



REGULAR BOARD MEETING
Thursday, August 17, 2023, at 6:00 PM

SPECIAL NOTICE OF TELECONFERENCE ACCESSIBILITY

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

Pursuant to Government Code Section 54953(b), Director Roper will attend the meeting via teleconference; location at 1414 Park Avenue, Space 29, Burley, Idaho, 83318

Call to Order - Pledge of Allegiance

- 1. Discussion and Possible Action Regarding Director Remote Participation pursuant to AB2449 (Government Code Section 54953(f))**
 - a. Notification due to Just Cause
 - b. Request due to Emergency Circumstances

2. Approval of Agenda

3. Public Participation

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

4. Consent Items

- a. Approval of Minutes: August 3, 2023, Regular Board Meeting
- b. Bills Paid Report
- c. June Financial Report

5. Reports

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

Regular Business:

- 6. Discussion and Possible Action Regarding Approval of Directors' Expense Reports**
- 7. Discussion and Possible Action Regarding the Write-Off of Certain Uncollectable Accounts**
- 8. Discussion and Possible Action Regarding Approval of Open Purchase Orders**

9. Discussion and Possible Action Regarding Adoption of Resolution 2023-23; A Resolution of the Helendale Community Services District Establishing the Statement of Investment Policy for Fiscal Year 2024 and Approving Additional Fund to California CLASS

Other Business

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

Closed Session

11. Conference with Legal Counsel – Anticipated Litigation
Significant Exposure to Litigation Pursuant to Government Code Section 54956.9(d)(2)
One Potential Case
12. Conference with Legal Counsel – Anticipated Litigation
Initiation of litigation pursuant to Government Code Section 54956.9(d)(4)
One Potential Case
13. Conference with Real Property Negotiators
(Government Code Section 54956.8)
Property: Water Rights
District Negotiator: Kimberly Cox
Negotiating Party: Robert Boyter
Under Negotiation: Price and Terms of Payment
14. Report of Closed Session Item
15. 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: August 17, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #1
Discussion and Possible Action Regarding Director Remote Participation
Pursuant to AB2449 (Government Code Section 54953(f))

NOTIFICATION OF REMOTE BOARD MEETING ATTENDANCE

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

JUST CAUSE

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

Just Cause means any of the following:

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

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

EMERGENCY CIRCUMSTANCES

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

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

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



Helendale Community Services District

Date: August 17, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #4
Consent Items

CONSENT ITEMS

- a. Approval of Minutes: August 7, 2023, Regular Board Meeting
- b. Bills Paid Report
- c. June Financial Report



Helendale Community Services District

Date: August 17, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Cheryl Vermette
SUBJECT: Agenda item #4a
Minutes from Board meeting 8/17/2023



*Minutes of the Helendale Community Services District
REGULAR BOARD OF DIRECTORS MEETING
August 3, 2023, at 6:30 PM
26540 Vista Road, Suite C. Helendale, CA 92342*

SPECIAL NOTICE OF TELECONFERENCE ACCESSIBILITY

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Board Members Roll Call:

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

Staff Members Present:

Kimberly Cox, General Manager; Craig Carlson, Water Operations Manager; Cheryl Vermette, Parks, Recreation & Programs Supervisor

Consultants/Guests:

Steven Kennedy, Legal Counsel
Kelly Anderson, Assistant Chief – San Bernardino County Fire
First District Supervisor Cook Field Representative Christopher Porter

Members of the Public:

There were six members of the public attending in person and one member of the public attending via Zoom.

Call to Order and Pledge of Allegiance

The meeting was called to order at 6:00 pm by President Spiller, after which the Pledge of Allegiance was recited.

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

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

Discussion: None

2. Approval of Agenda

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

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

3. Public Participation

Gail, Helendale Resident – wanted to follow up on the issues that arose from the last meeting regarding the railroad underpass.

Christopher Porter, Field Representative for Supervisor Cook's office – reached out to San Bernardino County public works. The estimate for the project was originally \$68 million and has been increased to \$85 million. They are looking at other options to help mitigate traffic. This will be a multiyear project. They are currently waiting for federal environmental clearance and are looking for funding. Mr. Porter indicated that he would stay in contact and maintain open information with General Manager Cox.

Greg Thomson, Resident – Called AMR to see if they can keep stats to see how often first responders have been stopped by the trains. He asked if the CSD could get a bus to go to the County Board of Supervisors meeting.

Rolando Garcia, Resident – spoke about the emergency response vehicles being stopped at the train. He also asked if water will be an issue with the BNSF project.

Kris Cerrone, Resident – Talked about her concern regarding first responders being stopped at the tracks.

Dave Hart, Resident – Talked about trains being stopped on the track and increased train traffic.

Dan Guinn, Resident – Spoke about the BNSF project, he stated he doesn't believe the train traffic will decrease and believes that it will cause additional significant delays.

Special Presentation

6. San Bernardino County Fire Station 4, Helendale Budget
President Spiller moved this item ahead of the Consent items.
Kelly Anderson, Assistant Chief for San Bernardino County Fire presented the budget for Station 4 and answered the public's questions.

President Spiller called for a short break at 7:15 pm. The meeting resumed at 7:22 pm

4. Consent Items

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

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

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

5. Reports

- a. Directors' Reports

Director Haas reported that she has been attending the farmers market and added that she would like everyone to show up and support our vendors. She noted that she is helping with the EBT booth.

Director Cardenas attended the Lucerne Valley Economic Development meeting. At the meeting they discussed cannabis, code enforcement, the York fire, and "Operation Consequences." He also attended the MWA TAC meeting where SB 1423 was discussed,

which would ban artificial turf containing PFAS. Dan Paulson from VVWRA discussed his “one Water” project. He also added that he would begin summarizing his activities on paper.

Director Roper reported that she attended the community giveaway event, and said it was very well attended. She also attended the ASBCSD meeting.

Vice President Clark reported that he helped at the community giveaway.

President Spiller reported that he helped prepare for the giveaway event. He has also been assisting with the planning of Helendale Night Out.

b. General Managers Report

General Manager Kimberly Cox reported that she met with County Land Use, and they are looking at streamlining the approval process. In September the new LUSD Director, Mark Wardlaw will be here for a meeting to discuss development in the area. General Manager Cox will do a ride-along with County head code enforcement officer.

Program Coordinator Vermette reported on the recycling and refuse collection. She also gave the program report. Soccer registration is open, the season will begin on September 16th and run through November 18th. Helendale Night Out will be held on Saturday, August 12th. There will also be a free pet vaccination event at the CSD on August 8th from 9am to noon. Flag Football is underway, we are in week 5 of 8. The season has been a huge success, and there is a lot of interest in holding a fall league. Adult Co-ed softball ended last Sunday, seven teams played and Chaos Crew won for the second time in 3 seasons! The youth volleyball league will end this Saturday, three teams played. Everyone had a great time and is looking forward to another season!

Operations Manager Carlson gave the water report. Staff completed all monthly inspections for July, the quarterly water master report, the July conservation report, and posted the CCR. Staff also repaired a small service line leak at fairway condos, replaced a faulty pump and broken line on R/O system at community center. Staff have also been flushing hydrants on the fingers around lakes. Operations Manager Carlson replaced the electronic steering rack on his vehicle. Staff is also continuing the meter replacement program. Carlson gave a brief building and Well 13 updates.

Regular Business:

7. Discussion and Possible Action Regarding Approval of Directors’ Expense Reports

Motion: Director Cardenas made a motion to approve the Directors’ expense reports excluding the July 15, 2023, expense for Director Haas. Director Roper seconded the motion.

Vote: The motion carried by the following roll call vote: 3 - Yes; 1 – No. President Spiller-No; Vice President Clark-Yes; Director Haas – No; Director Cardenas -Yes; Director Roper - Yes.

8. Public Hearing to Receive Comments Regarding Possible Adoption of Resolution 2023-20: A Resolution of the Board of Directors of the Helendale Community Services District Authorizing the Establishment and Continuation of Collection of Water and Sewer Standby Charges for Fiscal Year 2024

Discussion: President Spiller opened the public hearing at 8:18 pm

Resolution 20223-20 authorizes the establishment and continuation of collection of water and sewer standby fees. This resolution finalizes the process initiated by Resolution 2023-12 adopted on May 4, 2023. The minimum fee is \$30 per service per parcel. One parcel in the proximity of both water and sewer lines, but not connected, would be charged \$60.00 (\$30.00 for each service availability). The resolution also reiterates that the District is the successor

agency to County Service Area 70, Zones B & C. 596 Parcels are subject to the Water Standby Fee and generate \$22,430 in fee revenue. There are 589 Parcels subject to the Sewer Standby Fee, this will generate \$18,900 in fee revenue. The estimated amount of standby fees proposed for the tax rolls is \$41,330. Upon approval of Resolution 2023-20, the two data files will be sent via email to the County Assessor for placement on the next tax bill by August 10th. The purpose of a Standby Fee is to reserve capacity in the system for that property. Exhibits A and B attached to the resolution illustrate the calculation used to determine the standby fees for both water and sewer. The fee is based upon Equivalent Buildable Unit (EBU), the charge is \$30 per EBU. Parcels between 0 to 1 acre in size equals \$30, any fractions of size equals 1EBU; for example, 1.5-acre parcels = 2EBU's. The engineer's report was included in the staff report. The public hearing was noticed in the paper as required. No protests have been received. Staff's recommendation included the authorization to make any final adjustments based upon discovery prior to submittal to the County Tax Collector. There were no public comments. President Spiller closed the public hearing at 8:24 pm.

Motion: Vice President Clark made a motion to approve Staff's recommendation and adopt Resolution 2023-20. Director Haas seconded the motion.

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

9. Public Hearing to Receive Comments Regarding Possible Adoption of Resolution 2023-22: A Resolution of the Board of Directors of the Helendale Community Services District Confirming, or Modifying and Then Confirming, the Report of Delinquent Water, Sewer and Trash Collection User Charges for the Purpose of Collecting Said Charges on the San Bernardino County Tax Roll
President Spiller opened the public hearing at 8:25 pm

Discussion: Government agencies have the ability to place delinquent utility accounts on the County tax roll. Resolution 2023-22 confirms the report of delinquent water, sewer and trash collection user charges and authorizes the collection via the County tax roll. All 14 properties on the list have been previously liened and have outstanding unpaid balances. All properties on the list have received a letter from the District informing them of the process. The total amount of delinquent charges is \$16,007.96. Property owners who pay prior to submittal to the County will be removed from the list. After 8/10, no payments can be taken by HCSD for these delinquent accounts. Once the list is submitted to the County, payments must be made to the tax collector. No objections have been received to date. A few customers who received the letters have brought their accounts current. Staff's recommendation included the authorization to make any final adjustments based upon payments and other discovery prior to submittal to the County Tax Collector. There were no public comments.

President Spiller closed the public hearing at 8:29 pm.

Motion: Director Roper made a motion to approve Staff's recommendation and adopt Resolution 2023-22. Vice President Clark seconded the motion.

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

10. Public Hearing to Receive Comments Regarding Possible Adoption of Resolution 2023-21: A Resolution of the Board of Directors of the Helendale Community Services District Authorizing the Establishment and Continuation of Collection of Refuse Disposal Land Use Fees for Fiscal Year 2024

President Spiller opened the public hearing at 8:30 pm

Discussion: On November 2010, San Bernardino Solid Waste Management transferred the Refuse Disposal Land Use Fee to HCSD. The District, instead of the County, now collects the \$85.14 refuse disposal fee per Equivalent Single-Family Residence (ESFR) for the area. This is a pre-Prop 13 tax and cannot be increased without voter approval. If not collected on the tax rolls this fee would require the monthly trash fee to be increased by the amount required to cover the disposal costs. The amount differs based on the type of residence on a parcel; for example, two single family residential, Three single family residential, Duplex, Triplex, etc. as outlined in Exhibit A of the Resolution. The amount is collected on the County property tax bill and paid to the District periodically during the fiscal year. A total of \$230,729.40 in ESFR fees is estimated for FY 24. The ESFR Funds disposal of the community's waste picked up at the curb weekly by Burrtec, two community clean-up days; one shred truck per year for document destruction; green waste disposal program, bulky item pick up & disposal program, dump passes, outreach, and educational materials, and approximately two recycling center employees. Resolution 2023-21 authorizes the General Manager to cause the levy of the special assessment for Refuse Land Use Fees to be collected on the 2023-24 San Bernardino County Tax Roll. The parcel information will be forwarded to the County by August 10th. No protests have been received. Staff's recommendation included the authorization to make any final adjustments based upon payments and other discovery prior to submittal to the County Tax Collector. There were no public comments.

President Spiller closed the public hearing at 8:35 pm.

Motion: President Spiller made a motion to approve Staff's recommendation and adopt Resolution 2023-21. Director Cardenas seconded the motion.

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

11. Discussion and Possible Action Regarding Use of Property for Circus Event

Discussion: The District was contacted recently by Ventura Circus. This group held an event at the Community Center property last year. The Park & Rec Committee discussed the event at the meeting held 7/25. The timeframe for the circus will be September 27 through October 3 (7-8 days). The event will operate for four days, with the balance for the requested time being used for setup and tear down. The tent is 100'x100'. The estimated audience is 200-300/night. The vendor responsible for permits and they have a \$3 million insurance policy. The payment to the District would be \$1000.

Motion: Director Cardenas made a motion to approve Staff's recommendation and approve the use of the property for the circus event. Director Roper seconded the motion.

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

Other Business

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

President Spiller called for a brief recess at 8:39 pm after which the Board met in closed session. Closed session was called to order at 8:50 pm

Closed Session

13. Conference with Legal Counsel – Anticipated Litigation

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

- 14. Conference with Real Property Negotiators**
(Government Code Section 54956.8)
Property: 15302 Smithson Road
District Negotiator: Kimberly Cox
Negotiating Parties: Vertical Bridge
Under Negotiation: Price and Terms of Payment

- 15. Report of Closed Session Item**
Legal Counsel Kennedy reported that the Board met in closed session and there was no reportable action on the item discussed.

Closed session adjourned at 9:08 pm

- 16. Adjournment**
President Spiller adjourned the meeting at 9:08 pm

Submitted by:

Approved by:

Henry Spiller, President

Sandy Haas, Secretary

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



Helendale Community Services District

Date: August 17, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Sharon Kreinop, Senior Account Specialist
SUBJECT: Agenda item #4
Consent Items: Bills Paid and Presented for Approval

STAFF RECOMMENDATION

Updated Report Only. Receive and File

STAFF REPORT:

Staff issued 41 checks and 10 EFT's totaling \$89,291.90

Total Cash Available:	<u>08/14/2023</u>	<u>07/31/2023</u>
Cash	\$ 6,825,000.19	\$ 6,790,771.81
Drafts /Checks/EFT's Issued	\$ 89,291.90	\$ 168.884.27

INVESTMENT REPORT:

The Investment Report shows the status of the invested District funds. The interest rate is 3.305% for LAIF and 5.3742 % for CA Class for July 2023. Income earned July 2023 on CA Class account is \$4,036.78



Helendale CSD

Bills Paid and Presented for Approval

Transaction Detail

Issued Date Range: 07/31/2023 - 08/13/2023

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
Bank Account: 251229590 - CBB Checking					
08/01/2023	26531	Jason Manness	-1,777.27	Check	Accounts Payable
07/31/2023	26532	ALISSA CASTILLO	-720.52	Check	Utility Billing
08/02/2023	26533	Sonic Systems, Inc	-1,782.70	Check	Accounts Payable
08/02/2023	26534	Rollings & McDonald Consulting	-875.00	Check	Accounts Payable
08/03/2023	26535	AVCOM Services Inc.	-70.00	Check	Accounts Payable
08/03/2023	26536	Burrtec Waste Industries Inc	-682.30	Check	Accounts Payable
08/03/2023	26537	Business Card	-7,886.88	Check	Accounts Payable
08/03/2023	26538	G.A. Osborne Pipe & Supply Inc.	-947.05	Check	Accounts Payable
08/03/2023	26539	Hartford Life	-324.35	Check	Accounts Payable
08/03/2023	26540	Mobile Occupational Services, Inc.	-45.00	Check	Accounts Payable
08/03/2023	26541	O'Reilly Auto Parts	-307.41	Check	Accounts Payable
08/03/2023	26542	Rebecca Gonzalez	-330.00	Check	Accounts Payable
08/03/2023	26543	Sierra Analytical Labs, Inc	-180.00	Check	Accounts Payable
08/03/2023	26544	Sonic Systems, Inc	-897.18	Check	Accounts Payable
08/03/2023	26545	Ultimate Internet Access, Inc	-781.13	Check	Accounts Payable
08/03/2023	26546	Underground Service Alert of Southern Cakifornia	-554.99	Check	Accounts Payable
08/03/2023	26547	Underground Service Alert of Southern Cakifornia	-59.00	Check	Accounts Payable
08/03/2023	26548	C. J. Brown & Company, CPAs	-8,812.00	Check	Accounts Payable
08/04/2023	26549	California State Disbursement Unit	-230.76	Check	Accounts Payable
08/04/2023	26550	State of California - Franchise Tax Board	-150.00	Check	Accounts Payable
08/10/2023	26551	SYDNEY NGUYEN	-17.56	Check	Utility Billing
08/10/2023	26552	ROBERT SHIPMAN	-8.22	Check	Utility Billing
08/10/2023	26553	DANIEL MESA	-225.92	Check	Utility Billing
08/10/2023	26554	AQUILEO VEGA	-55.70	Check	Utility Billing
08/10/2023	26555	DANIEL JENKINS	-100.20	Check	Utility Billing
08/10/2023	26556	Beck Oil Inc	-2,759.89	Check	Accounts Payable
08/10/2023	26557	Burrtec Waste Industries Inc	-1,890.19	Check	Accounts Payable
08/10/2023	26558	Choice Builder	-1,027.07	Check	Accounts Payable
08/10/2023	26559	Chris Farmer	-1,950.00	Check	Accounts Payable
08/10/2023	26560	Christine M. Meyer	-22.29	Check	Accounts Payable
08/10/2023	26561	County of San Bernardino	-140.00	Check	Accounts Payable
08/10/2023	26562	Frontier Communications	-53.60	Check	Accounts Payable
08/10/2023	26563	Frontier Communications	-155.41	Check	Accounts Payable
08/10/2023	26564	Geo-Monitor, Inc.	-546.00	Check	Accounts Payable
08/10/2023	26565	Infosend, Inc	-2,020.67	Check	Accounts Payable
08/10/2023	26566	Online Information Services, Inc	-15.60	Check	Accounts Payable
08/10/2023	26567	Paul Osborne	-2,850.00	Check	Accounts Payable
08/10/2023	26568	San Bernardino County Fire Department	-379.00	Check	Accounts Payable
08/10/2023	26569	Sierra Analytical Labs, Inc	-2,095.00	Check	Accounts Payable
08/10/2023	26570	Stericyclcle, Inc	-93.24	Check	Accounts Payable
08/10/2023	26571	Zenith Insurance Company	-8,392.00	Check	Accounts Payable
07/31/2023	EFT0004680	SCE ACH Well 6,7,8,9 & 2 Acct 700620711734	-428.13	EFT	General Ledger
07/31/2023	EFT0004691	CalPERS Classic Pmt PPE 7/2/23	-8,841.72	EFT	General Ledger
07/31/2023	EFT0004692	CalPERS PEPRA Pmt PPE 3/26/23	-1,896.88	EFT	General Ledger
08/04/2023	EFT0004706	CalPERS 457 Pmt PPE 7/30/23	-5,005.06	EFT	General Ledger
08/08/2023	EFT0004707	To record CalPERS Health Premium	-16,809.77	EFT	General Ledger

Bank Transaction Report

Issued Date	Number	Description	Amount	Type	Module
08/02/2023	EFT0004714	To record Paymentech CC Fees Acct Ending 9479	-472.71	EFT	General Ledger
08/02/2023	EFT0004715	To record Paymentech Fees Acct Ending 6621	-2,220.25	EFT	General Ledger
08/07/2023	EFT0004716	To record American Express Cc Fees Acct 7882 -	-24.00	EFT	General Ledger
08/01/2023	EFT0004717	To record EVO Thrift Store CC Fees 23099	-611.47	EFT	General Ledger
08/08/2023	EFT0004718	To record Tasc Flex Claim Pmt PPE	-770.81	EFT	General Ledger
			Bank Account 251229590 Total: (51)		-89,291.90
			Report Total: (51)		-89,291.90

Summary

Bank Account
[251229590 CBB Checking](#)

Count	Amount
51	-89,291.90
Report Total:	-89,291.90

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

Count	Amount
51	-89,291.90
Report Total:	-89,291.90

Transaction Type	Count	Amount
Check	41	-52,211.10
EFT	10	-37,080.80
Report Total:	51	-89,291.90

Master Card June 17 - July 16, 2023

Acct #	Description				Charges	Charges	Charges	Charges	Charges	Total
01-524500	HDMWA Class & Dinner / (2) Tri State Seminar & Hotel	200.00	234.10	234.10						668.20
01-545000	Jacks for Shop Vehicle Maint	413.23								413.23
01-553000	Chlorine Pump for Chlorine Truck	916.56								916.56
01-553600	Work Boots - C. Carlson	179.43								179.43
02-524500	Tri State Conference - AA \$99 & WK \$99	198.00	89.04							287.04
02-553000	CWEA DAMS 2023 Collection System Training	7.92								7.92
02-553600	Costco Operating Supplies	282.74								282.74
03-553000	Boot Barn - Boots A. Creason	7.92								7.92
03-556800	Costco Operating Supplies	550.00								550.00
05-550002	Employee Incentive Gift Cards	166.24								166.24
05-521600	Basketballs	114.00								114.00
05-521600	Park Software	114.00								114.00
05-541000-00-3	Community Center R/O System Pump	273.50								273.50
05-550001	Flag Football Markers/Jerseys / Equipment / Referee Uniforms / Scoreboards	389.22	32.33	16.15	129.30	156.23	46.27	41.94	43.33	854.77
05-550005	Adult Softball Equipment	275.06	18.30							293.36
05-550006	Volleyballs and Volleyball Uniforms	79.72	328.55							408.27
05-553000	Amazon First Aid Kits Return	(208.21)								(208.21)
05-553300	Pizza for Band / Concert in the Park Banners	26.28	378.00							404.28
10-522505	CSDA Conference & Tours - H. Spiller, A. Roper	1,350.00	90.00	50.00						1,490.00
10-522510	Cupcakes for Board Meeting	18.66								18.66
10-524500	CSDA Conference - K. Cox	125.00								125.00
10-526601	Public Notices Taxroll Liens, ESFR & Water/Sewer Standby Fees	120.00	142.50	217.50						480.00
10-553000	Admin Operating Supplies	11.84	35.55	11.84	86.82	7.92				153.97
Total										7,886.88
Due 8/10/23		Staff Key:	AA	CC	KC	CV				

DCB Visa Statement 7/2/23

Acct #	Description	Charges	Charges	Charges	Charges	Total
01-810023 PA # 01-010	Lights for New Water Shop	459.43				459.43
02-524500	CWEA DAMS Officers Installation (AA, WK & AC)	149.61				149.61
02-553000	Amazon Incorrect Charge (\$25.00 credit issued on next stmt)	25.00				25.00
02-820038 PA # 02-008	Lights for New Wastewater Shop	459.43				459.43
03-553000	Thrift Store Supplies & Bed, Bath & Beyond Displays	215.50	81.01			296.51
04-541000-00-4	Horse Property Cattle Panels	1,211.59				1,211.59
05-553000	Park Cleaning Supplies	5.79				5.79
05-553300	Fratelli's Pizza for Concert in the Park Band	30.22				30.22
05-550001	Flag Football Player' s Health Coverage	235.00				235.00
05-550006	Volleyballs	55.38				55.38
10-524500	CPR Training Pizza	26.28				26.28
10-545000	Equinox Wash	7.99				7.99
10-556800	(2) CC 15 yr Anniversary Awards & T.Martin B'day Gift Card	100.00	100.00			225.00
Total						3,187.23
Due 7-28-23	Staff Key:	KC	CC	AA	JT	CV



Helendale Community Services District

Date: August 17, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Eide-Bailley Financial Consultants
SUBJECT: Agenda item #4c
June Financial Report



Helendale CSD
Statement of Revenues and Expenses - Water
As of June 30, 2023
(Unaudited)

Preliminary Results - Subject to Change

	June 2023	YTD Actual	Budget	100% of Budget	PYTD
1 Operating Revenues					
2 Meter Charges	\$ 133,980	\$ 1,611,127	\$ 1,595,102	101%	\$ 1,610,767
3 Water Sales	88,698	865,152	938,058	92%	902,961
4 Standby Charges	-	24,539	30,378	81%	38,179
5 Other Operating Revenue	21,842	127,856	106,320	120%	133,534
6 Total Operating Revenues	244,520	2,628,675	2,669,858	98%	2,685,441
7 Non-Operating Revenues					
8 Grant Revenue	-	15,000	405,000	4%	721,905
9 Miscellaneous Income (Expense)	-	17,292	-	0%	91,404
10 Total Non-Operating Revenues	-	32,292	405,000		813,309
11 Total Revenues	244,520	2,660,967	3,074,858	87%	3,498,750
12 Expenses					
13 Salaries & Benefits					
14 Salaries	26,916	360,800	355,140	102%	359,710
15 Benefits	9,439	123,697	131,982	94%	128,244
16 Total Salaries & Benefits	36,355	484,496	487,122	99%	487,954
17 Transmission & Distribution					
18 Contractual Services	7,081	57,504	73,252	79%	76,560
19 Power	12,540	174,144	207,247	84%	196,430
20 Operations & Maintenance	15,407	120,508	145,500	83%	135,170
21 Rent/Lease Expense	800	11,490	11,490	100%	10,860
22 Permits & Fees	2,403	34,353	29,900	115%	26,827
23 Total T&D	38,231	397,999	467,389	85%	445,848
24 General & Administrative					
25 Utilities	547	4,132	5,500	75%	5,233
26 Office & Other Expenses	102	1,830	5,750	32%	3,356
27 Admin Allocation	53,835	646,025	646,025	100%	609,539
28 Total G&A	54,485	651,987	657,275	99%	618,128
29 Debt Service	-	531,309	531,311	100%	525,973
30 Total Expenses	129,071	2,065,792	2,143,098	96%	2,077,902
31 Net Income (Loss) Before Capital	115,449	595,175	931,760	64%	1,420,848
32 Sale or Lease of Water Rights	-	401,245	-	N/A	334,214
33 Capital Expenses	(25,658)	(721,265)	(745,000)	97%	(1,664,967)
34 Net Income (Loss) After Capital	\$ 89,792	\$ 275,155	\$ 186,760		\$ 90,095

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

Helendale CSD
Financial Statement Analysis
Preliminary – No Year End Audit Adjustments
For the Month Ended June 30, 2023 – 100% 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 ended in line with budget.

Line 3 Water Sales: Includes water consumption charges. YTD ended under budget at 92% due to less consumption.

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

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

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

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

Line 14 Salaries: Includes salaries for water employees and a portion of the mechanic's salary. YTD ended in line with budget.

Line 15 Benefits: Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education and trainings. YTD ended under budget at 94% due to lower employee group insurance costs.

Line 18 Contractual Services: Includes lab testing, engineering, geographic information system (GIS) support & other contract services. YTD ended under budget at 79% due to less need for specific contractual services.

Line 19 Power: Includes electricity usage for transmission & distribution. YTD power usage ended under budget at 84% due to less usage.

Line 20 Operations & Maintenance: Includes operations & maintenance expenses, uniforms, vehicle maintenance and vehicle fuel. YTD can trend over/under budget due to need and the timing of services. YTD ended at 83% of budget.

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

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

Line 25 Utilities (G&A): Includes gas and telephone expenses. YTD ended under budget at 75% due to less gas usage and lower telephone expenses.

Line 26 Office & Other Expenses: Includes mileage/travel reimbursements, office supplies, water conservation program and dues/subscriptions. These expenses are on an as-needed basis and can trend over/under budget. YTD ended at 32% of budget.

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

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

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

- \$245K – New Well Pipeline
- \$194.7K – Service Trucks
- \$133.5K – Water Rights
- \$76.8 – Well Rehabilitation 1A
- \$48.5K – AMI Meters
- \$13K – Electrical Well 13
- \$8.2K – Interior of New Water Building
- \$1.5K – Concrete, fencing, camera, internet Well 13



Helendale CSD
Statement of Revenues and Expenses - Sewer
As of June 30, 2023
(Unaudited)

Preliminary Results - Subject to Change

	June 2023	YTD Actual	Budget	100% of Budget	PYTD
1 Operating Revenues					
2 Sewer Charges	\$ 151,636	\$ 1,704,513	\$ 1,717,148	99%	\$ 1,374,944
3 Standby Charges	-	20,295	24,867	82%	32,327
4 Other Fees & Charges	5,473	43,225	31,320	138%	32,606
5 Other Income/(Expense)	-	-	1,000	0%	23,474
6 Total Revenues	157,109	1,768,032	1,774,335	100%	1,463,352
7 Expenses					
8 Salaries & Benefits					
9 Salaries	21,713	287,746	284,971	101%	272,696
10 Benefits	7,258	105,979	101,335	105%	106,738
11 Total Salaries & Benefits	28,972	393,725	386,306	102%	379,434
12 Sewer Operations					
13 Contractual Services	9,662	77,331	78,000	99%	65,928
14 Power	9,818	112,151	89,613	125%	109,668
15 Operations & Maintenance	3,627	67,807	63,213	107%	82,019
16 Permits & Fees	500	33,156	37,500	88%	32,398
17 Total Sewer Operations	23,606	290,445	268,326	108%	290,012
18 General & Administrative					
19 Utilities	350	4,395	4,407	100%	4,618
20 Office & Other Expenses	1,948	10,462	11,760	89%	9,582
21 Admin Allocation	52,759	633,105	633,105	100%	597,348
22 Total G&A	55,056	647,963	649,272	100%	611,548
23 Debt Service	-	102,123	102,123	100%	102,079
24 Total Expenses	107,634	1,434,256	1,406,027	102%	1,383,072
25 Net Income (Loss) Before Capital	49,475	333,777	368,308	91%	80,279
26 Capital Expenses	(459)	(136,446)	(935,000)	15%	(823,632)
27 Net Income (Loss) After Capital	\$ 49,015	\$ 197,331	\$ (566,692)		\$ (743,353)

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

Fund 02-Sewer Revenues and Expenses

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

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

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

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

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

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

Line 13 Contractual Services: Includes lab testing, engineering, GIS support & other contractual services. YTD ended in line with budget.

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

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

Line 16 Permits and Fees: Includes all annual permits and fees paid to the state. YTD can trend over/under budget due to the timing of permits and fee payments. YTD ended under budget at 88%.

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

Line 20 Office & Other Expenses: Includes mileage/travel reimbursements, office supplies, water conservation program, and dues & subscriptions. These expenses are on an as-needed basis and can trend over/under budget. YTD ended at 89% 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 the timing of payments. Payments occur bi-annually in December and June.

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

- \$66.1K – Service Truck
- \$23.9K – Sludge Compressors
- \$17.9K – Sewer Equipment
- \$12.1K – VFD for T-Filter Feed Pumps
- \$9.8K – Wastewater T-Filter Feed Pump By-Pass
- \$6.6K - Interior Completion of Maintenance Building



Helendale CSD
Statement of Revenues and Expenses - Recycling Center
As of June 30, 2023
(Unaudited)

Preliminary Results - Subject to Change

	June 2023	YTD Actual	Budget	100% of Budget	PYTD
1 Operating Revenues					
2 Retail Sales	\$ 25,791	\$ 330,170	\$ 325,000	102%	\$ 330,852
3 Donations	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	(67,000)	0%	-
5 Miscellaneous Income (Expense)	-	-	-	0%	7,623
6 Total Revenues	25,791	330,170	258,000	128%	338,475
7 Expenses					
8 Salaries & Benefits					
9 Salaries	11,406	156,671	180,226	87%	131,784
10 Benefits	1,289	19,938	20,897	95%	18,872
11 Total Salaries & Benefits	12,695	176,610	201,123	88%	150,656
12 Recycling Center Operations					
13 Contractual Services	540	831	4,500	18%	181
14 Operations & Maintenance	2,151	25,555	11,000	232%	12,566
15 Total Recycling Center Operations	2,691	26,387	15,500	170%	12,747
16 General & Administrative					
17 Utilities	155	9,260	33,622	28%	8,683
18 Office & Other Expenses	464	5,580	5,500	101%	3,955
19 Total G&A	619	14,840	39,122	38%	12,638
20 Total Expenses	16,006	217,837	255,745	85%	176,041
21 Net Income (Loss) Before Capital	9,786	112,334	2,256		162,435
22 Capital Expenses	-	-	-	-	-
23 Net Income (Loss) After Capital	\$ 9,786	\$ 112,334	\$ 2,256		\$ 162,435

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

Fund 03-Recycling Center Revenues and Expenses

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

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

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

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

Line 9 Salaries: Salaries for all part-time recycling center employees and full-time supervisor. YTD ended under budget at 87% due to lower than anticipated supervisor costs.

Line 10 Benefits: Includes employee insurance, workers compensation, payroll taxes, and education & training. YTD ended under budget at 95% due to lower than anticipated supervisor costs.

Line 13 Contractual Services: Includes software support and other contract services. Services are on an as-needed basis. YTD can trend under or over budget due to the timing of services needed. YTD ended at 18% of budget.

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

Line 17 Utilities (G&A): Includes electric and telephone expenses. YTD ended under budget at 28% due to HVAC system installation budgeted for \$25K which did not occur.

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

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



Helendale CSD
Statement of Revenues and Expenses - Property Rental
As of June 30, 2023
(Unaudited)
Preliminary Results - Subject to Change

	June 2023	YTD Actual	Budget	100% of Budget	PYTD
1 Operating Revenues					
2 Property Rental Revenues	\$ 9,329	\$ 115,479	\$ 125,480	92%	\$ 122,169
3 Other Income	-	300	-	N/A	380
4 Board Discretionary Revenue	-	-	-	0%	-
5 Total Revenues	9,329	115,779	125,480	92%	122,549
6 Expenses					
7 Contractual Services	227	227	5,000	5%	-
8 Utilities	1,608	16,116	14,815	109%	12,148
9 Operations & Maintenance	4,411	12,790	12,367	103%	16,079
10 Debt Service	-	53,088	53,088	100%	9,513
11 Total Expenses	6,246	82,221	85,270	96%	37,740
12 Net Income (Loss)	\$ 3,083	\$ 33,558	\$ 40,210	83%	\$ 84,809

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

Fund 04-Property Rental Revenues and Expenses

Line 2 Property Rental Revenues: Includes revenue for 15302 Smithson and 15425 Wild Road properties. YTD ended under at 92% budget due a vacancy in 15302 Smithson Unit E.

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

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

Line 7 Contractual Services: Includes contractor and handyman expenses for installation of appliances, drywall repair, roofing, or plumbing repairs.

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

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

Line 10 Debt Service: Includes interest and principal payments on outstanding debt. YTD can trend over/under budget due to the timing of payments. Payments occur bi-annually in December and June. YTD ended in line with 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 June 30, 2023
(Unaudited)

Preliminary Results - Subject to Change

	June 2023	YTD Actual	Budget	100% of Budget	PYTD
1 Operating Revenues					
2 Program Fees	\$ 4,009	\$ 58,941	\$ 30,400	194%	\$ 54,036
3 Property Taxes	1,688	19,543	23,533	83%	22,467
4 Donations & Sponsorships	-	9,385	5,500	171%	10,150
5 Rental Income	1,250	26,056	24,075	108%	25,284
6 Developer Impact Fees	3,440	12,040	6,880	175%	8,600
7 Grants	-	-	-	0%	-
8 Interfund Transfer In/(Out)	(3,508)	(42,100)	(42,100)	100%	(42,100)
9 Board Discretionary Revenue	12,468	396,676	441,507	90%	531,656
10 Miscellaneous Income (Expense)	-	895	-	N/A	2,969
11 Total Revenues	19,347	481,436	489,795	98%	613,062
12 Expenses					
13 Salaries & Benefits					
14 Salaries	4,357	84,179	83,701	101%	80,328
15 Benefits	2,081	39,300	47,683	82%	36,474
16 Total Salaries & Benefits	6,438	123,479	131,384	94%	116,803
17 Program Expense	6,482	75,790	70,475	108%	85,739
18 Contractual Services	527	15,605	21,760	72%	47,765
19 Utilities	6,142	71,257	63,956	111%	54,966
20 Operations & Maintenance	2,336	29,326	24,362	120%	34,583
21 Permits & Fees	-	1,680	983	171%	1,317
22 Grant Expense	-	-	-	0%	-
23 Other Expenses	-	995	1,555	64%	754
24 Total Expenses	21,924	318,132	314,475	101%	341,927
25 Net Income (Loss) Before Capital	(2,578)	163,304	175,319	93%	271,135
26 Capital Expenses	-	(5,500)	(208,000)	3%	(291,829)
27 Net Income (Loss) After Capital	\$ (2,578)	\$ 157,804	\$ (32,681)		\$ (20,694)

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Fund 05-Parks & Recreation Revenues and Expenses

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

Line 3 Property Taxes: Includes the transfer of property taxes for streetlight utility expenses. YTD ended under budget at 83% due to lower street light expenses.

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

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

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

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

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

- Radio Tower Site Rent – \$12,067
- Property Tax - \$125
- Solid Waste Franchise Fees - \$1,965
- Transfer Property Tax Revenue for Street Light Utilities – \$(1,688)

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

Line 14 Salaries: Includes full and part-time Parks and Recreation employees. YTD ended in line with budget.

Line 15 Benefits: Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education & trainings. YTD ended under budget at 82% due to lower group insurance expense than anticipated.

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

Line 18 Contractual Services: Includes software support and other contract services. These expenses are on an as-needed basis and can trend over/under budget. YTD ended at 72% of budget.

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

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

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

Line 23 Other Expenses: Includes uniforms, printing costs, dues & subscriptions, and bank charges. YTD ended under budget at 64% due to less need for specific services.

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

- \$5.5K – Turf Renovator Purchase



Helendale CSD
Statement of Revenues and Expenses - Solid Waste Disposal
As of June 30, 2023
(Unaudited)

Preliminary Results - Subject to Change

	June 2023	YTD Actual	Budget	100% of Budget	PYTD
1 Operating Revenues					
2 Charges for Services	\$ 50,701	\$ 605,793	\$ 599,922	101%	\$ 580,688
3 Assessments & Fees	432	235,704	237,720	99%	237,426
4 Other Charges	1,669	26,381	24,559	107%	36,668
5 Board Discretionary Revenue	-	-	-	0%	-
6 Miscellaneous Income (Expense)	-	-	-	0%	4,768
7 Total Revenues	52,802	867,878	862,201	101%	859,550
8 Expenses					
9 Salaries & Benefits					
10 Salaries	6,600	87,940	66,350	133%	89,928
11 Benefits	3,470	42,631	42,917	99%	40,512
12 Total Salaries & Benefits	10,070	130,571	109,267	119%	130,440
13 Contractual Services	50,187	598,958	585,367	102%	577,069
14 Disposal Fees	27,324	166,046	165,768	100%	187,079
15 Operations & Maintenance	552	3,735	7,112	53%	7,786
16 Other Operating Expenses	98	4,592	4,694	98%	13,129
17 Admin Allocation	1,077	12,921	12,921	100%	12,191
18 Total Expenses	89,307	916,823	885,128	104%	927,694
19 Net Income (Loss)	\$ (36,505)	\$ (48,945)	\$ (22,927)		\$ (68,144)

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

Fund 06-Solid Waste Disposal Revenues and Expenses

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

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

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

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

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

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

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

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

Line 14 Disposal Fees: Includes San Bernardino County disposal fees and green waste disposal fees. YTD can trend over/under budget due to need and the timing of fees. YTD ended in line with budget.

Line 15 Operations & Maintenance: Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD can trend over/under budget due to need and the timing of services. YTD ended under budget at 53%.

Line 16 Other Operating Expenses: Includes rent for park storage, telephone, postage, event expenses, public outreach, printing, small tools, and bad debt expenses. YTD ended in line with 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 June 30, 2023
(Unaudited)

Preliminary Results - Subject to Change

	June 2023	YTD Actual	Budget	100% of Budget	PYTD
1 Operating Revenues					
2 Tower Rent	\$ 12,067	\$ 183,423	\$ 173,536	106%	\$ 172,068
3 Property Taxes	125	143,068	107,141	134%	133,188
4 Solid Waste Billing & Fees	14,240	170,795	170,258	100%	166,689
5 Fees & Charges	3,058	31,466	22,300	141%	26,886
6 Investment income	8,904	97,330	7,140	1363%	(25,079)
7 Other Income	-	1,767	3,200	55%	27,476
8 Board Discretionary Revenue	(14,156)	(416,218)	(372,373)	112%	(392,762)
9 Total Revenues	24,237	211,631	111,200	190%	108,466
10 Expenses					
11 Salaries & Benefits					
12 Salaries	46,527	590,432	571,473	103%	561,363
13 Benefits	18,914	256,285	264,708	97%	245,873
14 Directors' Fees	3,446	55,571	100,000	56%	74,113
15 Total Salaries & Benefits	68,888	902,288	936,180	96%	885,238
16 Contractual Services	18,762	270,593	236,777	114%	224,876
17 Insurance	-	101,051	99,476	102%	95,127
18 Utilities	929	20,249	18,887	107%	19,195
19 Operations & Maintenance	94	3,221	4,459	72%	1,797
20 Permits & Fees	120	15,458	19,020	81%	19,384
21 Office & Other Expenses	5,769	77,186	67,452	114%	82,185
22 Election Expense	-	1,875	15,000	13%	-
23 Administrative Allocation	(107,671)	(1,292,051)	(1,286,051)	100%	(1,219,077)
24 Total Expenses	(13,109)	99,870	111,200	90%	108,726
25 Net Income (Loss) Before Capital	37,346	111,761	-		(260)
26 Capital Expenses	(6,342)	(18,635)	-	0%	-
27 Net Income (Loss) After Capital	\$ 31,004	\$ 93,126	\$ -		\$ (260)

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

Fund 10-Administrative Revenues and Expenses

Line 2 Tower Rent: Includes radio tower site rental fees. YTD ended over budget due to higher tower rent fees received than anticipated.

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

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

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

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

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

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

- Radio Tower Site Rent – \$12,067
- Property Tax - \$125
- Solid Waste Franchise Fees – \$1,965

Line 12 Salaries: Includes full time, part time & overtime for administrative employees. YTD ended in line with budget.

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

Line 14 Directors' Fees: Includes directors fees as well as directors training, seminars, and mileage expense. YTD ended under budget at 56%.

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

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

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

Line 19 Operations & Maintenance: Includes vehicle maintenance, vehicle fuel, mileage & travel reimbursement, uniforms, and equipment maintenance. YTD can trend over/under budget due to need and the timing of services. YTD ended at 72% of budget.

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

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

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

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

- \$6.3K – New Server
- \$12.3K – Admin Office Furniture



Helendale Community Services District

DATE: August 17, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #6
Discussion and Possible Action Regarding Approval of Directors' Expense Reports

STAFF RECOMMENDATION

None.

STAFF REPORT

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

FISCAL IMPACT: NA

POSSIBLE MOTION: At the discretion of the Board.

ATTACHMENTS: Expense Reports

REC'D AUG 07 2023

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER									
Name		George Cardenas							
Pay Period Endng		July 1st to August 4th							
Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category	
July 20, 2023	Event	Meeting w/ GM Dr. Cox		\$	\$	\$	No <input type="checkbox"/>	Yes <input type="checkbox"/>	G
	Description of Public Benefit	Review Board packet (3:20pm to 3:45pm)							
July 20, 2023	Event	Board Meeting		\$	\$	\$	Yes <input type="checkbox"/>	No <input type="checkbox"/>	A
	Description of Public Benefit	discuss and possible action agenda items / close session (6:00-8:45pm)							
July 22, 2023	Event	Community Giveaway		\$	\$	\$	No <input type="checkbox"/>	No <input type="checkbox"/>	B
	Description of Public Benefit	Volunteer (9:30am-10:00am)							
July 31, 2023	Event	Community Meeting		\$	\$	\$	No <input type="checkbox"/>	No <input type="checkbox"/>	C
	Description of Public Benefit	LVEDA - Local Representatives townhall meeting (5:00pm-7:00pm)							
August 3, 2023	Event	MWA TAC Meeting		\$	\$	\$	No <input type="checkbox"/>	No <input type="checkbox"/>	C
	Description of Public Benefit	discuss and action agenda items (10:00-11:45pm)							
		Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total	
		\$ 0.00	\$ 0	\$ 0	\$ 0	1	\$ 150	\$ 150	

[Handwritten Signature]

August 4, 2023

Date

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

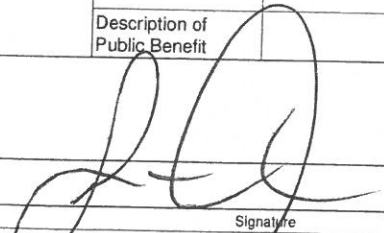
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REC'D AUG 07 2023

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name George Cardenas Pay Period Endng July 1st to August 4th

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
August 3, 2023	Event Meeting w/ GM Dr. Cox Description of Public Benefit Review Board packet (2:50pm to 3:15pm)		\$	\$	\$	No <input type="checkbox"/>	Yes <input type="checkbox"/>	G
August 3, 2023	Event Board Meeting Description of Public Benefit discuss and possible action agenda item / closed session (6:00pm - 8:45pm)		\$	\$	\$	Yes <input type="checkbox"/>	No <input type="checkbox"/>	A
	Event Description of Public Benefit		\$	\$	\$	No <input type="checkbox"/>	No <input type="checkbox"/>	
	Event Description of Public Benefit		\$	\$	\$	No <input type="checkbox"/>	No <input type="checkbox"/>	
	Event Description of Public Benefit		\$	\$	\$	No <input type="checkbox"/>	No <input type="checkbox"/>	
		Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total
		\$ 0.00	\$ 0	\$ 0	\$ 0	1	\$ 150	\$ 150



Signature

August 4, 2023

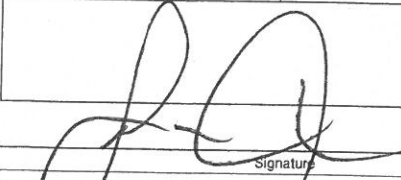
Date

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

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REC'D AUG 07 2023

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER									
Name		George Cardenas							
		Pay Period Endng		June 30, 2023					
Date	Expense Description/Explanation		Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
May 18, 2023	Event	Meeting with GM		\$	\$	\$	No <input type="checkbox"/>	Yes <input type="checkbox"/>	G
	Description of Public Benefit	Review Board meeting agenda (2:30pm to 3:00pm)							
May 18, 2023	Event	Board Meeting		\$	\$	\$	Yes <input type="checkbox"/>	No <input type="checkbox"/>	A
	Description of Public Benefit	discuss and action agenda items - 6:00-8:30pm							
May 22, 2023	Event	Smithson Property		\$	\$	\$	No <input type="checkbox"/>	No <input type="checkbox"/>	E
	Description of Public Benefit	Site visit: mobile home condition inspection with GM and Director							
June 1, 2023	Event	Meeting with GM		\$	\$	\$	No <input type="checkbox"/>	Yes <input type="checkbox"/>	G
	Description of Public Benefit	review Board meeting agenda (2:30pm to 3:00pm)							
June 1, 2023	Event	Board Meeting		\$	\$	\$	Yes <input type="checkbox"/>	No <input type="checkbox"/>	A
	Description of Public Benefit	discuss and action agenda items - 6:00-8:30pm							
			Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total
			\$ 0.00	\$ 0	\$ 0	\$ 0	2	\$ 300	\$ 300



 Signature

August 4, 2023

 Date

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

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REC'D AUG 07 2023

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name George Cardenas Pay Period Endng June 30, 2023

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category	
June 15, 2023	Event	Meeting with GM		\$	\$	\$	No <input type="checkbox"/>	Yes <input type="checkbox"/>	G
	Description of Public Benefit	Review Board meeting agenda (9:00pm to 9:30am)							
June 15, 2023	Event	Board Meeting		\$	\$	\$	Yes <input type="checkbox"/>	No <input type="checkbox"/>	A
	Description of Public Benefit	discussion and possibly action agenda items - 6:00-8:30pm							
	Event			\$	\$	\$	No <input type="checkbox"/>	No <input type="checkbox"/>	
	Description of Public Benefit								
	Event			\$	\$	\$	No <input type="checkbox"/>	No <input type="checkbox"/>	
	Description of Public Benefit								
	Event			\$	\$	\$	No <input type="checkbox"/>	No <input type="checkbox"/>	
	Description of Public Benefit								

Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total
\$ 0.00	\$ 0	\$ 0	\$ 0	1	\$ 150	\$ 150



Signature

August 4, 2023

Date

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

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Helendale Community Services District

Date: August 17, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #7
Discussion and Possible Action Regarding the Write-Off of Certain Uncollectable Accounts

STAFF RECOMMENDATION:

Staff recommends approval.

STAFF REPORT:

Typically, on an annual basis as part of the year-end procedures, staff reviews the closed and uncollected accounts to determine if they are eligible for write-off. The District adopted a written policy in 2009 and revised in 2017 and 2019, that outlines this process. The policy states that the write-off of accounts under \$25.00 can be approved by the General Manager and should be brought to the Board at least annually year. Accounts with an outstanding balance over \$25 must come to the Board at least annually to be written off.

Accounts are written off if a customer with an overdue balance has not paid their utility bill and the District has exhausted options for collecting that debt. Some accounts are lienied as a means of protecting the District's interest and the liens are satisfied at some point during a property transfer or refinance. Those accounts are not included on this list. However, there are a few accounts for various reasons that the District cannot secure through the lien process. Also, in the case of bankruptcy with the District listed as a creditor, the District must write off the amount included in the discharge of debt.

A list of the recommended accounts to be written off in FY 24 with balances over \$25 is listed below for the Board's review and consideration. Two accounts for \$836.47 have been identified as delinquent and uncollectable. There are no delinquent recreation accounts for this past year.

Account Number	Balance
12-3836-03	\$ 446.47
05-1006-03	\$ 390.00

Below is a list of accounts under \$25.00 that have been approved by the General Manager for write off. This list which totals \$62.91 is presented to the Board per Section 5 and Section 6 of the policy for review.

Account Number	Balance	APN	Date Acct Closed
12-2221-01	21.38	0465-511-01	8/31/2022
12-3260-04	19.04	0465-422-05	9/12/2022
12-2063-01	13.92	0467-313-13	9/15/2022
12-2222-04	8.57	0465-481-08	9/30/2022

Once reviewed and approved, the accounts with outstanding balances will be written off in the Tyler accounting system and no longer appear as receivable for FY24.

Last fiscal year the total write-offs included eighteen accounts over \$25 representing \$2,034.50; and eight accounts under \$25 representing \$50.80 and 11 recreation account representing \$620 for a total write-off of \$2,654.50.

Due to Staff efforts, tremendous progress has been made to collect monies owed on closed accounts.

FISCAL IMPACT: \$836.47 in accounts owing more than \$25 and \$62.91 in accounts owing less than \$25 for a total write-off of \$899.38.

POSSIBLE MOTION: Approve accounts to be removed from Accounts Receivable as uncollectable

ATTACHMENTS: Account Write-Off Policy and Procedures (08-2019)

HELENDALE COMMUNITY SERVICES DISTRICT
Account Write-Off Policy and Procedures
(Revised August 1, 2019)

Section 1. Purpose.

The purposes of this policy are to standardize the account write-off procedures of the Helendale Community Services District ("District"), when water, sewer, and/or trash service accounts and recreation fees cannot be collected through normal means; and to set forth the duties and responsibilities of the General Manager and District staff.

Section 2. Definitions.

- A) **Uncollectible Account** – means a water/sewer and/or trash account with an outstanding balance which cannot be collected through the lien process, has changed ownership without knowledge of the District or the District is otherwise not able to obtain complete payment in full.
- B) **Board** – means the Board of Directors of the District.
- C) **Water, Sewer, Trash Utility Bill** – means a bill for water, sewer, and/or trash services sent to the owner or tenant of record.
- D) **Accounts Receivable** – means a general ledger account in which the balance of all water, sewer, and/or trash accounts is recorded and adjusted for payments made, for changes to customer balances or for accounts which are no longer collectible.
- E) **Write-Off** – means to reduce to zero dollars the outstanding balance in the utility billing system and to adjust the general ledger **Accounts Receivable** account accordingly.
- F) **Recreation Fees** – means program fees for classes or sports programs

Section 3. Applicability.

This policy shall apply to all water, sewer, and trash accounts serviced by the Helendale Community Services District and unpaid recreation fees.

Section 4. Determination of a Write-off.

An account balance shall be written-off when:

- a. The owner no longer owns the property and the District was not notified until after the sale;
- b. The property lien was recorded AFTER the property was sold;
- c. The District has been unable to collect the debt;
- d. The customer has filed bankruptcy;
- e. The balance due is too small. i.e. the amount does not justify the cost of filing a lien on the property;

HELENDALE COMMUNITY SERVICES DISTRICT
Account Write-Off Policy and Procedures

- f. The balance is too old (i.e. aged over twelve months);
- g. The account has a credit balance and the owner or tenant cannot be located. The District must comply with the requirements of Government Code Sections 50050-50056 in order to transfer credit balances to the District's General Fund.

Section 5. Approval of Account Write-off – Accounts \$25.00 and Under.

Accounts which meet the criteria set forth in Section 4 and have a balance of less than \$25.00 shall be written-off upon written approval of the General Manager. A listing of all accounts written-off upon approval by the General Manager during the fiscal year shall be presented to the Board of Directors for review quarterly or at least annually. Accounts shall be listed by account number, account closing date and account balance.

Section 6. Approval of Account Write-off – Accounts Greater Than \$25.00.

Accounts which meet the criteria set forth in Section 4 and have a balance greater than \$25.00 may be presented to the Board quarterly or at least annually for approval to Write-Off. Accounts shall be listed by account number, account closing date and account balance.

Section 7. Collection Remedies Unaffected.

A Write-Off of an account by the District shall not in any way be deemed a waiver or relinquishment of, nor an estoppel to assert, any of the legal, equitable, and/or administrative rights and/or remedies otherwise available to the District to pursue collection of the amount written off pursuant to this policy.

Section 8. Supersedes Other Policies.

This Account Write-Off Policy and Procedures supersedes any inconsistent prior policies adopted by the Board.



Helendale Community Services District

DATE: August 17, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #8
Discussion and Possible Action Regarding Approval of Open Purchase Orders

STAFF RECOMMENDATION:

Staff seeks approval of this request.

STAFF REPORT:

Many expenditures during the course of the year are under the General Manager's signing authority. Many that are not within the GM's signing authority are approved by the Board on a case by case basis. Several Board approved items are contracts such as Eide Bailey (accounting consultants), CJ Brown and Associates (Auditors), Sonic Systems (IT Support), Burrtec (solid waste) and Tyler (accounting software) which are approved under separate Board actions. Further, the budget outlines anticipated expenditures that include utility payments (SCE & SWG), regulatory fees, etc. and upon adoption of the budget resolution authorization is given for such expenditures. These regulatory costs include the State Water Resources Control Board who requires annual permit fees for water and wastewater and Mojave Water Agency pumping fees.

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
Brunick, McElhaney & Kennedy	Legal Expense	\$ 50,000
Beck Oil	Fuel	\$ 47,000
Inland Water Works	Water Dist Supplies	\$ 45,000

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

FISCAL IMPACT: \$267,000 (outlined in the budget)

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

ATTACHMENTS: None



Helendale Community Services District

DATE: July 21, 2022
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #9
Discussion and Possible Action Regarding Adoption of Resolution 2023-23: A Resolution of the Helendale Community Services District Establishing the Statement of Investment Policy for Fiscal Year 2024 and Approving Additional Funds to California CLASS

STAFF REPORT:

Staff seeks approval of Resolution 2023-23 and approval to move additional funds to California Class.

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 2023-23 affirming the District's investment policy for the current fiscal year.

Investments:

Three 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 been 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 a decision on a Pension Trust Fund or pre-payment of the total accrued pension liability. Staff will bring back the discussion of a Pension Trust Fund, pre-payment of the accrued pension liability and debt retirement 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 had been in a position to begin growing the cash reserve.

Currently the District has \$6,825,000 million in cash, an increase of \$685,623 some last year. Current depository totals include: CBB Trust - \$2,065,975.01; LAIF - \$1,053,751.66; CBB Checking - \$1,417,300.50; California CLASS - \$2,083,497.84; and Desert Community Banks \$204,475.18.

Staff would like to move an additional \$750,000 to California Class based upon the rate of returns the fund has been yielding.

FISCAL IMPACT: None

POSSIBLE MOTION: Approve Resolution 2023-23 and \$750,000 additional investment in California Class

ATTACHMENTS: Resolution 2023-23
Total Cash Balances
Funds by Depository
District Investment Policy for FY 2024



RESOLUTION NO. 2023-23

**A RESOLUTION OF THE HELENDALE COMMUNITY SERVICES DISTRICT
ESTABLISHING THE STATEMENT OF INVESTMENT POLICY
FOR FISCAL YEAR 2023-24**

**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 17th day of August 2023, by the following vote:

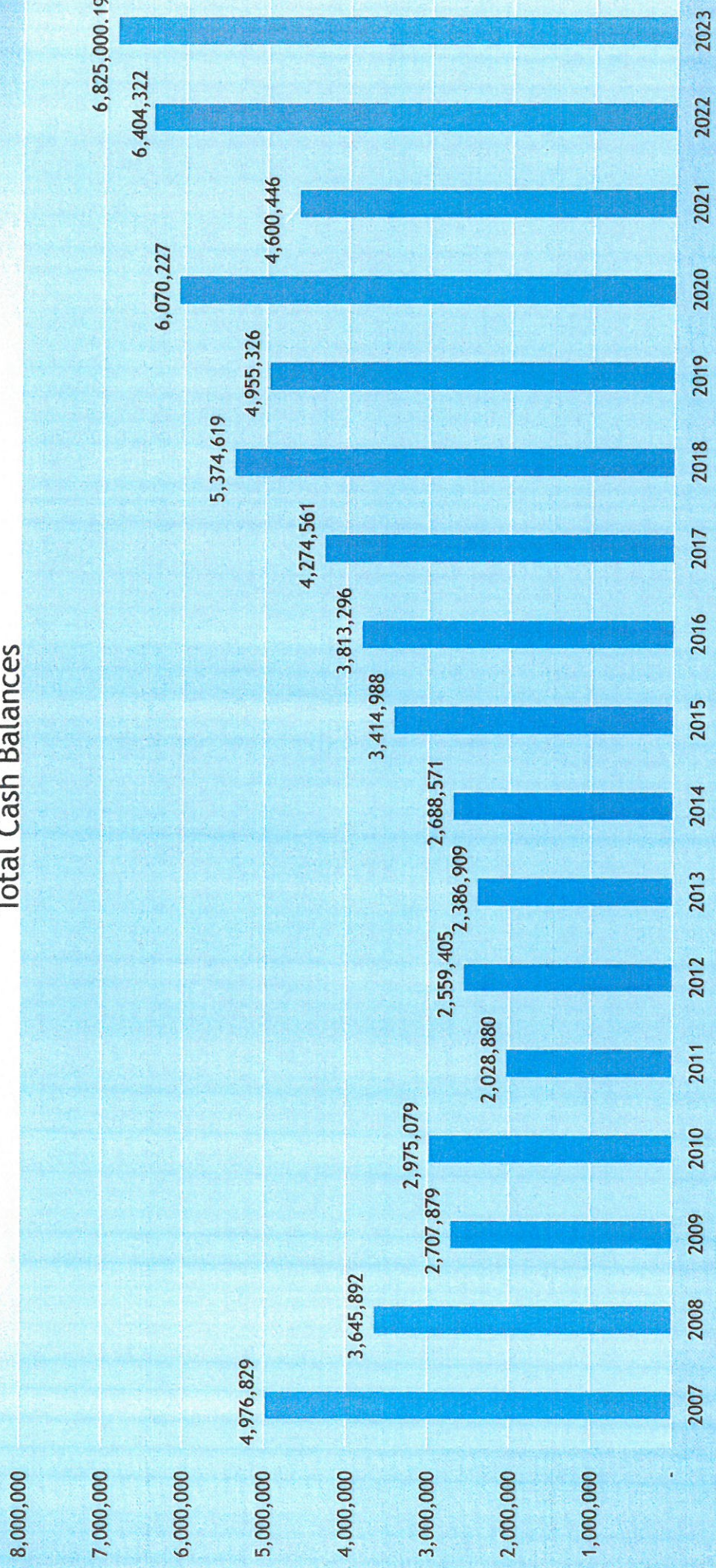
AYES: _____
NOES: _____
ABSENT: _____
ABSTAIN: _____

Henry Spiller, President

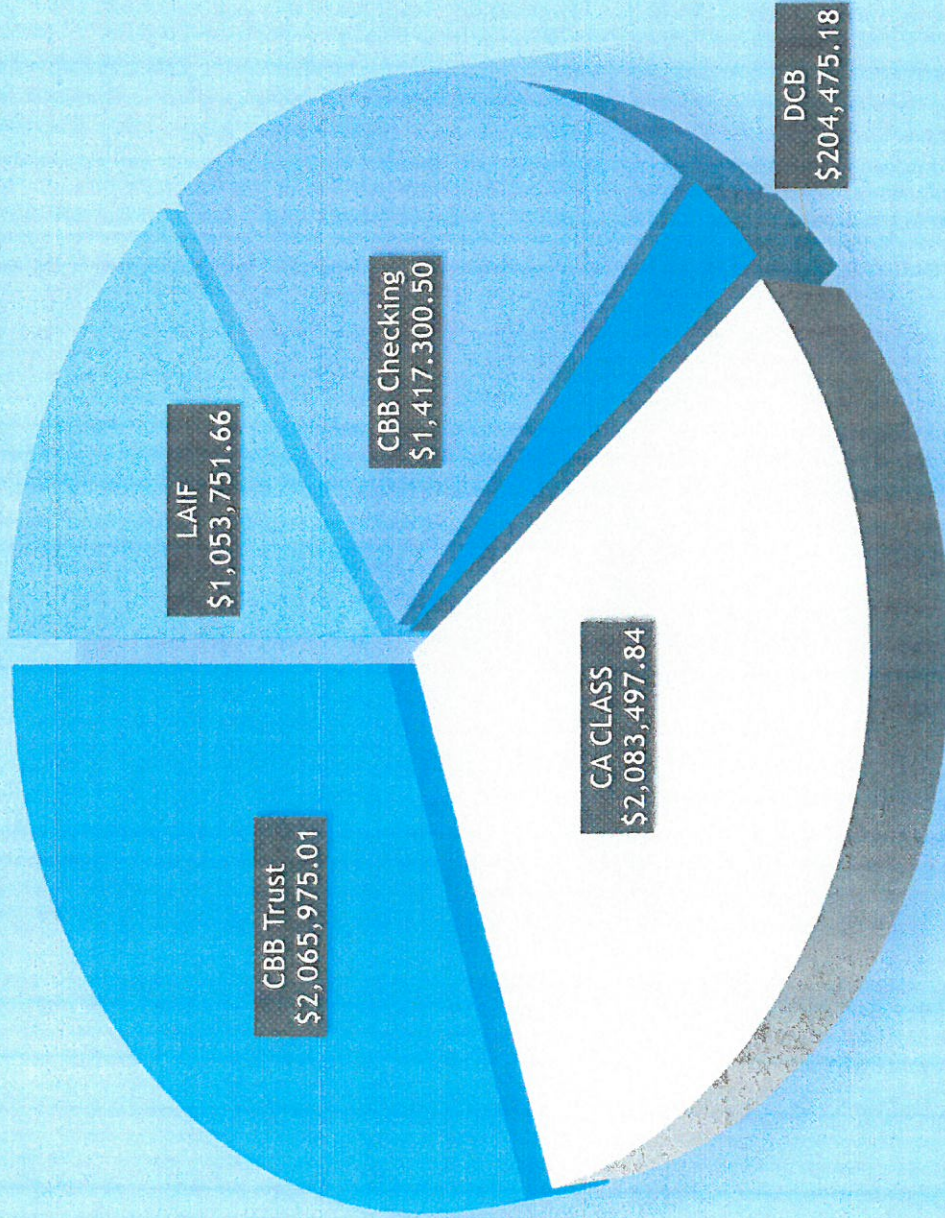
ATTEST:

Sandy Haas, Secretary

Total Cash Balances



FUNDS BY DEPOSITORY



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

Helendale Community Services District
Statement of Investment Policy and Procedures
Adopted August 17, 2023

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.

Helendale Community Services District
Statement of Investment Policy and Procedures

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.

Helendale Community Services District
Statement of Investment Policy and Procedures

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.