



Helendale Community Services District

BOARD OF DIRECTORS MEETING
August 16, 2018 at 6:30 PM
26540 Vista Road, Suite C, Helendale, CA 92342

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 may speak on any agenda item at the time the agenda item is discussed by the Board of Directors.*

3. Consent Items

- a. Approval of Minutes: August 2, 2018 Regular Board Meeting
- b. Bills Paid and Presented for Approval

4. Reports

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

Discussion Items

5. Discussion Only Regarding End of FY 2018 Budget Totals
6. Discussion Only Regarding Future Water and Wastewater Buildings
7. Discussion and Possible Action Regarding Construction of Exercise Circuit at Helendale Community Park as an Eagle Scout Project
8. Discussion and Possible Action Regarding Write-Off of Certain Utility Accounts

Other Business

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

10. Adjournment

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

Providing:

- Water
- Wastewater
- Park & Recreation
- Solid Waste Management
- Street lighting
- Graffiti Abatement for the Helendale Community

OFFICE HOURS:

Monday-Friday
8:00 – 5:30 p.m.

PHONE:

760-951-0006

FAX:

760-951-0046

ADDRESS:

26540 Vista Road
Suite B
Helendale, CA
92342

MAILING

ADDRESS:

PO BOX 359
Helendale, CA
92342

Visit us on the Web
at:

www.helendalecsd.org





Minutes of the Helendale Community Services District
REGULAR BOARD OF DIRECTORS MEETING FOR
August 2, 2018 at 6:30 PM
26540 Vista Road, Suite C. Helendale, CA 92342

Board Members Present:

Ron Clark - President; Tim Smith – Vice President; Sandy Haas – Secretary; Craig Schneider – Director; Henry Spiller – Director

Staff Members Present:

Kimberly Cox – General Manager
Alex Aviles – Wastewater Operations Manager
Cheryl Vermette – Program Coordinator
Shavon Aviles – Customer Service Rep II

Consultants:

Steve Kennedy, Legal Counsel
Derrick Sandwick
Blaine Sandwick

Members of the Public:

There were seven (7) members of the public present.

CALL TO ORDER AND PLEDGE OF ALLEGIANCE – The meeting was called to order at 6:32 by President Ron Clark, 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 Director Haas.

Vote: Motion carried by the following vote: 5 Yes – 0 No

2. Public Participation

None

3. Consent Items

- a. Approval of Minutes: July 19, 2018 Regular Board Meeting
- b. Bills Paid and Presented for Approval

Action: A motion was made by Director Haas to approve the consent items as presented. The motion was second by Vice President Smith.

Vote: Motion carried by the following vote: 5 Yes – 0 No

4. Reports

a. Director's Reports:

- Director Schneider reported that he attended a Cal Rural Water meeting at Mojave Water Agency
- Director Spiller reported that he turned in his paperwork for the upcoming election and was thankful for his time on the Board.

b. General Manager's Report

- General Manager Cox gave the report

- Reported on the new package of water efficiency regulations that will shape the future of water in California. She discussed the three different Bills that shape the regulations, SB 606, SB 555, and AB 1668. Conservation mandates: Indoor water usage target set at 55GPCD and will be reduced to 50GPCD by 2030. These numbers will be aggregated across population. These new regulations impact Urban Water Suppliers (+3000) connections. Helendale has 2820 water connections, so the regulations currently do not apply to Helendale CSD
- GM Cox also reported that the next step in the water rate increase occurred as of July 1, 2018 and was a \$3.62 increase in the base rate.
- Program Coordinator Vermette presented the Program Report:
 - There are three landscape workshops scheduled: Pruning on August 14th, Plant Identification on August 28th, and Drip Irrigation on September 11th.
 - National Night Out will be held on Tuesday August 7th.
- Wastewater Operations Manager Aviles gave the Wastewater Report:
 - Showed photos of staff replacing a manhole apron.
 - Staff and Tunnel Vision cleaned and inspected over 2 miles of 8" gravity sewer.
 - Used 6" trash pump to transfer water from East to West pond. The east pump to alfalfa fields had an electrical issue. Staff was able to investigate and resolve issue by fixing a loose wire and replacing a fuse.
 - Airlifted monitoring wells to scour and clean the casing
 - Submitted sampling and analysis plan that was required with new WDR
 - Submitted quarterly report to Lahontan
 - Changed from monthly to quarterly reporting
 - Water staff replaced backflow at Plant

Discussion Items

5. Discussion and Possible Action Regarding Helendale CSD Owning and Operating the Helendale Farmers Market and Possible Adoption of Resolution 2018-17: A Resolution of the Board of Directors of the Helendale Community Services District Establishing the Farmers Market Rules and Regulations
Discussion: The Board discussed owning and operating a weekly farmers market at the Community Center starting in October. Staff will work with a market manager to complete all required permits to open the market. This market will be a certified farmers market.
Action: Director Spiller made the motion approve the establishment of a farmer's market and adopt Resolution 2018-17 setting forth the rules and regulations thereof. Director Schneider seconded the motion.
Vote: The motion was approved by the following roll call vote: 5 – Yes 0 – No
Director Schneider: Yes; Director Haas: Yes; President Clark: Yes; Vice President Smith: Yes; Director Spiller: Yes
6. Discussion and Possible Action Regarding Adoption of Resolution 2018-18: A Resolution of the Helendale Community Services District Establishing the Statement of Investment Policy for Fiscal Year 2018-19
Discussion: The investment policy sets the guiding principles for the Districts investments. These principles are: Safety, liquidity, and yield. The District has relied on safe investment strategies utilizing primarily Cal Trust. District's cash assets include: CBB \$1,127,583 @ 0.25% (nightly sweep); Cal Trust Med \$2,054,867 @ 2.48%; Cal Trust Short term \$2,050,430 @ 2.11%; and LAIF \$6,679 @ 1.90% for a total of \$5,239,560. The District transfers to Cal Trust when funds in CBB approach \$2 million. Government Code 53600.3 outlines the requirements for public agency investments establishing the standard of "prudent investor." Government Code

53646 requires an annual review of the District's investment policy in a public meeting as stated in Sec. 9. The Investment Policy outlines how the District's funds can be invested and is a critical document representing the District's commitment to protecting the public's funds. The District currently has funds in four locations: Citizen's Business Bank (\$1,127,583), *funds for day-to-day operations*; Desert Community Bank (\$19,015.92), *Thrift Store cash deposits (closest bank)*; Local Agency Invest Fund (LAIF) (\$6,679), *can invest up to \$40M*; and Cal Trust (Investment Pool), Short Term (6-18 months) - \$2,050,430 and Medium Term (18 months to 3yr) - \$2,054,867, *can invest up to \$40M*. Staff reviews the Investment policy annually to see if there is a need for changes or updates due to State of California Requirements. *After review, there are no changes being recommended. The Statement of Investment Policy is, however, required to be adopted annually regardless of changes or not.*

Action: Vice President Smith made the motion to adopt Resolution 2018-18 establishing the investment policy for Fiscal year 2018-19. Director Haas seconded the motion.

Vote: The motion was approved by the following roll call vote: 5 – Yes 0 – No

Director Schneider: Yes; Director Haas: Yes; President Clark: Yes; Vice President Smith: Yes; Director Spiller: Yes

7. Discussion and Possible Action Regarding Adoption of Resolution 2018-19: A Resolution of the Board of Directors of the Helendale Community Services District Adopting Records Retention Policy

Discussion: The proposed resolution discusses the retention of the District's records and is a revision to Resolution 2017-09. Included Exhibit A is a more simplified policy (2 pages) but was challenging in application. The proposed Resolution includes and new Exhibit A which is the Local Government Records Management Guidelines produced by the Secretary of State it is an extensive, 67-page document, but easier to use. Exhibit B remains the same and provides Statutory references as previously written by District's counsel. Records management is an important part of Public transparency, likewise, records should only be kept for "as long as they have some administrative, fiscal, or legal value." The revised policy will allow for the responsible destruction of old customer checks and other unnecessary information.

Action: Director Schneider made the motion to approve Resolution 2018-19 adopting a records retention policy. Director Haas seconded the motion.

Vote: The motion was approved by the following roll call vote: 5 – Yes 0 – No

Director Schneider: Yes; Director Haas: Yes; President Clark: Yes; Vice President Smith: Yes; Director Spiller: Yes

8. Discussion and Possible Action Regarding Adoption of Resolution 2018-20: A Resolution of the Board of Directors of the Helendale Community Services District Approving Award of Sole Source Contract to High Desert Underground for Helendale Park Sewer System Project

Discussion: Staff has been directed to complete the bathrooms for the Helendale Park as soon as practical. Based upon the technicality of the project staff recommends that the Board awards a sole-source contract to High Desert Underground (HDU) to perform this work. Sole source contracts should be used judiciously and sparingly dictated by the needs and complexity of a project. The District has used Sole Source contracts 8 times, vendors included: Bakersfield Well & Pump – Well 4A; HDU – Wastewater and water projects; Clemmer's – HVAC for Community Center; Bowers construction – 4-Plex; Summit Piping – Fire Suppression System Com Center; and KC Fabrication – Well 4A wellhouse. All circumstances were unique and were determined to have met the Sole source requirements. The District's adopted Purchasing Policy outlines specific criteria for sole-source (Sec 6D): Need for exigency, when a Sole-source contractor has particular knowledge, skill and/or ability to complete a job,

and "When competitive bidding would fail to produce an advantage..." Staff feels that this project meets the necessary criteria. Mr. Sandwick, from High Desert Underground also noted that this project is a design build project, which would further support a sole source contract.

Action: Director Schneider made the motion to approve Resolution 2018-20, with modification to the resolution to include section 6(d)6 of the purchasing policy, and award a sole-source contract to High Desert Underground for Helendale Park Sewer System Project not to exceed \$323,765 with a 10% contingency to cover any necessary modifications. Director Haas seconded the motion.

Vote: The motion was approved by the following roll call vote: 5 – Yes 0 – No
Director Schneider: Yes; Director Haas: Yes; President Clark: Yes; Vice President Smith: Yes; Director Spiller: Yes

Other Business

9. Requested items for next or future agendas (Directors and Staff only)
Director Spiller requested that the Sheriff's Department attend the next meeting.
The meeting recessed at 7:33 pm and went in to closed session at 7:45

Closed Session

10. Conference with Real Property Negotiator
(Government Code Section 54956.8)
Property: 26538 Lakeview Drive
District Negotiator: Kimberly Cox
Negotiating Parties: Chang Media
Under negotiation: Price and terms of payment
11. Announcement of Closed Session Actions
There were no actions to report resulting from closed session items.

Closed session adjourned at 7:55 and returned to open session.

12. Adjournment
Action: President Ron Clark adjourned the meeting at 7:55 pm

Submitted by:

Approved By:

Ron Clark, President

Sandy Haas, Secretary

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



Helendale Community Services District

Date: August 16, 2018
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #3
Consent Items

Consent Items

- a. Approval of Minutes: August 2, 2018, Regular Board Meeting
- b. Bills Paid and Presented for Approval



Helendale Community Services District

Date: August 16, 2018
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Jean Thomas, Customer Service Supervisor
SUBJECT: Agenda item # 3 b.
Consent Item: Bills Paid and Presented for Approval

STAFF RECOMMENDATION:

Report Only. Receive and File

STAFF REPORT:

Staff issued 64 checks and 3 EFT's for the period of July 31, 2018 through August 10, 2018 totaling \$ 88,677.70.

Checks Issued	\$	68,291.90
EFT's	\$	20,385.80



Helendale CSD

Bills Paid and Presented for Approval

Transaction Detail

Issued Date Range: 07/31/2018 - 08/10/2018

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
Bank Account: 251229590 - CBB Checking					
07/31/2018	20845	Frontier Communications	-53.99	Check	Accounts Payable
07/31/2018	20846	Frontier Communications	-78.94	Check	Accounts Payable
07/31/2018	20847	Geo-Monitor, Inc.	-869.50	Check	Accounts Payable
07/31/2018	20848	Grainger	-209.78	Check	Accounts Payable
07/31/2018	20849	Inland Water Works Supply Co.	-905.10	Check	Accounts Payable
07/31/2018	20850	Official Payments Corp	-57.80	Check	Accounts Payable
07/31/2018	20851	San Bernardino County Fire Protection District	-1,010.00	Check	Accounts Payable
07/31/2018	20852	Sierra Analytical	-2,167.00	Check	Accounts Payable
07/31/2018	20853	Staples Office Supplies	-659.37	Check	Accounts Payable
07/31/2018	20854	Tyler Technologies, Inc.	-837.00	Check	Accounts Payable
07/31/2018	20855	UIA Ultimate Internet Access, Inc	-684.74	Check	Accounts Payable
07/31/2018	20856	USA Blue Book	-266.41	Check	Accounts Payable
07/31/2018	20857	Verizon Wireless	-96.90	Check	Accounts Payable
07/31/2018	20858	Verizon Wireless	-697.58	Check	Accounts Payable
08/02/2018	20859	High Desert Underground Inc	-18,172.50	Check	Accounts Payable
08/02/2018	20860	NOBEL Systems	-12,200.00	Check	Accounts Payable
08/02/2018	20861	Southwest Gas Company	-97.29	Check	Accounts Payable
08/02/2018	20862	Apple Valley Communications	-130.00	Check	Accounts Payable
08/02/2018	20863	AVCOM Services Inc.	-113.00	Check	Accounts Payable
08/02/2018	20864	Bank of America	-4,601.08	Check	Accounts Payable
08/02/2018	20865	Beck Oil	-2,145.63	Check	Accounts Payable
08/02/2018	20866	Boot Barn Inc.	-134.68	Check	Accounts Payable
08/02/2018	20867	Burrtec Waste Industries	-116.07	Check	Accounts Payable
08/02/2018	20868	Cazcom, Inc.	-120.00	Check	Accounts Payable
08/02/2018	20869	Craig Schneider	-777.80	Check	Accounts Payable
08/02/2018	20870	Hartford Life	-567.31	Check	Accounts Payable
08/02/2018	20871	Henry Spiller	-763.63	Check	Accounts Payable
08/02/2018	20872	Infosend	-1,977.81	Check	Accounts Payable
08/02/2018	20873	Jonathan A. Escobar	-90.00	Check	Accounts Payable
08/02/2018	20874	Michael Mazalic	-600.00	Check	Accounts Payable
08/02/2018	20875	Mobile Occupational Services, Inc.	-90.00	Check	Accounts Payable
08/02/2018	20876	Rebecca Gonzalez	-355.00	Check	Accounts Payable
08/02/2018	20877	Rebecca Raymond Memorail Foundation	-100.00	Check	Accounts Payable
08/02/2018	20878	Robert Yeghoian Co., Inc.	-9,495.00	Check	Accounts Payable
08/02/2018	20879	SB County Office of the Assessor	-5.50	Check	Accounts Payable
08/02/2018	20880	Southern California Edison	-196.87	Check	Accounts Payable
08/02/2018	20881	Tim Smith	-625.00	Check	Accounts Payable
08/02/2018	20882	Uline	-384.13	Check	Accounts Payable
08/02/2018	20883	KAREN NIELSON	-16.42	Check	Utility Billing
08/02/2018	20884	WILLIAM TOLLISON	-166.61	Check	Utility Billing
08/02/2018	20885	NICHOLAS M BIELOMAZ	-105.89	Check	Utility Billing
08/02/2018	20886	KELLY POSEY	-78.72	Check	Utility Billing
08/02/2018	20887	HENRY H. TUNG	-129.73	Check	Utility Billing
08/02/2018	20888	KENTON E. JORDAN	-109.72	Check	Utility Billing
08/09/2018	20893	SWAN JOINT LIVING TRUST	-114.49	Check	Utility Billing
08/09/2018	20894	JOSEPH AVINS	-103.45	Check	Utility Billing

Bank Transaction Report

Issued Date	Number	Description	Amount	Type	Module
08/09/2018	<u>20895</u>	TRENT WRIGHT	-119.49	Check	Utility Billing
08/09/2018	<u>20896</u>	KALAI SELVAN CHENGODAM	-151.85	Check	Utility Billing
08/09/2018	<u>20897</u>	KAREN NIELSON	-159.78	Check	Utility Billing
08/09/2018	<u>20898</u>	CHRISTOPHER BROELLOS	-58.39	Check	Utility Billing
08/09/2018	<u>20899</u>	GARLAND HEARD	-12.71	Check	Utility Billing
08/09/2018	<u>20900</u>	Apple Valley Communications	-100.00	Check	Accounts Payable
08/09/2018	<u>20901</u>	Burrtec Waste Industries	-709.39	Check	Accounts Payable
08/09/2018	<u>20902</u>	California Turf Irrigation & Industrial Supply	-761.80	Check	Accounts Payable
08/09/2018	<u>20903</u>	Cazcom, Inc.	-175.00	Check	Accounts Payable
08/09/2018	<u>20904</u>	Clemmer Services, Inc.	-242.26	Check	Accounts Payable
08/09/2018	<u>20905</u>	County of San Bernardino	-16.00	Check	Accounts Payable
08/09/2018	<u>20906</u>	Jobs Available, Inc.	-45.00	Check	Accounts Payable
08/09/2018	<u>20907</u>	Lowe's	-939.79	Check	Accounts Payable
08/09/2018	<u>20908</u>	Parkhouse Tire, Inc.	-303.95	Check	Accounts Payable
08/09/2018	<u>20909</u>	Ron Clark	-375.00	Check	Accounts Payable
08/09/2018	<u>20910</u>	Sandy Haas	-767.97	Check	Accounts Payable
08/09/2018	<u>20911</u>	UPS	-14.93	Check	Accounts Payable
08/09/2018	<u>20912</u>	USA of So. California	-61.15	Check	Accounts Payable
08/01/2018	<u>EFT0002404</u>	To record CalPERS Pmt Classic	-5,570.83	EFT	General Ledger
08/01/2018	<u>EFT0002405</u>	To record CalPERS Pmt PEPR	-1,242.44	EFT	General Ledger
08/01/2018	<u>EFT0002406</u>	To record CalPERS Health Premium Paid	-13,572.53	EFT	General Ledger
			Bank Account 251229590 Total: (67)		-88,677.70
				Report Total: (67)	-88,677.70



Helendale Community Services District

Date: August 16, 2018
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #5
Discussion Only Regarding End of FY 2018 Budget Totals

STAFF RECOMMENDATION:

None.

STAFF REPORT:

Throughout the year Staff has provided quarterly updates for the Board regarding the budget-to-actual financial expenditures. The spreadsheets included as attachments to this staff report provide year-end data that is approximately 90% complete. There are still additional year-end work such as journal entries, fixed assets and balance sheet accounts.

Please note that capital projects have not yet been debited from the revenue amounts. Once that is done the year ending revenue will be decreased proportionately.

Water: The water fund finished the year in the black with revenue in excess of budget accruing in the Water fund due to the rate increase that went into effect July 2017 and the revenue from the lease of carryover water rights. Revenue is at 167% of budget which will help increase the water reserve funds. On the expenditure side of the balance sheet, while many of the line items exceeded the budget projection, costs in some areas were considerably under budget projection with the water fund completing the year at 91% of the expenditure amount budgeted. Water revenues are at \$1.28 million over expenditures that will go the water reserve in anticipation of a new well in the near future.

Wastewater: The wastewater fund was 1.69% over in revenue and 6.54% over on expenditures completing the year with an estimated amount of \$242,272 that will go to reserves.

Park: The park fund realized revenue at 112.78 percent of budget due primarily to the Board's allocation of discretionary funds to this account. Expenditures came in at 72% of budget for a total excess revenue of \$537,485.85. This was understood going into the fiscal year in consideration of capital projects to be completed during the year.

Solid Waste: The solid waste fund received 98.94% of projected revenue and realized expenditures of 100.24%. This resulted in the funds deficit of \$8,420 that will be debited from the solid waste reserve fund.

Administration: The admin fund is a pass-through account that is funded primarily by water and wastewater enterprise funds. This account will be zeroed out when all journal entries are finalized.

FISCAL IMPACT:

None



Helendale CSD

Revised

Budget vs Actual Report Account Summary

For Fiscal: FY 2017-2018 Period Ending: 06/30/2018

		Current Total Budget	Period Activity	YTD Activity	Percent Used
Fund: 01 - Water Operations					
Revenue					
01-410011-00-0	Water Sales - Single Family-Meter	856,209.84	125,273.64	1,100,276.60	128.51 %
01-410012-00-0	Water Sales - Single Family-Consumpt...	401,000.00	94,941.29	722,560.69	180.19 %
01-410111-00-0	Water Sales - Multi-Family-Meter	8,114.04	727.29	7,993.08	98.51 %
01-410112-00-0	Water Sales - Multi-Family-Consumpt...	1,500.00	799.71	4,929.00	328.60 %
01-410311-00-0	Water Sales - Water Only-Meter	7,939.80	2,348.84	11,327.49	142.67 %
01-410312-00-0	Water Sales - Water Only-Consumpti...	11,000.00	2,121.60	13,209.00	120.08 %
01-411021-00-0	Water Sales - Commercial-Meter	17,411.40	3,031.77	27,890.08	160.18 %
01-411022-00-0	Water Sales - Commercial-Consumpti...	13,000.00	3,377.07	21,017.04	161.67 %
01-411421-00-0	Water Sales - Park-Meter	2,559.84	533.70	5,229.36	204.28 %
01-411422-00-0	Water Sales - Park-Consumption	13,500.00	3,602.47	23,160.00	171.56 %
01-411521-00-0	Water Sales - School-Meter	4,989.16	881.27	7,249.44	145.30 %
01-411522-00-0	Water Sales - School-Consumption	18,000.00	3,606.42	29,856.00	165.87 %
01-413041-00-0	Water Sales - Irrigation-Meter	12,093.24	1,279.71	14,181.48	117.27 %
01-413042-00-0	Water Sales - Irrigation-Consumption	32,000.00	7,280.81	52,780.50	164.94 %
01-415000-00-0	Permits & Inspections	500.00	0.00	60.00	12.00 %
01-416000-00-0	Connection Fees	0.00	7,311.65	29,186.60	0.00 %
01-417000-00-0	Meter Installation	0.00	600.00	2,500.00	0.00 %
01-419000-00-0	Fees & Charges	27,000.00	889.50	26,903.70	99.64 %
01-419500-00-0	Delinquent Fees & Penalties	42,000.00	3,436.87	42,662.72	101.58 %
01-419700-00-0	Mechanic Service Reimbursement	13,910.00	1,159.17	13,910.04	100.00 %
01-450000-00-0	Sale or Lease of Water Rights	0.00	296,805.00	296,805.00	0.00 %
01-705000-00-0	Special Assmts - Water Standby	18,000.00	772.65	18,314.70	101.75 %
01-705500-00-0	Special Assmts - PY Water Standby	4,800.00	575.35	3,237.40	67.45 %
01-706000-00-0	Penalties On Delinquent Taxes	1,610.00	313.37	1,754.59	108.98 %
01-712200-00-0	Enernoc Capacity Revenue	5,000.00	0.00	0.00	0.00 %
01-740000-00-0	Grant Revenue	0.00	3,960.74	27,708.31	0.00 %
01-741006-00-0	SCADA Grant - Enernoc	0.00	-4,654.13	21,181.51	0.00 %
	Revenue Total:	1,512,137.32	560,975.76	2,525,884.33	167.04 %
Expense					
01-500001-00-0	Salaries - Full Time	232,440.00	29,001.35	259,699.92	111.73 %
01-500002-00-0	Salaries - Overtime	14,000.00	2,080.75	15,930.91	113.79 %
01-500003-00-0	On-Call Pay	11,525.00	1,025.00	13,695.00	118.83 %
01-500004-00-0	Salaries - Part-Time Mechanic	27,820.00	1,160.78	17,939.26	64.48 %
01-510000-00-0	PERS Retirement	28,302.24	3,039.45	34,913.18	123.36 %
01-510001-00-0	Employee Group Insurance	41,775.72	2,962.21	41,725.51	99.88 %
01-510002-00-0	Workers Compensation	24,997.97	0.00	29,742.23	118.98 %
01-510003-00-0	Payroll Taxes - FICA/Medicare	5,498.61	325.30	5,933.16	107.90 %
01-521000-00-0	Laboratory Analysis	10,500.00	214.50	4,427.00	42.16 %
01-521500-00-0	Contractual Services	11,000.00	9,015.15	12,874.59	117.04 %
01-521501-00-0	Engineering Services	4,000.00	0.00	563.00	14.08 %
01-521600-00-0	GIS Support	5,280.00	0.00	5,400.00	102.27 %
01-523000-00-0	Permits and Fees	14,500.00	230.00	15,430.63	106.42 %
01-524500-00-0	Education and Training	6,560.00	355.00	10,104.68	154.03 %
01-527500-00-0	Rents and Leases - Water Shop	9,600.00	800.00	9,775.00	101.82 %
01-527501-00-0	Rent - BLM Tank Sites	1,260.00	0.00	1,260.00	100.00 %
01-531000-00-0	Utilities - Electric	111,204.00	8,040.04	105,683.31	95.04 %
01-531001-00-0	Utilities - Gas	480.00	11.00	515.00	107.29 %
01-532500-00-0	Telephone	5,167.92	359.45	5,544.59	107.29 %
01-541000-00-0	Operations and Maintenance	90,000.00	3,136.23	29,864.84	33.18 %
01-545000-00-0	Vehicle Maintenance	15,500.00	260.63	9,279.34	59.87 %

	Current Total Budget	Period Activity	YTD Activity	Percent Used
01-545001-00-0 Vehicle Fuel	13,000.00	3,021.26	16,842.48	129.56 %
01-552700-00-0 Mileage and Travel Reimbursement	0.00	230.75	230.75	0.00 %
01-553000-00-0 Operating Supplies	30,750.00	318.54	17,549.63	57.07 %
01-553500-00-0 Office Supplies	0.00	0.00	-24.31	0.00 %
01-553555-00-0 Water Conservation Program	1,495.00	1,210.03	1,721.56	115.15 %
01-553600-00-0 Uniforms	3,022.00	6.00	1,747.97	57.84 %
01-554600-00-0 Small Tools	5,500.00	107.38	1,810.14	32.91 %
01-556500-00-0 Dues & Subscriptions	1,160.00	0.00	227.00	19.57 %
01-560001-00-0 Leased Water	0.00	0.00	5,490.00	0.00 %
01-561000-00-0 Watermaster Fees	8,000.00	1,915.58	8,793.42	109.92 %
01-590100-00-0 Bad Debt Expense	0.00	0.00	1,027.01	0.00 %
01-595001-00-0 Interest Expense	192,752.22	-64,304.42	128,447.76	66.64 %
01-999100-00-0 Admin Allocation	431,109.13	35,925.76	431,109.12	100.00 %
Expense Total:	1,358,199.81	40,447.72	1,245,273.68	91.69 %
Fund: 01 - Water Operations Surplus (Deficit):	153,937.51	520,528.04	1,280,610.65	831.90 %

1 - 0	
1 - 1 Surplus	1,280,610.65 +
1 - 2 Capital Expenditure	103,787.86 -
1 - 3 Principal Loan Pmt	195,981.49 -
1 - 4 A/r & A/P Balance Change	160,869.94 -
1 - T Net Cash	819,971.36 *

Group Summary

Account Typ...	Current Total Budget	Period Activity	YTD Activity	Percent Used
Fund: 01 - Water Operations				
Revenue	1,512,137.32	560,975.76	2,525,884.33	167.04 %
Expense	1,358,199.81	40,447.72	1,245,273.68	91.69 %
Fund: 01 - Water Operations Surplus (Deficit):	153,937.51	520,528.04	1,280,610.65	831.90 %

		Current Total Budget	Period Activity	YTD Activity	Percent Used
Fund: 02 - Sewer Operations					
Revenue					
02-410010-00-0	Sewer Charges - Single Family	1,189,334.40	99,351.12	1,189,393.06	100.00 %
02-410110-00-0	Sewer Charges - Multi-Family	22,423.68	1,575.52	20,962.97	93.49 %
02-411020-00-0	Sewer Charges - Commercial	47,045.76	3,920.48	47,045.76	100.00 %
02-411420-00-0	Sewer Charges - Park	2,198.40	183.20	2,198.40	100.00 %
02-411520-00-0	Sewer Charges - School	16,268.16	1,355.68	16,268.16	100.00 %
02-413040-00-0	Sewer Charges - Irrigation	1,758.72	146.56	1,758.72	100.00 %
02-415000-00-0	Permits & Inspection	0.00	219.00	876.00	0.00 %
02-416000-00-0	Connection Fees	0.00	3,360.95	10,331.35	0.00 %
02-419000-00-0	Fees & Services	0.00	0.00	716.44	0.00 %
02-419500-00-0	Delinquent Fees & Penalties	18,000.00	1,197.89	15,041.61	83.56 %
02-705000-00-0	Special Assmts - Sewer Standby	15,000.00	772.65	15,851.40	105.68 %
02-705500-00-0	Special Assmts - PY Sewer Standby	4,800.00	575.35	3,176.80	66.18 %
02-706000-00-0	Penalties on Delinquent Taxes	1,550.00	313.37	1,689.42	108.99 %
02-711900-00-0	Gain or Loss on Sale of Assets	0.00	0.00	6,293.00	0.00 %
02-740000-00-0	Grant Revenue	0.00	9,000.00	9,000.00	0.00 %
	Revenue Total:	1,318,379.12	121,971.77	1,340,603.09	101.69 %
Expense					
02-500001-00-0	Salaries - Full Time	215,872.80	16,876.19	212,014.12	98.21 %
02-500002-00-0	Salaries - Overtime	5,500.00	546.53	7,710.27	140.19 %
02-500003-00-0	On-Call Pay	9,125.00	1,485.00	13,465.00	147.56 %
02-510000-00-0	PERS Retirement	27,012.64	2,545.39	30,985.55	114.71 %
02-510001-00-0	Employee Group Insurance	29,033.28	3,249.52	37,147.20	127.95 %
02-510002-00-0	Workers Compensation	25,468.67	0.00	23,852.92	93.66 %
02-510003-00-0	Payroll Taxes - FICA/Medicare	3,130.16	262.63	3,311.94	105.81 %
02-521000-00-0	Laboratory Analysis	19,000.00	955.00	18,733.50	98.60 %
02-521500-00-0	Contractual Services	26,375.00	335.00	32,393.27	122.82 %
02-521501-00-0	Engineering Services	10,000.00	0.00	4,223.00	42.23 %
02-521600-00-0	GIS Support	1,760.00	0.00	1,800.00	102.27 %
02-523000-00-0	Permits and Fees	27,329.00	0.00	22,494.33	82.31 %
02-524500-00-0	Education and Training	5,501.00	78.02	2,946.39	53.56 %
02-531000-00-0	Utilities - Electric	64,164.00	5,469.26	64,771.88	100.95 %
02-531001-00-0	Utilities - Gas	780.00	25.00	533.28	68.37 %
02-531006-00-0	Sludge/Compost Disposal	9,800.00	3,100.00	10,696.50	109.15 %
02-532500-00-0	Telephone	3,972.00	326.06	4,071.21	102.50 %
02-541000-00-0	Operations and Maintenance	45,000.00	68.19	18,881.38	41.96 %
02-545000-00-0	Vehicle Maintenance	17,628.00	927.33	14,695.78	83.37 %
02-545001-00-0	Vehicle Fuel	11,700.00	1,114.11	5,080.15	43.42 %
02-553000-00-0	Operating Supplies	16,000.00	1,870.19	7,244.53	45.28 %
02-553500-00-0	Office Supplies	0.00	0.00	216.31	0.00 %
02-553555-00-0	Public Outreach	547.50	0.00	0.00	0.00 %
02-553600-00-0	Uniforms	3,255.00	397.90	1,832.09	56.29 %
02-554600-00-0	Small Tools	4,000.00	0.00	2,322.46	58.06 %
02-556500-00-0	Dues & Subscriptions	1,106.00	0.00	425.00	38.43 %
02-595001-00-0	Interest Expense	25,319.29	-348.74	17,567.25	69.38 %
02-999100-00-0	Admin Allocation	422,486.95	35,207.24	422,486.88	100.00 %
02-999900-00-0	Interfund Transfer Out/(In)	0.00	116,428.37	116,428.37	0.00 %
	Expense Total:	1,030,866.29	190,918.19	1,098,330.56	106.54 %
	Fund: 02 - Sewer Operations Surplus (Deficit):	287,512.83	-68,946.42	242,272.53	84.26 %

1 - 0			
1 - 1		Surplus	242,272.53 +
1 - 2		Capital Expenditure	172,513.63 -
1 - 3		Loan Principal Pmt	40,775.71 -
1 - 4		A/R & A/P Balance Change	102,800.27 +
1 - 5		WWTP Land transfer from Park	326,154.50 -
1 - 6		WWTP Loan transfer from Park	214,741.17 +
1 - T		Net Cash	20,370.13 *

Account Typ...	Current Total Budget	Period Activity	YTD Activity	Percent Used
Fund: 02 - Sewer Operations				
Revenue	1,318,379.12	121,971.77	1,340,603.09	101.69 %
Expense	1,030,866.29	190,918.19	1,098,330.56	106.54 %
Fund: 02 - Sewer Operations Surplus (Deficit):	287,512.83	-68,946.42	242,272.53	84.26 %

		Current Total Budget	Period Activity	YTD Activity	Percent Used
Fund: 05 - Parks & Recreation					
Revenue					
05-419500-00-0	Delinquent Fees & Penalties	0.00	0.00	567.96	0.00 %
05-430000-00-0	Recreation Program Fees	1,083.00	-830.00	-369.50	34.12 %
05-430001-00-0	Flag Football League Fee	3,000.00	0.00	895.00	29.83 %
05-430002-00-0	Basketball League Program Fee	6,000.00	0.00	5,775.00	96.25 %
05-430003-00-0	Youth Soccer League Fee	0.00	295.00	1,000.00	0.00 %
05-460000-50-2	Water Shop Lease Income	9,600.00	800.00	9,600.00	100.00 %
05-461000-A0-2	Storage at Park-\$500/m from Recycli...	6,000.00	500.00	6,000.00	100.00 %
05-461000-C1-2	Unit#C \$500/m - Church	6,000.00	500.00	6,000.00	100.00 %
05-461000-D0-2	Unit #D \$1000/m - Gymnastics	12,000.00	1,000.00	12,000.00	100.00 %
05-461000-R0-2	Room Rental - Unit #C	1,000.00	0.00	2,431.00	243.10 %
05-462000-21-2	15302 Smithson Rental	98,280.00	8,167.50	86,017.52	87.52 %
05-463000-22-2	15425 Wild Road Rental	28,608.00	2,144.00	27,360.45	95.64 %
05-700000-00-0	Property Taxes - Current	17,292.00	0.00	0.00	0.00 %
05-712000-00-0	Event Sponsorship	6,000.00	140.40	1,740.40	29.01 %
05-713200-00-0	Park Development Impact Fees	0.00	1,720.00	1,720.00	0.00 %
05-730002-00-0	Donations & Sponsorship	6,000.00	0.00	10,605.00	176.75 %
05-730005-00-0	Sponsorship Revenue	0.00	0.00	748.00	0.00 %
05-740000-00-0	Grant Revenue	0.00	0.00	24,211.00	0.00 %
05-750000-10-1	Retail Sales - Recycling Center	275,000.00	23,376.62	302,465.67	109.99 %
05-999700-00-0	Board Discretionary Revenue	239,665.93	16,195.62	308,224.71	128.61 %
	Revenue Total:	715,528.93	54,009.14	806,992.21	112.78 %
Expense					
05-500001-00-0	Salaries - Full Time	22,932.00	5,714.40	32,024.07	139.65 %
05-500002-00-0	Salaries - Overtime	4,000.00	-233.19	389.33	9.73 %
05-500004-00-0	Salaries - PT Rec Lead, Aid & MW	4,740.00	150.00	2,017.50	42.56 %
05-500004-10-1	Salaries - Part Time - Recycling Center	98,779.00	7,443.17	107,317.84	108.64 %
05-510000-00-0	PERS Retirement	1,503.19	733.10	6,150.78	409.18 %
05-510001-00-0	Employee Group Insurance	6,732.72	844.80	6,173.28	91.69 %
05-510002-00-0	Workers Compensation	4,299.68	0.00	0.00	0.00 %
05-510002-10-1	Workers Compensation - Recycling C...	15,348.28	0.00	9,146.61	59.59 %
05-510003-00-0	Payroll Taxes - FICA/Medicare	695.12	69.05	575.65	82.81 %
05-510003-10-1	Payroll Taxes - Recycling Center	7,556.59	544.33	8,194.36	108.44 %
05-510004-00-0	Unemployment Expense	0.00	0.00	10,209.00	0.00 %
05-521500-00-0	Contractual Services	18,920.00	1,007.01	6,664.82	35.23 %
05-521500-10-1	Contractual Services - Recycling Center	4,300.00	0.00	0.00	0.00 %
05-521600-00-0	Software Support - Park	0.00	0.00	1,900.00	0.00 %
05-523000-00-0	Permits and Inspection Fees	4,800.00	0.00	810.00	16.88 %
05-524500-00-0	Education and Training	3,400.00	0.00	1,958.98	57.62 %
05-524500-10-1	Education and Training - Recycling Ce...	500.00	0.00	0.00	0.00 %
05-526600-00-0	Public Relations	200.00	0.00	0.00	0.00 %
05-526601-10-1	Advertising - Recycling Center	2,000.00	150.00	450.00	22.50 %
05-529900-00-0	Bank Charges	0.00	20.11	20.11	0.00 %
05-531000-00-0	Utilities - Electric	4,620.00	669.68	4,132.47	89.45 %
05-531000-10-1	Utilities - Electric - Thrft Store	11,796.00	1,017.60	10,208.89	86.55 %
05-531000-20-2	Utilities - Electric - Community Ctr	8,040.00	1,338.03	14,727.74	183.18 %
05-531000-21-2	Utilities - Electric - Smithson	0.00	0.00	278.92	0.00 %
05-531000-22-2	Utilities - Electric - Wild Rd	3,048.00	526.34	3,297.10	108.17 %
05-531001-20-2	Utilities - Gas - Community Center	5,244.00	11.00	3,447.88	65.75 %
05-531001-21-2	Utility - Gas - Smithson	0.00	0.00	96.53	0.00 %
05-531001-22-2	Utilities - Gas - Wild Rd	1,800.00	120.95	1,348.35	74.91 %
05-531003-00-0	Utilities - Street Lighting Electric	17,292.00	1,414.55	16,522.78	95.55 %
05-531008-00-0	Utilities - Comm Ctr Unit D	0.00	0.00	76.29	0.00 %
05-532500-00-0	Telephone	648.00	120.94	2,616.64	403.80 %
05-532500-10-1	Telephone - Recycling Center	0.00	85.66	171.32	0.00 %
05-541000-00-0	Operation and Maintenance - Park	2,000.00	275.58	5,341.53	267.08 %
05-541000-10-1	Operation & Maintenance - Recycling...	1,000.00	55.99	2,797.41	279.74 %

	Current Total Budget	Period Activity	YTD Activity	Percent Used
05-541000-20-2	10,000.00	4,127.57	15,956.70	159.57 %
05-541000-21-2	0.00	1,488.29	4,730.71	0.00 %
05-541000-22-2	0.00	1,605.87	4,598.87	0.00 %
05-542001-00-0	0.00	0.00	122.07	0.00 %
05-545000-00-0	7,225.60	797.69	5,852.72	81.00 %
05-545001-00-0	520.00	501.33	3,940.04	757.70 %
05-550001-00-0	2,995.00	0.00	1,092.56	36.48 %
05-550002-00-0	4,290.00	0.00	4,269.96	99.53 %
05-552700-00-0	0.00	49.37	49.37	0.00 %
05-553000-00-0	15,000.00	2,196.85	10,665.87	71.11 %
05-553000-10-1	10,000.00	680.60	10,290.06	102.90 %
05-553300-00-0	3,000.00	133.66	2,048.21	68.27 %
05-553400-00-0	5,000.00	65.39	2,724.02	54.48 %
05-553600-00-0	780.00	0.00	935.70	119.96 %
05-553700-00-0	200.00	0.00	75.41	37.71 %
05-554600-00-0	500.00	70.57	646.98	129.40 %
05-556500-00-0	475.00	0.00	0.00	0.00 %
05-556800-10-1	3,900.00	235.00	5,490.12	140.77 %
05-595001-00-0	21,239.50	-755.11	43,304.09	203.88 %
05-595001-21-2	31,389.99	-5,898.41	10,075.09	32.10 %
05-999900-00-0	0.00	-116,428.37	-116,428.37	0.00 %
Expense Total:	372,709.67	-89,050.60	269,506.36	72.31 %
Fund: 05 - Parks & Recreation Surplus (Deficit):	342,819.26	143,059.74	537,485.85	156.78 %

1 - 0	
1 - 1 Surplus	537,485.85 +
1 - 2 Capital Expenditure	285,319.96 -
1 - 3 Loan Principal Pmt	82,878.51 -
1 - 4 A/R & A/P Balance Change	3,517.59 -
1 - 5 WWTP Land Transfer to Sewer	326,154.50 +
1 - 6 WWTP Loan transfer to Sewer	214,741.17 -
1 - T Net Cash	277,183.12 *

Budget vs Actual Report

For Fiscal: FY 2017-2018 Period Ending: 06/30/2018

Account Typ...	Current Total Budget	Period Activity	YTD Activity	Percent Used
Fund: 05 - Parks & Recreation				
Revenue	715,528.93	54,009.14	806,992.21	112.78 %
Expense	372,709.67	-89,050.60	269,506.36	72.31 %
Fund: 05 - Parks & Recreation Surplus (Deficit):	342,819.26	143,059.74	537,485.85	156.78 %

		Current Total Budget	Period Activity	YTD Activity	Percent Used
Fund: 06 - Solid Waste Disposal					
Revenue					
06-410000-00-0	Charges for Services - Solid Waste	464,792.52	40,255.55	469,128.52	100.93 %
06-419000-00-0	Other Fees & Services	0.00	0.00	26.80	0.00 %
06-419500-00-0	Delinquent Fees & Penalties	7,300.00	483.00	6,140.42	84.12 %
06-705000-00-0	Special Assmts - Refuse Land Use Fee	235,278.00	2,947.68	225,342.30	95.78 %
06-705500-00-0	Special Assmts - Pr Yr Refuse Land Use..	6,500.00	342.66	5,862.54	90.19 %
06-706000-00-0	Penalties on Delinquent Taxes	2,500.00	160.18	2,192.05	87.68 %
06-999700-00-0	Board Discretionary Revenue	11,047.90	920.66	11,047.92	100.00 %
	Revenue Total:	727,418.42	45,109.73	719,740.55	98.94 %
Expense					
06-500001-00-0	Salaries - Full Time (2.25 FTE)	72,976.80	6,025.98	74,659.01	102.31 %
06-500002-00-0	Salaries - Overtime	0.00	0.00	23.51	0.00 %
06-510000-00-0	PERS Retirement	7,416.92	500.29	8,386.34	113.07 %
06-510001-00-0	Employee Group Insurance	22,977.24	1,632.88	21,484.88	93.51 %
06-510002-00-0	Workers Compensation	3,375.72	0.00	4,720.37	139.83 %
06-510003-00-0	Payroll Taxes - FICA/Medicare	1,058.16	43.61	-558.09	-52.74 %
06-521500-00-0	Contractual Services	2,500.00	0.00	3,000.00	120.00 %
06-521510-00-0	Contract Service - Burrtec Fees	458,714.52	39,690.57	467,455.94	101.91 %
06-521600-00-0	GIS Support	1,760.00	0.00	0.00	0.00 %
06-523500-00-0	SB County Disposal Fees	122,400.00	156.57	112,174.71	91.65 %
06-523550-00-0	Green Waste Disposal	12,750.00	300.59	9,622.16	75.47 %
06-524500-00-0	Education and Training	500.00	0.00	823.16	164.63 %
06-527500-00-0	Rents - Storage at Park	6,000.00	500.00	6,000.00	100.00 %
06-532500-00-0	Telephone	312.00	6,376.88	6,661.22	2,135.01 %
06-545000-00-0	Vehicle Maintenance	2,000.00	46.37	960.69	48.03 %
06-545001-00-0	Vehicle Fuel	520.00	499.34	1,380.89	265.56 %
06-553000-00-0	Operating Supplies	100.00	0.00	189.69	189.69 %
06-553555-00-0	Public Outreach	1,900.00	0.00	2,273.32	119.65 %
06-553600-00-0	Uniforms	400.00	0.00	33.67	8.42 %
06-554600-00-0	Small Tools	100.00	0.00	0.00	0.00 %
06-590100-00-0	Bad Debt Expense	0.00	0.00	247.37	0.00 %
06-999100-00-0	Admin Allocation	8,622.18	718.51	8,622.12	100.00 %
	Expense Total:	726,383.54	56,491.59	728,160.96	100.24 %
	Fund: 06 - Solid Waste Disposal Surplus (Deficit):	1,034.88	-11,381.86	-8,420.41	-813.66 %

1 - 0	
1 - 1 Deficit	8,420.41 -
1 - 2 A/R & A/P Balance Change	39,161.22 -
1 - T Net Cash	-47,581.63 *

Budget vs Actual Report

For Fiscal: FY 2017-2018 Period Ending: 06/30/2018

Account Typ...	Current Total Budget	Period Activity	YTD Activity	Percent Used
Fund: 06 - Solid Waste Disposal				
Revenue	727,418.42	45,109.73	719,740.55	98.94 %
Expense	726,383.54	56,491.59	728,160.96	100.24 %
Fund: 06 - Solid Waste Disposal Surplus (Deficit):	1,034.88	-11,381.86	-8,420.41	-813.66 %

	Current Total Budget	Period Activity	YTD Activity	Percent Used	
Fund: 10 - Administration					
Revenue					
10-419000-00-0	Fees & Charges	0.00	153.65	1,487.87	0.00 %
10-419100-00-0	Credit Card Processing Fees	7,000.00	1,095.00	12,178.75	173.98 %
10-464000-00-0	Site Rent - Radio Tower	94,660.00	9,252.26	134,302.10	141.88 %
10-700000-00-0	Property Taxes - Current	83,708.00	1,282.86	108,702.08	129.86 %
10-704000-00-0	Property Taxes - Prior	2,500.00	388.92	1,685.85	67.43 %
10-706000-00-0	Penalties on Delinquent Taxes	500.00	212.62	909.48	181.90 %
10-707000-00-0	Property Taxes - Homeowner Exempt...	1,200.00	154.38	1,032.01	86.00 %
10-710000-00-0	Investment Income	16,500.00	4,457.98	27,639.65	167.51 %
10-712000-00-0	Other Income	200.00	65.40	640.60	320.30 %
10-712100-00-0	Recycling Revenue - EE Morale	5,000.00	984.06	9,122.97	182.46 %
10-713100-00-0	Franchise Fees - Solid Waste	72,345.84	6,581.16	76,264.57	105.42 %
10-713500-00-0	Solid Waste Billing Fees	60,397.80	5,190.74	60,774.33	100.62 %
10-999700-00-0	Board Discretionary Revenue	-250,713.83	-17,116.28	-319,272.63	127.35 %
	Revenue Total:	93,297.81	12,702.75	115,467.63	123.76 %
Expense					
10-500001-00-0	Salaries - Full Time	368,582.40	44,389.69	405,592.97	110.04 %
10-500002-00-0	Salaries - Overtime	1,600.00	0.00	32.40	2.03 %
10-500004-00-0	Salaries - Part-Time	12,495.00	882.27	13,914.55	111.36 %
10-510000-00-0	PERS Retirement	50,176.91	6,125.42	69,139.85	137.79 %
10-510001-00-0	Employee Group Insurance	44,159.76	2,500.49	36,573.09	82.82 %
10-510002-00-0	Workers Compensation	3,692.64	0.00	3,383.10	91.62 %
10-510003-00-0	Payroll Taxes - FICA/Medicare	6,300.31	481.87	6,497.07	103.12 %
10-521500-00-0	Contractual Services	47,244.00	1,155.40	46,242.78	97.88 %
10-521600-00-0	Software Support	35,200.00	4,691.55	53,294.53	151.40 %
10-522000-00-0	Legal Services	65,000.00	6,280.00	38,300.00	58.92 %
10-522001-00-0	Auditing & Accounting Services	75,880.00	0.00	109,994.50	144.96 %
10-522500-00-0	Directors' Fees	45,000.00	4,125.00	39,625.00	88.06 %
10-522505-00-0	Directors' Training/Seminars/Mileage	5,000.00	107.56	4,080.90	81.62 %
10-522510-00-0	Board Meeting Supplies	4,500.00	75.58	924.37	20.54 %
10-523000-00-0	Permits and Fees	3,400.85	0.00	0.00	0.00 %
10-523500-00-0	San Bernardino County Fees	6,000.00	434.88	2,915.55	48.59 %
10-524300-00-0	Employment Expense	1,500.00	166.00	2,161.95	144.13 %
10-524500-00-0	Education and Training	5,000.00	1,166.52	6,596.15	131.92 %
10-525000-00-0	Insurance	56,000.00	0.00	34,903.02	62.33 %
10-525001-00-0	Insurance - Vehicle	18,000.00	0.00	19,957.43	110.87 %
10-526600-00-0	Public Relations	0.00	0.00	300.00	0.00 %
10-526601-00-0	Public Notices	2,500.00	0.00	5,627.81	225.11 %
10-526650-00-0	Community Promotion	6,000.00	0.00	1,411.16	23.52 %
10-529900-00-0	Bank Charges	21,800.00	2,424.29	26,508.47	121.60 %
10-532500-00-0	Telephone	13,200.00	721.05	9,638.44	73.02 %
10-545000-00-0	Vehicle Maintenance	4,000.00	0.00	811.62	20.29 %
10-545001-00-0	Vehicle Fuel	260.00	41.68	1,011.19	388.92 %
10-552700-00-0	Mileage and Travel Reimbursement	1,000.00	0.00	454.87	45.49 %
10-553000-00-0	Operating Supplies - Office	5,000.00	166.00	8,456.02	169.12 %
10-553200-00-0	Postage & Delivery	700.00	6.20	1,925.61	275.09 %
10-553600-00-0	Uniforms	300.00	0.00	24.00	8.00 %
10-553700-00-0	Printing Costs	500.00	0.00	0.00	0.00 %
10-554500-00-0	Equipment Maintenance & Supplies	0.00	0.00	1,925.00	0.00 %
10-556500-00-0	Dues & Subscriptions	9,601.00	0.00	10,150.69	105.73 %
10-556800-00-0	Employee Benefit & Morale	6,510.00	664.01	7,392.92	113.56 %
10-999100-00-0	Admin Allocation	-862,218.26	-71,851.51	-862,218.12	100.00 %
	Expense Total:	63,884.61	4,753.95	107,548.89	168.35 %
	Fund: 10 - Administration Surplus (Deficit):	29,413.20	7,948.80	7,918.74	26.92 %

1 - 0	
1 - 1 Surplus	7,918.74 +
1 - 2 Capital Expenditure	21,199.33 -
1 - 3 A/R & A/P Balance Change	31,627.35 +
1 - T Net Cash	18,346.76 *

Budget vs Actual Report

For Fiscal: FY 2017-2018 Period Ending: 06/30/2018

Account Typ...	Current Total Budget	Period Activity	YTD Activity	Percent Used
Fund: 10 - Administration				
Revenue	93,297.81	12,702.75	115,467.63	123.76 %
Expense	63,884.61	4,753.95	107,548.89	168.35 %
Fund: 10 - Administration Surplus (Deficit):	29,413.20	7,948.80	7,918.74	26.92 %

Fund Summary

Fund	Current Total Budget	Period Activity	YTD Activity
01 - Water Operations	153,937.51	520,528.04	1,280,610.65
02 - Sewer Operations	287,512.83	-68,946.42	242,272.53
05 - Parks & Recreation	342,819.26	143,059.74	537,485.85
06 - Solid Waste Disposal	1,034.88	-11,381.86	-8,420.41
10 - Administration	29,413.20	7,948.80	7,918.74
50 - Western River Property	0.00	-448.48	11,930.00
Report Surplus (Deficit):	814,717.68	590,759.82	2,071,797.36



Helendale Community Services District

Date: August 16, 2018
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #6
Discussion Only Regarding Water and Wastewater Buildings

Staff Recommendation:

Staff seeks input from the Board regarding this matter.

Staff Report:

A new building for the water department has been on the CIP for over ten years. The wastewater department has also realized the need for additional equipment storage and updated office space and lab facility. Currently the wastewater office is dominated by the natural gas powered standby generator. It had been discussed in the past about relocating the generator, however, even with freeing up that space the current wastewater office is not the most suitable configuration and equipment storage would still be lacking.

Both Water and Wastewater staff will present their ideas to the Board regarding location, size and purpose of building. This item is scheduled in the CIP for FY19/20. There will be a considerable lead time on bidding the project, completing grading plans, etc.

FISCAL IMPACT:

To be determined.



Helendale Community Services District

Date: August 16, 2018
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Cheryl Vermette, Program Coordinator
SUBJECT: Agenda item 7: Discussion and Possible Action Regarding Construction of Exercise Circuit at Helendale Community Park as an Eagle Scout Project

Staff Recommendation

Staff seeks input from the Board

Staff Report

A fitness circuit was included as part of the Land and Water Conservation Fund grant request and the Park CIP. A local Eagle Scout has expressed interest in completing the fitness circuit as his Eagle Scout project. As part of the project the Eagle Scout would help to raise funds for the project as well as assemble and lead a team of volunteers to complete the installation of the project. A meeting is scheduled with First District Supervisor Robert Lovingood to meet with the Scout and review his project. A donation may be awarded from the Supervisor's discretionary funds.

Staff has worked with CSD fitness instructor Patty Hartong in review of the selected equipment in an effort to select a circuit that will provide a full body workout.

Fitness equipment that was selected includes:

Chest Press/Lat Pull Down	Recumbent Bicycle
Leg Press	Butterfly Machine
Elliptical	Chin-up Bars
Push-up Bar	Sit-up Bench
Plyometric Box	

The District will be reimbursed 26.52% of the equipment cost as well as be reimbursed for staff and volunteer labor.

Fiscal Impact:

\$28,346

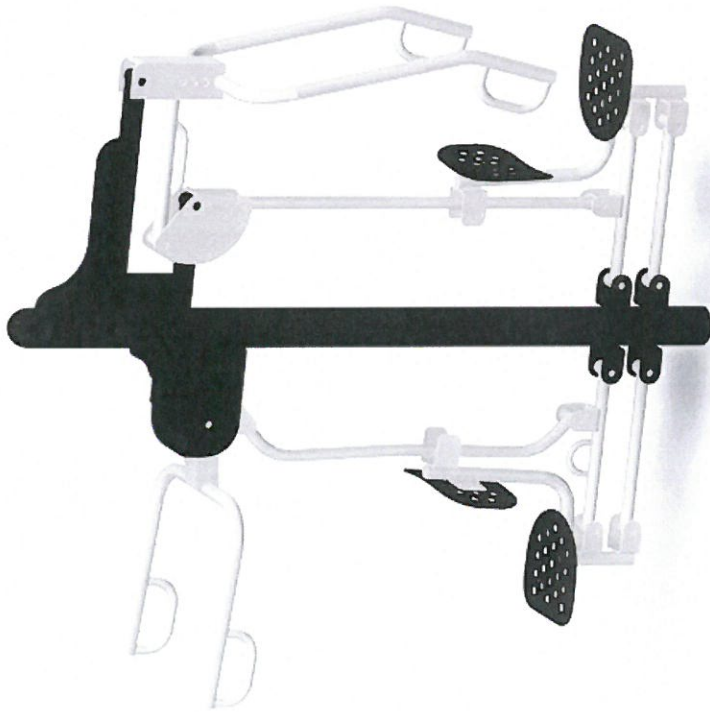
\$ 7,517.36 grant reimbursement towards purchase cost and concrete

\$ 2,000.00 estimated reimbursement for staff and volunteer time

\$??? Supervisor's donation

Possible Motion: Approve Fitness Circuit Project and associated purchases

Lat Pull Down/Chest Press
\$4,781



Bike \$1,902

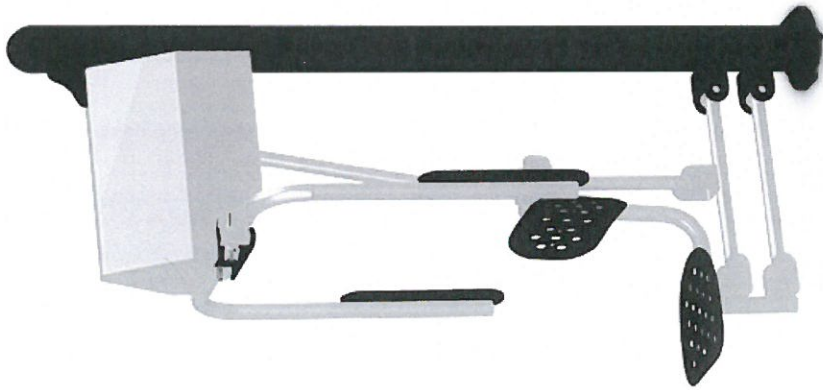


FREE SHIPPING

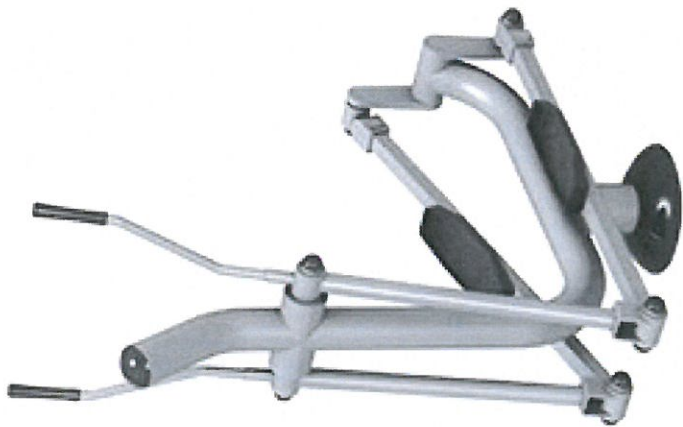
Leg Press
\$1,270



Butterfly machine
\$3,446

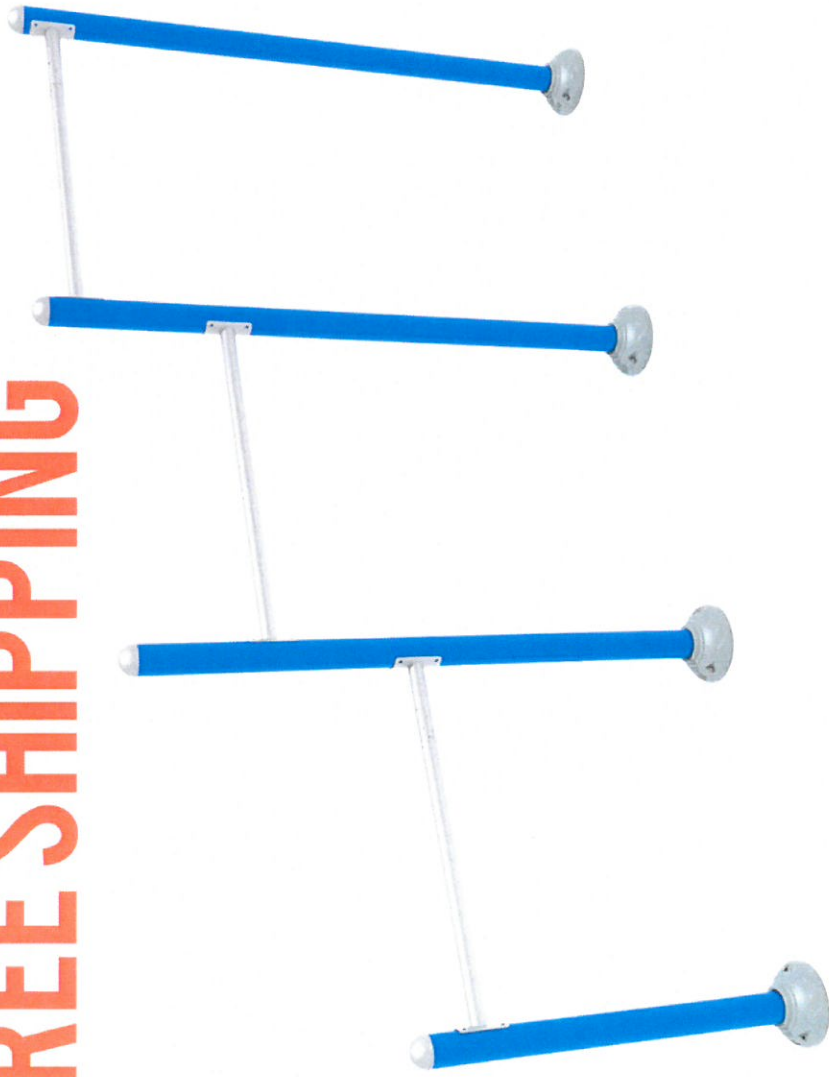


Elliptical
\$4,612.00



FREE SHIPPING

Chin Up Bars
\$964



FREE SHIPPING

Push up Bar
\$382

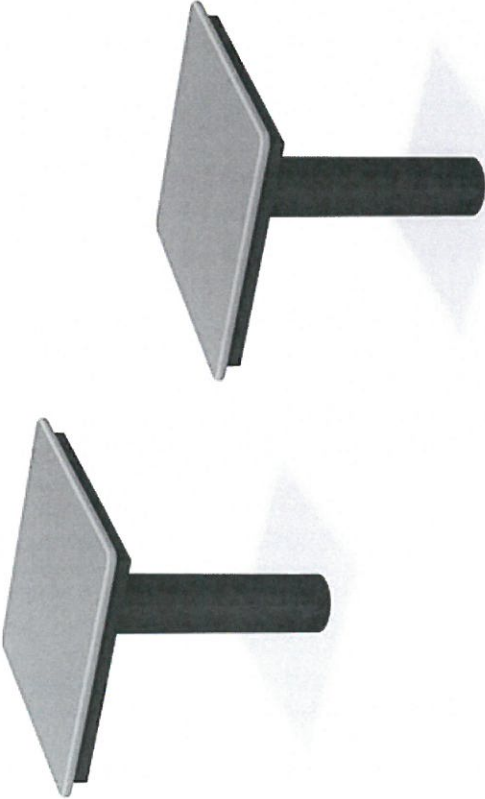


Sit up Bench
\$717

FREE SHIPPING



Plyometric Boxes
\$1,362



Lat Pull Down/Chest Press	\$4,781
Bike	\$1,902
Leg Press	\$1,270
Butterfly Machine	\$3,446
Elliptical	\$4,612
Chin Up Bars	\$964
Push up Bar	\$382
Sit Up Bench	\$717
Plyometric Boxes	<u>\$1,362</u>
Total for gym equipment	\$19,436.00
Concrete 33' x 27' @ \$10/sq. ft.	<u>\$8,910.00</u>
	\$28,346.00



Helendale Community Services District

Date: August 16, 2018
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #8
Discussion and Possible Action Regarding Write-Off of Certain Utility Accounts

Staff Recommendation:

Staff recommends that the Board of Directors approve the write-off of certain utility accounts.

Staff Report:

On an annual basis as part of the year-end procedures, staff reviews the closed and uncollected accounts to determine if they are eligible for write-off. The District has a written policy adopted by the Board in 2009 and revised in 2017 that outlines this process. Accounts are written off if a customer with an overdue balance has not paid their utility bill and the District has exhausted options for collecting that debt. Some accounts are liened as a means of protection the District's interests and the liens are satisfied at some point during a property transfer. However, there are a few accounts for various reasons that the District cannot secure through the lien process. Also, in the case of a bankruptcy, the District must write off the amount included in a discharge of debt.

A list of the recommended accounts from FY 17-18 is attached for the Board's review and once approved will be written off in the Tyler billing system and no longer appear as an FY2019 receivable. Five accounts have been identified as delinquent and uncollectable at this time representing \$391.75. The District will pursue options to collect this debt but has had limited success to date.

FISCAL IMPACT:

Write-off of \$391.75 from receivables

Write-Off of Utility Accounts for
FY2018

Account #	Closed Date	Amount Due
12-1346-02	11/30/2017	\$ 74.68
12-1223-01	11/21/2017	\$ 170.53
12-3298-04	4/30/2017	\$ 4.55
12-1844-01	9/12/2017	\$ 95.05
12-2897-00	2/9/2018	\$ 23.43
		\$ 391.75