



Helendale Community Services District

26540 Vista Road, Suite C, Helendale, CA 92342

REGULAR BOARD MEETING **Thursday, July 21, 2022 at 6:30 PM**

SPECIAL NOTICE OF TELECONFERENCE ACCESSIBILITY

Pursuant to the provisions of Assembly Bill 361 which amended certain provisions of the Brown Act regarding teleconference meetings during periods of statewide emergencies, and as a precaution to our Board of Directors, District staff, and general public as a result of the ongoing COVID-19 pandemic, Helendale Community Services District will hold this meeting of its Board of Directors both in-person at the District Office located at 26540 Vista Road, Suite C, Helendale, California, and via teleconference. This meeting is open to the public in person or via virtual interface and can be accessed by clicking on the link below: www.zoom.com Meeting ID 463 173 8547 Passcode: HCSD. <https://attendee.gotowebinar.com/register/49040826232191246> (Dial-in instructions will be provided after registering at the link above)

Call to Order - Pledge of Allegiance

1. Approval of Agenda

2. Public Participation

Anyone wishing to address any matter pertaining to District business listed on the agenda or not, may do so at this time. However, the Board of Directors may not take action on items that are not on the agenda. The public comment period may be limited to three (3) minutes per person. Any member wishing to make comments may do so by filling out the speaker's card 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/HKGNL8> or use the features referenced above. The District requests that all speaker cards be submitted at any time prior to the close of public participation.

3. Consent Items

- a. Approval of Minutes: June 16 Regular Board Meeting
- b. Bills Paid Report
- c. May Financials
- d. Resolution 2022-011: A Resolution of the Board of Directors of the Helendale Community Services District Re-Ratifying the Proclamation of a State of Emergency by Governor Newsom, Declaring That Local Emergency Conditions Persist, and Re-Authorizing Remote Teleconference Meetings of the Board of Directors and Its Standing Committees for the Period July 21, 2022, to August 4, 2022, Pursuant to Brown Act Provisions

4. Reports

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

Regular Business:

5. Discussion and Possible Action Regarding Approval of Directors' Expense Reports
6. Discussion and Possible Action Regarding Approval of Open Purchase Orders
7. Discussion and Possible Action Regarding Annual CalPERS Unfunded Liability Payment
8. Discussion and Possible Action Regarding Adoption of Resolution 2022-13: A Resolution of the Helendale Community Services District Establishing the Statement of Investment for Fiscal Year 2023

Other Business

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

10. Closed Session

Conference with Real Property Negotiators
(Government Code Section 54956.8)
Property: 15302 Smithson
District Negotiator: Kimberly Cox
Negotiating Parties: Jeff Steifel
Under Negotiation: Price and Terms of Payment

Conference with Real Property Negotiators
(Government Code 54956.8)
District Negotiator: Kimberly Cox
Property: Water Rights
Negotiating Parties: Victorville Water Department
Under Negotiation: Price and Terms of Payment

11. Report of Closed Session Items

12. Adjournment

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



Helendale Community Services District

Date: July 21, 2022
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #3
Consent Items

CONSENT ITEMS

- a. Approval of Minutes: Regular Board Meeting of June 16, 2022
- b. Bills Paid Report
- c. May Financials
- d. Resolution 2022-11: A Resolution of the Board of Directors of the Helendale Community Services District Re-Ratifying the Proclamation of a State of Emergency by Governor Newsom, Declaring That Local Emergency Conditions Persist, and Re-Authorizing Remote Teleconference Meetings of the Board of Directors and Its Standing Committees for the Period July 21, 2022, to August 4, 2022, Pursuant to Brown Act Provisions



Helendale Community Services District

Date: July 21, 2022
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Cheryl Vermette
SUBJECT: Agenda item #3a
Approval of Minutes: June 16, 2022 Regular Board Meeting



Minutes of the Helendale Community Services District

REGULAR BOARD OF DIRECTORS MEETING

June 16, 2022, at 6:30 PM

26540 Vista Road, Suite C, Helendale, CA 92342

SPECIAL NOTICE OF TELECONFERENCE ACCESSIBILITY

Pursuant to the provisions of Assembly Bill 361 which amended certain provisions of the Brown Act regarding teleconference meetings during periods of statewide emergencies, and as a precaution to our Board of Directors, District staff, and general public as a result of the ongoing COVID-19 pandemic, Helendale Community Services District will hold this meeting of its Board of Directors both in-person at the District Office located at 26540 Vista Road, Suite C, Helendale, California, and via teleconference. This meeting is open to the public in person or via virtual interface and can be accessed by clicking on the link below:

www.zoom.com Meeting ID 463 173 8547 Passcode: HCSD

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

Board Members Roll Call:

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

Staff Members Present:

Kimberly Cox, General Manager; Craig Carlson, Water Operations Manager; Cheryl Vermette, Parks, Recreation & Programs Supervisor; Jean Thomas, Customer Service Supervisor; Sharon Kreinop, Senior Account Specialist

Consultants:

Steve Kennedy, Legal Counsel (via Zoom)

Members of the Public:

There 2 members of the public present.

Call to Order and Pledge of Allegiance

The meeting was called to order at 6:32 pm by President Smith, after which the Pledge of Allegiance was recited.

1. Approval of Agenda

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

Vote: The motion carried by the following vote: 5 - Yes; 0 - No. President Smith-Yes; Vice President Spiller-Yes; Director Clark -Yes; Director Schneider -Yes; Director Haas -Yes

2. Public Participation

San Bernardino County Battalion Chief McClintock gave an update on staffing at Fire Station 4 in Helendale, gave statistics on calls for service and provided an update on the fire at the Synagro composting facility. He informed residents and the Board that complaints can be filed with the Mojave Desert Air Quality Management District. He also encouraged residents to sign up for the reverse 9-1-1 system.

3. Consent Items

- a. Approval of Minutes: June 2, Regular Board Meeting
- b. Bills Paid Report
- c. Directors Compensation and Expenses
- d. Resolution 2022-1H: A Resolution of the Board of Directors of the Helendale Community Services District Re-Ratifying the Proclamation of a State of Emergency by Governor Newsom, Declaring That Local Emergency Conditions Persist, and Re-Authorizing Remote Teleconference Meetings of the Board of Directors and Its Standing Committees for the Period July 2, 2022, to July 21, 2022, Pursuant to Brown Act Provisions

Action: President Smith requested to pull item 3c.

Motion: Director Schneider made a motion to approve the consent items excluding item 3c. Director Clark seconded the motion.

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

4. Reports

a. Directors' Report

Director Haas reported that she attended the tri-community luncheon in Barstow

Vice President Spiller reported that he attended the Concert in the Park and thought it went well. He commented that there still seems to be an issue with the sound not getting out to the back. He also noted that the Farmers Market was slow and attributed the low attendance to the heat.

Director Schneider reported that he attended the ASBCSD meeting on grant writing. He and Vice President Spiller meet for the National Night Out committee. He also attended Coffee with a Cop and said he thought it went well.

b General Managers Report

General Manager Cox reported that Friday is quarterly Senior Lunch sponsored by the District; 100 meals will be served. Board is invited to attend the luncheon, President Smith will be introducing the "Refuse to be a victim" program, a guitarist will perform, and a representative from the Senior Lunch Program will provide an overview for the daily lunches to begin in September. Lunch will be served every Friday until daily program begins. She shared an update on the progress of the new hall storage closet. San Bernardino County will be providing a COVID vaccination event on Wednesday, June 22.

Customer Service Supervisor Jean Thomas provided the Administration Update. There were 39 account transfers in May, she also showed a map of the distribution of those accounts, as well as a monthly comparison of account transfers from 2015 to 2022. Ten credit checks to waive the deposit were performed in May; 7 were approved and 3 were denied. She also shared a graph of the Thrift Store's monthly sales, highlighting the highest months and a chart of the UIA payments.

Water Operations Manager Carlson reported that Staff has completed monthly coliform report, completed all monthly inspections for June, and has nearly completed the annual CCR. Staff also installed a new hose on the vactor to help with ease of cleaning out meter boxes, assisted parks department in blow sand removal, and are continuing the meter replacement program. He also reported that Brian Jeffers has passed SWRCB Treatment grade 1 and has been promoted to Water System Operator 2.

Regular Business

5. Discussion and Possible Action Regarding CSDA Election of Officers

Discussion: CSDA is divided into divisional representation. The District's division representative is up for re-election (Seat B – Southern Network). Don Bartz from PPHCSD has been serving on CSDA Board since

2020. The Board discussed the candidates and unanimously agreed to support Don Bartz for the CSDA position.

Action: Director Haas made a motion to elect Don Bartz for the CSDA Board. Vice President Spiller seconded the motion.

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

6. Discussion and Possible Action Regarding Adoption of Revised Fee Package

Discussion: Customer Service Supervisor Jean Thomas presented this item. Fees are modified from time to time for various reasons, the last modification was in 2020.

Action: Director Clark made a motion to adopt the revised fee package as presented. Director Schneider seconded the motion. Page 1&2 was modified to reflect Board approved rates- #1 cost to re-establish trash service for trash only customer has been added; page 3: there were clarifications on items #6, 8, 9 & 12; on page 4: language was inserted on backflow requirements; added clarification on 4 and update on item 7; on page 6: added a new charge for excessive calls to answering service of \$5 per call after 2 calls; on page 6: #8 increased door tag fee; on page8: #8 clarified charge for Meter pull/Meter reset; on page #10 modification to address customer obstruction of meter box.

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

7. Discussion and Possible Action Regarding Adoption of Resolution 2022-09: A Resolution of the Board of Directors of the Helendale Community Services District Establishing Policies for its Compensation, Reimbursement and Ethics Training.

Discussion: The Ad Hoc committee has provided some suggested changes for consideration by the Board. The purpose is to provide greater accountability to the public and to have the joint conversation about public representation and public perception and minimize impact on Staff time. Legal Counsel provided an overview of the Board's obligation to establish the procedures to govern its conduct. Some of the proposed changes included revisions and or additions to the following sections:

- 1.2(d): Attendance at a meeting with the District's General / or Senior Staff (only when the GM is unavailable) involving the operations of the District
- 1.2(h): Participation in the following activities, provided that the Board member delivers a written or oral report to the Board regarding the member's participation at the next Board meeting outlining the purpose of the meeting and the benefit to the public following the event:
- 1.2(l): Compensation for phone calls will be handled on a case-by-case basis. As a rule, phone calls do not constitute a meeting.
- Exhibit A suggested modifications:
 - Remove ABC's of water as the program does not exist
 - Add Farmers Market with 1 director per week
 - Add Concerts-in-the-Park if carrying out a function or helping with the event

The Board discussed putting the expense reports on the agenda as a regular business item which would be voted on after Director's reports. Section 1.2.1 d updated to read: Attendance at a meeting with the District's General Manager or the General Manager's delegate involving operations of the District; 1.2.1 h will remain the same, and we will be moving the expense reports to a regular business item instead to allow Board Members to give a report prior to approval; under 1.2.1 L was changed to read compensation for phone calls will be handled on a case-by-case basis. As a rule, phone calls do not constitute a compensable meeting. Revisions to Exhibit A – remove ABC's of water, leave farmers market, and add concert in the park if carrying out a function or helping with the event.

Action: Director Clark made a motion to adopt Resolution 2022-12 per Board discussion. Director Schneider seconded the motion.

Vote: The motion carried by the following vote: 5 - Yes; 0 - No. President Smith-Yes; Vice President Spiller-Yes; Director Clark -Yes; Director Schneider -Yes; Director Haas -Yes

Other Business

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

President Smith called for a brief recess at 8:19 pm. Closed session was called to order at 8:25 pm. President Smith adjourned the closed at 8:49 pm and returned to open session.

9. Conference with Real Property Negotiators

(Government Code Section 54956.9)

Property: 15302 Smithson

District Negotiator: Kimberly Cox

Negotiating Parties: Bill Antoine

Under Negotiation: Price and Terms of Payment

10. Report of Closed Session Items

Legal Counsel Kennedy announced there were no reportable actions resulting from closed session items.

11. Adjournment

President Smith adjourned the meeting at 8:50 pm

Submitted by:

Approved by:

Tim Smith, 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 21, 2022
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Sharon Kreinop, Senior Account Specialist
SUBJECT: Agenda item #3 b
Consent Items: Updated Bills Paid and Presented for Approval

STAFF RECOMMENDATION:
Updated Report Only. Receive and File

STAFF REPORT:

Staff issued 113 checks and 29 EFT's totaling \$237,201.64

Total Cash Available:	<u>7/18/22</u>	<u>06/13/22</u>
Cash	\$6,139,376.60	\$6,116,244.99
Checks/EFT's Issued	\$ 237,201.64	\$ 319,543.57

Investment Report

The Investment Report shows the status of the invested District funds. The current interest rate is -0.22% for LAIF and 0.07% for the CBB Sweep Account for Jun 2022. Interest earned Jun 2022 on CBB Sweep Account is 224.30.



Helendale CSD

Bills Paid and Presented for Approval Transaction Detail

Issued Date Range: 06/14/2022 - 07/18/2022

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
Bank Account: 251229590 - CBB Checking					
06/15/2022	25375	Amazon Capitol Services	-275.72	Check	Accounts Payable
06/15/2022	25376	ASBCSD	-40.00	Check	Accounts Payable
06/15/2022	25377	AVCOM Services Inc.	-428.84	Check	Accounts Payable
06/15/2022	25378	Barstow Senior Nutrition	-300.00	Check	Accounts Payable
06/15/2022	25379	Boot Barn Inc.	-135.93	Check	Accounts Payable
06/15/2022	25380	BRIAN JEFFERS	-100.00	Check	Accounts Payable
06/15/2022	25381	Burrtec Waste Group, Inc	-11,580.35	Check	Accounts Payable
06/15/2022	25382	Burrtec Waste Industries Inc	-434.16	Check	Accounts Payable
06/15/2022	25383	CAL FIRE	-453.88	Check	Accounts Payable
06/15/2022	25384	Cardmember Services	-6,422.08	Check	Accounts Payable
06/15/2022	25385	Choice Builder	-1,166.17	Check	Accounts Payable
06/15/2022	25386	County of San Bernardino, Environmental Health Services	-392.00	Check	Accounts Payable
06/15/2022	25387	Frontier Communications	-61.40	Check	Accounts Payable
06/15/2022	25388	Frontier Communications	-135.00	Check	Accounts Payable
06/15/2022	25389	Frontier Communications	-49.46	Check	Accounts Payable
06/15/2022	25390	Frontier Communications	-68.83	Check	Accounts Payable
06/15/2022	25391	Geo-Monitor, Inc.	-193.00	Check	Accounts Payable
06/15/2022	25392	Home Depot Credit Services	-1,756.44	Check	Accounts Payable
06/15/2022	25393	Houston & Harris	-1,379.25	Check	Accounts Payable
06/15/2022	25394	Infosend, Inc	-1,745.98	Check	Accounts Payable
06/15/2022	25395	Inland Water Works Supply Co.	-164.93	Check	Accounts Payable
06/15/2022	25396	James Harvey	-216.30	Check	Accounts Payable
06/15/2022	25397	Kimberly Cox	-84.36	Check	Accounts Payable
06/15/2022	25398	Lawson Products, Inc.	-359.11	Check	Accounts Payable
06/15/2022	25399	Lowe's Inc.	-3,041.37	Check	Accounts Payable
06/15/2022	25400	Mark Roberts	-3,400.00	Check	Accounts Payable
06/15/2022	25401	O'Reilly Auto Parts	-1,173.71	Check	Accounts Payable
06/15/2022	25402	Ornnell Fire Sprinkler, Inc	-3,260.00	Check	Accounts Payable
06/15/2022	25403	Paul Harvey	-1,000.00	Check	Accounts Payable
06/15/2022	25404	Sierra Analytical Labs, Inc	-505.00	Check	Accounts Payable
06/15/2022	25405	Silver Lakes Hardware	-19.80	Check	Accounts Payable
06/15/2022	25406	Synagro West, LLC	-688.18	Check	Accounts Payable
06/15/2022	25407	Uline	-455.63	Check	Accounts Payable
06/22/2022	25408	Alma Laura Esquivel	-324.00	Check	Accounts Payable
06/22/2022	25409	County of San Bernardino, Solid Waste Mgmt. Div.	-1,072.85	Check	Accounts Payable
06/22/2022	25410	Hesperia Hose Supply	-150.18	Check	Accounts Payable
06/24/2022	25411	ROYAL FALCON INVESTMENT CO LLC	-80.50	Check	Utility Billing
06/24/2022	25412	CARLETON DELZELL	-5.74	Check	Utility Billing
06/24/2022	25413	BRECKENRIDGE PROPERTY FUND 2016, LLC	-227.51	Check	Utility Billing
06/24/2022	25414	KAREN HUGHES	-5.41	Check	Utility Billing
06/24/2022	25415	JACQUELINE SOLORZANO	-100.00	Check	Utility Billing
06/24/2022	25416	COWGILL FAMILY TRUST	-14.50	Check	Utility Billing
06/24/2022	25417	FRANK MC ELHOES	-65.17	Check	Utility Billing
06/24/2022	25418	CARMAN HOLDINGS LLC	-57.49	Check	Utility Billing
06/24/2022	25419	ROBERT HENDERSHOT	-100.00	Check	Utility Billing
06/24/2022	25420	DANA FADLER-SPILIOS	-100.00	Check	Utility Billing

Bank Transaction Report

Issued

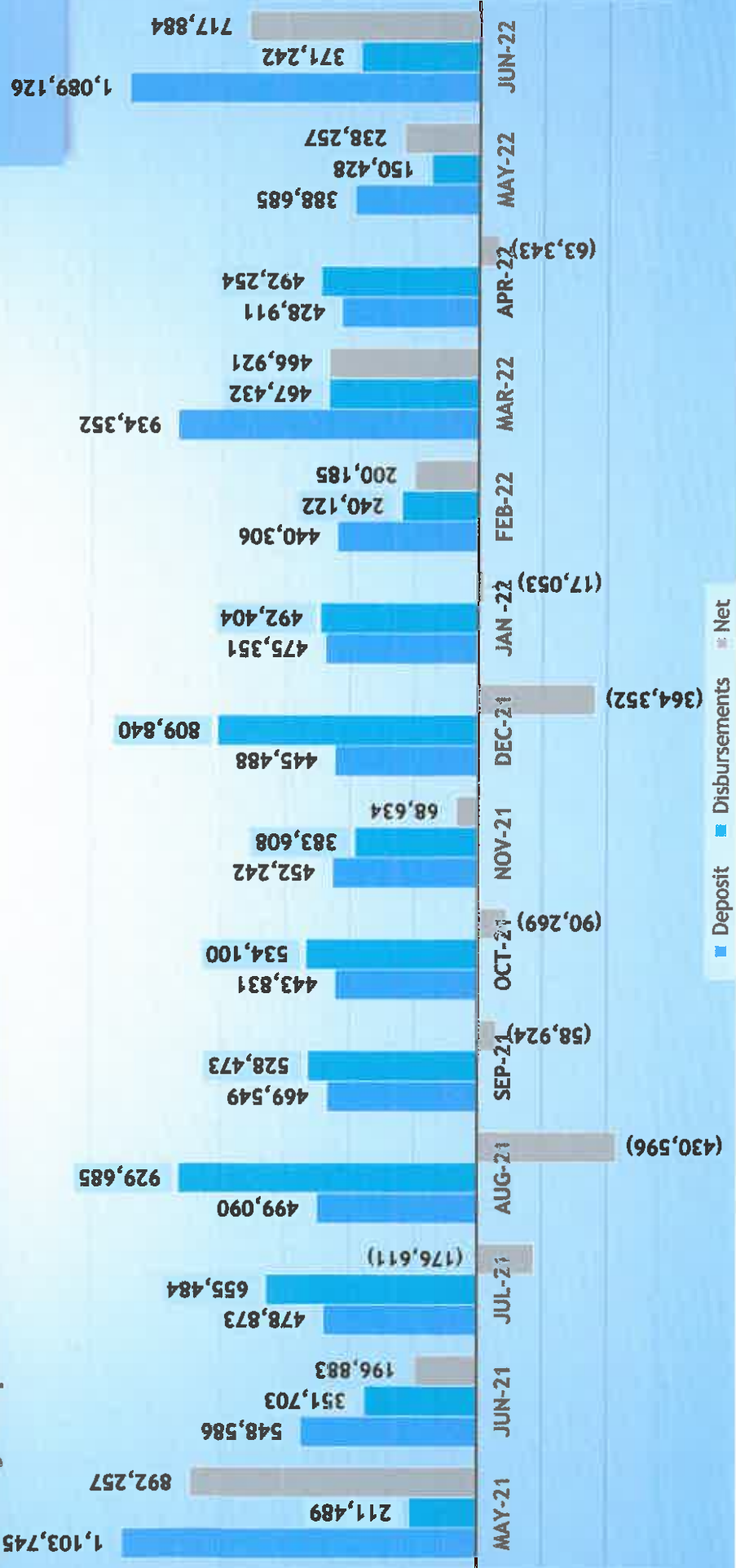
Date	Number	Description	Amount	Type	Module
06/24/2022	25421	TICOR TITLE COMPANY OF CALIFORNIA	-30.27	Check	Utility Billing
06/24/2022	25422	GUY CHRISTENSEN	-16.51	Check	Utility Billing
06/24/2022	25423	California State Disbursement Unit	-230.76	Check	Accounts Payable
06/24/2022	25424	State of California - Franchise Tax Board	-50.00	Check	Accounts Payable
07/05/2022	25425	Andrea Chavis	-2,000.00	Check	Accounts Payable
07/06/2022	25426	Amazon Capitol Services	-202.95	Check	Accounts Payable
07/06/2022	25427	Aqua Metrics Sales Company	-13,504.00	Check	Accounts Payable
07/06/2022	25428	ASBCSD	-40.00	Check	Accounts Payable
07/06/2022	25429	Burrtec Waste Industries Inc	-133.79	Check	Accounts Payable
07/06/2022	25430	Costco Membership	-25.61	Check	Accounts Payable
07/06/2022	25431	Frontier Communications	-50.17	Check	Accounts Payable
07/06/2022	25432	Frontier Communications	-139.70	Check	Accounts Payable
07/06/2022	25433	NOBEL Systems	-14,200.00	Check	Accounts Payable
07/06/2022	25434	Provident Agency, Inc	-250.00	Check	Accounts Payable
07/06/2022	25435	San Bernrdino County	-10,000.00	Check	Accounts Payable
07/06/2022	25436	Silver Lakes Association	-2,328.00	Check	Accounts Payable
07/06/2022	25437	Tyler Technologies, Inc.	-25,077.82	Check	Accounts Payable
07/06/2022	25438	Ultimate Internet Access, Inc	-779.52	Check	Accounts Payable
07/06/2022	25439	Zenith Insurance Company	-7,611.00	Check	Accounts Payable
07/06/2022	25440	Choice Builder	-1,166.17	Check	Accounts Payable
07/06/2022	25441	Hartford Life	-264.77	Check	Accounts Payable
07/06/2022	25442	Jeff C. Hale	-900.00	Check	Accounts Payable
07/06/2022	25443	Beck Oil Inc	-3,168.79	Check	Accounts Payable
07/06/2022	25444	County of San Bernardino	-80.00	Check	Accounts Payable
07/06/2022	25445	Desert Service Station Maintenance	-737.62	Check	Accounts Payable
07/06/2022	25446	Frontier Communications	-89.86	Check	Accounts Payable
07/06/2022	25447	Parkhouse Tire, Inc.	-1,322.89	Check	Accounts Payable
07/06/2022	25448	Patton's Sales Corp	-200.31	Check	Accounts Payable
07/06/2022	25449	Rebecca Gonzalez	-330.00	Check	Accounts Payable
07/06/2022	25450	Silver Lakes Hardware	-31.93	Check	Accounts Payable
07/06/2022	25451	Staples Credit Plan	-273.84	Check	Accounts Payable
07/06/2022	25452	SWRCB, DWOCP	-70.00	Check	Accounts Payable
07/06/2022	25453	The Woodall Group, Inc	-35.00	Check	Accounts Payable
07/06/2022	25454	Tyler Technologies, Inc.	-100.00	Check	Accounts Payable
07/06/2022	25455	Verizon Wireless	-106.32	Check	Accounts Payable
07/06/2022	25456	Verizon Wireless	-649.93	Check	Accounts Payable
07/06/2022	25457	Brunick, McElhaney & Kennedy Professional Law Corp	-2,687.50	Check	Accounts Payable
07/06/2022	25458	Brunick, McElhaney & Kennedy Professional Law Corp	-1,912.50	Check	Accounts Payable
07/08/2022	25459	California State Disbursement Unit	-230.76	Check	Accounts Payable
07/08/2022	25460	State of California - Franchise Tax Board	-50.00	Check	Accounts Payable
07/07/2022	25461	MONET INVESTMENTS, LLC	-375.27	Check	Utility Billing
07/07/2022	25462	HEATHER FULLER	-271.46	Check	Utility Billing
07/07/2022	25463	RYAN BOHM	-47.61	Check	Utility Billing
07/07/2022	25464	MARY KLEIN	-209.62	Check	Utility Billing
07/07/2022	25465	RUBEN MANUCHARYAN	-327.23	Check	Utility Billing
07/13/2022	25466	A&G Instrument Service and Calibration, inc.	-1,720.51	Check	Accounts Payable
07/13/2022	25467	AVCOM Services Inc.	-70.00	Check	Accounts Payable
07/13/2022	25468	Burrtec Waste Industries Inc	-432.39	Check	Accounts Payable
07/13/2022	25469	Business Card	-4,166.25	Check	Accounts Payable
07/13/2022	25470	Ferguson Enterprises, LLC #1350	-213.35	Check	Accounts Payable
07/13/2022	25471	James Harvey	-97.50	Check	Accounts Payable
07/13/2022	25472	Mojave Resource Management, LLC	-9,067.80	Check	Accounts Payable

Bank Transaction Report

Issued Date	Number	Description	Amount	Type	Module
07/13/2022	25473	Online Information Services, Inc	-49.02	Check	Accounts Payable
07/13/2022	25474	O'Reilly Auto Parts	-108.71	Check	Accounts Payable
07/13/2022	25475	State of California Department of Justice	-49.00	Check	Accounts Payable
07/13/2022	25476	The Woodall Group, Inc	-35.00	Check	Accounts Payable
07/13/2022	25477	Tyler Technologies, Inc.	-3,211.45	Check	Accounts Payable
07/13/2022	25478	ACI Payments, Inc	-114.70	Check	Accounts Payable
07/13/2022	25479	Fedak & Brown LLP	-7,459.00	Check	Accounts Payable
07/13/2022	25480	Eide Bailly LLP	-1,501.40	Check	Accounts Payable
07/13/2022	25481	Eide Bailly LLP	-2,176.40	Check	Accounts Payable
07/13/2022	25482	AVCOM Services Inc.	-600.00	Check	Accounts Payable
07/13/2022	25483	Lawson Products, Inc.	-354.02	Check	Accounts Payable
07/13/2022	25484	Mojave Environmental Education Consortium	-300.00	Check	Accounts Payable
07/13/2022	25485	San Bernardino County Fire Protection District	-360.00	Check	Accounts Payable
07/13/2022	25486	Univar Solutions, USA	-2,822.46	Check	Accounts Payable
07/13/2022	25487	USA Blue Book	-1,012.42	Check	Accounts Payable
06/21/2022	EFT0004157	SCE Street Lighting Acct # 700013030275	-1,887.13	EFT	General Ledger
06/28/2022	EFT0004158	SCE ACH Sod Farm Acct 700255337588	-1,877.26	EFT	General Ledger
06/22/2022	EFT0004159	SCE ACH Park Wellheads Acct 700448234519	-417.09	EFT	General Ledger
06/30/2022	EFT0004162	SCE ACH Well 6,7,8,9 & 2 Acct 700620711734	-384.05	EFT	General Ledger
06/17/2022	EFT0004167	CalPERS Classic Pmt PPE 5/22/2	-7,450.02	EFT	General Ledger
06/17/2022	EFT0004168	CalPERS PEPRA Pmt PPE 5/22/22	-1,484.68	EFT	General Ledger
06/14/2022	EFT0004172	To record Tasc Flex Claim Pmt PPE 5/22/22	-768.74	EFT	General Ledger
06/14/2022	EFT0004174	To record Sales Tax Pmt 2nd Quarter Pmt # 2	-1,995.83	EFT	General Ledger
06/24/2022	EFT0004175	CalPERS 457 Pmt PPE 6/19/22	-5,060.18	EFT	General Ledger
07/08/2022	EFT0004178	CalPERS 457 Pmt PPE 7/3/22	-3,403.05	EFT	General Ledger
07/18/2022	EFT0004179	PERS FY 2021-22 Classic 1959 Survivor Benefits	-564.00	EFT	General Ledger
07/18/2022	EFT0004180	PERS FY 2021-22 PEPRA Survivor Benefit	-394.80	EFT	General Ledger
07/18/2022	EFT0004181	CalPERS Classic Pmt PPE 6/19/22	-7,450.02	EFT	General Ledger
07/18/2022	EFT0004182	CalPERS PEPRA Pmt PPE 6/19/22	-1,696.12	EFT	General Ledger
07/11/2022	EFT0004183	SW Gas Community Center 910000010177	-11.00	EFT	General Ledger
07/12/2022	EFT0004184	SW Gas ACH WWTP 910000010195	-29.51	EFT	General Ledger
07/11/2022	EFT0004185	SW Gas ACH 4-Plex Acct # 910000817466	-93.08	EFT	General Ledger
07/12/2022	EFT0004186	SW Gas Water Shop Acct # 910001037540	-11.00	EFT	General Ledger
07/14/2022	EFT0004187	To record Sales Tax - 2nd Quarter Return Jun 2022	-2,476.09	EFT	General Ledger
07/08/2022	EFT0004188	To record CalPERS Health Premium	-18,576.42	EFT	General Ledger
07/05/2022	EFT0004190	SCE ACH Community Center 700218740906	-2,447.01	EFT	General Ledger
07/14/2022	EFT0004194	SCE ACH 4-Plex Acct 700392338368	-570.26	EFT	General Ledger
07/01/2022	EFT0004196	To record EVO Thrift Store CC Fees 23099	-412.65	EFT	General Ledger
07/07/2022	EFT0004199	To record Global Merchant Fees Acct 4367 Jun 2022-	-2,430.75	EFT	General Ledger
07/05/2022	EFT0004201	To record Global Merchant Fees Acct 4366 - Jun 2022	-743.60	EFT	General Ledger
06/14/2022	EFT0004202	To record Tasc Flex Claim Pmt PPE 6/5/22	-768.74	EFT	General Ledger
06/28/2022	EFT0004203	To record Tasc Flex Claim Pmt PPE 6/19/22	-768.74	EFT	General Ledger
07/12/2022	EFT0004205	To record Tasc Flex Claim Pmt PPE 7/3/22	-768.74	EFT	General Ledger
07/16/2022	EFT0004206	ACH Water Shop SCE Acct 700453074415	-239.99	EFT	General Ledger
			Bank Account 251229590 Total: (142)		-237,201.64
			Report Total: (142)		-237,201.64

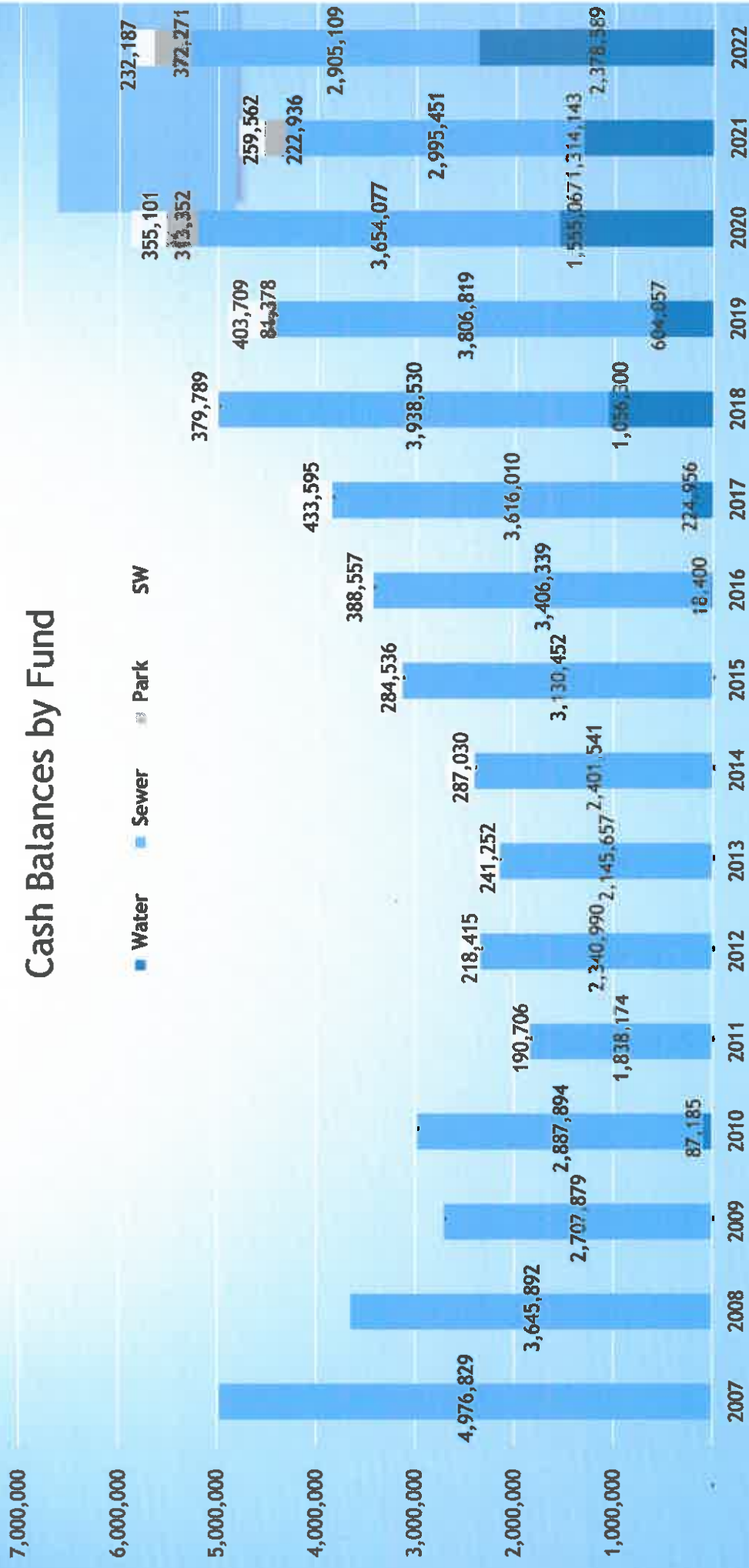
Cash Flow Report

Monthly Deposits & Disbursements

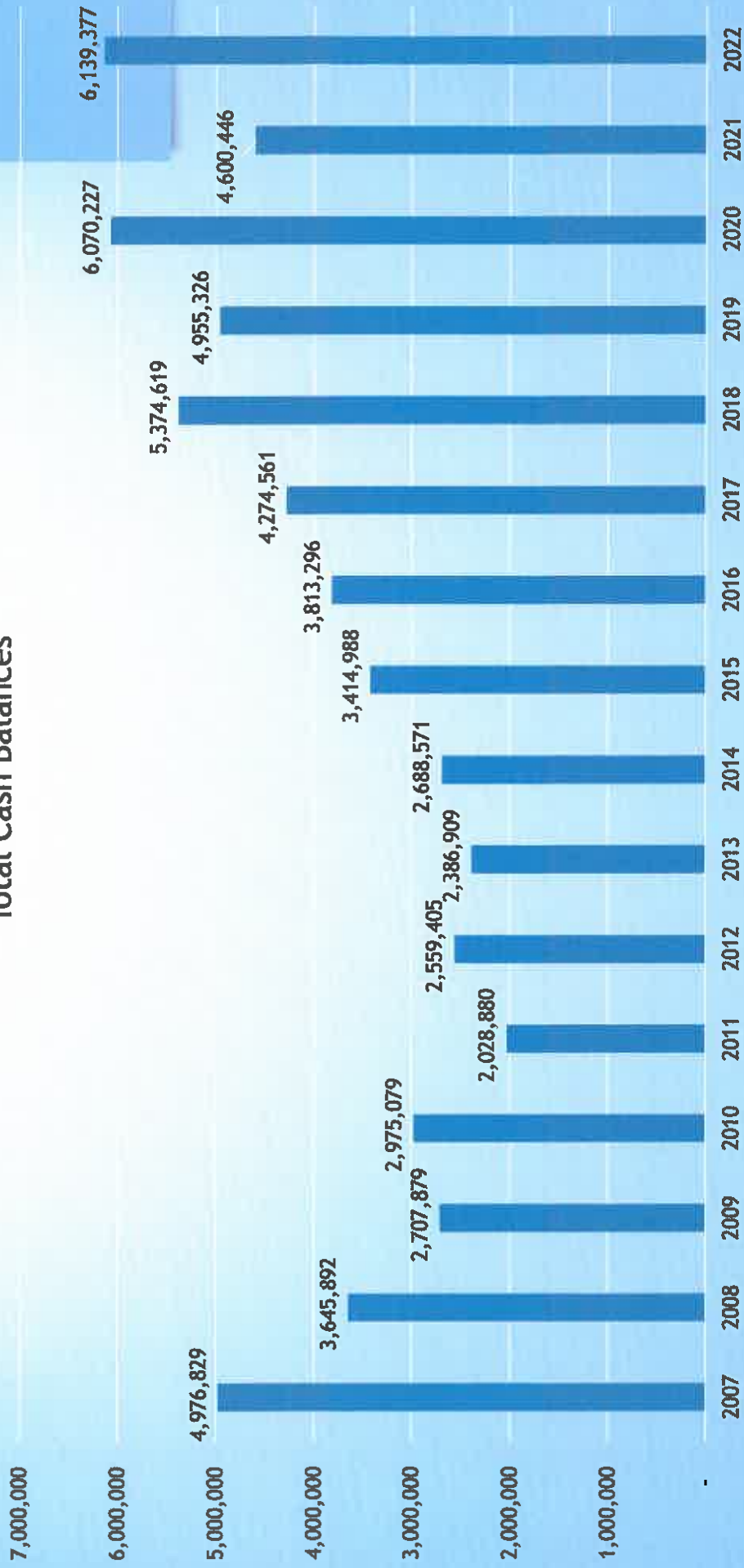


Cash Balances by Fund

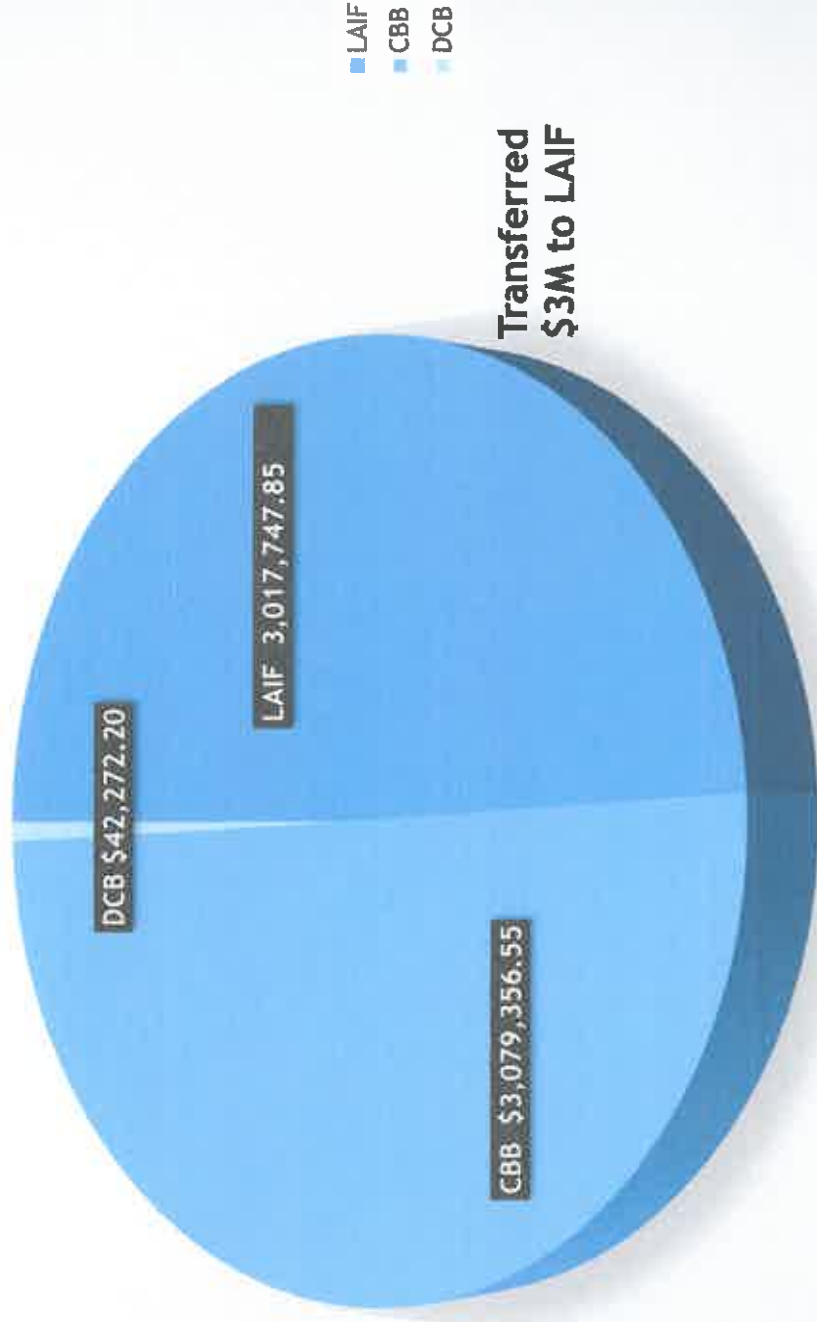
Water Sewer Park SW



Total Cash Balances



FUNDS BY DEPOSITORY



Left \$2.5M in CBB for capital and operating expenses

Transferred \$3M to LAIF



Helendale Community Services District

Date: July 21, 2022
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #3c
May Financials

STAFF REPORT:

Attached for the Board's consideration is the financial report for May.



Helendale CSD
Statement of Revenues and Expenses - Water
As of May 31, 2022
(Unaudited)

	May 2022	YTD Actual	Budget	% Budget	PYTD
1 Operating Revenues					
2 Meter Charges	\$ 134,222	\$ 1,476,617	\$ 1,593,041	93%	\$ 1,206,016
3 Water Sales	65,479	832,566	952,614	87%	718,202
4 Standby Charges	724	35,648	23,300	153%	14,837
5 Other Operating Revenue	16,930	127,201	104,300	122%	112,945
6 Total Operating Revenues	217,355	2,472,033	2,673,255	92%	2,052,000
7 Non-Operating Revenues					
8 Grant Revenue	222,369	695,000	305,000	228%	15,990
9 Miscellaneous Income (Expense)	-	91,387	-	0%	(676)
10 Total Non-Operating Revenues	222,369	786,387	305,000	258%	15,314
11 Total Revenues	439,724	3,258,420	2,978,255	109%	2,067,315
12 Expenses					
13 Salaries & Benefits					
14 Salaries	25,930	333,850	326,871	102%	237,335
15 Benefits	8,863	114,249	123,472	93%	84,522
16 Total Salaries & Benefits	34,793	448,100	450,343	100%	321,858
17 Transmission & Distribution					
18 Contractual Services	5,425	67,043	62,492	107%	49,265
19 Power	11,402	151,723	207,247	73%	100,777
20 Operations & Maintenance	6,486	122,585	136,950	90%	65,780
21 Rent/Lease Expense	800	10,690	10,860	98%	9,090
22 Permits & Fees	-	24,830	30,700	81%	20,866
23 Total T&D	24,112	376,870	448,249	84%	245,778
24 General & Administrative					
25 Utilities	1,065	4,547	6,500	70%	3,873
26 Office & Other Expenses	4	2,225	5,783	38%	8,292
27 Admin Allocation	48,066	528,731	576,797	92%	418,655
28 Total G&A	49,135	535,502	589,080	91%	430,820
29 Debt Service	64,746	572,348	531,309	108%	343,814
30 Total Expenses	172,787	1,932,820	2,018,982	96%	1,342,270
31 Net Income (Loss) Before Capital	266,937	1,325,600	959,274	138%	725,044
32 Sale or Lease of Water Rights	-	31,954	-	0%	-
33 Capital Expenses	(53,811)	(1,661,279)	(783,000)	212%	(1,625,792)
34 Net Income (Loss) After Capital	\$ 213,126	\$ (303,725)	\$ 176,274		\$ (900,747)

Helendale CSD
Financial Statement Analysis
For the Month Ended May 31, 2022 – 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 at 87% of budget.

Line 4 Standby Charges: Includes special assessment standby charges for the current & prior years, and delinquent standby penalties. YTD is over budget due to more penalties on delinquent taxes 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 over budget due to more water supply fees and delinquent fees and penalties received than anticipated.

Line 8 Grant Revenue: Budget for this account consists of \$305,000 for grant reimbursement from the Bureau of Reclamation and the DWR. YTD is over budget due to higher than anticipated DWR Well 13 grant funds received.

Line 9 Miscellaneous Income (Expense): Includes gain or loss on sale of assets, the Enel X Demand Response Program and other miscellaneous income. YTD activity includes \$73.5K in COVID relief funds from the American Rescue Plan Act (ARPA), \$12.5K from water meter recycling, \$2.5K from sale of equipment and \$2.8K from the Enel X Demand Response Program.

Line 14 Salaries: Includes salaries for water employees and portion of mechanic's salary. YTD is over budget due to more mechanic labor than anticipated and increased overtime.

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

Line 18 Contractual Services: Includes lab testing, engineering, GIS support & other contract services. YTD is over budget due to the annual Aqua Metrics renewal that came in \$5.5K higher than anticipated, as-needed engineering support from Water Systems Consulting and preliminary title work relating to various sites from Commonwealth Tittle for \$4.7K.

Line 19 Power: Includes electricity used for transmission & distribution. YTD is at 73% of budget.

Line 20 Operations & Maintenance: Includes operations & maintenance expense, vehicle maintenance and vehicle fuel. YTD is at 90% of budget.

Line 21 Rent/Lease Expense: Includes rental costs for the water shop and Bureau of Land Management tank sites. YTD is at 98% of budget due to timing of payments.

Line 22 Permits & Fees: Includes all water permits, miscellaneous fees, and Watermaster fees. YTD can trend over/under budget due to timing of permits and fee payments. YTD is at 81% of budget.

Line 25 Utilities (G&A): Includes gas and telephone expenses. YTD is at 70% of budget due lower than anticipated gas bills.

Line 26 Office & Other Expenses: Includes mileage/travel reimbursements, office supplies, water conservation program, and dues & subscriptions. These expenses are an as needed basis and can trend over/under budget. YTD is at 38% of budget.

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

Line 29 Debt Service: Includes interest & principal payments on outstanding debt. YTD can trend over/ under budget due to timing of payments. Payments occur on a quarterly basis in July, October, January, and April. YTD is at 96% of budget.

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

- \$484.3K - New Well
- \$406.4K - Corporate Yard Enclosure
- \$214.6K - New Well Pipeline
- \$148.1K - AMI Meters
- \$126.8K - Complete Interior of Water Ops Building
- \$61.2K - Well House for Well 13
- \$54K - Old Shop Maintenance and Insulation
- \$39.9K - Concrete, fencing, camera, internet for Well 13
- \$31.9K - Service Truck
- \$25.4K - Water Maintenance Building Paving Project
- \$24.5K - Water Rights
- \$22K - Vactor Truck
- \$16.9K - Temporary Flush line for New Well
- \$5.3K - Electrical Well 13



Helendale CSD
Statement of Revenues and Expenses - Sewer
As of May 31, 2022
(Unaudited)

	May 2022	YTD Actual	Budget	% Budget	PYTD
1 Operating Revenues					
2 Sewer Charges	\$ 122,209	\$ 1,238,456	\$ 1,280,348	97%	\$ 961,266
3 Standby Charges	723	29,895	18,000	166%	10,978
4 Other Fees & Charges	1,579	30,735	29,320	105%	37,582
5 Other Income/(Expense)	-	23,474	1,000	2347%	-
6 Total Revenues	124,510	1,322,560	1,328,668	100%	1,009,826
7 Expenses					
8 Salaries & Benefits					
9 Salaries	20,055	250,603	267,911	94%	189,735
10 Benefits	7,976	95,418	94,821	101%	71,375
11 Total Salaries & Benefits	28,031	346,021	362,732	95%	261,110
12 Sewer Operations					
13 Contractual Services	8,770	53,986	76,500	71%	40,134
14 Power	8,749	86,666	89,613	97%	52,654
15 Operations & Maintenance	5,371	70,694	58,930	120%	37,444
16 Permits & Fees	-	31,268	35,000	89%	30,044
17 Total Sewer Operations	22,889	242,614	260,043	93%	160,276
18 General & Administrative					
19 Utilities	1,220	8,970	5,916	152%	3,219
20 Office & Other Expenses	660	6,151	14,760	42%	8,485
21 Admin Allocation	47,105	518,156	565,261	92%	410,282
22 Total G&A	48,985	533,277	585,937	91%	421,986
23 Debt Service	10,022	61,084	72,377	84%	25,420
24 Total Expenses	109,927	1,182,996	1,281,089	92%	868,792
25 Net Income (Loss) Before Capital	14,583	139,564	47,579	293%	141,034
26 Capital Expenses	(10,225)	(704,188)	(940,000)	75%	(122,522)
27 Net Income (Loss) After Capital	\$ 4,358	\$ (564,624)	\$ (892,421)	63%	\$ 18,512

Fund 02 - Sewer Revenues and Expenses

Line 2 Sewer Charges: Includes the monthly charge for sewer services. YTD is at 97% of budget.

Line 3 Standby Charges: Includes special assessment standby charges for the current & prior years, and delinquent standby penalties. YTD is over budget because the District received higher than anticipated prior year delinquent standby charges.

Line 4 Other Fees & Charges: Includes permit & inspection charges, connection fees, other fees, and charges. YTD is over budget because of conservative budgeting on these accounts due to the unexpected nature of these fees and delinquent charges.

Line 5 Other Income/(Expense): Includes gain or loss on sale of assets and other miscellaneous income. YTD activity includes \$23.4K from COVID relief funds from the American Rescue Plan Act (ARPA) through San Bernardino County

Line 9 Salaries: Includes salaries for all sewer employees. YTD is at 94% of budget.

Line 10 Benefits: Includes employee insurance, PERS retirement, workers compensation, payroll taxes, and education & training. YTD is over budget due to workers compensation coming in lower than anticipated.

Line 13 Contractual Services: Includes lab testing, engineering, GIS support & other contractual services. YTD is at 71% of budget.

Line 14 Power: Includes electricity used for Sewer. YTD is at 97% of budget.

Line 15 Operations & Maintenance: Includes compost disposal, vehicle maintenance, vehicle fuel, uniforms, small tools, and salaries for mechanics. YTD is overbudget due to maintenance and repair on the backhoe loader not anticipated in budget.

Line 16 Permits and Fees: Includes all annual permits and fees paid to the state. YTD can trend over/under budget due to timing of permits and fee payments. YTD is at 89% of budget due to the timing of SWRCB annual permit fees.

Line 19 Utilities (G&A): Includes gas, water, and telephone expenses. YTD is overbudget due to higher than anticipated water usage for the wastewater treatment plant.

Line 20 Office & Other Expenses: Includes mileage/travel reimbursements, office supplies, water conservation program, and dues & subscriptions. These expenses are on an as needed basis and can trend over/under budget. YTD is at 42% of 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 timing of payments. Payments occur bi-annually in December and June. YTD is at 84% of budget.

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

- \$467.1K – Storage Building/Office/Lab
- \$137.4K- Interior Completion of Maintenance Building
- \$47K - Wastewater Maintenance Building Paving Project
- \$36K – Mini-Lift Station Project
- \$16.5K – Wastewater Operations Manager Vehicle



Helendale CSD
Statement of Revenues and Expenses - Recycling Center
As of May 31, 2022
(Unaudited)

	May 2022	YTD Actual	Budget	% Budget	PYTD
1 Operating Revenues					
2 Retail Sales	\$ 27,748	\$ 304,560	\$ 300,000	102%	\$ 226,678
3 Donations	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	(126,740)	0%	-
5 Miscellaneous Income (Expense)	-	7,623	-	0%	-
6 Total Revenues	27,748	312,183	173,260	180%	226,678
7 Expenses					
8 Salaries & Benefits					
9 Salaries	8,918	122,000	126,472	96%	76,169
10 Benefits	1,472	16,651	18,266	91%	12,038
11 Total Salaries & Benefits	10,390	138,651	144,738	96%	88,207
12 Recycling Center Operations					
13 Contractual Services	-	181	2,500	7%	-
14 Operations & Maintenance	970	11,738	12,900	91%	8,135
15 Total Recycling Center Operations	970	11,918	15,400	77%	8,135
16 General & Administrative					
17 Utilities	523	7,658	8,622	89%	4,940
18 Office & Other Expenses	465	4,422	4,500	98%	2,774
19 Total G&A	988	12,079	13,122	92%	7,715
20 Total Expenses	12,348	162,649	173,260	94%	104,057
21 Net Income (Loss) Before Capital	15,401	149,534	-		122,621
22 Capital Expenses	-	-	-	-	-
23 Net Income (Loss) After Capital	\$ 15,401	\$ 149,534	\$ -		\$ 122,621

03-Recycling Center Revenues and Expenses

Line 2 Retail Sales: Includes sales revenues from the Thrift Store. YTD is over budget due to more revenues than anticipated.

Line 3 Donations: Donations are not budgeted for due to the unexpected nature of these revenues. YTD has no activity.

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. YTD activity includes \$7.6K from COVID relief funds.

Line 9 Salaries: Salaries for all recycling center employees, which are all part-time. YTD is at 96% of budget due to timing of payroll and Covid hazard pay in December.

Line 10 Benefits: Includes employee insurance, workers compensation, payroll taxes, and education & training. YTD is at 91% of budget.

Line 13 Contractual Services: Includes software support and other contract services. Services are on an as needed basis, YTD is at 7% of budget.

Line 14 Operations & Maintenance: Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD is in line with budget at 91% of budget.

Line 17 Utilities (G&A): Includes electric and telephone expenses. YTD is in line with budget at 89%.

Line 18 Office & Other Expenses: Includes advertising, bank charges and other miscellaneous expenses. YTD is at 98% of budget.

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



Helendale CSD
Statement of Revenues and Expenses - Property Rental
As of May 31, 2022
(Unaudited)

	May 2022	YTD Actual	Budget	% Budget	PYTD
1 Operating Revenues					
2 Property Rental Revenues	\$ 9,490	\$ 113,029	\$ 128,280	88%	\$ 95,292
3 Other Income	-	70	-	0%	815
4 Board Discretionary Revenue	-	-	-	0%	-
5 Total Revenues	9,490	113,099	128,280	88%	96,107
6 Expenses					
7 Contractual Services	-	-	5,000	0%	-
8 Utilities	895	10,458	13,795	76%	7,171
9 Operations & Maintenance	3,464	10,868	16,367	66%	9,632
10 Debt Service	26,544	53,088	82,833	64%	55,042
11 Total Expenses	30,903	74,414	117,995	63%	71,845
12 Net Income (Loss)	\$ (21,413)	\$ 38,685	\$ 10,285	376%	\$ 24,261

04-Property Rental Revenues and Expenses

Line 2 Property Rental Revenues: Includes revenue for 15302 Smithson and 15425 Wild Road properties. YTD is at 88% of budget.

Line 3 Other Income: Includes penalties and other miscellaneous income; due to the unexpected nature of these revenues these accounts are budgeted conservatively. YTD has no activity.

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

Line 7 Contractual Services: Includes contractor and handyman expenses for installation of appliances, drywall repair, roofing, or plumbing repairs. No services have been needed through May.

Line 8 Utilities: Includes electric & gas expense for the rental properties. YTD is at 76% due to the timing of utility bills.

Line 9 Operations & Maintenance: Includes maintenance and other costs relating to the rental properties. YTD is at 66% of budget.

Line 10 Debt Service: Includes interest and principal payments on outstanding debt. YTD can trend over/ under budget due to timing of payments. Payments occur bi-annually in December and June. YTD is at 64% of budget.

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



Helendale CSD
Statement of Revenues and Expenses - Parks & Recreation
As of May 31, 2022
(Unaudited)

	May 2022	YTD Actual	Budget	% Budget	PYTD
1 Operating Revenues					
2 Program Fees	\$ 4,760	\$ 52,173	\$ 22,600	231%	\$ 11,396
3 Property Taxes	1,887	20,580	18,000	114%	14,475
4 Donations & Sponsorships	-	10,150	5,500	185%	12,563
5 Rental Income	1,452	23,832	26,075	91%	13,701
6 Developer Impact Fees	1,720	8,600	6,880	125%	12,040
7 Grants	-	-	-	0%	370
8 Interfund Transfer Out/(In)	(3,508)	(38,592)	(42,100)	92%	(31,575)
9 Board Discretionary Revenue	22,310	357,400	461,446	77%	266,309
10 Miscellaneous Income (Expense)	-	3,064	-	0%	-
11 Total Revenues	28,620	437,207	498,401	88%	299,279
12 Expenses					
13 Salaries & Benefits					
14 Salaries	5,810	71,893	77,378	93%	59,996
15 Benefits	1,764	33,101	42,974	77%	27,008
16 Total Salaries & Benefits	7,574	104,994	120,352	87%	87,004
17 Program Expense	12,609	74,084	64,725	114%	29,725
18 Contractual Services	1,449	46,311	9,560	484%	14,482
19 Utilities	4,016	51,434	64,387	80%	33,805
20 Operations & Maintenance	3,808	29,417	22,926	128%	23,251
21 Permits & Fees	-	1,317	1,863	71%	1,491
22 Grant Expense	-	-	-	0%	-
23 Other Expenses	98	1,227	1,955	63%	8,425
24 Debt Service	-	-	-	0%	20,340
25 Total Expenses	29,554	308,785	285,768	108%	218,523
26 Net Income (Loss) Before Capital	(934)	128,422	212,633	60%	80,757
27 Capital Expenses	-	(291,829)	(272,500)	107%	(46,678)
28 Net Income (Loss) After Capital	\$ (934)	\$ (163,407)	\$ (59,867)	273%	\$ 34,078

05-Parks & Recreation Revenues and Expenses

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

Line 3 Property Taxes: Includes the transfer of property taxes for streetlight utility expenses. YTD is over budget due to more property tax receipts than anticipated.

Line 4 Donations & Sponsorships: Includes concert in the park sponsorships, event sponsorships and other donations/sponsorships. YTD activity includes a \$5.5K park sponsorship from Burrtec in January and \$4.5K in concert sponsorships.

Line 5 Rental Income: Includes rental income from the water shop, storage for the recycling center, community center room rental, church rental, and gymnastics rental. YTD can trend over/under budget depending on needs of rentals. YTD is at 91% of budget.

Line 6 Developer Impact Fees: Includes developer Impact Fees. YTD over budget due to more developer impact fees than anticipated.

Line 7 Grants: This accounts for grants and is not budgeted for until a grant is awarded. YTD has no activity thus far.

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 February includes the following:

- Radio Tower Site Rent – \$11,817
- Property Taxes – \$4,406
- Solid Waste Franchise Fees - \$7,973
- Transfer Property Tax Revenue for Street Light Utilities – \$(1,886)

Line 10 Miscellaneous Income/(Expense): Includes gain or loss on sale of assets and other miscellaneous income. YTD activity includes \$3K from COVID relief funds.

Line 14 Salaries: Includes full and part-time Parks and Recreation employees. YTD is at 93% of budget.

Line 15 Benefits: Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education & trainings. YTD is at 77% of budget due to workers compensation coming in lower than anticipated.

Line 17 Program Expense: Includes supplies and expenses for the youth soccer league, park, community center, farmers market and other programs. YTD is over budget due to higher than expected program expenses

Line 18 Contractual Services: Includes software support and other contract services. YTD is over budget due to security guard and engineering services required at the Community Center that was not anticipated in budgeted.

Line 19 Utilities: Includes gas and electric for parks and the community center, along with telephone & electricity for street lighting. YTD is at 80% of budget.

Line 20 Operations & Maintenance: Includes vehicle maintenance, small tools, vehicle fuel and building repair for the park and community center. YTD is over budget due to increased vehicle fuel cost, higher than anticipated small tools purchases and ESP softball insurance not considered in budget.

Line 21 Permits & Fees: Includes permit and inspection fees, along with San Bernardino county fees. YTD can trend over/under budget due to timing of permits and fee payments. YTD is at 71% of budget.

Line 23 Other Expenses: Includes uniforms, printing costs, dues & subscriptions, and bank charges. YTD is at 63% of budget due to timing of expenses.

Line 24 Debt Service: Includes interest & principal payments on outstanding debt. No debt is budgeted for FY 21/22.

Line 27 Capital Expenses: YTD balance in capital expenses includes the following:

- \$241.6K - Additional Asphalt Parking Area - Community Center
- \$30K - Community Center Fencing
- \$10.2k- Park Sound System
- \$5.3K - Lighting for Baseball and Sports field
- \$2.5K - Nature Playground
- \$2.2K - Community Center Parking Lot Lights (New area)



Helendale CSD
Statement of Revenues and Expenses - Solid Waste Disposal
As of May 31, 2022
(Unaudited)

	May 2022	YTD Actual	Budget	% Budget	PYTD
1 Operating Revenues					
2 Charges for Services	\$ 48,830	\$ 529,868	\$ 578,519	92%	\$ 412,605
3 Assessments & Fees	2,286	233,827	236,954	99%	152,549
4 Other Charges	3,233	24,134	16,360	148%	7,480
5 Board Discretionary Revenue	-	-	20,000	0%	-
6 Miscellaneous Income (Expense)	-	4,768	-	0%	-
7 Total Revenues	54,349	792,597	852,833	93%	572,634
8 Expenses					
9 Salaries & Benefits					
10 Salaries	6,064	78,382	85,426	92%	62,477
11 Benefits	2,965	36,328	41,861	87%	27,777
12 Total Salaries & Benefits	9,029	114,710	127,287	90%	90,255
13 Contractual Services	48,246	479,939	565,926	85%	369,542
14 Disposal Fees	27,271	174,545	158,052	110%	127,874
15 Operations & Maintenance	556	6,876	4,531	152%	3,224
16 Other Operating Expenses	48	13,008	3,997	325%	5,856
17 Admin Allocation	961	10,575	11,536	92%	8,373
18 Total Expenses	86,110	799,652	871,330	92%	605,125
19 Net Income (Loss)	\$ (31,762)	\$ (7,055)	\$ (18,497)		\$ (32,491)

06-Solid Waste Disposal Revenues and Expenses

Line 2 Charges for Services – Solid Waste: Includes regular pick up of solid waste. YTD is at 92% of 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 timing of receipts which are usually received in April and December. YTD is at 99% of budget due to timing of collections.

Line 4 Other Charges: Includes delinquent fees and penalties on delinquent taxes. YTD is over budget due to receipt of green waste hauling fees not budgeted for and increased penalties on delinquent taxes.

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 fiscal year.

Line 6 Miscellaneous Income/(Expense): Includes gain or loss on sale of assets and other miscellaneous income. YTD activity includes \$4.7K in COVID relief funds from the American Rescue Plan Act (ARPA) through San Bernardino County.

Line 10 Salaries: Includes salaries for solid waste employees. YTD is at 92% of budget.

Line 11 Benefits: Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, and education & training. YTD is at 87% of budget.

Line 13 Contractual Services: Includes Burrtec fees and other miscellaneous contract services. YTD can trend over/under budget due to need and timing of services and fees. YTD is at 85% of budget.

Line 14 Disposal Fees: Includes San Bernardino County disposal fees and green waste disposal fees. YTD can trend over/under budget due to need and timing of fees. YTD is over budget due to more disposal needs than anticipated.

Line 15 Operations & Maintenance: Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD is over budget due to increased fuel costs.

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 over budget due to \$2.4K tax lien write offs in September and \$8.4K mattress recycling fees that were not considered on budget.

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, 2022
(Unaudited)

	May 2022	YTD Actual	Budget	% Budget	PYTD
1 Operating Revenues					
2 Tower Rent	\$ 11,817	\$ 159,780	\$ 158,511	101%	\$ 130,870
3 Property Taxes	4,406	130,356	107,345	121%	79,142
4 Solid Waste Billing & Fees	13,917	152,390	162,151	94%	121,010
5 Fees & Charges	2,325	24,548	17,000	144%	17,346
6 Investments	3	5,567	30,000	19%	5,486
7 Other Income	-	27,476	200	13738%	4,695
8 Board Discretionary Revenue	(24,197)	(377,979)	(354,706)	107%	(280,785)
9 Total Revenues	8,272	122,138	120,501	101%	77,764
10 Expenses					
11 Salaries & Benefits					
12 Salaries	42,176	508,020	534,599	95%	382,045
13 Benefits	14,917	231,813	238,381	97%	161,372
14 Directors' Fees	4,758	68,119	89,000	77%	43,723
15 Total Salaries & Benefits	61,851	807,952	861,980	94%	588,962
16 Contractual Services	2,904	197,255	220,836	89%	180,656
17 Insurance	132	95,127	92,924	102%	64,791
18 Utilities	1,417	17,295	21,504	80%	12,607
19 Operations & Maintenance	203	1,689	3,516	48%	773
20 Permits & Fees	1,188	18,219	16,700	109%	14,930
21 Office & Other Expenses	5,037	84,492	56,635	149%	49,234
22 Election Expense	-	-	-	0%	-
23 Admin Allocation	(96,133)	(1,057,461)	(1,153,594)	92%	(837,311)
24 Total Expenses	(23,400)	164,569	120,501	137%	74,640
25 Net Income (Loss)	\$ 31,672	\$ (42,431)	\$ -		\$ 3,124

10-Administrative Revenues and Expenses

Line 2 Tower Rent: Includes radio tower site rental fees. YTD is over budget due to more rental fees than anticipated.

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

Line 4 Solid Waste Billing & Fees: Includes franchise fees and billing for solid waste. YTD is at 94% of 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 Investments: Includes investment income and unrealized gain or loss on investments. YTD is at 19% of budget due to a decline in interest rates and timing of receipts.

Line 7 Other Income: Other Income includes recycling revenues and other miscellaneous income. YTD activity includes \$14.4K in COVID relief funds from the American Rescue Plan Act (ARPA), \$2K mattress recycling proceeds and \$11k receipt from Herca Telecomm services for SCE easement.

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

- Radio Tower Site Rent – \$11,817
- Property Taxes – \$4,406
- Solid Waste Franchise Fees – \$7,973

Line 12 Salaries: Includes full time, part time & overtime for administrative employees. YTD is at 95% of budget.

Line 13 Benefits: Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, employee benefit & morale and education & training. YTD is at 97% of budget due to higher than anticipated workers compensation premiums and the annual payment of PERS Unfunded liability.

Line 14 Directors' Fees: Includes directors fees as well as directors training, seminars, and mileage expense. YTD is at 77% of budget.

Line 16 Contractual Services: Includes software support, legal services, and auditing & accounting services. YTD is at 89% of budget due higher than anticipated software support services needed.

Line 17 Insurance: Includes both general liability and vehicle insurance expenses. YTD is over budget due to last quarterly payment made in March and premium coming in slightly higher than anticipated.

Line 18 Utilities: Includes telephone and electricity expenses. YTD is at 80% of budget.

Line 19 Operations & Maintenance: Includes vehicle maintenance, vehicle fuel, mileage & travel reimbursement, uniforms, and equipment maintenance. YTD is at 48% of budget due to timing of maintenance.

Line 20 Permits & Fees: Includes the annual LAFCO fees, the GFOA application fee for the budget award, and San Bernardino County fees. YTD is over budget due to higher annual fees than anticipated.

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 higher volume of public notices than anticipated.

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 21, 2022
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #3e
Resolution 2022-01I: A Resolution of the Board of Directors of the Helendale Community Services District Re-Ratifying the Proclamation of a State of Emergency by Governor Newsom, Declaring that Local Emergency Conditions Persist, and Re-Authorizing Remote Teleconference Meetings for the Board of Directors and its Standing Committees for the Period July 21, 2022, to August 4, 2022, Pursuant to Brown Act Provisions

RESOLUTION NO. 2022- 01I

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HELENDALE
COMMUNITY SERVICES DISTRICT RE-RATIFYING THE PROCLAMATION OF A
STATE OF EMERGENCY BY GOVERNOR NEWSOM, DECLARING THAT LOCAL
EMERGENCY CONDITIONS PERSIST, AND RE-AUTHORIZING REMOTE
TELECONFERENCE MEETINGS OF THE BOARD OF DIRECTORS AND ITS
STANDING COMMITTEES FOR THE PERIOD JULY 12, 2022, TO AUGUST 4, 2022,
PURSUANT TO BROWN ACT PROVISIONS**

WHEREAS, the Helendale Community Services District (the “District”) is committed to preserving and nurturing public access and participation in meetings of its Board of Directors; and

WHEREAS, all meetings of the District’s Board of Directors (the “Board”) and its standing committees are open and public, as required by the Ralph M. Brown Act (California Government Code Sections 54950-54963), so that any member of the public may attend, participate, and watch those bodies conduct their business; and

WHEREAS, the Brown Act, in Government Code Section 54953(e), makes provision for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code Section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition for application of Government Code Section 54953(e) is that a state of emergency is declared by the Governor pursuant to Government Code Section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the State caused by conditions as described in Government Code Section 8558; and

WHEREAS, a proclamation is made when there is an actual incident, threat of disaster, or extreme peril to the safety of persons and property within the jurisdictions that are within the District’s boundaries, caused by natural, technological, or human-caused disasters; and

WHEREAS, on March 4, 2020, Governor Gavin Newsom proclaimed a state of emergency to exist in California as a result of the threat of COVID-19, and such proclamation has not yet been lifted; and

WHEREAS, it is further required under Government Code Section 54953(e) that state or local officials have imposed or recommended measures to promote social distancing or that the legislative body meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, the Board previously adopted Resolution No. 2022-01H on June 16, 2022, finding that the requisite conditions exist for the Board and its standing committees to conduct remote teleconference meetings without compliance with Government Code Section 54953(b)(3); and

WHEREAS, as a condition of extending the use of the provisions set forth in Government Code Section 54953(e), the Board must reconsider the circumstances of the state of emergency that exists within the District, and the Board has done so; and

WHEREAS, emergency conditions persist within the District, specifically COVID-19 and its Delta variant, remain highly contagious and, therefore, a threat to the health, safety, and well-being of the District's employees, directors, vendors, contractors, customers, visitors, and residents; and

WHEREAS, directions from the San Bernardino County Department of Public Health and regulations from the State of California impose various social distancing restrictions and provide guidance on best practices with respect to actions to reduce the spread of COVID-19; and

WHEREAS, the Board does hereby find that a state of emergency continues to exist within the District's service area as a result of the continuing presence of COVID-19, which has caused, and will continue to cause, conditions of imminent risk to attendees of Board meetings, and has resulted in local, State, and federal social distancing orders and related guidance, and which has caused, and will continue to cause, conditions of peril to the safety of persons within the District that are likely to be beyond the control of services, personnel, equipment, and facilities of the District, and the Board desires to re-affirm that a local emergency exists and re-ratify the proclamation of state of emergency by the Governor of the State of California; and

WHEREAS, as a consequence of the local emergency persisting, the Board does hereby find that the Board and all standing committees thereof shall continue to conduct their meetings without compliance with paragraph (3) of subdivision (b) of Government Code Section 54953, as authorized by subdivision (e) of Government Code Section 54953, and that such legislative bodies shall continue to comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of Government Code Section 54953; and

WHEREAS, the District will continue to provide proper notice to the public regarding all Board and standing committee meetings in accordance with Government Code Section 54953(e)(2) and shall continue to provide notice to the public of how they may access any such meeting via call-in number and/or internet link.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. Affirmation that Local Emergency Persists. The Board hereby considers the conditions of the state of emergency within the District and proclaims that a local emergency persists throughout the District as a result of the continuing presence of COVID-19, which continues to cause conditions of imminent risk to attendees of the District's Board and standing committee meetings, and which have resulted in local, State, and federal social distancing orders

and guidance, and that continuing to conduct the District’s Board and standing committee meetings virtually will minimize the possible spread COVID-19 and any variant thereof.

Section 3. Re-Ratification of Governor’s Proclamation of a State of Emergency. The Board hereby re-ratifies the Governor of the State of California’s Proclamation of State of Emergency regarding COVID-19, dated March 4, 2020.

Section 4. Remote Teleconference Meetings. The District’s General Manager, or his or her delegee, and the Board and standing committees of the District are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution, including but not limited to continuing to conduct open and public meetings in accordance with Government Code Section 54953(e) and other applicable provisions of the Brown Act.

Section 5. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of (i) the expiration of thirty (30) days from the date this Resolution was adopted, as set forth below, or (ii) such time as the Board adopts a subsequent resolution in accordance with Government Code Section 54953(e)(3) to extend the time during which the Board and standing committees of the District may continue to teleconference without compliance with paragraph (3) of subdivision (b) of Government Code Section 54953.

PASSED AND ADOPTED by the Board of Directors of the Helendale Community Services District this 12th day of July, 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Tim Smith, President, Board of Directors

ATTEST:

Sandy Haas, Secretary, Board of Directors



Helendale Community Services District

DATE: July 21, 2022
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #5
Discussion and Possible Action Regarding Approval of Directors' Expense Reports

STAFF RECOMMENDATION

None.

STAFF REPORT

This matter is at the discretion of the Board

On June 16, the Board approved Resolution 2022-09 with minor modifications related to types of meetings that are compensable. In addition, the Board directed Staff to include the approval of Expense Reports as an action item.

Since the meeting of April 21, 2022, the approval of the expense reports has been pulled from the agenda pending review of the resolution. Attached to this staff report are the expense reports for:

April 21, 2022
May 5, 2022
May 19, 2022
June 2, 2022
June 16, 2022

All payments have been processed according to the payroll schedule, however, if the Board elects to deny any expenses, that would result in a debit from future submissions.

FISCAL IMPACT: None

POSSIBLE MOTION: At the discretion of the Board.

ATTACHMENTS: Resolution 2022-09 as revised per Board direction
New Expense Report Format
Expenses reports for the meetings outlined above



RESOLUTION NO. 2022-09

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
HELENDALE COMMUNITY SERVICES DISTRICT ESTABLISHING POLICIES FOR ITS
COMPENSATION, REIMBURSEMENT, AND ETHICS TRAINING**

WHEREAS, the Board of Directors of the Helendale Community Services District finds as follows:

A. The Helendale Community Services District (the District) is a community services district organized and operating pursuant to California Government Code Section 61000 et seq.

B. The District is governed by an elected Board of Directors (the Board) whose activities are subject to the requirements of California law, including but not limited to the Local Government Sunshine Bill (AB 1234).

C. The purpose of this resolution is to ensure compliance with AB 1234 and to establish policies with respect to (1) Board member compensation, (2) Board member reimbursement, and (3) Board member ethics training.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS of the Helendale Community Services District as follows:

Section 1. **COMPENSATION.**

1.1. **Amount.** The amount of Board member compensation by the District shall be determined in accordance with all applicable requirements of California law. Pursuant to said requirements, the Board shall set the amount of such compensation at a rate established by

adoption of a separate ordinance or resolution.

1.2. **Day of Service.**

1.2.1. **Definition.** For purposes of determining eligibility for compensation of Board members pursuant to the ordinance or resolution referred to in Section 1.1 above, the term “day of service” is defined as follows, and Board member attendance, representation, and participation shall be deemed previously approved by the Board, pursuant to Government Code Section 61047(e):

- (a) Attendance at a meeting of the Board;
- (b) Participation at a meeting of a standing committee of the Board;
- (c) Attendance at a meeting of an ad hoc committee of the Board;
- (d) Attendance at a meeting with the District’s General Manager or General Manager’s Delegate involving the operations of the District;
- (e) Attendance at a meeting with the District’s auditors, attorneys, or other consultants involving matters for which the consultants have been retained by the District;
- (f) Attendance at a meeting of a local, state, or federal body with subject matter jurisdiction affecting the operations of the District;
- (g) Attendance at a meeting with a local, state, or federal representative concerning matters involving the operations of the District;
- (h) Participation in the following activities, provided that the Board member delivers a written or oral report to the Board regarding the member’s participation at the next Board meeting outlining the purpose of the meeting and the benefit to the public

following the event:

(1) A conference, seminar, or organized educational or training activity involving matters related to the functions and operations of the District; and

(2) A meeting of organizations or community members with interests in matters involving the function and operations of the District;

(i) Representation of the District at the following events, provided that the Board member delivers a written or oral report to the Board regarding the member's representation at the next Board meeting following the event:

(1) A public meeting or a public hearing conducted by another public agency;

(2) A public benefit nonprofit corporation on whose board the District has membership;

(j) Any occurrence that is listed in Exhibit "A" attached hereto and incorporated herein by this reference; and

(k) All other occurrences for which the Board member has obtained prior approval from the Board to attend or participate on behalf of the District.

(l) Compensation for phone calls will be handled on a case-by-case basis. As a rule, phone calls do not constitute a compensable meeting.

1.2.2. Daily Limitation. If a Board member attends or participates in multiple meetings in a single day, the Board member shall only be eligible for compensation for one meeting on that day.

1.3. **Procedure.** To receive compensation for a day of service within the scope of this Resolution, a Board member shall submit a payment request to the District's General Manager. Thereafter, the District's General Manager will issue payment to the Board member consistent with the District's regular payroll cycle and will include the payment request in the agenda materials for the next public meeting. At that meeting, the Board will review and approve or deny the payment request. Payments made by District staff prior to Board consideration of compensation requests are expressly subject to reconciliation following Board action thereon.

Section 2. **REIMBURSEMENT.**

Pursuant to Government Code Section 61047(c), the District shall reimburse Board members for their actual and necessary traveling and incidental expenses incurred while on official business as provided herein.

2.1. **Qualifying Events.** Pursuant to Government Code Section 53232.2(b), the types of occurrences that qualify a Board member to receive reimbursement of eligible expenses set forth in Section 2.2 below shall be any occurrence that is listed in Section 1.2.1 of this Resolution.

2.2. **Eligible Expenses.** Expenses eligible for reimbursement shall be limited to (1) registration or tuition costs, or other charges for participation at the meeting; (2) transportation to and from the meeting, including airfare, car rental, or mileage for use of a Board member's own automobile, and other miscellaneous transportation costs (shuttle, taxi, parking, etc.); (3) lodging at the single-room rate; and (4) costs of meals as set forth in Section 2.3.4.

2.3. **Rates.**

2.3.1. **Registration, Tuition, and Meeting Charges.** The District reimbursement

rate for registration or other charges for participation at a meeting shall be the actual amount incurred, not to exceed the maximum rate published by the conference or activity sponsor for timely registration after applying all applicable deductions for any available discounts.

2.3.2. Transportation.

(a) Members of the Board must use government and group rates offered by a provider of transportation services for travel when available. If such rates are not available, the District reimbursement rate for Board member transportation shall be the actual amount incurred, not to exceed the cost of round-trip coach airfare.

(b) The District reimbursement rate for mileage by use of a Board member's own vehicle shall be calculated on the basis of total miles driven for District purposes at the rate specified in the Internal Revenue Code in effect at the time of the vehicle usage.

(c) The District reimbursement rate for vehicle parking by a Board member shall be the actual amount incurred.

2.3.3. Lodging. Members of the Board must use government and group rates offered by a provider of lodging services when available. If the lodging is in connection with an accepted conference or organized educational activity, lodging costs must not exceed the maximum group rate published by the conference or activity sponsor, provided that lodging at the group rate is available to the member of the Board at the time of booking. If a government or group rate is not available, the District reimbursement rate for Board member lodging shall be the actual amount incurred, not to exceed the rate for comparable lodging.

2.3.4. Meals. The District reimbursement rate for Board member meals shall be

the actual amount incurred, not to exceed the applicable Internal Revenue Service rates for reimbursement as established in Publication 463 or any successor publication, or \$100.00, whichever is less, for each day of service outside the District's boundaries.

2.3.5. Other. District reimbursement of all other actual and necessary expenses incurred by a Board member shall be computed using the applicable Internal Revenue Service rates for reimbursement as established in Publication 463, or any successor publication. All expenses that do not fall within this reimbursement policy or the Internal Revenue Service reimbursable rates, as provided above, shall be approved by the Board in a public meeting before the expense is incurred.

2.4. Budget Limits. The maximum amount of District-paid expenses that each Board member may annually incur without separate prior Board approval is \$2,000 each fiscal year.

2.5. Ineligible Expenses. Board members shall not be eligible for District reimbursement of any expenses incurred by any person traveling or attending a meeting as a guest of the Board member. No Board member shall be eligible for District reimbursement of any expenses for personal services not related to District business.

2.6. Expense Forms. The District shall provide expense report forms to be filed by the members of the Board for reimbursement for actual and necessary eligible expenses incurred on behalf of the District in the performance of official duties. The expense reports shall document that said expenses meet the policy reflected in this Resolution for expenditure of public resources. Board members shall submit such expense reports to the District's General Manager, and the reports shall be accompanied by the receipts documenting each expense. Thereafter,

the District's General Manager will issue payment to the Board member in the amount requested in the expense report consistent with the District's regular payroll cycle and will include the reimbursement request in the agenda materials for the next public meeting. At that meeting, the Board will review and approve or deny the reimbursement request. Payments made by District staff prior to Board consideration of expense reimbursement requests are expressly subject to reconciliation following Board action thereon. All documents related to reimbursable District expenditures are public records subject to disclosure under the California Public Records Act.

2.7. **Report.** Board members shall provide brief reports on meetings attended at the expense of the District at the next regular meeting of the Board.

Section 3. **ETHICS TRAINING.**

3.1. **Requirement.** Each local agency official of the District must receive training in ethics laws no later than one year from the first day of service with the District. Thereafter, each local agency official must receive such training at least once every two years.

3.2. **Application.**

3.2.1. **Local Agency Official.** As used in Section 3.1 of this Resolution, the term "local agency official" means all of the following:

- (a) All Board members; and
- (b) All executive staff of the District.

3.2.2. **Ethics Laws.** As used in Section 3.1 of this Resolution, the phrase "ethics laws" includes, but is not limited to, the following:

(a) Laws relating to personal financial gain by public servants, including, but not limited to, laws prohibiting bribery and conflict-of-interest laws;

(b) Laws relating to claiming prerequisites of office, including, but not limited to, gift and travel restrictions, prohibitions against the use of public resources for personal or political purposes, prohibitions against gifts of public funds, mass mailing restrictions, and prohibitions against acceptance of free or discounted transportation by transportation companies;

(c) Government transparency laws, including, but not limited to, financial interest disclosure requirements and open government laws; and

(d) Laws relating to fair processes, including, but not limited to, common law bias prohibitions, due process requirements, incompatible offices, competitive bidding requirements for public contracts, and disqualification from participating in decisions affecting family members.

3.3. District Responsibilities.

3.3.1. Records. The District shall maintain records indicating (a) the dates that local agency officials satisfied the requirements of Section 3 of this Resolution and (b) the entity that provided the training. The District shall maintain these records for at least five years after local agency officials receive the training. These records are public records subject to disclosure under the California Public Records Act.

3.3.2. Notice. The District is required to provide information on training available to meet the requirements of Section 3 of this Resolution to its local agency officials at least once

annually.

Section 4. **REVIEW OF RESOLUTION ON ANNUAL BASIS.**

Each year the Board shall review this Resolution to determine its effectiveness and the necessity for its continued operation. The District's General Manager shall report to the Board on the operation of this Resolution, and make any recommendations deemed appropriate, including proposals to amend the Resolution. Upon conclusion of its review, the Board may take any action it deems appropriate concerning this Resolution. Nothing herein shall preclude the Board from taking action on the Resolution at times other than upon conclusion of the annual review.

Section 5. **SEVERABILITY.**

If any provision of this Resolution or the application thereof to any person or circumstances, is held invalid, such invalidity shall not affect other provisions or applications of this Resolution which can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are declared to be severable.

Section 6. **EFFECTIVE DATE.**

This Resolution supersedes Resolution No. 2022-04 adopted by the Board on January 20, 2022, and shall take effect immediately upon its adoption.

ADOPTED this 16th day of June, 2022

AYES:
NOES:
ABSTAIN:
ABSENT:

Tim Smith, Vice President

ATTEST:

Sandy Haas, Secretary

Exhibit "A"

This list is to be used as examples of meetings outlined under Section 1.2.1 and is subject to change at the discretion of the Board.

Brown Act Meetings
Regular and Special Board Meetings

Representation at a public hearing or public meeting of another government agency
Mojave Water Agency
Watermaster
San Bernardino County
LAFCO
Various City Councils
VVWRA

Meeting with a representative from County, State, or Federal Government
Elected officials or representatives

Ad hoc committees of the Board
Park and Rec Committee
Recycled Water Committee

Meeting with District Consultants
Attorney, Engineer, Auditor, etc.

Meetings of County, Special District or LAFCO
Tri-Communities Special District Luncheon
Association of San Bernardino County Special Districts (ASBCSD)

Representation of the District on a non-profit Board
Chamber of Commerce
Homeowners Association

Training or education involving matters related to the functions and operations of the District
Board member training through CSDA

Farmers Market
Mojave Water Agency Tours
Concerts-in-the-Park if carrying out a function or helping with the event

April 21, 2022 Board Meeting

HIGHLANDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name: **HENRY SPILER**

Date	Event	Expense Description/Explanation	Miles	Meals	Lodging	Other	Exp. Category
3/2	Public Benefit	Meeting with GM					G
3/3	Event	Meeting with GM re: District Operations					
	Public Benefit	CSD Board Meeting					F
	Event	Public Board Meeting					
3/16	Event	Farmers Market					C
	Public Benefit	Rep at public event					
3/17	Event	CSD Board Meeting					A
	Public Benefit	Public Board Meeting					
3/21	Event	Meeting of Site Specific Districts					E
	Public Benefit	Services/Meetings related to the district					
3/23	Event	Farmers Market					C
	Public Benefit	Rep at public event					
3/29	Event	Meeting with GM re: District Operations					S
	Public Benefit	Meeting with GM					
3/30	Event	Farmers Market					C
	Public Benefit	Rep at public event					
3/31	Event	Public Board Meeting					A
	Public Benefit	Public Board Meeting					
Notes/Comments:		Totals					
		Mileage: _____ Meals: _____ Lodging: _____ Other: _____ Grand Total: _____					
Appropriate Approval		Submitted by: <i>[Signature]</i>					
Signature		Date					

- 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 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

HELLENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name: Tim Smith		04/10/2022				
Date	Expense Description/Explanation	Miles	Meals	Lodging	Other	Exp Category
03/29/2022	mtg with general manager					G: Meeting w/GM re District Operations
03/30/2022	park planning meeting					F: Ad Hoc committee of the Board
03/31/2022	Spent on leagues board mtg					A: Public Meeting governed by Brown Act
04/03/2022	GSDA leadership academy	165	10.54			E: Conference/seminar/Training Program re
04-Apr	CSDA leadership academy		51.10			E: Conference/seminar/Training Program re
05-Apr	CSDA leadership academy		46.30			E: Conference/seminar/Training Program re
06-Apr	CSDA leadership academy	165.0	8.01			E: Conference/seminar/Training Program re
07-Apr	GSD board mtg					A: Public Meeting governed by Brown Act
04/02/2022	park party					B: Public Event
Notes/Comments: a		330.0	116.6	-	-	
Totals						
		Totals:	Mileage	191.40		
			Meals	116.65		
			Lodging			
			Other			
			Grand Total	307.95		
Signature		Submitted By:		Tim Smith		
Appropriate Approval		Date				

8 x 137.50
- \$110.00
MTG's

- Expenses Categories
- A: Public Meeting governed by Brown Act
 - B: Public Event*
 - C: Representation at Public Meeting/Event*
 - D: Representation on a 501C3 Board*
 - E: Conference/Seminar/Training Program related to District*
 - F: Ad Hoc committee of the Board
 - 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 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

116.55

CHEESE & WINE SHOPPE
at Tom's Farms
23900 Temescal Canyon Rd
Corona, CA 92883
(951) 277-9463

Claim Jumper
Steakhouse & Bar
1355 N Harbor Dr
San Diego, CA 92101
(619) 531-7994

Order# 1486895
Eat In Order
Table: 55
Server: Yoselin G
Date: 4/5/22, 5:25 PM

1 Rye 1.89
MMD
Ham
P&P

Sub/Ttl 7.99
Tax 0.62
Total 8.61

Visa 8.61

4/06/22 1:57pm
Deli Ryan
Terminal 09 Check 90028
Order Number 13

Transaction Type: Pre Auth
Entry Method: Contactless
Mode: Issuer
AID: A0000000031010
TVR: 0000000000
IAD: 06011203A00000
ARC: 00
Paid With: VISA DEBIT XXXX1600
Total: \$38.30

Tip: \$ 5.00
Total: \$ 46.30

WINNER - BEST PIZZA
IN THE INLAND EMPIRE

STORE HOURS 8am-8pm
PIZZA/DELI 8am-7:30p

APPROVED
(012021)

I agree to pay the above total amount
according to card issuer agreement

We cater events! Call to book
your party order today!

Customer Copy

The Brigantine Portside Pier
1360 North Harbor Drive
San Diego, CA 92101

Server: Maya DOB: 04/04/2022
06:28 PM 04/04/2022
Table 102/1 121/1210008

SALE

VISA 1048611

Card #XXXXXXXXXXXX1600

Magnetic card present: SMITH TIMOTHY

Card Entry Method: S

Approval: 092821

Amount: \$43.10
+ Tip: 8.00
= Total: 51.10

I agree to pay the above
total amount according to the
card issuer agreement.

Suggested Gratuity

18% = 7.20
20% = 8.00
22% = 8.80

Guest Copy

JFE



JIB# 90

CARRY OUT Order# 403

Tel(619) 232-7316
4/3/2022

8:14:44 PM
Emp Magdalena

Seat 1
1 50/50 Pop Big Box 8.19
Pla Good Good Sca
Medium French Fry
Medium Drink
Seat 1 total: [8.83]

Seat 2
1 (2) Tacos 1.59
Seat 2 total: [1.71]

Total Items: 5

BUY JUMBO JACK OR SUPREME CROISSANT,
GET SAME FREE!

WHEN YOU TAKE OUR SURVEY

1) Within 3 days...
visit www.JackInTheBox.com
or call 1-858-876-0461.

2) Enter...
14 digit code: 230 497 000 700 80
Date of Service: 4/3/2022
Time of Service: 20:14

3) Write provided validation code here:

Coupon Code: 525

4) Bring this receipt on your next visit.
One coupon per guest visit. Not valid with
with other offers. BOGO on same product.
Offer is valid 7 days after survey
completion.

Disponible en español

SubTotal 9.78
Tax 0.76
Total 10.54
CASH 20.00
Change 9.46

Thank you for your visit
477003

May 5, 2022 Board Meeting

Los Domingos
(760) 256-1381

Ticket No: 67
Ticket UID: 20220413AED1-127
Small Room->(3) 10

Employee: Alex Ross
Dine In
Date: 4/13/2022
Time: 12:52:54 PM

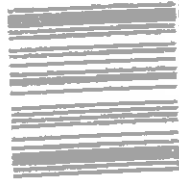
L-9 Taco Salad \$7.89
Meat Chicken \$0.00

Subtotal: \$7.89
Tax: \$0.69
Total: \$8.58

3.00

Suggested Tip
10% (Tip: \$0.86, Total: \$9.44)
15% (Tip: \$1.28, Total: \$9.87)
20% (Tip: \$1.72, Total: \$10.30)

\$29.31



Thank you come again!
Please leave us a review on Yelp, Google or Facebook

**HELENDALE COMMUNITY SERVICES DISTRICT
BOARD MEMBER EXPENSE VOUCHER**

NAME: Tim Smith Date: 4/26/2022

Date	Event	Expense Description/Explanation	Mileage	Meals	Lodging	Other	Exp. Category
4/14/22	Public Benefit	Budget workshop					
4/19/22	Public Benefit	Age CSD mtg					
4/19/22	Public Benefit	Meeting w/GM					
4/26/22	Public Benefit	Board Mtg - Reg.					
	Event						
	Public Benefit						
	Event						
	Public Benefit						
	Event						
	Public Benefit						
	Event						
	Public Benefit						
	Event						
	Public Benefit						
	Event						
	Public Benefit						
Notes/Comments:							
Ok to process for payroll							

Totals: Mileage _____
Meals _____
Lodging _____
Grand Total 550.00

Board Member Signature: _____

Signature _____ Date _____

- Expense Categories:
- A: Public Meeting governed by Brown Act
 - B: Public Event*
 - C: Representation at Public Meeting/Event*
 - D: Representation on S01C3 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

*Written or verbal report required to be presented at the next Board meeting
Mileage calculated at \$0.56/mile effective 1/1/21

HELEDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name: **HENRY SPILIER**

Date	Event	Expense Description/Explanation	Miles	Meals	Lodging	Other	Exp Category
4/2	Public Benefit	Semiannual Clean-up Day					B
4/5	Event	Public Event					G
4/5	Public Benefit	Meeting with GM					
4/6	Event	Meeting w/GM re: District Ops					C
4/6	Public Benefit	Farmer Market					
4/7	Public Benefit	Rep @ Public Event					A
4/7	Event	PSD Board Meeting					
4/12	Public Benefit	Public Meeting Covered by the Brown Act					A
4/12	Event	Park Meeting					
4/12	Public Benefit	Public Meeting Covered by the Brown Act					C
4/13	Event	Farmer Market					
4/13	Public Benefit	Rep @ Public Event					C
4/14	Event	Special Board Meeting					G
4/14	Public Benefit	Meeting regarding District Business					
4/18	Event	Special District of SB Conference					E
4/18	Public Benefit	Sparring presentation by SA SD organization					
4/19	Event	Meeting with GM					G
4/19	Public Benefit	Meeting with GM regarding district ops					
4/21	Event	Board Meeting PSD					A
4/21	Public Benefit	Public Meeting Covered by the Brown Act					

Notes/Comments:

Totals:	Mileage	-
	Meals	-
	Lodging	-
	Other	-
	Grand Total	-

Submitted By:

Henry Spilier

Appropriate Approval

Date

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 matters involving functions or operations of the District
- K: Meeting pre-approved by the Board of Directors

- A: Public Meeting governed by Brown Act
- B: Public Event*
- C: Representation at Public Meeting/Event*
- D: Representation on a 501(c)3 Board*
- E: Conference/seminar/Training Program related to District*
- F: Ad Hoc committees of the Board

* Written or verbal report required to be presented at the next Board meeting

May 19, 2022 Board Meeting

**HELENDALE COMMUNITY SERVICES DISTRICT
EXPENSE VOUCHER**

Name: Ron Clark

Date: 5/5/22

Expense	Date	Mileage	Meals	Lodging	Other
4/5	Meet with Kirkby Cox				
4/7	Follow Agenda				
4/20	Bus Board MTR				
4/20	Meet with K.C.				
4/24	Bus Board MTR				
4/22	Cat Show Judge				
Totals					

Totals: Mileage _____
Meals _____
Lodging _____
Other _____
Grand Total _____

APPROVALS

I certify the expenses listed above are related to my authorized Board related expenses.

Appropriate Approval

Signature _____ Date _____

Submitted By:



**HELENDALE COMMUNITY SERVICES DISTRICT
BOARD MEMBER EXPENSE VOUCHER**

NAME: Bruce Ward Date: 5-9-22

Date	Event	Expense Description/Explanation	Mileage	Meals	Lodging	Other	Exp. Category
5/3	Public Benefit	Discuss w/GM					B
5/3	Event	discussion of issues & related to B&E					
5/4	Public Benefit	follow-up inspection of anti building					B
5-5	Event	Meeting w/GM					
5-5	Public Benefit	approve and other dist business					A
	Event						
	Public Benefit						
	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 550-

Ok to process for payroll _____

Signature: Bruce Ward Date: _____

Board Member Signature: _____

- Expense Categories:
- A: Public Meeting governed by Brown Act
 - B: Public Event*
 - C: Representation at Public Meeting/Event*
 - D: Representation on SDIC 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/audits, attorney or consultant retained by District
 - I: Meeting of Local, State or Federal body w/jurisdiction affecting HCS
 - J: Meeting w/organization with interests in matter 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

Mileage calculated at \$0.56/mile effective 1/1/21



Helendale Community Services District

Date: May 19, 2022
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #3d
March Financials

STAFF REPORT:

Attached for the Board's consideration is the financial report for March.

June 2, 2022 Board Meeting



Handwritten initials 'AC'

HELLENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name: Tim Smith		Expense Description/Explanation		Miles	Meals	Lodging	Other	Exp. Category
05/09/2022	Event	Abcsd		60.0				J: Meeting w/organization with interests in n
05/10/2022	Public Benefit	Park and Rec						A: Public Meeting governed by Brown Act
05/11/2022	Event	Met with staff about A/C for new buildings						G: Meeting w/GM re District Operations
05/14/2022	Public Benefit	Concert in the Park						B: Public Event*
05/17/2022	Event	mtg with gm						G: Meeting w/GM re District Operations
05/19/2022	Public Benefit	board meeting						A: Public Meeting governed by Brown Act
	Event							A: Public Meeting governed by Brown Act
	Public Benefit							
	Event							
	Public Benefit							
	Event							
	Public Benefit							
	Event							
	Public Benefit							
	Event							
	Public Benefit							
Notes/Comments:				60.0				
				Totals:		Mileage	34.80	35.10
						Meals		
						Lodging		9.75
						Other		
						Grand Total	34.80	
Signature				Date		Submitted By: Tim Smith		
Appropriate Approval								

- A: Public Meeting governed by Brown Act
- B: Public Event*
- C: Representation at Public Meeting/Event*
- D: Representation on a 501C3 Board*
- E: Conference/Seminar/Training Program related to District*
- F: Ad Hoc committee of the Board
- G: Meeting w/GM re District Operations
- H: Meeting w/auditors, attorney or consultant retained by District
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LOS JOINTINGS
(760) 256-1381

Ticket No: 79
Ticket UID: 202205112A0E-42
Small Room->5

Employee: Brittney
Dine In
Date: 5/11/2022
Time: 12:19:39 PM

L-25 Crispy Chicken Wrap \$8.95
L-6 Quesadillas \$7.89

Subtotal: \$16.84
Tax: \$1.47
Total: \$18.31

3/21/22

Suggested Tip
10% (Tip: \$1.83, Total: \$20.14)
15% (Tip: \$2.75, Total: \$21.06)
20% (Tip: \$3.66, Total: \$21.97)



Thank you come again!
Please leave us a review on [Yelp](#), [Google](#) or [Facebook](#)

IF CREDIT VOUCHER)

X..... SIGNATURE

Los Domingos
(760) 256-1381

Ticket No: 79
Ticket UID: 202205112A0E-42
Small Room->5

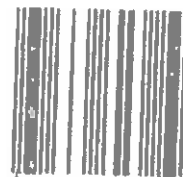
Employee: Brittney
Dine In
Date: 5/11/2022
Time: 12:19:39 PM

L-25 Crispy Chicken Wrap \$8.95
L-6 Quesadillas \$7.89

Subtotal: \$16.84
Tax: \$1.47
Total: \$18.31

Suggested Tip
10% (Tip: \$1.83, Total: \$20.14)
15% (Tip: \$2.75, Total: \$21.06)
20% (Tip: \$3.66, Total: \$21.97)

3
21.31



Thank you come again!
Please leave us a review on Yelp, Google or
Facebook

IF CREDIT VOUCHER)

X.....
SIGNATURE

June 16, 2022 Board Meeting

✓

HELENDALE COMMUNITY SERVICES DISTRICT EXPENSE VOUCHER

Name: Bon Clark Date: 5/2/22

Expense Description/Explanation	Date	Mileage	Meals	Lodging	Other
Ad Hoc MTC	5/4				
Gasoline Ord					
Pay Bd MTC	5/5				
Meeting with A.S. Patton	5/8				
Pay Bd MTC	5/9				
Met with Kimberly Cox					
Deliver A.S. Patton	7/31				
Totals					

Reimbursed @ 0.485

Totals: Mileage _____
Meals _____
Lodging _____
Other _____
Grand Total _____

Submitted By: Bon Clark

APPROVALS

I certify the expenses listed above are related to my authorized Board related expenses.

Appropriate Approval _____ Date _____

Signature _____ Date _____

Handwritten initials/signature

Los Domingos
(760) 256-1381

Ticket No: 79
Ticket UID: 202205112A0E-42
Small Room->5

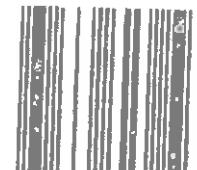
Employee: Brittney
Dine In
Date: 5/11/2022
Time: 12:19:39 PM

L-25 Crispy Chicken Wrap	\$8.95
L-6 Quesadillas	\$7.89

Subtotal: \$16.84
Tax: \$1.47
Total: \$18.31

Suggested Tip
10% (Tip: \$1.83, Total: \$20.14)
15% (Tip: \$2.75, Total: \$21.06)
20% (Tip: \$3.66, Total: \$21.97)

3
21.31



Thank you come again!
Please leave us a review on Yelp, Google or Facebook

IF CREDIT VOUCHER)

X.....
SIGNATURE

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name: Tim Smith																								
Date	Event	Expense Description/Explanation	Miles	Meals	Lodging	Other	Exp Category																	
05/09/2022	Public Benefit	Asbcsd	60.0				J: Meeting w/organization with interests in n																	
05/10/2022	Event	Park and Rec					A: Public Meeting governed by Brown Act																	
05/11/2022	Public Benefit	Met with staff about A/C for new buildings					G: Meeting w/GM re District Operations																	
05/14/2022	Event	Concert in the Park					B: Public Event*																	
05/17/2022	Public Benefit	mtg with gm					G: Meeting w/GM re District Operations																	
05/19/2022	Event	board meeting					A: Public Meeting governed by Brown Act																	
	Public Benefit						A: Public Meeting governed by Brown Act																	
	Event																							
	Public Benefit																							
	Event																							
	Public Benefit																							
	Event																							
	Public Benefit																							
	Event																							
	Public Benefit																							
Notes/Comments:			60.0				<table style="width:100%; border-collapse: collapse;"> <tr> <td>Totals:</td> <td>Mileage</td> <td align="right">34.80</td> </tr> <tr> <td></td> <td>Meals</td> <td align="right">-</td> </tr> <tr> <td></td> <td>Lodging</td> <td align="right">-</td> </tr> <tr> <td></td> <td>Other</td> <td align="right">-</td> </tr> <tr> <td></td> <td>Grand Total</td> <td align="right">34.80</td> </tr> </table>			Totals:	Mileage	34.80		Meals	-		Lodging	-		Other	-		Grand Total	34.80
Totals:	Mileage	34.80																						
	Meals	-																						
	Lodging	-																						
	Other	-																						
	Grand Total	34.80																						
Signature		Date		Submitted By: Tim Smith																				
				<p align="center">Expense Categories</p> <p>G: Meeting w/GM re District Operations</p> <p>H: Meeting w/auditors, attorney or consultant retained by District</p> <p>I: Meeting of Local, State or Federal body w/jurisdiction affecting HCSD</p> <p>J: Meeting w/organization with interests in matters involving functions or operations of the District</p> <p>K: Meeting pre-approved by the Board of Directors</p>																				

A: Public Meeting governed by Brown Act
 B: Public Event*
 C: Representation at Public Meeting/Event*
 D: Representation on a SOIC3 Board*
 E: Conference/seminar/Training Program related to District*
 F: Ad Hoc committee of the Board

* Written or verbal report required to be presented at the next Board meeting

HELLENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name: **HENRY SPILLER**

Date	Event	Expense Description/Explanation	Miles	Meals	Lodging	Other	Exp Category
5/3	Public Benefit	Pre Board Meeting w/ GM					G
5/4	Event	Review of issue discussed @ board Mtg					B/C
5/4	Public Benefit	Farmers Market					A
5/5	Event	Rep @ public event					B/C
5/5	Public Benefit	Board Meeting					A
5/11	Event	Public Meeting governed by the Brown Act					B/C
5/11	Public Benefit	Farmers Market					C
5/14	Event	Rep @ public event					G
5/14	Public Benefit	Concert in the Park					B/C
5/17	Event	Rep @ public event					C
5/17	Public Benefit	Pre Board Meeting w/ GM					G
5/18	Event	Review of issue discussed @ board Mtg					B/C
5/18	Public Benefit	Farmers Market					A
5/19	Event	Rep @ public event					F
5/19	Public Benefit	Board Meeting					B/C
5/20	Event	Public Meeting governed by the Brown Act					A
5/20	Public Benefit	Meeting with different districts committee					F
5/25	Event	Ad hoc committee of the board					F
5/25	Public Benefit	Farmers Market					B/C
5/25	Event	Rep @ public event					B/C

Notes/Comments:

Totals:	Mileage	-
	Meals	-
	Lodging	-
	Other	-
	Grand Total	-

Submitted By:

[Signature]

Appropriate Approval

Date

Signature

- Expense Categories
- G: Meeting w/ GM re District Operations
 - H: Meeting w/ auditors, attorney or consultant retained by District
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* Written or verbal report required to be presented at the next Board meeting



Helendale Community Services District

DATE: July 21, 2022
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #6
Discussion and Possible Action Regarding Approval of Open Purchase Orders

STAFF RECOMMENDATION:

Staff seeks approval of this request.

STAFF REPORT:

Annually Staff requests that the Board approve Open Purchase orders for certain vendors. While the Board approved the resolution adopting the budget and authorizing the expenditure therefrom, some of the expenditures exceed the General Manager's signing authority as outlined in the purchasing policy. Several large expenditures are based upon contracts that the Board has approved separately at a point in time. Utilities are excluded from open PO process as there are several accounts as outlined and approved in the budget.

Following is a list of the vendors and the amount for which the open PO is being requested:

<u>Vendor</u>	<u>Purpose</u>	<u>Amount</u>
Aqua Metrics	Meters	\$125,000 (per CIP)
Brunick, McElhaney & Kennedy	Legal Expense	\$ 65,000 (No change)
Beck Oil	Fuel	\$ 47,000 (Per budget)
Inland Water Works	Water Dist Supplies	\$ 70,000 (Per estimate)

If approved by the board, purchased orders will be created and future bills within the fiscal year will be charged against the purchase order.

Other expenses throughout the year exceed the General Manager's signing authority, however, these expenses often received separate Board approval. Examples of these contracts include Burrtec and Tyler. An additional category of expenses include regulatory costs such as the State Water Resources Control Board who requires annual permit fees for water and wastewater. Last fiscal year this amount exceeded \$27,000.

FISCAL IMPACT: As outlined above

POSSIBLE MOTION: Motion to approve Open Purchase Orders for the vendors as outlined

ATTACHMENTS: None



Helendale Community Services District

DATE: July 21, 2022
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #7
Discussion and Possible Action Regarding Annual CalPERS Unfunded Liability Payment

STAFF RECOMMENDATION:

Staff recommends approval of this item.

STAFF REPORT:

For the past several years, the District has paid off the outstanding Unfunded Actuarial Liability (UAL) for the CalPERS retirement system. This amount is programmed into the budget and expended from Fund 10 (Administration). In FY20 the amount was \$24,057; FY 21, \$29,326 and for FY 22 the amount was \$36,745. The UAL programmed into the current budget was \$30,335, however, the actual amount that was published after the budget adoption is \$42,555. Because of the difference, Staff wanted to allow the Board the opportunity to discuss the item prior to making the payment by the July 29, deadline.

The UAL is determined on an annual basis and plan participants are given the option to pay this additional liability in full to avoid additional costs related in interest. The purpose for making these UAL payments is to save 3.5% interest on the liability. The practice has been to pay the amounts annually which in turn keeps the overall accrued retirement liability to the lowest level possible. Currently, the Districts overall retirement liability is slightly over \$400,000. Previously, Staff has presented the option of paying off the liability which would save interest in the long run. At that time, the Board opted to pay down debt rather than expend funds on this liability.

FISCAL IMPACT: Increase in approved budget amount from \$30,335 to \$42,555.

ACTION: Motion to approve the payment of UAL in the amount of \$42,555.

ATTACHMENTS:

- CalPERS Circular Letter dated June 15, 2022
- Annual Valuation Report as of June 30, 2020, for Classic employees
- Annual Valuation Report as of June 30, 2020, for PEPRA employees



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

Financial

Circular Letter

June 15, 2022

Circular Letter: 200-046-22

Distribution: VI

To: All Contracting Public Agencies
Subject: Options to Pay the UAL Lump-Sum

Purpose

The purpose of this Circular Letter is to announce the annual July 2022 window for making a lump-sum prepayment of your required monthly unfunded actuarial liability (UAL) and to provide payment method instructions.

Save 3.5% Interest by Prepaying Annual UAL in July

We want to make sure you are aware of this cost-saving payment option available to all CalPERS contracting agencies. If you make a lump-sum prepayment of your required monthly UAL payment in July, the prepayment amount will reflect a 3.5% interest savings. When your contributions are invested early in the fiscal year it gives a better chance of maximizing potential investment returns throughout the remainder of the year. Last year, 74% of our contracting agencies took advantage of this payment option. **This option is exclusive to the month of July.**

Find your Prepayment Amount

There are two ways to find your lump-sum prepayment amount. You can view your agency's most recent [actuarial valuation report](#) on the CalPERS website. The annual UAL prepayment amount is found on page 4 under required contributions, or you can contact your assigned actuary.

Payment Timing and Methods

Your UAL receivables are available in myCalPERS starting July 1, 2022. Lump-sum UAL prepayments must be received and posted by CalPERS no later than July 31, 2022 or myCalPERS will automatically set up a 12-month payment plan. Payments should be made by the following methods.

Payment Method	Payment Instructions	Due Date
EFT Debit	<p>Log in to myCalPERS to make a payment.</p> <p>For lump-sum payments, enter the amount of the prepayment manually.</p>	<p>Payments should be set up no later than Wednesday, July 27, 2022, with a settlement date no later than Friday, July 29, 2022.</p>
EFT Credit	<p>Using your own financial institution payment system, send payments to the following:</p> <p>Bank Name: Union Bank</p> <p>Address: 400 California St., San Francisco, CA 94104</p> <p>ABA/Routing Number: 122000496</p> <p>Account Number: 0050206971</p> <p>Information Text: For credit to CalPERS identify your:</p> <ul style="list-style-type: none"> • myCalPERS ID • Receivable ID • Amount of payment 	<p>EFT credit payments must settle no later than Friday, July 29, 2022.</p> <p>If submitting a payment using this method for the first time, email CalPERS FCSD Cashiers prior to your payment settlement to ensure timely processing.</p>

Payment Method	Payment Instructions	Due Date
Wire Transfer	<p>Bank Name: Bank of America Sacramento Main</p> <p>Address: 555 Capitol Mall, Suite 765, Sacramento, Ca 95814</p> <p>ABA/Routing Number: 0260-0959-3</p> <p>Account Number: 01482-80005</p> <p>Information Text: For credit to: State of CA, CalPERS</p> <p>Identify your:</p> <ul style="list-style-type: none"> • Agency name • myCalPERS ID • Rate Plan ID • Receivable ID • Reason for payment (UAL) 	<p>Wires must settle no later than Friday, July 29, 2022.</p> <p>To ensure timely crediting to your account, any individual wire totaling more than \$5,000,000 will require a 72-hour notice by emailing <u>both FCSD Public Agency Wires</u> and your assigned actuary. Attach your UAL invoice to the email.</p>

Additional Resources

For additional information on EFT/ACH payment options, refer to the [myCalPERS Electronic Funds Transfer Student Guide \(PDF\)](#) located on the CalPERS website.

Questions

If you have any questions, call the CalPERS Customer Contact Center at **888 CalPERS** (or **888-225-7377**).

Michele Nix, Controller
 Financial Reporting and Accounting Services Division



**California Public Employees' Retirement System
Actuarial Office**

400 Q Street, Sacramento, CA 95811 | Phone: (916) 795-3000 | Fax: (916) 795-2744
888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442 | www.calpers.ca.gov

July 2021

**Miscellaneous Plan of the Helendale Community Services District
(CalPERS ID: 1809345897)
Annual Valuation Report as of June 30, 2020**

Dear Employer,

Attached to this letter, you will find the June 30, 2020 actuarial valuation report of your CalPERS pension plan. **Provided in this report is the determination of the minimum required employer contributions for fiscal year 2022-23.** In addition, the report contains important information regarding the current financial status of the plan as well as projections and risk measures to aid in planning for the future.

Because this plan is in a risk pool, the following valuation report has been separated into two sections:

- Section 1 contains specific information for the plan including the development of the current and projected employer contributions, and
- Section 2 contains the Risk Pool Actuarial Valuation appropriate to the plan as of June 30, 2020.

Section 2 can be found on the CalPERS website (calpers.ca.gov). From the home page, go to "Forms & Publications" and select "View All". In the search box, enter "Risk Pool" and from the results list download the Miscellaneous Risk Pool Actuarial Valuation Report for June 30, 2020.

Your June 30, 2020 actuarial valuation report contains important actuarial information about your pension plan at CalPERS. Your assigned CalPERS staff actuary, whose signature appears in the Actuarial Certification section on page 1, is available to discuss the report with you.

Actuarial valuations are based on assumptions regarding future plan experience including investment return and payroll growth, eligibility for the types of benefits provided, and longevity among retirees. The CalPERS Board of Administration adopts these assumptions after considering the advice of CalPERS actuarial and investment teams and other professionals. Each actuarial valuation reflects all prior differences between actual and assumed experience and adjusts the contribution rates as needed. This valuation is based on an investment return assumption of 7.0% which was adopted by the board in December 2016. Other assumptions used in this report are those recommended in the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017.

Required Contribution

The exhibit below displays the minimum employer contributions for fiscal year 2022-23 along with estimates of the required contributions for fiscal year 2023-24. Member contributions other than cost sharing (whether paid by the employer or the employee) are in addition to the results shown below. **The employer contributions in this report do not reflect any cost sharing arrangements you may have with your employees.**

Fiscal Year	Employer Normal Cost Rate	Employer Amortization of Unfunded Accrued Liability
2022-23	13.35%	\$44,019
<i>Projected Results</i>		
2023-24	13.4%	\$49,000

The actual investment return for fiscal year 2020-21 was not known at the time this report was prepared. The projections above assume the investment return for that year would be 7.00%. ***To the extent the actual investment return for fiscal year 2020-21 differs from 7.00%, the actual contribution requirements for fiscal year 2023-24 will differ from those shown above.*** For additional details regarding the assumptions and methods used for these projections please refer to the "Projected Employer Contributions" in the "Highlights and Executive Summary" section. This section also contains projected required contributions through fiscal year 2027-28.

Changes from Previous Year's Valuation

There are no significant changes in actuarial assumptions or policies in your 2020 actuarial valuation. Your annual valuation report is an important tool for monitoring the health of your CalPERS pension plan. Your report contains useful information about future required contributions and ways to control your plan's funding progress. In addition to your annual actuarial report my office has developed tools for employers to plan, project and protect the retirement benefits of your employees. Pension Outlook is a tool to help plan and budget pension costs into the future with easy to understand results and charts.

You will be able to view the projected funded status and required employer contributions for pension plans in different potential scenarios for up to 30 years into the future — which will make budgeting more predictable. While Pension Outlook can't predict the future, it can provide valuable planning information based on a variety of future scenarios that you select.

Pension Outlook can help you answer specific questions about your plans, including:

- When is my plan's funded status expected to increase?
- What happens to my required contributions in a down market?
- How does the discount rate assumption affect my contributions?
- What is the impact of making an additional discretionary payment to my plan?

To get started, visit our Pension Outlook page at www.calpers.ca.gov/page/employers/actuarial-resources/pension-outlook-overview and take the steps to register online.

CalPERS will be completing an Asset Liability Management (ALM) review process in November 2021 that will review the capital market assumptions and the strategic asset allocation and ascertain whether a change in the discount rate and other economic assumptions is warranted. In addition, the Actuarial Office will be completing its Experience Study to review the demographic experience within the pension system and make recommendations to modify future assumptions where appropriate.

Furthermore, this valuation does not reflect any impacts from the COVID-19 pandemic on your pension plan. The impact of COVID-19 on retirement plans is not yet known and CalPERS actuaries will continue to monitor the effects and where necessary make future adjustments to actuarial assumptions.

Further descriptions of general changes are included in the "Highlights and Executive Summary" section and in Appendix A of the Section 2 report, "Actuarial Methods and Assumptions."

Questions

We understand that you might have questions about these results, and your assigned CalPERS actuary whose signature is on the valuation report is available to discuss. If you have other questions, you may call the Customer Contact Center at (888)-CalPERS or (888-225-7377).

Sincerely,

SCOTT TERANDO, ASA, EA, MAAA, FCA, CFA
Chief Actuary



California Public Employees' Retirement System
Actuarial Office

400 Q Street, Sacramento, CA 95811 | Phone: (916) 795-3000 | Fax: (916) 795-2744
888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442 | www.calpers.ca.gov

July 2021

**PEPRA Miscellaneous Plan of the Helendale Community Services District
(CalPERS ID: 1809345897)
Annual Valuation Report as of June 30, 2020**

Dear Employer,

Attached to this letter, you will find the June 30, 2020 actuarial valuation report of your CalPERS pension plan. **Provided in this report is the determination of the minimum required employer contributions for fiscal year 2022-23.** In addition, the report contains important information regarding the current financial status of the plan as well as projections and risk measures to aid in planning for the future.

Because this plan is in a risk pool, the following valuation report has been separated into two sections:

- Section 1 contains specific information for the plan including the development of the current and projected employer contributions, and
- Section 2 contains the Risk Pool Actuarial Valuation appropriate to the plan as of June 30, 2020.

Section 2 can be found on the CalPERS website (calpers.ca.gov). From the home page, go to "Forms & Publications" and select "View All". In the search box, enter "Risk Pool" and from the results list download the Miscellaneous Risk Pool Actuarial Valuation Report for June 30, 2020.

Your June 30, 2020 actuarial valuation report contains important actuarial information about your pension plan at CalPERS. Your assigned CalPERS staff actuary, whose signature appears in the Actuarial Certification section on page 1, is available to discuss the report with you.

Actuarial valuations are based on assumptions regarding future plan experience including investment return and payroll growth, eligibility for the types of benefits provided, and longevity among retirees. The CalPERS Board of Administration adopts these assumptions after considering the advice of CalPERS actuarial and investment teams and other professionals. Each actuarial valuation reflects all prior differences between actual and assumed experience and adjusts the contribution rates as needed. This valuation is based on an investment return assumption of 7.0% which was adopted by the board in December 2016. Other assumptions used in this report are those recommended in the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017.

Required Contribution

The exhibit below displays the minimum employer contributions and the Employee PEPRA Rate for fiscal year 2022-23 along with estimates of the required contributions for fiscal year 2023-24. Member contributions other than cost sharing (whether paid by the employer or the employee) are in addition to the results shown below. **The employer contributions in this report do not reflect any cost sharing arrangements you may have with your employees.**

Fiscal Year	Employer Normal Cost Rate	Employer Amortization of Unfunded Accrued Liability	PEPRA Employee Rate
2022-23	7.47%	\$2,185	6.75%
<i>Projected Results</i>			
2023-24	7.5%	\$2,500	TBD

The actual investment return for fiscal year 2020-21 was not known at the time this report was prepared. The projections above assume the investment return for that year would be 7.00%. ***To the extent the actual investment return for fiscal year 2020-21 differs from 7.00%, the actual contribution requirements for fiscal year 2023-24 will differ from those shown above.*** For additional details regarding the assumptions and methods used for these projections please refer to the "Projected Employer Contributions" in the "Highlights and Executive Summary" section. This section also contains projected required contributions through fiscal year 2027-28.

Changes from Previous Year's Valuation

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Pension Outlook can help you answer specific questions about your plans, including:

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Furthermore, this valuation does not reflect any impacts from the COVID-19 pandemic on your pension plan. The impact of COVID-19 on retirement plans is not yet known and CalPERS actuaries will continue to monitor the effects and where necessary make future adjustments to actuarial assumptions.

Further descriptions of general changes are included in the "Highlights and Executive Summary" section and in Appendix A of the Section 2 report, "Actuarial Methods and Assumptions."

Questions

We understand that you might have questions about these results, and your assigned CalPERS actuary whose signature is on the valuation report is available to discuss. If you have other questions, you may call the Customer Contact Center at (888)-CalPERS or (888-225-7377).

Sincerely,

SCOTT TERANDO, ASA, EA, MAAA, FCA, CFA
Chief Actuary



Helendale Community Services District

DATE: July 21, 2022
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #8
Discussion and Possible Action Regarding Adoption of Resolution 2022-13: A Resolution of the Helendale Community Services District Establishing the Statement of Investment Policy for Fiscal Year 2023

STAFF REPORT:

Staff seeks approval of the Resolution 2022-13 and input regarding investments.

Staff Report

Investment Policy:

Based upon the District's adopted investment strategy the three guiding principles are safety, liquidity and yield. Annually the District Investment policy is reviewed by Staff and any changes necessary to the policy are suggested to the Board. After review, Staff sees no need to modify the Investment Policy. However, the Statement of Investment Policy is required to be adopted by resolution on an annual basis, regardless of any change or not. Attached for your consideration and adoption is Resolution 2022-13 affirming the District's investment policy for the current fiscal year.

Investments:

Two years ago Staff outlined three options for the Board to consider that would diversify District investments. With the significant capital projects that the District currently had underway: the new well project, paving and two maintenance buildings, a significant amount of money had be retained in the District's primary repository. At that time the Board looked at paying off debt, investing in a Pension Trust Fund, and investing money with LAIF. The Board selected debt retirement and invest in LAIF and deferred the Pension Trust Fund or pre-payment of the accrued pension liability. Staff will bring back the options of a Pension Trust Fund or pre-payment of the accrued pension liability at a future date.

With the completion of the paving project at the community center, substantial completion of the two maintenance buildings and new well project, refinancing of one loan and payoff of the second loan, the District will be in a position to begin growing the cash reserve once again.

Currently the District has \$6,139,377 million in cash of which \$3,079,356 is in CBB; \$3,017,747 is with LAIF; and \$42,272 is in DCB.

FISCAL IMPACT: None

POSSIBLE MOTION: Approve Resolution 2022-13

ATTACHMENTS: Resolution 2022-13
District Investment Policy for FY 2023



RESOLUTION NO. 2022-13

**A RESOLUTION OF THE HELENDALE COMMUNITY SERVICES DISTRICT
ESTABLISHING THE STATEMENT OF INVESTMENT POLICY
FOR FISCAL YEAR 2022-23**

**THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT
DOES HEREBY RESOLVE AS FOLLOWS:**

WHEREAS, the Helendale Community Services District, under Government Code Section 53646.2 must provide to its governing Board a Statement of Investment Policy; and

WHEREAS, the Statement of Investment Policy has been modeled after similar agency policies and in conformity with the California Government Code Sections 53600 and 53635, et seq.; and

WHEREAS, the Statement of Investment Policy provides District Staff with a management tool to implement future investment decisions by the District.

NOW, THEREFORE, BE IT RESOLVED, ORDERED AND DETERMINED BY THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT THAT the District, as set forth in the attached Statement of Investment Policy, does hereby adopt as the Investment Policy for public funds held by and entrusted to the Helendale Community Services District through its elected Board of Directors and employees.

APPROVED AND ADOPTED this 21st day of July 2022, by the following vote:

AYES: _____
NOES: _____
ABSENT: _____
ABSTAIN: _____

Tim Smith, President

ATTEST:

Sandy Haas, Secretary

Helendale Community Services District
Statement of Investment Policy and Procedures
Adopted July 21, 2022

I. PURPOSE

It is the policy of the Helendale Community Services District to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all state and local statutes governing the investment of public funds.

II. OBJECTIVE

The objective of the investment policy is to provide guidelines for insuring the safety of funds invested while maximizing investment interest income to the District.

III. INVESTMENT POLICY

1. **RESPONSIBILITY.** The General Manager, or authorized designee, is responsible for investing the cash balances in all District funds in accordance with the California Government Code, Sections 53600 et seq. and 53635 et seq. This policy does not include Long Term Debt Reserve Funds and Deferred Compensation Funds, which are exceptions covered by other more specific Government Code sections and the legal documents unique to each debt transaction.
2. **PRUDENT INVESTOR STANDARD.** The standard of prudence to be used by the General Manager and other individuals assigned to manage the investment portfolio shall be the "prudent investor" standard which states, in essence, that "in investing... property for the benefit of another, a trustee shall exercise the judgment and care, under the circumstances then prevailing, which men of prudence, discretion and intelligence exercise in the management of their own affairs..." (Civil Code Sect. 2261, et seq.) This standard shall be applied in the context of managing an overall portfolio. These individuals acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.
3. **INVESTMENT INTENT.** It is the District's full intent, at the time of purchase, to hold all investments until maturity in order to ensure the return of all invested principal. However, it is realistically anticipated that market prices of securities purchased as investments will vary depending on economic conditions, interest rate fluctuations, or individual security credit factors. In a well-diversified investment portfolio, such temporary variations in market value will inevitably result in measurable losses at any specific point in time. From time to time, changes in economic or market conditions may dictate that it is in the District's best interest to sell a security prior to maturity.

4. **PRINCIPAL INVESTMENT FACTORS.** The three principle investment factors of **Safety, Liquidity and Yield** are to be taken into consideration, in the specific order listed, when making any and all investment decisions.

A. **Safety** of principal is the foremost factor to be considered during each investment transaction. Safety in investing refers to minimizing the potential for loss of principal, interest or a combination of the two, due to the two types of risk, Credit Risk and Market Risk.

- a. Credit Risk, defined as the risk of loss due to failure of the issuer of a security, shall be mitigated by only investing in very safe, or "investment grade" securities and diversifying where feasible.
- b. Market Risk, defined as market value fluctuations due to overall changes in interest rates shall be mitigated by limiting the average maturity of the investment portfolio to less than 3 years, with a maximum maturity of any one security of 5 years without prior Board approval. Also, the portfolio will be structured based on liquidity needs so as to avoid the need to sell securities prior to maturity.

B. **Liquidity** refers to the ability to convert an investment to cash promptly with minimum risk of losing some portion of principal or interest. The investment portfolio will be structured based on historic cash flow analysis in order to provide the necessary liquidity as investments routinely mature. A portion of the portfolio will be maintained in liquid short-term securities which can be converted to cash if necessary to meet unforeseen disbursement requirements.

C. **Yield** is the average annual return on an investment based on the interest rate, price, and length of time to maturity. The District attempts to obtain the highest yield possible, provided that the basic criteria of safety and liquidity have been met.

5. **AUTHORIZED INVESTMENT INSTRUMENTS.** The District is subject to California Government Code, Section 53601 et seq. Within the context of the governing language, the General Manager or designee is authorized to invest in the following types of securities. (The percentage noted in this section is the maximum percentage the investment is allowed in regards to the portfolio.)

- A. **United States Treasury Bills, Notes, and Bonds – Maximum of 100%.** Maximum term of investment 5 years. There is no limitation as to the percentage of the portfolio, which can be invested.

Helendale Community Services District
Statement of Investment Policy and Procedures

- B. Obligations issued by the Federal Government – Maximum of 100%.** Obligations issued by the Government National Mortgage Association (GNMA), the Federal Farm Credit Bank System (FFCB), the Federal Home Loan Bank (FHLB), the Federal Home Loan Mortgage Corporation (FHLMC), the Federal National Mortgage Association (FNMA), and the Student Loan Marketing Association (SLMA). Although there is no percentage limitation on “governmental agency” issues, the prudent person rule shall apply for a single agency name.
- C. Banker’s Acceptances – Maximum of 25%**
Time drafts drawn on and accepted by a commercial bank, otherwise known as Banker’s Acceptances. Banker’s Acceptances purchased shall not exceed 270 days to maturity, or 25% of the market value of the portfolio. No more than 5% of the market value of the portfolio may be invested in Banker Acceptances issued by any one commercial bank.
- D. Commercial Paper – Maximum of 15%**
Commercial Paper rated “P1” by Moody’s Investor Services and A1 by Standard and Poor’s and issued by a United States corporation having assets exceeding \$500,000 and having an “A” or better rating on its long-term debentures as rated by Moody’s and Standard and Poor. Commercial Paper purchases cannot exceed 15% of the market value of the portfolio (30% if the dollar weighted average maturity of all commercial paper does not exceed 31 days). Purchase of commercial paper may not exceed 10% of outstanding paper of an issuing corporation.
- E. Negotiable Certificates of Deposit - Maximum of 25%**
Negotiable Certificates of Deposit (NCD) issued by a nationally or state chartered bank or state or federal savings and loan association. To be eligible for purchase by the District the NCD must be issued by:
1. A California bank rated “BB” or better by Standard and Poor’s; or
 2. A major national regional bank outside California rated “BBB” or better by Standard and Poor’s; or
 3. A savings and loan association operating in California rated “BBB” or better by Standard and Poor’s.
- Purchases of negotiable certificates of deposits may not exceed 25% of the market value of the portfolio. A maturity limitation of five (5) years is applicable on NCDs.
- F. Repurchase Agreements – Maximum of 20%**
The District may invest in Repurchase Agreements with banks and dealers with which the District has entered into a Master Repurchase Agreement which specifies terms and conditions of Repurchase Agreements. A signed copy of the Master Repurchase Agreement shall be required from the authorized financial dealer prior

Helendale Community Services District
Statement of Investment Policy and Procedures

to the execution of any applicable transaction. The maturity of Repurchase Agreements shall not exceed one year. The market value of securities used as collateral for Repurchase Agreements shall be monitored daily and will not be allowed to fall below 102% of the value of the Repurchase agreement as set forth in California Government Code Section 53601 (i) (2).

G. Local Agency Investment Fund – Maximum of \$40 million per account

The District may invest in the Local Agency Investment Fund (LAIF) established by the State Treasurer for the benefit of local agencies up to the maximum permitted by State law.

H. Medium-Term Notes – Maximum 30%

Medium-Term Notes with a maximum of five years maturity issued by corporations organized and operating within the United States or any state and operating within the United States. Notes eligible for investment shall be rated in a rating category of “A” or its equivalent or better by nationally recognized rating service. No more than 30% of the market value of the portfolio may be invested in Medium-Term Notes.

I. Money Market Mutual Funds – Maximum of 20%

Shares of beneficial interest issued by diversified management companies that are money market mutual funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940, as defined in Section 53601(k)(2) of the California Government Code. To invest in securities and obligations, which comply, with the investment restrictions pursuant to Section 53601(k)(2), companies shall either:

1. Attain the highest ranking or the highest letter and numerical ranking provided by not less than two out of the three rating services: Moody’s Investor Service, Standard and Poor’s, or Fitch Investor’s Service, Inc.
2. Retain an investment advisor registered or exempt from registration with the Securities and Exchange Commission with not less than five years’ experience managing money market mutual funds with assets under management in excess of five hundred million dollars (\$500,000,000). The purchase price of shares of beneficial interest purchased pursuant to this section shall not include any commission that these companies may charge and shall not exceed 20% of the District’s surplus money that may be invested in money market mutual funds. Further, the District may invest only in money market mutual funds, which have an average maturity of 90 days or less per Securities and Exchange Commission regulations.
3. All positions in government-sponsored investment pools and permitted

Helendale Community Services District
Statement of Investment Policy and Procedures

money market mutual funds (per Sections G and I, above) shall be subject to periodic review by the General Manager or designee, in order to ensure that the monies in question are managed in a manner consistent with the standards and objectives set forth elsewhere in this policy.

J. Collateralized Bank Deposits – Maximum of 10%

The Agency may invest in notes, bonds or other obligations, which are at all times secured by a valid first priority security interest. The securities serving as collateral shall be placed by delivery or book entry into the custody of a trust company or the trust department of a bank which is not affiliated with the issuer of the secured obligation, and the security interest shall be perfected in accordance with the requirements of the Uniform Commercial Code or Federal regulations applicable to the types of securities in which the security interest is placed. For the purposes of Time Deposits issued by financial institutions, the District may not invest more than 10% of the market value of the portfolio in this category.

K. Investment Pools – Maximum of \$10 Million

The District may invest in Pools and other investment structures rated AA or higher, incorporating investments permitted in California Government Code Sections 53601, 53635, and 5922(d) to a maximum of \$10 million per account and each account shall not exceed 40% of total available funds to be invested.

Summary of Maximum % Limitations of Investments by Investment Type:

The following summary of maximum percentage limits by investment type established for the District's total pooled investment portfolio:

<u>Investment Type</u>	<u>Limit</u>	<u>Period</u>
US Treasury Bills Notes & Bonds	0 to 100%	No Limit
Obligations Issued by the US Government	0 to 100%	No Limit
Banker's Acceptances	0 to 25%	270 Days
Commercial Paper	0 to 15%	45 Days
Negotiable Certificates of Deposit	0 to 25%	5 Years
Repurchase Agreements	0 to 20%	1 Year
Local Agency Investment Fund	\$40 million/Acct	No Limit
Medium-Term Notes	0 to 30%	5 Years
Money Market Mutual Funds	0 to 20%	90 Days
Collateralized Bank Deposits	0 to 10%	No Limit
Investment Pools	\$10 million/Acct Up to 40%	No Limit

Helendale Community Services District
Statement of Investment Policy and Procedures

- 6. PROHIBITED INVESTMENTS.** In accordance with California Government Code Section 53601.6, the District will not invest any funds in inverse floaters, range notes, or interest only strips that are derived from a pool of mortgages. The District may hold previously permitted but currently prohibited investments until their maturity dates.
- 7. SAFEKEEPING.** All investments of the District shall have the Helendale Community Services District as registered owner and shall be held in safekeeping by a third-party bank trust department, acting as agent for the District under the terms of a custody agreement.
- 8. MAXIMUM MATURITIES.** The District will match its investments with anticipated cash flow requirements. Per California Government Code Sections 53601 et seq., maximum maturities shall not exceed five (5) years. The average maturity of funds should not exceed 1,275 days (3.5 years), and the cash flow requirements shall prevail at all times.
- 9. DIVERSIFICATION.** Investments shall be diversified among institutions, types of securities and maturities to maximize safety and yield with changing market conditions. Local financial institutions will be given preferential consideration for investment of District funds consistent with the District's objective of attaining market rates of return, and consistent with constraints imposed by its safety objectives, cash flow considerations and State laws.
- 10. LEGISLATIVE CHANGES.** Any State of California legislative actions that further restricts allowable maturities, investment type, or percentage allocations will be incorporated into the Helendale Community Services District Investment Policy and supersede any and all previous applicable language.
- 11. DELEGATION AND GRANTS OF AUTHORITY.** Management responsibility for the investment program is delegated to the General Manager, who shall establish written procedures and policies for the operation of the investment program with this Investment Policy. The General Manager may delegate the responsibility for investment to other management employees as necessary and approved by the Board of Directors.
- 12. ETHICS & CONFLICT OF INTEREST.** The General Manager and all personnel authorized to invest District monies shall refrain from personal business activity which would create a conflict with the proper execution of the investment program, or the execution of impartial investment decisions. A State of California Form 721, Statement of Economic Interests Disclosure shall be completed by the General Manager and other management personnel that invest District monies.

13. INVESTMENT REPORTS. The General Manager shall submit a quarterly investment report to the District Board in accordance with Government Code Section 16481.2 containing the following information for each individual investment:

- Financial institution
- Type of investment
- Purchase Price of investment
- Rate of interest
- Purchase date
- Maturity date
- Current market value for securities
- Other data as required by the District

In addition, the report shall include a statement of compliance of the portfolio with the Board approved Investment Policy and a statement indicating the ability of the District to meet its expenditure requirements for the next six months.

9. INVESTMENT POLICY REVIEW

This investment policy and guidelines shall be adopted by resolution of the District Board on an annual basis after being reviewed to ensure its consistency with the overall objectives of preservation of principal, liquidity, and yield, and its relevance to current law and financial and economic trends.