



REGULAR BOARD MEETING
Thursday, October 19, 2023, at 6:00 PM

SPECIAL NOTICE OF TELECONFERENCE ACCESSIBILITY

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

Call to Order - Pledge of Allegiance

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

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

2. Approval of Agenda

3. Public Participation

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

4. Consent Items

- a. Approval of Minutes: September 21, 2023, Regular Board Meeting
- b. Bills Paid Report
- c. August 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 Purchase of Two Trickling Filter Turbine Pumps and Motors and Two Filtrate Turbine Pumps and Motors**
- 8. Discussion Only Regarding Water Usage for 2022/2023 Water Year**
- 9. Discussion Only Regarding Update on Per Capita Grant for the Community Park**

Other Business

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

Closed Session

11. 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

12. Conference with Legal Counsel – Anticipated Litigation

Initiation of litigation pursuant to Government Code Section 54956.9(d)(4)

Two Potential Cases

13. Report of Closed Session Item

14. Adjournment

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



Helendale Community Services District

Date: October 19, 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: October 19, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #4
Consent Items

CONSENT ITEMS

- a. Approval of Minutes: September 21, 2023, Regular Board Meeting
- b. Bills Paid Report
- c. September Financial Report



Helendale Community Services District

Date: October 19, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Cheryl Vermette
SUBJECT: Agenda item #4a
Minutes from Board meeting 9/21/2023



*Minutes of the Helendale Community Services District
REGULAR BOARD OF DIRECTORS MEETING
September 21, 2023, at 6:00 PM
26540 Vista Road, Suite C. Helendale, CA 92342*

SPECIAL NOTICE OF TELECONFERENCE ACCESSIBILITY

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

Board Members Roll Call:

Present: President Henry Spiller; Vice President Ron Clark; 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

Members of the Public:

There were five 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

Discussion: General Manager Cox stated that item 4b under Consent Items is actually July Financials and not the Bills Paid Report as was posted on the agenda. An updated agenda was provided to the Board and the public reflecting this change.

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

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

Dan Guinn, Helendale Resident – spoke about the railroad crossing. He stated he does not think the Community needs Phase III of the proposed grade separation plan. He would like the

community to come together to express that Phase III is not necessary. He also expressed that the \$85 million quoted for the project includes all three phases and believes the community won't get anything done if they focus on the total project cost.

4. Consent Items

- a. Approval of Minutes: September 7, 2023, Regular Board Meeting
- b. July Financials

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

5. Reports

- a. Directors' Reports

Director Haas reported that she talked with a representative from the Senior Center who expressed their gratitude to the CSD for their participation in the 100-year birthday celebration at the Senior Center. Director Haas also reported that she participated in the September Concert in the Park and helped put out flags for the 9/11 tribute.

Director Cardenas reported that he participated in the September Concert in the Park assisting with placing flags in the morning and attended the concert to get drone footage. Director Cardenas also attended the land use meeting with San Bernardino County that was held at the District office.

Director Roper reported that she attended the Concert in the Park.

Vice President Clark reported that he attended the Concert and said the tribute and the fireworks were good. He attended the 100-year birthday celebration to present the Resolution to Mr. Mercadante. He also participated in the Park and Rec committee meeting.

President Spiller attended the concert in the Park and thanked all the local veterans that participated. President Spiller attended the 100-year birthday celebration to present the Resolution to Mr. Mercadante.

- b. General Managers Report

General Manager Cox reported that the Community Giveaway is scheduled for October 14th in Unit D. Seniors will have early access between 9:00 and 9:30 am. The event will open to everyone at 9:30 and will end at noon or whenever items are gone. Approximately twenty volunteers will be needed on the day of the event.

The District participated in a 100-year birthday celebration for a local resident at the Senior Center.

General Manager Cox met with the San Bernardino County Land Use Director and Code Enforcement Officer. Twelve people were in attendance including four builders. The group discussed issues with construction in the unincorporated areas. Afterwards, a list of code enforcement issues was presented to the County for review.

Town Hall meetings regarding the District's annexation proposal were held on September 5th and September 9th. No one attended the September 5th meeting; three residents attended the September 9th meeting. The last meeting will be held on Friday, September 29th at 6:00 pm. The Board and the public are welcome to attend. The LAFCO hearing will be in November.

General Manager Cox gave the wastewater report. AG Instruments came out to install a new influent meter at the treatment plant. Standard Electric has been performing preventative maintenance and repairs on both the Smithson and treatment plant generators. Staff cut asphalt

at the office to expose the cleanout lid for Units C and D. The lateral was plugged, Staff jetted and cleared the line after excavation. Bill and Alex C. attended a collection system training in Crestline. The primary clarifiers had to be switched due to a failed coating and broken baffle wrapped around the clarifier shaft which was plugging the sludge hopper. Staff also cut and erected shelves in the new shop that were purchased from Bed Bath and Beyond when the store closed. Staff dug up the primary scum clean out and repaired the pipe. Staff also graded the treatment plant grounds and repaired damage from the storms.

Regular Business

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

Motion: Director Cardenas made a motion to approve the Directors' expense reports. 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.

7. Discussion and Possible Action Regarding Resolution 2023-10: A Resolution of the Board of Directors of the Helendale Community Services District Establishing Policies for its Compensation, Reimbursement and Ethics Training.

Discussion: Board compensation is one of the governing resolutions that provides guidance for Board compensation and affirms the commitment for biennial Ethics training. This resolution also provides transparency for the public. In matters such as compensation, the Board is required to self-govern. This resolution is reviewed annually, typically in February. The Board reviewed and modified the resolution several times in the last few years. It was discussed in February 2020, March 2020, January 2021, February 2021, April 2021, March 2022, June 2022, February 2023, April 2023, and May 2023. The amount of compensation is set by a separate Ordinance. Director Cardenas asked for clarification regarding who the General Manager's designee is. General Manager Cox responded that the designee would be assigned by her to act or answer on her behalf and that designee would be dependent on the situation or the question. Director Cardenas also suggested dropping the number of meetings for Board members to eight meetings and leaving the number of meetings the President can be compensated for at ten meetings per month. This option was not supported by the majority of the Board members. Changes that were supported by the majority of the Board included Staff benchmarking other agencies board member compensation, adding a rolling 12-month history of compensation and non-compensated meeting data to the Board agenda, staff report and PowerPoint under item number six, adding page numbers to the expense reports, and adding participation in District sporting events to the list of compensable activities in Attachment A. Staff will make modifications to the Resolution approved by the Board on May 4, 2023, and bring back to the Board for approval on consent.

Motion: The Board directed Staff to make the modifications as discussed and bring the Resolution back on consent for approval.

8. Discussion and Possible Action Regarding Approval of Roofing Contract Increase

Discussion: The Board approved the roofing contract in June. The contract is ready for signatures. The proposal has been modified and agreed to. Costs have increased based upon discussions and discovery. The original amount for the project was \$320,601, the current proposal with options 1 and 2 added to Exhibit C is \$334,326.90. The General Manager was not given any contingency; therefore, the amount needs board approval. Staff is requesting approval of the increased amount

as well as a contingency to address unknown factors. The unknowns include additional damaged plywood sheeting, HVAC/swamp unit work if not provided by the District under a separate contract, any additional subcontractors for electrical, demo, structural, etc., and other items as outlined in Exhibit B.

Motion: Vice President Clark made a motion to approve a contract in the amount of \$324,326.90 with a 20% contingency for unknown work. 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.

9. Discussion and Possible Action Regarding Grant Funded Park Projects

Discussion: In 2021, the District received the Per Capita Grant from California State Parks. The award was \$182,289 and the District would need to match \$45,572. Projects included: RC track fencing (completed), restroom at the baseball fields with ADA accessibility (substantially completed), nature playground (completed), disc golf course (completed), and park lighting (not yet completed). The District has approximately \$164,000 left to spend. The lighting bid came in at \$598,000. The Board rejected the bid and directed Staff to discuss the options with the Park and Rec committee. The committee discussed options in July and September and selected projects for Board discussion. The options recommended by the committee included: advertise the lighting project with a reduced scope estimated at \$85,000 - \$95,000; complete the block wall and concrete ribbon for the park gate, estimated at \$11,000; and if any funds are left over consider adding shade canopies for the playground.

Motion: President Spiller made the motion to approve project priorities as outlined by the Park and Rec Committee. 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.

Other Business

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

Director Cardenas requested to discuss the Farmers Market (will be agendized for December)

President spiller called for a brief recess at 7:32 pm after which the Board met in closed session. Closed session was called to order at 7:47 pm.

Closed Session

12. Conference with Legal Counsel – Anticipated Litigation

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

13. Public Employee Performance Evaluation

(Government Code Section 54957)
Title: General Manager

14. Report of Closed Session Item

Legal Counsel Kennedy reported that the Board met in closed session to review a claim. The Board unanimously voted to reject the claim and instructed Legal Counsel to respond to the claimant's attorney. No other action was taken.

Closed session was adjourned at 8:29 pm.

15. Adjournment

President Spiller adjourned the meeting at 8:29 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: October 19, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Sharon Kreinop, Senior Account Specialist
SUBJECT: Agenda item #4b.
Consent Item: Bills Paid and Presented for Approval

STAFF RECOMMENDATION:

Updated Report Only. Receive and File.

STAFF REPORT:

Staff issued 76 checks and 32 EFT's totaling \$304,806.63

Total cash available:	<u>10/04/2023</u>	<u>9/01/2023</u>
Cash	\$ 7,249,468.61	\$ 6,969,802.13
Drafts/Checks/EFT's Issued	\$ 304,006.63	\$ 184,159.92

Investment Report

The Investment Report shows the status of invested District funds. The interest rate is 3.434% for LAIF for August 2023 and 5.4471% for CA Class for September 2023. Income earned September 2023 on CA Class account is \$950.22.



Helendale CSD

Bills Paid and Presented for Approval

Transaction Detail

Issued Date Range: 09/02/2023 - 10/04/2023

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
Bank Account: 251229590 - CBB Checking					
09/06/2023	26686	Sonic Systems, Inc	-550.00	Check	Accounts Payable
09/06/2023	26687	AVCOM Services Inc.	-70.00	Check	Accounts Payable
09/06/2023	26688	Boot Barn Inc.	-413.23	Check	Accounts Payable
09/06/2023	26689	Burrtec Waste Industries Inc	-155.45	Check	Accounts Payable
09/06/2023	26690	Business Card	-3,815.73	Check	Accounts Payable
09/06/2023	26691	Choice Builder	-1,027.07	Check	Accounts Payable
09/06/2023	26692	Frontier Communications	-157.99	Check	Accounts Payable
09/06/2023	26693	Frontier Communications	-53.60	Check	Accounts Payable
09/06/2023	26694	G.A. Osborne Pipe & Supply Inc.	-278.99	Check	Accounts Payable
09/06/2023	26695	Geo-Monitor, Inc.	-336.00	Check	Accounts Payable
09/06/2023	26696	Lowe's Inc.	-393.75	Check	Accounts Payable
09/06/2023	26697	Mobile Occupational Services, Inc.	-45.00	Check	Accounts Payable
09/06/2023	26698	Online Information Services, Inc	-21.84	Check	Accounts Payable
09/06/2023	26699	Pyro Spectaculars Inc.	-2,500.00	Check	Accounts Payable
09/06/2023	26700	Scott Tinturin	-1,800.00	Check	Accounts Payable
09/06/2023	26700	Scott Tinturin Reversal	1,800.00	Check Reversal	Accounts Payable
09/06/2023	26701	Sierra Analytical Labs, Inc	-835.00	Check	Accounts Payable
09/06/2023	26702	Silver Lakes Hardware	-150.43	Check	Accounts Payable
09/06/2023	26703	The Woodall Group, Inc	-35.00	Check	Accounts Payable
09/06/2023	26704	Underground Service Alert of Southern Cakifornia	-64.25	Check	Accounts Payable
09/06/2023	26705	USPS	-354.00	Check	Accounts Payable
09/06/2023	26706	LAWYERS TITLE COMPANY	-221.66	Check	Utility Billing
09/06/2023	26707	ZERLENE BURWELL	-214.24	Check	Utility Billing
09/09/2023	26708	Scott Tinturin	-1,800.00	Check	Accounts Payable
09/12/2023	26709	Paul Osborne	-950.00	Check	Accounts Payable
09/18/2023	26710	California State Disbursement Unit	-230.76	Check	Accounts Payable
09/18/2023	26711	State of California - Franchise Tax Board	-150.00	Check	Accounts Payable
09/18/2023	26712	Devra Castle	-150.00	Check	Accounts Payable
09/18/2023	26713	DAVE ROBERTSON	-168.55	Check	Utility Billing
09/18/2023	26714	JOHN DANIEL ESTRADA	-44.40	Check	Utility Billing
09/20/2023	26715	Beck Oil Inc	-3,085.33	Check	Accounts Payable
09/20/2023	26716	Boot Barn Inc.	-831.89	Check	Accounts Payable
09/20/2023	26717	Burrtec Waste Group, Inc	-14,418.56	Check	Accounts Payable
09/20/2023	26718	Burrtec Waste Industries Inc	-993.78	Check	Accounts Payable
09/20/2023	26719	Cardmember Services	-2,593.44	Check	Accounts Payable
09/20/2023	26720	County of San Bernardino, Solid Waste Mgmt. Div.	-1,075.39	Check	Accounts Payable
09/20/2023	26721	Frontier Communications	-87.21	Check	Accounts Payable
09/20/2023	26722	G.A. Osborne Pipe & Supply Inc.	-81.80	Check	Accounts Payable
09/20/2023	26723	Home Depot Credit Services	-3,272.07	Check	Accounts Payable
09/20/2023	26724	Infosend, Inc	-2,010.55	Check	Accounts Payable
09/20/2023	26725	Paul Osborne	-3,275.00	Check	Accounts Payable
09/20/2023	26726	State of California Department of Justice	-49.00	Check	Accounts Payable
09/20/2023	26727	Trini Martin	-2,000.00	Check	Accounts Payable
09/20/2023	26728	Tyler Business Forms	-62.05	Check	Accounts Payable
09/20/2023	26729	Univar Solutions, USA	-3,329.75	Check	Accounts Payable
09/20/2023	26730	Verizon Wireless	-106.32	Check	Accounts Payable

Bank Transaction Report

Issued Date	Number	Description	Amount	Type	Module
09/26/2023	26731	MONICA NOWOS	-309.57	Check	Utility Billing
09/26/2023	26732	JAMES CASTILLO	-140.70	Check	Utility Billing
09/27/2023	26733	California State Disbursement Unit	-230.76	Check	Accounts Payable
09/27/2023	26734	State of California - Franchise Tax Board	-150.00	Check	Accounts Payable
09/27/2023	26735	Allied Public Risk LLC	-23,518.00	Check	Accounts Payable
09/28/2023	26736	A&G Instrument Service and Calibration, Inc.	-4,496.12	Check	Accounts Payable
09/28/2023	26737	ACI Payments, Inc	-57.30	Check	Accounts Payable
09/28/2023	26738	AVCOM Services Inc.	-1,110.00	Check	Accounts Payable
09/28/2023	26739	Bill Heppe	-850.00	Check	Accounts Payable
09/28/2023	26740	Burrtec Waste Group, Inc	-56,925.08	Check	Accounts Payable
09/28/2023	26741	Frontier Communications	-90.85	Check	Accounts Payable
09/28/2023	26742	Frontier Communications	-64.89	Check	Accounts Payable
09/28/2023	26743	Rebecca Gonzalez	-330.00	Check	Accounts Payable
09/28/2023	26744	Robert R. Yeghoian Co., Inc.	-1,972.80	Check	Accounts Payable
09/28/2023	26745	Sierra Analytical Labs, Inc	-965.00	Check	Accounts Payable
09/28/2023	26746	Theresa Crossland	-300.00	Check	Accounts Payable
09/28/2023	26747	Ultimate Internet Access, Inc	-781.13	Check	Accounts Payable
09/28/2023	26748	United Rentals, Inc.	-927.95	Check	Accounts Payable
09/28/2023	26749	Bill Heppe	-40.00	Check	Accounts Payable
09/28/2023	26750	Brunick, McElhaney & Kennedy Professional Law Corp	-6,688.75	Check	Accounts Payable
09/28/2023	26751	Aqua Metrics Sales Company	-3,051.48	Check	Accounts Payable
10/03/2023	26752	Brunick, McElhaney & Kennedy Professional Law Corp	-3,626.25	Check	Accounts Payable
10/03/2023	26753	Standard Electric Works	-2,975.21	Check	Accounts Payable
10/03/2023	26754	C. J. Brown & Company, CPAs	-10,109.00	Check	Accounts Payable
10/03/2023	26755	Sonic Systems, Inc	-1,782.70	Check	Accounts Payable
10/03/2023	26756	Rollings & McDonald Consulting	-1,437.50	Check	Accounts Payable
10/03/2023	26757	Eide Bailly LLP	-5,347.07	Check	Accounts Payable
10/03/2023	26758	Void Check	0.00	Check	Accounts Payable
10/03/2023	26759	Void Check	0.00	Check	Accounts Payable
10/03/2023	26760	Standard Electric Works	-9,269.73	Check	Accounts Payable
10/03/2023	26761	Standard Electric Works	-7,722.58	Check	Accounts Payable
09/05/2023	EFT0004730	SCE ACH WWTP & Wells 3,4 & 1 Acct 700547354472	-35,830.20	EFT	General Ledger
09/11/2023	EFT0004731	SW Gas Community Center 910000010177	-11.00	EFT	General Ledger
09/11/2023	EFT0004733	SW Gas ACH 4-Plex Acct # 910000817466	-91.58	EFT	General Ledger
09/11/2023	EFT0004735	SW Gas ACH WWTP Acct # 910000010195	-29.57	EFT	General Ledger
09/11/2023	EFT0004736	SW Gas Water Shop Acct # 910001037540	-11.00	EFT	General Ledger
09/11/2023	EFT0004738	SW Gas 15302 Smithson Condo Unit D Acct # 910036039	-13.72	EFT	General Ledger
09/11/2023	EFT0004740	SCE ACH 4-Plex Acct 700392338368	-883.68	EFT	General Ledger
09/11/2023	EFT0004742	ACH Water Shop SCE Acct 700453074415	-108.48	EFT	General Ledger
09/18/2023	EFT0004745	SCE ACH Smithson Condo Unit D Acct 700630077284	-50.33	EFT	General Ledger
09/08/2023	EFT0004746	To record CalPERS Health Premium Sep 2023	-16,809.77	EFT	General Ledger
09/11/2023	EFT0004748	CalPERS Classic Pmt PPE 8/13/23	-9,105.45	EFT	General Ledger
09/11/2023	EFT0004749	CalPERS PEPRA Pmt PPE 3/26/23	-2,232.76	EFT	General Ledger
09/15/2023	EFT0004752	CalPERS 457 Pmt PPE 9/10/23	-5,005.06	EFT	General Ledger
09/19/2023	EFT0004753	SCE ACH Park Wellheads Acct 700448234519	-524.37	EFT	General Ledger
09/25/2023	EFT0004754	CalPERS Classic Pmt PPE 8/27/23	-8,597.77	EFT	General Ledger
09/25/2023	EFT0004755	CalPERS PEPRA Pmt PPE 8/27/23	-2,232.76	EFT	General Ledger
09/04/2023	EFT0004757	To record Tasc Flex Claim Pmt PPE 8/27/23	-770.81	EFT	General Ledger
09/21/2023	EFT0004759	SCE Street Lighting Acct # 700013030275	-1,704.77	EFT	General Ledger
09/06/2023	EFT0004760	To record Sales Tax Pmt # 2 - 3rd Quarter	-1,586.73	EFT	General Ledger
09/26/2023	EFT0004761	SCE ACH Sod Farm Acct 700255337588	-2,929.90	EFT	General Ledger
10/02/2023	EFT0004764	SCE Community Center ACH Acct.# 700218740906	-4,592.26	EFT	General Ledger

Bank Transaction Report

Issued Date	Number	Description	Amount	Type	Module
09/28/2023	EFT0004769	SCE ACH Well 6,7,8,9 & 2 Acct 700620711734	-424.62	EFT	General Ledger
09/25/2023	EFT0004770	Verizon Wireless District Cell Services	-662.14	EFT	General Ledger
09/29/2023	EFT0004771	CalPERS 457 Pmt PPE	-5,005.06	EFT	General Ledger
09/05/2023	EFT0004784	To record Paymentech Fees Acct Ending 6621	-2,347.33	EFT	General Ledger
09/06/2023	EFT0004786	To record Paymentech CC Fees Acct Ending 9479	-505.24	EFT	General Ledger
09/05/2023	EFT0004787	To record American Express Cc Fees Acct 7882 -	-2.00	EFT	General Ledger
10/04/2023	EFT0004788	To record Paymentech Fees Acct Ending 6621	-2,220.56	EFT	General Ledger
10/04/2023	EFT0004789	To record Paymentech CC Fees Acct Ending 9479	-668.36	EFT	General Ledger
10/02/2023	EFT0004790	To record EVO Thrift Store CC Fees 23099	-549.04	EFT	General Ledger
09/18/2023	EFT0004792	To record Tasc Flex Claim Pmt PPE 9/10/23	-770.81	EFT	General Ledger
Bank Account 251229590 Total: (108)					-304,006.63
Report Total: (108)					-304,006.63



Helendale Community Services District

Date: October 19, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Eide-Bailey Financial Consultants
SUBJECT: Agenda item #4c
August Financial Report



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

Preliminary Results - Subject to Change

	August 2023	YTD Actual	Budget	17% of Budget	PYTD
1 Operating Revenues					
2 Meter Charges	\$ 134,763	\$ 269,163	\$ 1,591,123	17%	\$ 267,389
3 Water Sales	92,825	176,582	912,051	19%	207,997
4 Standby Charges	-	2,034	30,228	7%	-
5 Other Operating Revenue	24,092	46,447	83,823	55%	15,444
6 Total Operating Revenues	251,681	494,227	2,617,225	19%	490,830
7 Non-Operating Revenues					
8 Grant Revenue	-	-	-	0%	(10,000)
9 Miscellaneous Income (Expense)	1,645	1,645	-	0%	(16)
10 Total Non-Operating Revenues	1,645	1,645	-	0%	(10,016)
11 Total Revenues	253,326	495,872	2,617,225	19%	480,813
12 Expenses					
13 Salaries & Benefits					
14 Salaries	29,038	70,313	421,896	17%	73,557
15 Benefits	10,442	25,165	138,780	18%	33,548
16 Total Salaries & Benefits	39,480	95,478	560,676	17%	107,105
17 Transmission & Distribution					
18 Contractual Services	605	17,034	56,607	30%	24,844
19 Power	23,248	37,927	209,725	18%	2,845
20 Operations & Maintenance	6,115	10,623	153,000	7%	34,980
21 Rent/Lease Expense	800	1,600	11,490	14%	2,230
22 Permits & Fees	1,152	1,152	40,100	3%	3,353
23 Total T&D	31,920	68,335	470,922	15%	68,253
24 General & Administrative					
25 Utilities	277	545	3,928	14%	421
26 Office & Other Expenses	-	51	5,750	1%	405
27 Admin Allocation	52,307	104,614	627,686	17%	107,671
28 Total G&A	52,585	105,211	637,364	17%	108,497
29 Debt Service	-	149,447	346,313	43%	149,447
30 Total Expenses	123,985	418,471	2,015,275	21%	433,302
31 Net Income (Loss) Before Capital	129,341	77,401	601,950	13%	47,511
32 Sale or Lease of Water Rights	-	-	-	N/A	-
33 Capital Expenses	(399)	(399)	(1,792,000)	0%	(2,500)
34 Net Income (Loss) After Capital	\$ 128,942	\$ 77,002	\$ (1,190,050)		\$ 45,011

*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 August 31, 2023 – 17% 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 is trending in line with budget.

Line 3 Water Sales: Includes water consumption charges. YTD is trending slightly over budget since the District sells more water in the summer months.

Line 4 Standby Charges: Includes special assessment standby charges for the current & prior years and delinquent standby penalties. Most of these revenues are received in November, December, and April. YTD is trending under budget at 7%.

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 trending over budget at 55% due to the high volume of permits and inspections, connection, and meter installation fees.

Line 8 Grant Revenue: There is no grant activity planned for FY 24.

Line 9 Miscellaneous Income (Expense): Includes gain or loss on sale of assets, the Enel X Demand Response Program and other miscellaneous income. YTD activity includes \$1.6K in miscellaneous income for old credit balance write offs.

Line 14 Salaries: Includes salaries for water employees. YTD is trending in line with budget.

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

Line 18 Contractual Services: Includes lab testing, engineering, geographic information system (GIS) support & other contract services. YTD is trending over budget at 30% due to the timing of annual software support and contractual services renewals.

Line 19 Power: Includes electricity usage for transmission & distribution. YTD is trending in line with budget.

Line 20 Operations & Maintenance: Includes operations & maintenance expenses, uniforms, vehicle maintenance and vehicle fuel. YTD can trend over/under budget due to need and the timing of services. YTD is trending under budget at 7%.

Line 21 Rent/Lease Expense: Includes rental costs for the water shop and Bureau of Land Management (BLM) tank sites. YTD is trending under budget at 14% due to the timing of rent collection for BLM tank sites.

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 trending at 3% budget.

Line 25 Utilities (G&A): Includes gas and telephone expenses. YTD is trending under budget at 14%.

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 trending under budget at 1%.

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.

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

- \$399 – Electrical Well 13



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

Preliminary Results - Subject to Change

	August 2023	YTD Actual	Budget	17% of Budget	PYTD
1 Operating Revenues					
2 Sewer Charges	\$ 152,288	\$ 304,501	\$ 1,825,577	17%	\$ 258,718
3 Standby Charges	-	2,034	25,907	8%	-
4 Other Fees & Charges	9,530	18,846	28,760	66%	3,341
5 Interfund Transfer In/(Out)	3,508	7,017	42,100	17%	7,017
6 Other Income/(Expense)	-	-	-	0%	-
7 Total Revenues	165,326	332,397	1,922,344	17%	269,076
8 Expenses					
9 Salaries & Benefits					
10 Salaries	15,669	50,435	385,417	13%	56,992
11 Benefits	6,841	18,365	128,651	14%	24,123
12 Total Salaries & Benefits	22,510	68,800	514,068	13%	81,115
13 Sewer Operations					
14 Contractual Services	3,135	6,594	113,720	6%	6,138
15 Power	13,156	23,850	102,000	23%	5,797
16 Operations & Maintenance	4,780	8,766	59,800	15%	8,060
17 Permits & Fees	3,280	4,325	40,000	11%	3,072
18 Total Sewer Operations	24,350	43,535	315,520	14%	23,066
19 General & Administrative					
20 Utilities	349	728	5,505	13%	533
21 Office & Other Expenses	526	558	17,760	3%	1,687
22 Admin Allocation	51,261	102,522	615,132	17%	105,517
23 Total G&A	52,136	103,808	638,397	16%	107,738
24 Debt Service	-	-	102,123	0%	-
25 Total Expenses	98,997	216,143	1,570,108	14%	211,919
26 Net Income (Loss) Before Capital	66,329	116,254	352,236	33%	57,156
27 Capital Expenses	-	-	(845,000)	0%	(13,143)
28 Net Income (Loss) After Capital	\$ 66,329	\$ 116,254	\$ (492,764)		\$ 44,014

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Fund 02-Sewer Revenues and Expenses

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

Line 3 Standby Charges: Includes special assessment standby charges for the current & prior years and delinquent standby penalties. Most of these revenues are received in November, December, and April. YTD is trending under budget at 8%.

Line 4 Other Fees & Charges: Includes permit & inspection charges, connection fees, other fees, and charges. YTD is trending over budget at 66% due to higher permits and inspection, and connection fees than anticipated.

Line 5 Interfund Transfer In/(Out): This line includes the monthly repayment of the interfund loan from Sewer to Parks.

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

Line 10 Salaries: Includes salaries for all sewer employees. YTD is trending under budget at 13% due to short staffing in August.

Line 11 Benefits: Includes employee insurance, PERS retirement, workers compensation, payroll taxes, and education & training. YTD is trending under budget at 14%.

Line 12 Contractual Services: Includes lab testing, engineering, GIS support & other contractual services. YTD is trending under budget at 6%.

Line 13 Power: Includes electricity used for Sewer. YTD is trending over budget at 23%.

Line 14 Operations & Maintenance: Includes compost disposal, vehicle maintenance, vehicle fuel, uniforms, small tools, and salaries for mechanics. YTD is trending in line with budget.

Line 15 Permits and Fees: Includes all annual permits and fees paid to the state. YTD can trend over/under budget due to the timing of permits and fee payments. YTD is trending under budget at 11%.

Line 20 Utilities (G&A): Includes gas, water, and telephone expenses. YTD is trending under budget at 13%.

Line 21 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 trending under budget at 3%.

Line 22 Admin Allocation: This is the monthly distribution of the budgeted Administration Fund (Fund 10) expenses to the enterprise funds.

Line 24 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.



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

Preliminary Results - Subject to Change

	August 2023	YTD Actual	Budget	17% of Budget	PYTD
1 Operating Revenues					
2 Retail Sales	\$ 22,061	\$ 44,835	\$ 325,000	14%	\$ 52,254
3 Donations	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	-	0%	-
5 Miscellaneous Income (Expense)	-	-	-	0%	-
6 Total Revenues	22,061	44,835	325,000	14%	52,254
7 Expenses					
8 Salaries & Benefits					
9 Salaries	13,666	33,467	209,654	16%	25,562
10 Benefits	1,806	4,587	35,312	13%	3,328
11 Total Salaries & Benefits	15,472	38,054	244,966	16%	28,890
12 Recycling Center Operations					
13 Contractual Services	-	-	2,500	0%	-
14 Operations & Maintenance	1,421	1,458	14,250	10%	2,836
15 Total Recycling Center Operations	1,421	1,458	16,750	9%	2,836
16 General & Administrative					
17 Utilities	1,463	3,421	10,400	33%	619
18 Office & Other Expenses	611	1,214	6,100	20%	861
19 Total G&A	2,074	4,636	16,500	28%	1,480
20 Total Expenses	18,968	44,148	278,216	16%	33,205
21 Net Income (Loss) Before Capital	3,093	687	46,784		19,049
22 Capital Expenses	-	-	-	-	-
23 Net Income (Loss) After Capital	\$ 3,093	\$ 687	\$ 46,784	1%	\$ 19,049

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Fund 03-Recycling Center Revenues and Expenses

Line 2 Retail Sales: Includes sales revenues from the Thrift Store. YTD is trending under budget at 14%.

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 is trending in line with budget.

Line 10 Benefits: Includes employee insurance, workers compensation, payroll taxes, and education & training. YTD is trending under budget at 13% due to the timing of the worker's compensation bills.

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. There is no activity YTD.

Line 14 Operations & Maintenance: Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD can trend over/under budget due to need and the timing of services. YTD is at 10% of budget.

Line 17 Utilities (G&A): Includes electric and telephone expenses. YTD is trending over budget at 33% due to higher electric consumption during summer months.

Line 18 Office & Other Expenses: Includes advertising, bank charges and other miscellaneous expenses. YTD is trending over budget at 20%.

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 August 31, 2023
(Unaudited)
Preliminary Results - Subject to Change

	August 2023	YTD Actual	Budget	17% of Budget	PYTD
1 Operating Revenues					
2 Property Rental Revenues	\$ 10,029	\$ 19,358	\$ 132,348	15%	\$ 18,780
3 Other Income	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	-	0%	-
5 Total Revenues	10,029	19,358	132,348	15%	18,780
6 Expenses					
7 Contractual Services	4,840	4,840	10,000	48%	-
8 Utilities	1,932	3,567	15,815	23%	1,884
9 Operations & Maintenance	450	472	13,400	4%	1,286
10 Debt Service	-	-	53,089	0%	-
11 Total Expenses	7,222	8,879	92,304	10%	3,170
12 Net Income (Loss)	\$ 2,807	\$ 10,479	\$ 40,044	26%	\$ 15,610

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Fund 04-Property Rental Revenues and Expenses

Line 2 Property Rental Revenues: Includes revenue for 15302 Smithson and 15425 Wild Road properties. YTD is trending 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 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. YTD is trending over budget at 48% due to the timing of truck and loader equipment rental.

Line 8 Utilities: Includes electric & gas expense for the rental properties. YTD is trending over budget at 23% due to higher electric consumption during summer months.

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.

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 August 31, 2023
(Unaudited)
Preliminary Results - Subject to Change

	August 2023	YTD Actual	Budget	17% of Budget	PYTD
1 Operating Revenues					
2 Program Fees	\$ 12,553	\$ 15,299	\$ 34,600	44%	\$ 15,946
3 Property Taxes	1,705	3,410	21,600	16%	3,290
4 Donations & Sponsorships	5,174	5,174	-	0%	770
5 Rental Income	1,490	7,980	24,075	33%	7,786
6 Developer Impact Fees	3,440	6,880	3,440	200%	-
7 Grants	-	-	-	0%	-
8 Interfund Transfer In/(Out)	(3,508)	(7,017)	(42,100)	17%	(7,017)
9 Board Discretionary Revenue	20,935	43,234	445,766	10%	39,672
10 Miscellaneous Income (Expense)	-	-	-	N/A	(105)
11 Total Revenues	41,788	74,960	487,381	15%	60,341
12 Expenses					
13 Salaries & Benefits					
14 Salaries	6,228	13,060	84,355	15%	15,745
15 Benefits	2,040	4,941	35,105	14%	6,120
16 Total Salaries & Benefits	8,268	18,001	119,460	15%	21,865
17 Program Expense	2,751	9,777	76,565	13%	13,305
18 Contractual Services	2,850	2,850	22,732	13%	2,814
19 Utilities	8,690	17,523	58,690	30%	12,474
20 Operations & Maintenance	9,321	13,690	24,089	57%	6,755
21 Permits & Fees	-	-	2,333	0%	598
22 Grant Expense	-	-	-	0%	-
23 Other Expenses	38	38	1,355	3%	643
24 Total Expenses	31,919	61,878	305,224	20%	58,453
25 Net Income (Loss) Before Capital	9,869	13,082	182,157	7%	1,888
26 Capital Expenses	-	(18,295)	(640,000)	3%	-
27 Net Income (Loss) After Capital	\$ 9,869	\$ (5,213)	\$ (457,843)	1%	\$ 1,888

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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 is trending over budget at 44% due to timing of youth soccer league fees and more farmer's market revenues received than anticipated.

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

Line 4 Donations & Sponsorships: Includes concert in the park sponsorships, event sponsorships and other donations/sponsorships. YTD activity includes a \$4.9K Parks & Recreation donation and flag football sponsorship.

Line 5 Rental Income: Includes rental income from the water shop, storage for the recycling center, community center room rental, church rental, and gymnastics rental. YTD can trend over/under budget depending on needs of rentals. YTD is trending over budget at 33% due to the timing of annual field use revenue.

Line 6 Developer Impact Fees: Includes park development impact fees charged to new developments. This account is budgeted based on known development. As such, this account will go over budget if more development takes place.

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 – \$13,908
- Solid Waste Franchise Fees - \$8,731
- Transfer Property Tax Revenue for Street Light Utilities – \$(1,705)

Line 10 Miscellaneous Income/(Expense): Includes gain or loss on sale of assets and other miscellaneous income.

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

Line 15 Benefits: Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education & trainings. YTD is trending under budget at 14%.

Line 17 Program Expense: Includes supplies and expenses for the youth soccer league, park, community center, Farmer's Market, and other programs. YTD is trending under budget at 13%.

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 is trending under budget at 13%.

Line 19 Utilities: Includes gas and electric for parks and the community center, along with telephone & electricity for street lighting. YTD is trending over budget at 30% due to higher electric consumption and higher water and sewer costs than anticipated.

Line 20 Operations & Maintenance: Includes vehicle maintenance, small tools, vehicle fuel and building repair for the park and community center. YTD can trend over/under budget due to need and the timing of services. YTD is trending over budget at 57% due to the timing of the annual youth sports insurance policy renewal and fire pump repair in August.

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. There is no activity YTD.

Line 23 Other Expenses: Includes uniforms, printing costs, dues & subscriptions, and bank charges. There is minimal activity YTD.

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

- \$18.3K – Community Center Parking Lot Resurfacing



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

Preliminary Results - Subject to Change

	August 2023	YTD Actual	Budget	17% of Budget	PYTD
1 Operating Revenues					
2 Charges for Services	\$ 59,087	\$ 109,836	\$ 777,772	14%	\$ 98,633
3 Assessments & Fees	450	3,844	237,220	2%	820
4 Other Charges	3,676	5,547	25,518	22%	3,313
5 Board Discretionary Revenue	-	-	-	0%	-
6 Miscellaneous Income (Expense)	-	-	-	0%	-
7 Total Revenues	63,212	119,227	1,040,510	11%	102,766
8 Expenses					
9 Salaries & Benefits					
10 Salaries	6,581	15,536	85,565	18%	18,289
11 Benefits	2,875	7,159	31,970	22%	8,533
12 Total Salaries & Benefits	9,456	22,695	117,535	19%	26,822
13 Contractual Services	-	106,973	734,677	15%	99,509
14 Disposal Fees	14,589	16,724	165,000	10%	17,606
15 Operations & Maintenance	354	354	4,750	7%	915
16 Other Operating Expenses	1,033	1,145	4,340	26%	1,088
17 Admin Allocation	1,046	2,092	12,554	17%	2,153
18 Total Expenses	26,478	149,982	1,038,856	14%	148,094
19 Net Income (Loss)	\$ 36,734	\$ (30,754)	\$ 1,654		\$ (45,328)

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

Fund 06-Solid Waste Disposal Revenues and Expenses

Line 2 Charges for Services – Solid Waste: Includes regular pick up of solid waste. YTD is trending under budget at 14% due to the timing of receipt of franchise fees.

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 at 2%.

Line 4 Other Charges: Includes delinquent fees and penalties on delinquent taxes. YTD is trending over budget at 22% due to more delinquent fees and recycling revenue 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 is trending in line with budget.

Line 11 Benefits: Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, and education & training. YTD is trending over budget at 22% due to the timing of employee group insurance payments.

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

Line 14 Disposal Fees: Includes San Bernardino County disposal fees and green waste disposal fees. YTD can trend over/under budget due to need and the timing of fees. YTD is trending under budget at 10%.

Line 15 Operations & Maintenance: Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD can trend over/under budget due to need and the timing of services. YTD is trending under budget at 7%.

Line 16 Other Operating Expenses: Includes rent for park storage, telephone, postage, event expenses, public outreach, printing, small tools, and bad debt expenses. YTD is trending over budget at 26% due to annual tax lien write offs in August.

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 August 31, 2023
(Unaudited)
Preliminary Results - Subject to Change

	August 2023	YTD Actual	Budget	17% of Budget	PYTD
1 Operating Revenues					
2 Tower Rent	\$ 13,908	\$ 27,487	\$ 182,220	15%	\$ 24,380
3 Property Taxes	-	2,110	111,400	2%	-
4 Solid Waste Billing & Fees	15,575	30,055	187,010	16%	28,225
5 Fees & Charges	3,085	6,179	26,500	23%	4,661
6 Investment income	9,689	27,261	80,000	34%	1,976
7 Other Income	-	-	200	0%	-
8 Board Discretionary Revenue	(22,639)	(46,644)	(393,207)	12%	(42,961)
9 Total Revenues	19,618	46,448	194,123	24%	16,281
10 Expenses					
11 Salaries & Benefits					
12 Salaries	50,842	124,358	654,410	19%	109,128
13 Benefits	18,901	84,640	277,317	31%	84,601
14 Directors' Fees	3,668	10,368	70,000	15%	15,806
15 Total Salaries & Benefits	73,411	219,366	1,001,727	22%	210,741
16 Contractual Services	25,431	81,068	248,527	33%	59,622
17 Insurance	-	250	103,834	0%	22,775
18 Utilities	3,135	5,970	21,240	28%	2,383
19 Operations & Maintenance	275	385	3,900	10%	456
20 Permits & Fees	540	10,545	14,600	72%	10,400
21 Office & Other Expenses	4,856	9,258	55,668	17%	16,461
22 Election Expense	-	-	-	0%	-
23 Administrative Allocation	(104,614)	(209,229)	(1,255,372)	17%	(215,342)
24 Total Expenses	3,034	117,613	194,123	61%	107,496
25 Net Income (Loss) Before Capital	16,585	(71,165)	-		(91,216)
26 Capital Expenses	-	-	-	0%	-
27 Net Income (Loss) After Capital	\$ 16,585	\$ (71,165)	\$ -		\$ (91,216)

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

Fund 10-Administrative Revenues and Expenses

Line 2 Tower Rent: Includes radio tower site rental fees. YTD is trending 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 trending under budget at 2%.

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

Line 5 Fees & Charges: Includes credit card processing fees and other miscellaneous fees. YTD is trending over budget at 23% due to the large volume of credit card processing fees.

Line 6 Investment Income: Includes investment income and unrealized gain or loss on investments. YTD is trending over budget at 34% 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. There is no activity YTD.

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

- Radio Tower Site Rent – \$13,908
- Solid Waste Franchise Fees – \$8,731

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

Line 13 Benefits: Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, employee benefit & morale and education & training. YTD is trending over budget at 31% due to the timing of payment of CalPERS Unfunded Accrued Liability.

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

Line 16 Contractual Services: Includes software support, legal services, and auditing & accounting services. YTD is trending over budget at 33% due to the timing of annual software support renewals, and legal and accounting services for FY 23 audit.

Line 17 Insurance: Includes both general liability and vehicle insurance expenses. There is no activity YTD.

Line 18 Utilities: Includes telephone and electricity expenses. YTD is trending over budget at 28% due to higher electric consumption during summer months.

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 is trending under budget at 10%.

Line 20 Permits & Fees: Includes the annual LAFCO fees, the GFOA application fee for the budget award, and San Bernardino County fees. YTD is trending over budget at 72% due to the timing of annual LAFCO fees.

Line 21 Office & Other Expense: Includes board meeting supplies, public relations, community promotion, bank charges, office supplies, postage, and dues & subscription. YTD is trending in line with 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: October 19, 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.

At the 9/21/2023 meeting there were four additional items that the Board requested related to expense reporting.

- 1) Add a line to the top of the expense forms so indicate page numbers (Page ___ of ___)
- 2) Develop a spreadsheet showing compensated and non-compensated meetings
- 3) Add performing an official function at a District sponsored sporting event to Exhibit A of the resolution
- 4) Provide a benchmark of board compensation for similar sized public organizations

Items 3 and 4 will be on the agenda for 11/2.

Regarding item #2, the Board requested additional information be included with the expense report agenda item that listed the meeting compensation for each director. Attached for consideration is information that Staff developed that is responsive to that request. Please advise of any desired modifications. Some directors have not previously listed activities for which they do not request compensation while other directors have. The gray highlighted area denotes the time period prior to the Board discussion of 9/21 in which listed those non-compensated meetings was discussed. Therefore, it seems appropriate to begin listing the non-compensated meetings from October forward.

Staff seeks input on any modifications the Board may wish to see on the draft compensation spreadsheet presented.

FISCAL IMPACT: NA

POSSIBLE MOTION: At the discretion of the Board.

ATTACHMENTS: Expense Reports

**BOARD COMPENSATION REPORT
ROLLING 12-MONTHS**

Name	Title	Type	12 2022	1 2023	2 2023	3 2023	4 2023	5 2023	6 2023	7 2023	8 2023	9 2023	10 2023	11 2023	12 2023	TOTAL
Spiller	President	Compensated	7	8	9	8	9	10	8	10	10	10	10			99
		Non-Comp												3		
Clark	Vice Pres	Compensated	4	4	3	5	4	6	4	4	3	5				42
		Non-Comp														
Haas	Secretary	Compensated	10	9	8	8	7	9	4	7	9	6				77
		Non-Comp														
Roper	Director	Compensated	4	2	2	2	3	3	2	2	2	2				24
		Non-Comp									2	5	3			
Cardenas	Director	Compensated	2	2	1	1	3	2	2	1	2	1				17

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name		Pay Period Ending									
Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category			
	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 Miles	\$	\$	\$	Total # of Compensable Meetings	Meeting Total	Total			
									\$	\$	

Signature _____ 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	* <i>Written or verbal report required to be presented at the next Board meeting</i>
	<i>Mileage 65.5 ¢</i>

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Pay Period Ending

Name

Ron Clark

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
9/16	Event Description of Public Benefit Meet with Kimberly Cox		\$	\$	\$	Y	N	G
	Review Adgndg							
9/17	Event Description of Public Benefit Reg Board M TG		\$	\$	\$	Y	N	A
	Park Committee							
9/19	Event Description of Public Benefit Discuss Park Planning		\$	\$	\$	Y	N	F
	Meet with Kimberly Cox							
9/20	Event Description of Public Benefit Review Adgndg 1		\$	\$	\$	Y	N	G
	Reg Board M TG							
9/21	Event Description of Public Benefit		\$	\$	\$	Y	N	A
		Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total
			\$	\$	\$	5	\$	\$

Ron Clark

Signature

9/27/23

Date

Expense Categories

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

Mileage 65.5 ¢

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Pay Period Ending

Name
Annette Roper

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
8/3/23	Event Meeting with GM		\$	\$	\$	No	Please Self	G
	Description of Public Benefit review agenda							
8/3/23	Event Meeting with committee		\$	\$	\$	No	Please Self	G
	Description of Public Benefit Helendale Nigh Out planning meeting							
08/6/23	Event Regular Board Meeting		\$	\$	\$	Yes	Please Self	A
	Description of Public Benefit regular board meeting, district operations and decisions							
08/9/23	Event Committee mtg at Park		\$	\$	\$	No	Please Self	G
	Description of Public Benefit Planning layout and placement of vendore for Helendale Night Out							
08/12/23	Event Helendale Night Out		\$	\$	\$	No	Please Self	C
	Description of Public Benefit Clean up after the Helendale Night Out event							
		Total Miles	\$ 0.00	\$ 0	\$ 0	Total # of Compensable Meetings	1	Total
								\$ 150
								\$ 150

Digitally signed by Annette M Roper
Date: 2023.09.26 16:49:42 -0700

Annette Roper

Signature

Date

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

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name: Annette Roper

Pay Period Ending:

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
08/14/23	Event Meet with GM		\$	\$	\$	No	Please Selk	G
	Description of Public Benefit Agenda review or upcoming meeting							
08/17/23	Event Regular Board Meeting via Zoom		\$	\$	\$	Yes	Yes	A
	Description of Public Benefit District operations, decisions regarding same operations							
	Event		\$	\$	\$	Please Select	Please Selk	
	Description of Public Benefit							
	Event		\$	\$	\$	Please Select	Please Selk	
	Description of Public Benefit							
	Event		\$	\$	\$	Please Select	Please Selk	
	Description of Public Benefit							
		Total Miles	\$ 0.00	\$ 0	\$ 0	Total # of Compensable Meetings	1	Total
								\$ 150

Digitally signed by Annette M Roper
Date: 2023.09.26 17:27:21 -0700

Annette Roper

Signature

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

Mileage 65.5 ¢

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Pay Period Ending

Name **Annette Roper**

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category							
9/6/23	Event Meeting with GM		\$	\$	\$	No	Please Selk	G							
	Agenda Review for upcoming Board meeting														
09/07/23	Event Regular Board Meeting		\$	\$	\$	Yes	Please Selk	A							
	District operations, decisions regarding the district														
9/9/23	Event Concert in the Park/911 Tribute		\$	\$	\$	No	Please Selk	C							
	Description of Public Benefit														
09/20/23	Event Meet with GM		\$	\$	\$	No	Please Selk	G							
	Agenda review or upcoming Board Meeting														
09/21/23	Event Regular Board Meeting		\$	\$	\$	Yes	Please Selk	A							
	District operations, decisions regarding the district														
		Total Miles	\$ 0.00	Total Meals	\$ 0	Total Lodging	\$ 0	Total Other Expense	\$ 0	Total # of Compensable Meetings	2	Meeting Total	\$ 300	Total	\$ 300

Digitally signed by Annette M Roper
Date: 2023.09.26 17:23:19 -0700

Signature

Date

Expense Categories

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

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name: HENRY SPILLER
 Pay Period Endng: 10-10-23

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
9/5/23	Meeting with G.M.		\$	\$	\$	Y		G
9/7/23	Review of issues discussed at open board meeting		\$	\$	\$	Y		A
9/9/23	Board Meeting		\$	\$	\$	Y		C
9/13/23	Public Meeting governed by the Brown Act		\$	\$	\$	Y		C
9/16/23	Concert in the Park		\$	\$	\$	Y		C
9/16/23	Rep @ public event		\$	\$	\$	Y		C
9/16/23	Farmers Market		\$	\$	\$	Y		C
9/16/23	Rep @ public event		\$	\$	\$	Y		C
9/16/23	CSD Soccer Kick off presentation		\$	\$	\$	Y		C
9/16/23	Rep @ public event		\$	\$	\$	Y		C
2023 CSDA Conference Monterey CA. August 27, 28, 29		Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total
		688	\$38.18	\$	\$450.64	5	\$750	\$
		394 one way mileage 9-16-2023						

Signature: Henry Spiller
 Date: 10-10-2023

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

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Monterey, Ca. 93940
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726 Isabel J

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Aug28'23 03:15PM

1 1800 Faj Suprem		27.00
1 Mango Cad Marg	Remove	13.00
1 Straw Cad Marg	" "	13.00
1 Sweet Corn Cake		3.75
Subtotal		56.75
Surcharge		2.26
Tax		5.17
04:05PM Total		64.18

64.18
-26.00
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22% of Total = \$12.49

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HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Pay Period Ending 10-10-23

Name HENRY SPILLER

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
9/18/23	ASBCSD Meeting/Conference			\$	\$	Y		E
9/19/23	Conference/Programs related to the district							
9/19/23	Meeting with GM		\$	\$	\$	N		G
9/19/23	Review of issues discussed at Open board Meeting							
9/19/23	CSD Park Meeting		\$	\$	\$	Y		F
9/20/23	Ad Hoc Committee of the board							
9/20/23	Farmers Market		\$	\$	\$	Y		C
9/21/23	Rep @ public event							
9/21/23	Board Meeting		\$	\$	\$	Y		A
9/21/23	Public meeting governed by the Brown Act							
		Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total
			\$	\$	\$	4	\$ 600	\$ 600

Henry Spiller
Signature

9-23-2023
Date

Expense Categories	
A: Public Meeting governed by Brown Act	
B: Public Event *	
C: Representation at Public Meeting/Event *	
D: Representation at 501C3 Board *	
E: Conference/seminar/Training Program related to District *	
F: Ad Hoc committee of the Board	
* Written or verbal report required to be presented at the next Board meeting	
Mileage 65.5 ¢	

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Pay Period Ending 10-10-23

Name HENRY SPILLER

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
9/23/23	Event CSD Soccer Event		\$	\$	\$	N		C
	Description of Public Benefit Rep @ public event							
9/27/23	Event Farmers Market		\$	\$	\$	Y		C
	Description of Public Benefit Rep @ public event							
9/30/23	Event CSD Soccer Event		\$	\$	\$	N		C
	Description of Public Benefit Rep @ public event							
	Event		\$	\$	\$			
	Description of Public Benefit							
	Event		\$	\$	\$			
	Description of Public Benefit							
		Total Miles	\$	\$	\$			
		Total Meals	\$	\$	\$			
		Total Lodging	\$	\$	\$			
		Total Other Expense	\$	\$	\$			
		Total # of Compensable Meetings				1		
		Meeting Total				\$ 150		
		Total				\$ 150		\$ 150

Signature Henry Spiller Date 9-30-23

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



Helendale Community Services District

Date: October 19, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Alex Aviles
SUBJECT: Agenda item #7
Discussion and Possible Action Regarding Purchase of Two Trickling Filter Turbine Pumps and Motors and Two Filtrate Turbine Pumps and Motors

STAFF RECOMMENDATION

Staff seeks approval for the purchase of wastewater facility pumps for the trickling filter and the filtrate turbine pumps.

STAFF REPORT

The Wastewater Treatment Plant currently uses two 15HP Trickling filter turbine style pumps and two 7.5HP filtrate turbine pumps. The trickling filter is the biological treatment process used to remove the biochemical oxygen demand (BOD) from the waste stream before discharging to the Secondary process for additional sedimentation while the Filtrate pumps are a key component in the Solids processing side of the Plant that reintroduce the filtrate water collected in the drainage system of the drying beds back into the trickling filters for further treatment.

The body of these four pumps and motors are the originals that were installed during the 1991 upgrade of the treatment facility. These pumps require specialized materials and coatings due to the abrasive and corrosive nature of the wastewater being pumped.

The trickling filter turbine pumps were rebuilt twice since the district was established. Once in 2009 for \$ 37,700 and again, four years later in 2013 for \$46,700 by Evans Hydro Inc. Since the last rebuild, Staff has seen a drastic reduction in efficiency and production from these two pumps, limiting the operators' optimization of the effluent quality. The filtrate pumps have never been rebuilt and over time Staff has observed a significant reduction in efficiency which necessitates the purchase of new pumps.

Staff is recommending the purchase of new pumps versus rebuilding due to the age of the existing pumps, the longevity of new vs. rebuild, and the minimal cost difference. The purchase of these pumps will ensure that Staff have the operational equipment needed to continue producing a good quality effluent that meets regulatory requirements. All four pumps were on the Capital Improvement Plan (CIP) for last fiscal year, however, Staff did was not able to complete the projects before the end of June due to vendor-related challenges in securing the quotes.

Staff has secured three quotes for the purchase of new pumps and a fourth quote for the cost of a rebuild of the existing pumps. Due to the minimal cost difference, the preferred solution would be the purchase of new replacement pumps and motors. A quote was received for \$89,630 to rebuild the pumps only comparison for pumps only without motors. Following are the quotes received:

DXP:	\$ 98,200.00
Brax Company:	\$125,564.00
Muniquip:	\$ 142,422.67

Once the pumps arrive, the District will contract with the supplier for the removal and installation of the pumps.

FISCAL IMPACT: \$98,200.00

POSSIBLE MOTION: Award a contract to DXP for the purchase of four Turbine Pumps and Motors for the trickling filters and filtrate system.



Helendale Community Services District

DATE: October 19, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #8
Discussion Only Regarding Water Usage for 2022/2023 Water Year

STAFF RECOMMENDATION:

None.

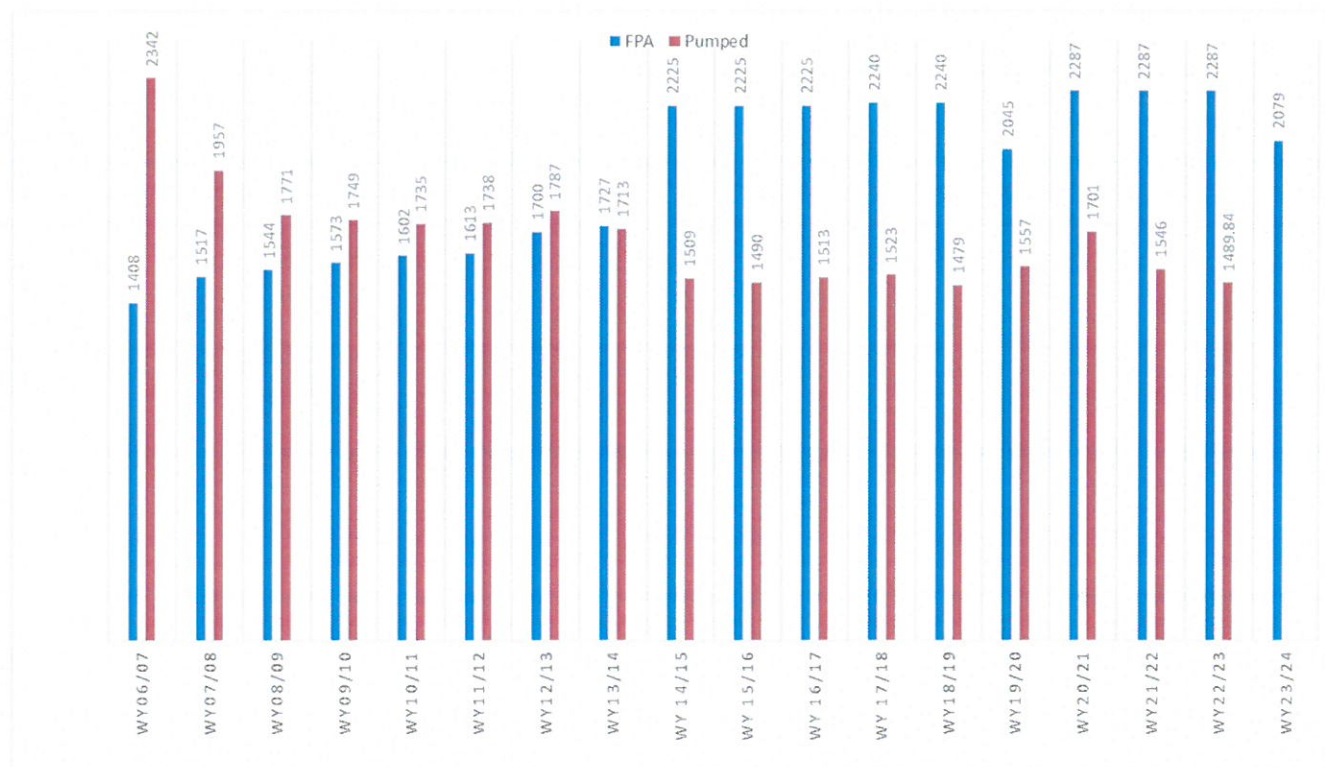
STAFF REPORT

Each year staff provides an update to the Board at the end of the water year which begins October 1 of each year and ends September 30th. The District has been very aggressive over the past several year in purchasing water rights as they become available. As ramp downs and growth have occurred there are fewer transaction available each year. For the upcoming year the judge, who makes the final determination on water rights each year, has supported a 5% ramp down for the Alto subarea—the groundwater region from which the District pumps its water. More specifically, the District pumps from an area known as the Alto Transition Zone. Fortunately, this area is of critical importance to the water balance between Alto proper and the Centro sub area and as such is watch closely by Watermaster staff and the court alike. Victor Valley Wastewater Reclamation Authority discharges over 10,000 acre-feet of water to the transition zone each year. This supply provides direct recharge to the District's and the Association's wells. This supply is critically important to long-term sustainability for us as this contribution to the river provides direct recharge to the aquifer from which we extract our water.

This past water-year, the District pumped 1489.8 acre-feet (AF) of water. This is down slightly from the prior year of 1546 AF. The District provided approximately 31 acre-fee of water to the Silver Lakes Association as emergency augmentation for the lakes during this past summer. The previous year was slightly less.

The District will have an estimated 797 acre-feet of water to lease to the City of Victorville at approximately \$465,000. (based upon an estimated amount of \$584/AF). Watermaster adopted a not-to-exceed amount of \$645/AF for the 2023 Water year that will approved by February of 2024. Typically the amount is less than the not-to-exceed amount. The water production must go through a verification process with Watermaster Staff and the final production amount will be confirmed by February 2024. If the District elects, it could hold back 15% of the available water to sell to another party or bank as carryover water for the current water year.

Following is a graph showing the available free production allowance each year and the annual production. In WY06/07 when the District assumed operations from County, water production far exceeded the available water right owned by the District. The \$4 million dollar acquisition in 2014 has served provide relief from a shrinking market supply of water rights for lease or purchase. As noted on the graph, production over time has reduced and the District has enjoyed a healthy surplus of water rights over production demands. These rights have been leased every year to offset the debt service for the purchase. Of note, in the current pumping year that began October 1, 2023, there is a 5% ramp down which will reduce our available Free Production Allowance from 2287 acre-feet to 2079 acre-feet, a loss of 208 acre-feet of production rights. The purpose of ramp downs is to bring production into line with the sustainable yield of the basin. The current judge who oversees the Adjudication takes a hard line on tenants of the judgement and has regularly over-ruled the Watermaster Engineer’s recommendation.



FISCAL IMPACT: NA

POSSIBLE MOTION: None

ATTACHMENTS: None



Helendale Community Services District

DATE: October 19, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Cheryl Vermette, Programs & Parks Supervisor
SUBJECT: Agenda item #9
Discussion Only Regarding Update on Per Capita Grant for the Community Park

STAFF RECOMMENDATION:

Staff requests input from the Board.

STAFF REPORT

The Board discussed the projects at the September 21, 2023, Board meeting and prioritized a modified scope for the lighting project, installing concrete to the restrooms at the baseball field, installing a block wall, and completing the electronic entrance gate.

Staff contacted the California State Parks Office of Grants and Local Services to discuss the proposed scope change that would require the District to submit new forms. Staff was advised that the deadline to complete projects was extended to June 30, 2028, and that the District's park location now falls under the "severely disadvantaged community" guidelines and will no longer require a match. With this change, the District now has \$124,717.52 left to spend with the Per Capita Funding.

BACKGROUND

In April 2021, the District received a Per Capita State Park Grant for \$182,289.00. The projects outlined in the grant included a new park bathroom by the baseball fields with ADA access, park lighting upgrade, disc golf course, nature play area and the RC track fencing. All projects are completed except for the ADA concrete for the bathroom and the sports lighting upgrade.

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

The District circulated a Request for Proposals (RFP) to complete the park lighting component of the grant and received one bid in the amount of \$334,326.90. The amount exceeded available funds for the project and the Board elected to reject all bids and have Staff re-evaluate other options including additional projects.

On July 25, the Park and Rec Committee reviewed the item and requested that Staff secure costs for a revised lighting project, shade structure for the playground, the entrance gate and a small

wall along the westerly edge of the grass to help protect the fields from blow sand encroachment. Any of the items not originally on the grant list would require approval from the granting agency.

FISCAL IMPACT: To Be Determined

POSSIBLE MOTION: Information Only

ATTACHMENTS: Per Capita Income Map

California State Parks Per Capita Match Calculator

Project ID: 110475
Coordinates: 34.7675, -117.3279
Date: 10/13/2023

This is the Per Capita Match Report for the site you have selected. Please review to ensure that the pin lies within the boundaries of an existing or proposed park, and submit to OGALS with your Project Application.

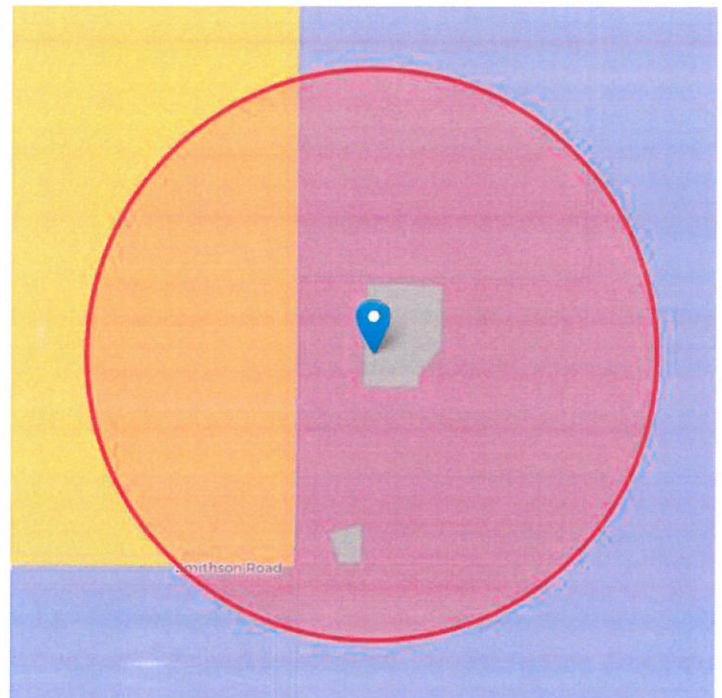
PROJECT AREA STATISTICS

County	San Bernardino
Median Household Income	\$37,123
Agency Type	Other Agency

The project serves a Severely Disadvantaged Community.
Match is NOT required.

- Park or Preserved Area
- Disadvantaged Community
- Severely Disadvantaged Community
- No Data

PROJECT AREA MAP



REPORT BACKGROUND

The project statistics have been calculated based on half mile radius around the point location selected. Only park acres within the project area's half mile radius are reported.

Population and people in poverty are calculated by determining the percent of any census block-groups that intersect with the project area. The project area is then assigned the sum of all the census block-group portions. An equal distribution in census block-groups is assumed. Rural areas are calculated at a census block level to improve results.

Median household and per capita income are calculated as a weighted average of the census block- group values that fall within the project area.

More information on the calculations is available on the [methods page](#).

Demographics—American Community Survey (ACS) 5-year estimates 2017-2021; Decennial 2020 Census; the margin of error (MOE) was not analyzed.

Parks—California Protected Areas Database 2022b CFF adjusted (1/2023) - more information at <http://www.CALands.org>. Parks and park acres area based on best available source information but may not always contain exact boundaries or all parks in specific locations. Parks are further defined in this report: parksforcalifornia.org/park_equity#parks_data.

Users can send updated information on parks to SCORP@parks.ca.gov



SCORP Community FactFinder is a service of the
California Department of Parks and Recreation
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SCORP Community FactFinder created by
GreenInfo Network www.greeninfo.org
in consultation with CA Dept. of Parks and Rec

