, and the procedures for adopting the proposed rate. Rate notice was mailed to customers in April, the public meeting was held on 6/1 and the public hearing was held on 6/15. To date no protests have been received. Per the contract with Burrtec, they can request an annual increased based upon CPI. The annual CPI

increase proposed for this year is 8.7% (based upon the 12-month CPI average for 2021). The contract caps the CPI increase at 4%. The Board has discretion to award more or hold to the cap. Burrtec has the right to request extra-ordinary increases. Section 10.08 discusses extraordinary rate adjustments: changes in law: i.e. carb emission standards, SB1383, etc; extraordinary costs, changes in operating costs brought about by unforeseen circumstances beyond the control of the contractor (i.e. fuel costs, employee costs, etc.), and change in disposal facility, if we directed them to use alternative location for disposal. To date Burrtec has not invoked this section of the contract. This presentation addresses only residential rates. Commercial rates were included in the mailed notice. Vary greatly based upon type and frequency of service. Residential customers who do not pay for disposal on tax bill (ESFR) pay an additional \$7.26 per month to cover the disposal costs. New developments can opt-in, but some have not done so. The proposed rate increase includes new components related to SB1383. The District's waiver was denied. The food waste drops off program was approved by CalRecycle. The first year of reporting has been completed. Staff worked with Burrtec to get all commercial onboard with MCR & MORe and SB1383.

Richard Nino, from Burrtec waste presented information on SB1383, recycling conditions and provided a market update.

General Manager Cox discussed the rate increase.

There were no public comments opposing the rate increase during the public hearing. It was determined that there was no majority protest against the solid waste related increase.

President Spiller closed the public hearing 7:51 pm.

Motion: President Spiller made a motion to adopt Resolution 2023-18 determining that there was no majority protest and adopting a solid waste rate increase. Director Roper seconded the motion.

Vote: The motion carried by the following roll call vote: 4 - Yes; 0 – No; 1 – Absent. President Spiller-Yes; Vice President Clark-Yes; Director Haas – Absent; Director Cardenas -Yes; Director Roper - Yes.

9. Public Hearing to Receive Comments and Possible Adoption of Resolution 2023-16: A Resolution of the Board of Directors of the Helendale Community Services District Approving and Adopting the FY2024 Annual Budget and Authorizing Appropriations Therefrom

President Spiller opened the Public Hearing at 8:03 pm

Discussion: The Board previously submitted and won the GFOA budget award attesting to the quality and transparency of the budget process and document. The District strives for transparency in all that we do, as we have no secret agenda, and our books are open. The budget development process occurs over many public meetings: Mid-year FY2023 Budget Review – 2/16; Review of Capital Improvement Plans – 2/16, 3/2, 3/16; Cost of Living Adjustment – 3/2; Organizational Chart/Pay Ranges – 4/6; Draft Budget workshop – 5/18; Budget Adoption – 6/15. The budget provides information about the District; relevant policies related to the District's fiscal responsibilities/legal compliance. The Enterprise Funds are: Water / Wastewater / Solid Waste and the Governmental Funds include: Recycling Center / Rental Property / Park & Rec / Admin Operations. The budget is a plan and as such affords flexibility. Monthly financials provides a comparison on performance. The CIP is included in the budget. Projects over GM signing authority are

brought to the Board for approval. Approval of the budget authorizes the expenditure of funds as outlined. Expenditures must be consistent with applicable laws and policies (i.e. Purchasing policy and Prevailing wage). Key Take-aways: The CPI of 8% has been factored in, a new position has been added to Wastewater (Operator I), 0.75 position added to Water (MW I), the overall increase of staffing is .5FTE. The District benefits seem comparable. There is no anticipated turnover in staffing. All Funds balance. The capital improvements are not factored into the budget. General Manager Cox presented each department's budget in greater detail.

Motion: President Spiller made a motion to adopt Resolution 2023-16. Director Roper seconded the motion.

Vote: The motion carried by the following roll call vote: 4 - Yes; 0 – No; 1 – Absent. President Spiller-Yes; Vice President Clark-Yes; Director Haas – Absent; Director Cardenas -Yes; Director Roper - Yes.

10. Discussion and Possible Adoption of Resolution 2023-17: A Resolution of the Board of Directors of the Helendale Community Services District Establishing the Appropriations Limit for Fiscal Year 2024 Pursuant to Article XIII B of the California State Constitution

Discussion: This is an annual requirement under Article XIII B of California Constitution. The limit sets the amount of taxes and assessments that can be collected by a local government agency. Each year the limit is adjusted for population growth and for CPI changes. The CA Dept of Finance provided the following: Per capita Income (CPI) = 4.44% and Population Growth Factor = -0.45%. The factor was applied to the \$889,964 limit amount from FY2023.

The new limit for FY24 is \$935,693, an increase of \$45,729. Total FY2024 projected taxes and assessments: \$424,182.44. The District's taxes and assessments are \$511,510.56 below the voter approved limit. The District will not exceed the maximum limit. Any funds collected over the limit are required to be refunded to the taxpayers via a change in the tax rate over the following two years.

Motion: Director Roper made a motion to adopt Resolution 2023-17. President Spiller seconded the motion.

Vote: The motion carried by the following roll call vote: 4 - Yes; 0 – No; 1 – Absent. President Spiller-Yes; Vice President Clark-Yes; Director Haas – Absent; Director Cardenas -Yes; Director Roper - Yes.

Other Business

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

None

Closed Session

12. Conference with Legal Counsel – Anticipated Litigation

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

One Potential Case

This item was removed from the agenda.

13. Report of Closed Session Items

The closed session item was removed from the agenda.

14. Adjournment

President Spiller adjourned the meeting at 8:28 pm

Submitted by:

Approved by:

Henry Spiller, President

Sandy Haas, Secretary

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



Helendale Community Services District

Date: July 20, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Sharon Kreinop, Senior Account Specialist
SUBJECT: Agenda item #4 b
Consent Items: Bills Paid and Presented for Approval

STAFF RECOMMENDATION

Updated Report Only. Receive and File

STAFF REPORT:

Staff issued 96 checks and 29 EFT's totaling \$493,152.17

Total Cash Available:	<u>07/17/2023</u>	<u>06/12/2023</u>
Cash	\$ 6,853,931.81	\$ 6,641,365.48
Drafts /Checks/EFT's Issued	\$ 493,152.17	\$ 212,594.68

INVESTMENT REPORT:

The Investment Report shows the status of the invested District funds. The interest rate is 3.167% for LAIF and 5.2557% for CA Class for June 2023. Income earned June 2023 on CA Class account is \$4,779.27



Helendale CSD

Bills Paid and Presented for Approval

Transaction Detail

Issued Date Range: 06/13/2023 - 07/17/2023

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
Bank Account: 251229590 - CBB Checking					
06/15/2023	26401	Ann Marie Maynard	-300.00	Check	Accounts Payable
06/15/2023	26402	Aqua Metrics Sales Company	-7,495.06	Check	Accounts Payable
06/15/2023	26403	Burrtec Waste Group, Inc	-12,813.09	Check	Accounts Payable
06/15/2023	26404	Burrtec Waste Group, Inc	-50,187.13	Check	Accounts Payable
06/15/2023	26405	Burrtec Waste Industries Inc	-1,100.83	Check	Accounts Payable
06/15/2023	26406	Cardmember Services	-2,612.45	Check	Accounts Payable
06/15/2023	26407	Choice Builder	-1,027.07	Check	Accounts Payable
06/15/2023	26408	Christine M. Meyer	-85.33	Check	Accounts Payable
06/15/2023	26409	Frontier Communications	-85.11	Check	Accounts Payable
06/15/2023	26410	Frontier Communications	-64.90	Check	Accounts Payable
06/15/2023	26411	G.A. Osborne Pipe & Supply Inc.	-4,331.57	Check	Accounts Payable
06/15/2023	26412	Home Depot Credit Services	-1,075.18	Check	Accounts Payable
06/15/2023	26413	Infosend, Inc	-1,960.29	Check	Accounts Payable
06/15/2023	26414	James Harvey	-81.90	Check	Accounts Payable
06/15/2023	26415	Lowe's Inc.	-1,785.55	Check	Accounts Payable
06/15/2023	26416	Powers Electric Product Co.	-133.14	Check	Accounts Payable
06/15/2023	26417	Rebecca Gonzalez	-330.00	Check	Accounts Payable
06/15/2023	26418	Synagro West, LLC	-720.83	Check	Accounts Payable
06/23/2023	26419	California State Disbursement Unit	-230.76	Check	Accounts Payable
06/23/2023	26420	State of California - Franchise Tax Board	-50.00	Check	Accounts Payable
06/21/2023	26421	SAFE & SOUND INVESTMENTS, INC.	-391.09	Check	Utility Billing
06/27/2023	26422	ACI Payments, Inc	-57.20	Check	Accounts Payable
06/27/2023	26423	Atlas Environmental Engineering, Inc	-4,150.00	Check	Accounts Payable
06/27/2023	26424	County of San Bernardino, Solid Waste Mgmt. Div.	-887.92	Check	Accounts Payable
06/27/2023	26425	Frontier Communications	-90.81	Check	Accounts Payable
06/27/2023	26426	Geo-Monitor, Inc.	-2,655.00	Check	Accounts Payable
06/27/2023	26427	Girl Scout Troop #710	-300.00	Check	Accounts Payable
06/27/2023	26428	Print Mart	-312.03	Check	Accounts Payable
06/27/2023	26429	Sierra Analytical Labs, Inc	-1,095.00	Check	Accounts Payable
06/27/2023	26430	Staples Credit Plan	-323.01	Check	Accounts Payable
06/27/2023	26431	Verizon Wireless	-106.32	Check	Accounts Payable
06/27/2023	26432	Verizon Wireless	-840.41	Check	Accounts Payable
06/27/2023	26433	Sonic Systems, Inc	-6,342.10	Check	Accounts Payable
06/27/2023	26434	Core & Main	-295.67	Check	Accounts Payable
06/29/2023	26435	Brunick, McElhane & Kennedy Professional Law Corp	-3,062.50	Check	Accounts Payable
06/29/2023	26436	Aqua Metrics Sales Company	-24,789.50	Check	Accounts Payable
06/29/2023	26437	Eide Bailly LLP	-3,122.75	Check	Accounts Payable
06/29/2023	26438	AVCOM Services Inc.	-142.00	Check	Accounts Payable
06/29/2023	26439	Fredrick E. Pratt	-540.00	Check	Accounts Payable
06/29/2023	26440	Imperial Sprinkler Supply, Inc.	-512.94	Check	Accounts Payable
06/29/2023	26441	James Harvey	-81.25	Check	Accounts Payable
06/29/2023	26442	Rebecca Gonzalez	-330.00	Check	Accounts Payable
06/29/2023	26443	Standard Electric Works	-650.00	Check	Accounts Payable
06/29/2023	26444	Stericyclde, Inc	-93.24	Check	Accounts Payable
07/03/2023	26445	Sonic Systems, Inc	-1,755.20	Check	Accounts Payable
07/03/2023	26446	Rollings & McDonald Consulting	-1,036.44	Check	Accounts Payable

Bank Transaction Report

Issued Date	Number	Description	Amount	Type	Module
07/03/2023	26447	AVCOM Services Inc.	-1,110.00	Check	Accounts Payable
07/03/2023	26448	County of San Bernardino	-120.00	Check	Accounts Payable
07/03/2023	26449	Mobile Occupational Services, Inc.	-180.00	Check	Accounts Payable
07/03/2023	26450	Mojave Desert AQMD	-500.00	Check	Accounts Payable
07/03/2023	26451	NOBEL Systems	-4,000.00	Check	Accounts Payable
07/03/2023	26452	Hartford Life	-324.35	Check	Accounts Payable
07/03/2023	26453	NOBEL Systems	-15,250.00	Check	Accounts Payable
07/03/2023	26454	Provident Agency, Inc	-2,399.00	Check	Accounts Payable
07/03/2023	26455	Silver Lakes Association	-2,460.00	Check	Accounts Payable
07/03/2023	26456	Tyler Technologies, Inc.	-33,088.62	Check	Accounts Payable
07/03/2023	26457	Ultimate Internet Access, Inc	-780.11	Check	Accounts Payable
07/05/2023	26458	California State Disbursement Unit	-230.76	Check	Accounts Payable
07/05/2023	26459	State of California - Franchise Tax Board	-50.00	Check	Accounts Payable
07/06/2023	26460	Helendale Community Services District	-279.24	Check	Accounts Payable
07/06/2023	26461	O'Reilly Auto Parts	-197.32	Check	Accounts Payable
07/06/2023	26462	Sierra Analytical Labs, Inc	-180.00	Check	Accounts Payable
07/06/2023	26463	USA of So. California	-59.00	Check	Accounts Payable
07/06/2023	26464	45 Penz Ink Media Publishing	-1,250.00	Check	Accounts Payable
07/06/2023	26465	Frontier Communications	-155.41	Check	Accounts Payable
07/06/2023	26466	Frontier Communications	-53.60	Check	Accounts Payable
07/06/2023	26467	Kevin Klein	-400.00	Check	Accounts Payable
07/06/2023	26468	San Bernrdino County	-10,000.00	Check	Accounts Payable
07/06/2023	26469	Trini Martin	-3,600.00	Check	Accounts Payable
07/06/2023	26470	Zenith Insurance Company	-8,391.00	Check	Accounts Payable
07/06/2023	26471	Core & Main	-188.85	Check	Accounts Payable
07/10/2023	26472	CLINTON BOWERS III	-261.69	Check	Utility Billing
07/10/2023	26473	GABRIEL BRIAN VILLASENOR	-262.23	Check	Utility Billing
07/10/2023	26474	DENNIS NELSON	-17.27	Check	Utility Billing
07/10/2023	26475	KATHLEEN BENAVIDES	-143.09	Check	Utility Billing
07/13/2023	26476	Beck Oil Inc	-2,679.16	Check	Accounts Payable
07/13/2023	26477	Burrtec Waste Group, Inc	-13,070.51	Check	Accounts Payable
07/13/2023	26478	Burrtec Waste Industries Inc	-527.70	Check	Accounts Payable
07/13/2023	26479	Business Card	-5,781.70	Check	Accounts Payable
07/13/2023	26480	Christine M. Meyer	-28.16	Check	Accounts Payable
07/13/2023	26481	Lowe's Inc.	-657.32	Check	Accounts Payable
07/13/2023	26482	Online Information Services, Inc	-62.40	Check	Accounts Payable
07/13/2023	26483	Parkhouse Tire, Inc.	-595.07	Check	Accounts Payable
07/13/2023	26484	The Woodall Group, Inc	-105.00	Check	Accounts Payable
07/13/2023	26485	Tyler Technologies, Inc.	-3,586.15	Check	Accounts Payable
07/13/2023	26486	ASBCSD	-120.00	Check	Accounts Payable
07/13/2023	26487	Burrtec Waste Industries Inc	-144.02	Check	Accounts Payable
07/13/2023	26488	Choice Builder	-1,027.07	Check	Accounts Payable
07/13/2023	26489	Christine M. Meyer	-32.06	Check	Accounts Payable
07/13/2023	26490	Citizens Business Bank	-149,447.45	Check	Accounts Payable
07/13/2023	26491	Costco Membership	-180.00	Check	Accounts Payable
07/13/2023	26492	Ferguson Enterprises, LLC #1350	-203.74	Check	Accounts Payable
07/13/2023	26493	Frontier Communications	-85.15	Check	Accounts Payable
07/13/2023	26494	Hach Company	-3,300.00	Check	Accounts Payable
07/13/2023	26495	Paul Osborne	-1,370.00	Check	Accounts Payable
07/13/2023	26496	Trini Martin	-164.34	Check	Accounts Payable
07/12/2023	EFT0004624	SW Gas Community Center 910000010177	-65.40	EFT	General Ledger
07/12/2023	EFT0004624	SW Gas Community Center 910000010177	65.40	EFT Reversal	General Ledger

Bank Transaction Report

Issued Date	Number	Description	Amount	Type	Module
06/19/2023	EFT0004633	15302 Smithson Condo Unit D Acct # 700630077284	-48.64	EFT	General Ledger
06/20/2023	EFT0004634	SCE ACH Park Wellheads Acct 700448234519	-454.26	EFT	General Ledger
06/20/2023	EFT0004641	CalPERS Classic Pmt PPE 5/21/23	-8,126.70	EFT	General Ledger
06/20/2023	EFT0004642	CalPERS PEPRA Pmt PPE 5/21/23	-1,893.22	EFT	General Ledger
06/21/2023	EFT0004644	SCE Street Lighting Acct # 700013030275	-1,688.26	EFT	General Ledger
06/26/2023	EFT0004645	SCE ACH Sod Farm Acct 700255337588	-2,205.04	EFT	General Ledger
06/28/2023	EFT0004649	SCE ACH Well 6,7,8,9 & 2 Acct 700620711734	-383.24	EFT	General Ledger
07/03/2023	EFT0004650	SCE Community Center ACH Acct.# 700218740906	-2,322.80	EFT	General Ledger
06/23/2023	EFT0004652	CalPERS 457 Pmt PPE	-5,005.06	EFT	General Ledger
07/03/2023	EFT0004653	CalPERS Classic Pmt PPE 6/4/23	-8,145.18	EFT	General Ledger
07/03/2023	EFT0004654	CalPERS PEPRA Pmt PPE 6/4/23	-1,893.22	EFT	General Ledger
07/05/2023	EFT0004656	SCE ACH WWTP & Wells 3,4 & 1 Acct 700547354472	-21,837.78	EFT	General Ledger
07/11/2023	EFT0004659	SW Gas Water Shop Acct # 910001037540	-11.00	EFT	General Ledger
07/11/2023	EFT0004660	15302 Smithson Condo Unit D Acct # 91003603977	-16.24	EFT	General Ledger
07/11/2023	EFT0004661	SW Gas ACH WWTP Acct # 910000010195	-32.48	EFT	General Ledger
07/07/2023	EFT0004663	To record CalPERS Health Premium Jul 2023	-16,811.45	EFT	General Ledger
07/11/2023	EFT0004664	SCE ACH 4-Plex Acct 700392338368	-744.49	EFT	General Ledger
07/11/2023	EFT0004665	ACH Water Shop SCE Acct 700453074415	-85.51	EFT	General Ledger
06/26/2023	EFT0004666	To record Tasc Flex Claim Pmt PPE 6/18/23	-770.81	EFT	General Ledger
07/07/2023	EFT0004673	CalPERS 457 Pmt PPE	-5,005.06	EFT	General Ledger
07/10/2023	EFT0004674	To record Sales Tax Pmt 2nd Quarter Return	-1,854.96	EFT	General Ledger
07/10/2023	EFT0004675	To record Tasc Flex Claim Pmt PPE 7/2/23	-770.81	EFT	General Ledger
07/11/2023	EFT0004677	SW Gas ACH 4-Plex Acct # 910000817466	-132.92	EFT	General Ledger
06/22/2023	EFT0004682	to Reverse Duplicate JN 17576 SB Cty Smithson Rental	396.00	EFT Reversal	General Ledger
06/22/2023	EFT0004682	to post Annual SB Cty Smithson Rental Permit Fee	-396.00	EFT	General Ledger
07/05/2023	EFT0004683	To record American Express Cc Fees Acct 7882 -	-25.00	EFT	General Ledger
07/05/2023	EFT0004684	To record Paymentech Fees Acct Ending 6621	-2,211.37	EFT	General Ledger
07/05/2023	EFT0004685	To record Paymentech CC Fees Acct Ending 9479	-749.56	EFT	General Ledger
06/22/2023	DFT0001887	To record SB Cty Residential Permit Fee	396.00	DFT	General Ledger
06/22/2023					

Bank Account 251229590 Total: (127)

Report Total: (127)

-493,152.17

Summary

Bank Account
[251229590 CBB Checking](#)

Count	Amount
127	-493,152.17
Report Total:	-493,152.17

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

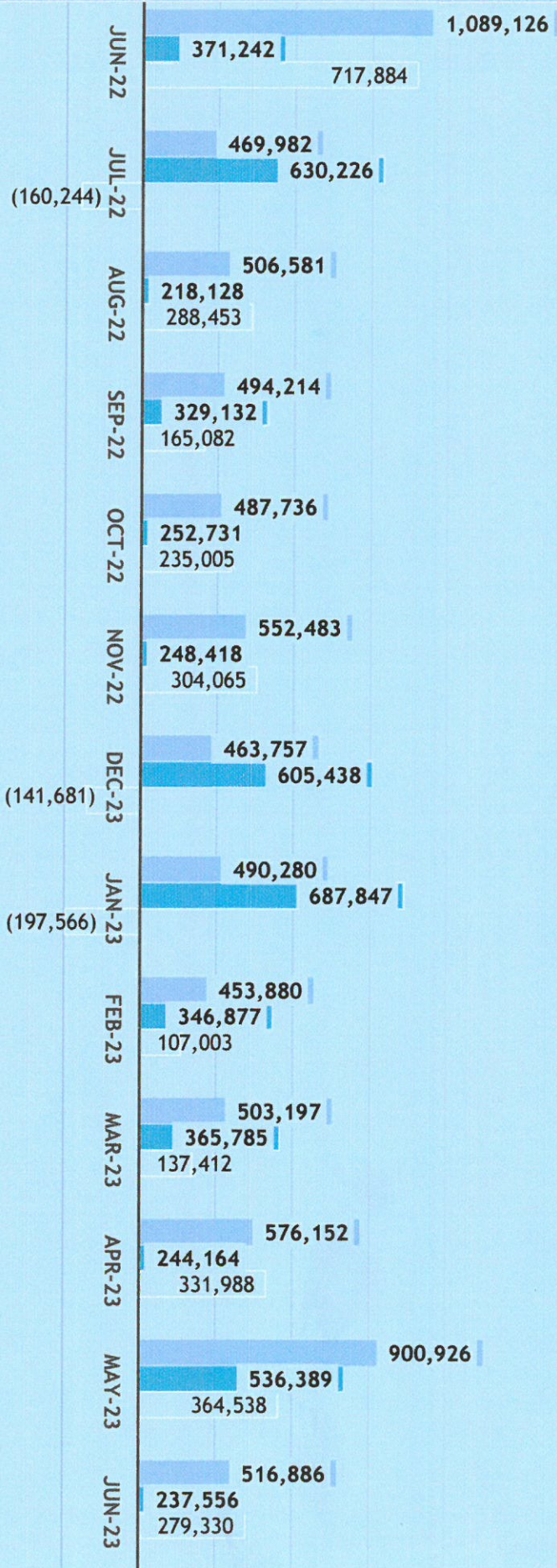
Count	Amount
127	-493,152.17
Report Total:	-493,152.17

Transaction Type	Count	Amount
Check	96	-409,531.11
DFT	1	-396.00
EFT	28	-83,686.46
EFT Reversal	2	461.40
Report Total:	127	-493,152.17

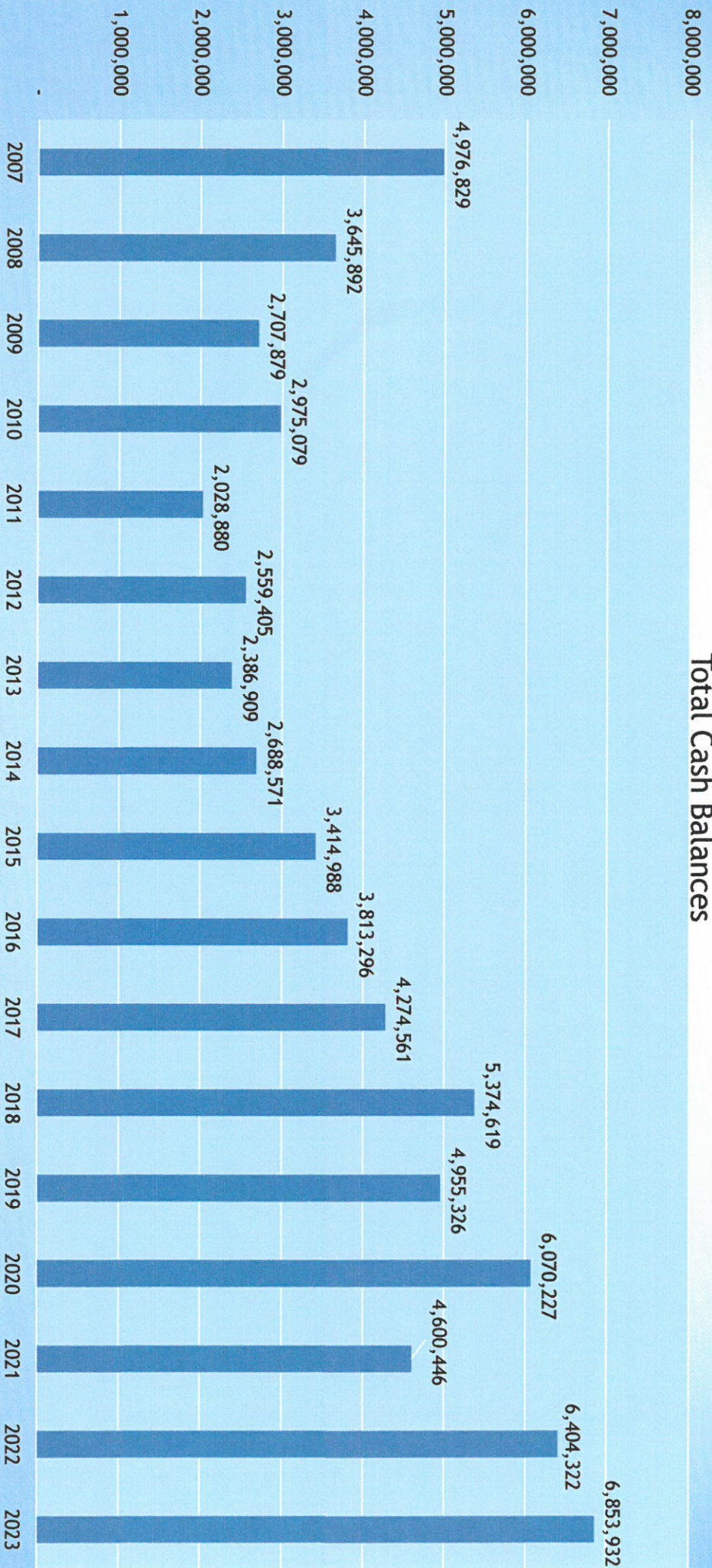
Cash Flow Report

Monthly Deposits & Disbursements

- Deposit
- Disbursements
- Net



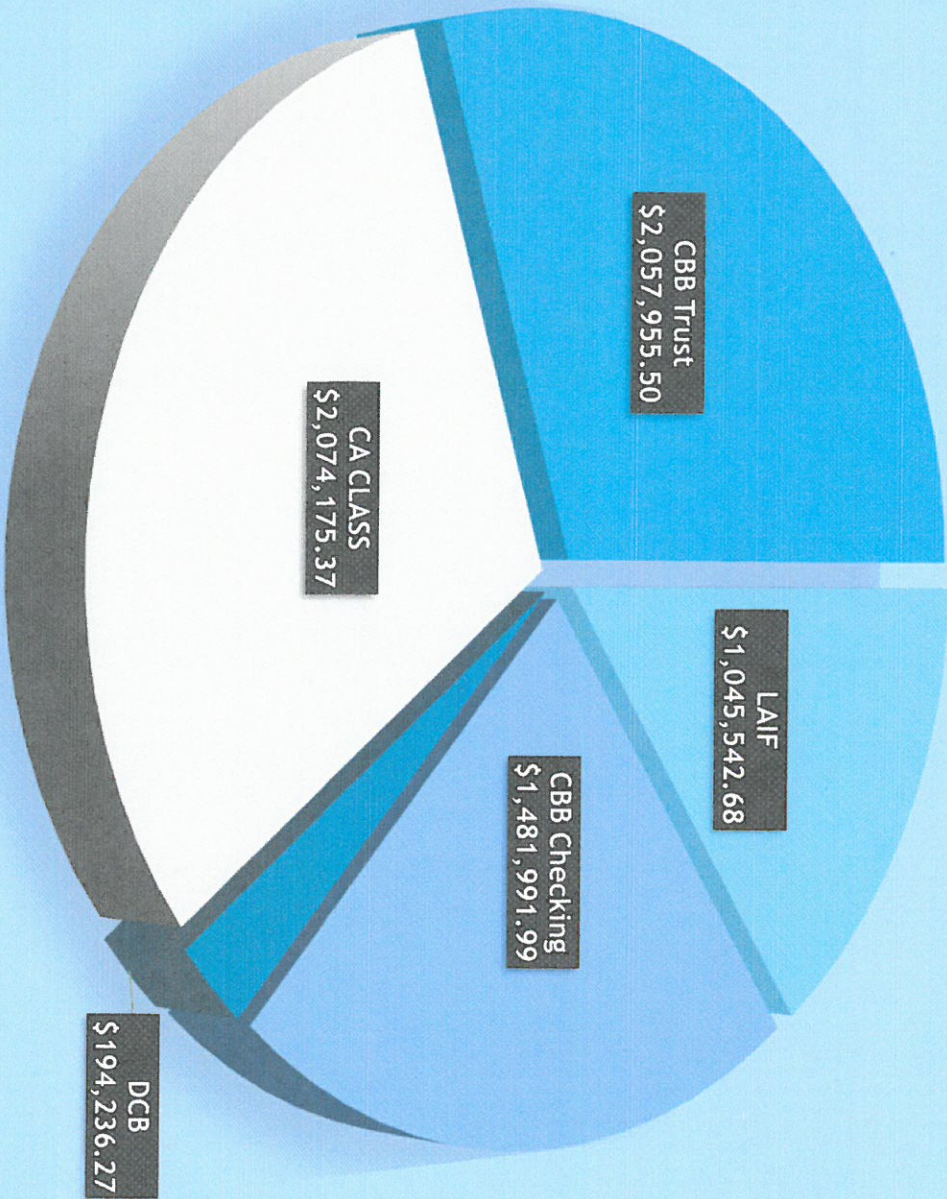
Total Cash Balances



Cash Balances by Fund



FUNDS BY DEPOSITORY



- LAlF
- CBB Checking
- DCB
- CLASS
- CBB Trust

DCB Visa Statement 6/2/23

Acct #	Description	Charges	Charges	Charges	Charges	Charges	Charges	Total
02-55360	M/W Uniforms	94.50						94.50
03-541000	Thrirt Store Locked Shelving and End Caps	1,670.13						1,670.13
03-556800	Thrirt Store EE Incentive Gift Cards	520.00						520.00
05-553000	Park Cleaning Supplies	13.47						13.47
05-550001	Flag Football Live Scan / Coach's Meeting Pizza	28.28	69.00					97.28
10-522505	Breakfast Meetings Kimberly, Henry, & Ron	30.40	43.32	47.01				120.73
10-522510	Board Meeting Pizza	47.81						47.81
10-553000	Office Supplies	7.76						7.76
10-5565800	CV B 'day Gift Card & Ballons for T. Smith Welcome Home	25.00	15.77					40.77
Total								2,612.45
Due 6-28-23		Staff Key:	KC	CC	AA	JT	CV	Total Due

Master Card May 17 - June 16, 2023

Acct #	Description	Charges	Charges	Charges	Charges	Total
01-524500	Tri State Seminar & Hotel	99.00	99.00	96.05	96.05	390.10
01-541000	Tank Fitting	10.32				10.32
01-553000	Safety Strobe Lights	94.69	191.73	142.42		428.84
01-553600	Work Pants	74.38				74.38
01-545001	Fuel Unit # 201	20.03				20.03
02-553000	Costco Operating Supplies	168.99				168.99
05-550001	Flag Football Uniforms / Live Scan K. Flores	3,103.30	86.75			3,190.05
05-550005	Softballs	70.17	83.99			154.16
05-553000	(100) Amazon First Aid Kits / Park Costco Supplies	1,076.00	102.42			1,178.42
06-553000	Costco Operating Supplies	78.94				78.94
10-522510	Cupcakes for Board Meeting	12.98				12.98
10-553000	Cleaning Supplies / Costco Operating Supplies	24.49				24.49
10-556800	B'day Gift Cards (J. Thomas & A. Creason)	25.00	25.00			50.00
Total						5,781.70
Due 7/13/23		Staff Key:	KC	CC	CV	

Total Due



Helendale Community Services District

Date: July 20, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Eide-Bailley Financial Consultants
SUBJECT: Agenda item #4c
May Financial Report



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

Preliminary Results - Subject to Change

	May 2023	YTD Actual	Budget	92% of Budget	PYTD
1 Operating Revenues					
2 Meter Charges	\$ 135,041	\$ 1,477,148	\$ 1,595,102	93%	\$ 1,476,664
3 Water Sales	58,426	776,581	938,058	83%	832,575
4 Standby Charges	400	24,539	30,378	81%	35,648
5 Other Operating Revenue	22,167	106,014	106,320	100%	127,201
6 Total Operating Revenues	216,033	2,384,282	2,669,858	89%	2,472,088
7 Non-Operating Revenues					
8 Grant Revenue	15,000	15,000	405,000	4%	695,000
9 Miscellaneous Income (Expense)	-	17,292	-	0%	91,387
10 Total Non-Operating Revenues	15,000	32,292	405,000		786,387
11 Total Revenues	231,033	2,416,574	3,074,858	79%	3,258,475
12 Expenses					
13 Salaries & Benefits					
14 Salaries	26,494	333,883	355,140	94%	333,850
15 Benefits	9,255	114,258	131,982	87%	114,249
16 Total Salaries & Benefits	35,749	448,141	487,122	92%	448,100
17 Transmission & Distribution					
18 Contractual Services	8,689	50,424	73,252	69%	67,293
19 Power	10,426	161,604	207,247	78%	151,089
20 Operations & Maintenance	3,969	105,101	145,500	72%	124,549
21 Rent/Lease Expense	800	10,690	11,490	93%	10,690
22 Permits & Fees	-	31,951	29,900	107%	27,131
23 Total T&D	23,884	359,769	467,389	77%	380,751
24 General & Administrative					
25 Utilities	338	3,584	5,500	65%	4,532
26 Office & Other Expenses	-	1,728	5,750	30%	3,415
27 Admin Allocation	53,835	592,190	646,025	92%	528,731
28 Total G&A	54,173	597,502	657,275	91%	536,678
29 Debt Service	23,707	531,309	531,311	100%	572,348
30 Total Expenses	137,513	1,936,722	2,143,098	90%	1,937,877
31 Net Income (Loss) Before Capital	93,520	479,852	931,760	51%	1,320,598
32 Sale or Lease of Water Rights	391,046	401,245	-	N/A	31,954
33 Capital Expenses	(64,562)	(695,607)	(745,000)	93%	(1,664,967)
34 Net Income (Loss) After Capital	\$ 420,004	\$ 185,490	\$ 186,760		\$ (312,415)

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

Helendale CSD
Financial Statement Analysis
Preliminary – No Year End Audit Adjustments
For the Month Ended May 31, 2023 – 92% of Fiscal Year

Fund 01-Water Revenues and Expenses

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

Line 3 Water Sales: Includes water consumption charges. YTD is trending under budget at 83% due to less consumption.

Line 4 Standby Charges: Includes special assessment standby charges for the current & prior years and delinquent standby penalties. Most of these revenues are received in November, December, and April. YTD is trending under budget at 81% due to less collection revenues received than anticipated.

Line 5 Other Operating Revenue: Includes permit & inspection charges, connection fees, meter installation fees, other fees/charges and mechanic service reimbursements. Connection and meter installation fees are budgeted conservatively due to the unexpected nature of these fees. YTD is at 100% of budget.

Line 8 Grant Revenue: Budget for this account consists of \$405,000 for grant reimbursement from the Bureau of Reclamation Small Scale, MWA Strategic Partners, and the DWR. YTD includes \$15K grant reimbursement received from MWA Strategic Partners.

Line 9 Miscellaneous Income (Expense): Includes gain or loss on sale of assets, the Enel X Demand Response Program and other miscellaneous income. Current month has an SCE claim for \$11.6K, \$5K in revenues for the sale of a tractor, and \$700 for septic tank purchase.

Line 14 Salaries: Includes salaries for water employees and a portion of the mechanic's salary. YTD is trending over budget at 94% due to a vacation buyout that occurred in December.

Line 15 Benefits: Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education and trainings. YTD is at 87% of budget due to lower employee group insurance costs.

Line 18 Contractual Services: Includes lab testing, engineering, geographic information system (GIS) support & other contract services. YTD is trending under budget at 69% due to less need for specific contractual services.

Line 19 Power: Includes electricity usage for transmission & distribution. YTD power usage is trending under budget at 78% due to less usage.

Line 20 Operations & Maintenance: Includes operations & maintenance expenses, uniforms, vehicle maintenance and vehicle fuel. YTD can trend over/under budget due to need and the timing of services. YTD is at 72% of budget.

Line 21 Rent/Lease Expense: Includes rental costs for the water shop and Bureau of Land Management (BLM) tank sites. YTD is in line with budget.

Line 22 Permits & Fees: Includes all water permits, miscellaneous fees, and Watermaster fees. YTD can trend over/under budget due to the timing of permits and fee payments. YTD is over budget due to SWRCB fees being higher than anticipated.

Line 25 Utilities (G&A): Includes gas and telephone expenses. YTD is trending under budget at 65% due to less gas usage and lower telephone expenses.

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

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

Line 29 Debt Service: Includes interest & principal payments on outstanding debt. YTD can trend over/under budget due to the timing of payments. Payments occur on a quarterly basis in July, October, January, and April. YTD is at 100% of budget and is expected to remain as such until the end of FY.

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

- \$245K – New Well Pipeline
- \$194.7K – Service Trucks
- \$133.5K – Water Rights
- \$76.7 – Well Rehabilitation 1A
- \$23.7K – AMI Meters
- \$12.7K – Electrical Well 13
- \$7.8K – Interior of New Water Building
- \$1.5K – Concrete, fencing, camera, internet Well 13



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

Preliminary Results - Subject to Change

	May 2023	YTD Actual	Budget	92% of Budget	PYTD
1 Operating Revenues					
2 Sewer Charges	\$ 152,670	\$ 1,552,878	\$ 1,717,148	90%	\$ 1,238,498
3 Standby Charges	400	20,295	24,867	82%	29,895
4 Other Fees & Charges	5,663	37,751	31,320	121%	30,735
5 Other Income/(Expense)	-	-	1,000	0%	23,474
6 Total Revenues	158,733	1,610,924	1,774,335	91%	1,322,602
7 Expenses					
8 Salaries & Benefits					
9 Salaries	23,184	266,033	284,971	93%	250,603
10 Benefits	7,315	98,721	101,335	97%	95,418
11 Total Salaries & Benefits	30,499	364,754	386,306	94%	346,021
12 Sewer Operations					
13 Contractual Services	2,567	67,669	78,000	87%	66,503
14 Power	9,113	102,334	89,613	114%	85,635
15 Operations & Maintenance	5,485	64,180	63,213	102%	75,526
16 Permits & Fees	-	32,656	37,500	87%	32,398
17 Total Sewer Operations	17,165	266,839	268,326	99%	260,061
18 General & Administrative					
19 Utilities	423	4,046	4,407	92%	4,126
20 Office & Other Expenses	232	8,514	11,760	72%	6,151
21 Admin Allocation	52,759	580,346	633,105	92%	518,156
22 Total G&A	53,414	592,906	649,272	91%	528,432
23 Debt Service	51,061	102,123	102,123	100%	61,084
24 Total Expenses	152,139	1,326,621	1,406,027	94%	1,195,599
25 Net Income (Loss) Before Capital	6,594	284,302	368,308	77%	127,004
26 Capital Expenses	(66,142)	(135,987)	(935,000)	15%	(776,348)
27 Net Income (Loss) After Capital	\$ (59,548)	\$ 148,315	\$ (566,692)		\$ (649,344)

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

Fund 02-Sewer Revenues and Expenses

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

Line 3 Standby Charges: Includes special assessment standby charges for the current & prior years and delinquent standby penalties. Most of these revenues are received in November, December, and April. YTD is trending under budget at 82% due to less collection revenues received than anticipated.

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

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

Line 9 Salaries: Includes salaries for all sewer employees. YTD is trending in line with budget.

Line 10 Benefits: Includes employee insurance, PERS retirement, workers compensation, payroll taxes, and education & training. YTD is trending over budget at 97% due to employee group insurance premiums being higher than anticipated.

Line 13 Contractual Services: Includes lab testing, engineering, GIS support & other contractual services. YTD is trending under budget at 87% due to less need for specific contractual services.

Line 14 Power: Includes electricity used for Sewer. YTD is over budget due to higher monthly utility costs than anticipated.

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

Line 16 Permits and Fees: Includes all annual permits and fees paid to the state. YTD can trend over/under budget due to the timing of permits and fee payments. YTD is trending under budget at 87%.

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

Line 20 Office & Other Expenses: Includes mileage/travel reimbursements, office supplies, water conservation program, and dues & subscriptions. These expenses are on an as-needed basis and can trend over/under budget.

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

Line 23 Debt Service: Includes interest & principal payments on outstanding debt. YTD can trend over/under budget due to the timing of payments. Payments occur bi-annually in December and June.

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

- \$66.1K – Service Truck
- \$23.9K – Sludge Compressors
- \$17.9K – Sewer Equipment
- \$12.1K – VFD for T-Filter Feed Pumps
- \$9.8K – Wastewater T-Filter Feed Pump By-Pass
- \$6.1K - Interior Completion of Maintenance Building



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

Preliminary Results - Subject to Change

	May 2023	YTD Actual	Budget	92% of Budget	PYTD
1 Operating Revenues					
2 Retail Sales	\$ 27,467	\$ 304,379	\$ 325,000	94%	\$ 304,560
3 Donations	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	(67,000)	0%	-
5 Miscellaneous Income (Expense)	-	-	-	0%	7,623
6 Total Revenues	27,467	304,379	258,000	118%	312,183
7 Expenses					
8 Salaries & Benefits					
9 Salaries	11,655	145,265	180,226	81%	122,000
10 Benefits	785	18,649	20,897	89%	16,651
11 Total Salaries & Benefits	12,440	163,915	201,123	81%	138,651
12 Recycling Center Operations					
13 Contractual Services	-	291	4,500	6%	181
14 Operations & Maintenance	6,593	23,404	11,000	213%	12,193
15 Total Recycling Center Operations	6,593	23,695	15,500	153%	12,374
16 General & Administrative					
17 Utilities	1,150	9,105	33,622	27%	6,835
18 Office & Other Expenses	453	5,116	5,500	93%	4,422
19 Total G&A	1,603	14,221	39,122	36%	11,257
20 Total Expenses	20,637	201,831	255,745	79%	162,282
21 Net Income (Loss) Before Capital	6,830	102,548	2,256		149,901
22 Capital Expenses	-	-	-	-	-
23 Net Income (Loss) After Capital	\$ 6,830	\$ 102,548	\$ 2,256		\$ 149,901

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

Fund 03-Recycling Center Revenues and Expenses

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

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

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

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

Line 9 Salaries: Salaries for all part-time recycling center employees and full-time supervisor. YTD is trending under budget at 81% due to lower than anticipated supervisor costs.

Line 10 Benefits: Includes employee insurance, workers compensation, payroll taxes, and education & training. YTD is trending under budget at 89% due to lower than anticipated supervisor costs.

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

Line 14 Operations & Maintenance: Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD can trend over/under budget due to need and the timing of services. YTD is over budget due to more operating supplies purchases than anticipated, \$1.3K in asphalt repairs in September, a \$2.9K purchase of poly box trucks, and \$6K shelving costs.

Line 17 Utilities (G&A): Includes electric and telephone expenses. YTD is trending under budget at 27% due to HVAC system installation budgeted for \$25K which has not yet occurred.

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

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



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

	May 2023	YTD Actual	Budget	92% of Budget	PYTD
1 Operating Revenues					
2 Property Rental Revenues	\$ 8,790	\$ 106,150	\$ 125,480	85%	\$ 113,029
3 Other Income	-	300	-	N/A	70
4 Board Discretionary Revenue	-	-	-	0%	-
5 Total Revenues	8,790	106,450	125,480	85%	113,099
6 Expenses					
7 Contractual Services	-	-	5,000	0%	-
8 Utilities	1,325	14,508	14,815	98%	10,169
9 Operations & Maintenance	974	8,379	12,367	68%	10,868
10 Debt Service	26,544	53,088	53,088	100%	53,088
11 Total Expenses	28,843	75,975	85,270	89%	74,126
12 Net Income (Loss)	\$ (20,053)	\$ 30,475	\$ 40,210	76%	\$ 38,974

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

Fund 04-Property Rental Revenues and Expenses

Line 2 Property Rental Revenues: Includes revenue for 15302 Smithson and 15425 Wild Road properties. YTD is trending under at 85% budget due a vacancy in 15302 Smithson Unit E.

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

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

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

Line 8 Utilities: Includes electric & gas expense for the rental properties. YTD is trending over budget at 98% due to higher monthly utility charges than PY.

Line 9 Operations & Maintenance: Includes maintenance and other costs relating to the rental properties. YTD can trend over/under budget due to need and the timing of services. YTD is trending under budget at 68%

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

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



Helendale CSD
Statement of Revenues and Expenses - Parks & Recreation
As of May 31, 2023
(Unaudited)

Preliminary Results - Subject to Change

	May 2023	YTD Actual	Budget	92% of Budget	PYTD
1 Operating Revenues					
2 Program Fees	\$ 7,630	\$ 54,865	\$ 30,400	180%	\$ 51,633
3 Property Taxes	1,688	17,854	23,533	76%	20,580
4 Donations & Sponsorships	100	9,385	5,500	171%	10,150
5 Rental Income	1,740	24,807	24,075	103%	23,832
6 Developer Impact Fees	3,440	8,600	6,880	125%	8,600
7 Grants	-	-	-	0%	-
8 Interfund Transfer In/(Out)	(3,508)	(38,592)	(42,100)	92%	(38,592)
9 Board Discretionary Revenue	26,089	384,208	441,507	87%	357,400
10 Miscellaneous Income (Expense)	-	895	-	N/A	3,064
11 Total Revenues	37,179	462,022	489,795	94%	436,667
12 Expenses					
13 Salaries & Benefits					
14 Salaries	4,334	79,821	83,701	95%	73,258
15 Benefits	2,200	37,219	47,683	78%	33,101
16 Total Salaries & Benefits	6,534	117,040	131,384	89%	106,359
17 Program Expense	2,832	69,308	70,475	98%	73,530
18 Contractual Services	908	15,078	21,760	69%	46,311
19 Utilities	6,446	65,115	63,956	102%	48,024
20 Operations & Maintenance	1,486	26,990	24,362	111%	29,417
21 Permits & Fees	-	1,680	983	171%	1,317
22 Grant Expense	-	-	-	0%	-
23 Other Expenses	-	995	1,555	64%	1,227
24 Total Expenses	18,205	296,208	314,475	94%	306,185
25 Net Income (Loss) Before Capital	18,974	165,814	175,319		130,482
26 Capital Expenses	-	(5,500)	(208,000)	3%	(291,829)
27 Net Income (Loss) After Capital	\$ 18,974	\$ 160,314	\$ (32,681)		\$ (161,347)

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

Fund 05-Parks & Recreation Revenues and Expenses

Line 2 Program Fees: Includes recreation program fees, basketball league fees, youth soccer league fees and farmer's market revenue. YTD is over budget due to more recreation program fees and higher than anticipated farmer's market revenues.

Line 3 Property Taxes: Includes the transfer of property taxes for streetlight utility expenses. YTD is trending under budget at 76% due to lower street light expenses.

Line 4 Donations & Sponsorships: Includes concert in the park sponsorships, event sponsorships and other donations/sponsorships. YTD is over budget due to donations received at the February and April concerts.

Line 5 Rental Income: Includes rental income from the water shop, storage for the recycling center, community center room rental, church rental, and gymnastics rental. YTD can trend over/under budget depending on needs of rentals. YTD is trending over budget due to the receipt of annual payment for District field use and higher community requests for usage.

Line 6 Developer Impact Fees: Includes park development impact fees charged to new developments. YTD is over budget due to more new developments than anticipated.

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

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

- Radio Tower Site Rent – \$15,041
- Property Tax - \$4,900
- Solid Waste Franchise Fees - \$7,837
- Transfer Property Tax Revenue for Street Light Utilities – \$(1,688)

Line 10 Miscellaneous Income/(Expense): Includes gain or loss on sale of assets and other miscellaneous income. YTD activity includes payment for use of community center for Circus \$1K.

Line 14 Salaries: Includes full and part-time Parks and Recreation employees. YTD is trending over budget at 95% due to increased salary expenditures compared to PY.

Line 15 Benefits: Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education & trainings. YTD is trending under budget at 78% due to lower group insurance expense than anticipated.

Line 17 Program Expense: Includes supplies and expenses for the youth soccer league, park, community center, Farmer's Market, and other programs. YTD is trending over budget at 98% due to more program activities and increased expenses due to farmer's market activity than anticipated.

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

Line 19 Utilities: Includes gas and electric for parks and the community center, along with telephone & electricity for street lighting. YTD is over budget due to higher electric consumption and more program activities than anticipated.

Line 20 Operations & Maintenance: Includes vehicle maintenance, small tools, vehicle fuel and building repair for the park and community center. YTD can trend over/under budget due to need and the timing of services. YTD is over budget due to the full payment of annual insurance, emergency electrical repairs, \$1.1K water heater replacement in December and increased vehicle repairs in November and December.

Line 21 Permits & Fees: Includes permit and inspection fees, along with San Bernardino County fees. YTD can trend over/under budget due to the timing of permits and fee payments. YTD is over budget due to the new Annual County Community Center Well Permit requirement.

Line 23 Other Expenses: Includes uniforms, printing costs, dues & subscriptions, and bank charges. YTD is trending under budget at 64% due to the timing of dues payments and need for specific services.

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

- \$5.5K – Turf Renovator Purchase



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

Preliminary Results - Subject to Change

	May 2023	YTD Actual	Budget	92% of Budget	PYTD
1 Operating Revenues					
2 Charges for Services	\$ 50,936	\$ 555,092	\$ 599,922	93%	\$ 529,887
3 Assessments & Fees	2,466	235,272	237,720	99%	233,827
4 Other Charges	5,138	24,712	24,559	101%	24,134
5 Board Discretionary Revenue	-	-	-	0%	-
6 Miscellaneous Income (Expense)	-	-	-	0%	4,768
7 Total Revenues	58,540	815,076	862,201	95%	792,616
8 Expenses					
9 Salaries & Benefits					
10 Salaries	8,663	81,341	66,350	123%	78,382
11 Benefits	3,500	39,160	42,917	91%	36,328
12 Total Salaries & Benefits	12,163	120,501	109,267	110%	114,710
13 Contractual Services	50,188	548,771	585,367	94%	479,939
14 Disposal Fees	15,160	138,722	165,768	84%	175,013
15 Operations & Maintenance	145	3,183	7,112	45%	7,012
16 Other Operating Expenses	529	4,495	4,694	96%	13,008
17 Admin Allocation	1,077	11,844	12,921	92%	10,575
18 Total Expenses	79,262	827,516	885,128	93%	800,256
19 Net Income (Loss)	\$ (20,722)	\$ (12,440)	\$ (22,927)		\$ (7,640)

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

Fund 06-Solid Waste Disposal Revenues and Expenses

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

Line 3 Assessment & Fees: Includes special assessments for refuse land use fees for current & prior years. YTD can trend over/under budget due to the timing of receipts which are usually received in April and December. YTD is trending over budget at 99%.

Line 4 Other Charges: Includes delinquent fees and penalties on delinquent taxes. YTD is over budget due to more delinquent fees and penalties than anticipated.

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

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

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

Line 11 Benefits: Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, and education & training. YTD is trending in line with budget.

Line 13 Contractual Services: Includes Burrtec fees and other miscellaneous contract services. YTD can trend over/under budget due to need and the timing of services and fees. YTD is trending in line with budget.

Line 14 Disposal Fees: Includes San Bernardino County disposal fees and green waste disposal fees. YTD can trend over/under budget due to need and the timing of fees. YTD is trending under budget at 84%.

Line 15 Operations & Maintenance: Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD can trend over/under budget due to need and the timing of services. YTD is trending under budget at 45%.

Line 16 Other Operating Expenses: Includes rent for park storage, telephone, postage, event expenses, public outreach, printing, small tools, and bad debt expenses. YTD is trending over budget at 96% due to more postage and telephone expenses than anticipated.

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



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

	May 2023	YTD Actual	Budget	92% of Budget	PYTD
1 Operating Revenues					
2 Tower Rent	\$ 15,041	\$ 171,356	\$ 173,536	99%	\$ 159,780
3 Property Taxes	4,899	142,943	107,141	133%	130,356
4 Solid Waste Billing & Fees	14,151	156,555	170,258	92%	152,395
5 Fees & Charges	3,040	28,408	22,300	127%	24,545
6 Investment income	9,020	88,426	7,140	1238%	8,145
7 Other Income	-	1,767	3,200	55%	27,476
8 Board Discretionary Revenue	(27,777)	(402,062)	(372,373)	108%	(377,979)
9 Total Revenues	18,375	187,394	111,200	169%	124,718
10 Expenses					
11 Salaries & Benefits					
12 Salaries	48,546	543,905	571,473	95%	508,020
13 Benefits	17,667	237,371	264,708	90%	227,961
14 Directors' Fees	3,267	52,125	100,000	52%	68,119
15 Total Salaries & Benefits	69,479	833,401	936,180	89%	807,952
16 Contractual Services	11,090	245,507	236,777	104%	206,236
17 Insurance	200	101,051	99,476	102%	95,127
18 Utilities	1,926	19,320	18,887	102%	16,212
19 Operations & Maintenance	421	3,127	4,459	70%	1,689
20 Permits & Fees	1,602	15,337	19,020	81%	18,379
21 Office & Other Expenses	4,197	71,266	67,452	106%	81,084
22 Election Expense	1,875	1,875	15,000	13%	-
23 Administrative Allocation	(107,671)	(1,184,380)	(1,286,051)	92%	(1,057,461)
24 Total Expenses	(16,881)	106,505	111,200	96%	169,219
25 Net Income (Loss) Before Capital	35,256	80,889	-		(44,501)
26 Capital Expenses	-	(12,293)	-	0%	-
27 Net Income (Loss) After Capital	\$ 35,256	\$ 68,596	\$ -		\$ (44,501)

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

Fund 10-Administrative Revenues and Expenses

Line 2 Tower Rent: Includes radio tower site rental fees. YTD is trending over budget at 99% due to higher tower rent fees received than anticipated.

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

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

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

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

Line 7 Other Income: Other Income includes recycling revenues and other miscellaneous income. YTD trending under budget due to not receiving recycling revenues. Current activity includes \$1.7K for a Zenith dividend.

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

- Radio Tower Site Rent – \$15,041
- Property Tax - \$4,900
- Solid Waste Franchise Fees – \$7,837

Line 12 Salaries: Includes full time, part time & overtime for administrative employees. YTD is trending over budget at 95% due to higher salary expenses than anticipated.

Line 13 Benefits: Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, employee benefit & morale and education & training. YTD is in line with budget.

Line 14 Directors' Fees: Includes directors fees as well as directors training, seminars, and mileage expense. YTD is trending under budget at 52%.

Line 16 Contractual Services: Includes software support, legal services, and auditing & accounting services. YTD is over budget due to the \$12.5K purchase of ClearGov Budgeting Software in February.

Line 17 Insurance: Includes both general liability and vehicle insurance expenses. YTD is over budget due to higher premium payments.

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

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

Line 20 Permits & Fees: Includes the annual LAFCO fees, the GFOA application fee for the budget award, and San Bernardino County fees. YTD is trending under budget at 81%.

Line 21 Office & Other Expense: Includes board meeting supplies, public relations, community promotion, bank charges, office supplies, postage and dues & subscription. YTD is over budget due to increased bank charges, processing fees and dues & 3 unprojected subscriptions (California Park & Recreation Society \$555, CWEA membership \$404, Cal Mutual \$500).

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



Helendale Community Services District

DATE: July 20, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #6
Discussion and Possible Action Regarding Approval of Directors' Expense Reports

STAFF RECOMMENDATION

None.

STAFF REPORT

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

FISCAL IMPACT: NA

POSSIBLE MOTION: At the discretion of the Board.

ATTACHMENTS: Expense Reports

HELENDALE COMMUNITY SERVICES DISTRICT
BOARD MEMBER EXPENSE VOUCHER

NAME: Bon Clark Date: 6/30/23

Date	Event	Expense Description/Explanation	Mileage	Meals	Lodging	Other	Exp. Category
6/1	Public Benefit	Reg Board M76					
6/13	Event	Meet with Kimberly Cox					
6/13	Public Benefit	Review Agenda					
6/15	Event	Reg Board M76					
6/28	Event	Attend Helendale School Board M76					
	Public Benefit	Resolution for Ross Swanson Retiree					
	Event						
	Public Benefit						
	Event						
	Public Benefit						
	Event						
	Public Benefit						
	Event						
	Public Benefit						
	Event						
	Public Benefit						
	Event						
	Public Benefit						

Notes/Comments: _____
 Totals: Mileage _____ Meals _____ Lodging _____ Grand Total _____

Ok to process for payroll _____
 Signature: [Signature] Date: _____

Expense Categories:
 A: Public Meeting governed by Brown Act
 B: Public Event*
 C: Representation at Public Meeting/Event**
 D: Representation on 501C3 Board *
 E: Conference/Seminar/Training program related to District*
 F: Ad Hoc Committee of the Board
 Expense Categories:
 G: Meeting w/GM re: District Operations
 H: Meeting w/auditors, attorney or consultant retained by District
 I: Meeting of Local, State or Federal body w/jurisdiction affecting HCSD
 J: Meeting w/organization with interests in matter involving functions or operations of the District
 K: Meeting pre-approved by the Board of Directors
 Mileage calculated at \$0.56/mile effective 1/1/21

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Pay Period Ending 6-28-23

Name Sandy Hoas

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
6/13	Meeting BM		\$	\$	\$	Y		G
6/14	Agenda - Budget and other Dist Business		\$	\$	\$			C
	Tri Comm Lunch		\$	\$	\$			
	Share w/ other CSD's DNSF Project, Gov. rep.		\$	\$	\$			
	Description of Public Benefit							
	Event		\$	\$	\$			
	Description of Public Benefit							
	Event		\$	\$	\$			
	Description of Public Benefit							
	Event		\$	\$	\$			
	Description of Public Benefit							
	Event		\$	\$	\$			
	Description of Public Benefit							
		Total Miles	Total Meals	Total Lodging	Total Other Expense	Total Compensable Meetings		
			25 ¹³			300 ⁻		

Signature Sandy Hoas

Date 6-19-23

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

CUSTOMER COPY

Los Domingos
(760) 256-1381

6/14/2023 12:23:37 PM
Terminal SN: 3A504839
EVO UID: 20230614373A-158
EVO ID: 40
EVO Payment UID: 2023061456C9
Small Room-->4

Employee: Brittney

Transaction #: 21
Account: 6370
Name On Card: HAAS/SANDRA L
Entry: Chip
Amount: \$22.73
Tip: \$ 3.00
Total: \$ 25.73

Auth Code: 012331
Response: OK

TC: 8A866A1C38A8F41F
TVR: 8080008000
AID: A0000000031010
TSI: 6800
ATC: 0055
APPLAB: VISA DEBIT

Suggested Tip

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

I AGREE TO PAY ABOVE TOTAL
AMOUNT ACCORDING TO CARD ISSUER
AGREEMENT (MERCHANT AGREEMENT
IF CREDIT VOUCHER)

X.....
SIGNATURE

RECEIVED JUN 28 2023

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

7/2/23

Pay Period Ending

HENRY SPILLER

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
6/1/23	Band Meeting		\$	\$	\$	Y		A
6/7/23	Meeting governed by Brown Act		\$	\$	\$	Y		B
6/8/23	Rep @ public event		\$	\$	\$	Y		G
6/10/23	Meeting with CSD event staff		\$	\$	\$	Y		B
6/14/23	Meeting regarding concert in park		\$	\$	\$	Y		B
6/14/23	Concert in the Park		\$	\$	\$	Y		B
6/14/23	Rep @ public event		\$	\$	\$	Y		B
6/14/23	Farmers Market		\$	\$	\$	Y		B
6/14/23	Rep @ public event		\$	\$	\$	Y		B

Signature: *Henry Spiller* Date: 6-15-2023

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



Helendale Community Services District

DATE: July 20, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #7
Discussion and Possible Action Regarding Possible Award of Bid for Sports Park Lighting

STAFF RECOMMENDATION

Staff seeks input from the Board regarding the bid proposal.

STAFF REPORT

In April 2021, the District received a Per Capita State Park Grant for \$177,952. The projects outlined in the grant included a new park bathroom by the baseball fields with ADA access, park lighting upgrade, disc golf course, nature play area and the RC track fencing. All projects are completed except for the ADA concrete for the bathroom and the sports lighting upgrade.

In the last couple of years, various configurations of lighting were discussed that included lighting on the two small baseball fields, adding a larger baseball field on the south with lights or improving the lighting for the football field. It was determined that football field lighting was the most critical need.

Staff explored various options of relocating poles and adding used poles that were purchased. It was determined to put the project out to bid without dictating means and methods but rather specifying the required footcandles required for the sports field application.

Recently the District released a Request for Proposals (RFP) to complete the park lighting component of the grant. In addition to the newspaper and website notification, the solicitation was also submitted to the Dodge Analytics website and to BidNet Direct, a bid portal.

One bid was received from Ace Electric. Staff is currently reviewing the bid and will provide a recommendation to the Board at the meeting.

FISCAL IMPACT: TBD

POSSIBLE MOTION: Provide direction to Staff

ATTACHMENTS: None



Helendale Community Services District

Date: July 20, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #8
Discussion and Possible Adoption of Resolution 2023-18: A Resolution of the Board of Directors of the Helendale Community Services Setting Procedures and Charges for Public Review and Copy of District Records

STAFF RECOMMENDATION:

Staff recommends approval of this item.

STAFF REPORT:

A California Supreme court decision in City of San Jose v. Superior Court, (2017), determined that the public has the right to access all government related communication including text messages and emails sent from private emails. In 2017, based upon this change, the District reviewed its process and procedures for how we respond to public records requests to ensure that we were duly responsive to the law. The District continues to support the public right to access any appropriate documents and is committed to transparency and responsiveness to public information requests.

In January 2023, the California Public Records Act (CPRA) was reorganized and recodified necessitating the District revise its resolution and related documents accordingly. In addition, the Staff modified the charges outlined in Exhibit B. District General Counsel has drafted the revisions to the resolution for the Board's consideration. A draft version and a final version are both included for the Board's use.

FISCAL IMPACT: Reimbursement as outlined in Exhibit B

Possible Motion: Adopt Resolution 2023-18

ATTACHMENTS: Resolution 2023-18 with changes noted
Resolution 2023-18 without track changes

RESOLUTION NO. 2023-18

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE HELENDALE COMMUNITY SERVICES DISTRICT
SETTING PROCEDURES AND CHARGES FOR
PUBLIC REVIEW AND COPY OF DISTRICT RECORDS**

BE IT RESOLVED by the Board of Directors of the Helendale Community Services District (“District”) that the following rules and regulations related to public access for inspection and copying of District records be adopted pursuant to Government Code Section [6253\(e\)7922.505](#):

Section 1. General Rules. The policy set forth below shall be used for guidance in distributing public documents and in responding to requests for information that the District may receive. It is designed to be in compliance with existing law such that any provision of this policy in conflict with existing law shall have no force or effect.

1.1. All District records and documents not deemed to be exempt under the California Public Records Act (“the Act”), California Government Code Section [62507920.000](#) et seq., shall be open to the public for inspection and copying pursuant to the requirements of the Act and the procedures established herein.

1.2. Any person who wishes to inspect or copy any document or record of the District shall submit or unequivocally convey such a request to the District which reasonably and particularly describes an existing and identifiable record. The person seeking the record may, but need not, state his or her reason for making the request and/or the use to which the information will be put.

1.3. When a member of the public requests to inspect a public record or obtain a copy of a public record, the District, in order to assist the member of the public make a focused and effective request that reasonably describes an identifiable record or records, shall perform all of the following, to the extent reasonable under the circumstances:

- (a) Assist the member of the public to identify records and information that are responsive to the request or to the purpose of the request, if stated;
- (b) Describe the information technology and physical location in which the records exist; and
- (c) Provide suggestions for overcoming any practical basis for denying access to the records or information sought.

RESOLUTION NO.

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1.4. If the District receives a request for approved minutes, publicly-posted agendas, adopted budgets, and/or other simple, routine, and otherwise readily-available documents in the District's immediate possession, said records shall be released to the party so requesting for inspection as soon as possible. If copies thereof are requested, said records shall be released to the party so requesting as soon as possible after payment of the fee adopted by the District pursuant to Section 1.8 hereof.

1.5. All requests for records that are outside the scope of Section 1.4 hereof shall be reduced to written form. For convenience in describing the records sought, the District shall furnish the requesting party with the standard form attached hereto as **Exhibit A** and incorporated herein by this reference. However, use of that form shall not be the exclusive means by which a member of the public may identify said documents in writing. If the requesting party refuses or is unable to submit a request in writing, the District shall prepare a written memorandum articulating the request as it is understood.

1.6. Within ten (10) calendar days after receipt of a request to inspect or copy any document or record of the District identified in the writing prepared pursuant to Section 1.5 hereof, the District shall determine whether the request, in whole or in part, seeks copies of disclosable public records in the possession of the District, and shall immediately notify the person making the request of such determination and the reasons therefor.

1.7. Under unusual circumstances as defined in the Act, the time limit prescribed in Section 1.6 hereof may be extended by written notice by the General Manager of the District, or his or her designee, to the person making the request setting forth the reasons for the extension and the date on which a determination is expected to be dispatched. No such notice shall specify a date that would result in an extension for more than fourteen (14) calendar days.

1.8. If the District determines that the records requested shall be made available for public inspection or copying, the District shall promptly make the records available to the requesting party. If copies are requested, the District shall promptly provide copies of the records to the requesting party upon payment of a duly-adopted fee to cover the District's direct cost of duplication as calculated in the Schedule of Fees attached hereto as **Exhibit B** and incorporated herein by this reference.

1.9. If the District determines that the records requested shall not be made available for public inspection or copying, the District shall justify withholding any record by demonstrating that the record in question is exempt under the Act, that the District is unable to

identify the information requested in the writing prepared pursuant to Section 1.5 hereof after making a reasonable effort to provide the assistance described in Section 1.3 hereof and elicit additional clarifying information from the requester that would help identify the record or records, or

RESOLUTION NO.

Page Three

that based on the facts of the particular case, the public interest served by not making the record public clearly outweighs the public interest served by disclosure of the record. Any notification of denial of any request for records shall set forth the names and titles of each person responsible for the denial.

1.10. If the District determines that any part of an otherwise public record shall not be made available for public inspection or copying, any reasonably segregable portion of the record shall be provided to the person requesting such record after deletion of the portions which are exempt by law and upon (a) compliance with Section 1.8 hereof as to the portions released to the requesting party and (b) satisfaction of Section 1.9 hereof as to the portions deleted therefrom.

1.11. The District may comply with its obligation to allow for in person examination of records or to provide copies of records by posting any public record on its website and, in response to a request for records, directing the requesting party to the location on the website where the record is posted. Any such record posted on the District's website shall be posted in an open format in compliance with Government Code Section [6253.107922.680](#).

1.12. If any request for a District record relates to a record in an electronic format, the District will make the record available in any electronic format in which it holds that record or in the format requested if the requested format is one the District has used to make copies for its own use. However, the District will not release any record in electronic format if that release would jeopardize or compromise the security or integrity of the original record or of any proprietary software in which the record is maintained. The requesting party must pay for the District's direct cost of copying any record in an electronic format. The District may recover its programming and computer service costs if the request requires data compilation, extraction or programming to produce the record or if the record is produced at other than a regularly scheduled interval.

1.13. The District will retain in its records all written requests for inspection or copying of public records in accordance with the District's records retention guidelines.

Section 2. Special Rules for Examination. The District will provide an area at its offices for examination of its public records. Examinations may take place only during regular District business hours, must take place on District premises, and will be subject to observation by District personnel. These procedures are for the sole purpose of protecting original records against

tampering or theft. Any examination of original District records will be subject to the following rules:

2.1. No document or record, or any part thereof, shall be removed from the file, notebook, folder, or other compilation in which it is contained.

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2.2. No document or record shall be written on, marked on, or erased, nor shall any writing or information therein otherwise be removed; nor shall any person destroy, mutilate, deface, alter or falsify any document or record. Violations of this rule will be prosecuted pursuant to Government Code Section 6201.

2.3. The party examining records shall comply with all instructions of District personnel. District personnel may terminate or restrict the examination as may be necessary to preserve District records.

Section 3. Review of Personal Electronic Devices and Personal E-Mail Accounts.

3.1. Upon receipt of a request under the Act that may involve responsive records that may have been transmitted by an employee or director through the employee's or director's personal electronic devices (including, but not limited to, a smart phone, tablet or laptop computer) or personal e-mail account, the District's General Manager shall notify any employee or director who may reasonably be expected to have any such requested records on such a personal device or personal e-mail account of the need for that employee or director to search his or her personal device(s) and personal e-mail account(s) for any records (including, but not limited to, text messages, e-mails or other electronic records) that may be housed on any such device or in any such account. Any such search will be conducted promptly upon receipt of notice from the General Manager in order to ensure the District complies with the timeframes for responding to the request in accordance with this policy. Any such search shall be conducted in good faith to be reasonably calculated to locate any responsive public records that may be housed on any such personal device or personal e-mail account, but need not be extraordinarily extensive or intrusive.

3.2. Upon completion of the search of any such devices or accounts, the employee or director shall complete the declaration in the form attached hereto as **Exhibit C** that states the appropriate result from that search. The District shall provide training for all employees and directors regarding how to conduct such searches and how to differentiate and segregate public records from private records. The District shall conduct updated training at least every two years. The District shall have personnel available to assist any employee or director who requests

assistance in conducting such a search.

3.3. The District shall incorporate into its separate electronic communications policy provisions designed to minimize the likelihood of an employee or director using his or her personal electronic device or personal e-mail account for District business.

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Section 4. Effective Date and Review. This Resolution supersedes any previously-adopted motion, resolution, or ordinance inconsistent with the terms hereof and shall take effect immediately upon its adoption. This Resolution will be reviewed and revised as deemed appropriate by the District’s Board of Directors.

ADOPTED this 20th day of July, 2023.

- AYES:
- NOES:
- ABSTAIN:
- ABSENT:

Henry Spiller
President, Board of Directors

ATTEST: _____
Sandy Haas
_____Secretary, Board of Directors

EXHIBIT A

REQUEST FOR INSPECTION / COPIES OF PUBLIC RECORDS

[Government Code Section [6253\(b\)7922.530\(a\)](#)]

Request for a copy of public record identified below:

Name: _____ Date: _____
(Date must be filled in)

Address: _____

E-mail Address: _____

Phone: _____ Fax No.: _____

Copies to be: Picked-up Mailed Fax E-mail

To be completed by District:

Estimated No. of Pages _____	Actual cost _____	Account # _____
Estimated Cost _____ (8.5 x 11 & 8.5 x 14) \$0.25/page	Postage (if mailed) _____	
(11 x 17) \$0.30/page	Total Cost _____	

Date Promised: _____ Date Mailed/Picked Up: _____

Mailed By: _____ Picked Up By: _____

EXHIBIT B

Records Request Schedule of Fees*	
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: auto;"> No Charge for items emailed to requestor & No Sales Tax on Public Records Requests </div>	
Price for a copy of a page (8-1/2" x 11") (Black/White or Color)	\$0. 25 <u>30</u> Per page
Price for a copy of a page (11" x 14") (Black/White or Color)	\$0. 25 <u>45</u> Per page
Price for a copy of a page (11 x 17) (Black/White or Color)	\$0. 30 <u>50</u> Per page
24 x 36 Maps black/ white or color (done by outside copier)	Actual Cost
Price for an affidavit to certify the copy(ies) <u>If notarized add \$10.</u>	\$ 2.50 <u>5.5</u> per page <u>0</u>
Price for an envelope	\$0. 05 <u>10</u> each
Price for a large manila envelope	\$0.50 each
Price for mailing (letter-size envelope)	\$0. 44 <u>66</u> each
Price for mailing (large manila envelope)	\$ 5.43 <u>6.4</u> each <u>3</u>
Price for overnight mail	Actual Cost
Price for mailing a "certified" letter (in addition to postage due)	\$ 7.55 <u>8.5</u> each <u>5</u>
Price for a copy with CD	\$ 1.50 <u>3.9</u> each <u>2</u>

*Fees are subject to change upon current USPS Rates.

EXHIBIT C

Form of Declaration

I, _____, hereby declare as follows:

1. I have personal knowledge of the matters set forth in this declaration.
2. I currently am serving as the _____ [state employee or director's position] of Helendale Community Services District ("District").
3. On _____, 20____, I received notice of the need to search my personal electronic device and personal e-mail account for documents that may be responsive to a Public Records Act request the District received from _____ [insert name of requesting party] (the "Request").
4. I have, with reasonable diligence, searched all of my personal electronic devices and personal e-mail accounts (that is, those accounts which are not housed on a District server), including, but not limited to, my _____ [describe the devices searched] and my e-mail address of _____ [insert all personal e-mail accounts that were searched] and have provided all public records responsive to the Request to the responsible District employee.

[OR]

4. I have, with reasonable diligence, searched all of my personal electronic devices and personal e-mail accounts (that is, those accounts which are not housed on a District server), including, but not limited to, my _____ [describe the devices searched] and my e-mail address of _____ [insert all personal e-mail accounts that were searched] and did not locate any public records on such devices or accounts that were responsive to the Request.

[CONTINUE]

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Dated: _____, 20____

[insert name]

RESOLUTION NO. 2023-18

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE HELENDALE COMMUNITY SERVICES DISTRICT
SETTING PROCEDURES AND CHARGES FOR
PUBLIC REVIEW AND COPY OF DISTRICT RECORDS**

BE IT RESOLVED by the Board of Directors of the Helendale Community Services District (“District”) that the following rules and regulations related to public access for inspection and copying of District records be adopted pursuant to Government Code Section 7922.505:

Section 1. General Rules. The policy set forth below shall be used for guidance in distributing public documents and in responding to requests for information that the District may receive. It is designed to be in compliance with existing law such that any provision of this policy in conflict with existing law shall have no force or effect.

1.1. All District records and documents not deemed to be exempt under the California Public Records Act (“the Act”), California Government Code Section 7920.000 et seq., shall be open to the public for inspection and copying pursuant to the requirements of the Act and the procedures established herein.

1.2. Any person who wishes to inspect or copy any document or record of the District shall submit or unequivocally convey such a request to the District which reasonably and particularly describes an existing and identifiable record. The person seeking the record may, but need not, state his or her reason for making the request and/or the use to which the information will be put.

1.3. When a member of the public requests to inspect a public record or obtain a copy of a public record, the District, in order to assist the member of the public make a focused and effective request that reasonably describes an identifiable record or records, shall perform all of the following, to the extent reasonable under the circumstances:

(a) Assist the member of the public to identify records and information that are responsive to the request or to the purpose of the request, if stated;

(b) Describe the information technology and physical location in which the records exist; and

(c) Provide suggestions for overcoming any practical basis for denying access to the records or information sought.

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1.4. If the District receives a request for approved minutes, publicly-posted agendas, adopted budgets, and/or other simple, routine, and otherwise readily-available documents in the District's immediate possession, said records shall be released to the party so requesting for inspection as soon as possible. If copies thereof are requested, said records shall be released to the party so requesting as soon as possible after payment of the fee adopted by the District pursuant to Section 1.8 hereof.

1.5. All requests for records that are outside the scope of Section 1.4 hereof shall be reduced to written form. For convenience in describing the records sought, the District shall furnish the requesting party with the standard form attached hereto as **Exhibit A** and incorporated herein by this reference. However, use of that form shall not be the exclusive means by which a member of the public may identify said documents in writing. If the requesting party refuses or is unable to submit a request in writing, the District shall prepare a written memorandum articulating the request as it is understood.

1.6. Within ten (10) calendar days after receipt of a request to inspect or copy any document or record of the District identified in the writing prepared pursuant to Section 1.5 hereof, the District shall determine whether the request, in whole or in part, seeks copies of disclosable public records in the possession of the District, and shall immediately notify the person making the request of such determination and the reasons therefor.

1.7. Under unusual circumstances as defined in the Act, the time limit prescribed in Section 1.6 hereof may be extended by written notice by the General Manager of the District, or his or her designee, to the person making the request setting forth the reasons for the extension and the date on which a determination is expected to be dispatched. No such notice shall specify a date that would result in an extension for more than fourteen (14) calendar days.

1.8. If the District determines that the records requested shall be made available for public inspection or copying, the District shall promptly make the records available to the requesting party. If copies are requested, the District shall promptly provide copies of the records to the requesting party upon payment of a duly-adopted fee to cover the District's direct cost of duplication as calculated in the Schedule of Fees attached hereto as **Exhibit B** and incorporated herein by this reference.

1.9. If the District determines that the records requested shall not be made available for public inspection or copying, the District shall justify withholding any record by demonstrating that the record in question is exempt under the Act, that the District is unable to identify the information requested in the writing prepared pursuant to Section 1.5 hereof after making a reasonable effort to provide the assistance described in Section 1.3 hereof and elicit additional clarifying information from the requester that would help identify the record or records, or

that based on the facts of the particular case, the public interest served by not making the record public clearly outweighs the public interest served by disclosure of the record. Any notification of denial of any request for records shall set forth the names and titles of each person responsible for the denial.

1.10. If the District determines that any part of an otherwise public record shall not be made available for public inspection or copying, any reasonably segregable portion of the record shall be provided to the person requesting such record after deletion of the portions which are exempt by law and upon (a) compliance with Section 1.8 hereof as to the portions released to the requesting party and (b) satisfaction of Section 1.9 hereof as to the portions deleted therefrom.

1.11. The District may comply with its obligation to allow for in person examination of records or to provide copies of records by posting any public record on its website and, in response to a request for records, directing the requesting party to the location on the website where the record is posted. Any such record posted on the District's website shall be posted in an open format in compliance with Government Code Section 7922.680.

1.12. If any request for a District record relates to a record in an electronic format, the District will make the record available in any electronic format in which it holds that record or in the format requested if the requested format is one the District has used to make copies for its own use. However, the District will not release any record in electronic format if that release would jeopardize or compromise the security or integrity of the original record or of any proprietary software in which the record is maintained. The requesting party must pay for the District's direct cost of copying any record in an electronic format. The District may recover its programming and computer service costs if the request requires data compilation, extraction or programming to produce the record or if the record is produced at other than a regularly scheduled interval.

1.13. The District will retain in its records all written requests for inspection or copying of public records in accordance with the District's records retention guidelines.

Section 2. Special Rules for Examination. The District will provide an area at its offices for examination of its public records. Examinations may take place only during regular District business hours, must take place on District premises, and will be subject to observation by District personnel. These procedures are for the sole purpose of protecting original records against tampering or theft. Any examination of original District records will be subject to the following rules:

2.1. No document or record, or any part thereof, shall be removed from the file, notebook, folder, or other compilation in which it is contained.

2.2. No document or record shall be written on, marked on, or erased, nor shall any writing or information therein otherwise be removed; nor shall any person destroy, mutilate, deface, alter or falsify any document or record. Violations of this rule will be prosecuted pursuant to Government Code Section 6201.

2.3. The party examining records shall comply with all instructions of District personnel. District personnel may terminate or restrict the examination as may be necessary to preserve District records.

Section 3. Review of Personal Electronic Devices and Personal E-Mail Accounts.

3.1. Upon receipt of a request under the Act that may involve responsive records that may have been transmitted by an employee or director through the employee's or director's personal electronic devices (including, but not limited to, a smart phone, tablet or laptop computer) or personal e-mail account, the District's General Manager shall notify any employee or director who may reasonably be expected to have any such requested records on such a personal device or personal e-mail account of the need for that employee or director to search his or her personal device(s) and personal e-mail account(s) for any records (including, but not limited to, text messages, e-mails or other electronic records) that may be housed on any such device or in any such account. Any such search will be conducted promptly upon receipt of notice from the General Manager in order to ensure the District complies with the timeframes for responding to the request in accordance with this policy. Any such search shall be conducted in good faith to be reasonably calculated to locate any responsive public records that may be housed on any such personal device or personal e-mail account, but need not be extraordinarily extensive or intrusive.

3.2. Upon completion of the search of any such devices or accounts, the employee or director shall complete the declaration in the form attached hereto as **Exhibit C** that states the appropriate result from that search. The District shall provide training for all employees and directors regarding how to conduct such searches and how to differentiate and segregate public records from private records. The District shall conduct updated training at least every two years. The District shall have personnel available to assist any employee or director who requests assistance in conducting such a search.

3.3. The District shall incorporate into its separate electronic communications policy provisions designed to minimize the likelihood of an employee or director using his or her personal electronic device or personal e-mail account for District business.

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Section 4. Effective Date and Review. This Resolution supersedes any previously-adopted motion, resolution, or ordinance inconsistent with the terms hereof and shall take effect immediately upon its adoption. This Resolution will be reviewed and revised as deemed appropriate by the District's Board of Directors.

ADOPTED this 20th day of July, 2023.

AYES:

NOES:

ABSTAIN:

ABSENT:

Henry Spiller
President, Board of Directors

ATTEST: _____
Sandy Haas
Secretary, Board of Directors

EXHIBIT A

REQUEST FOR INSPECTION / COPIES OF PUBLIC RECORDS

[Government Code Section 7922.530(a)]

Request for a copy of public record identified below:

Name: _____ Date: _____
(Date must be filled in)

Address: _____

E-mail Address: _____

Phone: _____ Fax No.: _____

Copies to be: Picked-up Mailed Fax E-mail

To be completed by District:

Estimated No. of Pages _____	Actual cost _____	Account # _____
Estimated Cost (8.5 x 11 & 8.5 x 14) \$0.25/page	Postage (if mailed) _____	
(11 x 17) \$0.30/page	Total Cost _____	

Date Promised: _____ Date Mailed/Picked Up: _____

Mailed By: _____ Picked Up By: _____

EXHIBIT B

Records Request Schedule of Fees*	
No Charge for items emailed to requestor & No Sales Tax on Public Records Requests	
Price for a copy of a page (8-1/2" x 11") (Black/White or Color)	\$0.30 Per page
Price for a copy of a page (11" x 14") (Black/White or Color)	\$0.45 Per page
Price for a copy of a page (11 x 17) (Black/White or Color)	\$0.50 Per page
24 x 36 Maps black/ white or color (done by outside copier)	Actual Cost
Price for an affidavit to certify the copy(ies) If notarized add \$10	\$5.50 per page
Price for an envelope	\$0.10 each
Price for a large manila envelope	\$0.50 each
Price for mailing (letter-size envelope)	\$0.66 each
Price for mailing (large manila envelope)	\$6.43 each
Price for overnight mail	Actual Cost
Price for mailing a "certified" letter (in addition to postage due)	\$8.55 each
Price for a copy with CD	\$3.92 each

*Fees are subject to change upon current USPS Rates.

EXHIBIT C

Form of Declaration

I, _____, hereby declare as follows:

1. I have personal knowledge of the matters set forth in this declaration.
2. I currently am serving as the _____ [state employee or director's position] of Helendale Community Services District ("District").
3. On _____, 20____, I received notice of the need to search my personal electronic device and personal e-mail account for documents that may be responsive to a Public Records Act request the District received from _____ [insert name of requesting party] (the "Request").
4. I have, with reasonable diligence, searched all of my personal electronic devices and personal e-mail accounts (that is, those accounts which are not housed on a District server), including, but not limited to, my _____ [describe the devices searched] and my e-mail address of _____ [insert all personal e-mail accounts that were searched] and have provided all public records responsive to the Request to the responsible District employee.

[OR]

4. I have, with reasonable diligence, searched all of my personal electronic devices and personal e-mail accounts (that is, those accounts which are not housed on a District server), including, but not limited to, my _____ [describe the devices searched] and my e-mail address of _____ [insert all personal e-mail accounts that were searched] and did not locate any public records on such devices or accounts that were responsive to the Request.

[CONTINUE]

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Dated: _____, 20____ _____
[insert name]