



SPECIAL BOARD MEETING
Thursday, March 14, 2024, 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: February 15, 2024, Regular Board Meeting and Special Board Meeting of February 29, 2024
- b. Bills Paid Report
- c. January Financial Report

5. Reports

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

Regular Business:

- 6. Discussion and Possible Action Regarding Selection and Appointment to Fill Vacancy on the Board of Directors**
- 7. Swearing in of Possible Appointee to Fill Open Board Vacancy**
- 8. Discussion Only Regarding Water Capital Improvement Plan**
- 9. Discussion and Possible Action Regarding Approval of Directors' Expense Reports**

10. Discussion and Possible Action Regarding a Consumer Price Index Inflationary Increase Related to Staffing Budget Development
11. Discussion and Possible Action Regarding Nomination of a Representative to the Local Agency Formation Commission
12. Discussion and Possible Action Regarding Changes to the Park & Rec Standing Committee and Secretary of the Board Position

Other Business

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

Closed Session

14. Conference with Legal Counsel – Anticipated Litigation
Initiation of litigation pursuant to Government Code Section 54956.9(d)(4)
One Potential Case
15. Public Employee Performance Evaluation
(Government Code Section 54957)
Title: General Manager
16. Conference with Labor Negotiator
(Government Code Section 54957)
Designated representative: Steven M. Kennedy, General Counsel
Unrepresented Employee: General Manager

17. Report of Closed Session Item

18. 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: March 14, 2024
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: March 14, 2024
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #4
Consent Items

CONSENT ITEMS

- a. Approval of Minutes: February 15, 2024, Regular Board Meeting and Special Board Meeting of February 29, 2024
- b. Bills Paid Report
- c. January Financials



Helendale Community Services District

Date: March 14, 2024
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Cheryl Vermette
SUBJECT: Agenda item #4a
Minutes from Board meeting 2/15/2024 and Special Board meeting of
2/29/2024



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

Date: February 15, 2024
 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	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote
Vice President Ron Clark	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote
Secretary Sandy Haas	<input type="checkbox"/> Present	<input checked="" type="checkbox"/> Absent	<input type="checkbox"/> In Person	<input type="checkbox"/> Remote
Director George Cardenas	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote
Vacant				

Staff Members Present

Kimberly Cox, General Manager; Craig Carlson, Water Operations Manager; Alex Aviles, Wastewater Operations Manager; Cheryl Vermette, Parks, Recreation and Programs Supervisor

Consultants/Guests

Steven Kennedy, Legal Counsel
 Christopher Porter, Field Representative for Supervisor Cook

Members of the public

There were 4 members of the public attending in person.

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.

2. APPROVAL OF AGENDA

Discussion None.

Motion Vice President Clark made a motion to approve the agenda as amended.

Second Director Cardenas

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 type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" 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

Christopher Porter, Field Representative for Supervisor Cook's Office reported that there is still an open seat available on the senior affairs commission if any members of the public are interested, they can reach out. The call for grants that the County has identified to help with the grade separation project will be released in March and May.

4. CONSENT ITEMS

- a. Approval of Minutes: February 1, 2024, Regular Board Meeting and Special Board Meeting
- b. Bills Paid Report

Discussion None

Motion Director Cardenas made the motion to approve the consent items as presented.

Second Vice President Clark

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 type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" 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
None

- b. General Managers Report

General Manager Cox presented the report. Staff has been in contact the San Bernardino County and Burrtec regarding the transfer of the annexation area. The transfer will tentatively occur on 7/1/25. We are awaiting a list of customers in the area from Burrtec. County seems very cooperative in the transition. The Board vacancy application period ends on 3/16/24 at 5:30 pm. There were 4 applications turned in. Staff will work with the Board to determine the interview date.

Wastewater Operations Manager Aviles gave the wastewater report. Staff repaired a 4" irrigation line on the upper fields; Staff discovered and worked on a septic tank leach field at the Community Center caused by the rain; the irrigation pumps were received and installed on the East alfalfa field; weather damaged electrical conduit and wire was repaired on the grit classifier motor; the secondary reuse Mag meter for the lower fields at the park was repaired; Staff completed the State Water Board annual report, the Nitrogen Removal Assessment, the EPA 503 Biosolids Report, the SBC CUPA Hazardous materials Report, and the Plant Volumetric Report. All reports for 2023 were in compliance with no Violations.

General Manager Cox presented the administrative update. There were 17 account transfers in January which happened to be the lowest month ever; a chart was shown with T-Mobile payments – February 2024 payments totaled \$1,512.59. SBA

payments for 2024 totaled \$30,643.80 (increases by 3% per year and paid in January).

Payments for February totaled \$642,543, which included a charge of \$328,277 for the Community Center roof; deposits totaled \$540,572. The District's total cash balance is \$7,154,680. The water fund has \$2,861,694; the sewer fund has \$3,403,856; the park fund has \$417,823; and the solid waste fund has \$201,043. CBB Trust has a total of \$2,118,294.75; LAIF has a total of \$1,073,935.58; CBB Checking has a total of \$1,046,955.83; DCB has a total of \$266,937.72; and CBB CLASS has a total of \$2,648,556.53.

REGULAR BUSINESS

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

Discussion None

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 type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" 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 Modifications to Board Member Teleconferencing Policy

Discussion SB557 was signed into law by Governor Newsome. It codified changes to the Brown Act. Modifications are necessary to the Board's policy as a result. District Counsel reviewed the revisions and the changes that result from SB557. This item will be brought back to the Board under the review of the Sunshine Ordinance.

8. Discussion and Possible Action Regarding Amount of Leased Water Under Contract

Discussion In 2022 the District signed a 5-year contract with the City of Victorville. The contract provides assurance to both Victorville and the District. The obligation is for leasing carryover water (prior year's water that was not pumped). There is a minimal amount of water available on the market. Mojave Water Agency is the only other source for replacement & make up water. GM Cox showed a chart of the District's "free production allowance" vs. water pumped. The District is obligated to lease Victorville 85% of the carryover, however, for years all of the carryover water has been leased. If the District does not wish to hold back 15%, Victorville is willing to take all the carryover water. Carryover water could be reserved to build a carryover pool in anticipation of additional rampdowns and/or increased usage. At this time, Staff does not see the need to hold back 15%. The cost of water could be less next year. The District has ample water to cover any anticipated pumping needs. Due to above average precipitation, a rampdown is not anticipated. The lease of the hold back will fund a new water vehicle (item 9 on the agenda).

The contract term is 10% less than the Mojave Water Agency rate for leased water. The Mojave Water Agency rate is \$565 per acre foot, the contract lease rate is \$508.50 per acre foot. The lease of all carryover water will be \$407,817; the lease of 85% of the carryover water is \$346,797. The budgeted lease revenue is \$334,214. If all carryover is leased, it will result in additional revenue of \$73,559; if 85% of carryover is leased additional revenue would be \$12,583.

Motion Vice President Clark made the motion to lease all carryover water to Victorville under the lease agreement.

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 type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" 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 the Purchase of two New Vehicles

Discussion Staff requested consideration of the purchase of two new vehicles. Funding from other sources was identified. Vehicles would be for water and administration/general use. Quotes were received from: Victorville Chevrolet, Mark Christopher, Paradise Chevrolet and Connel Chevrolet. The District has purchased vehicles from Victorville Chevrolet and Mark Christopher previously. The water department is short a service truck, the new water worker rides with another employee. Water currently has a 2005 service truck on loan to solid waste. If the purchase is approved the 2005 service truck will transfer to parks. Parks is currently using a 2011 pickup truck on loan from water. Water would repair the 2011 pickup truck to be used for a valve machine. Funding would come from excess revenue from the lease of carryover water of \$73,603 or it could be funded from anticipated excess revenue at the year end. The water net revenue at mid-year was \$286,096. Additional revenue from grant expense repayment of \$75,000 would add to water revenue for the year. The bids for a 2500 double cab service truck (before tax, license, etc.) were: Victorville Chevrolet – 2500 double cab - \$58,018; Paradise - \$73,997; and Connell - \$74,862. Staff requested the approval to purchase from Victorville Chevrolet.

The general-purpose stake bed truck would be used by all divisions – water, wastewater, and admin will use it for picking up supplies and materials; solid waste will use it for delivering barrels and bulky item pickups; and the recycling center will use it for donation pickups. Funding would come from interest earnings on investments currently at \$126,724.27. Bids were received from Victorville Chevrolet for a 2500 with liftgate at \$61,650, and a 3500 with a liftgate for \$70,095; Mark Christopher for a 3500 with no liftgate at \$66,663. A liftgate runs about \$8,000. Staff requested the approval to purchase a 2500 stake bed from Victorville Chevrolet.

Motion Vice President Clark made the motion to approve the purchase of two new vehicles from the low bidder with funding as outlined in the presentation.

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 type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" 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 Only Regarding Wastewater Capital Improvement Plan Review

Discussion Individual CIP's are reviewed as part of the budget development process each year. The CIP is a fluid document, not all items identified in a FY can be completed. Cost estimates are based upon Staff level "guestimates." The CIP is color coded for this discussion only. The CIP will be modified based upon Board input. Additional modifications may occur between now and budget adoption based upon additional information. Wastewater Operations Manager Aviles went through each line item on the CIP.

OTHER BUSINESS

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

President Spiller requested to see Thrift Store Statistics at an upcoming Board meeting. Director Cardenas requested to see the implementation of a vehicle replacement program.

President Spiller opened the closed session at 7:34 pm after a brief recess.

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. Report of Closed Session Item

Legal Counsel Kennedy announced there was no reportable action resulting from any closed session items.

14. ADJOURNMENT

President Spiller adjourned the meeting at 8:35 pm.

Henry Spiller, President

Ron Clark, Vice President

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.



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

Date: February 29, 2024
 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	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote
Vice President Ron Clark	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote
Secretary Sandy Haas	<input type="checkbox"/> Present	<input checked="" type="checkbox"/> Absent	<input type="checkbox"/> In Person	<input type="checkbox"/> Remote
Director George Cardenas	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote
Vacant				

Staff Members Present

Kimberly Cox, General Manager

Staff: Jean Thomas, Andrea Chavis, Shavon Aviles, Virginia Wooley, Sharon Kreinop, Alex Aviles

Consultants/Guests

Steven Kennedy, Legal Counsel

Members of the public

There were no members of the public attending in person.

1. Approval of agenda

Discussion None.

Motion Vice President Clark made a motion to approve the agenda as amended.

Second Director Cardenas

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 type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" 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

2. Public participation

None

President Spiller opened the closed session at 3:12 pm

Closed Session

3. Public Employee Performance Evaluation

(Government Code Section 54957)

Title: General Manager

4. Report of Closed Session Item

There was no reportable action resulting from closed session items.

Closed Session ended at 2:45 pm and open session resumed at 2:46 pm.

Regular Business:

- 5. Discussion and Possible Action Regarding Proposed Organizational Changes**
 General Manager Cox announced that Customer Service Supervisor Jean will be resigning which means there is a need for reorganization. General Manager Cox outlined the proposed organizational chart and table of organization. The General Manager will work to fill the vacancies under section 3.06 of the personnel manual.

Motion Vice President Clark made a motion to approve the proposed changes to the table of organization.

Second Director Cardenas

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 type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" 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

- 6. Requested items for next or future agendas (Directors and Staff only)**
None

7. Adjournment

President Spiller adjourned the meeting at 3:02 pm.

Henry Spiller, President

Ron Clark, Vice President

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: March 14, 2024
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 33 checks and 17 EFT's totaling \$228,478.97

Total Cash Available:	<u>03/04/24</u>	<u>02/12/24</u>
Cash	\$ 7,212,833.70	\$ 7,154,680.41
Checks/EFT's Issued	\$ 228,478.97	\$ 169,078.82

INVESTMENT REPORT:

The Investment Report shows the status of the invested District funds. The interest rate is 3.929% for LAIF and 5.54368% for CA Class for February 2024. Income earned February 2024 on CA Class account is \$1,182.03.



Helendale CSD

Bills Paid and Presented for Approval

Transaction Detail

Issued Date Range: 02/13/2024 - 03/04/2024

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
Bank Account: 211102187 - CBB Checking					
02/14/2024	27565	EFRAIN JIMENEZ	-76.85	Check	Utility Billing
02/14/2024	27566	JASON BOUQUET	-320.71	Check	Utility Billing
02/14/2024	27567	County of San Bernardino, Environmental Health Services	-1,082.00	Check	Accounts Payable
02/14/2024	27568	Forshock	-57.00	Check	Accounts Payable
02/14/2024	27569	Forshock	-57.00	Check	Accounts Payable
02/14/2024	27570	Forshock	-57.00	Check	Accounts Payable
02/14/2024	27571	Frontier Communications	-88.60	Check	Accounts Payable
02/14/2024	27572	Infosend, Inc	-2,002.44	Check	Accounts Payable
02/14/2024	27573	Synagro West, LLC	-875.95	Check	Accounts Payable
02/14/2024	27574	Uline, Inc	-233.81	Check	Accounts Payable
02/14/2024	27575	Weno Office Solutions	-102.96	Check	Accounts Payable
02/16/2024	27576	California State Disbursement Unit	-230.76	Check	Accounts Payable
02/16/2024	27577	State of California - Franchise Tax Board	-150.00	Check	Accounts Payable
02/20/2024	27578	Victorville Chevrolet / Cadillac	-62,647.73	Check	Accounts Payable
02/21/2024	27579	JASON BOUQUET	-125.54	Check	Utility Billing
02/22/2024	27580	Eide Bailly LLP	-2,835.10	Check	Accounts Payable
02/22/2024	27581	Core & Main LP	-769.49	Check	Accounts Payable
02/23/2024	27582	C. J. Brown & Company, CPAs	-5,684.00	Check	Accounts Payable
02/23/2024	27583	Jayco Industries	-9,072.75	Check	Accounts Payable
02/23/2024	27584	Beck Oil Inc	-503.45	Check	Accounts Payable
02/23/2024	27585	Beck Oil Inc	-4,399.36	Check	Accounts Payable
02/23/2024	27586	Burrtec Waste Group, Inc	-16,019.83	Check	Accounts Payable
02/23/2024	27587	Burrtec Waste Industries Inc	-2,511.18	Check	Accounts Payable
02/23/2024	27588	County of San Bernardino, Solid Waste Mgmt. Div.	-580.45	Check	Accounts Payable
02/23/2024	27589	Frontier Communications	-65.74	Check	Accounts Payable
02/23/2024	27590	Geo-Monitor, Inc.	-2,507.00	Check	Accounts Payable
02/23/2024	27591	Graham Equipment	-625.00	Check	Accounts Payable
02/23/2024	27592	Helendale Community Services District	-196.38	Check	Accounts Payable
02/23/2024	27593	San Bernardino County Fire Department	-379.00	Check	Accounts Payable
02/23/2024	27594	Sierra Analytical Labs, Inc	-890.00	Check	Accounts Payable
02/23/2024	27595	Verizon Wireless	-713.86	Check	Accounts Payable
02/23/2024	27596	Verizon Wireless	-106.32	Check	Accounts Payable
02/27/2024	27597	ACI Payments, Inc	-57.20	Check	Accounts Payable
02/27/2024	27598	Cardmember Services	-1,493.41	Check	Accounts Payable
02/27/2024	27599	Frontier Communications	-103.25	Check	Accounts Payable
02/27/2024	27600	G.A. Osborne Pipe & Supply Inc.	-209.20	Check	Accounts Payable
02/27/2024	27601	Graham Equipment	-500.00	Check	Accounts Payable
02/27/2024	27602	Home Depot Credit Services	-320.63	Check	Accounts Payable
02/27/2024	27603	Ornnell Fire Sprinkler, Inc	-1,275.00	Check	Accounts Payable
02/27/2024	27604	Parkhouse Tire, Inc.	-926.40	Check	Accounts Payable
02/27/2024	27605	Sierra Analytical Labs, Inc	-485.00	Check	Accounts Payable
02/27/2024	27606	WaterMaster	-8,292.80	Check	Accounts Payable
02/27/2024	27607	Western Water Works Supply Company	-1,408.64	Check	Accounts Payable
02/27/2024	27608	Victorville Chevrolet / Cadillac	-65,003.56	Check	Accounts Payable
03/01/2024	27610	California State Disbursement Unit	-230.76	Check	Accounts Payable
03/01/2024	27611	State of California - Franchise Tax Board	-150.00	Check	Accounts Payable

Bank Transaction Report

Issued					
Date	Number	Description	Amount	Type	Module
03/04/2024	27612	CA DMV	-2,175.00	Check	Accounts Payable
03/04/2024	27613	Hartford Life	-362.35	Check	Accounts Payable
03/04/2024	27614	High Desert Refrigeration & Heating	-1,916.12	Check	Accounts Payable
03/04/2024	27615	Rebecca Gonzalez	-330.00	Check	Accounts Payable
03/04/2024	27616	Stericycle, Inc	-97.91	Check	Accounts Payable
03/04/2024	27617	Ultimate Internet Access, Inc	-808.66	Check	Accounts Payable
02/21/2024	EFT0004921	SCE Street Lighting Acct # 700013030275	-1,746.99	EFT	General Ledger
02/21/2024	EFT0004922	SCE ACH Park Wellheads Acct 700448234519	-396.11	EFT	General Ledger
02/26/2024	EFT0004928	SCE ACH Sod Farm Acct 700255337588	-1,010.30	EFT	General Ledger
02/28/2024	EFT0004930	SCE ACH Well 6,7,8,9 & 2 Acct 700620711734	-439.83	EFT	General Ledger
02/16/2024	EFT0004932	CalPERS 457 Pmt PPE 2/11/24	-4,711.07	EFT	General Ledger
02/26/2024	EFT0004934	CalPERS Classic Pmt PPE 1/28/24	-9,468.97	EFT	General Ledger
02/26/2024	EFT0004936	CalPERS PEPRA Pmt PPE 1/28/24	-2,256.46	EFT	General Ledger
03/01/2024	EFT0004939	CalPERS 457 Pmt PPE 2/25/24	-4,711.07	EFT	General Ledger
03/04/2024	EFT0004940	To record EVO Thrift Store CC Fees 23099	-714.64	EFT	General Ledger
02/19/2024	EFT0004941	To record Tasc Flex Claim Pmt PPE 2/11/24	-910.38	EFT	General Ledger
Bank Account 211102187 Total: (62)					-228,478.97
Report Total: (62)					-228,478.97

Summary

Bank Account
[211102187 CBB Checking](#)

Count	Amount
62	-228,478.97
Report Total:	-228,478.97

Cash Account
[99.99-111000 Cash in CBB - Checkings](#)

Count	Amount
62	-228,478.97
Report Total:	-228,478.97

Transaction Type	Count	Amount
Check	52	-202,113.15
EFT	10	-26,365.82
Report Total:	62	-228,478.97

DCB Visa Statement 2/1/24

Acct #	Description	Charges	Charges	Charges	Charges	Totals	
02-553000	Planner	32.61				32.61	
03-556800	Thrift Store Employee Incentive Gift Cards	365.00				365.00	
04-523500	Rental Dwelling Unit License Permit	82.95				82.95	
05-550002	Basketball Supplies	116.66				116.66	
10-521500	Tax 1099 - 1099 Filings	18.80	99.14	19.95	3.99	141.88	
10-521600	Microsoft 365	69.99				69.99	
10-522505	KC Mtg w/Directors	54.35				54.35	
10-522510	Executive Lunch Mtg / Board Snacks	16.43	53.20			69.63	
10-526650	Sympathy Cards for COPs	(2.16)	6.20			4.04	
10-553000	Costco AP/Payroll Check Stock	291.98				291.98	
10-553200	Postage	7.90	7.85			15.75	
10-556800	K. McNamara Harbor Gift Card / Staff Burritos	25.00	198.79	24.78		248.57	
Total		KC	AA	JT	CV	1,493.41	Total Due
Due 2/28/24							



Helendale Community Services District

Date: March 14, 2024
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Eide Bailey
SUBJECT: Agenda Item 4C
January Financial Report



Helendale CSD
Statement of Revenues and Expenses - Water
As of January 31, 2024
(Unaudited)

Preliminary Results - Subject to Change

	January 2024	YTD Actual	Budget	58% of Budget	PYTD
1 Operating Revenues					
2 Meter Charges	\$ 134,894	\$ 943,883	\$ 1,591,123	59%	\$ 939,422
3 Water Sales	44,639	556,471	912,051	61%	586,975
4 Standby Charges	880	26,635	30,228	88%	15,986
5 Other Operating Revenue	6,681	87,125	83,823	104%	66,443
6 Total Operating Revenues	187,093	1,614,113	2,617,225	62%	1,608,826
7 Non-Operating Revenues					
8 Grant Revenue	-	-	-	0%	-
9 Miscellaneous Income (Expense)	-	1,645	-	0%	(16)
10 Total Non-Operating Revenues	-	1,645	-	0%	(10,016)
11 Total Revenues	187,093	1,615,759	2,617,225	62%	1,598,810
12 Expenses					
13 Salaries & Benefits					
14 Salaries	32,116	239,653	421,896	57%	229,770
15 Benefits	11,409	84,369	138,780	61%	85,520
16 Total Salaries & Benefits	43,525	324,022	560,676	58%	315,290
17 Transmission & Distribution					
18 Contractual Services	1,198	22,042	56,607	39%	40,210
19 Power	7,185	130,036	209,725	62%	90,138
20 Operations & Maintenance	22,469	63,822	153,000	42%	77,794
21 Rent/Lease Expense	800	5,600	11,490	49%	7,490
22 Permits & Fees	2,043	27,977	40,100	70%	28,648
23 Total T&D	33,694	249,477	470,922	53%	244,280
24 General & Administrative					
25 Utilities	332	2,215	3,928	56%	2,253
26 Office & Other Expenses	26	179	5,750	3%	1,577
27 Admin Allocation	52,307	366,150	627,686	58%	376,848
28 Total G&A	52,665	368,545	637,364	58%	380,678
29 Debt Service	149,447	322,602	346,313	93%	507,602
30 Total Expenses	279,332	1,264,645	2,015,275	63%	1,447,851
31 Net Income (Loss) Before Capital	(92,238)	351,113	601,950	58%	150,959
32 Sale or Lease of Water Rights	-	19,938	-	N/A	10,199
33 Capital Expenses	(1,271)	(178,464)	(1,792,000)	10%	(473,104)
34 Net Income (Loss) After Capital	\$ (93,509)	\$ 192,587	\$ (1,190,050)		\$ (311,946)

*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 January 31, 2024 – 58% 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 during the first half of the year.

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 over budget at 88%.

Line 5 Other Operating Revenue: Includes permit & inspection charges, connection fees, meter installation fees, other fees/charges, and mechanic service reimbursements. Connection and meter installation fees are budgeted conservatively due to the unexpected nature of these fees. YTD is over budget due to the high volume of connection, meter installation, water supply and delinquent 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 can trend under or over budget due to the timing of services needed. YTD is at 39% of budget.

Line 19 Power: Includes electricity usage for transmission & distribution. YTD is trending over budget due at 62% due to increased electric use during the first half of the year.

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 42%.

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 49% 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 70% of budget due to annual SWRCB fees paid in December.

Line 25 Utilities (G&A): Includes gas and telephone expenses. YTD is trending in line with budget.

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 3%.

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 are due in August, December, February, and June.

Line 32 Sale or Lease of Water Rights: YTD activity includes the sale of replenishment water to the Silver Lakes Association.

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

- \$1.3K – Interior Completion of Maintenance Building
- \$14.5K – New Well Pipeline
- \$16.6K – Electrical Well 13
- \$113K – AMI Meters
- \$33K – Water Rights



Helendale CSD
Statement of Revenues and Expenses - Sewer
As of January 31, 2024
(Unaudited)

Preliminary Results - Subject to Change

	January 2024	YTD Actual	Budget	58% of Budget	PYTD
1 Operating Revenues					
2 Sewer Charges	\$ 152,331	\$ 1,065,335	\$ 1,825,577	58%	\$ 943,903
3 Standby Charges	865	24,475	25,907	94%	13,610
4 Other Fees & Charges	6,079	37,299	28,760	130%	23,029
5 Interfund Transfer In/(Out)	3,508	24,558	42,100	58%	24,558
6 Other Income/(Expense)	-	-	-	0%	-
7 Total Revenues	162,784	1,151,668	1,922,344	60%	1,005,101
8 Expenses					
9 Salaries & Benefits					
10 Salaries	23,437	183,380	385,417	48%	177,420
11 Benefits	8,970	67,147	128,651	52%	71,341
12 Total Salaries & Benefits	32,406	250,526	514,068	49%	248,761
13 Sewer Operations					
14 Contractual Services	1,405	23,980	113,720	21%	46,064
15 Power	9,616	78,595	102,000	77%	53,204
16 Operations & Maintenance	2,275	56,584	59,800	95%	29,232
17 Permits & Fees	-	34,856	40,000	87%	31,212
18 Total Sewer Operations	13,296	194,015	315,520	61%	159,711
19 General & Administrative					
20 Utilities	585	2,953	5,505	54%	2,459
21 Office & Other Expenses	364	11,039	17,760	62%	5,319
22 Admin Allocation	51,261	358,827	615,132	58%	369,311
23 Total G&A	52,210	372,820	638,397	58%	377,089
24 Debt Service	-	51,061	102,123	50%	51,061
25 Total Expenses	97,912	868,423	1,570,108	55%	836,622
26 Net Income (Loss) Before Capital	64,872	283,245	352,236	80%	168,479
27 Capital Expenses	(16,542)	(16,542)	(845,000)	2%	(38,477)
28 Net Income (Loss) After Capital	\$ 48,330	\$ 266,703	\$ (492,764)		\$ 130,002

*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 over budget at 94%.

Line 4 Other Fees & Charges: Includes permit & inspection charges, connection fees, other fees, and charges. YTD is over budget 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 48% due to staffing vacancies.

Line 11 Benefits: Includes employee insurance, PERS retirement, workers compensation, payroll taxes, and education & training. YTD is trending under budget at 52%.

Line 14 Contractual Services: Includes lab testing, engineering, GIS support & other contractual services. YTD is trending under budget at 21% due to timing of services.

Line 15 Power: Includes electricity used for Sewer. YTD is trending over budget at 77% due to increased electric use during the first half of the year.

Line 16 Operations & Maintenance: Includes compost disposal, vehicle maintenance, vehicle fuel, uniforms, small tools, and salaries for mechanics. YTD is trending over budget at 95% due to \$20K in generator repairs and \$4.6K for flow meter maintenance.

Line 17 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 over budget at 87% due to the timing of annual SWRCB fees paid.

Line 20 Utilities (G&A): Includes gas, water, and telephone expenses. YTD is trending under budget at 54%.

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 over budget at 62%.

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.

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

- \$15.2K – Secondary Irrigation Pump Project
- \$1.3K – Interior Completion of Maintenance Building



Helendale CSD
Statement of Revenues and Expenses - Recycling Center
As of January 31, 2024
(Unaudited)
Preliminary Results - Subject to Change

	January 2024	YTD Actual	Budget	58% of Budget	PYTD
1 Operating Revenues					
2 Retail Sales	\$ 21,798	\$ 161,918	\$ 325,000	50%	\$ 195,166
3 Donations	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	-	0%	-
5 Miscellaneous Income (Expense)	-	-	-	0%	-
6 Total Revenues	21,798	161,918	325,000	50%	195,166
7 Expenses					
8 Salaries & Benefits					
9 Salaries	11,149	100,420	209,654	48%	96,286
10 Benefits	1,649	16,262	35,312	46%	11,328
11 Total Salaries & Benefits	12,798	116,682	244,966	48%	107,613
12 Recycling Center Operations					
13 Contractual Services	-	9,762	2,500	390%	-
14 Operations & Maintenance	4,461	14,552	14,250	102%	11,301
15 Total Recycling Center Operations	4,461	24,314	16,750	145%	11,301
16 General & Administrative					
17 Utilities	1,474	8,510	10,400	82%	4,856
18 Office & Other Expenses	625	4,146	6,100	68%	3,208
19 Total G&A	2,099	12,656	16,500	77%	8,064
20 Total Expenses	19,358	153,652	278,216	55%	126,978
21 Net Income (Loss) Before Capital	2,440	8,266	46,784		68,188
22 Capital Expenses	-	-	-	-	-
23 Net Income (Loss) After Capital	\$ 2,440	\$ 8,266	\$ 46,784	18%	\$ 68,188

*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 50%.

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 48% due to less part-time salaries than anticipated.

Line 10 Benefits: Includes employee insurance, workers compensation, payroll taxes, and education & training. YTD is trending under budget at 46% due to lower staffing levels.

Line 13 Contractual Services: Includes software support and other contract services. Services are on an as-needed basis. YTD can trend under or over budget due to the timing of services needed. YTD is over budget due to the purchase and installation of two evaporative coolers.

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 over budget due to \$8.4K in forklift repairs.

Line 17 Utilities (G&A): Includes electric and telephone expenses. YTD is trending over budget at 82% due to increased electric usage during the first half of the year.

Line 18 Office & Other Expenses: Includes advertising, bank charges and other miscellaneous expenses. YTD is trending over budget at 68% due higher bank charges than anticipated.

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 January 31, 2024
(Unaudited)
Preliminary Results - Subject to Change

	January 2024	YTD Actual	Budget	58% of Budget	PYTD
1 Operating Revenues					
2 Property Rental Revenues	\$ 12,680	\$ 75,045	\$ 132,348	57%	\$ 68,730
3 Other Income	-	30	-	0%	300
4 Board Discretionary Revenue	-	-	-	0%	-
5 Total Revenues	12,680	75,075	132,348	57%	69,030
6 Expenses					
7 Contractual Services	-	5,600	10,000	56%	-
8 Utilities	1,239	10,187	15,815	64%	8,319
9 Operations & Maintenance	255	7,335	13,400	55%	4,864
10 Debt Service	-	26,544	53,089	50%	26,544
11 Total Expenses	1,494	49,666	92,304	54%	39,726
12 Net Income (Loss)	\$ 11,186	\$ 25,409	\$ 40,044	63%	\$ 29,304

*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 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 in line with budget.

Line 8 Utilities: Includes electric & gas expense for the rental properties. YTD is trending over budget at 64% due to increased electric use during the first half of the year.

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 55% 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 January 31, 2024
(Unaudited)
Preliminary Results - Subject to Change

	January 2024	YTD Actual	Budget	58% of Budget	PYTD
1 Operating Revenues					
2 Program Fees	\$ 1,647	\$ 43,505	\$ 34,600	126%	\$ 39,909
3 Property Taxes	1,706	11,937	21,600	55%	11,100
4 Donations & Sponsorships	100	10,714	-	0%	2,635
5 Rental Income	1,490	15,920	24,075	66%	17,186
6 Developer Impact Fees	-	8,600	3,440	250%	5,160
7 Grants	-	-	-	0%	-
8 Interfund Transfer In/(Out)	(3,508)	(24,558)	(42,100)	58%	(24,558)
9 Board Discretionary Revenue	55,442	264,893	445,766	59%	239,723
10 Miscellaneous Income (Expense)	-	1,924	-	N/A	895
11 Total Revenues	56,876	332,935	487,381	68%	292,049
12 Expenses					
13 Salaries & Benefits					
14 Salaries	5,668	46,381	84,355	55%	55,086
15 Benefits	801	14,360	35,105	41%	26,542
16 Total Salaries & Benefits	6,469	60,741	119,460	51%	81,628
17 Program Expense	11,603	49,035	76,565	64%	47,570
18 Contractual Services	300	5,535	22,732	24%	6,390
19 Utilities	6,639	48,824	58,690	83%	41,581
20 Operations & Maintenance	2,592	34,807	24,089	144%	14,500
21 Permits & Fees	-	-	2,333	0%	598
22 Grant Expense	-	-	-	0%	-
23 Other Expenses	-	1,478	1,355	109%	862
24 Total Expenses	27,602	200,421	305,224	66%	193,128
25 Net Income (Loss) Before Capital	29,274	132,515	182,157	73%	98,921
26 Capital Expenses	(47,256)	(346,573)	(640,000)	54%	(5,500)
27 Net Income (Loss) After Capital	\$ (17,982)	\$ (214,058)	\$ (457,843)	47%	\$ 93,421

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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 over budget due to more youth soccer, flag football, basketball, and 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 \$5.6K for concert, event, soccer, flag football, and basketball sponsorships.

Line 5 Rental Income: Includes rental income from the water shop, storage for the recycling center, community center room rental, church rental, and gymnastics rental. YTD can trend over/under budget depending on needs of rentals. YTD is trending over budget at 66% 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. YTD is over budget as development has exceeded anticipated levels.

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 January includes the following:

- Radio Tower Site Rent – \$43,324
- Property Taxes - \$2,496
- Solid Waste Franchise Fees - \$11,328
- Transfer Property Tax Revenue for Street Light Utilities – \$(1,706)

Line 10 Miscellaneous Income/(Expense): Includes gain or loss on sale of assets and other miscellaneous income. YTD includes receipts 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 41%.

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 over budget at 64% due to more sports supplies purchased than expected.

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 24%.

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 83% due to higher electric use 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 over budget due to several expenses:

- \$7.6K fire pump repair in August
- \$3.2K FRP bathroom installation in September
- \$2.2K roof bracing and \$4.3K evaporative cooler maintenance in December
- \$2.2K genie lift repair in January

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 22 Grant Expense: There is no grant activity planned for FY 24.

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

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

- \$18.3K – Community Center Parking Lot Resurfacing
- \$328.2K – Community Center Roof Replacement



Helendale CSD
Statement of Revenues and Expenses - Solid Waste Disposal
As of January 31, 2024
(Unaudited)
Preliminary Results - Subject to Change

	January 2024	YTD Actual	Budget	58% of Budget	PYTD
1 Operating Revenues					
2 Charges for Services	\$ 58,796	\$ 403,137	\$ 777,772	52%	\$ 351,492
3 Assessments & Fees	4,124	132,417	237,220	56%	131,633
4 Other Charges	5,790	22,668	25,518	89%	14,384
5 Board Discretionary Revenue	-	-	-	0%	-
6 Miscellaneous Income (Expense)	-	-	-	0%	-
7 Total Revenues	68,710	558,222	1,040,510	54%	497,510
8 Expenses					
9 Salaries & Benefits					
10 Salaries	6,444	51,544	85,565	60%	51,781
11 Benefits	2,755	22,607	31,970	71%	27,192
12 Total Salaries & Benefits	9,198	74,152	117,535	63%	78,972
13 Contractual Services	-	334,948	734,677	46%	299,395
14 Disposal Fees	11,710	88,562	165,000	54%	86,751
15 Operations & Maintenance	1,039	2,142	4,750	45%	2,646
16 Other Operating Expenses	73	1,740	4,340	40%	1,409
17 Admin Allocation	1,046	7,323	12,554	58%	7,537
18 Total Expenses	23,066	508,867	1,038,856	49%	476,711
19 Net Income (Loss)	\$ 45,644	\$ 49,355	\$ 1,654		\$ 20,799

*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 52% 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 56%.

Line 4 Other Charges: Includes delinquent fees and penalties on delinquent taxes. YTD is trending over budget at 89% 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 is 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 71% 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 46% 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 54%.

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 45%.

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 under budget at 40%.

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 January 31, 2024
(Unaudited)
Preliminary Results - Subject to Change

	January 2024	YTD Actual	Budget	58% of Budget	PYTD
1 Operating Revenues					
2 Tower Rent	\$ 43,324	\$ 125,477	\$ 182,220	69%	\$ 115,800
3 Property Taxes	2,496	84,235	111,400	76%	76,451
4 Solid Waste Billing & Fees	18,175	114,386	187,010	61%	99,626
5 Fees & Charges	3,175	21,740	26,500	82%	16,772
6 Investment income	64,645	168,324	80,000	210%	48,303
7 Other Income	-	-	200	0%	-
8 Board Discretionary Revenue	(57,148)	(276,562)	(393,207)	70%	(250,823)
9 Total Revenues	74,667	237,600	194,123	122%	106,129
10 Expenses					
11 Salaries & Benefits					
12 Salaries	51,128	401,127	654,410	61%	355,469
13 Benefits	20,436	183,130	277,317	66%	171,697
14 Directors' Fees	1,200	23,855	70,000	34%	40,758
15 Total Salaries & Benefits	72,764	608,111	1,001,727	61%	570,569
16 Contractual Services	16,704	178,209	248,527	72%	163,087
17 Insurance	23,521	70,807	103,834	68%	67,824
18 Utilities	1,996	14,751	21,240	69%	11,290
19 Operations & Maintenance	132	1,326	3,900	34%	1,584
20 Permits & Fees	306	16,392	14,600	112%	12,703
21 Office & Other Expenses	6,133	46,992	55,668	84%	52,731
22 Election Expense	-	-	-	0%	-
23 Administrative Allocation	(104,614)	(732,301)	(1,255,372)	58%	(753,696)
24 Total Expenses	16,942	204,288	194,123	105%	126,092
25 Net Income (Loss) Before Capital	57,725	33,312	-		(19,963)
26 Capital Expenses	-	(4,754)	-	0%	-
27 Net Income (Loss) After Capital	\$ 57,725	\$ 28,558	\$ -		\$ (19,963)

*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 over budget at 69% due to the timing of annual Metro PCS rent payments received.

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 over budget at 76%.

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 82% 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 over budget due to the 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 – \$43,324
- Property Taxes - \$2,496
- Solid Waste Franchise Fees – \$11,328

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 66% 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 under budget at 34%.

Line 16 Contractual Services: Includes software support, legal services, and auditing & accounting services. YTD is trending over budget at 72% due to the timing of annual software support renewals, quarterly Insite transaction fees, and accounting services for the FY 23 audit.

Line 17 Insurance: Includes both general liability and vehicle insurance expenses. YTD is trending over budget at 68% due to the timing of insurance bills paid.

Line 18 Utilities: Includes telephone and electricity expenses. YTD is trending over budget at 69% due to increased consumption during the first half of the year.

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 34%.

Line 20 Permits & Fees: Includes the annual LAFCO fees, the GFOA application fee for the budget award, and San Bernardino County fees. YTD is over budget due to unanticipated LAFCO annexation 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 84% due to the timing of annual dues renewals and supply purchases.

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

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

- \$4.8K – New server



Helendale Community Services District

DATE: March 14, 2024
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #6
Discussion and Possible Action Regarding Selection and Appointment to Fill Vacancy on the Board of Directors

STAFF RECOMMENDATION

This matter is at the discretion of the Board of Directors.

STAFF REPORT

On March 12, 2024, the Honorable Board of Directors held interviews for the vacant position on the Board of Directors. At the conclusion of the interviews, the Board reflected on the challenge of the decision and the quality of each of the applicants. The Board, in its sole discretion determined that it would consider the appointment to fill the vacancy at a later meeting and requested that it be agendaized for a special meeting to be held March 14, 2024.

The Board may or may not make a selection to fill the vacancy at this meeting.



Helendale Community Services District

DATE: March 14, 2024
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #7
Swearing in of Possible Appointee to Fill Board Vacancy

STAFF RECOMMENDATION

None.

STAFF REPORT

The General Manager will administer the oath of office if the Board elects to make an appointment to fill the Board vacancy.

FISCAL IMPACT: NA
POSSIBLE MOTION: At the discretion of the Board.
ATTACHMENTS: Summary Spreadsheet
Board Expense Report(s)



Helendale Community Services District

DATE: 3/7/2024
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #8
Discussion Only Regarding Water Capital Improvement Plan

STAFF RECOMMENDATION:

Staff seeks input from the Board.

STAFF REPORT:

Each year as part of the budget development process the capital improvement plans (CIP) for each of the Departments are reviewed with the Board. These plans outline proposed capital expenditures which includes both equipment and infrastructure improvements. It is important to know that approval of the CIP does not constitute approval for the capital expenditures as each capital project over the General Manager's signing authority is brought to the Board for separate approval.

Attached for the Board's review is the draft FY2025 Capital Improvement Plan for Water with the current fiscal year projects included for reference. This will be the starting point for a more comprehensive discussion on the foreseen needs of the Water operation over the next five years.

Staff will review each line item for FY25 in the proposed Capital Improvement Plan (CIP) with the Board and provide detailed explanation at the Board meeting.

The CIP outlines the possible year in which a capital need is scheduled, however, these projections are often aggressive and the timelines are modified each year as unfinished projects are pushed ahead and new capital needs are identified. Further, operational necessity can also increase the priority of a project or it could be moved forward as needed.

FISCAL IMPACT: As estimated in the CIP spreadsheet

POSSIBLE MOTION: None

ATTACHMENTS: DRAFT Water CIP

Water CIP FY24-2028

		FY 2024	FY 2025	FY2026	FY2027	FY2028	FY2029
Moved from FY23	1	Camera System & Lights	10,000				
Moved & Reduced	2	Automated Gate	25000				
Moved & Reduced	3	Material Storage Bays	35000				
Moved, Placeholder	4	New Well (Community Center)	4000000	1000000			
Moved	5	Generator Well 13	110,000				
Moved	6	Well 13 Rehab				90,000	90,000
Moved	7	Well 1A Building Improvements	40,000	40000			
Moved	8	Well Rehabilitation 1A				90,000	90000
	9	Abandon Wells 5 & 6				30,000	
Moved	10	Engineering for Tank isolation valving	35000		200,000		
Moved	11	North & South Tank - Interior Re-Coating	250000		500000		
Moved	12	North & South Tank - Valves & Manifold	80000		200000		
Moved from FY23	13	New Turbine Pumps Well 4A & Rehab	125,000				
	14	AMI Meters	60,000				
Done in FY23	15	Service Truck					
Done in FY24	16	Service Truck	65000				
Moved from 23	17	Air Compressor					
	18	Arc Welder/Mig Welder	6,000				
Moved and added FY26	19	Valves (4)		5000			
Done	20	SCADA Software Upgrade	20000	10000			
Placeholder	21	River Crossing Permitting					50000
Placeholder	22	River Crossing Water Pipeline					100000
Moved	23	Portable Lift	20000				
	24	20' Equipment Trailer with Wench	12000				
Moved and Changed	25	Chlorine Truck Replace WOM Truck					
Removed	26	Air Compressor			55000		
Will be done	27	Concrete Well 13		10,000			
New	28	Hydrant Replacements (4)	50000				
New	29	Used Skip Loader		15,000			
			35,000	10000			
		Total Water Capital Projects	\$ 217,000	\$ 425,000	\$ 220,000	\$ 900,000	\$ 330,000



Helendale Community Services District

DATE: March 14, 2024
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #9
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: Summary Spreadsheet
Board Expense Report(s)


**BOARD COMPENSATION REPORT
ROLLING 12-MONTHS**

Name	Title	Type	3 2023	4 2023	5 2023	6 2023	7 2023	8 2023	9 2023	10 2023	11 2023	12 2023	1 2024	2 2024	TOTAL
Spiller	President	Compensated	8	9	10	8	10	10	10	9	9	5	8		96
		Non-Comp								5	1	0	4		13
Clark	Vice President	Compensated	5	4	6	4	4	3	5	3	4	0	2	3	43
		Non-Comp										0	0	0	0
Haas	Secretary	Compensated	8	7	9	4	7	9	6	6	5	2			63
		Non-Comp										0			
Cardenas	Director	Compensated	1	3	2	2	1	2	2	1	0	1			15
		Non-Comp							7	3	6	1			17

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name: Ron Clark Pay Period Ending: 2/20/24

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
1/25	Event Sp. Meetings Procedures for Appointing the member		\$	\$	\$			A
1/30	Event Meet Kimberly Cox		\$	\$	\$			C
2/1	Description of Public Benefit Review Agenda		\$	\$	\$			A
	Event Reg Bd MTC		\$	\$	\$			
2/13	Event Meet with Kimberly Cox		\$	\$	\$			C
	Description of Public Benefit Review Agenda		\$	\$	\$			
2/15	Event Reg Bd MTC		\$	\$	\$			A
	Description of Public Benefit		\$	\$	\$			
		Total Miles	\$	\$	\$	Total # of Compensable Meetings	Meeting Total	Total

 _____
 Signature _____ Date 2/20/24

- Expense Categories
- 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 ¢

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



Helendale Community Services District

Date: March 14, 2024
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #10
Discussion and Possible Action Regarding a Consumer Price Index Inflationary Increase Related to Staffing Budget Development

STAFF RECOMMENDATION:

Consideration of a Cost-Of-Living Adjustment (COLA) is at the sole discretion of the Board.

STAFF REPORT:

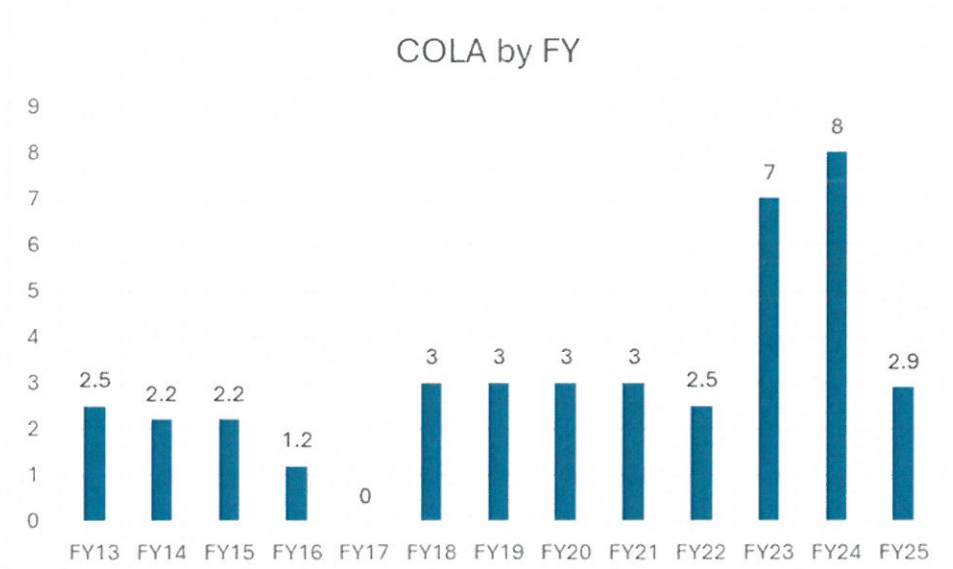
For January 2023 over January 2024 the CPI for all goods is 2.9% which is the number that we typically use for the COLA, however, the data states that energy prices fell by 10.4% due to a decrease in natural gas prices. This does not seem to be the reality for our area as we locally we have realized a natural gas cost increase since last year. The index for all items less food and energy is 4.4%. The board may wish to select an amount different than the 2.9%. Consideration of a COLA of 3.5% would seem to be a possible consideration given local market conditions related to natural gas costs.

BACKGROUND:

Staff seeks direction from the Board regarding a Cost-of-Living Adjustment (COLA) for Fiscal Year 2025 based upon the Consumer Price Index. The attached schedules from the Bureau of Labor Statistics (BLS) January 2024, show the various expenditure categories and increases related to items that drive the Consumer Price Index increase. The Board selected the January index as the appropriate index to review for the purpose of determining the annual Cost-Of-Living for all Staff excluding the General Manager.

In an effort to keep the District's salaries on par with the labor market a COLA adjustment is considered each year. The Board can approve a COLA of any amount and Staff will incorporate that into the budget accordingly. There is no requirement that the Board grant the entire CPI increase as a COLA. However, it is important to note that the CPI represents inflationary factors that impacts the value of employee compensation. The annual consideration of a Cost-Of-Living increase is intended to mitigate the lost buying power of the dollar from one year to the next. It is not a windfall for employees but rather provides a mechanism whereby an employee's salary is somewhat neutralized against the effects of price inflation. Further, in an effort to maintain competitive wages and retain staff, a COLA is one mechanism to help ensure that wages at least stay up with the cost of living.

Historically, the economy had not seen such a precipitous increase in the consumer price indices as was realized in FY2023 and FY2024 as evidenced by the spreadsheet below. In 2023, the CPI increase in January showed 8.6% for January 2022 over January 2023 and the Board granted a 7% Cost-of-Living increase with the hope that the economy would stabilize. In 2023 for FY24, the CPI was 7.3% higher again than the prior January. The Board awarded a COLA of 8%.



BACKGROUND ON MARKET INDEX:

Beginning with the 2014 budget, the Board directed that all future Cost of Living Adjustments (COLA) be brought to the Board during the budget process for inclusion in the new budget year. The timeframe selected was January over January of each year. This data is available at the beginning of March and coincides with the budget development process.

Previously the District had used the Los Angeles-Riverside-Orange County area index however, the new Riverside index that was developed in 2019 is more applicable than the former benchmark index. The District has used the new market index since 2020.

FISCAL IMPACT: To Be Determined

POSSIBLE MOTION: To adopt a COLA for Fiscal Year 2025 of _____%

ATTACHMENTS: Bureau of Labor Statistics Consumer Price Index (CPI) for Riverside-San Bernardino-Ontario market for January 2024.

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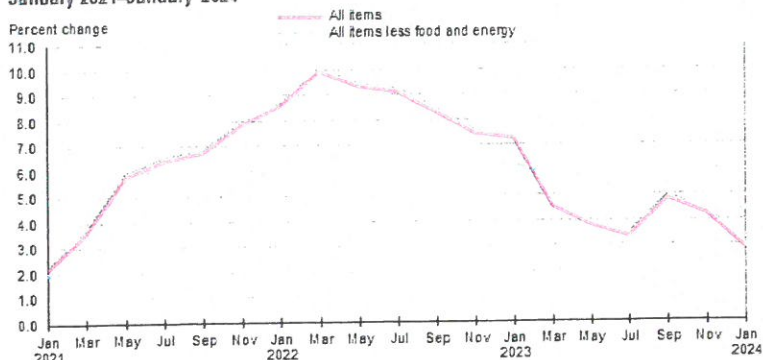
Consumer Price Index, Riverside Area — January 2024

Area prices were unchanged over the past two months, up 2.9 percent from a year ago

Prices in the Riverside area, as measured by the Consumer Price Index for All Urban Consumers (CPI-U), were unchanged for the two months ending in January 2024, the U.S. Bureau of Labor Statistics reported today. (See [table A.](#)) Regional Commissioner Chris Rosenlund noted that higher prices for shelter, education and communication, and apparel were offset by lower prices for gasoline and new and used motor vehicles. (Data in this report are not seasonally adjusted. Accordingly, bi-monthly changes may reflect seasonal influences.)

Over the last 12 months, the CPI-U advanced 2.9 percent. (See [chart 1](#) and [table A.](#)) Food prices increased 2.8 percent. Energy prices fell 10.4 percent, largely the result of a decrease in the price of natural gas service. The index for all items less food and energy increased 4.4 percent over the year. (See [table 1.](#))

Chart 1. Over-the-year percent change in CPI-U, Riverside-San Bernardino-Ontario, CA, January 2021–January 2024



Source: U.S. Bureau of Labor Statistics.

[View Chart Data](#)

Food

Food prices advanced 0.3 percent for the two months ending in January. (See [table 1.](#)) Prices for food at home decreased 0.3 percent, led by lower prices for meats, poultry, fish, and eggs (-1.7 percent) and other food at home (-1.4 percent). Prices for food away from home advanced 1.1 percent for the same period.

Over the year, food prices increased 2.8 percent. Prices for food at home advanced 0.9 percent since a year ago, led by higher prices for cereals and bakery products (4.2 percent). Prices for food away from home rose 5.9 percent.

Energy

The energy index fell 6.3 percent for the two months ending in January. The decrease was mainly due to lower prices for gasoline (-9.4 percent). Prices for natural gas service declined 8.5 percent, while prices for electricity advanced 0.8 percent for the same period.

All items less food and energy

The index for all items less food and energy advanced 0.6 percent in the latest two-month period. Higher prices for apparel (4.6 percent), education and communication (1.9 percent), and shelter (0.3 percent) were partially offset by lower prices for new and used motor vehicles (-2.8 percent) and household furnishings and operations (-1.4 percent).

Over the year, the index for all items less food and energy increased 4.4 percent. Components contributing to the increase included other goods and services (11.1 percent) and shelter (8.1 percent). Partly offsetting the increases were price decreases in household furnishings and operations (-6.0 percent) and new and used motor vehicles (-4.4 percent).

Table A. Riverside-San Bernardino-Ontario, CA, CPI-U 2-month and 12-month percent changes, all items index, not seasonally adjusted

Month	2020		2021		2022		2023		2024	
	2-month	12-month	2-month	12-month	2-month	12-month	2-month	12-month	2-month	12-month
January	0.5	3.0	0.9	2.2	1.5	8.6	1.3	7.3	0.0	2.9
March	0.0	2.3	1.3	3.6	2.7	10.0	0.0	4.6		
May	-0.2	0.9	2.0	5.9	1.4	9.4	0.8	3.9		
July	0.7	1.7	1.3	6.5	1.1	9.2	0.6	3.4		
September	0.5	1.7	0.8	6.8	0.0	8.4	1.4	4.9		
November	0.4	1.9	1.4	7.9	0.6	7.5	0.0	4.3		

The March 2024 Consumer Price Index for the Riverside area is scheduled to be released on April 10, 2024.

Technical Note

The Consumer Price Index (CPI) is a measure of the average change in prices over time in a fixed market basket of goods and services. The Bureau of Labor Statistics publishes CPIs for two population groups: (1) a CPI for All Urban Consumers (CPI-U) which covers approximately 93 percent of the total U.S. population and (2) a CPI for Urban Wage Earners and Clerical Workers (CPI-W) which covers approximately 29 percent of the total U.S. population. The CPI-U includes, in addition to wage earners and clerical workers, groups such as professional, managerial, and technical workers, the self-employed, short-term workers, the unemployed, and retirees and others not in the labor force.

The CPI is based on prices of food, clothing, shelter, and fuels, transportation fares, charges for doctors' and dentists' services, drugs, and the other goods and services that people buy for day-to-day living. Each month, prices are collected in 75 urban areas across the country from about 6,000 housing units and approximately 22,000 retail establishments—department stores, supermarkets, hospitals, filling stations, and other types of stores and service establishments. All taxes directly associated with the purchase and use of items are included in the index.

The index measures price changes from a designated reference date; for most of the CPI-U the reference base is 1982-84 equals 100. An increase of 7 percent from the reference base, for example, is shown as 107.000. Alternatively, that relationship can also be expressed as the price of a base period market basket of goods and services rising from \$100 to \$107. For further details see the CPI home page on the Internet at www.bls.gov/cpi/ and the CPI section of the BLS Handbook of Methods available on the internet at www.bls.gov/opub/hom/cpi/.

In calculating the index, price changes for the various items in each location are averaged together with weights that represent their importance in the spending of the appropriate population group. Local data are then combined to obtain a U.S. city average. Because the sample size of a local area is smaller, the local area index is subject to substantially more sampling and other measurement error than the national index. In addition, local indexes are not adjusted for seasonal influences. As a result, local area indexes show greater volatility than the national index, although their long-term trends are quite similar. **NOTE: Area indexes do not measure differences in the level of prices between cities; they only measure the average change in prices for each area since the base period.**

The Riverside-San Bernardino-Ontario, CA metropolitan area includes Riverside and San Bernardino Counties in California.

Information in this release will be made available to sensory impaired individuals upon request. Voice phone: (202) 691-5200; Federal Relay Service: (800) 877-8339.

Table 1. Consumer Price Index for All Urban Consumers (CPI-U): Indexes and percent changes for selected periods

Riverside-San Bernardino-Ontario (December 2017=100 unless otherwise noted)

Item and Group	Historical data	Indexes			Percent change from-		
		Nov. 2023	Dec. 2023	Jan. 2024	Jan. 2023	Nov. 2023	Dec. 2023
Expenditure category							
All items		131.372	-	131.358	2.9	0.0	-
Food and beverages		133.674	-	134.015	2.7	0.3	-
Food		134.840	-	135.262	2.8	0.3	-
Food at home		132.251	132.091	131.852	0.9	-0.3	-0.2
Cereals and bakery products		151.129	152.594	153.524	4.2	1.6	0.6
Meats, poultry, fish, and eggs		135.113	134.543	132.855	0.6	-1.7	-1.3
Dairy and related products		113.696	116.269	112.795	-0.4	-0.8	-3.0
Fruits and vegetables		130.429	128.859	132.556	-1.2	1.6	2.9
Nonalcoholic beverages and beverage materials		130.700	130.174	130.411	1.0	-0.2	0.2

Footnotes

(1) Special index based on a substantially smaller sample.

- Data not available

NOTE: Index applies to a month as a whole, not to any specific date.

Item and Group	Historical date	Nov. 2023	Dec. 2023	Jan. 2024	Jan. 2023	Nov. 2023	Dec. 2023
Other food at home		128.256	127.698	126.411	0.8	-1.4	-1.0
Food away from home		139.087	-	140.638	5.9	1.1	-
Alcoholic beverages		111.905	-	110.907	-0.5	-0.9	-
Housing		138.210	-	138.264	3.5	0.0	-
Shelter		137.324	137.018	137.790	8.1	0.3	0.6
Rent of primary residence		142.282	142.927	142.915	7.4	0.4	0.0
Owners' equiv. rent of residences		136.143	136.646	137.195	8.5	0.8	0.4
Owners' equiv. rent of primary residence		136.143	136.646	137.195	8.5	0.8	0.4
Fuels and utilities		162.493	-	161.457	-15.9	-0.6	-
Household energy		175.670	172.839	173.440	-23.5	-1.3	0.3
Energy services		177.213	174.253	174.859	-23.8	-1.3	0.3
Electricity		181.889	182.556	183.343	5.6	0.8	0.4
Utility (piped) gas service		163.015	149.236	149.174	-62.4	-8.5	0.0
Household furnishings and operations		119.480	-	117.771	-6.0	-1.4	-
Apparel		107.169	-	112.057	-1.8	4.6	-
Transportation		135.566	-	132.350	1.9	-2.4	-
Private transportation		138.208	-	133.887	1.3	-3.1	-
New and used motor vehicles		116.682	-	113.428	-4.4	-2.8	-
New vehicles		114.683	-	114.021	-2.2	-0.6	-
Used cars and trucks		135.561	-	130.458	-3.5	-3.8	-
Motor fuel		162.681	151.481	147.254	1.9	-9.5	-2.8
Gasoline (all types)		162.434	151.258	147.146	2.1	-9.4	-2.7
Gasoline, unleaded regular(1)		163.085	151.723	147.450	2.0	-9.6	-2.8
Gasoline, unleaded midgrade(1)		162.705	151.738	147.899	2.1	-9.1	-2.5
Gasoline, unleaded premium(1)		159.146	148.736	145.207	2.2	-8.8	-2.4
Medical care		122.223	-	-	-	-	-
Recreation		112.406	-	112.709	3.1	0.3	-
Education and communication		108.350	-	110.436	-0.8	1.9	-
Tuition, other school fees, and child care		129.012	-	129.012	2.7	0.0	-
Other goods and services		134.369	-	134.621	11.1	0.2	-
Commodity and service group							
All items		131.372	-	131.358	2.9	0.0	-
Commodities		125.657	-	124.772	0.0	-0.7	-
Commodities less food & beverages		121.404	-	119.884	-1.5	-1.3	-
Nondurables less food & beverages		129.907	-	127.475	2.0	-1.9	-
Durables		112.778	-	112.000	-4.9	-0.7	-
Services		135.511	-	136.084	4.8	0.4	-
Special aggregate indexes							
All items less medical care		132.013	-	131.753	2.8	-0.2	-
All items less shelter		128.311	-	128.044	0.1	-0.2	-
Commodities less food		121.088	-	119.568	-1.5	-1.3	-
Nondurables		131.864	-	130.860	2.4	-0.8	-
Nondurables less food		128.932	-	126.544	1.9	-1.9	-
Services less rent of shelter		132.663	-	133.350	0.3	0.5	-
Services less medical care services		136.331	-	136.896	5.0	0.4	-
Energy		168.209	160.090	157.673	-10.4	-6.3	-1.5
All items less energy		128.300	-	128.988	4.1	0.5	-
All items less food and energy		127.266	-	128.003	4.4	0.6	-

Footnotes

(1) Special index based on a substantially smaller sample.

- Data not available

NOTE: Index applies to a month as a whole, not to any specific date.



Helendale Community Services District

DATE: March 14, 2024
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #11
Discussion and Possible Action Nomination of a Representative to the Local Agency
Formation Commission

STAFF RECOMMENDATION:

Staff seeks support for a nomination for LAFCO

STAFF REPORT:

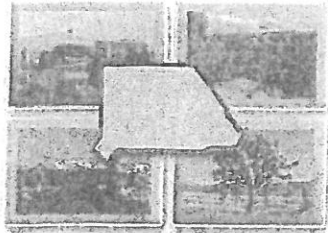
Attached for the Board's consideration is the nomination information for the Local Agency Formation Commission (LAFCO). As an elected official on the Mojave Water Agency, your General Manager has been on the LAFCO commission since 2004. The District has the opportunity to place a nomination for her to continue in this capacity for another term.

The nomination must be submitted by March 28th, afterwhich the LAFCO staff will compile and circulate the official ballots that will again take Board action to make a selection.

FISCAL IMPACT: None

POSSIBLE MOTION: Motion to Nominate Kimberly Cox for the LAFCO Commission

ATTACHMENTS: LAFCO nomination letter and form



LAFCO

Local Agency Formation Commission for San Bernardino County

1170 West 10th Street, Unit 150
San Bernardino, CA 92415-8290
Tel: 909-386-0400; Fax: 909-386-1000
http://www.lafco.org

COMMISSIONERS

JOSE BALDI
Board of Supervisors

JOE EASTEN
Public Member

DR. KIMBERLY COX
Special District

PAUL DUFFER
City Member

STEVEN FARRELL, III, Chair
Special District

CLIFF SPEDMAN
Board of Supervisors

ACQUANETTA WARBEN
City Member

ALTERNATES

ROCK DENISON
City Member

JOE HARVEY
Public Member

WYNN KEWLEY
Special District

DAWN ROWE
Board of Supervisors

EXECUTIVE OFFICER

SAMUEL MARTINEZ

LEGAL COUNSEL

PAUL A. DE SOLLA

SENT VIA U.S. MAIL AND E-MAIL

REC'D FEB 26 2024

February 23, 2024

**TO: Presidents of the Boards of Directors of the
Independent Special Districts in San Bernardino
County**

SUBJECT: Special Districts Selection Committee

This letter officially opens the nomination period for the position of Regular Special District member on the Local Agency Formation Commission (LAFCO) for San Bernardino County. The regular voting member position is currently held by Kimberly Cox from Mojave Water Agency, whose term of office is scheduled to expire May 6, 2024 pursuant to the provisions of Government Code Section 56334. Dr. Cox has indicated her intention to run for the position again.

The nomination period for this position will open on Monday, February 26, 2024, and end at 5:00 p.m. on Thursday, March 28, 2024.

Per LAFCO's procedures, the signed original nomination form:

- Requires a board vote, with the name of each voting Board Member outlined, and certifying signature with date.
- Must be received in the LAFCO office by 5:00 p.m. on **March 28, 2024**, via mail, fax, or email scan.

If a copy of the nomination form is provided by fax or email by the March 28 deadline, LAFCO must receive the original signed copy by 5:00 p.m. on **April 4, 2024**, or the nomination will be declared invalid.

Enclosed with this letter is a sample nomination form for the position outlining the date of the action and District Board vote. Nominations submitted without a date will be returned to the District and will need to be re-submitted within the nomination period in order to be considered valid. If only a single candidate is nominated for the position, pursuant to the provision of Government Code Section 56332(f)(2), that candidate shall be deemed selected with no further vote required.

At the end of the nomination period, LAFCO staff will prepare and send, by certified mail, to each independent special district a ballot with the candidates nominated and the voting instructions.

A long-standing policy of the Selection Committee is to encourage balanced geographic representation with valley, desert and mountain districts seated on the Commission as voting or alternate members [Policy 2 of Section VI (Special Districts) of LAFCO Policy and Procedure Manual]. The position up for nomination is currently represented by the desert area.

Please let me know if you have any questions concerning the nomination process. You may contact me at the address listed above, by email at smartinez@lafco.sbcounty.gov, or by phone at (909) 388-0480.

Sincerely,



SAMUEL MARTINEZ
Executive Officer

SM/as

Enclosure: Regular Member Nomination Form

**NOMINATION FOR
REGULAR SPECIAL DISTRICT MEMBER
OF THE
LOCAL AGENCY FORMATION COMMISSION**

The _____
(Name of District)

hereby nominates the following person for the position on the Local Agency
Formation Commission

_____ REGULAR SPECIAL DISTRICT MEMBER
(Name of Nominee)

I, _____, do hereby certify that at a
(Name of President or Designee of District)
scheduled meeting of _____, the Board of Directors voted to
nominate the above-identified candidate for the Regular Special District Member
of the Local Agency Formation Commission of San Bernardino County, by the
following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

District President/Authorized Board Member

Dated: _____

Attach – Letter of Interest or Resume of Nominee



Helendale Community Services District

DATE: March 14, 2024
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #12
Discussion and Possible Action Regarding Changes to the Park & Rec Standing Committee and the Board Secretary Position

STAFF RECOMMENDATION:

Staff seeks approval of this item.

STAFF REPORT:

Due to the extended absence of Director Haas, Staff is requesting that the Board consider making two changes that would facilitate the work flow during her absence. The Park and Rec Standing Committee meets every other month and has not had a meeting for over four months now. There is some items that would helpful to discuss at the committee level. Staff is requesting that the Board consider making a change to the standing committee assignments so that a meeting can be held this month according to the regular schedule? Secondly, as the Board Secretary there are numerous documents awaiting signatures and it would be also be helpful if the Board considered a new signatory to the minutes for the near future.

FISCAL IMPACT: None

POSSIBLE MOTION: a motion to appoint _____ to Park & Rec Committee and _____ as the Secretary of the Board

ATTACHMENTS: None