



# Helendale Community Services District

26540 Vista Road, Suite C, Helendale, CA 92342

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

### **SPECIAL NOTICE OF TELECONFERENCE ACCESSIBILITY**

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

### **Call to Order - Pledge of Allegiance**

#### **1. Approval of Agenda**

#### **2. Public Participation**

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

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

#### **3. Consent Items**

- a. Approval of Minutes: November 17, 2022 Regular Board Meeting
- b. Bills Paid Report
- c. Financials for September and October
- d. Resolution 2022-01N: A Resolution of the Board of Directors of the Helendale Community Services District Re-Ratifying the Proclamation of a State of Emergency by Governor Newsom, Declaring That Local Emergency Conditions Persist, and Re-Authorizing Remote Teleconference Meetings of the Board of Directors and Its Standing Committees for the Period December 1, 2022, to December 15, 2022, Pursuant to Brown Act Provisions

#### **4. Reports**

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

#### **Regular Business:**

5. Discussion and Possible Action Regarding Approval of Directors' Expense Reports
6. Discussion and Possible Action Regarding Acceptance of the 2022 Fiscal Year Audit

#### **Other Business**

7. Requested items for next or future agendas (Directors and Staff only)
8. Presentation to President Smith and Director Schneider

**9. Closed Session**

Conference with Real Property Negotiators  
(Government Code Section 54956.8)  
Property: Water Rights  
District Negotiator: Kimberly Cox  
Negotiating Parties: Robert Boyter  
Under Negotiation: Price and Terms of Payment

Conference with Legal Counsel - Anticipated Litigation  
Significant Exposure to Litigation  
Pursuant to Government Code Section 54956.9(d)(2)  
One Potential Case

**10. Report of Closed Session Items**

**11. Adjournment**

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



# Helendale Community Services District

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Date: December 1, 2022  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #3  
Consent Items

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## **CONSENT ITEMS**

- a. Approval of Minutes: November 17, 2022
- b. Bills Paid Report
- c. Financial Statements for September and October
- d. Resolution2022-01M: A Resolution of the Board of Directors of the Helendale Community Services District Re-Ratifying the Proclamation of a State of Emergency by Governor Newsom, Declaring That Local Emergency Conditions Persist, and Re-Authorizing Remote Teleconference Meetings of the Board of Directors and Its Standing Committees for the Period October 6, 2022, to November 3, 2022, Pursuant to Brown Act Provisions



# Helendale Community Services District

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Date: December 1, 2022  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
BY: Cheryl Vermette  
SUBJECT: Agenda item #3a  
Minutes from Board meeting 11/17/2022

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*Minutes of the Helendale Community Services District  
REGULAR BOARD OF DIRECTORS MEETING  
November 17, 2022, at 6:30 PM  
26540 Vista Road, Suite C. Helendale, CA 92342*

**SPECIAL NOTICE OF TELECONFERENCE ACCESSIBILITY**

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

[www.zoom.com](https://www.zoom.com) Meeting ID 463 173 8547 Passcode: HCSD

(Dial-in instructions will be provided after registering at the link above)

**Board Members Roll Call:**

**Present:** President Tim Smith; Vice President Henry Spiller (Zoom); Secretary, Ron Clark (Zoom), Director Craig Schneider

**Absent:** Sandy Haas; Director

**Staff Members Present:**

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

**Consultants:**

Steve Kennedy, Legal Counsel (Zoom)

**Members of the Public:**

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

**Call to Order and Pledge of Allegiance**

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

**1. Approval of Agenda**

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

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

## 2. Public Participation

Captain Jeremy Martinez gave the Sheriff Department Statistics for October 2022 and also gave some holiday safety tips. He reported that Operation Hammerstrike came to an end and there are now two permanent full time teams in place. The Sheriffs Department will also be doing enhanced off-road vehicle enforcement.

Battalion Chief Nelson from the San Bernardino County Sheriff's Department wished everyone a Happy Thanksgiving and went over some winter safety tips. The Board asked if these tips could be put in the newsletter.

## 3. Consent Items

a. Approval of Minutes: November 3, 2022 Regular Board Meeting

b. Bills Paid Report

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

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

## 4. Reports

a. Directors' Report

Director Schneider reported that he stopped in at the Farmers Market, it was moderately busy inside but light outside.

Vice President Spiller thanked the Staff for putting on the potluck.

b. General Managers Report

## Regular Business

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

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

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

6. Discussion and Possible Action Regarding Purchase of Spare Pump and Motor for Well 1A

**Discussion:** Well 1A was down for 4 weeks due to response time, evaluating the cause of the failure, waiting for new wire and extending the shaft 1/8". The shaft needed to be extended because the spare pump and motor that the District had were not matched. Layne had to perform some custom work to make the spare pump and motor work. Well 1A failure was due to water getting into the wiring. The emergency service cost was \$20,525. Well 1A went back into service this week pumping at 1400 gpm, which was better than it was previously running. Damage was found in the casting of the bowl assembly which was repaired. The Board suggested



having a spare pump and motor for Well 1A. Staff received quotes from three sources: Southwest Pump - \$58,023.54; Layne Christensen - \$46,322.30 and Bakersfield Pump quoted \$41,668.88. Bakersfield Pump also sent a quote for a 3 Stage Pump with a Hatachi motor for \$38,414.83. The lead time for Bakersfield is 3-4 weeks, while the lead time for the other bidders is 4-6 weeks.

**Action:** Director Schneider made the motion to approve the award to Bakersfield Pump in the amount of \$38,414.83 plus a 10% contingency if needed. Director Clark seconded the motion.

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

7. Discussion and Possible Action Regarding Approval for the Purchase of AMI Meters and Review of the Meter Replacement Program.

**Discussion:** Staff began installing the Sensus iPerl meters in 2017. Since then, the District has been awarded 9 grants to help cover the cost of the installation. Funding has come from the Mojave Water Agency Strategic Partners Program, the Bureau of Reclamation and District Funding. The District has received six Strategic Partners grants totaling \$86,172.97; three Bureau of Reclamation Grants totaling \$338,734.10. Once the two open grants (FY 2023 Strategic Partners and Bureau of Reclamation Phase III) are complete the District will have 2,503 meters installed with total reimbursements of \$305,960.65 and District costs totaling \$295,384.34. To complete the two open grants the District will need to spend \$97,166.90, an increase of \$42,166.90 over the \$55,000 in the CIP. The District will receive a reimbursement of \$52,500 for these meters.

**Action:** Vice President Spiller made a motion to approve \$97,166.90 for the purchase of AMI meters to complete Phase III of the Bureau grant and FY 23 Strategic Partners Grant.

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

**Other Business**

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

None

President Smith called for a break at 7:26 pm.

The Board went into closes session at 7:30 pm.

9. Closed Session

Conference with Real Property Negotiators

(Government Code Section 54956.8)  
Property: 13850 Bryman Road  
District Negotiator: Kimberly Cox  
Negotiating Parties: Mojave Desert Land Trust  
Under Negotiation: Price and Terms of Payment

The following closed session item was pulled from the agenda:

~~Conference with Real Property Negotiators  
(Government Code Section 54956.8)  
Property: APN 0477-00-11741  
District Negotiator: Kimberly Cox  
Negotiating Parties: Various  
Under Negotiation: Price and Terms of Payment~~

President Smith adjourned closed session at 7:58 pm and re-opened the Open Session.

#### 10. Report of Closed Session Items

Legal Counsel Kennedy reported that the Board met in Closed Session and there was no reportable action resulting from closed session items.

#### 11. Adjournment

President Smith adjourned the meeting at 7:58 pm

Submitted by:

Approved by:

\_\_\_\_\_  
Tim Smith, President

\_\_\_\_\_  
Sandy Haas, Secretary

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



# Helendale Community Services District

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Date: December 01, 2022  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
BY: Sharon Kreinop, Senior Account Specialist  
SUBJECT: Agenda item #3 b  
Consent Items: Updated Bills Paid and Presented for Approval

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**STAFF RECOMMENDATION:**

Updated Report Only. Receive and File

**STAFF REPORT:**

Staff issued 33 checks and 19 EFT's totaling \$94303.08

Total Cash Available:	<u>11/28/22</u>	<u>11/14/22</u>
Cash	\$6,249,576.08	\$6,249,576.08
Checks/EFT's Issued	\$ 94,303.08	\$ 154,069.20

**Investment Report**

The Investment Report shows the status of the invested District funds. The interest rate is 0.15% for LAIF and 2.6078% for CA Class for October 2022. Interest earned thru October 2022 on CA Class account is \$2,620.82





Helendale CSD

# Bills Paid and Presented for Approval

## Transaction Detail

Issued Date Range: 11/15/2022 - 11/28/2022

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
<b>Bank Account: 251229590 - CBB Checking</b>					
11/15/2022	<a href="#">25794</a>	Reverse Refund Check WALTER BENJAMIN	113.58	Check Reversal	Utility Billing
11/15/2022	<a href="#">25794</a>	WALTER BENJAMIN	-113.58	Check	Utility Billing
11/15/2022	<a href="#">25835</a>	Reverse Refund Check WALTER BENJAMIN	98.58	Check Reversal	Utility Billing
11/15/2022	<a href="#">25835</a>	WALTER BENJAMIN	-98.58	Check	Utility Billing
11/16/2022	<a href="#">25836</a>	Brunick, McElhaney & Kennedy Professional Law Corp	-4,125.00	Check	Accounts Payable
11/17/2022	<a href="#">25837</a>	MONET INVESTMENTS, LLC	-233.78	Check	Utility Billing
11/17/2022	<a href="#">25838</a>	BRECKENRIDGE PROPERTY FUND 2016, LLC	-256.54	Check	Utility Billing
11/17/2022	<a href="#">25839</a>	Inland Water Works Supply Co.	-402.50	Check	Accounts Payable
11/17/2022	<a href="#">25840</a>	Amazon Capitol Services	-4,065.71	Check	Accounts Payable
11/17/2022	<a href="#">25841</a>	Cal Fire	-1,134.70	Check	Accounts Payable
11/17/2022	<a href="#">25842</a>	California Special Districts Association	-8,186.00	Check	Accounts Payable
11/17/2022	<a href="#">25843</a>	County of San Bernardino, Solid Waste Mgmt. Div.	-711.20	Check	Accounts Payable
11/17/2022	<a href="#">25844</a>	Forshock	-57.00	Check	Accounts Payable
11/17/2022	<a href="#">25845</a>	Frontier Communications	-61.79	Check	Accounts Payable
11/17/2022	<a href="#">25846</a>	Frontier Communications	-78.18	Check	Accounts Payable
11/17/2022	<a href="#">25847</a>	Geo-Monitor, Inc.	-4,001.00	Check	Accounts Payable
11/17/2022	<a href="#">25848</a>	Kimberly Cox	-1,493.36	Check	Accounts Payable
11/17/2022	<a href="#">25849</a>	State of California Department of Justice	-49.00	Check	Accounts Payable
11/17/2022	<a href="#">25850</a>	TASC	-1,011.20	Check	Accounts Payable
11/17/2022	<a href="#">25851</a>	Uline	-274.25	Check	Accounts Payable
11/17/2022	<a href="#">25852</a>	Verizon Wireless	-649.67	Check	Accounts Payable
11/17/2022	<a href="#">25853</a>	Verizon Wireless	-106.32	Check	Accounts Payable
11/21/2022	<a href="#">25854</a>	Hank Dyer Electric	-12,142.50	Check	Accounts Payable
11/22/2022	<a href="#">25855</a>	Cardmember Services	-2,973.52	Check	Accounts Payable
11/22/2022	<a href="#">25856</a>	Frontier Communications	-92.84	Check	Accounts Payable
11/22/2022	<a href="#">25857</a>	Home Depot Credit Services	-1,118.45	Check	Accounts Payable
11/22/2022	<a href="#">25858</a>	Kimberly Cox	-34.25	Check	Accounts Payable
11/22/2022	<a href="#">25859</a>	Layne Christiansen Company	-20,525.31	Check	Accounts Payable
11/22/2022	<a href="#">25860</a>	Lowe's Inc.	-357.00	Check	Accounts Payable
11/22/2022	<a href="#">25861</a>	Online Information Services, Inc	-12.48	Check	Accounts Payable
11/22/2022	<a href="#">25862</a>	Sierra Analytical Labs, Inc	-180.00	Check	Accounts Payable
11/22/2022	<a href="#">25863</a>	Staples Credit Plan	-1,026.86	Check	Accounts Payable
11/22/2022	<a href="#">25864</a>	State Water Resources Control Board	-55.00	Check	Accounts Payable
11/22/2022	<a href="#">25865</a>	Stericyclde, Inc	-93.24	Check	Accounts Payable
11/22/2022	<a href="#">25866</a>	Hank Dyer Electric	-9,796.00	Check	Accounts Payable
11/25/2022	<a href="#">25867</a>	California State Disbursement Unit	-230.76	Check	Accounts Payable
11/25/2022	<a href="#">25868</a>	State of California - Franchise Tax Board	-50.00	Check	Accounts Payable
11/21/2022	<a href="#">EFT0004335</a>	SCE ACH Park Wellheads Acct 700448234519	-243.69	EFT	General Ledger
11/21/2022	<a href="#">EFT0004336</a>	SCE Street Lighting Acct # 700013030275	-1,584.35	EFT	General Ledger
11/28/2022	<a href="#">EFT0004345</a>	SCE ACH Sod Farm Acct 700255337588	-1,653.57	EFT	General Ledger
11/21/2022	<a href="#">EFT0004351</a>	CalPERS Classic Pmt PPE 10/23/22	-7,922.64	EFT	General Ledger
11/21/2022	<a href="#">EFT0004352</a>	CalPERS PEPRA Pmt PPE 10/23/22	-1,871.05	EFT	General Ledger
11/25/2022	<a href="#">EFT0004356</a>	CalPERS 457 Pmt PPE 11/20/22	-4,379.26	EFT	General Ledger
11/21/2022	<a href="#">EFT0004358</a>	To record Paymenttech CC Fees Account Eding 6621	-35.75	EFT	General Ledger
11/22/2022	<a href="#">EFT0004359</a>	To record Paymenttech Fees Acct Ending 6621	-33.23	EFT	General Ledger
11/23/2022	<a href="#">EFT0004360</a>	To record Paymenttech CC Fees Account Eding 6621	-28.24	EFT	General Ledger

## Bank Transaction Report

Issued Date	Number	Description	Amount	Type	Module
11/23/2022	<a href="#">EFT0004361</a>	To record Paymentech CC Fees Account Eding 6621	-15.32	EFT	General Ledger
11/23/2022	<a href="#">EFT0004362</a>	To record Paymentech CC Fees Account Eding 6621	-14.19	EFT	General Ledger
11/25/2022	<a href="#">EFT0004363</a>	To record Paymentech CC Fees Account Eding 6621	-36.19	EFT	General Ledger
11/28/2022	<a href="#">EFT0004364</a>	To record Paymentech CC Fees Account Eding 6621	-45.98	EFT	General Ledger
11/21/2022	<a href="#">EFT0004365</a>	To record Paymentech CC Fees Account Eding 9479	-10.11	EFT	General Ledger
11/22/2022	<a href="#">EFT0004366</a>	To record Paymentech CC Fees Account Eding 9479	-18.23	EFT	General Ledger
11/23/2022	<a href="#">EFT0004367</a>	To record Paymentech CC Fees Account Eding 9479	-14.68	EFT	General Ledger
11/25/2022	<a href="#">EFT0004368</a>	To record Paymentech CC Fees Account Eding 9479	-24.23	EFT	General Ledger
11/28/2022	<a href="#">EFT0004369</a>	To record Paymentech CC Fees Account Eding 9479	-18.22	EFT	General Ledger
11/15/2022	<a href="#">EFT0004370</a>	To record Tasc Flex Claim Pmt PPE 11/6/22	-768.74	EFT	General Ledger
			<b>Bank Account 251229590 Total: (56)</b>		<b>-94,303.08</b>
				<b>Report Total: (56)</b>	<b>-94,303.08</b>

# Summary

**Bank Account**  
[251229590 CBB Checking](#)

Count	Amount
56	-94,303.08
<b>Report Total: 56</b>	<b>-94,303.08</b>

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

Count	Amount
56	-94,303.08
<b>Report Total: 56</b>	<b>-94,303.08</b>

Transaction Type	Count	Amount
Check	35	-75,797.57
Check Reversal	2	212.16
EFT	19	-18,717.67
<b>Report Total:</b>	<b>56</b>	<b>-94,303.08</b>



DCB Visa Statement 11/1/22

Acct #	Description	Charges	Charges	Charges	Charges	Totals
01-553000	Costco Supplies	18.39				18.39
02-524500	CUPA Permit Training Class	44.50	40.00	32.33		116.83
02-541000	Swer Camera Repair	221.04				221.04
02-553000	Phone Cases & Chargers (AA, AC & BK)s / Costco Supplies	13.04	45.63	39.24	18.39	116.30
03-553000	Costco Supplies	18.39				18.39
03-556800	Thrift Store Employee Incentive Gift Cards	630.00	305.00			935.00
05-553000	Costco Supplies	18.39				18.39
05-553000-00-3	(40) Chairs	1,292.89				1,292.89
10-522510	Board Mtg Snacks	5.99				5.99
10-553000	Costco Supplies	18.40				18.40
10-556800	15 Yr Anniversary Gift Cards	105.95	105.95			211.90
SC	Late Fee mailed 10/21/22 received 10/31/22	108.10				108.10
Total						3,081.62
SC	Late fee removed by Paul ID # 102000	108.10				(108.10)
Due 11/28/22						2,973.52

Total Paid

(108.10) REMOVED BY SUPERVISOR Paul ID # 102000 on 11/22/22

TOTAL DUE AFTR LATE FEE WAIVED

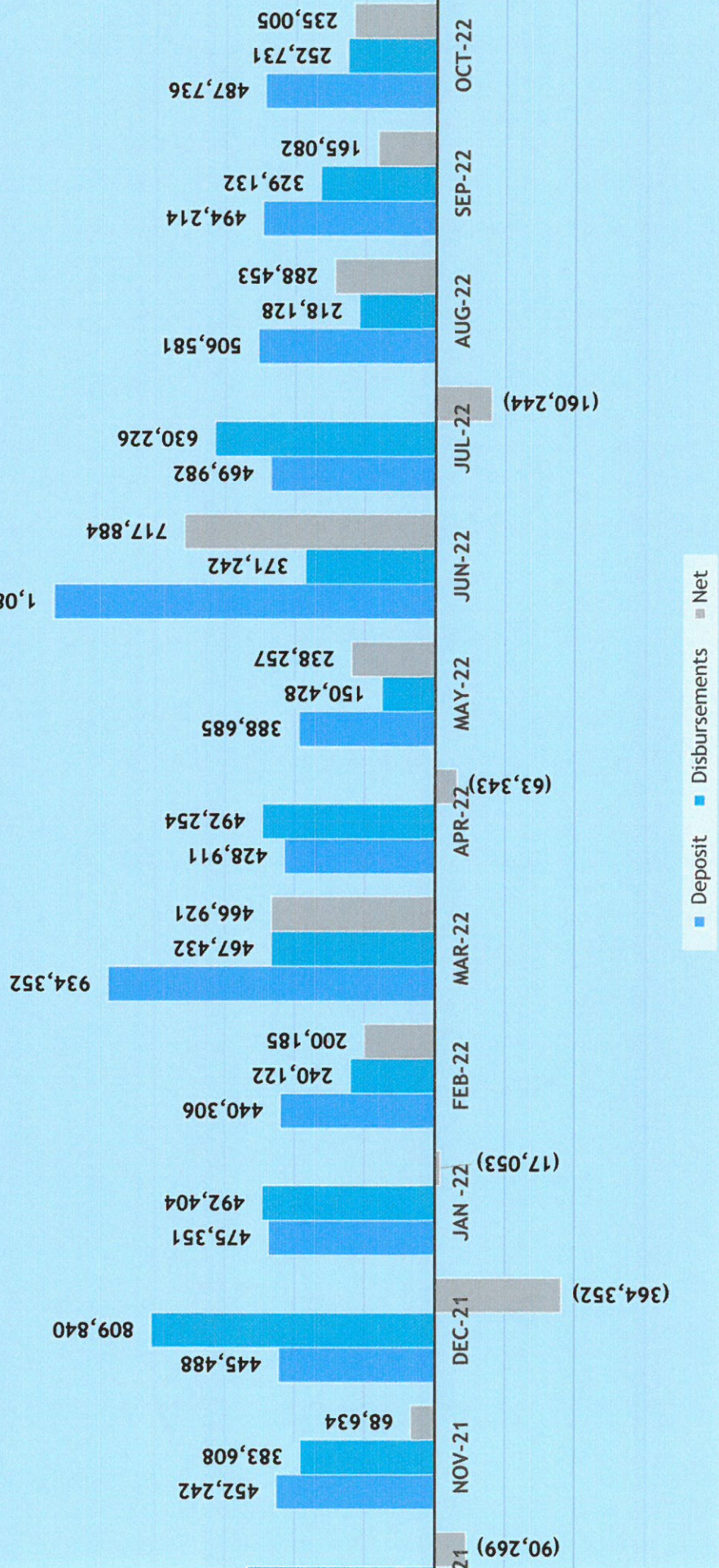
Mailed Check

11/21/22 and took 10 days arrive.

Requested late fee be waived

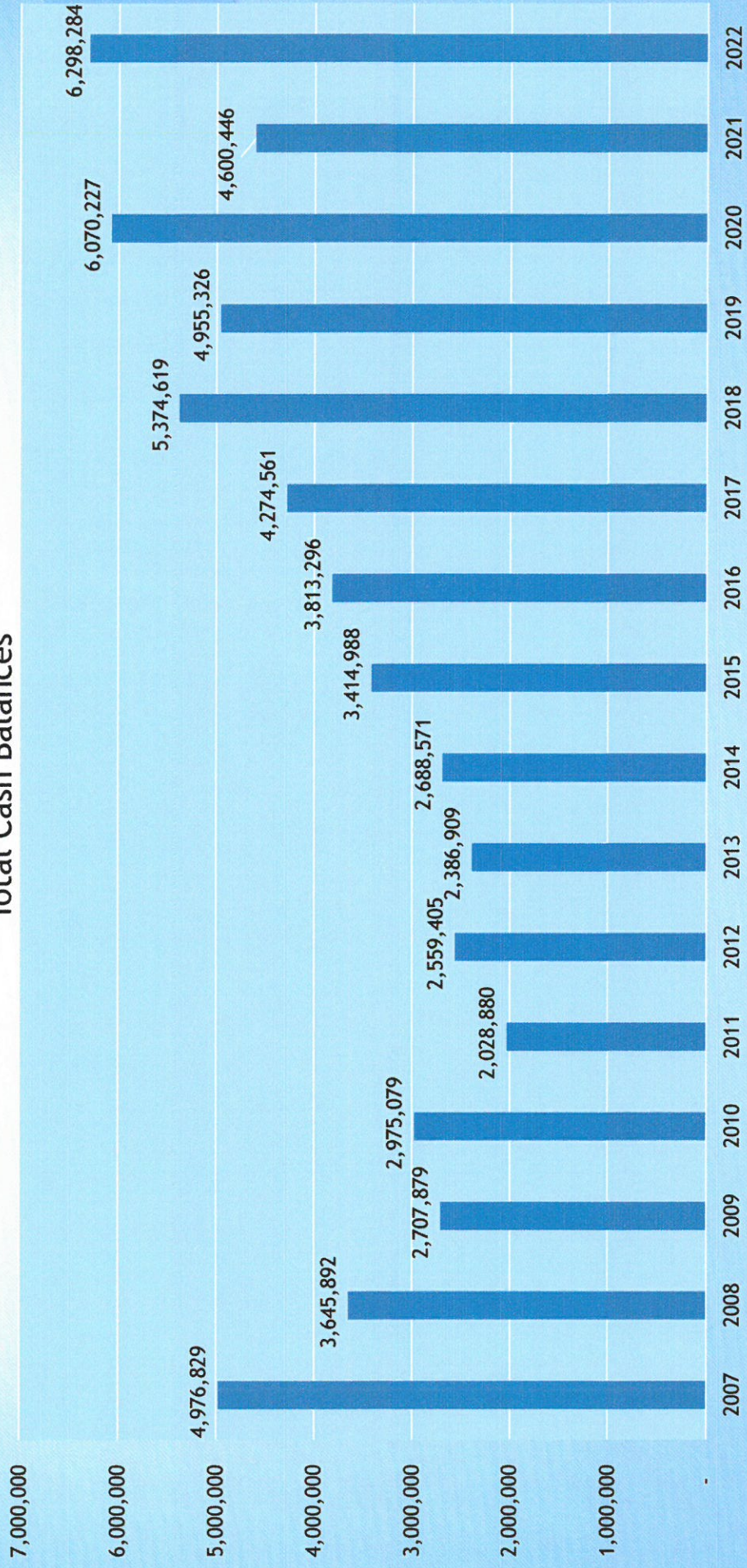
# Cash Flow Report

## Monthly Deposits & Disbursements





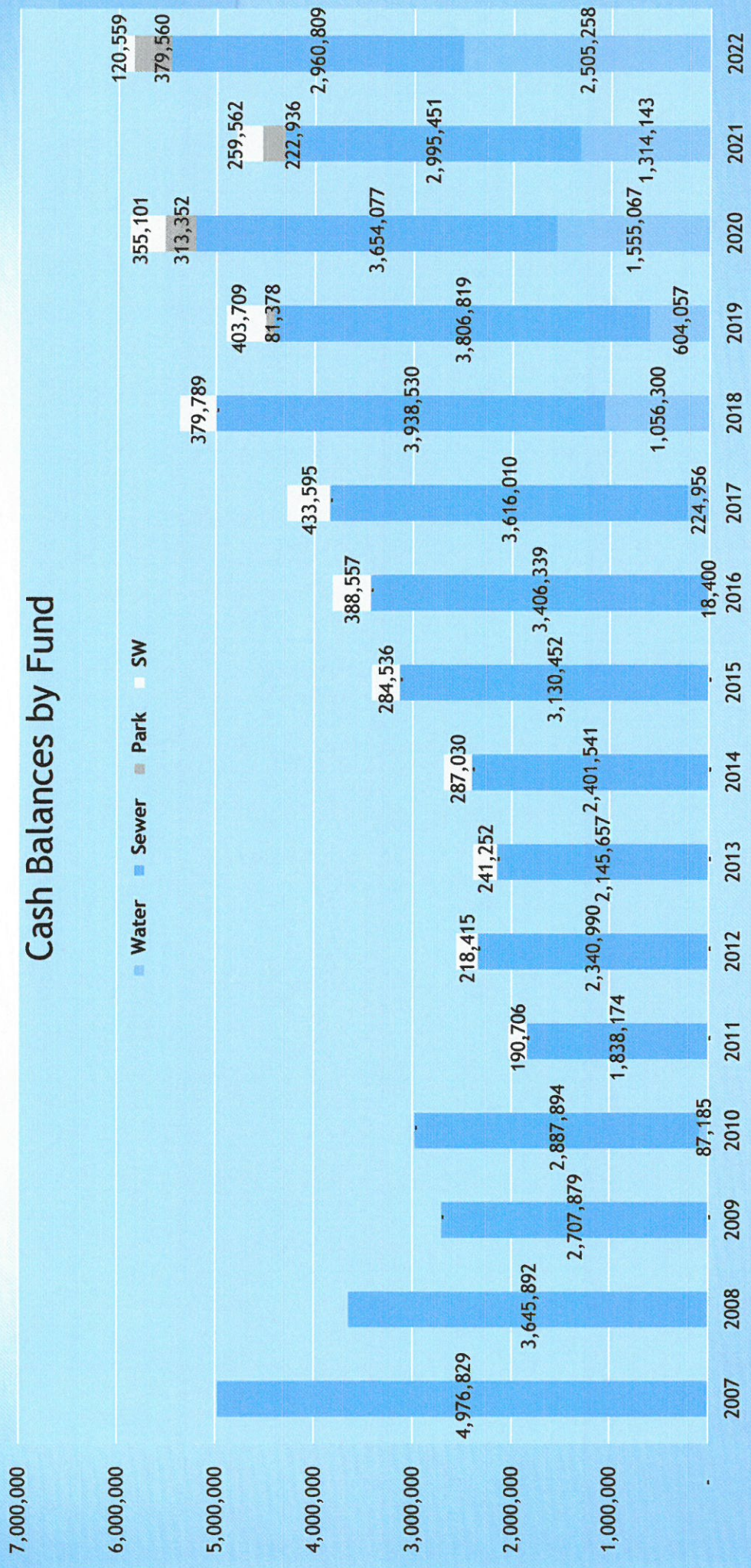
## Total Cash Balances





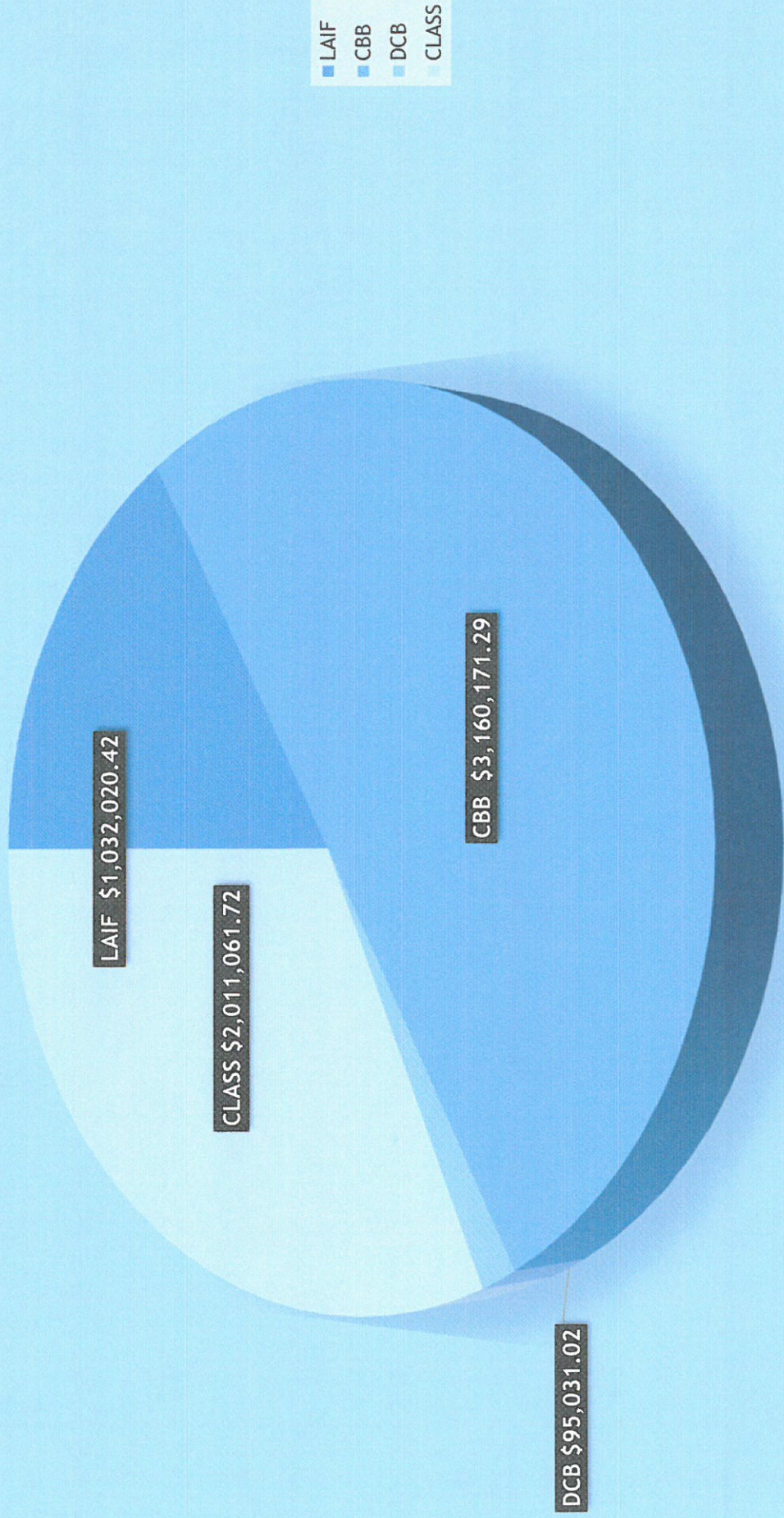
# Cash Balances by Fund

Water Sewer Park SW





# FUNDS BY DEPOSITORY





# Helendale Community Services District

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Date: December 1, 2022  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #3c  
September and October Financial Report

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**Helendale CSD**  
**Statement of Revenues and Expenses - Water**  
**As of September 30, 2022**  
**(Unaudited)**

Preliminary Results - Subject to Change

	Sep 2022	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Meter Charges	\$ 133,775	\$ 400,967	\$ 1,595,102	25%	\$ 402,800
3 Water Sales	99,560	307,750	938,058	33%	325,125
4 Standby Charges	-	2,531	30,378	8%	-
5 Other Operating Revenue	14,874	30,321	106,320	29%	34,903
<b>6 Total Operating Revenues</b>	<b>248,209</b>	<b>741,569</b>	<b>2,669,858</b>	<b>28%</b>	<b>762,829</b>
<b>7 Non-Operating Revenues</b>					
8 Grant Revenue	-	-	405,000	0%	-
9 Miscellaneous Income (Expense)	-	-	-	0%	5,361
<b>10 Total Non-Operating Revenues</b>	<b>-</b>	<b>-</b>	<b>405,000</b>	<b>0%</b>	<b>5,361</b>
<b>11 Total Revenues</b>	<b>248,209</b>	<b>741,569</b>	<b>3,074,858</b>	<b>24%</b>	<b>768,190</b>
<b>12 Expenses</b>					
<b>13 Salaries &amp; Benefits</b>					
14 Salaries	29,528	103,084	355,140	29%	96,975
15 Benefits	7,519	34,702	131,982	26%	41,868
<b>16 Total Salaries &amp; Benefits</b>	<b>37,047</b>	<b>137,787</b>	<b>487,122</b>	<b>28%</b>	<b>138,842</b>
<b>17 Transmission &amp; Distribution</b>					
18 Contractual Services	6,475	31,429	73,252	43%	33,494
19 Power	571	35,315	207,247	17%	51,926
20 Operations & Maintenance	10,831	46,351	145,500	32%	30,726
21 Rent/Lease Expense	800	3,030	11,490	26%	3,030
22 Permits & Fees	910	4,263	29,900	14%	2,235
<b>23 Total T&amp;D</b>	<b>19,587</b>	<b>120,388</b>	<b>467,389</b>	<b>26%</b>	<b>121,411</b>
<b>24 General &amp; Administrative</b>					
25 Utilities	385	821	5,500	15%	795
26 Office & Other Expenses	76	481	5,750	8%	1,478
27 Admin Allocation	53,835	161,506	646,025	25%	144,199
<b>28 Total G&amp;A</b>	<b>54,297</b>	<b>162,808</b>	<b>657,275</b>	<b>25%</b>	<b>146,472</b>
29 Debt Service	-	149,447	531,311	28%	149,447
<b>30 Total Expenses</b>	<b>110,931</b>	<b>570,431</b>	<b>2,143,098</b>	<b>27%</b>	<b>556,173</b>
<b>31 Net Income (Loss) Before Capital</b>	<b>137,278</b>	<b>171,138</b>	<b>931,760</b>	<b>18%</b>	<b>212,017</b>
32 Sale or Lease of Water Rights	-	-	-	0%	20,584
33 Capital Expenses	(66,430)	(67,430)	(745,000)	9%	(707,214)
<b>34 Net Income (Loss) After Capital</b>	<b>\$ 70,848</b>	<b>\$ 103,708</b>	<b>\$ 186,760</b>	<b>56%</b>	<b>\$ (474,614)</b>

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**Helendale CSD**  
*Financial Statement Analysis*  
**Preliminary – No Year End Audit Adjustments**  
For the Month Ended September 30, 2022 – 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 are in line with budget.

**Line 3 Water Sales:** Includes water consumption charges. YTD is trending over budget at 33% due to increased consumption during summer months.

**Line 4 Standby Charges:** Includes special assessment standby charges for the current & prior years, and delinquent standby penalties. The majority of these revenues are received in November, December, and April.

**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 in line with budget.

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

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

**Line 14 Salaries:** Includes salaries for water employees and portion of mechanic's salary. YTD is 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, GIS support & other contract services. YTD is trending over budget at 43% due to the timing of annual software maintenance costs.

**Line 19 Power:** Includes electricity used for transmission & distribution. Year to date is trending under budget at 17%.

**Line 20 Operations & Maintenance:** Includes operations & maintenance expense, vehicle maintenance and vehicle fuel. YTD is trending over budget at 32% due to \$19K costs for emergency repair of pumping equipment and increased vehicle maintenance expenses and operating supplies in September.

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

**Line 22 Permits & Fees:** Includes all water permits, miscellaneous fees, and Watermaster fees. YTD can trend over/under budget due to the timing of permits and fee payments. YTD is trending under budget at 14%.

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

**Line 26 Office & Other Expenses:** Includes mileage/travel reimbursements, office supplies, water conservation program, and dues & subscriptions. These expenses are on an as-needed basis and can trend over/under budget. YTD is at 8% of budget.



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

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

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

- \$66.4K – Service Truck
- \$1K – Interior of New Water Building



**Helendale CSD**  
**Statement of Revenues and Expenses - Sewer**  
**As of September 30, 2022**  
**(Unaudited)**

**Preliminary Results - Subject to Change**

	Sep 2022	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Sewer Charges	\$ 136,834	\$ 395,553	\$ 1,717,148	23%	\$ 320,545
3 Standby Charges	-	2,432	24,867	10%	-
4 Other Fees & Charges	5,183	8,524	31,320	27%	11,486
5 Other Income/(Expense)	-	-	1,000	0%	-
<b>6 Total Revenues</b>	<b>142,017</b>	<b>406,509</b>	<b>1,774,335</b>	<b>23%</b>	<b>332,031</b>
<b>7 Expenses</b>					
<b>8 Salaries &amp; Benefits</b>					
9 Salaries	22,351	79,343	284,971	28%	70,463
10 Benefits	6,524	27,200	101,335	27%	31,699
<b>11 Total Salaries &amp; Benefits</b>	<b>28,875</b>	<b>106,543</b>	<b>386,306</b>	<b>28%</b>	<b>102,162</b>
<b>12 Sewer Operations</b>					
13 Contractual Services	5,198	12,861	78,000	16%	18,649
14 Power	10,490	31,633	89,613	35%	24,209
15 Operations & Maintenance	5,051	13,111	63,213	21%	34,566
16 Permits & Fees	-	3,072	37,500	8%	4,159
<b>17 Total Sewer Operations</b>	<b>20,739</b>	<b>60,677</b>	<b>268,326</b>	<b>23%</b>	<b>81,581</b>
<b>18 General &amp; Administrative</b>					
19 Utilities	297	869	4,407	20%	870
20 Office & Other Expenses	973	2,660	11,760	23%	1,842
21 Admin Allocation	52,759	158,276	633,105	25%	141,315
<b>22 Total G&amp;A</b>	<b>54,029</b>	<b>161,806</b>	<b>649,272</b>	<b>25%</b>	<b>144,027</b>
23 Debt Service	-	-	102,123	0%	-
<b>24 Total Expenses</b>	<b>103,643</b>	<b>329,026</b>	<b>1,406,027</b>	<b>23%</b>	<b>327,770</b>
<b>25 Net Income (Loss) Before Capital</b>	<b>38,375</b>	<b>77,483</b>	<b>368,308</b>	<b>21%</b>	<b>4,261</b>
26 Capital Expenses	-	(1,000)	(935,000)	0%	(325,712)
<b>27 Net Income (Loss) After Capital</b>	<b>\$ 38,375</b>	<b>\$ 76,483</b>	<b>\$ (566,692)</b>		<b>\$ (321,451)</b>

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## ***Fund 02 - Sewer Revenues and Expenses***

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

**Line 3 Standby Charges:** Includes special assessment standby charges for the current & prior years, and delinquent standby penalties. YTD is trending under budget at 10%. The majority of these revenues are received in November, December, and April.

**Line 4 Other Fees & Charges:** Includes permit & inspection charges, connection fees, other fees, and charges. YTD is in line with budget.

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

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

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

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

**Line 14 Power:** Includes electricity used for Sewer. YTD is trending over budget at 35% due to higher consumption during summer months.

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

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

**Line 19 Utilities (G&A):** Includes gas, water, and telephone expenses. YTD is trending under budget due to the timing of the receipt of the utility bills.

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

**Line 21 Admin Allocation:** This is the monthly distribution of the budgeted Administration fund (fund 10) expenses to the enterprise funds.

**Line 23 Debt Service:** Includes interest & principal payments on outstanding debt. YTD can trend over/under budget due to the timing of payments. Payments occur bi-annually in December and June.

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

- \$1K - Interior Completion of Maintenance Building



**Helendale CSD**  
**Statement of Revenues and Expenses - Recycling Center**  
**As of September 30, 2022**  
**(Unaudited)**  
**Preliminary Results - Subject to Change**

	Sep 2022	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Retail Sales	\$ 25,713	\$ 77,967	\$ 325,000	24%	\$ 74,870
3 Donations	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	(67,000)	0%	-
5 Miscellaneous Income (Expense)	-	-	-	0%	-
<b>6 Total Revenues</b>	<b>25,713</b>	<b>77,967</b>	<b>258,000</b>	<b>30%</b>	<b>74,870</b>
<b>7 Expenses</b>					
<b>8 Salaries &amp; Benefits</b>					
9 Salaries	14,567	40,129	180,226	22%	30,438
10 Benefits	810	3,985	20,897	19%	3,812
<b>11 Total Salaries &amp; Benefits</b>	<b>15,377</b>	<b>44,114</b>	<b>201,123</b>	<b>22%</b>	<b>34,250</b>
<b>12 Recycling Center Operations</b>					
13 Contractual Services	-	-	4,500	0%	-
14 Operations & Maintenance	2,073	4,403	11,000	40%	2,854
<b>15 Total Recycling Center Operations</b>	<b>2,073</b>	<b>4,403</b>	<b>15,500</b>	<b>28%</b>	<b>2,854</b>
<b>16 General &amp; Administrative</b>					
17 Utilities	1,300	3,164	33,622	9%	1,655
18 Office & Other Expenses	488	1,349	5,500	25%	1,096
<b>19 Total G&amp;A</b>	<b>1,788</b>	<b>4,513</b>	<b>39,122</b>	<b>12%</b>	<b>2,751</b>
<b>20 Total Expenses</b>	<b>19,237</b>	<b>53,030</b>	<b>255,745</b>	<b>21%</b>	<b>39,855</b>
<b>21 Net Income (Loss) Before Capital</b>	<b>6,476</b>	<b>24,937</b>	<b>2,256</b>		<b>35,015</b>
22 Capital Expenses	-	-	-	-	-
<b>23 Net Income (Loss) After Capital</b>	<b>\$ 6,476</b>	<b>\$ 24,937</b>	<b>\$ 2,256</b>		<b>\$ 35,015</b>

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### **03-Recycling Center Revenues and Expenses**

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

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

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

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

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

**Line 10 Benefits:** Includes employee insurance, workers compensation, payroll taxes, and education & training. YTD is trending under budget at 19%.

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

**Line 14 Operations & Maintenance:** Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD is trending over budget at 40% due to timing of supplies purchases and \$1.3K in asphalt repairs in September.

**Line 17 Utilities (G&A):** Includes electric and telephone expenses. YTD is under budget due to the timing of the receipt of the utility bills.

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

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



**Helendale CSD**  
**Statement of Revenues and Expenses - Property Rental**  
**As of September 30, 2022**  
**(Unaudited)**  
**Preliminary Results - Subject to Change**

	Sep 2022	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Property Rental Revenues	\$ 9,990	\$ 29,570	\$ 125,480	24%	\$ 32,509
3 Other Income	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	-	0%	-
<b>5 Total Revenues</b>	<b>9,990</b>	<b>29,570</b>	<b>125,480</b>	<b>24%</b>	<b>32,509</b>
<b>6 Expenses</b>					
7 Contractual Services	-	-	5,000	0%	-
8 Utilities	1,488	4,209	14,815	28%	1,558
9 Operations & Maintenance	(284)	1,003	12,367	8%	4,299
10 Debt Service	-	-	53,088	0%	-
<b>11 Total Expenses</b>	<b>1,205</b>	<b>5,212</b>	<b>85,270</b>	<b>6%</b>	<b>5,857</b>
<b>12 Net Income (Loss)</b>	<b>\$ 8,785</b>	<b>\$ 24,358</b>	<b>\$ 40,210</b>	<b>61%</b>	<b>\$ 26,653</b>

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**04-Property Rental Revenues and Expenses**

**Line 2 Property Rental Revenues:** Includes revenue for 15302 Smithson and 15425 Wild Road properties. YTD is 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 budgeted conservatively.

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

**Line 7 Contractual Services:** Includes contractor and handyman expenses for installation of appliances, drywall repair, roofing, or plumbing repairs. Year to date is trending under budget due to timing of services needed.

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

**Line 9 Operations & Maintenance:** Includes maintenance and other costs relating to the rental properties. YTD is trending under budget due to a \$946 refund for maintenance supplies.

**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, 2022**  
**(Unaudited)**  
**Preliminary Results - Subject to Change**

	Sep 2022	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Program Fees	\$ 1,542	\$ 17,488	\$ 30,400	58%	\$ 15,581
3 Property Taxes	1,529	4,818	23,533	20%	5,557
4 Donations & Sponsorships	-	770	5,500	14%	5,000
5 Rental Income	2,529	10,315	24,075	43%	5,951
6 Developer Impact Fees	1,720	1,720	6,880	25%	3,440
7 Grants	-	-	-	0%	-
8 Interfund Transfer Out/(In)	(3,508)	(10,525)	(42,100)	25%	(10,525)
9 Board Discretionary Revenue	18,769	58,441	441,507	13%	53,937
10 Miscellaneous Income (Expense)	-	(105)	-	0%	-
<b>11 Total Revenues</b>	<b>22,581</b>	<b>82,922</b>	<b>489,795</b>	<b>17%</b>	<b>78,941</b>
<b>12 Expenses</b>					
<b>13 Salaries &amp; Benefits</b>					
14 Salaries	6,658	22,402	83,701	27%	18,556
15 Benefits	2,132	7,480	47,683	16%	7,133
<b>16 Total Salaries &amp; Benefits</b>	<b>8,789</b>	<b>29,882</b>	<b>131,384</b>	<b>23%</b>	<b>25,689</b>
17 Program Expense	13,764	29,186	70,475	41%	20,007
18 Contractual Services	2,082	4,895	21,760	22%	393
19 Utilities	6,861	21,364	63,956	33%	12,603
20 Operations & Maintenance	1,555	8,837	24,362	36%	12,191
21 Permits & Fees	-	598	983	61%	437
22 Grant Expense	-	-	-	0%	-
23 Other Expenses	-	643	1,555	41%	103
<b>24 Total Expenses</b>	<b>33,051</b>	<b>95,405</b>	<b>314,475</b>	<b>30%</b>	<b>71,423</b>
<b>25 Net Income (Loss) Before Capital</b>	<b>(10,470)</b>	<b>(12,483)</b>	<b>175,319</b>		<b>7,518</b>
26 Capital Expenses	(5,500)	(5,500)	(208,000)	3%	(2,835)
<b>27 Net Income (Loss) After Capital</b>	<b>\$ (15,970)</b>	<b>\$ (17,983)</b>	<b>\$ (32,681)</b>	<b>55%</b>	<b>\$ 4,683</b>

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## **05-Parks & Recreation Revenues and Expenses**

**Line 2 Program Fees:** Includes recreation program fees, basketball league fees, youth soccer league fees and farmers market revenue. YTD is trending over budget at 58% due to more recreation program fees in the summer months.

**Line 3 Property Taxes:** Includes the transfer of property taxes for streetlight utility expenses. The majority of these revenues are received in November, December, and April. YTD is trending under budget at 20%.

**Line 4 Donations & Sponsorships:** Includes concert in the park sponsorships, event sponsorships and other donations/sponsorships. YTD is trending under budget at 14%.

**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 43% due to the timing of annual payment for District field use.

**Line 6 Developer Impact Fees:** Includes developer Impact Fees. YTD is in line with budget.

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

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

- Radio Tower Site Rent – \$12,533
- Solid Waste Franchise Fees - \$7,765
- Transfer Property Tax Revenue for Street Light Utilities – \$(1,529)

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

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

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

**Line 17 Program Expense:** Includes supplies and expenses for the youth soccer league, park, community center, farmers market and other programs. YTD is trending over budget at 41% due to the timing of soccer supplies and Concert in the Park expenses.

**Line 18 Contractual Services:** Includes software support and other contract services. YTD is trending in line with budget.

**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 33% due to higher electric consumption during summer months.

**Line 20 Operations & Maintenance:** Includes vehicle maintenance, small tools, vehicle fuel and building repair for the park and community center. YTD is trending over budget at 36% due to the timing of annual insurance payment.

**Line 21 Permits & Fees:** Includes permit and inspection fees, along with San Bernardino county fees. YTD can trend over/under budget due to the timing of permits and fee payments. YTD is trending over budget at 61% due to the timing of fireworks permit.

**Line 23 Other Expenses:** Includes uniforms, printing costs, dues & subscriptions, and bank charges. YTD is trending over budget at 41% due to the timing of uniform purchases and annual dues.



**Helendale CSD**  
**Statement of Revenues and Expenses - Solid Waste Disposal**  
**As of September 30, 2022**  
**(Unaudited)**  
**Preliminary Results - Subject to Change**

	Sep 2022	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Charges for Services	\$ 50,449	\$ 149,081	\$ 599,922	25%	\$ 142,065
3 Assessments & Fees	405	4,387	237,720	2%	1,247
4 Other Charges	1,588	5,050	24,559	21%	3,954
5 Board Discretionary Revenue	-	-	-	0%	-
6 Miscellaneous Income (Expense)	-	-	-	0%	-
<b>7 Total Revenues</b>	<b>52,442</b>	<b>158,518</b>	<b>862,201</b>	<b>18%</b>	<b>148,709</b>
<b>8 Expenses</b>					
<b>9 Salaries &amp; Benefits</b>					
10 Salaries	5,777	24,066	66,350	36%	22,380
11 Benefits	2,063	9,824	42,917	23%	12,078
<b>12 Total Salaries &amp; Benefits</b>	<b>7,840</b>	<b>33,890</b>	<b>109,267</b>	<b>31%</b>	<b>34,458</b>
13 Contractual Services	-	148,034	585,367	25%	94,992
14 Disposal Fees	14,155	31,761	165,768	19%	54,425
15 Operations & Maintenance	244	1,160	7,112	16%	887
16 Other Operating Expenses	22	1,109	4,694	24%	2,412
17 Admin Allocation	1,077	3,230	12,921	25%	2,884
<b>18 Total Expenses</b>	<b>23,338</b>	<b>219,185</b>	<b>885,128</b>	<b>25%</b>	<b>190,058</b>
<b>19 Net Income (Loss)</b>	<b>\$ 29,104</b>	<b>\$ (60,667)</b>	<b>\$ (22,927)</b>		<b>\$ (41,349)</b>

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## ***06-Solid Waste Disposal Revenues and Expenses***

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

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

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

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

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

**Line 10 Salaries:** Includes salaries for solid waste employees. YTD is trending over budget at 36%.

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

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

**Line 14 Disposal Fees:** Includes San Bernardino County disposal fees and green waste disposal fees. YTD can trend over/under budget due to need and the timing of fees. YTD is trending at 19% of budget.

**Line 15 Operations & Maintenance:** Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD is trending under budget at 16%.

**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 in line with budget.

**Line 17 Admin Allocation:** This is the monthly distribution of the budgeted Administration fund (Fund 10) expenses to the enterprise funds.





**Helendale CSD**  
**Statement of Revenues and Expenses - Administration**  
**As of September 30, 2022**  
**(Unaudited)**

**Preliminary Results - Subject to Change**

	Sep 2022	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Tower Rent	\$ 12,533	\$ 36,912	\$ 173,536	21%	\$ 36,078
3 Property Taxes	-	2,527	107,141	2%	-
4 Solid Waste Billing & Fees	14,039	42,263	170,258	25%	40,837
5 Fees & Charges	2,332	6,993	22,300	31%	6,621
6 Investments	-	469	7,140	7%	757
7 Other Income	-	-	(2,800)	0%	518
8 Board Discretionary Revenue	(20,298)	(63,259)	(372,373)	17%	(59,495)
<b>9 Total Revenues</b>	<b>8,606</b>	<b>25,905</b>	<b>105,200</b>	<b>25%</b>	<b>25,315</b>
<b>10 Expenses</b>					
<b>11 Salaries &amp; Benefits</b>					
12 Salaries	43,748	152,877	571,473	27%	137,982
13 Benefits	12,816	97,516	264,708	37%	98,939
14 Directors' Fees	4,641	20,447	100,000	20%	23,030
<b>15 Total Salaries &amp; Benefits</b>	<b>61,205</b>	<b>270,840</b>	<b>936,180</b>	<b>29%</b>	<b>260,911</b>
16 Contractual Services	22,969	82,591	236,777	35%	97,473
17 Insurance	-	22,775	99,476	23%	21,285
18 Utilities	2,907	6,646	18,887	35%	4,167
19 Operations & Maintenance	85	541	4,459	12%	210
20 Permits & Fees	202	10,608	19,020	56%	12,370
21 Office & Other Expenses	4,554	21,080	67,452	31%	17,271
22 Election Expense	-	-	15,000	0%	-
23 Admin Allocation	(107,671)	(323,013)	(1,292,051)	25%	(288,398)
<b>24 Total Expenses</b>	<b>(15,748)</b>	<b>92,069</b>	<b>105,200</b>	<b>88%</b>	<b>125,288</b>
<b>25 Net Income (Loss)</b>	<b>\$ 24,354</b>	<b>\$ (66,164)</b>	<b>\$ -</b>		<b>\$ (99,973)</b>

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

## **10-Administrative Revenues and Expenses**

**Line 2 Tower Rent:** Includes radio tower site rental fees. YTD is 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.

**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 31% due to the large volume of credit card processing fees.

**Line 6 Investments:** Includes investment income and unrealized gain or loss on investments. YTD is trending under budget at 7%.

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

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

- Radio Tower Site Rent – \$12,533
- Solid Waste Franchise Fees – \$7,765

**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 37% due to the July payment of the annual CalPERS unfunded actuarial liability.

**Line 14 Directors' Fees:** Includes directors fees as well as directors training, seminars, and mileage expense. YTD is trending at 20% of budget.

**Line 16 Contractual Services:** Includes software support, legal services, and auditing & accounting services. YTD is trending over budget at 35% due to the timing of annual software maintenance costs.

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

**Line 18 Utilities:** Includes telephone and electricity expenses. YTD is trending over budget at 35% due to high electric consumption during summer months.

**Line 19 Operations & Maintenance:** Includes vehicle maintenance, vehicle fuel, mileage & travel reimbursement, uniforms, and equipment maintenance. YTD is at 12% of budget.

**Line 20 Permits & Fees:** Includes the annual LAFCO fees, the GFOA application fee for the budget award, and San Bernardino County fees. YTD is trending over budget at 56% due to the timing of annual LAFCO fees payment.

**Line 21 Office & Other Expense:** Includes board meeting supplies, public relations, community promotion, bank charges, office supplies, postage, and dues & subscription. YTD is trending over budget at 31% due to increased bank charges and dues & subscriptions.

**Line 23 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 - Water**  
**As of September 30, 2022**  
**(Unaudited)**

**Preliminary Results - Subject to Change**

	Sep 2022	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Meter Charges	\$ 133,775	\$ 400,967	\$ 1,595,102	25%	\$ 402,800
3 Water Sales	99,560	307,750	938,058	33%	325,125
4 Standby Charges	-	2,531	30,378	8%	-
5 Other Operating Revenue	14,874	30,321	106,320	29%	34,903
<b>6 Total Operating Revenues</b>	<b>248,209</b>	<b>741,569</b>	<b>2,669,858</b>	<b>28%</b>	<b>762,829</b>
<b>7 Non-Operating Revenues</b>					
8 Grant Revenue	-	-	405,000	0%	-
9 Miscellaneous Income (Expense)	-	-	-	0%	5,361
<b>10 Total Non-Operating Revenues</b>	<b>-</b>	<b>-</b>	<b>405,000</b>	<b>0%</b>	<b>5,361</b>
<b>11 Total Revenues</b>	<b>248,209</b>	<b>741,569</b>	<b>3,074,858</b>	<b>24%</b>	<b>768,190</b>
<b>12 Expenses</b>					
<b>13 Salaries &amp; Benefits</b>					
14 Salaries	29,528	103,084	355,140	29%	96,975
15 Benefits	7,519	34,702	131,982	26%	41,868
<b>16 Total Salaries &amp; Benefits</b>	<b>37,047</b>	<b>137,787</b>	<b>487,122</b>	<b>28%</b>	<b>138,842</b>
<b>17 Transmission &amp; Distribution</b>					
18 Contractual Services	6,475	31,429	73,252	43%	33,494
19 Power	571	35,315	207,247	17%	51,926
20 Operations & Maintenance	10,831	46,351	145,500	32%	30,726
21 Rent/Lease Expense	800	3,030	11,490	26%	3,030
22 Permits & Fees	910	4,263	29,900	14%	2,235
<b>23 Total T&amp;D</b>	<b>19,587</b>	<b>120,388</b>	<b>467,389</b>	<b>26%</b>	<b>121,411</b>
<b>24 General &amp; Administrative</b>					
25 Utilities	385	821	5,500	15%	795
26 Office & Other Expenses	76	481	5,750	8%	1,478
27 Admin Allocation	53,835	161,506	646,025	25%	144,199
<b>28 Total G&amp;A</b>	<b>54,297</b>	<b>162,808</b>	<b>657,275</b>	<b>25%</b>	<b>146,472</b>
29 Debt Service	-	149,447	531,311	28%	149,447
<b>30 Total Expenses</b>	<b>110,931</b>	<b>570,431</b>	<b>2,143,098</b>	<b>27%</b>	<b>556,173</b>
<b>31 Net Income (Loss) Before Capital</b>	<b>137,278</b>	<b>171,138</b>	<b>931,760</b>	<b>18%</b>	<b>212,017</b>
32 Sale or Lease of Water Rights	-	-	-	0%	20,584
33 Capital Expenses	(66,430)	(67,430)	(745,000)	9%	(707,214)
<b>34 Net Income (Loss) After Capital</b>	<b>\$ 70,848</b>	<b>\$ 103,708</b>	<b>\$ 186,760</b>	<b>56%</b>	<b>\$ (474,614)</b>

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**Helendale CSD**  
*Financial Statement Analysis*  
**Preliminary – No Year End Audit Adjustments**  
For the Month Ended September 30, 2022 – 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 are in line with budget.

**Line 3 Water Sales:** Includes water consumption charges. YTD is trending over budget at 33% due to increased consumption during summer months.

**Line 4 Standby Charges:** Includes special assessment standby charges for the current & prior years, and delinquent standby penalties. The majority of these revenues are received in November, December, and April.

**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 in line with budget.

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

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

**Line 14 Salaries:** Includes salaries for water employees and portion of mechanic's salary. YTD is 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, GIS support & other contract services. YTD is trending over budget at 43% due to the timing of annual software maintenance costs.

**Line 19 Power:** Includes electricity used for transmission & distribution. Year to date is trending under budget at 17%.

**Line 20 Operations & Maintenance:** Includes operations & maintenance expense, vehicle maintenance and vehicle fuel. YTD is trending over budget at 32% due to \$19K costs for emergency repair of pumping equipment and increased vehicle maintenance expenses and operating supplies in September.

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

**Line 22 Permits & Fees:** Includes all water permits, miscellaneous fees, and Watermaster fees. YTD can trend over/under budget due to the timing of permits and fee payments. YTD is trending under budget at 14%.

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

**Line 26 Office & Other Expenses:** Includes mileage/travel reimbursements, office supplies, water conservation program, and dues & subscriptions. These expenses are on an as-needed basis and can trend over/under budget. YTD is at 8% of budget.

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

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

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

- \$66.4K – Service Truck
- \$1K – Interior of New Water Building





**Helendale CSD**  
**Statement of Revenues and Expenses - Sewer**  
**As of September 30, 2022**  
**(Unaudited)**

Preliminary Results - Subject to Change

	Sep 2022	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Sewer Charges	\$ 136,834	\$ 395,553	\$ 1,717,148	23%	\$ 320,545
3 Standby Charges	-	2,432	24,867	10%	-
4 Other Fees & Charges	5,183	8,524	31,320	27%	11,486
5 Other Income/(Expense)	-	-	1,000	0%	-
<b>6 Total Revenues</b>	<b>142,017</b>	<b>406,509</b>	<b>1,774,335</b>	<b>23%</b>	<b>332,031</b>
<b>7 Expenses</b>					
<b>8 Salaries &amp; Benefits</b>					
9 Salaries	22,351	79,343	284,971	28%	70,463
10 Benefits	6,524	27,200	101,335	27%	31,699
<b>11 Total Salaries &amp; Benefits</b>	<b>28,875</b>	<b>106,543</b>	<b>386,306</b>	<b>28%</b>	<b>102,162</b>
<b>12 Sewer Operations</b>					
13 Contractual Services	5,198	12,861	78,000	16%	18,649
14 Power	10,490	31,633	89,613	35%	24,209
15 Operations & Maintenance	5,051	13,111	63,213	21%	34,566
16 Permits & Fees	-	3,072	37,500	8%	4,159
<b>17 Total Sewer Operations</b>	<b>20,739</b>	<b>60,677</b>	<b>268,326</b>	<b>23%</b>	<b>81,581</b>
<b>18 General &amp; Administrative</b>					
19 Utilities	297	869	4,407	20%	870
20 Office & Other Expenses	973	2,660	11,760	23%	1,842
21 Admin Allocation	52,759	158,276	633,105	25%	141,315
<b>22 Total G&amp;A</b>	<b>54,029</b>	<b>161,806</b>	<b>649,272</b>	<b>25%</b>	<b>144,027</b>
23 Debt Service	-	-	102,123	0%	-
<b>24 Total Expenses</b>	<b>103,643</b>	<b>329,026</b>	<b>1,406,027</b>	<b>23%</b>	<b>327,770</b>
<b>25 Net Income (Loss) Before Capital</b>	<b>38,375</b>	<b>77,483</b>	<b>368,308</b>	<b>21%</b>	<b>4,261</b>
26 Capital Expenses	-	(1,000)	(935,000)	0%	(325,712)
<b>27 Net Income (Loss) After Capital</b>	<b>\$ 38,375</b>	<b>\$ 76,483</b>	<b>\$ (566,692)</b>		<b>\$ (321,451)</b>

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## ***Fund 02 - Sewer Revenues and Expenses***

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

**Line 3 Standby Charges:** Includes special assessment standby charges for the current & prior years, and delinquent standby penalties. YTD is trending under budget at 10%. The majority of these revenues are received in November, December, and April.

**Line 4 Other Fees & Charges:** Includes permit & inspection charges, connection fees, other fees, and charges. YTD is in line with budget.

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

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

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

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

**Line 14 Power:** Includes electricity used for Sewer. YTD is trending over budget at 35% due to higher consumption during summer months.

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

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

**Line 19 Utilities (G&A):** Includes gas, water, and telephone expenses. YTD is trending under budget due to the timing of the receipt of the utility bills.

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

**Line 21 Admin Allocation:** This is the monthly distribution of the budgeted Administration fund (fund 10) expenses to the enterprise funds.

**Line 23 Debt Service:** Includes interest & principal payments on outstanding debt. YTD can trend over/under budget due to the timing of payments. Payments occur bi-annually in December and June.

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

- \$1K - Interior Completion of Maintenance Building



**Helendale CSD**  
**Statement of Revenues and Expenses - Recycling Center**  
**As of September 30, 2022**  
**(Unaudited)**  
**Preliminary Results - Subject to Change**

	Sep 2022	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Retail Sales	\$ 25,713	\$ 77,967	\$ 325,000	24%	\$ 74,870
3 Donations	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	(67,000)	0%	-
5 Miscellaneous Income (Expense)	-	-	-	0%	-
<b>6 Total Revenues</b>	<b>25,713</b>	<b>77,967</b>	<b>258,000</b>	<b>30%</b>	<b>74,870</b>
<b>7 Expenses</b>					
<b>8 Salaries &amp; Benefits</b>					
9 Salaries	14,567	40,129	180,226	22%	30,438
10 Benefits	810	3,985	20,897	19%	3,812
<b>11 Total Salaries &amp; Benefits</b>	<b>15,377</b>	<b>44,114</b>	<b>201,123</b>	<b>22%</b>	<b>34,250</b>
<b>12 Recycling Center Operations</b>					
13 Contractual Services	-	-	4,500	0%	-
14 Operations & Maintenance	2,073	4,403	11,000	40%	2,854
<b>15 Total Recycling Center Operations</b>	<b>2,073</b>	<b>4,403</b>	<b>15,500</b>	<b>28%</b>	<b>2,854</b>
<b>16 General &amp; Administrative</b>					
17 Utilities	1,300	3,164	33,622	9%	1,655
18 Office & Other Expenses	488	1,349	5,500	25%	1,096
<b>19 Total G&amp;A</b>	<b>1,788</b>	<b>4,513</b>	<b>39,122</b>	<b>12%</b>	<b>2,751</b>
<b>20 Total Expenses</b>	<b>19,237</b>	<b>53,030</b>	<b>255,745</b>	<b>21%</b>	<b>39,855</b>
<b>21 Net Income (Loss) Before Capital</b>	<b>6,476</b>	<b>24,937</b>	<b>2,256</b>		<b>35,015</b>
22 Capital Expenses	-	-	-	-	-
<b>23 Net Income (Loss) After Capital</b>	<b>\$ 6,476</b>	<b>\$ 24,937</b>	<b>\$ 2,256</b>		<b>\$ 35,015</b>

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### ***03-Recycling Center Revenues and Expenses***

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

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

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

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

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

**Line 10 Benefits:** Includes employee insurance, workers compensation, payroll taxes, and education & training. YTD is trending under budget at 19%.

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

**Line 14 Operations & Maintenance:** Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD is trending over budget at 40% due to timing of supplies purchases and \$1.3K in asphalt repairs in September.

**Line 17 Utilities (G&A):** Includes electric and telephone expenses. YTD is under budget due to the timing of the receipt of the utility bills.

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

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





**Helendale CSD**  
**Statement of Revenues and Expenses - Property Rental**  
**As of September 30, 2022**  
**(Unaudited)**  
**Preliminary Results - Subject to Change**

	Sep 2022	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Property Rental Revenues	\$ 9,990	\$ 29,570	\$ 125,480	24%	\$ 32,509
3 Other Income	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	-	0%	-
<b>5 Total Revenues</b>	<b>9,990</b>	<b>29,570</b>	<b>125,480</b>	<b>24%</b>	<b>32,509</b>
<b>6 Expenses</b>					
7 Contractual Services	-	-	5,000	0%	-
8 Utilities	1,488	4,209	14,815	28%	1,558
9 Operations & Maintenance	(284)	1,003	12,367	8%	4,299
10 Debt Service	-	-	53,088	0%	-
<b>11 Total Expenses</b>	<b>1,205</b>	<b>5,212</b>	<b>85,270</b>	<b>6%</b>	<b>5,857</b>
<b>12 Net Income (Loss)</b>	<b>\$ 8,785</b>	<b>\$ 24,358</b>	<b>\$ 40,210</b>	<b>61%</b>	<b>\$ 26,653</b>

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#### **04-Property Rental Revenues and Expenses**

**Line 2 Property Rental Revenues:** Includes revenue for 15302 Smithson and 15425 Wild Road properties. YTD is 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 budgeted conservatively.

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

**Line 7 Contractual Services:** Includes contractor and handyman expenses for installation of appliances, drywall repair, roofing, or plumbing repairs. Year to date is trending under budget due to timing of services needed.

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

**Line 9 Operations & Maintenance:** Includes maintenance and other costs relating to the rental properties. YTD is trending under budget due to a \$946 refund for maintenance supplies.

**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, 2022**  
**(Unaudited)**  
**Preliminary Results - Subject to Change**

	Sep 2022	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Program Fees	\$ 1,542	\$ 17,488	\$ 30,400	58%	\$ 15,581
3 Property Taxes	1,529	4,818	23,533	20%	5,557
4 Donations & Sponsorships	-	770	5,500	14%	5,000
5 Rental Income	2,529	10,315	24,075	43%	5,951
6 Developer Impact Fees	1,720	1,720	6,880	25%	3,440
7 Grants	-	-	-	0%	-
8 Interfund Transfer Out/(In)	(3,508)	(10,525)	(42,100)	25%	(10,525)
9 Board Discretionary Revenue	18,769	58,441	441,507	13%	53,937
10 Miscellaneous Income (Expense)	-	(105)	-	0%	-
<b>11 Total Revenues</b>	<b>22,581</b>	<b>82,922</b>	<b>489,795</b>	<b>17%</b>	<b>78,941</b>
<b>12 Expenses</b>					
<b>13 Salaries &amp; Benefits</b>					
14 Salaries	6,658	22,402	83,701	27%	18,556
15 Benefits	2,132	7,480	47,683	16%	7,133
<b>16 Total Salaries &amp; Benefits</b>	<b>8,789</b>	<b>29,882</b>	<b>131,384</b>	<b>23%</b>	<b>25,689</b>
17 Program Expense	13,764	29,186	70,475	41%	20,007
18 Contractual Services	2,082	4,895	21,760	22%	393
19 Utilities	6,861	21,364	63,956	33%	12,603
20 Operations & Maintenance	1,555	8,837	24,362	36%	12,191
21 Permits & Fees	-	598	983	61%	437
22 Grant Expense	-	-	-	0%	-
23 Other Expenses	-	643	1,555	41%	103
<b>24 Total Expenses</b>	<b>33,051</b>	<b>95,405</b>	<b>314,475</b>	<b>30%</b>	<b>71,423</b>
<b>25 Net Income (Loss) Before Capital</b>	<b>(10,470)</b>	<b>(12,483)</b>	<b>175,319</b>		<b>7,518</b>
26 Capital Expenses	(5,500)	(5,500)	(208,000)	3%	(2,835)
<b>27 Net Income (Loss) After Capital</b>	<b>\$ (15,970)</b>	<b>\$ (17,983)</b>	<b>\$ (32,681)</b>	<b>55%</b>	<b>\$ 4,683</b>

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## **05-Parks & Recreation Revenues and Expenses**

**Line 2 Program Fees:** Includes recreation program fees, basketball league fees, youth soccer league fees and farmers market revenue. YTD is trending over budget at 58% due to more recreation program fees in the summer months.

**Line 3 Property Taxes:** Includes the transfer of property taxes for streetlight utility expenses. The majority of these revenues are received in November, December, and April. YTD is trending under budget at 20%.

**Line 4 Donations & Sponsorships:** Includes concert in the park sponsorships, event sponsorships and other donations/sponsorships. YTD is trending under budget at 14%.

**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 43% due to the timing of annual payment for District field use.

**Line 6 Developer Impact Fees:** Includes developer Impact Fees. YTD is in line with budget.

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

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

- Radio Tower Site Rent – \$12,533
- Solid Waste Franchise Fees - \$7,765
- Transfer Property Tax Revenue for Street Light Utilities – \$(1,529)

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

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

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

**Line 17 Program Expense:** Includes supplies and expenses for the youth soccer league, park, community center, farmers market and other programs. YTD is trending over budget at 41% due to the timing of soccer supplies and Concert in the Park expenses.

**Line 18 Contractual Services:** Includes software support and other contract services. YTD is trending in line with budget.

**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 33% due to higher electric consumption during summer months.

**Line 20 Operations & Maintenance:** Includes vehicle maintenance, small tools, vehicle fuel and building repair for the park and community center. YTD is trending over budget at 36% due to the timing of annual insurance payment.

**Line 21 Permits & Fees:** Includes permit and inspection fees, along with San Bernardino county fees. YTD can trend over/under budget due to the timing of permits and fee payments. YTD is trending over budget at 61% due to the timing of fireworks permit.

**Line 23 Other Expenses:** Includes uniforms, printing costs, dues & subscriptions, and bank charges. YTD is trending over budget at 41% due to the timing of uniform purchases and annual dues.





**Helendale CSD**  
**Statement of Revenues and Expenses - Solid Waste Disposal**  
**As of September 30, 2022**  
**(Unaudited)**  
**Preliminary Results - Subject to Change**

	Sep 2022	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Charges for Services	\$ 50,449	\$ 149,081	\$ 599,922	25%	\$ 142,065
3 Assessments & Fees	405	4,387	237,720	2%	1,247
4 Other Charges	1,588	5,050	24,559	21%	3,954
5 Board Discretionary Revenue	-	-	-	0%	-
6 Miscellaneous Income (Expense)	-	-	-	0%	-
<b>7 Total Revenues</b>	<b>52,442</b>	<b>158,518</b>	<b>862,201</b>	<b>18%</b>	<b>148,709</b>
<b>8 Expenses</b>					
<b>9 Salaries &amp; Benefits</b>					
10 Salaries	5,777	24,066	66,350	36%	22,380
11 Benefits	2,063	9,824	42,917	23%	12,078
<b>12 Total Salaries &amp; Benefits</b>	<b>7,840</b>	<b>33,890</b>	<b>109,267</b>	<b>31%</b>	<b>34,458</b>
13 Contractual Services	-	148,034	585,367	25%	94,992
14 Disposal Fees	14,155	31,761	165,768	19%	54,425
15 Operations & Maintenance	244	1,160	7,112	16%	887
16 Other Operating Expenses	22	1,109	4,694	24%	2,412
17 Admin Allocation	1,077	3,230	12,921	25%	2,884
<b>18 Total Expenses</b>	<b>23,338</b>	<b>219,185</b>	<b>885,128</b>	<b>25%</b>	<b>190,058</b>
<b>19 Net Income (Loss)</b>	<b>\$ 29,104</b>	<b>\$ (60,667)</b>	<b>\$ (22,927)</b>		<b>\$ (41,349)</b>

\*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.

## ***06-Solid Waste Disposal Revenues and Expenses***

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

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

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

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

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

**Line 10 Salaries:** Includes salaries for solid waste employees. YTD is trending over budget at 36%.

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

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

**Line 14 Disposal Fees:** Includes San Bernardino County disposal fees and green waste disposal fees. YTD can trend over/under budget due to need and the timing of fees. YTD is trending at 19% of budget.

**Line 15 Operations & Maintenance:** Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD is trending under budget at 16%.

**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 in line with budget.

**Line 17 Admin Allocation:** This is the monthly distribution of the budgeted Administration fund (Fund 10) expenses to the enterprise funds.



**Helendale CSD**  
**Statement of Revenues and Expenses - Administration**  
**As of September 30, 2022**  
**(Unaudited)**  
**Preliminary Results - Subject to Change**

	Sep 2022	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Tower Rent	\$ 12,533	\$ 36,912	\$ 173,536	21%	\$ 36,078
3 Property Taxes	-	2,527	107,141	2%	-
4 Solid Waste Billing & Fees	14,039	42,263	170,258	25%	40,837
5 Fees & Charges	2,332	6,993	22,300	31%	6,621
6 Investments	-	469	7,140	7%	757
7 Other Income	-	-	(2,800)	0%	518
8 Board Discretionary Revenue	(20,298)	(63,259)	(372,373)	17%	(59,495)
<b>9 Total Revenues</b>	<b>8,606</b>	<b>25,905</b>	<b>105,200</b>	<b>25%</b>	<b>25,315</b>
<b>10 Expenses</b>					
<b>11 Salaries &amp; Benefits</b>					
12 Salaries	43,748	152,877	571,473	27%	137,982
13 Benefits	12,816	97,516	264,708	37%	98,939
14 Directors' Fees	4,641	20,447	100,000	20%	23,030
<b>15 Total Salaries &amp; Benefits</b>	<b>61,205</b>	<b>270,840</b>	<b>936,180</b>	<b>29%</b>	<b>260,911</b>
16 Contractual Services	22,969	82,591	236,777	35%	97,473
17 Insurance	-	22,775	99,476	23%	21,285
18 Utilities	2,907	6,646	18,887	35%	4,167
19 Operations & Maintenance	85	541	4,459	12%	210
20 Permits & Fees	202	10,608	19,020	56%	12,370
21 Office & Other Expenses	4,554	21,080	67,452	31%	17,271
22 Election Expense	-	-	15,000	0%	-
23 Admin Allocation	(107,671)	(323,013)	(1,292,051)	25%	(288,398)
<b>24 Total Expenses</b>	<b>(15,748)</b>	<b>92,069</b>	<b>105,200</b>	<b>88%</b>	<b>125,288</b>
<b>25 Net Income (Loss)</b>	<b>\$ 24,354</b>	<b>\$ (66,164)</b>	<b>\$ -</b>		<b>\$ (99,973)</b>

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## **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.

**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 31% due to the large volume of credit card processing fees.

**Line 6 Investments:** Includes investment income and unrealized gain or loss on investments. YTD is trending under budget at 7%.

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

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

- Radio Tower Site Rent – \$12,533
- Solid Waste Franchise Fees – \$7,765

**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 37% due to the July payment of the annual CalPERS unfunded actuarial liability.

**Line 14 Directors' Fees:** Includes directors fees as well as directors training, seminars, and mileage expense. YTD is trending at 20% of budget.

**Line 16 Contractual Services:** Includes software support, legal services, and auditing & accounting services. YTD is trending over budget at 35% due to the timing of annual software maintenance costs.

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

**Line 18 Utilities:** Includes telephone and electricity expenses. YTD is trending over budget at 35% due to high electric consumption during summer months.

**Line 19 Operations & Maintenance:** Includes vehicle maintenance, vehicle fuel, mileage & travel reimbursement, uniforms, and equipment maintenance. YTD is at 12% of budget.

**Line 20 Permits & Fees:** Includes the annual LAFCO fees, the GFOA application fee for the budget award, and San Bernardino County fees. YTD is trending over budget at 56% due to the timing of annual LAFCO fees payment.

**Line 21 Office & Other Expense:** Includes board meeting supplies, public relations, community promotion, bank charges, office supplies, postage, and dues & subscription. YTD is trending over budget at 31% due to increased bank charges and dues & subscriptions.

**Line 23 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 - Water**  
**As of October 31, 2022**  
**(Unaudited)**

Preliminary Results - Subject to Change

	Oct 2022	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Meter Charges	\$ 134,145	\$ 535,112	\$ 1,595,102	34%	\$ 537,035
3 Water Sales	88,996	396,745	938,058	42%	422,713
4 Standby Charges	-	2,531	30,378	8%	-
5 Other Operating Revenue	13,426	43,876	106,320	41%	41,289
<b>6 Total Operating Revenues</b>	<b>236,567</b>	<b>978,265</b>	<b>2,669,858</b>	<b>37%</b>	<b>1,001,037</b>
<b>7 Non-Operating Revenues</b>					
8 Grant Revenue	-	-	405,000	0%	-
9 Miscellaneous Income (Expense)	-	-	-	0%	5,361
<b>10 Total Non-Operating Revenues</b>	<b>-</b>	<b>-</b>	<b>405,000</b>	<b>0%</b>	<b>5,361</b>
<b>11 Total Revenues</b>	<b>236,567</b>	<b>978,265</b>	<b>3,074,858</b>	<b>32%</b>	<b>1,006,398</b>
<b>12 Expenses</b>					
<b>13 Salaries &amp; Benefits</b>					
14 Salaries	29,603	132,688	355,140	37%	123,150
15 Benefits	9,278	43,187	131,982	33%	48,753
<b>16 Total Salaries &amp; Benefits</b>	<b>38,881</b>	<b>175,875</b>	<b>487,122</b>	<b>36%</b>	<b>171,903</b>
<b>17 Transmission &amp; Distribution</b>					
18 Contractual Services	382	31,811	73,252	43%	34,452
19 Power	1,352	36,667	207,247	18%	70,273
20 Operations & Maintenance	10,298	56,649	145,500	39%	38,516
21 Rent/Lease Expense	2,060	5,090	11,490	44%	3,830
22 Permits & Fees	2,445	6,708	29,900	22%	4,871
<b>23 Total T&amp;D</b>	<b>16,537</b>	<b>136,925</b>	<b>467,389</b>	<b>29%</b>	<b>151,941</b>
<b>24 General &amp; Administrative</b>					
25 Utilities	363	1,183	5,500	22%	1,168
26 Office & Other Expenses	48	529	5,750	9%	1,603
27 Admin Allocation	53,835	215,342	646,025	33%	192,266
<b>28 Total G&amp;A</b>	<b>54,246</b>	<b>217,054</b>	<b>657,275</b>	<b>33%</b>	<b>195,037</b>
29 Debt Service	-	149,447	531,311	28%	149,447
<b>30 Total Expenses</b>	<b>109,664</b>	<b>679,302</b>	<b>2,143,098</b>	<b>32%</b>	<b>668,328</b>
<b>31 Net Income (Loss) Before Capital</b>	<b>126,903</b>	<b>298,963</b>	<b>931,760</b>	<b>32%</b>	<b>338,070</b>
32 Sale or Lease of Water Rights	-	-	-	0%	20,584
33 Capital Expenses	(338)	(67,768)	(745,000)	9%	(786,380)
<b>34 Net Income (Loss) After Capital</b>	<b>\$ 126,565</b>	<b>\$ 231,195</b>	<b>\$ 186,760</b>	<b>124%</b>	<b>\$ (427,726)</b>

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**Helendale CSD**  
*Financial Statement Analysis*  
**Preliminary – No Year End Audit Adjustments**  
For the Month Ended October 31, 2022 – 33% of Fiscal Year

**Fund 01-Water Revenues and Expenses**

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

**Line 3 Water Sales:** Includes water consumption charges. YTD is trending over budget at 42% due to increased consumption during summer months.

**Line 4 Standby Charges:** Includes special assessment standby charges for the current & prior years, and delinquent standby penalties. The majority of these revenues are received in November, December, and April.

**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 41%.

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

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

**Line 14 Salaries:** Includes salaries for water employees and portion of mechanic's salary. YTD is 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, GIS support & other contract services. YTD is trending over budget at 43% due to the timing of annual software maintenance costs.

**Line 19 Power:** Includes electricity used for transmission & distribution. Year to date is trending under budget at 18%.

**Line 20 Operations & Maintenance:** Includes operations & maintenance expense, vehicle maintenance and vehicle fuel. YTD is trending over budget at 39% due to \$19K costs for emergency repair of pumping equipment and increased vehicle maintenance expenses and operating supplies in September.

**Line 21 Rent/Lease Expense:** Includes rental costs for the water shop and Bureau of Land Management (BLM) tank sites. YTD is trending over budget at 44% due to the timing of Right of Way Rental of BLM tank sites.

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

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

**Line 26 Office & Other Expenses:** Includes mileage/travel reimbursements, office supplies, water conservation program, and dues & subscriptions. These expenses are on an as-needed basis and can trend over/under budget. YTD is at 9% of budget.

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

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

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

- \$66.4K – Service Truck
- \$1K – Interior of New Water Building
- \$338 – Electrical Well 13





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

**Preliminary Results - Subject to Change**

	Oct 2022	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Sewer Charges	\$ 137,228	\$ 532,781	\$ 1,717,148	31%	\$ 427,813
3 Standby Charges	-	2,432	24,867	10%	-
4 Other Fees & Charges	8,831	17,355	31,320	55%	12,959
5 Other Income/(Expense)	-	-	1,000	0%	-
<b>6 Total Revenues</b>	<b>146,059</b>	<b>552,568</b>	<b>1,774,335</b>	<b>31%</b>	<b>440,772</b>
<b>7 Expenses</b>					
<b>8 Salaries &amp; Benefits</b>					
9 Salaries	21,721	101,064	284,971	35%	90,270
10 Benefits	10,099	37,512	101,335	37%	37,118
<b>11 Total Salaries &amp; Benefits</b>	<b>31,820</b>	<b>138,576</b>	<b>386,306</b>	<b>36%</b>	<b>127,387</b>
<b>12 Sewer Operations</b>					
13 Contractual Services	630	13,491	78,000	17%	24,664
14 Power	10,746	42,379	89,613	47%	32,611
15 Operations & Maintenance	5,079	18,190	63,213	29%	39,415
16 Permits & Fees	-	3,072	37,500	8%	4,159
<b>17 Total Sewer Operations</b>	<b>16,455</b>	<b>77,132</b>	<b>268,326</b>	<b>29%</b>	<b>100,848</b>
<b>18 General &amp; Administrative</b>					
19 Utilities	523	1,392	4,407	32%	1,178
20 Office & Other Expenses	320	2,980	11,760	25%	4,181
21 Admin Allocation	52,759	211,035	633,105	33%	188,420
<b>22 Total G&amp;A</b>	<b>53,602</b>	<b>215,408</b>	<b>649,272</b>	<b>33%</b>	<b>193,779</b>
23 Debt Service	-	-	102,123	0%	-
<b>24 Total Expenses</b>	<b>101,877</b>	<b>431,116</b>	<b>1,406,027</b>	<b>31%</b>	<b>422,014</b>
<b>25 Net Income (Loss) Before Capital</b>	<b>44,182</b>	<b>121,453</b>	<b>368,308</b>	<b>33%</b>	<b>18,758</b>
26 Capital Expenses	-	(1,000)	(935,000)	0%	(408,977)
<b>27 Net Income (Loss) After Capital</b>	<b>\$ 44,182</b>	<b>\$ 120,453</b>	<b>\$ (566,692)</b>		<b>\$ (390,219)</b>

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## **Fund 02 - Sewer Revenues and Expenses**

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

**Line 3 Standby Charges:** Includes special assessment standby charges for the current & prior years, and delinquent standby penalties. YTD is trending under budget at 10%. The majority of these revenues are received in November, December, and April.

**Line 4 Other Fees & Charges:** Includes permit & inspection charges, connection fees, other fees, and charges. YTD is trending over budget at 55% due to increased connection fees in October.

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

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

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

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

**Line 14 Power:** Includes electricity used for Sewer. YTD is trending over budget at 47% due to higher consumption during summer months.

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

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

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

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

**Line 21 Admin Allocation:** This is the monthly distribution of the budgeted Administration fund (fund 10) expenses to the enterprise funds.

**Line 23 Debt Service:** Includes interest & principal payments on outstanding debt. YTD can trend over/under budget due to the timing of payments. Payments occur bi-annually in December and June.

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

- \$1K - Interior Completion of Maintenance Building



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

	Oct 2022	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Retail Sales	\$ 26,216	\$ 104,183	\$ 325,000	32%	\$ 101,666
3 Donations	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	(67,000)	0%	-
5 Miscellaneous Income (Expense)	-	-	-	0%	-
<b>6 Total Revenues</b>	<b>26,216</b>	<b>104,183</b>	<b>258,000</b>	<b>40%</b>	<b>101,666</b>
<b>7 Expenses</b>					
<b>8 Salaries &amp; Benefits</b>					
9 Salaries	13,117	53,246	180,226	30%	39,857
10 Benefits	1,621	5,718	20,897	27%	5,415
<b>11 Total Salaries &amp; Benefits</b>	<b>14,737</b>	<b>58,963</b>	<b>201,123</b>	<b>29%</b>	<b>45,272</b>
<b>12 Recycling Center Operations</b>					
13 Contractual Services	-	-	4,500	0%	-
14 Operations & Maintenance	1,143	5,546	11,000	50%	3,555
<b>15 Total Recycling Center Operations</b>	<b>1,143</b>	<b>5,546</b>	<b>15,500</b>	<b>36%</b>	<b>3,555</b>
<b>16 General &amp; Administrative</b>					
17 Utilities	1,126	4,291	33,622	13%	3,352
18 Office & Other Expenses	387	1,736	5,500	32%	1,466
<b>19 Total G&amp;A</b>	<b>1,513</b>	<b>6,026</b>	<b>39,122</b>	<b>15%</b>	<b>4,818</b>
<b>20 Total Expenses</b>	<b>17,394</b>	<b>70,536</b>	<b>255,745</b>	<b>28%</b>	<b>53,644</b>
<b>21 Net Income (Loss) Before Capital</b>	<b>8,822</b>	<b>33,647</b>	<b>2,256</b>		<b>48,022</b>
22 Capital Expenses	-	-	-	-	-
<b>23 Net Income (Loss) After Capital</b>	<b>\$ 8,822</b>	<b>\$ 33,647</b>	<b>\$ 2,256</b>		<b>\$ 48,022</b>

\*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.



### **03-Recycling Center Revenues and Expenses**

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

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

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

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

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

**Line 10 Benefits:** Includes employee insurance, workers compensation, payroll taxes, and education & training. YTD is trending under budget at 27%.

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

**Line 14 Operations & Maintenance:** Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD is trending over budget at 50% due to timing of supplies purchases and \$1.3K in asphalt repairs in September.

**Line 17 Utilities (G&A):** Includes electric and telephone expenses. YTD is under budget due to the timing of the receipt of the utility bills.

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

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



**Helendale CSD**  
**Statement of Revenues and Expenses - Property Rental**  
**As of October 31, 2022**  
**(Unaudited)**

**Preliminary Results - Subject to Change**

	Oct 2022	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Property Rental Revenues	\$ 9,990	\$ 38,760	\$ 125,480	31%	\$ 43,199
3 Other Income	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	-	0%	-
<b>5 Total Revenues</b>	<b>9,990</b>	<b>38,760</b>	<b>125,480</b>	<b>31%</b>	<b>43,199</b>
<b>6 Expenses</b>					
7 Contractual Services	-	-	5,000	0%	-
8 Utilities	1,392	5,600	14,815	38%	2,636
9 Operations & Maintenance	1,738	2,741	12,367	22%	4,858
10 Debt Service	-	-	53,088	0%	-
<b>11 Total Expenses</b>	<b>3,130</b>	<b>8,341</b>	<b>85,270</b>	<b>10%</b>	<b>7,494</b>
<b>12 Net Income (Loss)</b>	<b>\$ 6,860</b>	<b>\$ 30,419</b>	<b>\$ 40,210</b>	<b>76%</b>	<b>\$ 35,706</b>

\*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.

#### ***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 budgeted conservatively.

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

**Line 7 Contractual Services:** Includes contractor and handyman expenses for installation of appliances, drywall repair, roofing, or plumbing repairs. No activity YTD.

**Line 8 Utilities:** Includes electric & gas expense for the rental properties. YTD is trending over budget at 38% due to increased consumption during summer months.

**Line 9 Operations & Maintenance:** Includes maintenance and other costs relating to the rental properties. YTD is trending under budget due to a \$946 refund for maintenance supplies.

**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 October 31, 2022**  
**(Unaudited)**  
**Preliminary Results - Subject to Change**

	Oct 2022	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Program Fees	\$ 1,169	\$ 23,086	\$ 30,400	76%	\$ 20,531
3 Property Taxes	1,529	6,347	23,533	27%	7,413
4 Donations & Sponsorships	-	770	5,500	14%	5,100
5 Rental Income	1,452	11,767	24,075	49%	7,403
6 Developer Impact Fees	3,440	5,160	6,880	75%	3,440
7 Grants	-	-	-	0%	-
8 Interfund Transfer Out/(In)	(3,508)	(14,033)	(42,100)	33%	(14,033)
9 Board Discretionary Revenue	20,270	78,711	441,507	18%	69,781
10 Miscellaneous Income (Expense)	1,000	895	-	0%	-
<b>11 Total Revenues</b>	<b>25,351</b>	<b>112,703</b>	<b>489,795</b>	<b>23%</b>	<b>99,635</b>
<b>12 Expenses</b>					
<b>13 Salaries &amp; Benefits</b>					
14 Salaries	6,609	29,011	83,701	35%	24,353
15 Benefits	3,245	12,117	47,683	25%	9,245
<b>16 Total Salaries &amp; Benefits</b>	<b>9,854</b>	<b>41,128</b>	<b>131,384</b>	<b>31%</b>	<b>33,598</b>
17 Program Expense	4,359	33,545	70,475	48%	25,841
18 Contractual Services	634	5,529	21,760	25%	6,523
19 Utilities	6,341	27,704	63,956	43%	18,885
20 Operations & Maintenance	1,855	10,693	24,362	44%	14,786
21 Permits & Fees	-	598	983	61%	437
22 Grant Expense	-	-	-	0%	-
23 Other Expenses	37	680	1,555	44%	103
<b>24 Total Expenses</b>	<b>23,080</b>	<b>119,877</b>	<b>314,475</b>	<b>38%</b>	<b>100,174</b>
<b>25 Net Income (Loss) Before Capital</b>	<b>2,271</b>	<b>(7,174)</b>	<b>175,319</b>		<b>(539)</b>
26 Capital Expenses	-	(5,500)	(208,000)	3%	(249,090)
<b>27 Net Income (Loss) After Capital</b>	<b>\$ 2,271</b>	<b>\$ (12,674)</b>	<b>\$ (32,681)</b>	<b>39%</b>	<b>\$ (249,629)</b>

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

## **05-Parks & Recreation Revenues and Expenses**

**Line 2 Program Fees:** Includes recreation program fees, basketball league fees, youth soccer league fees and farmers market revenue. YTD is trending over budget at 76% due to more recreation program fees in the summer months.

**Line 3 Property Taxes:** Includes the transfer of property taxes for streetlight utility expenses. The majority of these revenues are received in November, December, and April. YTD is trending under budget at 27%.

**Line 4 Donations & Sponsorships:** Includes concert in the park sponsorships, event sponsorships and other donations/sponsorships. YTD is trending under budget at 14%.

**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 49% due to the timing of annual payment for District field use.

**Line 6 Developer Impact Fees:** Includes developer Impact Fees. YTD is trending over budget due to the timing of developments.

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

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

- Radio Tower Site Rent – \$13,767
- Solid Waste Franchise Fees - \$8,031
- Transfer Property Tax Revenue for Street Light Utilities – \$(1,529)

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

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

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

**Line 17 Program Expense:** Includes supplies and expenses for the youth soccer league, park, community center, farmers market and other programs. YTD is trending over budget at 48% due to the timing of soccer supplies and Concert in the Park expenses.

**Line 18 Contractual Services:** Includes software support and other contract services. YTD is trending under budget.

**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 43% due to higher electric consumption during summer months.

**Line 20 Operations & Maintenance:** Includes vehicle maintenance, small tools, vehicle fuel and building repair for the park and community center. YTD is trending over budget at 44% due to the timing of annual insurance payment.

**Line 21 Permits & Fees:** Includes permit and inspection fees, along with San Bernardino county fees. YTD can trend over/under budget due to the timing of permits and fee payments. YTD is trending over budget at 61% due to the timing of fireworks permit.

**Line 23 Other Expenses:** Includes uniforms, printing costs, dues & subscriptions, and bank charges. YTD is trending over budget at 44% due to the timing of uniform purchases and annual dues.



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

**Preliminary Results - Subject to Change**

	Oct 2022	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Charges for Services	\$ 50,494	\$ 199,575	\$ 599,922	33%	\$ 189,936
3 Assessments & Fees	410	4,798	237,720	2%	1,644
4 Other Charges	1,632	6,683	24,559	27%	5,587
5 Board Discretionary Revenue	-	-	-	0%	-
6 Miscellaneous Income (Expense)	-	-	-	0%	-
<b>7 Total Revenues</b>	<b>52,536</b>	<b>211,055</b>	<b>862,201</b>	<b>24%</b>	<b>198,610</b>
<b>8 Expenses</b>					
<b>9 Salaries &amp; Benefits</b>					
10 Salaries	5,978	30,044	66,350	45%	28,792
11 Benefits	3,222	13,586	42,917	32%	14,219
<b>12 Total Salaries &amp; Benefits</b>	<b>9,200</b>	<b>43,630</b>	<b>109,267</b>	<b>40%</b>	<b>43,012</b>
13 Contractual Services	49,917	197,951	585,367	34%	142,301
14 Disposal Fees	13,190	44,952	165,768	27%	79,731
15 Operations & Maintenance	560	1,719	7,112	24%	954
16 Other Operating Expenses	22	1,131	4,694	24%	2,440
17 Admin Allocation	1,077	4,307	12,921	33%	3,845
<b>18 Total Expenses</b>	<b>73,965</b>	<b>293,690</b>	<b>885,128</b>	<b>33%</b>	<b>272,283</b>
<b>19 Net Income (Loss)</b>	<b>\$ (21,428)</b>	<b>\$ (82,635)</b>	<b>\$ (22,927)</b>		<b>\$ (73,673)</b>

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## ***06-Solid Waste Disposal Revenues and Expenses***

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

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

**Line 4 Other Charges:** Includes delinquent fees and penalties on delinquent taxes. YTD is trending under budget at 27%.

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

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

**Line 10 Salaries:** Includes salaries for solid waste employees. YTD is trending over budget at 45%.

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

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

**Line 14 Disposal Fees:** Includes San Bernardino County disposal fees and green waste disposal fees. YTD can trend over/under budget due to need and the timing of fees. YTD is trending at 27% of budget.

**Line 15 Operations & Maintenance:** Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD is trending under budget at 24%.

**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 24%.

**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 October 31, 2022**  
**(Unaudited)**  
**Preliminary Results - Subject to Change**

	Oct 2022	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Tower Rent	\$ 13,767	\$ 50,680	\$ 173,536	29%	\$ 47,855
3 Property Taxes	-	2,527	107,141	2%	-
4 Solid Waste Billing & Fees	14,326	56,589	170,258	33%	52,596
5 Fees & Charges	2,450	9,443	22,300	42%	8,780
6 Investments	8,623	9,225	7,140	129%	2,780
7 Other Income	-	-	(2,800)	0%	518
8 Board Discretionary Revenue	(21,799)	(85,058)	(372,373)	23%	(77,195)
<b>9 Total Revenues</b>	<b>17,367</b>	<b>43,406</b>	<b>105,200</b>	<b>41%</b>	<b>35,335</b>
<b>10 Expenses</b>					
<b>11 Salaries &amp; Benefits</b>					
12 Salaries	43,854	196,731	571,473	34%	178,980
13 Benefits	15,523	113,345	264,708	43%	114,880
14 Directors' Fees	6,086	26,533	100,000	27%	28,371
<b>15 Total Salaries &amp; Benefits</b>	<b>65,463</b>	<b>336,609</b>	<b>936,180</b>	<b>36%</b>	<b>323,327</b>
16 Contractual Services	12,193	98,447	236,777	42%	110,053
17 Insurance	22,525	45,300	99,476	46%	42,320
18 Utilities	2,056	8,702	18,887	46%	6,714
19 Operations & Maintenance	582	1,123	4,459	25%	260
20 Permits & Fees	-	10,608	19,020	56%	12,470
21 Office & Other Expenses	5,756	27,165	67,452	40%	29,470
22 Election Expense	-	-	15,000	0%	-
23 Admin Allocation	(107,671)	(430,684)	(1,292,051)	33%	(384,531)
<b>24 Total Expenses</b>	<b>903</b>	<b>97,270</b>	<b>105,200</b>	<b>92%</b>	<b>140,082</b>
<b>25 Net Income (Loss)</b>	<b>\$ 16,464</b>	<b>\$ (53,864)</b>	<b>\$ -</b>		<b>\$ (104,747)</b>

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

## **10-Administrative Revenues and Expenses**

**Line 2 Tower Rent:** Includes radio tower site rental fees. YTD is 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.

**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 42% due to the large volume of credit card processing fees.

**Line 6 Investments:** Includes investment income and unrealized gain or loss on investments. YTD is trending over budget due to higher interest rates than anticipated.

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

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

- Radio Tower Site Rent – \$13,767
- Solid Waste Franchise Fees – \$8,031

**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 43% due to the July payment of the annual CalPERS unfunded actuarial liability.

**Line 14 Directors' Fees:** Includes directors fees as well as directors training, seminars, and mileage expense. YTD is trending at 27% of budget.

**Line 16 Contractual Services:** Includes software support, legal services, and auditing & accounting services. YTD is trending over budget at 42% due to the timing of annual software maintenance costs.

**Line 17 Insurance:** Includes both general liability and vehicle insurance expenses. YTD is trending over budget at 46% due to the timing of quarterly premiums.

**Line 18 Utilities:** Includes telephone and electricity expenses. YTD is trending over budget at 46% due to high electric consumption during summer months.

**Line 19 Operations & Maintenance:** Includes vehicle maintenance, vehicle fuel, mileage & travel reimbursement, uniforms, and equipment maintenance. YTD is at 25% of budget.

**Line 20 Permits & Fees:** Includes the annual LAFCO fees, the GFOA application fee for the budget award, and San Bernardino County fees. YTD is trending over budget at 56% due to the timing of annual LAFCO fees payment.

**Line 21 Office & Other Expense:** Includes board meeting supplies, public relations, community promotion, bank charges, office supplies, postage, and dues & subscription. YTD is trending over budget at 40% due to increased bank charges and dues & subscriptions.

**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

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

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**RESOLUTION NO. 2022- 01N**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

AYES:

NOES:

ABSENT:

ABSTAIN:

\_\_\_\_\_  
Tim Smith, President, Board of Directors

ATTEST:

\_\_\_\_\_  
Sandy Haas, Secretary, Board of Directors



# Helendale Community Services District

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DATE: December 1, 2022  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #5  
Discussion and Possible Action Regarding Approval of Directors' Expense Reports

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## **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

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Date: December 1, 2022  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #6  
Discussion and Possible Action Regarding Acceptance of the 2022 Fiscal Year Audit

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**STAFF RECOMMENDATION:**

Review and accept the 2022 Fiscal Year Audit.

**STAFF REPORT:**

The District has contracted with the firm of Fedak and Brown (F&B) to prepare the audit for Fiscal Year 2022. Staff has enjoyed working with F&B and appreciates their thoroughness in evaluating the District's financial procedures and adherence to District policies. This is the fifth year that Fedak & Brown has provided audit services. This year we have a new engagement partner from the firm. Last year the District elected to engage F&B for another three years as auditor.

Attached to the agenda packet is the draft final FY2022 Audit for your review and use. Also, a helpful component of the audit is the Management Discussion and Analysis (MD&A). The discussion is prepared by the auditors and explains the financial transactions of the District during the course of the fiscal year.

The audit shows the District's financials position as of June 30, 2022. Jonathan Abadesco from Fedak and Brown will present an overview of the audit at the Board meeting. The auditors have presented an unmodified audit. This means, in part, that the District has followed accounting guidelines and principles to account for the use and receipt of District funds.

During the course of the audit District staff provided access to all information that was relevant to the audit and the financial statements. Staff and the District's financials consultant were responsive to the various inquiries which assisted the auditors in determining the financial condition and compliance with District policies and procedures as well as State and Federal accounting guidelines and pronouncements.

The auditors will meet with directors Clark and Spiller prior to the meeting to review the audit.

**FISCAL IMPACT:** NA

**POSSIBLE MOTION:** Motion to receive audit.

**ATTACHMENTS:** Draft Audit for FY22