



Helendale Community Services District

26540 Vista Road, Suite C, Helendale, CA 92342

REGULAR BOARD MEETING **Thursday, September 1, 2022 at 6:30 PM**

SPECIAL NOTICE OF TELECONFERENCE ACCESSIBILITY

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

Call to Order - Pledge of Allegiance

1. Approval of Agenda

2. Public Participation

Anyone wishing to address any matter pertaining to District business listed on the agenda or not, may do so at this time. However, the Board of Directors may not take action on items that are not on the agenda. The public comment period may be limited to three (3) minutes per person. Any member wishing to make comments may do so by filling out the speaker's card in person or using the "raise the hand" or "chat" feature. If viewing remotely a speaker's card may be filled out at the following link:

<https://www.surveymonkey.com/r/HKGNLL8> or use the features referenced above. The District requests that all speaker cards be submitted at any time prior to the close of public participation.

3. Consent Items

- a. Approval of Minutes: August 18 Regular Board Meeting
- b. Bills Paid Report
- c. Resolution 2022-01K: A Resolution of the Board of Directors of the Helendale Community Services District Re-Ratifying the Proclamation of a State of Emergency by Governor Newsom, Declaring That Local Emergency Conditions Persist, and Re-Authorizing Remote Teleconference Meetings of the Board of Directors and Its Standing Committees for the Period September 1, 2022, to September 15, 2022, Pursuant to Brown Act Provisions

4. Reports

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

Regular Business:

5. Discussion and Possible Action Regarding Approval of Directors' Expense Reports
6. Discussion and Possible Action Regarding Park Projects and Related Funding
7. Discussion Only Regarding Review of Proposal for Wastewater Engineering Services

Other Business

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

Conference with Real Property Negotiators
(Government Code Section 54956.8)

Property: 26538 Lakeview Drive
District Negotiator: Kimberly Cox
Negotiating Parties: Billy Dempsey, MD7
Under Negotiation: Price and Terms of Payment

10. Report of Closed Session Items

11. Adjournment

Pursuant to Government Code Section 54954.2(a), any request for a disability-related modification or accommodation, including auxiliary aids or services, that is sought in order to participate in the above agendaized 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: September 1, 2022
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #3
Consent Items

CONSENT ITEMS

- a. Approval of Minutes: August 18
- b. Bills Paid Report
- c. July Financials
- d. Resolution2022-01K



Helendale Community Services District

Date: September 1, 2022
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Cheryl Vermette
SUBJECT: Agenda item #3a
Minutes from Board meeting 8/18/2022



Minutes of the Helendale Community Services District
REGULAR BOARD OF DIRECTORS MEETING
August 18, 2022, at 6:30 PM
26540 Vista Road, Suite C, Helendale, CA 92342

SPECIAL NOTICE OF TELECONFERENCE ACCESSIBILITY

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

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

Board Members Roll Call:

Present: President Tim Smith; Vice President Henry Spiller; Secretary, Sandy Haas (via Zoom. Arrived at 6:34); Director Ron Clark, Director Craig Schneider

Staff Members Present:

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

Consultants:

Steve Kennedy, Legal Counsel (Zoom)

Members of the Public:

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

Call to Order and Pledge of Allegiance

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

1. Approval of Agenda

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

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

2. Public Participation

Resident Greg Thompson commented on the graffiti on the Lyons sign at the entrance of Helendale. He also mentioned several areas on Wild Rd. where there is graffiti. Mr. Thompson

commented on the recent Concert in the Park, saying it was great. He said that the Senior nutrition program is great.

3. Consent Items

- a. Approval of Minutes: August 4, Regular Board Meeting
- b. Bills Paid Report

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

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

4. Reports

- a. Directors' Report

Director Schneider reported on the recycling JPA meeting he attended where they discussed SB 1383. He commented that he would like to hold informational meetings on SB 1383. Director Schneider also said he thought the Concert in the Park was great.

Director Clark reported that the car club was pleased with the Concert in the Park and would like to make it an annual event for them.

Vice President Spiller reported that the concert was great and discussed some lessons learned. He mentioned that there are still problems with the sound for announcements. He also discussed the placement of vendors and food trucks, noting that he heard a lot of positive comments.

- b. General Managers Report

General Manager Cox reported that the Senior Lunch Program on Thursday's continues to have 40-50 participants. The CSDA Conference begins next week. The General Manager, Director Schneider and Vice President Spiller will be attending. Three Staff members will also be attending the pre-conference workshop "So You Want to be a General Manager." The General Manager will be on a panel discussion at the workshop. Due to County permitting the circus event has been moved from August 31st – September 7th to September 28th – October 4th.

Water Operations Manager Carlson gave the water report. Carlson reported that water pumped to South Lake from Well #4 to assist the Silver Lakes Association with their water levels for the month of June and July. Total pumping time was 110 hours, total gallons was 5,280,000 or 16.2 Acre Feet. He also reported that Staff completed the monthly coliform report, completed the 3rd quarter water master report, and are continuing the meter replacement program. Two of the water staff attended the Tri-State seminar. Staff also replaced a bad breaker at Well #1 for CL2 pump, began prepping the electrical panel for Well #13 and repaired a leak on Nautical Ln.

General Manger Cox reported that the District's total cash balance is \$5,943,370. The water fund has a total of \$2,308,745; the wastewater fund has a total of \$2,896,388; the park fund

has a total of \$351,230; and the solid waste fund has a total of \$209,217. The District has \$2,023,397.71 in LAIF; \$2,855,230.67 in CBB; \$55,741.37 in DCB; and \$1,000,000 in the new CLASS investment fund. GM Cox also showed the monthly customer account transfers. There were eight credit checks to waive the deposit performed in July, six were approved and two were denied. GM Cox reported that FY 22 was the highest grossing fiscal year for the Thrift Store with a total of \$356,494 in sales. She also showed a chart of UIA payments.

Regular Business

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

Action: Vice President Spiller made a motion to approve the Directors' Expense Reports. Director Clark seconded the motion.

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

6. Discussion and Possible Action Regarding Write-off of Certain Uncollectable Accounts

Discussion: Typically, on an annual basis write-offs are approved by the Board. The write-off policy was approved in 2009 and revised in 2017 and 2019. Write-offs under \$25 are approved by the General Manager and write-offs over \$25 are approved by the Board. A write-off occurs when a balance is not paid, typically closing bills and when efforts to collect the balance have been futile (staff makes phone calls and sends letters). The policy states that a write-off can be every quarter but at least annually. Due to the low number of write-offs this item is typically brought to the Board annually. The total write-off last year was 10 accounts, in the amount of \$1,242.21. The total write-off amount this year is \$2,654.50. There were eight accounts that were under \$25 for a total of \$50.80 and twenty-eight accounts that are over \$25 totaling \$2,549.50; six are recreation fees (\$620); three are trash fees (\$207.48) and fifteen are utility fees (\$1,617.60).

Action: Director Schneider made a motion to approve write-off of certain utility accounts in the amount of \$2,549.50. Director Clark seconded the motion.

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

7. Discussion and Possible Action Regarding Adoption of Resolution 2022-18: A Resolution of the Helendale Community Services District Adopting a Conflict of Interest Code.

Discussion: The Political Reform Act requires every local government agency to review the Conflict of Interest code annually. The District has revised code from time to time as needed 2012, 2014, 2018 & 2022. Those designated must file Form 700. The Board, General Manager, consultants (as applicable) are required to fill out the form 700. Staff is recommending adding Managers to list (Exhibit B). Managers will have a purchasing limit of \$5,000.

Action: Vice President Spiller made a motion Adopt Resolution 2022-18 adopting a Conflict of Interest Code. Director Schneider seconded the motion.

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

Other Business

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

Mojave Land Trust Agreement

President Smith called for a brief recess at 7:18 pm. The Board went into closed session at 7:25 pm.

9. Closed Session

Conference with Real Property Negotiators

(Government Code Section 54956.8)

Property: 26538 Lakeview Drive

District Negotiator: Kimberly Cox

Negotiating Parties: Billy Dempsey

Under Negotiation: Price and Terms of Payment

Conference with Real Property Negotiators

(Government Code Section 54956.8)

Property: 26540 Vista Rd.

District Negotiator: Kimberly Cox

Negotiating Parties: Vertical Bridge

Under Negotiation: Price and Terms of Payment

Conference with Legal Counsel – Anticipated Litigation

Significant Exposure to Litigation

Pursuant to Government Code Section 54956.9(d) (2)

One Potential Case

10. Report of Closed Session Items

Legal Counsel Kennedy reported that the Board met in closed session. The Board gave direction to Staff and Legal Counsel. There was no other reportable action.

President Smith adjourned closed session at 7:53 pm

11. Adjournment

President Smith adjourned the meeting at 7:54 pm

Submitted by:

Approved by:

Tim Smith, President

Sandy Haas, Secretary

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



Helendale Community Services District

Date: September 1, 2022
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Sharon Kreinop, Senior Account Specialist
SUBJECT: Agenda item #3 b
Consent Items: Updated Bills Paid and Presented for Approval

STAFF RECOMMENDATION:

Updated Report Only. Receive and File

STAFF REPORT:

Staff issued 37 checks and 7 EFT's totaling \$75,907.76

Total Cash Available:	<u>08/29/22</u>	<u>8/15/22</u>
Cash	\$5,915,043.12	\$5,901,563.79
Checks/EFT's Issued	\$ 75,907.76	\$ 130,758.23

Investment Report

The Investment Report shows the status of the invested District funds. The current interest rate is 0.07% for LAIF and 0.10% for the CBB Sweep Account for July 2022. Interest earned July 2022 on CBB Sweep Account is 226.15.



Helendale CSD

Bills Paid and Presented for Approval

Transaction Detail

Issued Date Range: 08/16/2022 - 08/29/2022

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
Bank Account: 251229590 - CBB Checking					
08/16/2022	25600	Burrtec Waste Group, Inc	-13,197.97	Check	Accounts Payable
08/16/2022	25601	Forshock	-57.00	Check	Accounts Payable
08/16/2022	25602	State of California Department of Justice	-98.00	Check	Accounts Payable
08/18/2022	25603	AVCOM Services Inc.	-620.01	Check	Accounts Payable
08/18/2022	25604	Burrtec Waste Industries Inc	-1,929.69	Check	Accounts Payable
08/18/2022	25605	CAL FIRE	-226.94	Check	Accounts Payable
08/18/2022	25606	Charles La Pat	-300.00	Check	Accounts Payable
08/18/2022	25607	County of San Bernardino, Solid Waste Mgmt. Div.	-803.89	Check	Accounts Payable
08/18/2022	25608	Forshock	-57.00	Check	Accounts Payable
08/18/2022	25609	Frontier Communications	-63.07	Check	Accounts Payable
08/18/2022	25610	Frontier Communications	-72.44	Check	Accounts Payable
08/18/2022	25611	Geo-Monitor, Inc.	-2,698.50	Check	Accounts Payable
08/18/2022	25612	Helendale Community Services District	-258.70	Check	Accounts Payable
08/18/2022	25613	Lakeside Heating and Air Conditioning	-204.00	Check	Accounts Payable
08/18/2022	25614	Lowe's Inc.	-3,320.87	Check	Accounts Payable
08/18/2022	25615	Print Mart	-495.60	Check	Accounts Payable
08/18/2022	25616	Sierra Analytical Labs, Inc	-1,385.00	Check	Accounts Payable
08/18/2022	25617	Tyler Technologies, Inc.	-564.30	Check	Accounts Payable
08/18/2022	25618	USA Blue Book	-370.82	Check	Accounts Payable
08/18/2022	25619	Verizon Wireless	-651.23	Check	Accounts Payable
08/18/2022	25620	Verizon Wireless	-106.32	Check	Accounts Payable
08/18/2022	25621	VINCENT REH	-204.07	Check	Utility Billing
08/18/2022	25622	California State Disbursement Unit	-230.76	Check	Accounts Payable
08/18/2022	25623	State of California - Franchise Tax Board	-50.00	Check	Accounts Payable
08/18/2022	25624	Eide Bailly LLP	-4,124.45	Check	Accounts Payable
08/18/2022	25625	Burrtec Waste Group, Inc	-15,816.34	Check	Accounts Payable
08/24/2022	25626	ACI Payments, Inc	-57.60	Check	Accounts Payable
08/24/2022	25627	Alma Laura Esquivel	-459.00	Check	Accounts Payable
08/24/2022	25628	Amazon Capitol Services	-51.72	Check	Accounts Payable
08/24/2022	25629	Boot Barn Inc.	-663.34	Check	Accounts Payable
08/24/2022	25630	Cardmember Services	-1,364.55	Check	Accounts Payable
08/24/2022	25631	Frontier Communications	-94.24	Check	Accounts Payable
08/24/2022	25632	Hank Dyer Electric	-385.00	Check	Accounts Payable
08/24/2022	25633	Home Depot Credit Services	-1,920.34	Check	Accounts Payable
08/24/2022	25634	Sierra Analytical Labs, Inc	-605.00	Check	Accounts Payable
08/24/2022	25635	Staples Credit Plan	-367.46	Check	Accounts Payable
08/24/2022	25636	Brunick, McElhaney & Kennedy Professional Law Corp	-2,287.50	Check	Accounts Payable
08/19/2022	EFT0004238	CalPERS 457 Pmt PPE 8/14/22	-4,886.31	EFT	General Ledger
08/26/2022	EFT0004239	CalPERS Classic Pmt PPE 7/31/22	-7,876.05	EFT	General Ledger
08/26/2022	EFT0004240	CalPERS PEPR A Pmt PPE 7/31/22	-1,779.37	EFT	General Ledger
08/22/2022	EFT0004253	SCE Street Lighting Acct # 700013030275	-1,404.37	EFT	General Ledger
08/22/2022	EFT0004254	SCE ACH Park Wellheads Acct 700448234519	-532.38	EFT	General Ledger
08/29/2022	EFT0004255	SCE ACH Sod Farm Acct 700255337588	-2,497.82	EFT	General Ledger
08/23/2022	EFT0004257	To record Tasc Flex Claim Pmt PPE 8/14/22	-768.74	EFT	General Ledger
Bank Account 251229590 Total: (44)					-75,907.76
Report Total: (44)					-75,907.76

Summary

Bank Account
[251229590 CBB Checking](#)

Count	Amount
44	-75,907.76
Report Total: 44	-75,907.76

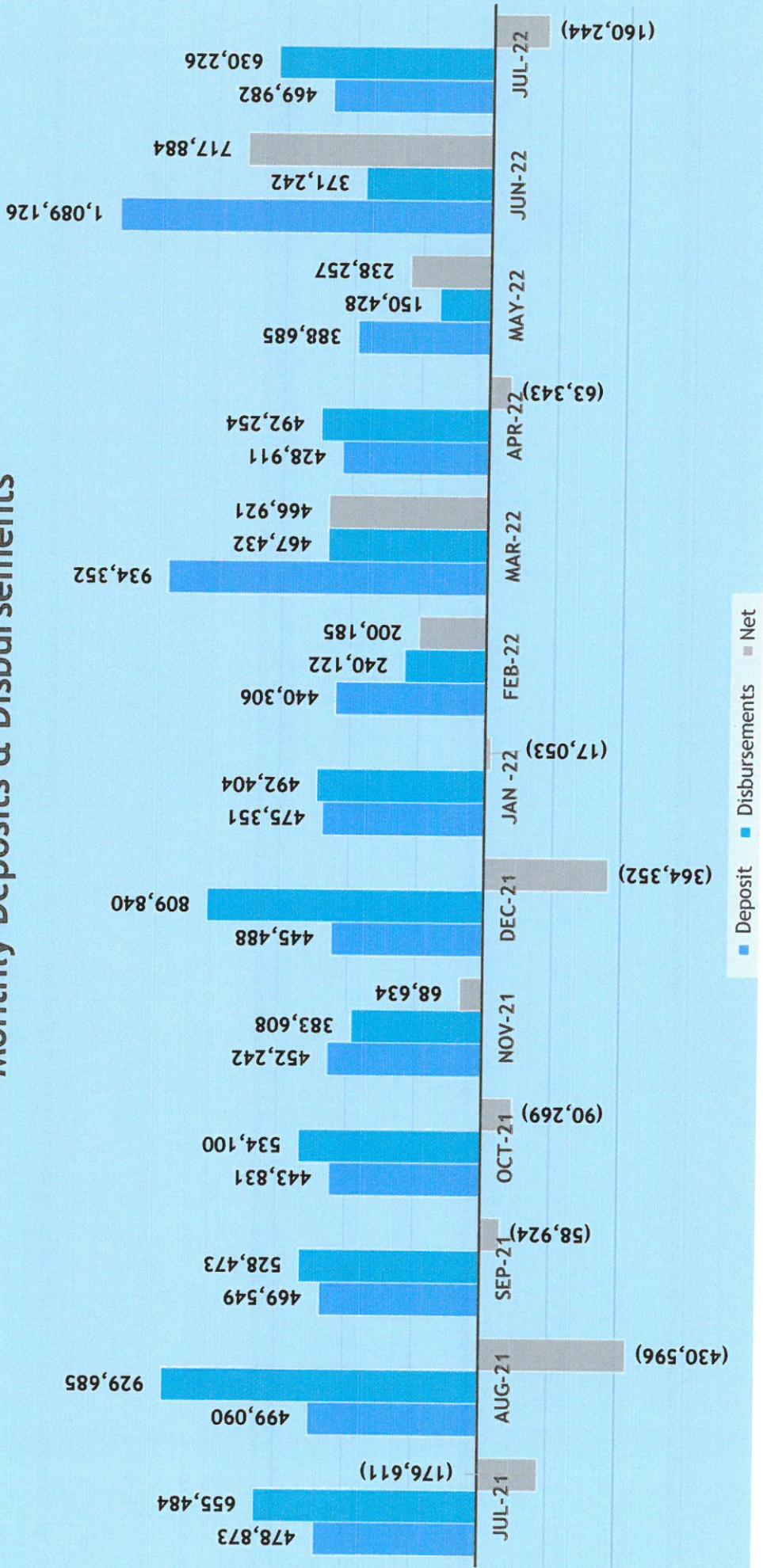
Cash Account
[99 99-111000 Cash in CBB - Checking](#)

Count	Amount
44	-75,907.76
Report Total: 44	-75,907.76

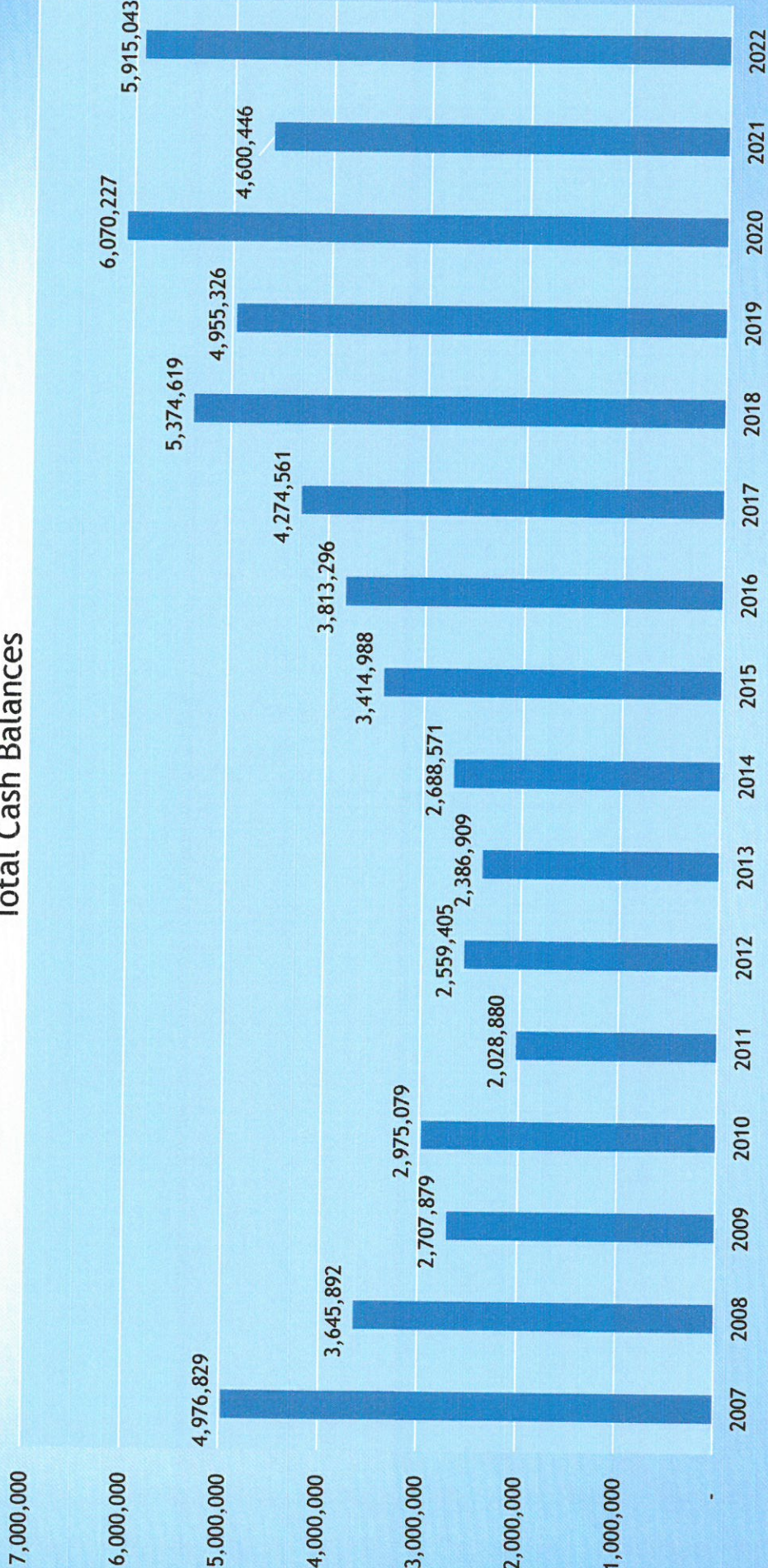
Transaction Type	Count	Amount
Check	37	-56,162.72
EFT	7	-19,745.04
Report Total:	44	-75,907.76

Cash Flow Report

Monthly Deposits & Disbursements

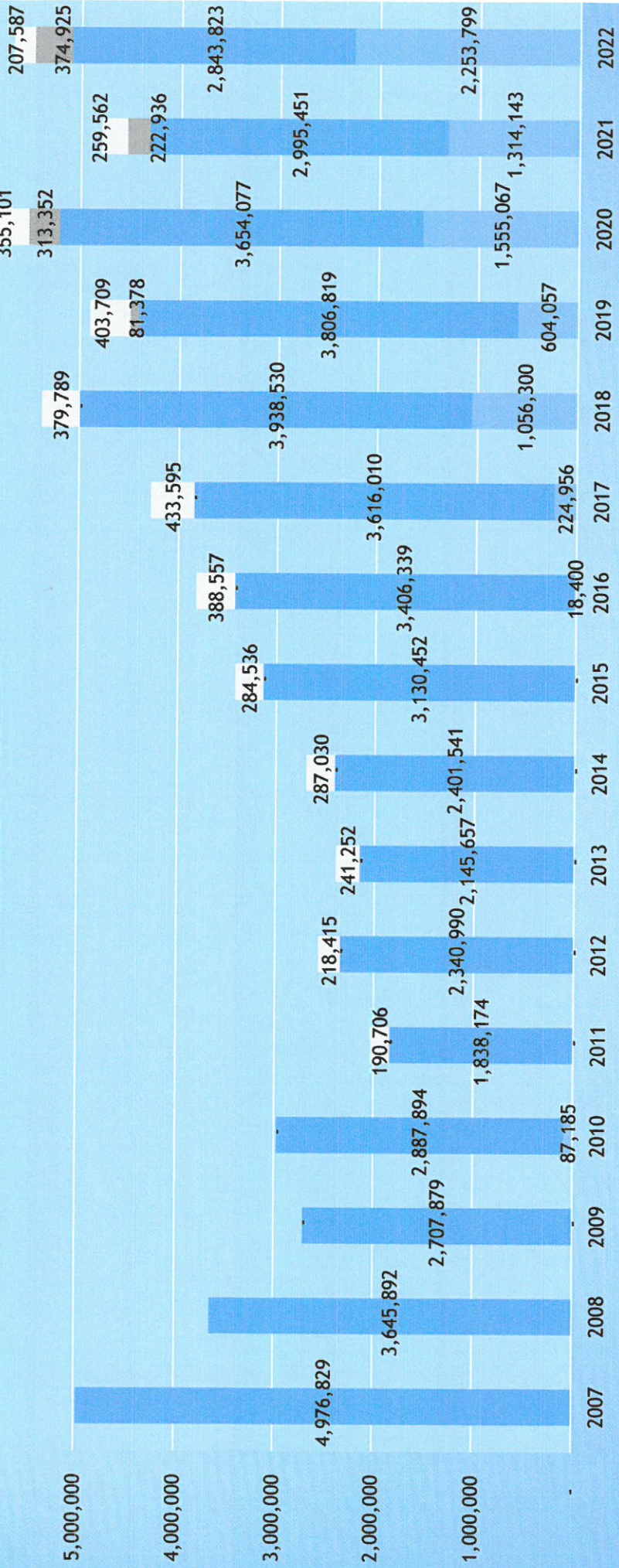


Total Cash Balances

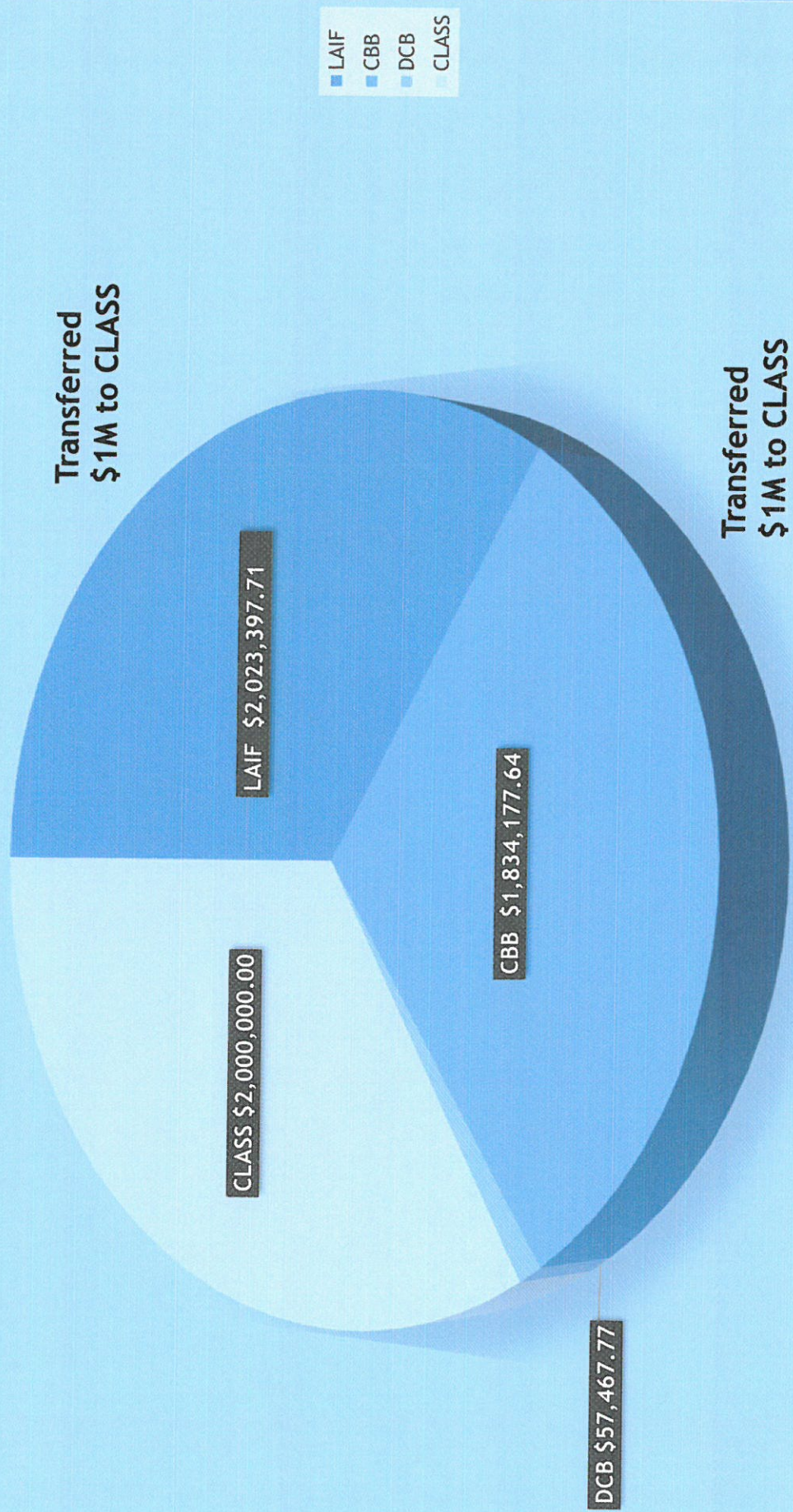


Cash Balances by Fund

Water Sewer Park SW



FUNDS BY DEPOSITORY



Transferred
\$1M to CLASS

Transferred
\$1M to CLASS

Master Card June 17, 2021 July 16, 2022

Acct #	Description	Charges	Charges	Charges	Charges	Total
01-524500	Tri State	99.00	90.40			189.40
01-545000	Vactor Truck Maint	184.14				184.14
01-545000	Identifix Auto Manual (Recurring 50/50 Split w/WW) - Auto Pay	44.50				44.50
01-545001	Fuel	34.35				34.35
01-553000	Ubiquiti Security System 50/50 Split w/WW	543.35				543.35
01-553600	Sun Hat for J Escobar	30.17				30.17
02-545000	Identifix Auto Manual (Recurring 50/50 Split w/Water) Auto Pay	44.50				44.50
02-553000	Ubiquiti Security System 50/50 Split w/Water	543.34				543.34
03-556800	Thrift Store Employee Incentive	610.00				610.00
05-545000	4 in 1 Handle for Bachoe	170.69				170.69
05-553000	Irrigation Controllers & Trash Picker-upper	247.37	21.54	196.90		465.81
05-553404	Software for Farmer's Mkt Registration	114.00				114.00
10-522510	Board Meeting Supplies	5.29	5.79			11.08
10-524500	Cornado Seminar Hotel	598.25				598.25
10-553000	Dish Soap	6.13				6.13
10-556500	San Bernardino Sun Monthly Subscription (Auto-pay) Daily		9.99			27.99
10-556800	Press Digital Monthly Subscription (Auto Pay)	18.00	25.00	25.00	25.00	118.56
50-540000-06	Lunch for Meter Install / (3) \$25 B'day Gift Cards	43.56				
	Swamp Cooler for Heather's Unit @ Palisades	570.00				570.00
Total		3,336.64	127.72	196.90	-	4,306.26

Due 08/11/22

DCB Visa Statement 8-2-22

Acct #	Description	Charges	Charges	Charges	Totals
01-553000	Water Costco Operating Supplies	30.34			30.34
01-553600	Uniform Pants B. Jeffersm R & J. Escobar	121.14	91.71		212.85
02-541000	Mother Board for Tricking Filters	216.36			216.36
02-553000	WW Costco Operating Supplies	30.34			30.34
03-553000	Bath Tissue / Paper Towels / Costco Supplies	3.77	72.33	30.34	106.44
05-553300	Park Costco Operating Supplies	30.32			30.32
10-545000	Equinox Wash	7.99			7.99
10-553000	Admin Operating Supplies	402.37	30.34	297.20	729.91
Total		842.63	194.38	297.20	1,364.55

Due 8/28/22



Helendale Community Services District

Date: September 1, 2022
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Eide Bailey
SUBJECT: Agenda item #3c
July Financials

Attached for the Board's consideration is the financial report for July 2022.



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

Preliminary Results and Subject to Change

	Jul 2022	YTD Actual	Budget	% Budget	PYTD
1 Operating Revenues					
2 Meter Charges	\$ 133,548	\$ 133,548	\$ 1,595,102	8%	\$ 134,890
3 Water Sales	105,766	105,766	938,058	11%	107,631
4 Standby Charges	2,531	2,531	30,378	8%	-
5 Other Operating Revenue	8,491	8,491	106,320	8%	7,144
6 Total Operating Revenues	250,336	250,336	2,669,858	9%	249,666
7 Non-Operating Revenues					
8 Grant Revenue	-	-	405,000	0%	-
9 Miscellaneous Income (Expense)	-	-	-	0%	2,861
10 Total Non-Operating Revenues	-	-	405,000	0%	2,861
11 Total Revenues	250,336	250,336	3,074,858	8%	252,527
12 Expenses					
13 Salaries & Benefits					
14 Salaries	44,736	44,736	355,140	13%	29,649
15 Benefits	13,922	13,922	131,982	11%	19,900
16 Total Salaries & Benefits	58,658	58,658	487,122	12%	49,548
17 Transmission & Distribution					
18 Contractual Services	23,767	23,767	73,252	32%	31,586
19 Power	240	240	207,247	0%	765
20 Operations & Maintenance	30,613	30,613	145,500	21%	13,404
21 Rent/Lease Expense	800	800	11,490	7%	1,430
22 Permits & Fees	2,175	2,175	29,900	7%	1,325
23 Total T&D	57,594	57,594	467,389	12%	48,510
24 General & Administrative					
25 Utilities	61	61	5,500	1%	61
26 Office & Other Expenses	202	202	5,750	4%	171
27 Admin Allocation	53,835	53,835	646,025	8%	48,066
28 Total G&A	54,099	54,099	657,275	8%	48,298
29 Debt Service	149,447	149,447	531,311	28%	149,447
30 Total Expenses	319,798	319,798	2,143,098	15%	295,804
31 Net Income (Loss) Before Capital	(69,462)	(69,462)	931,760		(43,278)
32 Sale or Lease of Water Rights	-	-	-	0%	-
33 Capital Expenses	(1,000)	(1,000)	(745,000)	0%	(284,500)
34 Net Income (Loss) After Capital	\$ (70,462)	\$ (70,462)	\$ 186,760		\$ (327,777)

*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 July 31, 2022 – 8% of Fiscal Year

Fund 01-Water Revenues and Expenses

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

Line 3 Water Sales: Includes water consumption charges. YTD is trending over budget at 11% due to increased consumption during summer months.

Line 4 Standby Charges: Includes special assessment standby charges for the current & prior years, and delinquent standby penalties. YTD is in line with budget.

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

Line 8 Grant Revenue: Budget for this account consists of \$405,000 for grant reimbursement from the Bureau of Reclamation and the DWR. No activity year to date.

Line 9 Miscellaneous Income (Expense): Includes gain or loss on sale of assets, the Enel X Demand Response Program and other miscellaneous income. No activity year to date.

Line 14 Salaries: Includes salaries for water employees and portion of mechanic's salary. YTD is over budget at 13% due to the timing of payrolls and high overtime costs in July.

Line 15 Benefits: Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education and trainings. YTD is slightly over budget at 11%.

Line 18 Contractual Services: Includes lab testing, engineering, GIS support & other contract services. YTD is over budget at 32% due to the timing of annual software maintenance costs.

Line 19 Power: Includes electricity used for transmission & distribution. Year to date appears low due to the timing of the receipt of the utility bills.

Line 20 Operations & Maintenance: Includes operations & maintenance expense, vehicle maintenance and vehicle fuel. YTD is over budget at 21% due to \$19K costs for emergency repair of pumping equipment.

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

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

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

Line 26 Office & Other Expenses: Includes mileage/travel reimbursements, office supplies, water conservation program, and dues & subscriptions. These expenses are on an as needed basis and can trend over/under budget. YTD is at 4% of budget.

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

Line 29 Debt Service: Includes interest & principal payments on outstanding debt. YTD can trend over/ under budget due to the timing of payments. Payments occur on a quarterly basis in July, October, January, and April. YTD is at 28% of budget due to the timing of payments.

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

- \$1K – Interior of Building



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

Preliminary Results and Subject to Change

	Jul 2022	YTD Actual	Budget	% Budget	PYTD
1 Operating Revenues					
2 Sewer Charges	\$ 121,960	\$ 121,960	\$ 1,717,148	7%	\$ 106,747
3 Standby Charges	2,432	2,432	24,867	10%	-
4 Other Fees & Charges	1,708	1,708	31,320	5%	1,746
5 Other Income/(Expense)	-	-	1,000	0%	-
6 Total Revenues	126,101	126,101	1,774,335	7%	108,494
7 Expenses					
8 Salaries & Benefits					
9 Salaries	31,775	31,775	284,971	11%	19,940
10 Benefits	12,172	12,172	101,335	12%	12,223
11 Total Salaries & Benefits	43,947	43,947	386,306	11%	32,163
12 Sewer Operations					
13 Contractual Services	2,910	2,910	78,000	4%	8,150
14 Power	2,424	2,424	89,613	3%	1,360
15 Operations & Maintenance	4,345	4,345	63,213	7%	16,600
16 Permits & Fees	360	360	37,500	1%	1,045
17 Total Sewer Operations	10,039	10,039	268,326	4%	27,154
18 General & Administrative					
19 Utilities	162	162	4,407	4%	242
20 Office & Other Expenses	1,048	1,048	11,760	9%	829
21 Admin Allocation	52,759	52,759	633,105	8%	47,105
22 Total G&A	53,969	53,969	649,272	8%	48,176
23 Debt Service	-	-	102,123	0%	-
24 Total Expenses	107,955	107,955	1,406,027	8%	107,493
25 Net Income (Loss) Before Capital	18,146	18,146	368,308	5%	1,001
26 Capital Expenses	(1,000)	(1,000)	(935,000)	0%	-
27 Net Income (Loss) After Capital	\$ 17,146	\$ 17,146	\$ (566,692)		\$ 1,001

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

Fund 02 - Sewer Revenues and Expenses

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

Line 3 Standby Charges: Includes special assessment standby charges for the current & prior years, and delinquent standby penalties. YTD is over budget at 10% because the District received higher than anticipated prior year delinquent standby charges.

Line 4 Other Fees & Charges: Includes permit & inspection charges, connection fees, other fees, and charges. YTD is under budget at 5% because of conservative budgeting on these accounts due to the unexpected nature of these fees and delinquent charges.

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

Line 9 Salaries: Includes salaries for all sewer employees. YTD is over budget at 11% due to the timing of payrolls.

Line 10 Benefits: Includes employee insurance, PERS retirement, workers compensation, payroll taxes, and education & training. YTD is over budget at 12% due to the timing of payrolls driving the retirement costs up.

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

Line 14 Power: Includes electricity used for Sewer. YTD is under budget.

Line 15 Operations & Maintenance: Includes compost disposal, vehicle maintenance, vehicle fuel, uniforms, small tools, and salaries for mechanics. YTD is in line with budget.

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

Line 19 Utilities (G&A): Includes gas, water, and telephone expenses. Year to date appears low due to the timing of the receipt of the utility bills.

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

- \$1K - Interior Completion of Maintenance Building



Helendale CSD
Statement of Revenues and Expenses - Recycling Center
As of July 31, 2022
(Unaudited)
Preliminary Results and Subject to Change

	Jul 2022	YTD Actual	Budget	% Budget	PYTD
1 Operating Revenues					
2 Retail Sales	\$ 25,138	\$ 25,138	\$ 325,000	8%	\$ 23,038
3 Donations	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	(67,000)	0%	-
5 Miscellaneous Income (Expense)	-	-	-	0%	-
6 Total Revenues	25,138	25,138	258,000	10%	23,038
7 Expenses					
8 Salaries & Benefits					
9 Salaries	15,355	15,355	180,226	9%	7,986
10 Benefits	1,785	1,785	20,897	9%	814
11 Total Salaries & Benefits	17,140	17,140	201,123	9%	8,800
12 Recycling Center Operations					
13 Contractual Services	-	-	4,500	0%	-
14 Operations & Maintenance	1,182	1,182	11,000	11%	990
15 Total Recycling Center Operations	1,182	1,182	15,500	8%	990
16 General & Administrative					
17 Utilities	813	813	33,622	2%	1,267
18 Office & Other Expenses	413	413	5,500	8%	305
19 Total G&A	1,226	1,226	39,122	3%	1,571
20 Total Expenses	19,548	19,548	255,745	8%	11,362
21 Net Income (Loss) Before Capital	5,590	5,590	2,256		11,677
22 Capital Expenses	-	-	-	-	-
23 Net Income (Loss) After Capital	\$ 5,590	\$ 5,590	\$ 2,256		\$ 11,677

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03-Recycling Center Revenues and Expenses

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

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

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

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

Line 9 Salaries: Salaries for all recycling center employees, which are all part-time. YTD is in line with budget.

Line 10 Benefits: Includes employee insurance, workers compensation, payroll taxes, and education & training. YTD is in line with budget.

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

Line 14 Operations & Maintenance: Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD is slightly over budget at 11% due to higher operating supplies than anticipated.

Line 17 Utilities (G&A): Includes electric and telephone expenses. Year to date appears low due to the timing of the receipt of the utility bills.

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

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



Helendale CSD
Statement of Revenues and Expenses - Property Rental
As of July 31, 2022
(Unaudited)
Preliminary Results and Subject to Change

	Jul 2022	YTD Actual	Budget	% Budget	PYTD
1 Operating Revenues					
2 Property Rental Revenues	\$ 8,790	\$ 8,790	\$ 125,480	7%	\$ 10,690
3 Other Income	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	-	0%	-
5 Total Revenues	8,790	8,790	125,480	7%	10,690
6 Expenses					
7 Contractual Services	-	-	5,000	0%	-
8 Utilities	1,294	1,294	14,815	9%	619
9 Operations & Maintenance	1,271	1,271	12,367	10%	367
10 Debt Service	-	-	53,088	0%	-
11 Total Expenses	2,566	2,566	85,270	3%	986
12 Net Income (Loss)	\$ 6,224	\$ 6,224	\$ 40,210	15%	\$ 9,704

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04-Property Rental Revenues and Expenses

Line 2 Property Rental Revenues: Includes revenue for 15302 Smithson and 15425 Wild Road properties. YTD is in line with budget.

Line 3 Other Income: Includes penalties and other miscellaneous Income; due to the unexpected nature of these revenues these accounts are budgeted conservatively.

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

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

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

Line 9 Operations & Maintenance: Includes maintenance and other costs relating to the rental properties. YTD is slightly over budget at 10% due to maintenance and disposal expenses on Smithson Condo.

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

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



Helendale CSD
Statement of Revenues and Expenses - Parks & Recreation
As of July 31, 2022
(Unaudited)
Preliminary Results and Subject to Change

	Jul 2022	YTD Actual	Budget	% Budget	PYTD
1 Operating Revenues					
2 Program Fees	\$ 5,934	\$ 5,934	\$ 30,400	20%	\$ 4,956
3 Property Taxes	1,885	1,885	23,533	8%	1,849
4 Donations & Sponsorships	500	500	5,500	9%	5,000
5 Rental Income	6,486	6,486	24,075	27%	2,647
6 Developer Impact Fees	-	-	6,880	0%	-
7 Grants	-	-	-	0%	-
8 Interfund Transfer Out/(In)	(3,508)	(3,508)	(42,100)	8%	(3,508)
9 Board Discretionary Revenue	20,909	20,909	441,507	5%	17,781
10 Miscellaneous Income (Expense)	-	-	-	0%	-
11 Total Revenues	32,206	32,206	489,795	7%	28,724
12 Expenses					
13 Salaries & Benefits					
14 Salaries	9,305	9,305	83,701	11%	4,397
15 Benefits	2,756	2,756	47,683	6%	2,788
16 Total Salaries & Benefits	12,060	12,060	131,384	9%	7,185
17 Program Expense	12,414	12,414	70,475	18%	3,845
18 Contractual Services	2,180	2,180	21,760	10%	130
19 Utilities	5,948	5,948	63,956	9%	7,383
20 Operations & Maintenance	3,120	3,120	24,362	13%	3,474
21 Permits & Fees	598	598	983	61%	437
22 Grant Expense	-	-	-	0%	-
23 Other Expenses	273	273	1,555	18%	103
24 Debt Service	-	-	-	0%	-
25 Total Expenses	36,593	36,593	314,475	12%	22,557
26 Net Income (Loss) Before Capital	(4,387)	(4,387)	175,319		6,167
27 Capital Expenses	-	-	(208,000)	0%	-
28 Net Income (Loss) After Capital	\$ (4,387)	\$ (4,387)	\$ (32,681)	13%	\$ 6,167

*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.

05-Parks & Recreation Revenues and Expenses

Line 2 Program Fees: Includes recreation program fees, basketball league fees, youth soccer league fees and farmers market revenue. YTD is over budget at 20% due to more recreation program fees in the summer months.

Line 3 Property Taxes: Includes the transfer of property taxes for streetlight utility expenses. YTD is in line with budget.

Line 4 Donations & Sponsorships: Includes concert in the park sponsorships, event sponsorships and other donations/sponsorships. YTD is in line with budget.

Line 5 Rental Income: Includes rental income from the water shop, storage for the recycling center, community center room rental, church rental, and gymnastics rental. YTD can trend over/under budget depending on needs of rentals. YTD is over budget at 27% due to summer activity.

Line 6 Developer Impact Fees: Includes developer Impact Fees. No activity year to date.

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 – \$12,258
- Property Taxes – \$2,527
- Solid Waste Franchise Fees - \$8,009
- Transfer Property Tax Revenue for Street Light Utilities – \$(1,885)

Line 10 Miscellaneous Income/(Expense): Includes gain or loss on sale of assets and other miscellaneous income. No activity year to date.

Line 14 Salaries: Includes full and part-time Parks and Recreation employees. YTD is slightly over budget at 11% due to the timing of payrolls.

Line 15 Benefits: Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education & trainings. YTD is under budget due to the timing of employee education/training.

Line 17 Program Expense: Includes supplies and expenses for the youth soccer league, park, community center, farmers market and other programs. YTD is over budget at 18% due to increased expenses for Concert in the Park program.

Line 18 Contractual Services: Includes software support and other contract services. YTD is slightly over budget at 10%.

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

Line 20 Operations & Maintenance: Includes vehicle maintenance, small tools, vehicle fuel and building repair for the park and community center. YTD is over budget at 13% due to the timing of annual insurance payment.

Line 21 Permits & Fees: Includes permit and inspection fees, along with San Bernardino county fees. YTD can trend over/under budget due to the timing of permits and fee payments. YTD is over budget at 61%. No activity year to date.

Line 23 Other Expenses: Includes uniforms, printing costs, dues & subscriptions, and bank charges. YTD is over budget at 18% due to the timing of uniform purchases.



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

Preliminary Results and Subject to Change

	Jul 2022	YTD Actual	Budget	% Budget	PYTD
1 Operating Revenues					
2 Charges for Services	\$ 48,669	\$ 48,669	\$ 599,922	8%	\$ 46,848
3 Assessments & Fees	3,576	3,576	237,720	2%	390
4 Other Charges	1,796	1,796	24,559	7%	763
5 Board Discretionary Revenue	-	-	-	0%	-
6 Miscellaneous Income (Expense)	-	-	-	0%	-
7 Total Revenues	54,041	54,041	862,201	6%	48,001
8 Expenses					
9 Salaries & Benefits					
10 Salaries	11,162	11,162	66,350	17%	6,348
11 Benefits	4,582	4,582	42,917	11%	4,182
12 Total Salaries & Benefits	15,744	15,744	109,267	14%	10,530
13 Contractual Services	48,525	48,525	585,367	8%	-
14 Disposal Fees	493	493	165,768	0%	487
15 Operations & Maintenance	599	599	7,112	8%	449
16 Other Operating Expenses	-	-	4,694	0%	-
17 Admin Allocation	1,077	1,077	12,921	8%	961
18 Total Expenses	66,438	66,438	885,128	8%	12,428
19 Net Income (Loss)	\$ (12,397)	\$ (12,397)	\$ (22,927)	54%	\$ 35,573

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06-Solid Waste Disposal Revenues and Expenses

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

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

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

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

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

Line 10 Salaries: Includes salaries for solid waste employees. YTD is over budget at 17% due to the timing of payrolls.

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

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

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

Line 15 Operations & Maintenance: Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD is in line with budget.

Line 16 Other Operating Expenses: Includes rent for park storage, telephone, postage, event expenses, public outreach, printing, small tools, and bad debt expenses. No activity year to date.

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 July 31, 2022
(Unaudited)
Preliminary Results and Subject to Change

	Jul 2022	YTD Actual	Budget	% Budget	PYTD
1 Operating Revenues					
2 Tower Rent	\$ 12,258	\$ 12,258	\$ 173,536	7%	\$ 11,906
3 Property Taxes	2,527	2,527	107,141	2%	-
4 Solid Waste Billing & Fees	13,912	13,912	170,258	8%	13,667
5 Fees & Charges	2,238	2,238	22,300	10%	2,323
6 Investments	10	10	7,140	0%	278
7 Other Income	-	-	(2,800)	0%	-
8 Board Discretionary Revenue	(22,794)	(22,794)	(372,373)	6%	(19,818)
9 Total Revenues	8,151	8,151	105,200	8%	8,357
10 Expenses					
11 Salaries & Benefits					
12 Salaries	65,281	65,281	571,473	11%	39,581
13 Benefits	68,466	68,466	264,708	26%	20,566
14 Directors' Fees	6,803	6,803	100,000	7%	3,590
15 Total Salaries & Benefits	140,550	140,550	936,180	15%	64,011
16 Contractual Services	37,343	37,343	236,777	16%	38,323
17 Insurance	250	250	99,476	0%	21,285
18 Utilities	1,601	1,601	18,887	8%	2,314
19 Operations & Maintenance	245	245	4,459	6%	112
20 Permits & Fees	10,266	10,266	19,020	54%	10,670
21 Office & Other Expenses	6,633	6,633	67,452	10%	12,392
22 Election Expense	-	-	15,000	0%	-
23 Admin Allocation	(107,671)	(107,671)	(1,292,051)	8%	(96,133)
24 Total Expenses	89,218	89,218	105,200	85%	52,974
25 Net Income (Loss)	\$ (81,067)	\$ (81,067)	\$ -		\$ (44,618)

*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.

10-Administrative Revenues and Expenses

Line 2 Tower Rent: Includes radio tower site rental fees. YTD is in line with budget.

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

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

Line 5 Fees & Charges: Includes credit card processing fees and other miscellaneous fees. YTD is slightly over budget at 10% due to the large volume of credit card processing fees.

Line 6 Investments: Includes investment income and unrealized gain or loss on investments. No activity year to date.

Line 7 Other Income: Other Income includes recycling revenues and other miscellaneous income. No activity year to date.

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

- Radio Tower Site Rent – \$12,258
- Property Taxes – \$2,527
- Solid Waste Franchise Fees – \$8,009

Line 12 Salaries: Includes full time, part time & overtime for administrative employees. YTD is slightly over budget at 11% due to the timing of payrolls.

Line 13 Benefits: Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, employee benefit & morale and education & training. YTD is over budget at 26% due to the July payment of the annual CalPERS unfunded actuarial liability.

Line 14 Directors' Fees: Includes directors fees as well as directors training, seminars, and mileage expense. YTD is in line with budget.

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

Line 17 Insurance: Includes both general liability and vehicle insurance expenses. Year to date under budget due to the timing of payments.

Line 18 Utilities: Includes telephone and electricity expenses. YTD is in line with budget.

Line 19 Operations & Maintenance: Includes vehicle maintenance, vehicle fuel, mileage & travel reimbursement, uniforms, and equipment maintenance. YTD is slightly under budget.

Line 20 Permits & Fees: Includes the annual LAFCO fees, the GFOA application fee for the budget award, and San Bernardino County fees. YTD is over budget at 54% due to the timing of annual LAFCO fees payment.

Line 21 Office & Other Expense: Includes board meeting supplies, public relations, community promotion, bank charges, office supplies, postage, and dues & subscription. YTD is slightly over budget.

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



Helendale Community Services District

Date: September 1, 2022
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #3d
Resolution 2022-01K: A Resolution of the Board of Directors of the Helendale Community Services District Re-Ratifying the Proclamation of a State of Emergency by Governor Newsom, Declaring that Local Emergency Conditions Persist, and Re-Authorizing Remote Teleconference Meetings for the Board of Directors and its Standing Committees for the Period September 1, 2022, to September 15, 2022, Pursuant to Brown Act Provisions

RESOLUTION NO. 2022- 01K

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT RE-RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY BY GOVERNOR NEWSOM, DECLARING THAT LOCAL EMERGENCY CONDITIONS PERSIST, AND RE-AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE BOARD OF DIRECTORS AND ITS STANDING COMMITTEES FOR THE PERIOD SEPTEMBER 1, 2022, TO SEPTEMBER 15, 2022, PURSUANT TO BROWN ACT PROVISIONS

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

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

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

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

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

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

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

WHEREAS, the Board previously adopted Resolution No. 2022-01J on August 4, 2022, finding that the requisite conditions exist for the Board and its standing committees to conduct remote teleconference meetings without compliance with Government Code Section 54953(b)(3); and

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

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

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

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

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

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

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

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

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

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

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

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

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

PASSED AND ADOPTED by the Board of Directors of the Helendale Community Services District this 1st day of September, 2022, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Tim Smith, President, Board of Directors

ATTEST:

Sandy Haas, Secretary, Board of Directors



Helendale Community Services District

DATE: August 4, 2022
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #5
Discussion and Possible Action Regarding Approval of Directors' Expense Reports

STAFF RECOMMENDATION

None.

STAFF REPORT

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

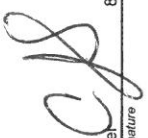
FISCAL IMPACT: NA

POSSIBLE MOTION: At the discretion of the Board.

ATTACHMENTS: Expense Reports

**HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER
CRAIG SCHNEIDER 8/29/2022**

Date	Event	Expense Description/Explanation	Meeting	Miles	Meals	Lodging	Other	Exp Category
8/13/2021	Description of Public Benefit	HCSD Concert at Park	150.00					C: Representation at Public Meeting/Event*
8/16/2022	Event	Meet residents and vendors. Make announcements regarding concert.						
8/16/2022	Event	GM meeting at HCSD office	150.00					G: Meeting w/GM re District Operations
8/18/2022	Description of Public Benefit	Meet w/GM to discuss BOD agenda						
8/18/2022	Event	Regular BOD Meeting	150.00					A: Public Meeting governed by Brown Act
8/18/2022	Description of Public Benefit	Business and plans for HCSD						
8/24/2022	Event	CSDA Conference	150.00	256 @ .65		249.94		E: Conference/seminar/Training Program related to District
8/24/2022	Description of Public Benefit	Attend Seminars at conference. Palm Desert CA						
	Event							
	Description of Public Benefit							
	Event							
	Description of Public Benefit							
	Event							
	Description of Public Benefit							
	Event							
	Description of Public Benefit							
	Event							
	Description of Public Benefit							
	Event							
	Description of Public Benefit							
	Event							
	Description of Public Benefit							
Total Meetings			600.00	160.00	\$ -	\$ 294.94	\$ -	Total
Total Lodging					\$ -	\$ 294.94	\$ -	
Total Other								

Submitted by: _____
 Signature:  Craig J. Schneider
 Date: 8/25/2022

Total Amount: \$ 1,054.94



DATE	REFERENCES	CHARGES	CREDITS	BALANCES DUE
08/22	RESORT	38.00		
08/23	RESORTTX	4.18		
08/23	RSRTTBID	1.14		
08/23	RESORT	1.20		
08/23	VALETPK	40.00		
08/23	VALETT1	1.20		
08/23	TBIDTX	114.00		
08/23	ROOM-TR	12.54		
08/23	8076, 1	3.42		
08/23	OCCUPTAX	1.15		
08/23	TBIDTAX	16108076		
08/23	CATOUR	1.15		
08/24	ROOMSRVC			
08/24	CCARD-VS			
08/26	SCHNEIDER/CRAIG	114.00		
08/26	HELENDALE COMMUNITY	08/24/22	12:41	
08/26	HELENDALE VISTA ROAD	08/23/22	18:30	
08/26	HELENDALE CA 92342	PASSPORT: 667		
08/26	ADDRESS	VSXXXXXXXXXXXX6882		
08/26	PAYMENT			
				14926
				ACCT#
				14926
				MBV#
				00

249.94

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HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name: **HENRY SPILNER**

Date	Event	Expense Description/Explanation	Miles	Meals	Lodging	Other	Exp Category
8/1/22	Public Benefit	Meeting w/EM					G
8/2/22	Event	Meeting w/EM re: District Operations					G
8/2/22	Public Benefit	National Night Out					B
8/3/22	Event	Public Event					B
8/3/22	Public Benefit	Farmers Market					B
8/4/22	Event	Rep @ public event					B
8/4/22	Public Benefit	Board Meeting					A
8/6	Event	Public Meeting Governed by the Brown Act					A
8/6	Public Benefit	National Night Meeting Rep @					G
8/9	Event	Meeting with EM and other regard district bus					G
8/9	Public Benefit	Park Meeting					A
8/10	Event	Public Meeting Governed by the Brown Act					A
8/10	Public Benefit	Farmers Market					B
8/13	Event	Rep @ public event					B
8/13	Public Benefit	Contact in the Park					B
8/16	Event	Rep @ public event					B
8/16	Public Benefit	Meeting w/EM					G
8/18	Event	Meeting w/EM re: District Operations					G
8/18	Public Benefit	Board Meeting					G
8/18	Public Benefit	Public Meeting Governed by the Brown Act					G

Notes/Comments: Totals

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

Submitted By: *[Signature]*

Appropriate Approval

Signature

Date

- Expense Categories
- G: Meeting w/GM re District Operations
 - H: Meeting w/auditors, attorney or consultant retained by District
 - I: Meeting of Local, State or Federal body w/jurisdiction affecting HCSD
 - J: Meeting w/organization with interests in matters involving functions or operations of the District
 - K: Meeting pre-approved by the Board of Directors

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

[Handwritten initials]



Helendale Community Services District

Date: September 1, 2022
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #6
Discussion and Possible Action Regarding Park Project and Related Funding

STAFF RECOMMENDATION:

Staff seeks direction

STAFF REPORT:

This item has been requested to be brought to the Board by a member of the Park and Rec Committee. The intent of the item is to discuss with the full Board the interest in completing some of the Park projects on the Capital Improvement Plan with the addition of a new ADA project requested by the Senior Center. Below are the projects:

- \$200,000 - New roof for the community center
- \$ 50,000 - per suite for new HVAC units plus annual electrical costs
- \$280,000 – Park lights
- \$ 50,000 – Electronic gate at park
- \$ 2,500 – Grass area at community center
- \$ 12,400 – ADA push button doors for Unit C (Senior Center)
- \$594,900

Approximately \$160,000 in grant funding is available for the park lights but the project must be completed by January 2024.

The Board's discretionary revenue is approximately \$460,000 each year with minimal growth potential. Capital expenditures routinely result in a negative ending balance which requires resolution to zero out the fund. If the Board is interested in completing the proposed projects, it is with the understanding that an interfund loan will be required.

Attached for the Board's information is the unaudited Statement of Revenues and Expenses for June 30, 2022, which represents the estimated fund balance at the end of last fiscal year for the Park fund. Of note, the fund ended at a negative \$171,743 due to the following projects that were completed between July 1, 2021, through June 30, 2022:

- \$241,600 – Additional Asphalt Parking area at Community Center
- \$ 30,000 – Community Center Fencing

\$ 10,200 – Park Sound System
\$ 5,300 – New (used) field lighting poles
\$ 2,500 – Nature Playground
\$ 2,200 – Conduit for Community Center Parking Lot Lights (New Area)
\$291,829

The audit from FY 21 shows a total amount due to Wastewater of \$799,907. FY22 audit will include an increased debt due to Park capital projects. In June 21, 2018, the Board memorialized the terms of a repayment in Resolution 2018-01 with an annual repayment programmed into the budget of \$42,100 for a 20-yr period. Based upon park expenditures since the adoption of the resolution, a new resolution and repayment plan will need to be considered based upon Park accrued debt since that time.

FISCAL IMPACT: Various

POSSIBLE MOTION: Provide direction to Staff

ATTACHMENTS: FY23-FY27 Park CIP
Excerpt from FY21 Audit (pg 33)
June 30, 2022, Unaudited Financial Statement for Park
Resolution 2018-01

Capital Budget FY 2023 - FY2027

		FY 2023	FY 2024	FY 2025	FY 2026	FY2027	Grant Only
1	Community Center Parking Lot Lights (New area)						
2	Nature Play						
3	Disc Golf						
4	Electronic Gates (2)						
5	Lighting for Baseball and sports fields						
6	Lighting for Baseball Field East		\$ 90,000.00				
7	Asphalt Parking Lot Community Center						
8	Community Center Parking Lot Resurfacing	\$ 40,000.00					
9	Parking Lot Lighting (Wild Road) using LED	\$ 20,000.00					
10	Improvements to Unit D	\$ 10,000.00		\$ 65,000.00			
11	Roof Replacement - Community Center	\$ 150,000.00					
12	RC Track Safety Fencing						
13	DG Walking Paths - So. Field		\$ 25,000.00				
14	DG Walking Path Memorial Grove						
15	Additional Playground Features		\$ 20,000.00				
16	Batting Cages				\$ 40,000.00		
17	PA System for Park						
18	Enlarge Ball field #1						
19	Outdoor Basketball Court at Wild Road Park					\$ 60,000.00	
20	Lighting for Basketball Courts						
21	Lighting for Playground						
22	Walkway at new Restroom	\$ 10,000.00					
23	Cover Exercise Area						\$ 75,000.00
24	Cover Playground						
25	HVAC for Unit D	\$ 50,000.00					
26	HVAC for Unit A	\$ 50,000.00					
27	Renovate Wild Rd playground to add solid surfacing						\$ 65,000.00
28	Parking Lot at Community Park						\$ 250,000.00
29	Handball Courts						\$ 40,000.00
30	New Dog Park (Galleon or Community Center)						\$ 25,000.00
Community Center park							
31	Splash Pad						\$ 500,000.00
32	Building w/ amphitheater						\$ 4,300,000.00
33	Pump Track						\$ 250,000.00
34	Public Art (Veteran Memorial)						\$ 25,000.00
35	Park Shelters						\$ 40,000.00
36	Playground						\$ 150,000.00
37	Community Garden						\$ 10,000.00
38	Walking Paths						\$ 150,000.00
39	Outdoor Basketball						\$ 50,000.00
40	Fencing						\$ 85,000.00
41	Open space, trees irrigation, grading						\$ 200,000.00
42	Safety lighting						\$ 150,000.00
43	Mint Golf						\$ 150,000.00
44	Drivers Box for RC Track	\$ 1,000.00					
45	Dirt bicycle track for kids at Wild Road Park around Nature Play	\$ 500.00					
Total Park Capital Projects		\$ 331,500	\$ 135,000	\$ 65,000	\$ 40,000		

Helendale Community Services District
Notes to the Basic Financial Statements, continued
June 30, 2021

(2) Cash and Cash Equivalents, continued

Concentration of Credit Risk

The District's investment policy contains various limitations on the amounts that can be invested in any one governmental agency or non-governmental issuer as stipulated by the California Government Code. The District's deposit portfolio with a government-sponsored agency, LAIF, is 46.85% of the District's total depository and investment portfolio. There were no investments in any one non-governmental issuer that represent 5.0% or more of the District's total investments.

Fair Value Measurements

As of June 30, 2021, the District did not hold any investments which require measurement at fair value on a recurring and non-recurring basis.

(3) Internal Balances – Due To/From Other Funds

Internal balances consist of the following as of June 30, 2021:

Purpose	Receivable Fund	Payable Fund	Amount
Interfund Loan	Wastewater	Parks & Rec	\$ 799,907
Total internal balances:			\$ 799,907

On June 21, 2018, the District adopted Resolution 2018-01, for the purpose establishing a repayment agreement between the Wastewater and Parks and Recreation funds for the transfer of 35 acres of property in the amount \$842,007 with 0% interest. The purpose of the transfer is for the expansion of the wastewater irrigation area to spread secondary water. The term of the agreement is twenty (20) years from July 1, 2020. As of June 30, 2021, the outstanding balance was \$799,907.

(4) Capital Assets

Governmental Activities:

Changes in capital assets at June 30 were as follows:

	Balance 2020	Additions	Deletions/ Transfers	Balance 2021
Non-depreciable assets:				
Land	\$ 307,702	-	-	307,702
Construction-in-process	-	61,678	(61,678)	-
Total non-depreciable assets	307,702	61,678	(61,678)	307,702
Depreciable assets:				
Structures and improvements	3,585,652	58,526	-	3,644,178
Equipment	469,411	3,152	-	472,563
Vehicles	104,427	-	-	104,427
Total depreciable assets	4,159,490	61,678	-	4,221,168
Accumulated depreciation:	(1,958,866)	(157,453)	-	(2,116,319)
Total depreciable assets, net	2,200,624	(95,775)	-	2,104,849
Total capital assets, net	\$ 2,508,326			2,412,551



Helendale CSD
Statement of Revenues and Expenses - Parks & Recreation
As of June 30, 2022
(Unaudited)

Preliminary Results and Subject to Change

	Jun 2022	YTD Actual	Budget	% Budget	PYTD
1 Operating Revenues					
2 Program Fees	\$ 1,788	\$ 53,421	\$ 22,600	236%	\$ 21,324
3 Property Taxes	1,887	22,467	18,000	125%	20,009
4 Donations & Sponsorships	-	10,150	5,500	185%	12,563
5 Rental Income	1,452	25,284	26,075	97%	21,360
6 Developer Impact Fees	-	8,600	6,880	125%	18,920
7 Grants	-	-	-	0%	43,456
8 Interfund Transfer Out/(In)	(3,508)	(42,100)	(42,100)	100%	(42,100)
9 Board Discretionary Revenue	12,895	370,295	461,446	80%	519,364
10 Miscellaneous Income (Expense)	-	3,064	-	0%	-
11 Total Revenues	14,514	451,181	498,401	91%	614,898
12 Expenses					
13 Salaries & Benefits					
14 Salaries	5,992	77,885	77,378	101%	68,966
15 Benefits	2,786	35,887	42,974	84%	34,109
16 Total Salaries & Benefits	8,778	113,772	120,352	95%	103,075
17 Program Expense	3,545	77,781	64,725	120%	42,172
18 Contractual Services	1,454	47,765	9,560	500%	14,612
19 Utilities	8,324	56,348	64,387	88%	34,359
20 Operations & Maintenance	3,821	32,987	22,926	144%	31,947
21 Permits & Fees	-	1,317	1,863	71%	1,546
22 Grant Expense	-	-	-	0%	-
23 Other Expenses	-	1,124	1,955	57%	8,974
24 Debt Service	-	-	-	0%	20,340
25 Total Expenses	25,921	331,095	285,768	116%	257,025
26 Net Income (Loss) Before Capital	(11,407)	120,086	212,633	56%	357,873
27 Capital Expenses	-	(291,829)	(272,500)	107%	(58,526)
28 Net Income (Loss) After Capital	\$ (11,407)	\$ (171,743)	\$ (59,867)	287%	\$ 299,347



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

05-Parks & Recreation Revenues and Expenses

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

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

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

Line 5 Rental Income: Includes rental income from the water shop, storage for the recycling center, community center room rental, church rental, and gymnastics rental. YTD can trend over/under budget depending on needs of rentals. YTD ended at 97% of budget.

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

Line 7 Grants: This accounts for grants and is not budgeted for until a grant is awarded. There was no activity during the fiscal year.

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 – \$12,287
- Property Taxes – \$305
- Solid Waste Franchise Fees - \$2,190
- Transfer Property Tax Revenue for Street Light Utilities – \$(1,887)

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

Line 14 Salaries: Includes full and part-time Parks and Recreation employees. YTD 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 at 84% of budget due to workers compensation coming in lower than anticipated.

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

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

Line 19 Utilities: Includes gas and electric for parks and the community center, along with telephone & electricity for street lighting. YTD ended at 88% of budget.

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

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

Line 23 Other Expenses: Includes uniforms, printing costs, dues & subscriptions, and bank charges. YTD ended at 57% of budget.

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

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

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



RESOLUTION NO. 2018-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT ESTABLISHING THE REPAYMENT OF INTERFUND LOAN FROM THE WASTEWATER FUND TO THE PARK FUND AND EXCHANGE OF CERTAIN REAL PROPERTY FROM PARK TO WASTEWATER

WHEREAS, the Helendale Community Services District assumed responsibility for water, sewer and park services in December 2006, with funds from San Bernardino County Special Districts distributed between the Water and Sewer Funds; and

WHEREAS, the Park Fund purchased building assets and improved the Helendale Community Park infrastructure in excess of its operating revenue available; and

WHEREAS, the only source of funds available in the short term was to borrow from the Wastewater Fund Reserve to fund improvements as described; and

WHEREAS, the Fiscal Year 2017 annual audit provided by Fedak & Brown, CPA's, stated the amount owed by the Park Fund to the Wastewater Fund as \$1,160,944; and

WHEREAS, a payback method is required to establish the means and timeframe to repay the Wastewater Fund; and

WHEREAS, the Wastewater operation is in need of 35 acres currently owned by the Parks Department that will be transferred to Wastewater for use as additional secondary irrigation area as required by the Lahontan Regional Water Quality Control Board;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Helendale Community Services District desires to establish the following repayment schedule for the Park Fund:

- A. The value of the property to be transferred from Park to Wastewater is detailed in the Brokers Opinion of Value attached hereto as Attachment A.
- B. The amount of principle and interest payments previously made by Parks to be now attributed to Wastewater as a offset against funds borrowed are outlined in Attachment B.
- C. The Park Fund shall repay the Sewer Fund a sum of \$42,100.00 per fiscal year until the interfund loan balance of \$842,007 is repaid as outlined in Attachment C.
- D. Any additional operating fund borrowing during any subsequent fiscal year will require adoption of a new resolution acknowledging the outstanding balance and the repayment terms.

- E. Each budget will include a line item repayment to Wastewater in accordance with the repayment plan outlined in Attachment C.
- F. During any fiscal year, the Board of Directors can adjust the annual repayment amount if extraordinary revenue or expenses exist.
- G. Adoption of this Resolution rescinds Resolution 2012-15.

APPROVED AND ADOPTED this 7th day of June, 2018.

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

By: _____
Ron Clark, President

Attest: _____
Sandy Haas, Secretary



Helendale Community Services District

Date: September 1, 2022
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #7
Discussion Only Regarding Review of Proposal for Wastewater Engineering Services

Staff Recommendation

Staff seeks input from the Board regarding wastewater engineering services.

Staff Report

With the release of infrastructure funding from both the State and Federal sources, Staff wanted to provide a current estimate for wastewater engineering services that would provide the District with a set of “shovel-ready” engineering drawings. In an effort to be pro-active, Staff secured a recent estimate from a reputable firm of \$557,000. The estimate and does not include project management services which could be provided at an additional cost or the District could hire an Owner’s Rep to handle this scope.

By having engineering completed on the preferred plant upgrade design, it better positions the District for funding for plant construction. In the anticipated state and federal funding there is a large emphasis placed on rural communities and drought resiliency. These are areas that Staff believes the District would be able to score competitively if the engineering was substantially completed.

Engineering services can be awarded through a professional services agreement (PSA). Design services can be competitively bid, but that is not a requirement per the District’s approved purchasing policy.

Typically, any grant funding for infrastructure construction requires engineered drawings prior to grant award. For federal funding, the grants come through the Bureau of Reclamation and requires a planning study in addition for engineered drawing in order to receive construction funds. Because these funds are highly competitive, they require the local agency to have some “skin in the game” with substantially completed engineering.

The granting agencies will not give you money for construction if you don’t have planning and engineering completed. We have submitted a request to Congressman Olternolte for one million dollars for engineering. This will require the District to have a Bureau feasibility study completed. Currently the District has a Recycled Water Feasibility Study completed by VA Consulting that was funded by a State matching grant. Staff will need to modify the study to meet the Bureau’s criteria prior to being awarded the funds for engineering.

Fiscal Impact: As estimated.

Possible Motion: **No motion.** Provide input to Staff.

Attachments: None.