



REGULAR BOARD MEETING
Thursday, November 16, 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: November 2, 2023, Regular Board Meeting
- b. Bills Paid Report
- c. September 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 Approval of the 2024 District Calendar**
- 8. Discussion and Possible Action Regarding Farmers Market Operation**
- 9. Discussion and Possible Action Regarding Adoption of Resolution 2023-27: A resolution of the Helendale Community Services District Board of Directors Authorizing Submittal of an Individual Grant Application for SB1383 Local Assistance Grant**

10. Discussion and Possible Action Regarding Changes to the Table of Organization for the Balance of FY24

Other Business

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

Closed Session

12. Conference with Real Property Negotiators
(Government Code Section 54956.8)
Property: 15302 Smithson Road
District Negotiator: Kimberly Cox
Negotiating Parties: Vertical Bridge
Under Negotiation: Price and Terms of Payment
13. Conference with Legal Counsel – Anticipated Litigation
Initiation of litigation pursuant to Government Code Section 54956.9(d)(4)
One Potential Case
14. Threat to Public Services or Facilities
Government Code Section 54957(a)
Consultation with General Manager / General Counsel
15. Report of Closed Session Item
16. 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: November 16, 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: November 16, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #4
Consent Items

CONSENT ITEMS

- a. Approval of Minutes: November 2, 2023, Regular Board Meeting
- b. Bills Paid Report
- c. September Financials



Helendale Community Services District

Date: November 16, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Cheryl Vermette
SUBJECT: Agenda item #4a
Minutes from Board meeting 11/2/2023

You will notice that the minutes appear in a new format beginning this meeting. Please advise if there are any changes you would like to be incorporated. The format was designed to greater clarity as to the board votes as well as set up a standardized template for ease of completion.



**Minutes of the Helendale Community Services District
REGULAR BOARD OF DIRECTORS MEETING**

Date: November 2, 2023
 Time: 6:00 PM
 Meeting called to order by: President Henry Spiller

ATTENDANCE

President Henry Spiller	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent
Vice President Ron Clark	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent
Secretary Sandy Haas	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent
Director Annette Roper	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent
Director George Cardenas	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent

Staff Members Present

Kimberly Cox, General Manager; Craig Carlson, Water Operations Manager; Cheryl Vermette, Parks, Recreation and 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.

1. DISCUSSION AND POSSIBLE ACTION REGARDING DIRECTOR REMOTE PARTICIPATION PURSUANT TO AB2449 (GOVERNMENT CODE SECTION 54953(F)) OF AGENDA

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

Discussion There was no need for this item, all Director's attended the meeting in person.

1

2. APPROVAL OF AGENDA

Discussion General Manager Cox requested to pull the closed session item from the agenda.

Motion Director Cardenas made a motion to approve the agenda as amended.

Second Secretary Haas

Vote

President Henry Spiller	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Secretary Sandy Haas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Annette Roper	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director George Cardenas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

3. PUBLIC PARTICIPATION

Gail Guin, resident -

4. CONSENT ITEMS

- a. Approval of Minutes: October 19, 2023
- b. Bills Paid Report
- c. Adoption of Resolution 2023-26: A Resolution of the Board of Directors of the Helendale Community Services District Establishing Policies for its Compensation, Reimbursement and Ethics Training.

Discussion None

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

Second Director Roper

Vote

President Henry Spiller	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Secretary Sandy Haas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Annette Roper	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director George Cardenas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

5. REPORTS

a. Directors' Reports

Vice President Clark reported that he watched the wastewater staff perform a sewer lid repair.

b. General Manager's Report

General Manager Cox gave the General Managers report. The LAFCO annexation hearing is scheduled for November 15th in San Bernardino at 9:00 am. The LAFCO Commission will determine if the annexation has merit based upon Staff recommendation. Letters have been sent to all interested property owners and other entities. A 30-day protest period will ensue after the hearing. If a majority protest occurs the application is defeated.

Program Coordinator Vermette gave the program report. There will be a COVID-19 and flu vaccination event on November 20th at 10 am – 2 pm in Unit D. Our 2023 soccer season is coming to a close. On November 11th the District will host a meal for all of the players and their families provided by Barstow Senior Nutrition. Flag Football will begin on Sunday November 12th, we have 100 kids enrolled. The season will go from November 12th and will end on December 16th. Basketball signups are open now. The season will begin on January 13th and end on March 2nd.

Update on a possible Christmas giveaway event - the deadline is approaching to sign up to host a Christmas giveaway (November 15). The District will also need to decide the format of the giveaway. The pallets are \$500 per pallet.

Operations Manager Carlson gave the water report. Staff completed all monthly inspections for October, assisted wastewater with traffic control for manhole lid raising,

changed the oil and regreased the motor at well #4, changed out chlorine injectors at wells #1 and #4, and replaced chlorine tubing at well #1. Staff attended the HDMWA class on valves. Staff is continuing the meter replacement program, repaired a broken shaft coupling on a hydrant, laid out and purchased additional conduit for well #13, and received the order for tie in parts for well #13. Staff also assisted the parks department repairing a 4" line at the dog park. The dog park was closed for a couple of days for the repair.

REGULAR BUSINESS

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

Discussion At the 9/21 meeting the Board requested the following: add a line to the top of the expense report forms to indicate page numbers; develop a spreadsheet showing compensated and non-compensated meetings; add verbiage to Exhibit A of the Resolution as discussed; and provide a benchmark survey of board compensation. The first and second request were provided at the 10/10 meeting. A modified resolution was adopted on consent with the added verbiage. General Manger Cox provided the benchmark of Board compensation from other local agencies. The average compensation per meeting according to the survey was \$146.56, the average meetings per month allowed was 7, and the three District's provided some level of medical benefit to their Board members.

Motion Vice President Clark made the motion to approve the Directors' Expense reports as presented.

Second President Spiller

Vote

President Henry Spiller	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Secretary Sandy Haas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Annette Roper	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director George Cardenas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

7. Discussion and Possible Action Regarding Cyber Insurance

Discussion This item was tabled for future discussion.

8. Discussion and possible action regarding Use of Community Park for Weekend Event

Discussion The park has been used in the past for weekend events by others. The requestor is a local resident who is part of the Manx club, a Manx is street legal buggy. The club is requesting to host a rally in October 2024 and will make a donation to the Parks Fund. The event will showcase the local community, stimulate commerce, and provide a public event. There will be a car show on Saturday and the club would possibly like to host a

concert on Friday. Bob Cushman, a local resident, and member of the Manx club addressed the Board and provided a summary of the proposed event.

Motion Vice President Clark made the motion to approve the use of the park for the Max Car Rally in October 2024

Second Secretary Haas

Vote

President Henry Spiller	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Secretary Sandy Haas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Annette Roper	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director George Cardenas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

9. Discussion and Possible Action Regarding Front Office Enclosure

Discussion The community center project list included an enclosure for the front office. The enclosure will make a permanent barrier and replace the half door with a full door. COVID protocols required the installation of a barrier between staff and the public, and as result staff has realized a benefit from the barrier. Benefits of the enclosure include additional security by adding a full door, better climate control as the front door is opened throughout the day, and it will provide a sanitary divider helping prevent the transfer of germs. The price is within the General Manager's signing authority; however, the Board requested a quote for a bulletproof option. Additionally, the roof is costing more than anticipated, therefore staff wanted to confirm that this project is still a priority for the Board. Staff received five quotes: Victorville Glass - \$7,580.83; Barstow Glass - \$7,900.00; Apple Valley Glass - \$7,909.00; Diversified Glass \$9,611.00; and Total Security Solutions (bulletproof) - \$18,392.00. The Board discussed the options and decided at this time the bullet proof option was not necessary and opted to go with the lowest bid for this project.

Motion Vice President Clark made the motion to approve the office enclosure to the lowest bidder.

Second President Spiller

Vote

President Henry Spiller	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Secretary Sandy Haas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Annette Roper	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director George Cardenas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

10. Discussion and Possible Action Regarding Community Center Roof Repair

Discussion General Manager Cox provided a timeline for the roof repair: 10/26/23 drop off forklift 10/30 Material delivery (Duro-Last) 10/30 Restroom & dumpster delivery 10/30 Mobilization of Site to load roof 11/6-11/15 Tear off/ carpentry work Phase 1 (8 working days) 11/16-11/29 begin phase 2 (8 working days) 11/30-12/21 begin phase 3 (15 working days). The AMS structural lead evaluated some areas of concern. Unti D has beam and ledger issues and some timber that is compromised will need to be replaced. They evaluated the 40 – year old hangers and recommended a method to stabilize them by adding 2 x 4's beneath which will allow breathing of the insulation bats. The initial quote was \$74,875. Upon discussion with Counsel and AMS it was determined that staff can complete the attachment of the 2x4's in non-urgent areas. AMS submitted a revised quote for an amount not to exceed \$47,256. This scope will address critical areas and allow roofing work to occur timely. The amount is within the contingency authorized by the Board. This evaluation more thoroughly addressed the unknowns that were identified in the original bid. Staff is supportive of this revised option. This allows AMS to tackle the difficult elements of the roof repair. It provides staff with a more flexible timeframe to complete other work. The option still provides the same level of training opportunity for staff as contemplated in the original staff report. This option will not delay the roof repair/replacement considering impending winter weather and provided a cost savings for the District. The original roofing bid (June 15th estimate) was \$320,601. On September 21st the amount increased to \$334,326.90. On November 2nd, structural work was quoted at an amount not to exceed \$47,256 (reduced from \$74,875). The board authorized a 20% contingency on September 21st in the amount of \$66,865.38. The current total estimated cost is \$381,582.90 and the contingency balance is \$19,609.38. Staff will apply for a 75% grant with a 25% match through USDA's disaster relief funding. Nothing is promised but it is worth a try. The District would hear back soon on an award. There is no cap on the grant award or request. The District would not have to stop work pending grant notification.

Motion Director Roper made the motion to approve the scope of work for structural reinforcement utilizing contingency of \$66,865.38 in an amount not to exceed \$47,256.00.

Second Vote Vice President Clark

President Henry Spiller	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Secretary Sandy Haas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Annette Roper	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director George Cardenas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

OTHER BUSINESS

11. Requested items for next or future agendas (Directors and Staff only)
Discussion on Cyber Security

CLOSED SESSION

The closed session item was removed from the agenda.

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

13. REPORT OF CLOSED SESSION ITEMS

14. ADJOURNMENT

President Spiller adjourned the meeting at 7:10 pm.

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: November 16, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Sharon Kreinop, Senior Account Specialist
SUBJECT: Agenda item #4b
Consent Items: Bills Paid and Presented for Approval

STAFF RECOMMENDATION

Updated Report Only. Receive and File

STAFF REPORT:

Staff issued 42 checks and 12 EFT's totaling \$2365,160.25

Total Cash Available:	<u>11/13/2023</u>	<u>10/30/2023</u>
Cash	\$ 7,098,058.07	\$ 6,992,267.18
Checks/EFT's Issued	\$ 235,160.25	\$ 363,046.15

INVESTMENT REPORT:

The Investment Report shows the status of the invested District funds. The interest rate is 3.670% for LAIF and 5.5276% for CA Class for October 2023. Income earned October 2023 on CA Class account is \$9,845.83.



Helendale CSD

Bills Paid and Presented for Approval

Transaction Detail

Issued Date Range: 10/31/2023 - 11/13/2023

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
Bank Account: 251229590 - CBB Checking					
11/09/2023	-	CalPERS 457 Pmt PPE 11/5/23	-4,129.64	EFT	General Ledger
10/31/2023	26832	Joette Jones	-33,000.00	Check	Accounts Payable
10/31/2023	26833	Mojave Resource Management, LLC	-500.00	Check	Accounts Payable
11/01/2023	26834	Brunick, McElhaney & Kennedy Professional Law Corp	-7,200.00	Check	Accounts Payable
11/01/2023	26835	American Legion Post 855	-50.00	Check	Accounts Payable
11/01/2023	26836	AVCOM Services Inc.	-70.00	Check	Accounts Payable
11/01/2023	26837	Cheryl Vermette	-900.00	Check	Accounts Payable
11/01/2023	26838	Consolidated Electrical Distributors, Inc.	-442.51	Check	Accounts Payable
11/01/2023	26839	County of San Bernardino	-160.00	Check	Accounts Payable
11/01/2023	26840	Geo-Monitor, Inc.	-285.00	Check	Accounts Payable
11/01/2023	26841	Hartford Life	-324.35	Check	Accounts Payable
11/01/2023	26842	Helendale Community Services District	-153.90	Check	Accounts Payable
11/01/2023	26843	Konica Minolta	-436.89	Check	Accounts Payable
11/01/2023	26844	Mobile Occupational Services, Inc.	-145.00	Check	Accounts Payable
11/01/2023	26845	O'Reilly Auto Parts	-123.24	Check	Accounts Payable
11/01/2023	26846	Print Mart	-74.98	Check	Accounts Payable
11/01/2023	26847	Rebecca Gonzalez	-495.00	Check	Accounts Payable
11/01/2023	26848	Stericycle, Inc	-93.24	Check	Accounts Payable
11/01/2023	26849	Ultimate Internet Access, Inc	-808.15	Check	Accounts Payable
11/01/2023	26850	Underground Service Alert of Southern Cakifornia	-64.25	Check	Accounts Payable
11/02/2023	26851	BRECKENRIDGE PROPERTY FUND 2016, LLC	-256.04	Check	Utility Billing
11/08/2023	26852	Core & Main	-161.73	Check	Accounts Payable
11/08/2023	26853	AMS Construction	-89,823.00	Check	Accounts Payable
11/09/2023	26854	California State Disbursement Unit	-230.76	Check	Accounts Payable
11/09/2023	26855	State of California - Franchise Tax Board	-150.00	Check	Accounts Payable
11/08/2023	26856	Atlas Environmental Engineering, Inc	-4,150.00	Check	Accounts Payable
11/08/2023	26857	Beck Oil Inc	-2,005.14	Check	Accounts Payable
11/08/2023	26858	Burns Septic & Sewer	-1,600.00	Check	Accounts Payable
11/08/2023	26859	Burrtec Waste Industries Inc	-182.02	Check	Accounts Payable
11/08/2023	26860	Business Card	-10,427.40	Check	Accounts Payable
11/08/2023	26861	California Special Districts Association	-8,851.00	Check	Accounts Payable
11/08/2023	26862	Consolidated Electrical Distributors, Inc.	-675.27	Check	Accounts Payable
11/08/2023	26863	Core & Main	-3,768.67	Check	Accounts Payable
11/08/2023	26864	G.A. Osborne Pipe & Supply Inc.	-1,336.60	Check	Accounts Payable
11/08/2023	26865	Helendale Community Services District	-1,050.00	Check	Accounts Payable
11/08/2023	26866	Lowe's Inc.	-704.54	Check	Accounts Payable
11/08/2023	26867	Online Information Services, Inc	-46.80	Check	Accounts Payable
11/08/2023	26868	Sierra Analytical Labs, Inc	-1,155.00	Check	Accounts Payable
11/08/2023	26869	Silver Lakes Hardware	-18.71	Check	Accounts Payable
11/08/2023	26870	Southwest Gas Company	-7.77	Check	Accounts Payable
11/08/2023	26871	Steve A. Filarsky, Attorney at Law	-105.00	Check	Accounts Payable
11/08/2023	26872	Stotz Equipment	-605.18	Check	Accounts Payable
11/13/2023	26873	Herbert Edward Anderson	-760.00	Check	Accounts Payable
11/08/2023	EFT0004800	SW Gas ACH WWTP Acct # 910000010195	-32.23	EFT	General Ledger
11/08/2023	EFT0004801	SW Gas Community Center 910000010177	-12.94	EFT	General Ledger
11/08/2023	EFT0004802	SW Gas ACH 4-Plex Acct # 910000817466	-132.00	EFT	General Ledger

Bank Transaction Report

Issued Date	Number	Description	Amount	Type	Module
11/08/2023	EFT0004803	ACH Water Shop SCE Acct 700453074415	-11.00	EFT	General Ledger
10/31/2023	EFT0004810	SCE Community Center ACH Acct.# 700218740906	-2,786.04	EFT	General Ledger
10/31/2023	EFT0004816	SCE ACH WWTP & Wells 3,4 & 1 Acct 700547354472	-30,651.90	EFT	General Ledger
11/08/2023	EFT0004820	SCE ACH Smithson Condo Unit D Acct 700630077284	-46.42	EFT	General Ledger
11/08/2023	EFT0004821	To record CalPERS Health Premium	-18,323.88	EFT	General Ledger
11/08/2023	EFT0004828	To record Sales Tax Pmt # 1 - 4th Quarter	-1,603.42	EFT	General Ledger
11/01/2023	EFT0004829	To record EVO Thrift Store CC Fees 23099	-566.06	EFT	General Ledger
10/31/2023	EFT0004830	To record Tasc Flex Claim Pmt PPE 10/22/23	-770.81	EFT	General Ledger
11/02/2023	EFT0004831	To record Paymentech Fees Acct Ending 6621	-2,230.33	EFT	General Ledger
11/02/2023	EFT0004833	To record Paymentech CC Fees Acct Ending 9479	-466.44	EFT	General Ledger
Bank Account 251229590 Total: (56)					-235,160.25
Report Total: (56)					-235,160.25

Summary

Bank Account

[251229590 CBB Checking](#)

Count	Amount
56	-235,160.25
Report Total:	-235,160.25

Cash Account

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

Count	Amount
56	-235,160.25
Report Total:	-235,160.25

Transaction Type	Count	Amount
Check	42	-173,397.14
EFT	14	-61,763.11
Report Total:	56	-235,160.25



Helendale Community Services District

Date: November 16, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Eide Bailly, Financials Consultants
SUBJECT: Agenda #4c:
September Financials



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

Preliminary Results - Subject to Change

	September 2023	YTD Actual	Budget	25% of Budget	PYTD
1 Operating Revenues					
2 Meter Charges	\$ 134,580	\$ 403,743	\$ 1,591,123	25%	\$ 401,357
3 Water Sales	113,204	289,787	912,051	32%	307,363
4 Standby Charges	-	2,034	30,228	7%	-
5 Other Operating Revenue	15,379	61,826	83,823	74%	30,448
6 Total Operating Revenues	263,164	757,390	2,617,225	29%	739,167
7 Non-Operating Revenues					
8 Grant Revenue	-	-	-	0%	(10,000)
9 Miscellaneous Income (Expense)	-	1,645	-	0%	(16)
10 Total Non-Operating Revenues	-	1,645	-	0%	(10,016)
11 Total Revenues	263,164	759,036	2,617,225	29%	729,151
12 Expenses					
13 Salaries & Benefits					
14 Salaries	28,664	98,977	421,896	23%	103,084
15 Benefits	8,004	33,168	138,780	24%	40,274
16 Total Salaries & Benefits	36,668	132,145	560,676	24%	143,358
17 Transmission & Distribution					
18 Contractual Services	2,204	19,238	56,607	34%	31,319
19 Power	27,203	65,130	209,725	31%	3,417
20 Operations & Maintenance	9,818	20,441	153,000	13%	45,811
21 Rent/Lease Expense	800	2,400	11,490	21%	3,030
22 Permits & Fees	910	2,062	40,100	5%	4,263
23 Total T&D	40,936	109,271	470,922	23%	87,840
24 General & Administrative					
25 Utilities	331	876	3,928	22%	806
26 Office & Other Expenses	26	77	5,750	1%	481
27 Admin Allocation	52,307	156,922	627,686	25%	161,506
28 Total G&A	52,664	157,875	637,364	25%	162,794
29 Debt Service	-	149,447	346,313	43%	149,447
30 Total Expenses	130,267	548,738	2,015,275	27%	543,440
31 Net Income (Loss) Before Capital	132,896	210,297	601,950	35%	185,711
32 Sale or Lease of Water Rights	19,938	19,938	-	N/A	-
33 Capital Expenses	(3,051)	(3,451)	(1,792,000)	0%	(68,930)
34 Net Income (Loss) After Capital	\$ 149,783	\$ 226,785	\$ (1,190,050)		\$ 116,781

*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 September 30, 2023 – 25% 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 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 74% due to the high volume of permits and inspections, connection, meter installation and water supply 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 34% due to the timing of annual software support and contractual services renewals.

Line 19 Power: Includes electricity usage for transmission & distribution. YTD is trending over budget due to increased consumption during summer months.

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 13%.

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 21% due to the timing of rent collection for BLM tank sites normally paid in the second quarter of the FY.

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 5% budget.

Line 25 Utilities (G&A): Includes gas and telephone expenses. YTD is trending under budget at 22%.

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
- \$3K – AMI Meters



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

Preliminary Results - Subject to Change

	September 2023	YTD Actual	Budget	25% of Budget	PYTD
1 Operating Revenues					
2 Sewer Charges	\$ 152,312	\$ 456,813	\$ 1,825,577	25%	\$ 395,553
3 Standby Charges	-	2,034	25,907	8%	-
4 Other Fees & Charges	5,606	24,452	28,760	85%	8,524
5 Interfund Transfer In/(Out)	3,508	10,525	42,100	25%	10,525
6 Other Income/(Expense)	-	-	-	0%	-
7 Total Revenues	161,426	493,823	1,922,344	26%	414,602
8 Expenses					
9 Salaries & Benefits					
10 Salaries	23,449	73,884	385,417	19%	79,343
11 Benefits	6,572	24,937	128,651	19%	30,860
12 Total Salaries & Benefits	30,022	98,821	514,068	19%	110,203
13 Sewer Operations					
14 Contractual Services	2,356	8,950	113,720	8%	11,335
15 Power	12,090	35,940	102,000	35%	16,287
16 Operations & Maintenance	10,902	19,668	59,800	33%	13,111
17 Permits & Fees	-	4,325	40,000	11%	3,072
18 Total Sewer Operations	25,348	68,883	315,520	22%	43,805
19 General & Administrative					
20 Utilities	357	1,085	5,505	20%	831
21 Office & Other Expenses	2,307	2,865	17,760	16%	2,660
22 Admin Allocation	51,261	153,783	615,132	25%	158,276
23 Total G&A	53,925	157,733	638,397	25%	161,767
24 Debt Service	-	-	102,123	0%	-
25 Total Expenses	109,294	325,437	1,570,108	21%	315,775
26 Net Income (Loss) Before Capital	52,132	168,387	352,236	48%	98,827
27 Capital Expenses	-	-	(845,000)	0%	(13,143)
28 Net Income (Loss) After Capital	\$ 52,132	\$ 168,387	\$ (492,764)		\$ 85,684

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

Fund 02-Sewer Revenues and Expenses

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

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

Line 4 Other Fees & Charges: Includes permit & inspection charges, connection fees, other fees, and charges. YTD is trending over budget at 85% due to higher permits and inspection, connection, and delinquent 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 19% 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 19%.

Line 12 Contractual Services: Includes lab testing, engineering, GIS support & other contractual services. YTD is trending under budget at 8%.

Line 13 Power: Includes electricity used for Sewer. YTD is trending over budget at 35%.

Line 14 Operations & Maintenance: Includes compost disposal, vehicle maintenance, vehicle fuel, uniforms, small tools, and salaries for mechanics. YTD is trending over budget at 33% due to a \$3K generator repair and \$4.6K flow meter maintenance.

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 20%.

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 16%.

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 September 30, 2023
(Unaudited)

Preliminary Results - Subject to Change

	September 2023	YTD Actual	Budget	25% of Budget	PYTD
1 Operating Revenues					
2 Retail Sales	\$ 24,466	\$ 69,301	\$ 325,000	21%	\$ 77,967
3 Donations	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	-	0%	-
5 Miscellaneous Income (Expense)	-	-	-	0%	-
6 Total Revenues	24,466	69,301	325,000	21%	77,967
7 Expenses					
8 Salaries & Benefits					
9 Salaries	13,126	46,593	209,654	22%	40,129
10 Benefits	1,555	6,141	35,312	17%	4,250
11 Total Salaries & Benefits	14,681	52,735	244,966	22%	44,378
12 Recycling Center Operations					
13 Contractual Services	-	-	2,500	0%	-
14 Operations & Maintenance	1,508	2,966	14,250	21%	4,909
15 Total Recycling Center Operations	1,508	2,966	16,750	18%	4,909
16 General & Administrative					
17 Utilities	158	3,579	10,400	34%	1,918
18 Office & Other Expenses	606	1,820	6,100	30%	1,349
19 Total G&A	764	5,399	16,500	33%	3,267
20 Total Expenses	16,953	61,100	278,216	22%	52,554
21 Net Income (Loss) Before Capital	7,513	8,200	46,784		25,413
22 Capital Expenses	-	-	-		-
23 Net Income (Loss) After Capital	\$ 7,513	\$ 8,200	\$ 46,784	18%	\$ 25,413

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

Fund 03-Recycling Center Revenues and Expenses

Line 2 Retail Sales: Includes sales revenues from the Thrift Store. YTD is trending under budget at 21%.

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 under budget at 22% due to less part-time salaries in September.

Line 10 Benefits: Includes employee insurance, workers compensation, payroll taxes, and education & training. YTD is trending under budget at 17% 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 21% of budget.

Line 17 Utilities (G&A): Includes electric and telephone expenses. YTD is trending over budget at 34% 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 30% due to the timing of purchases.

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 September 30, 2023
(Unaudited)

Preliminary Results - Subject to Change

	September 2023	YTD Actual	Budget	25% of Budget	PYTD
1 Operating Revenues					
2 Property Rental Revenues	\$ 10,029	\$ 29,387	\$ 132,348	22%	\$ 28,770
3 Other Income	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	-	0%	-
5 Total Revenues	10,029	29,387	132,348	22%	28,770
6 Expenses					
7 Contractual Services	-	4,840	10,000	48%	-
8 Utilities	1,764	5,331	15,815	34%	3,372
9 Operations & Maintenance	258	730	13,400	5%	1,003
10 Debt Service	-	-	53,089	0%	-
11 Total Expenses	2,022	10,901	92,304	12%	4,375
12 Net Income (Loss)	\$ 8,007	\$ 18,486	\$ 40,044	46%	\$ 24,395

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

Fund 04-Property Rental Revenues and Expenses

Line 2 Property Rental Revenues: Includes revenue for 15302 Smithson and 15425 Wild Road properties. YTD is trending under budget at 22% due to the timing of rent increases.

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 34% 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. YTD is at 5% of budget.

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 September 30, 2023
(Unaudited)

Preliminary Results - Subject to Change

	September 2023	YTD Actual	Budget	25% of Budget	PYTD
1 Operating Revenues					
2 Program Fees	\$ 5,903	\$ 21,203	\$ 34,600	61%	\$ 22,309
3 Property Taxes	1,705	5,114	21,600	24%	4,818
4 Donations & Sponsorships	140	5,314	-	0%	770
5 Rental Income	1,502	9,482	24,075	39%	10,315
6 Developer Impact Fees	1,720	8,600	3,440	250%	1,720
7 Grants	-	-	-	0%	-
8 Interfund Transfer In/(Out)	(3,508)	(10,525)	(42,100)	25%	(10,525)
9 Board Discretionary Revenue	20,741	63,976	445,766	14%	58,441
10 Miscellaneous Income (Expense)	1,924	1,924	-	N/A	(105)
11 Total Revenues	30,127	105,088	487,381	22%	87,743
12 Expenses					
13 Salaries & Benefits					
14 Salaries	7,282	20,342	84,355	24%	22,402
15 Benefits	1,709	6,650	35,105	19%	9,644
16 Total Salaries & Benefits	8,991	26,992	119,460	23%	32,046
17 Program Expense	9,202	18,979	76,565	25%	27,069
18 Contractual Services	1,250	4,100	22,732	18%	4,895
19 Utilities	7,363	24,886	58,690	42%	19,335
20 Operations & Maintenance	5,130	18,820	24,089	78%	8,310
21 Permits & Fees	-	-	2,333	0%	598
22 Grant Expense	-	-	-	0%	-
23 Other Expenses	510	549	1,355	41%	643
24 Total Expenses	32,446	94,324	305,224	31%	92,896
25 Net Income (Loss) Before Capital	(2,319)	10,763	182,157	6%	(5,153)
26 Capital Expenses	-	(18,295)	(640,000)	3%	(5,500)
27 Net Income (Loss) After Capital	\$ (2,319)	\$ (7,532)	\$ (457,843)	2%	\$ (10,653)

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

Fund 05-Parks & Recreation Revenues and Expenses

Line 2 Program Fees: Includes recreation program fees, basketball league fees, youth soccer league fees and farmer's market revenue. YTD is trending over budget at 61% due to timing of youth soccer and flag football 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 \$5.1K 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 39% 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 7 Grant Revenue: There is no grant activity planned for FY 24.

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 September includes the following:

- Radio Tower Site Rent – \$13,576
- Solid Waste Franchise Fees - \$8,871
- 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. YTD includes payment for damage on park premises and room rental deposit reimbursements.

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 19%.

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 in line with budget.

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 18%.

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 42% 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 78% due to the timing of the annual youth sports insurance policy renewal, a \$7.6K fire pump repair in August, and a \$3.2K FRP bathroom installation in September.

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. YTD is at 41% of budget due to the timing of uniform purchases.

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 September 30, 2023
(Unaudited)

Preliminary Results - Subject to Change

	September 2023	YTD Actual	Budget	25% of Budget	PYTD
1 Operating Revenues					
2 Charges for Services	\$ 58,539	\$ 168,375	\$ 777,772	22%	\$ 149,082
3 Assessments & Fees	450	4,294	237,220	2%	1,225
4 Other Charges	1,799	7,346	25,518	29%	4,901
5 Board Discretionary Revenue	-	-	-	0%	-
6 Miscellaneous Income (Expense)	-	-	-	0%	-
7 Total Revenues	60,788	180,016	1,040,510	17%	155,208
8 Expenses					
9 Salaries & Benefits					
10 Salaries	6,256	21,792	85,565	25%	24,066
11 Benefits	1,950	9,109	31,970	28%	11,136
12 Total Salaries & Benefits	8,206	30,901	117,535	26%	35,202
13 Contractual Services	56,925	163,898	734,677	22%	99,509
14 Disposal Fees	17,120	33,843	165,000	21%	31,761
15 Operations & Maintenance	164	518	4,750	11%	1,160
16 Other Operating Expenses	72	1,217	4,340	28%	1,109
17 Admin Allocation	1,046	3,138	12,554	25%	3,230
18 Total Expenses	83,534	233,516	1,038,856	22%	171,972
19 Net Income (Loss)	\$ (22,746)	\$ (53,500)	\$ 1,654		\$ (16,764)

*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 22% 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 29% 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 28% due to retirement expenses not anticipated in the budget.

Line 13 Contractual Services: Includes Burrtec fees and other miscellaneous contract services. YTD can trend over/under budget due to need and the timing of services and fees. YTD is at 22% of budget.

Line 14 Disposal Fees: Includes San Bernardino County disposal fees and green waste disposal fees. YTD can trend over/under budget due to need and the timing of fees. YTD is trending under budget at 21%.

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 11%.

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 28% 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 September 30, 2023
(Unaudited)

Preliminary Results - Subject to Change

	September 2023	YTD Actual	Budget	25% of Budget	PYTD
1 Operating Revenues					
2 Tower Rent	\$ 13,576	\$ 41,063	\$ 182,220	23%	\$ 36,912
3 Property Taxes	-	2,110	111,400	2%	-
4 Solid Waste Billing & Fees	15,718	45,773	187,010	24%	42,265
5 Fees & Charges	3,053	9,232	26,500	35%	6,993
6 Investment income	9,478	36,739	80,000	46%	6,426
7 Other Income	-	-	200	0%	-
8 Board Discretionary Revenue	(22,446)	(69,090)	(393,207)	18%	(63,259)
9 Total Revenues	19,379	65,827	194,123	34%	29,337
10 Expenses					
11 Salaries & Benefits					
12 Salaries	49,863	174,221	654,410	27%	152,877
13 Benefits	16,510	101,150	277,317	36%	97,551
14 Directors' Fees	2,648	13,016	70,000	19%	20,447
15 Total Salaries & Benefits	69,021	288,387	1,001,727	29%	272,253
16 Contractual Services	29,520	110,588	248,527	44%	86,254
17 Insurance	23,518	23,768	103,834	23%	22,775
18 Utilities	934	6,904	21,240	33%	5,289
19 Operations & Maintenance	377	762	3,900	20%	541
20 Permits & Fees	280	10,825	14,600	74%	10,602
21 Office & Other Expenses	3,537	15,731	55,668	28%	21,361
22 Election Expense	-	-	-	0%	-
23 Administrative Allocation	(104,614)	(313,843)	(1,255,372)	25%	(323,013)
24 Total Expenses	22,572	143,121	194,123	74%	96,063
25 Net Income (Loss) Before Capital	(3,193)	(77,294)	-		(66,726)
26 Capital Expenses	-	-	-	0%	-
27 Net Income (Loss) After Capital	\$ (3,193)	\$ (77,294)	\$ -		\$ (66,726)

*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 35% 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 46% 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 – \$13,576
- Solid Waste Franchise Fees – \$8,871

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 36% 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 under budget at 19%.

Line 16 Contractual Services: Includes software support, legal services, and auditing & accounting services. YTD is trending over budget at 44% due to the timing of annual software support renewals and quarterly Insite transaction fees, and legal and accounting services for FY 23 audit.

Line 17 Insurance: Includes both general liability and vehicle insurance expenses. YTD is in line with budget.

Line 18 Utilities: Includes telephone and electricity expenses. YTD is trending over budget at 33% 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 20%.

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 74% 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 over budget at 28% due to more bank charges than anticipated.

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



Helendale Community Services District

DATE: November 16, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #6
Discussion and Possible Action Regarding Approval of Directors' Expense Reports

STAFF RECOMMENDATION

None.

STAFF REPORT

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

FISCAL IMPACT: NA
POSSIBLE MOTION: At the discretion of the Board.
ATTACHMENTS: Expense Reports

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Pay Period Ending

Name

Don Clark

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
9/6	Event Meet with Kimberly Cox		\$	\$	\$	Y	N	G
	Description of Public Benefit							
9/7	Review Adgeny Reg Board M TG		\$	\$	\$	Y	N	A
	Description of Public Benefit							
9/19	Event Park Committee		\$	\$	\$	Y	N	F
	Description of Public Benefit							
9/20	Event Discuss Park Planning Meet with Kimberly Cox		\$	\$	\$	Y	N	G
	Description of Public Benefit							
9/21	Event Review Adgeny Reg Board M TG		\$	\$	\$	Y	N	A
	Description of Public Benefit							
		Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total
			\$	\$	\$		\$	\$

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 ¢

Los Domingos
(760) 256-1381

Ticket No: 41
Ticket UID: 20230913B425-168
Small Room->4

Employee: Brittney
Dine In
Date: 9/13/2023
Time: 12:12:34 PM

L-6 Quesadillas	\$8.89
-- Add On Mushrooms	\$1.50
Open Food	\$1.95

Subtotal: \$12.34
Tax: \$1.08
Total: \$13.42

3.00
tip
16.42

Suggested Tip
10% (Tip: \$1.34, Total: \$14.76)
15% (Tip: \$2.01, Total: \$15.43)
20% (Tip: \$2.68, Total: \$16.10)



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

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER
 Name: HENRY SPILLER Pay Period Ending: 11-7-23

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
10/4/23	Event Farmers Market		\$	\$		Y	-	B
	Description of Public Benefit Rep @ public event							
10/5/23	Event Twin Peaks Farmers Market		\$			Y	-	C
	Description of Public Benefit (Recruiting trip) Rep at public event							
10/6/23	Event Phone call with staff member regarding Twin Peaks					N	-	G
	Description of Public Benefit Meeting with staff member regarding district ops.							
10/9/23	Event Public Event		\$	\$		N	-	B
	Description of Public Benefit Soccer event sponsored by the CSD							
10/11/23	Event Farmers Market		\$	\$		Y	-	B
	Description of Public Benefit Rep @ public event							
		Total Miles	\$	\$	\$	Total # of Compensable Meetings	Meeting Total	Total
						3	\$ 450	\$ 450

Signature: [Signature] Date: 10-31-23

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 BOARD MEMBER EXPENSE VOUCHER

Name: HENRY SPILLER Pay Period Ending: 11-7-23

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
10/11/23	Ad Hoc Committee of the Board				\$	N	-	F
10/14/23	Asst in repacking and displaying items for give away				\$	N	-	B
10/16/23	Meeting with GM				\$	Y	-	G
10/18/23	Meeting with GM regarding district ops.				\$	Y	-	B
10/19/23	Board Meeting				\$	Y	-	A
	Public Meeting governed by the Brown Act				\$			
		Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total
			\$	\$	\$	3	\$ 450	\$ 450

Signature: Henry Spiller Date: 10-31-23

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 BOARD MEMBER EXPENSE VOUCHER

Name: **HENRY SPILLER** Pay Period Endng: **11-7-23**

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
10/23/23	Event Short meeting with GM		\$	\$	\$	N	-	G
10/25/23	Description of Public Benefit Meeting with GM regarding Ops.							
10/25/23	Event Farmer Market		\$	\$	\$	Y	-	B
10/28/23	Description of Public Benefit Public Event							
10/28/23	Event Clean-up Day		\$	\$	\$	Y	-	B
10/31/23	Description of Public Benefit Public Event							
10/31/23	Event Meeting with GM		\$	\$	\$	Y		
10/31/23	Description of Public Benefit Meeting with GM regarding Ops.							
	Event		\$	\$	\$			
	Description of Public Benefit							
		Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total
			\$	\$	\$	3	\$ 450	\$ 450

Signature: *Henry Spiller* Date: **10-31-23**

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 ¢	

REC'D SEP 27 2023

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER									
Name		Annette Roper		Pay Period Endng					
Date	Expense Description/Explanation		Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
07/12/23	Event	National Night Out mtg		\$	\$	\$	No	No	G
	Description of Public Benefit	Planning meeting for event in August							
07/17/23	Event	Special District Meeting Hesperia		\$	\$	\$	Yes	No	E
	Description of Public Benefit	Education? regarding other district operations							
07/19/23	Event	Meeting with GM		\$	\$	\$	No	No	G
	Description of Public Benefit	Agenda review							
07/20/23	Event	HCS D Board meeting		\$	\$	\$	Yes	No	C
	Description of Public Benefit								
	Event			\$	\$	\$	Please Select	Please Selc	
	Description of Public Benefit								
			Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total
			\$ 0.00	\$0	\$0	\$0	2	\$ 300	\$ 300

Annette Roper
Digitally signed by Annette M Roper
Date: 2023.09.26 16:36:22 -07'00'

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 on 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 ¢

REC'D SEP 27 2023

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER									
Name		Annette Roper		Pay Period Endng					
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 Selc	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 Selc	
	Description of Public Benefit								
	Event			\$	\$	\$	Please Select	Please Selc	
	Description of Public Benefit								
	Event			\$	\$	\$	Please Select	Please Selc	
	Description of Public Benefit								
			Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total
			\$ 0.00	\$0	\$0	\$0	1	\$ 150	\$ 150

Annette Roper
Digitally signed by Annette M Roper
Date: 2023.09.26 17:27:21 -07'00'

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 on 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 ¢

REC'D SEP 27 2023

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER									
Name		Annette Roper							
		Pay Period Endng							
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 Select	G
	Description of Public Benefit	review agenda							
8/3/23	Event	Meeting with committee		\$	\$	\$	No	Please Select	G
	Description of Public Benefit	Helendale Nigh Out planning meeting							
08/6/23	Event	Regular Board Meeting		\$	\$	\$	Yes	Please Select	A
	Description of Public Benefit	regular board meeting, district operations and deisions							
08/9/23	Event	Commitee mtg at Park		\$	\$	\$	No	Please Select	G
	Description of Public Benefit	Planning layout and placement of vendore for Helendale Night Out							
08/12/23	Event	Helendale Night Out		\$	\$	\$	No	Please Select	C
	Description of Public Benefit	Clean up after the Helendale Night Out event							
			Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total
			\$ 0.00	\$0	\$0	\$0	1	\$ 150	\$ 150



Digitally signed by Annette M Roper
Date: 2023.09.26 16:49:42 -07'00'

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 on 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 c

REC'D SEP 27 2023

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER									
Name		Annette Roper		Pay Period Endng					
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 Selc	G
	Description of Public Benefit	Agenda Review for upcoming Board meeting							
09/07/23	Event	Regular Board Meeting		\$	\$	\$	Yes	Please Selc	A
	Description of Public Benefit	District operations, decisions regarding the district							
9/9/23	Event	Concert in the Park/911 Tribute		\$	\$	\$	No	Please Selc	C
	Description of Public Benefit								
09/20/23	Event	Meet with GM		\$	\$	\$	No	Please Selc	G
	Description of Public Benefit	Agenda review or upcoming Board Meeting							
09/21/23	Event	Regular Board Meeting		\$	\$	\$	Yes	Please Selc	A
	Description of Public Benefit	District operations, decisions regarding the district							
			Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total
			\$ 0.00	\$0	\$0	\$0	2	\$300	\$300

Annette Roper

Digitally signed by Annette M Roper
Date: 2023.09.26 17:23:19 -07'00'

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 on at 501C3 Board *	J: Meeting w/organization with interests in matters involving functions or
E: Conference/seminar/Training Program related to District *	K: Meeting pre-approved by the Board of Directors
F: Ad Hoc committee of the Board	* Written or verbal report required to be presented at the next Board meeting

Mileage 65.5 ¢



Helendale Community Services District

Date: November 16, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #7
Discussion and Possible Action Regarding Approval of the 2024 District Calendar

STAFF RECOMMENDATION

Staff seeks approval of this item.

STAFF REPORT

The District calendar serves as guidance each year for Board and standing committee meetings and other District events. Attached for the Board's consideration is the proposed calendar for 2024. There is typically only one board meeting in January and July. For the current 2023 calendar there is also only one meeting in December due to the proximity to the Christmas holiday. For 2024, that is not the case, however, the Board may elect to eliminate the meeting of December 19.

Other items noted on the calendar include Park and Rec Committee meetings, Concert-In-The-Park series, Thrift Store closures and holidays. Also noted are date in which timecards/expense reports are due. Youth sports and Farmer's market schedules are noted at the bottom of the calendar. A significant milestone is the District's 17th operational anniversary on Saturday, April 1st.

The Board may wish to make modifications or suggestions that Staff will incorporate into the calendar. Throughout the year there may also be adjustments that occur with the Board concurrence.

FISCAL IMPACT: None

POSSIBLE MOTION: Approve the 2024 District Calendar

ATTACHMENTS: Draft 2024 Calendar

2024 HELENDALE CSD CALENDAR - DRAFT

January						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

February						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

March						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	
31						

April						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

May						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

June						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
18	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

July						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

August						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

October						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

November						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

December						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

- HOLIDAY
- COMMUNITY CLEAN UP DAYS (Draft)
- HCSD 17TH OPERATIONAL ANNIV APR 1
- HCSD BOARD MEETING
- CONCERT IN THE PARK
- HELENDALE NIGHT OUT AUG 10
- PARK & REC MEETING

* TIME CARDS DUE

HOLIDAYS			
Jan. 1	New Year's Day	Sept. 2	Labor Day
Jan. 15	Martin Luther King Day	Nov. 11	Veterans Day
Feb. 19	Presidents Day	Nov. 28-29	Thanksgiving
May 27	Memorial Day	Dec. 24, 25	Christmas Eve/Day
July 4	Independence Day	Dec. 31	New Year's Eve

Each employee receives 1 floating holiday each year.

- * FARMER'S MARKET EVERY WEDNESDAY (Except 1/3, 11/27, 12/25)
- * YOUTH SOCCER - PROPOSED DATES: 9/14-11/2
- * YOUTH BASKETBALL - PROPOSED DATES: 1/13-3/2
- * YOUTH VOLLEYBALL - PROPOSED DATES: 6/1-7/20
- * FLAG FOOTBALL - PROPOSED DATES: 6/1-7/20 & 11/11-12/16
- * THRIFT STORE CLOSED: 1/1, 5/27, 7/4, 9/2, 9/26, 11/21, 11/28-29, 12/24-25
- * THRIFT STORE FALL SALE : 9/27
- * THRIFT STORE CHRISTMAS SALE : 11/22

Approved by Board (DATE)



Helendale Community Services District

DATE: November 16, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Cheryl Vermette, Program & Parks Supervisor
SUBJECT: Agenda item #8
Discussion and Possible Action Regarding Farmers Market Operation

STAFF RECOMMENDATION:

Staff seeks input from the Board regarding the continued operation of the Market.

STAFF REPORT

On September 19, the Park & Rec committee discussed that status of the market. Due to declining attendance and the loss of the long-time farmer, Staff felt it appropriate to revisit with the committee the interest in continuing the market. Since the market started in 2018, there are been three other markets started. Market saturation and/or the economy could explain the significant reduction in participation. It is important to know that the farmer is the key to obtaining the Market Match grant and holding the distinction of being a "Certified" farmers market.

Following are several options for the Board to consider related to the continued operation of the Helendale Certified Farmers Market:

- Close the market
- Have a market manager run the market independent of District Staff
- Close for a few months to regroup
- Continue to hold the market as currently scheduled
- Modify the day and or time of the Farmer's Market
- Shut down when the market has been historically slow (January – March)
- Change to a morning market during the summer due to the heat

It was requested that a survey be conducted to get input from the community. The survey results will be presented at the Board meeting. Further, at the September 21st Board meeting it was requested that this matter be brought to the full board for discussion. That was scheduled for December, however, given the audit presentation at the next meeting this item was moved to the November 16 agenda.

BACKGROUND:

The Farmer's Market was established in 2018. At that time the District partnered with a local resident to serve as Market Manager. The District assisted this Market Manager with the setup

and teardown of the market and assisted in finding and maintaining the market vendors. At that time the market did not offer EBT or Market Match.

Since 2020, the District has been running the market in-house with District Staff. The Staff is responsible for setting up and tearing down the market, setting up the vendors, and distributing EBT and Market Match. The Market Match is a program the District is able to offer because of a grant through the Ecology Center which allows customers to receive up to \$20 in free fruits and vegetables each week. The grant also allows to charge staff time. The District staff member is allocated to the Farmers Market for a full 9-hour day each week and the Market Match Grant covers 3.5 hours of the employee's hourly rate for each market. Much of District staff time is dedicated to staffing the EBT/Market Match booth.

FISCAL IMPACT: There would be cost savings to the District if the market were operated independently or discontinued. The District subsidizes the operation and funds special events at the market to help generate interest.

POSSIBLE MOTION: At the discretion of the Board.

ATTACHMENTS: None



Helendale Community Services District

DATE: November 16, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Cheryl Vermette, Program & Park Supervisor
SUBJECT: Agenda item #9
Discussion and Possible Action Regarding Adoption of Resolution 2023-27: A Resolution of the Helendale Community Services District Board of Directors Authorizing Submittal of an Individual Grant Applications for SB1383 Local Assistance Grant

STAFF RECOMMENDATION:

Staff requests support for this item.

STAFF REPORT

The District is applying for Cal Recycle SB 1383 Local Assistance Grant. The minimum grant request is \$75,000 for applicable projects that will help meet the AB1383 requirements of food-waste diversion from the landfill. There is not required match for the grant. The items included in the grant are:

- \$14,000 block wall enclosure for food waste bins and compost for residents to pick up.
- \$48,000 Tractor to move compost.
- \$6,000 Compost spreader.
- \$7,000 Education and outreach materials, including countertop compost buckets.

As with most grants, the affirmation of the governing body is required in order for the granting agency to consider the request.

FISCAL IMPACT: Possible \$75,000 grant for SB1383 requirements

POSSIBLE MOTION: Approve Resolution 2023-27

ATTACHMENTS: Resolution 2023-27



Resolution 2023-27

**Resolution of the Helendale Community Services District Board of Directors authorizing
submittal of an Individual Grant Application for SB 1383 Local Assistance Grant**

Whereas, Public Resources Code sections 48000 et seq. authorize the Department of Resources Recycling and Recovery (CalRecycle) to administer various grant programs (grants) in furtherance of the State of California's (state) efforts to reduce, recycle and reuse solid waste generated in the state thereby preserving landfill capacity and protecting public health and safety and the environment; and

Whereas, in furtherance of this authority CalRecycle is required to establish procedures governing the application, awarding, and management of the grants; and

Whereas, CalRecycle grant application procedures require, among other things, an applicant's governing body to declare by resolution certain authorizations related to the administration of CalRecycle grants.

Now, therefore, be it resolved that the **Helendale Community Services District Board of Directors** authorizes the submittal of application(s) to CalRecycle for **SB 1383 Local Assistance Grant**; and

Be it further resolved that the **General Manager**, or their designee, is hereby authorized and empowered to execute in the name of the **Helendale Community Services District** all grant documents, including but not limited to, applications, agreements, amendments and requests for payment, necessary to secure grant funds and implement the approved grant project; and

Be it further resolved that these authorizations are effective for five years from the date of adoption.

ADOPTED this 18th day of November 2023

AYES:

NOES:

ABSTAIN:

ABSENT:

Henry Spiller, President

ATTEST:

Sandy Haas, Secretary



Helendale Community Services District

DATE: November 16, 2023
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #10
Discussion and Possible Action Regarding Changes to the Table of Organization for the Balance of FY24

STAFF RECOMMENDATION:

Staff requests approval

STAFF REPORT

Each year as part of the budget process the Board approves the Table of organization which allocates staffing resources which the General Manager then oversees. Any changes to the approved Table of Organization, must have Board approval. Staff is proposing two changes that will have minimal impact to the budget but is, however, as change to the approved staffing as set forth for the fiscal year.

Currently in Parks and recreation, there are 1.25 FTE's allocated. This equates to 2600 manhours for the year. The district recruited and hired a maintenance worker to fill the vacancy, however, he was taking college courses and was unable to work full time. The District has accommodated this with the understanding that in January this position would be full-time. The employee has indicated the interest in continuing his classes. Staff supports this desire and has developed an option that will be beneficial to the park operation.

The park employee is currently working part-time due to his school schedule. At any point in the year if he exceeds 1000 hours the District will begin paying PEPBRA retirement which is minimal. Medical would not begin unless the employee began working 40 hours per week. In order to augment staffing, management would like to add a part-time employee to assist with park maintenance. This employee would be limited to 620 hours for the balance of the fiscal year for a total expense of \$13,144. In addition, the current Maintenance worker assigned to work 25% of the time in parks would be reassigned 100% to water to assist with maintenance work there. With these adjustments, the maximum potential cost increase for the remainder of the fiscal year would be approximately \$6000.

FISCAL IMPACT: Apx \$6,000 budget increase.

POSSIBLE MOTION: Approve the proposed changes to the Table of Organization

ATTACHMENTS: Proposed Table of Organization

Helendale Community Services District
Table of Organization FY 2024
Pay Schedule for FY2024
Effective 7/1/2023 through 6/30/2024

Proposed Revision 11/16/2023

Title	Range	Annually		Monthly		Per Pay Period		Hourly		FTE
		Min	Max	Min	Max	Min	Max	Min	Max	
Rec Leader	9							\$ 17.84	\$ 22.27	0.08
MWI	16	\$ 44,097	\$ 55,072	\$ 3,675	\$ 4,589	\$ 1,696.05	\$ 2,118.14	\$ 21.20	\$ 26.48	0.25 change to 1.46 FTE
MWI	16	\$ 44,097	\$ 55,072	\$ 3,675	\$ 4,589	\$ 1,696.05	\$ 2,118.14	\$ 21.20	\$ 26.48	1.46 New allocation
MWIII	19	\$ 52,418	\$ 65,463	\$ 4,368	\$ 5,455	\$ 2,016.07	\$ 2,517.80	\$ 25.20	\$ 31.47	1 Eliminate Range

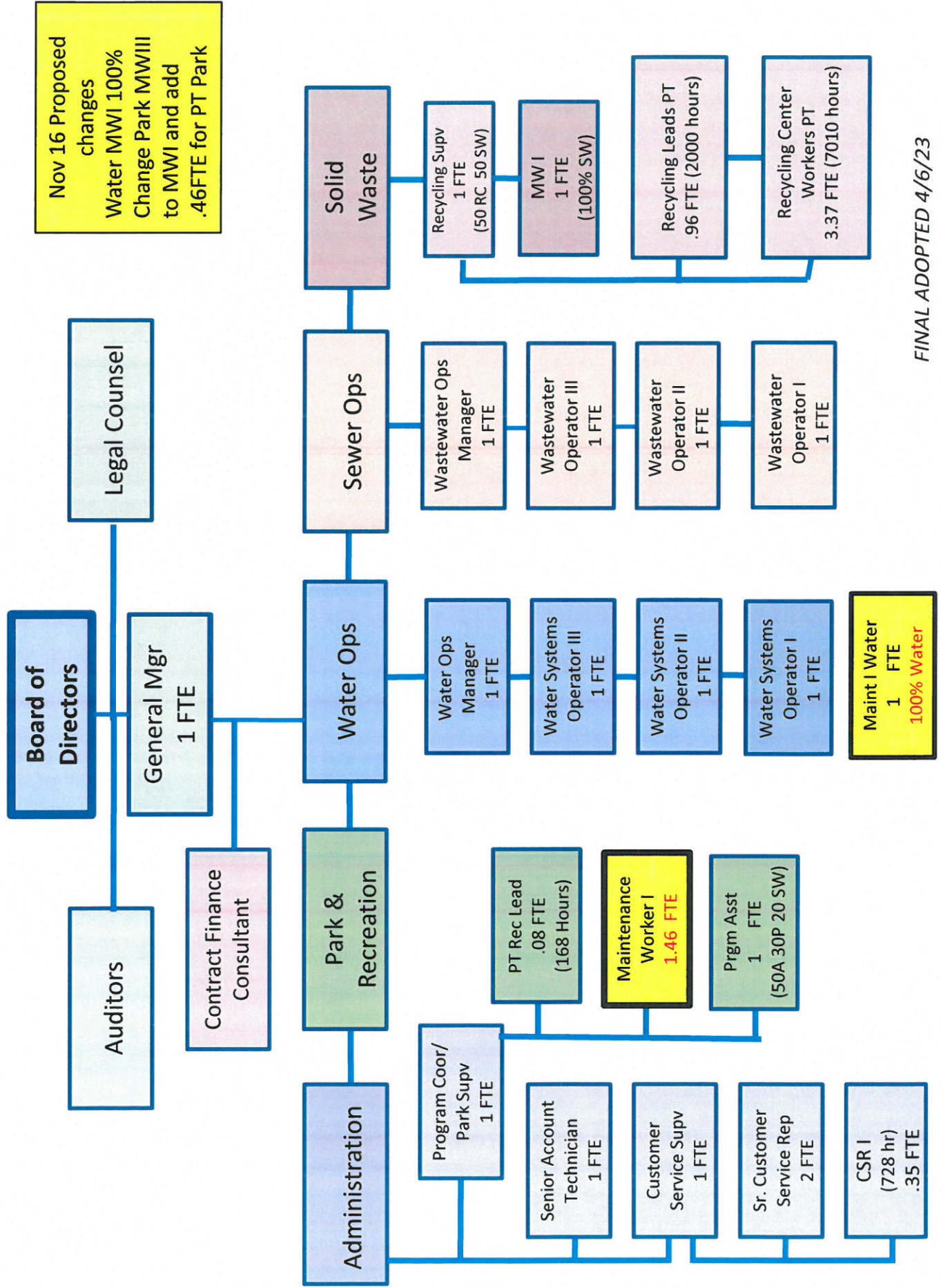
Title	Range	Annually		Monthly		Per Pay Period		Hourly		FTE
		Min	Max	Min	Max	Min	Max	Min	Max	
MWI	16	\$ 44,097	\$ 55,072	\$ 3,675	\$ 4,589	\$ 1,696.05	\$ 2,118.14	\$ 21.20	\$ 26.48	0.75 change to 1FTE
MWI	16	\$ 44,097	\$ 55,072	\$ 3,675	\$ 4,589	\$ 1,696.05	\$ 2,118.14	\$ 21.20	\$ 26.48	1 New allocation
WSO I	28	\$ 59,306	\$ 74,065	\$ 4,942	\$ 6,172	\$ 2,281.00	\$ 2,848.66	\$ 28.51	\$ 35.61	1
WSO II	32	\$ 65,463	\$ 81,754	\$ 5,455	\$ 6,813	\$ 2,517.80	\$ 3,144.39	\$ 31.47	\$ 39.30	1
WSOIII	36	\$ 72,259	\$ 90,241	\$ 6,022	\$ 7,520	\$ 2,779.18	\$ 3,470.81	\$ 34.74	\$ 43.39	1
WOM	55	\$ 115,516	\$ 144,264	\$ 9,626	\$ 12,022	\$ 4,442.93	\$ 5,548.62	\$ 55.54	\$ 69.36	1

Title	Range	Annually		Monthly		Per Pay Period		Hourly		FTE
		Min	Max	Min	Max	Min	Max	Min	Max	
TPO I	28	\$ 59,306	\$ 74,065	\$ 4,942	\$ 6,172	\$ 2,281.00	\$ 2,848.66	\$ 28.51	\$ 35.61	1
TPO II	32	\$ 65,463	\$ 81,754	\$ 5,455	\$ 6,813	\$ 2,517.80	\$ 3,144.39	\$ 31.47	\$ 39.30	1
TPO III	36	\$ 72,259	\$ 90,241	\$ 6,022	\$ 7,520	\$ 2,779.18	\$ 3,470.81	\$ 34.74	\$ 43.39	1
WWOM	55	\$ 115,516	\$ 144,264	\$ 9,626	\$ 12,022	\$ 4,442.93	\$ 5,548.62	\$ 55.54	\$ 69.36	1

Title	Range	Annually		Monthly		Per Pay Period		Hourly		FTE
		Min	Max	Min	Max	Min	Max	Min	Max	
Recycling Center Worker-PT	5							\$ 15.50	\$ 20.18	3.37
Recycling Center Lead-PT	10							\$ 18.28	\$ 22.83	0.96
MW I	16	\$ 44,097	\$ 55,072	\$ 3,675	\$ 4,589	\$ 1,696.05	\$ 2,118.14	\$ 21.20	\$ 26.48	1
Recycling Center Supv	20	\$ 48,675	\$ 60,789	\$ 4,056	\$ 5,066	\$ 1,872.12	\$ 2,338.03	\$ 23.40	\$ 29.23	1

Title	Range	Annually		Monthly		Per Pay Period		Hourly		FTE
		Min	Max	Min	Max	Min	Max	Min	Max	
CSR I	15							\$ 20.68	\$ 25.83	0.35
Program Assistant	15	\$ 43,022	\$ 53,728	\$ 3,585	\$ 4,477	\$ 1,654.68	\$ 2,066.47	\$ 20.68	\$ 25.83	1
Sr. CSR	23	\$ 52,418	\$ 65,463	\$ 4,368	\$ 5,455	\$ 2,016.07	\$ 2,517.80	\$ 25.20	\$ 31.47	2
Sr. Acct Tech	29	\$ 60,789	\$ 75,917	\$ 5,066	\$ 6,326	\$ 2,338.03	\$ 2,919.87	\$ 29.23	\$ 36.50	1
CSR Supv	41	\$ 81,754	\$ 102,100	\$ 6,813	\$ 8,508	\$ 3,144.39	\$ 3,926.91	\$ 39.30	\$ 49.09	1
Program/ Park Supv	41	\$ 81,754	\$ 102,100	\$ 6,813	\$ 8,508	\$ 3,144.39	\$ 3,926.91	\$ 39.30	\$ 49.09	1
General Manager	80	\$ 214,161	\$ 267,457	\$ 17,847	\$ 22,288	\$ 8,236.95	\$ 10,286.82	\$ 102.96	\$ 128.59	1

Helendale Community Services District



Nov 16 Proposed changes
 Water MWI 100%
 Change Park MWIII to MWI and add .46FTE for PT Park

Maint I Water
 1 FTE
 100% Water