



## **REGULAR BOARD MEETING** **Thursday, May 20, 2021 at 6:30 PM**

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

Pursuant to the provisions of Executive Order N-29-20 issued by Governor Gavin Newsom in response to the COVID-19 pandemic and in an effort to prevent the spread of the virus, Helendale CSD will hold its board meeting via teleconference. The Helendale CSD Board of Directors will meet in person at the District Office located at 26540 Vista Rd. Suite C. Helendale, CA 92342. This meeting is open to the public 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 at the following link: <https://www.surveymonkey.com/r/HKGNLL8>. We request that all speaker's cards are filled out by 6:25 pm.*

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

- a. Approval of Minutes: May 6, 2021, Regular Board Meeting
- b. Directors Compensation and Expenses
- c. March Financials

#### **4. Reports**

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

### **Regular Business:**

5. Discussion Only Regarding COVID-19 Pandemic Update
6. Discussion and Possible Action Regarding Request to Purchase Surplus Equipment
7. Discussion and Possible Action Regarding Approval of Table of Organization and Organizational Chart for Fiscal Year 2022
8. Discussion Only Regarding Draft Financial Projections for Sewer Enterprise Fund

### **Other Business**

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

## **Closed Session**

10. Conference with Legal Counsel - Existing Litigation:  
Government Code Section 54956.9(d)(1)  
City of Barstow, et al. v. City of Adelanto, et al.,  
Riverside County Superior Court Case No. 208568

11. Report of Closed Session Items

12. 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'd 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: May 20, 2021  
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: Regular Board Meeting of April 15, 2021
- b. Directors Compensation and Expenses
- c. March Financials



# Helendale Community Services District

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Date: May 20, 2021  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
BY: Cheryl Vermette  
SUBJECT: Agenda item #3a  
Approval of Minutes: May 6, 2021, Regular Board Meeting

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*Minutes of the Helendale Community Services District*  
**REGULAR BOARD OF DIRECTORS MEETING**  
May 6, 2021 at 6:30 PM  
26540 Vista Road, Suite C. Helendale, CA 92342

Pursuant to the provisions of Executive Order N-29-20 issued by Governor Gavin Newsom in response to the COVID-19 pandemic, public participation in Helendale CSD's Board Meeting was held via teleconference.

**Board Members Roll Call:**

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

**Staff Members Present:**

Kimberly Cox, General Manager  
Cheryl Vermette, Program Coordinator  
Craig Carlson, Water Operations Manager

**Consultants:**

Steve Kennedy, Legal Counsel

**Members of the Public:**

There were two members of the public present.

**Call to Order and Pledge of Allegiance**

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

**1. Approval of Agenda**

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

**Vote:** The motion carried by the following 5 – Yes / 0 – No vote: President Smith – Yes; Vice President Spiller – Yes; Director Clark – Yes; Director Schneider – Yes; Director Haas – Yes

**2. Public Participation**

Christopher Porter, Field Representative for Supervisor Paul Cooks Office reported that the County Pandemic Rent Relief Program is now open.

**3. Consent Items**

- A. Approval of Minutes: April 15, 2021, Regular Board Meeting
- B. Bills Paid Report
- C. Directors Compensation and Expenses
- D. COVID Update

**Action:** A motion was made by Director Clark to approve the consent items as presented. The motion was seconded by Director Haas.

**Vote:** The motion carried by the following 5 – Yes / 0 – No vote: President Smith – Yes; Vice President Spiller – Yes; Director Clark – Yes; Director Schneider – Yes; Director Haas – Yes

**4. Reports**

- A. Directors' Reports

Director Haas reported that she had meetings with customers about the Burrtec rate increase. Customers are concerned that water rates will go up due to increased water theft due to the marijuana grows. She reported that she met with another group that was concerned with the water trucks and the drought.

President Smith reported that he met with the security team monitoring the District's hydrants.

#### B. General Manager's Report

**Discussion:** The General Manager participated in a call with Assemblyman Smith regarding COVID relief funding. The GM filmed a 30 second video for CSDA regarding COVID funding. CSDA is working with legislators to share federal funding with Special Districts. Received the check for water rights lease in the amount of \$677,980. She reported that Staff has been working on connecting the new restroom to water and sewer.

Water Operations Manager Carlson gave the water report. Staff completed all monthly inspections and reports for the month of April. Installed 2" service line for the new restroom. Ran water line and connected new restroom. Met with Vice President of Southwest pump & drilling to go over the well site location and water source. Flushed Northeast side of district due to dirty water calls from water hammer when the hydrant was ripped off the main from water truck. Opened valves to be able to get water to well #5 location for a water source for well drillers. Continuing meter replacement program. Staff has been working on the annual EAR report and will be completed early next week. Replaced stuck A-stop. Updated bacteriological sample siting plan and emergency notification plan per SWRCB request.

Submitted 2nd quarter water master report.

General Manager Cox gave the financial report. For April there were \$467,222 in deposits and \$504,562 in disbursements. The District has a total cash balance of \$6,061,855. The water fund has a balance of \$1,310,439; the wastewater fund has a balance of \$3,640,593; the park fund has a balance of \$281,482 and the solid waste fund has a balance of \$307,464. The District has \$3,003,453.10 in CBB; \$49,055 in DCB and \$3,009,345 in LAIF.

### Special Presentation

#### 5. Eagle Scout Presentations

**Discussion:** Thomas Johnson presented an update on his bat box project. Toma Hanawa presented his proposal to create a nature play area at the Helendale Community Park. The Board was supportive of Mr. Hanawa's proposed Eagle Scout project at the Community Park.

### New Business

#### 6. Discussion and Possible Action Regarding Request to Declare as Surplus Various District Owned Equipment and Approve Changes to Policy.

**Discussion:** From time to time the District surpluses equipment that is no longer needed. Due to AB32/carb reduction, Staff has systematically disposed of old non-compliant equipment. The last surplus was in September 2018. The policy for disposal was adopted by the Board in 2008. Staff recommends modifications to policy in sections B2 and C3. Auction is listed a method of disposal in C2 but not B2. The disposal method (Section B2) "shall be by the means determined to garner the greatest monetary value." Options include: Competitive Bid, Auction, and E-Bay. The District has used auction services in the past. The Board determines the method of disposal (Section C1). Staff proposes the proceeds go to the fund of the salvaged equipment. The items to be included in the surplus are: 1989 Chevy C-70 Box Truck (Thrift Store), 2003 Dodge 4 x 4 (Water), 1991 International Dump Truck (Water); 1984 International Water Truck (Water); 1999 Ford 4x4 (Wastewater); 2005 Ford Explorer (Wastewater); 2006 Kubota Tractor (Wastewater);

2005 Sreco Rodder (Wastewater); Olympian Generator (Wastewater); Ditch Witch (Water/Park); and 1998 Laymor Power Broom (Water).

**Action:** A motion was made by Vice President Spiller to approve the surplus of equipment and modifications to the Surplus Policy as outlined by Staff. The motion was seconded by Director Clark.

**Vote:** The motion carried by the following 5 – Yes / 0 – No vote: President Smith– Yes; Vice President Spiller – Yes; Director Clark – Yes; Director Schneider – Yes; Director Haas – Yes

7. Discussion and Possible Action Regarding Adoption of Resolution 2021-08: A Resolution of the Board of Directors of the Helendale Community Services District Initiating Procedures to Continue Collection of Water and Sewer Standby Fees for Fiscal Year 2022

**Discussion:** Standby Fees are discussed by the Board each year. The District is allowed to utilize the County property tax process to collect the annual water and sewer standby fees. A standby fee is a charge for availability of service to vacant property that has access to a water and sewer main. In 2014 an Engineers Report was completed to evaluate the fee. The report noted that the fee could be significantly higher than what the Board has set. The document is available for public review. The fee is \$30 for each vacant lot up to 1-acre. The total revenue received as of 4/20/2021 is \$13,182 for water and \$10,674 for Wastewater. The budget estimate is \$42,000. A protest hearing is scheduled for July 15, 2021 at 6:30 pm. At the public hearing, the Board will hear and consider any objections or protests to the proposed charges. The final standby fee list will be submitted to the County in August.

**Action:** A motion was made by Director Haas to adopt Resolution 2021-08, initiating procedures to continue collection of water and sewer standby charges for fiscal year 2022. The motion was seconded by Director Clark.

**Vote:** The motion carried by the following 5 – Yes / 0 – No vote: President Smith– Yes; Vice President Spiller – Yes; Director Clark – Yes; Director Schneider – Yes; Director Haas – Yes

8. Discussion Only Regarding Review of Proposed Budget for Solid Waste

**Discussion:** General Manager Cox reviewed the budget schedule, today the Board will review the solid waste fund and on June 17<sup>th</sup>, the proposed budget will be presented to the Board for adoption. The Board requested to review the solid waste fund as the budget in this fund is very tight. The proposed budget shows a deficit of \$38,499. Previously, the Board agreed to contribute Discretionary revenue to this fund. The Solid Waste Fund has \$307,464 in reserves. Revenues for penalties was reduced from \$4,000 to \$2,000; recycling revenue of \$7,160 was added to the fund and grant revenue of \$1,000 was added. The total estimated revenue is \$832,833. For the expenses, salaries increased by \$6,000 due to merit and COLA increases; workers compensation decreased slightly to \$3,455; PEPRA increased slightly from \$5,537 to \$5,967; Burrtec services increased from \$540,117 to \$565,926; County disposal was increased by \$20,000 bringing the new costs to \$147,600; green waste fees were reduced from \$14,000 to \$10,000; vehicle maintenance increased from \$1,457 to \$2,281; vehicle fuel increased by \$500; and uniforms reduced from \$439 to \$250. The total expenses for this fund are \$871,322. The Board can reduce costs, increase revenue, charge a portion of the FTE to the Recycling Center, reduce the reserve fund, or contribute discretionary fund revenue to Solid Waste.

**Direction:** The board directed Staff to take \$20,000 out of discretionary revenue and \$20,000 out of the Solid Waste Fund reserves to cover the deficit.

9. Discussion and Possible Action Regarding the District's Public Outreach

**Discussion:** Program Coordinator presented information on the District's social media and public outreach efforts. The District uses a variety of methods to communicate about upcoming events, District news, office closures and other important messages. Staff utilizes social media, the District newsletter, the website, the electronic sign, the on-hold phone message, and the television message board in the front office and at the Thrift Store. The Helendale CSD Facebook page has 1,298 followers, the Farmers Market page has 2,250 followers; the Helendale Park Planning Page has 391 members; the Helendale Silver Lakes Dog Park Page has 456 members (the District is listed as an admin of this page); Helendale CSD Instagram's page has 402 followers, and the Helendale Farmers Market Instagram has 736 followers. The District has also just begun using a new Farmers Market registration software that has a feature where customers can view a map of the weeks vendors and allows vendors to add a profile with product descriptions and images. Program Coordinator Vermette also showed infographics she is working on to post to the District's various social media pages to remind customers of the different services the District offers. President Smith asked about the calendar and requested it be updated to include the Park and Rec meetings.

### **Other Business**

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

Director Spiller requested that the security person attend and give an update at a future meeting.

President Smith called for a brief recess at 7:52 pm to be followed by closed session which began at 7:58 pm.

### **Closed Session**

#### **11. Conference with Legal Counsel**

Government Code Section 54956.9(d)(1)  
City of Barstow, et al v. City of Adelanto, et al.,  
Riverside County Superior Court Case No. 208568

President Smith adjourned Closed Session at 8:20 pm and reconvened Open Session.

#### **12. Report of Closed Session Items**

**Discussion:** Legal Counsel Kennedy reported that the Board met in closed session and there was no reportable action resulting from closed session.

#### **13. Adjournment**

**Action:** President Smith adjourned the meeting at 8:22 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: May 20, 2021  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
BY: Cheryl Vermette, Program Coordinator  
SUBJECT: Agenda item #3b  
Directors' Compensation and Expenses

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**Helendale Community Services District  
Board Member Expense Voucher**

Pay Period Ending May 10 2021

Date	Event / Public Benefit	Expense Description/Explanation	Meeting	Miles	Meals	Lodging	Other	Exp Category
5/4	Event	meeting w/GM	0					G
5/6	Event	Re Aranda and other Dist. Business						
5/6	Event	Regular Meeting	0					A
5/6	Event	Meeting w/5 people reported at 5/6 meeting	0					*
5/6	Event	Meeting w/17 people reported at 5/6 meeting	0					*
	Event		0					
		<b>Total Meetings</b>	\$ 550	\$ -	\$ -	\$ -	\$ -	\$ 550.00
		<b>Total Miles</b>						
		<b>Total Meals</b>						
		<b>Total Lodging</b>						
		<b>Total Other</b>						

Submitted by:

*Andy Vas*  
Signature

5-9-21

Date

**Expense Categories**

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

\* Written or verbal report required to be presented at the next Board meeting





# Helendale Community Services District

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Date: May 20, 2021  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #3c  
March Financials

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Attached for the Board's review are the financial statement for the month of March.



**Helendale CSD**  
**Statement of Revenues and Expenses - Water**  
**As of March 31, 2021**  
**(Unaudited)**

	Mar. 2021	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Meter Charges	\$ 134,928	\$ 1,206,016	\$ 1,578,873	76%	\$ 1,128,670
3 Water Sales	51,684	718,202	862,015	83%	651,701
4 Standby Charges	3,466	14,837	24,400	61%	24,459
5 Other Operating Revenue	26,992	112,945	86,232	131%	87,688
<b>6 Total Operating Revenues</b>	<b>217,070</b>	<b>2,052,000</b>	<b>2,551,520</b>	<b>80%</b>	<b>1,892,518</b>
<b>7 Non-Operating Revenues</b>					
8 Grant Revenue	-	15,990	37,500	43%	87,223
9 Miscellaneous Income (Expense)	651	2,182	1,000	218%	944
<b>10 Total Non-Operating Revenues</b>	<b>651</b>	<b>18,173</b>	<b>38,500</b>	<b>47%</b>	<b>88,167</b>
<b>11 Total Revenues</b>	<b>217,722</b>	<b>2,070,173</b>	<b>2,590,020</b>	<b>80%</b>	<b>1,980,685</b>
<b>12 Expenses</b>					
<b>13 Salaries &amp; Benefits</b>					
14 Salaries	25,409	237,335	330,774	72%	226,842
15 Benefits	8,541	90,014	123,793	73%	93,453
<b>16 Total Salaries &amp; Benefits</b>	<b>33,950</b>	<b>327,349</b>	<b>454,567</b>	<b>72%</b>	<b>320,295</b>
<b>17 Transmission &amp; Distribution</b>					
18 Contractual Services	303	47,952	39,050	123%	27,116
19 Power	11,529	100,777	124,106	81%	86,525
20 Operations & Maintenance	13,382	64,928	131,682	49%	114,569
21 Rent/Lease Expense	800	9,090	10,860	84%	8,460
22 Permits & Fees	173	20,841	25,600	81%	18,101
<b>23 Total T&amp;D</b>	<b>26,187</b>	<b>243,588</b>	<b>331,298</b>	<b>74%</b>	<b>254,772</b>
<b>24 General &amp; Administrative</b>					
25 Utilities	370	3,623	5,436	67%	3,640
26 Office & Other Expenses	108	8,292	3,015	275%	867
27 Admin Allocation	46,517	418,655	558,207	75%	368,633
<b>28 Total G&amp;A</b>	<b>46,995</b>	<b>430,570</b>	<b>566,658</b>	<b>76%</b>	<b>373,140</b>
29 Debt Service	-	343,814	388,734	88%	273,704
<b>30 Total Expenses</b>	<b>107,132</b>	<b>1,345,322</b>	<b>1,741,257</b>	<b>77%</b>	<b>1,221,910</b>
<b>31 Net Income (Loss) Before Capital</b>	<b>110,590</b>	<b>724,851</b>	<b>848,763</b>	<b>85%</b>	<b>758,775</b>
32 Capital Expenses	(16,119)	(685,683)	(2,023,667)	34%	(257,213)
<b>33 Net Income (Loss) After Capital</b>	<b>\$ 94,470</b>	<b>\$ 39,168</b>	<b>\$ (1,174,904)</b>	<b>-3%</b>	<b>\$ 501,562</b>

**Helendale CSD**  
*Financial Statement Analysis*  
For the Month Ended March 31, 2021 – 75% of Fiscal Year

**Fund 01-Water Revenues and Expenses**

**Line 2 Meter Charges:** Meter Charges are the fixed monthly charge for water service. Year to date (YTD) meter charges are trending on budget.

**Line 3 Water Sales:** Water Sales reflects water consumption and is trending above budget due to higher consumption than anticipated.

**Line 4 Standby Charges:** Standby Charges includes special assessment standby charges for the current & prior years, and delinquent standby penalties. YTD can trend over/under budget due to timing of assessment receipts and unbudgeted receipts of delinquent assessments. The majority of these fees are collected in December and April.

**Line 5 Other Operating Revenue:** Other Operating Revenue includes permit & inspection charges, connection fees, meter installation fees, other fees/charges and mechanic service reimbursements. Connection and meter installation fees are budgeted conservatively due to the unexpected nature of these fees. YTD is trending over budget at 74% due to high volume of connection fees collected in January.

**Line 8 Grant Revenue:** YTD balance consists of a \$16.0K award for MWA Meter Replacement Program. Budget for this account consists of the remaining \$37.5K grant from the Bureau of Reclamation for installation of AMI smart meters.

**Line 9 Miscellaneous Income (Expense):** Miscellaneous Income includes gain or loss on sale of assets, the Enel X Demand Response Program and other miscellaneous income. YTD can trend over/under budget due to timing of receipts. YTD is over budget due to timing of Enel X Demand Response program receipt in January, which came in higher than budgeted.

**Line 14 Salaries:** Salaries for water employees and portion of mechanic's salary. YTD is trending slightly below budget due to less mechanic time needed.

**Line 15 Benefits:** Benefits includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education and trainings. YTD is trending on budget.

**Line 18 Contractual Services:** Contract Services includes lab testing, engineering, GIS support & other contract services. YTD is over budget at due to \$9.1K invoice from Tyler Technologies for meter data sync.

**Line 19 Power:** This account includes electricity used for transmission & distribution. YTD is trending over budget at 62% due to increased demand from higher water consumption.

**Line 20 Operations & Maintenance:** This line includes operations & maintenance expense, vehicle maintenance and vehicle fuel. YTD can trend over/under budget due to timing of work performed.

**Line 21 Rent/Lease Expense:** Rent/Lease Expense includes rental costs for the water shop and Bureau of Land Management LM tank sites. YTD is trending over budget at 84% due to timing of annual payment.

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

**Line 25 Utilities (G&A):** Utilities includes gas and telephone expenses. YTD is trending under budget at 53%.

**Line 26 Office & Other Expenses:** Office & Other Expenses includes mileage/travel reimbursements, office supplies, water conservation program, and dues & subscriptions. YTD can trend over/under budget due to timing of payments. YTD is over budget due to pay-off penalties for the CNB Loan #11-007 (\$6.7K).

**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:** Debt Service includes interest & principal payments on outstanding debt. Payments are made quarterly in September, December, March and June. YTD is at 88% due to timing of loan payments.

**Line 32 Capital Expenses:** YTD balance in capital expenses includes the following:

- \$2.4K - Well Exploration Test Holes
- \$26.6K – Corporate Yard
- \$46.1K - AMI Meters
- \$50.0K – Water Rights Purchase
- \$559.5K – Real property Acquisition



**Helendale CSD**  
**Statement of Revenues and Expenses - Sewer**  
**As of March 31, 2021**  
**(Unaudited)**

	Mar. 2021	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Sewer Charges	\$ 106,658	\$ 961,266	\$ 1,279,029	75%	\$ 959,443
3 Standby Charges	1,651	10,978	21,350	51%	23,069
4 Other Fees & Charges	8,512	37,582	15,438	243%	20,615
5 Other Income/(Expense)	-	-	-	0%	-
<b>6 Total Revenues</b>	<b>116,821</b>	<b>1,009,826</b>	<b>1,315,817</b>	<b>77%</b>	<b>1,003,127</b>
<b>7 Expenses</b>					
<b>8 Salaries &amp; Benefits</b>					
9 Salaries	17,106	189,735	258,397	73%	182,993
10 Benefits	7,165	76,156	97,812	78%	79,343
<b>11 Total Salaries &amp; Benefits</b>	<b>24,271</b>	<b>265,891</b>	<b>356,209</b>	<b>75%</b>	<b>262,337</b>
<b>12 Sewer Operations</b>					
13 Contractual Services	1,695	24,429	77,400	32%	33,136
14 Power	6,078	52,654	79,750	66%	56,440
15 Operations & Maintenance	4,132	37,444	63,363	59%	44,188
16 Permits & Fees	2,858	30,044	27,617	109%	23,074
<b>17 Total Sewer Operations</b>	<b>14,763</b>	<b>144,571</b>	<b>248,130</b>	<b>58%</b>	<b>156,839</b>
<b>18 General &amp; Administrative</b>					
19 Utilities	306	3,002	5,616	53%	4,041
20 Office & Other Expenses	443	8,486	7,393	115%	4,723
21 Admin Allocation	45,587	410,282	547,043	75%	361,261
<b>22 Total G&amp;A</b>	<b>46,336</b>	<b>421,770</b>	<b>560,052</b>	<b>75%</b>	<b>370,025</b>
23 Debt Service	-	25,420	75,042	34%	37,517
<b>24 Total Expenses</b>	<b>85,370</b>	<b>857,653</b>	<b>1,239,433</b>	<b>69%</b>	<b>826,718</b>
<b>25 Net Income (Loss) Before Capital</b>	<b>31,451</b>	<b>152,173</b>	<b>76,384</b>	<b>199%</b>	<b>176,409</b>
26 Capital Expenses	-	(122,522)	(1,367,000)	9%	(147,430)
<b>27 Net Income (Loss) After Capital</b>	<b>\$ 31,451</b>	<b>\$ 29,652</b>	<b>\$ (1,290,616)</b>		<b>\$ 28,979</b>



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

**Line 2 Sewer Charges:** This account includes the monthly charge for sewer services. YTD is trending on budget at 75%.

**Line 3 Standby Charges:** Standby Charges includes special assessment standby charges for the current & prior years, and delinquent standby penalties. YTD can trend over/under budget due to timing of assessment and unbudgeted receipts of delinquent assessments. The majority of these fees are collected in December and April.

**Line 4 Other Fees & Charges:** Other Fees & Charges includes permit & inspection charges, connection fees, other fees and charges and delinquent charges on fees. Connection and permit fees are budgeted conservatively due to the unexpected nature of these fees. YTD is over budget due to high volume of connection fees not anticipated in the budget.

**Line 5 Other Income/(Expense):** Other Income includes gain or loss on sale of assets and other miscellaneous income. There is no activity for the year.

**Line 9 Salaries:** Salaries is for all sewer employees. YTD is trending on budget 73%.

**Line 10 Benefits:** Benefits include employee insurance, PERS retirement, workers compensation, payroll taxes, and education & training. YTD is trending slightly over budget at 78% due to the annual worker's compensation renewal which came in higher than budgeted for due to the reclassification of some employees.

**Line 13 Contractual Services:** Contract Services include lab testing, engineering, GIS support & other contractual services. YTD can trend over/under budget due to timing of payments.

**Line 14 Power:** YTD is trending under budget at 58%.

**Line 15 Operations & Maintenance:** This account includes compost disposal, vehicle maintenance, vehicle fuel, uniforms, small tools and salaries for mechanics. This category will trend under/ over budget depending on timing of purchases and work performed. YTD is under budget at 50%.

**Line 16 Permits and Fees:** This line accounts for all annual permits and fees paid to the state. YTD can trend over/under budget due to timing of payments. YTD is over budget due to higher than anticipated annual permit renewals.

**Line 19 Utilities (G&A):** Utilities includes gas and telephone expenses. YTD is trending under budget at 51%.

**Line 20 Office & Other Expenses:** Office & Other Expenses includes mileage/travel reimbursements, office supplies, water conservation program, and dues & subscriptions. YTD can trend over/under budget due to timing of payments. YTD is over budget due to increased operating supplies purchases, including a \$1.3K purge sampling pump and \$1.3K irrigation valves.

**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:** Debt Service includes interest & principal payments on outstanding debt. Payments are made twice a year in December and June.

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

- \$76.3K Secondary Irrigation Pump Project
- \$18.6K Manhole Cutter Purchase
- \$26.6K Storage Building



**Helendale CSD**  
**Statement of Revenues and Expenses - Recycling Center**  
**As of March 31, 2021**  
**(Unaudited)**

	Mar. 2021	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Retail Sales	\$ 30,238	\$ 226,678	\$ 264,000	86%	\$ 208,731
3 Donations	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	(84,380)	0%	-
<b>5 Total Revenues</b>	<b>30,238</b>	<b>226,678</b>	<b>179,620</b>	<b>126%</b>	<b>208,731</b>
<b>6 Expenses</b>					
<b>7 Salaries &amp; Benefits</b>					
8 Salaries	8,462	76,169	136,326	56%	96,981
9 Benefits	1,232	12,935	16,070	80%	13,876
<b>10 Total Salaries &amp; Benefits</b>	<b>9,695</b>	<b>89,104</b>	<b>152,396</b>	<b>58%</b>	<b>110,857</b>
<b>11 Recycling Center Operations</b>					
12 Contractual Services	-	-	4,300	0%	-
13 Operations & Maintenance	616	8,135	11,300	72%	9,515
<b>14 Total Recycling Center Operations</b>	<b>616</b>	<b>8,135</b>	<b>15,600</b>	<b>52%</b>	<b>9,515</b>
<b>15 General &amp; Administrative</b>					
16 Utilities	506	4,940	8,124	61%	7,068
17 Office & Other Expenses	323	2,774	3,500	79%	7,877
<b>18 Total G&amp;A</b>	<b>829</b>	<b>7,715</b>	<b>11,624</b>	<b>66%</b>	<b>14,945</b>
<b>19 Total Expenses</b>	<b>11,140</b>	<b>104,954</b>	<b>179,620</b>	<b>58%</b>	<b>135,318</b>
<b>20 Net Income (Loss) Before Capital</b>	<b>19,098</b>	<b>121,724</b>	<b>-</b>		<b>73,414</b>
21 Capital Expenses	-	-	-	0%	10,736
<b>22 Net Income (Loss) After Capital</b>	<b>\$ 19,098</b>	<b>\$ 121,724</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 62,677</b>

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

**Line 2 Retail Sales:** Retail sales include sales revenues from the Thrift Store. YTD is trending over budget at 86%.

**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 8 Salaries:** Salaries for all recycling center employees, which are all part-time. YTD is trending below budget at 56% due to thrift store shutdown in the early part of the year due to COVID-19.

**Line 9 Benefits:** Benefits include employee insurance, workers compensation, payroll taxes, and education & training. YTD is at 80% due to the annual worker's compensation renewal which came in higher than budgeted for due to the reclassification of some employees.

**Line 12 Contractual Services:** Contractual Services includes software support and other contract services. YTD can trend over/under budget due to timing of payments.

**Line 13 Operations & Maintenance:** Operations & Maintenance includes vehicle maintenance, vehicle fuel, operating supplies and uniforms. YTD trending slightly over budget at 72% but can trend over/under budget due to timing of work performed and payments.

**Line 16 Utilities (G&A):** Utilities includes electric and telephone expenses. YTD is trending under budget at 61%.

**Line 17 Office & Other Expenses:** Office & Other Expenses includes advertising, bank charges and other miscellaneous expenses. YTD is on budget but can trend over/under budget due to timing of payments.

**Line 20 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 March 31, 2021**  
**(Unaudited)**

	<b>Mar. 2021</b>	<b>YTD Actual</b>	<b>Budget</b>	<b>% Budget</b>	<b>PYTD</b>
<b>1 Operating Revenues</b>					
2 Property Rental Revenues	\$ 10,690	\$ 95,292	\$ 128,280	74%	\$ 95,282
3 Other Income	-	815	200	408%	340
4 Board Discretionary Revenue	-	-	-	0%	-
<b>5 Total Revenues</b>	<b>10,690</b>	<b>96,107</b>	<b>128,480</b>	<b>75%</b>	<b>95,622</b>
<b>6 Expenses</b>					
7 Contractual Services	-	-	5,000	0%	325
8 Utilities	472	7,171	10,111	71%	4,412
9 Operations & Maintenance	467	9,632	6,000	161%	5,639
10 Debt Service	-	55,042	85,882	64%	-
<b>11 Total Expenses</b>	<b>940</b>	<b>71,845</b>	<b>106,993</b>	<b>67%</b>	<b>10,376</b>
<b>12 Net Income (Loss)</b>	<b>\$ 9,750</b>	<b>\$ 24,261</b>	<b>\$ 21,487</b>	<b>113%</b>	<b>\$ 85,246</b>

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

**Line 2 Property Rental Revenues:** Property Rentals is revenue from 15302 Smithson and 15425 Wild Road properties. YTD is trending on budget.

**Line 3 Other Income:** Other Income includes penalties and other miscellaneous Income; due to the unexpected nature of these revenues these accounts are budgeted conservatively. YTD is over budget due to penalties charged throughout the year.

**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 entry will be done at year-end for the audit.

**Line 7 Contractual Services:** Contractual Services includes contractor and handyman expenses for installation of appliances, drywall repair, roofing or plumbing repairs. YTD can trend over/under budget due to timing of payments.

**Line 8 Utilities:** Utilities includes electric & gas expense for the rental properties. YTD is under budget at 27%.

**Line 9 Operations & Maintenance:** Operations & Maintenance includes maintenance and other costs relating to the rental properties. YTD can trend over/under budget due to timing of payments. YTD is over budget due to \$3K in A/C maintenance for Unit A in July and \$4.7K A/C system install for Unit B in October.

**Line 10 Debt Service:** Debt Service includes interest and principal payments on outstanding debt, paid 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 March 31, 2021**  
**(Unaudited)**

	Mar. 2021	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Program Fees	\$ 1,576	\$ 11,396	\$ 27,800	41%	\$ 25,156
3 Property Taxes	1,845	14,475	17,160	84%	13,358
4 Donations & Sponsorships	-	12,563	10,790	116%	11,071
5 Rental Income	3,301	15,314	40,100	38%	27,904
6 Developer Impact Fees	3,440	12,040	-	0%	3,440
7 Grants	-	370	-	0%	-
8 Interfund Transfer Out/(In)	(3,508)	(31,575)	(42,100)	75%	-
9 Board Discretionary Revenue	26,847	266,309	417,004	64%	247,807
<b>10 Total Revenues</b>	<b>33,501</b>	<b>300,892</b>	<b>470,754</b>	<b>64%</b>	<b>328,735</b>
<b>11 Expenses</b>					
<b>12 Salaries &amp; Benefits</b>					
13 Salaries	8,648	66,336	87,564	76%	49,522
14 Benefits	2,798	29,552	43,903	67%	26,349
<b>15 Total Salaries &amp; Benefits</b>	<b>11,446</b>	<b>95,888</b>	<b>131,467</b>	<b>73%</b>	<b>75,872</b>
16 Program Expense	5,961	30,307	71,439	42%	54,208
17 Contractual Services	-	14,482	12,560	115%	12,393
18 Utilities	3,058	33,705	56,301	60%	27,407
19 Operations & Maintenance	1,971	23,251	24,216	96%	29,418
20 Permits & Fees	586	1,466	5,338	27%	2,848
21 Grant Expense	-	-	-	0%	-
22 Other Expenses	97	8,581	3,105	276%	1,680
23 Debt Service	-	11,208	22,710	49%	40,396
<b>24 Total Expenses</b>	<b>23,118</b>	<b>218,888</b>	<b>327,137</b>	<b>67%</b>	<b>244,221</b>
<b>25 Net Income (Loss) Before Capital</b>	<b>10,382</b>	<b>82,004</b>	<b>143,617</b>	<b>57%</b>	<b>84,514</b>
26 Capital Expenses	(15,760)	(46,678)	(135,000)	35%	(32,140)
<b>27 Net Income (Loss) After Capital</b>	<b>\$ (5,378)</b>	<b>\$ 35,326</b>	<b>\$ 8,617</b>		<b>\$ 52,373</b>

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

**Line 2 Program Fees:** Program Fees include recreation program fees, basketball league fees, youth soccer league fees and farmers market revenue. YTD is trending under budget at 41% due to lower than planned activity due to Covid-19 restrictions.

**Line 3 Property Taxes:** Property taxes accounts for the transfer of property taxes for streetlight utility expenses. YTD is trending over budget at 84%.

**Line 4 Donations & Sponsorships:** This account includes concert in the park sponsorships, event sponsorships and other donations/sponsorships. YTD can trend over/under budget due to timing and nature of donations & sponsorships received. YTD is over budget due to increased sponsorships.

**Line 5 Rental Income:** 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 and timing of rentals.

**Line 6 Developer Impact Fees:** Developer Impact Fees are not budgeted due to the unexpected nature of these revenues.

**Line 7 Grants:** This accounts for grants and is not budgeted for until a grant is awarded. YTD balance consists of Farmer's Market EBT program activity.

**Line 8 Interfund Transfer Out/(In):** This line shows the transfer of cash balance from the Recycling Center (fund 03) and Property Rental (fund 04) to the Parks & Recreation fund (fund 05). This entry will be done at year-end for the audit, when it is known exactly how much net income is available to transfer.

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

- Radio Tower Site Rent – \$11,555
- Property Taxes - \$9,504
- Solid Waste Franchise Fees - \$7,632
- Transfer Property Tax Revenue for Street Light Utilities – \$(1,845)

**Line 13 Salaries:** Amounts for full and part-time Parks and Recreation employees. YTD is trending on budget at 76%.

**Line 14 Benefits:** Benefits includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education & trainings. YTD is trending under budget at 67% due to less education and training than expected and lower than expected medical insurance.

**Line 16 Program Expense:** Program Expense includes supplies and expenses for the youth soccer league, park, community center, farmers market and other programs. YTD is currently under budget at 42% due to less program activity.

**Line 17 Contractual Services:** Contractual Services includes software support and other contract services. YTD is over budget due to services from ALTEC Engineering for CEQA study for new park facilities (\$5.0K) and \$4.2K from Altec Land Planning for Cultural Resource Assessment.

**Line 18 Utilities:** Utilities includes gas and electric for parks and the community center, along with telephone & electricity for street lighting. YTD is trending under budget at 60%.

**Line 19 Operations & Maintenance:** Operations & Maintenance includes vehicle maintenance, small tools, vehicle fuel and building repair for the park and community center. YTD is trending over budget at 96% due to painting services for the community center in December (\$5.0K).

**Line 20 Permits & fees:** This account includes permit and inspection fees, along with San Bernardino county fees. YTD can trend over/under budget due to timing of payments.

**Line 22 Other Expenses:** Other expenses includes uniforms, printing costs, dues & subscriptions and bank charges. YTD is over budget due to pay-off penalties for the CNB Loan #11-007 (\$6.7K).

**Line 23 Debt Service:** Debt Service includes interest & principal payments on outstanding debt. Debt Service payments are made quarterly in September, December, March and June.

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

- \$7.2K Park Signage
- \$8.3K Park Fencing
- \$31.2K Additional Restroom Building





**Helendale CSD**  
**Statement of Revenues and Expenses - Solid Waste Disposal**  
**As of March 31, 2021**  
**(Unaudited)**

	Mar. 2021	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Charges for Services	\$ 46,680	\$ 412,605	\$ 582,089	71%	\$ 378,319
3 Assessments & Fees	18,979	152,549	235,847	65%	148,503
4 Other Charges	1,269	7,480	11,000	68%	9,071
5 Board Discretionary Revenue	-	-	-	0%	-
<b>6 Total Revenues</b>	<b>66,928</b>	<b>572,634</b>	<b>828,937</b>	<b>69%</b>	<b>545,893</b>
<b>7 Expenses</b>					
<b>8 Salaries &amp; Benefits</b>					
9 Salaries	6,258	62,477	79,269	79%	53,012
10 Benefits	3,099	28,964	39,654	73%	25,749
<b>11 Total Salaries &amp; Benefits</b>	<b>9,356</b>	<b>91,442</b>	<b>118,923</b>	<b>77%</b>	<b>78,761</b>
12 Contractual Services	46,968	369,542	540,117	68%	333,668
13 Disposal Fees	10,689	126,715	141,956	89%	99,338
14 Operations & Maintenance	552	3,224	4,215	76%	2,370
15 Other Operating Expenses	526	5,856	9,997	59%	5,141
16 Admin Allocation	930	8,373	11,164	75%	7,373
<b>17 Total Expenses</b>	<b>69,021</b>	<b>605,153</b>	<b>826,373</b>	<b>73%</b>	<b>526,650</b>
<b>18 Net Income (Loss)</b>	<b>\$ (2,094)</b>	<b>\$ (32,519)</b>	<b>\$ 2,564</b>		<b>\$ 19,243</b>

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

**Line 2 Charges for Services – Solid Waste:** This is for regular pick up of solid waste. YTD trending near budget at 71%.

**Line 3 Assessment & Fees:** This account includes special assessments for refuse land use fees for current & prior years. YTD will trend under/over budget depending on timing of property tax receipts. The majority of these fees are collected in December and April.

**Line 4 Other Charges:** Other charges includes delinquent fees and penalties on delinquent taxes. YTD is under budget at 56% but can trend under/over budget depending upon timing of receipts.

**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. There was no deficit budgeted for current fiscal year.

**Line 9 Salaries:** This is the salaries for solid waste employees. YTD trending slightly higher than budget at 79%.

**Line 10 Benefits:** Benefits include employee insurance, CalPERS retirement, workers compensation, payroll taxes, and education & training. YTD is trending under budget at 73%.

**Line 12 Contractual Services:** Contractual Services include Burrtec fees and other miscellaneous contract services. YTD is trending under budget at 68% due to timing of Burrtec fees.

**Line 13 Disposal Fees:** Disposal Fees include San Bernardino County disposal fees and green waste disposal fees. YTD is at 89% but can trend under/over budget depending upon time of year expenses are incurred.

**Line 14 Operations & Maintenance:** Operations & Maintenance includes vehicle maintenance, vehicle fuel, operating supplies and uniforms. YTD is trending near budget at 76% but can trend under/over budget depending upon time of year expenses are incurred.

**Line 15 Other Operating Expenses:** Other Operating Expenses include rent for park storage, telephone, postage, event expenses, public outreach, printing, small tools and bad debt expenses. YTD is currently under budget at 59% but can trend under/over budget depending upon time of year expenses are incurred.

**Line 16 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 March 31, 2021**  
**(Unaudited)**

	Mar. 2021	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Tower Rent	\$ 11,555	\$ 130,870	\$ 150,420	87%	\$ 120,498
3 Property Taxes	9,504	79,142	103,844	76%	80,732
4 Solid Waste Billing & Fees	13,398	121,010	149,129	81%	110,809
5 Fees & Charges	2,207	17,296	14,000	124%	15,532
6 Investments	4	5,264	45,000	12%	62,761
7 Other Income	-	4,695	6,800	69%	7,278
8 Board Discretionary Revenue	(28,692)	(280,785)	(332,624)	84%	(261,164)
<b>9 Total Revenues</b>	<b>7,976</b>	<b>77,491</b>	<b>136,570</b>	<b>57%</b>	<b>136,445</b>
<b>10 Expenses</b>					
<b>11 Salaries &amp; Benefits</b>					
12 Salaries	38,833	382,045	511,463	75%	377,562
13 Benefits	14,868	134,681	200,548	67%	116,926
14 Directors' Fees	4,992	43,723	89,000	49%	41,018
<b>15 Total Salaries &amp; Benefits</b>	<b>58,694</b>	<b>560,449</b>	<b>801,011</b>	<b>70%</b>	<b>537,377</b>
16 Contractual Services	14,006	173,924	217,210	80%	208,528
17 Insurance	-	64,791	84,673	77%	54,678
18 Utilities	593	12,456	25,732	48%	13,269
19 Operations & Maintenance	134	773	4,916	16%	876
20 Permits & Fees	1,342	16,089	14,685	110%	7,886
21 Office & Other Expenses	5,538	49,305	53,622	92%	48,947
22 Election Expense	-	-	20,000	0%	-
23 Admin Allocation	(93,035)	(837,311)	(1,116,414)	75%	(737,266)
<b>24 Total Expenses</b>	<b>(12,729)</b>	<b>40,476</b>	<b>105,435</b>	<b>38%</b>	<b>134,294</b>
<b>25 Net Income (Loss)</b>	<b>\$ 20,705</b>	<b>\$ 37,016</b>	<b>\$ 31,135</b>	<b>119%</b>	<b>\$ 2,151</b>

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

**Line 2 Tower Rent:** Tower Rent includes radio tower site rental fees. YTD is trending over budget at 87% due to timing of tower receipts.

**Line 3 Property Taxes:** This account includes current & prior property tax and penalties. YTD will trend under/over budget depending on timing of property tax receipts. The majority of receipts are received in December and April.

**Line 4 Solid Waste Billing & Fees:** This includes franchise fees and billing for solid waste. YTD is trending over budget at 81%.

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

**Line 6 Investments:** This account includes investment income and unrealized gain or loss on investments. YTD is under budget at 12% due to a sharp decline in interest rates.

**Line 7 Other Income:** Other Income includes recycling revenues and other miscellaneous income. YTD is trending near budget at 69%. This account can trend over/under budget due to timing of receipts.

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

- Radio Tower Site Rent – \$11,554 (line 2)
- Property Taxes – \$9,504 (line 3)
- Solid Waste Franchise Fees – \$7,632 (part of line 4)

**Line 12 Salaries:** Salaries includes full time, part time & overtime for administrative employees. YTD is trending near budget.

**Line 13 Benefits:** Benefits include employee insurance, CalPERS retirement, workers compensation, payroll taxes, employee benefit & morale and education & training. YTD is trending below budget at 67% due to timing of employee morale & training expenses.

**Line 14 Directors' Fees:** This category includes directors fees as well as directors training, seminars and mileage expense. YTD is trending under budget at 49% due to less activity.

**Line 16 Contractual Services:** Contractual Services include software support, legal services, and auditing & accounting services. YTD is over budget at 80% due to higher than anticipated legal costs and timing of annual audit expenses.

**Line 17 Insurance:** This account includes both general and vehicle insurance expenses. YTD is over budget at 77% due to policy renewals occurring in July.

**Line 18 Utilities:** Utilities includes telephone and electricity expenses. YTD is trending under budget at 48%.

**Line 19 Operations & Maintenance:** Operations & Maintenance includes vehicle maintenance, vehicle fuel, mileage & travel reimbursement, uniforms, and equipment maintenance. This account can trend under/over budget depending upon time of year expenses are incurred.

**Line 20 Permits & Fees:** This category includes the annual LAFCO fees, the GFOA application fee for the budget award, and San Bernardino County fees. YTD is over budget due to higher than anticipated annual renewals.

**Line 21 Office & Other Expense:** Office & Other Expenses include board meeting supplies, public relations, community promotion, bank charges, office supplies, postage and dues & subscription. YTD is over budget at 92% due to timing of public notices fees occurring in July.

**Line 22 Election Expense:** Costs relating to board member election.

**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: May 20, 2021  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #5  
Discussion Only Regarding COVID-19 Pandemic Update

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**STAFF RECOMMENDATION:**

Receive and file.

**STAFF REPORT:**

As of April 7, San Bernardino County has transitioned to the Orange stage. Even though the numbers of positive COVID cases continue to decline, the County has not yet transitioned to the next lower tier.

The Governor has announced the June 15 date as the proposed end of many COVID restrictions and the conclusion of the Blueprint for a Safer Economy. While the CDC has issued new confusing guidance regarding the wearing of mask, California will be providing clarification in the near future. Many states have eliminated the requirement to wear masks due to the recent CDC announcement.

As of May 12, the latest update, the state-wide positivity rate is 1.2% over the prior seven days. San Bernardino County's positivity rate is 1.3%. Helendale shows a total of 525 cases with 13 death. The County continues to distribute vaccinations and is currently at 1,209,529 residents vaccinated representing 34.5% of the county population.

Staff continues to monitor the receivables as the prohibition for disconnections is still in effect. Currently, the total amount past due is \$58,251

+ 1 Month	+2 Months	+ 3 Months	+ 4 Months	TOTAL
\$ 25,600.77	\$ 6,654.51	\$5,614.19	\$ 20,381.84	\$58,251.31

**FISCAL IMPACT:** NA

**ATTACHMENTS:** None



# Helendale Community Services District

DATE: May 20, 2021  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #6  
Discussion and Possible Action Regarding Request to Purchase Surplus Equipment

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## STAFF RECOMMENDATION:

Staff seeks approval of this request.

## STAFF REPORT:

At the Board meeting held May 6<sup>th</sup>, the Board approved the surplus of items and designated the use of an auction house to liquidate the items. The District's mechanic has spoken with two of the auction houses and they are inundated with equipment such as ours. Richie Brothers, one of the largest equipment liquidators stated that they would not take our equipment because they are so overstocked. Many entities are liquidating old equipment that does not meet the current carbon emission limitations.

The District received an inquiry from Lee Graham who is interested in purchasing three of the surplus items. Mr. Graham is a key partner with the District and is the contractor who runs the agricultural operation that disperses the wastewater on District property.

Because the Board governs the method of disposal and previously directed Staff to use the auction process, staff is seeking the Board's interest on this proposed direct purchase.

Attached for the Board consideration is a proposal to purchase the following items directly from the District. Mr. Graham's proposal acknowledges the fact that this equipment does not meet current emission requirements:

<b>1991 International Dump Truck</b> Carb issues. Not worth repairing.	<b>\$5,000</b>
<b>1984 International Water Truck</b> Carb issues. Not worth repairing.	<b>\$5,000</b>
<b>2006 Kubota Tractor (3001)</b> Replaced by John Deere. Rear Axle locks up. Hydraulic issues.	<b>\$3,000</b>

These, coincidentally, were the amounts that our mechanic felt would be reasonable to expect based upon the shape of the equipment.

When using an auction house there are typically fees associated with the handling of items that would be deducted from the remuneration to the District. Further, Staff would have to make arrangements with the auction house to pick up or we would have to deliver the equipment to them. This direct sell, if approved by the Board would save Staff resources for these three items.

**FISCAL IMPACT:** \$13,000 in revenue to the water and wastewater funds

**POSSIBLE MOTION:** A motion to approve proposed directly purchase of surplus equipment by Lee Graham

**ATTACHMENTS:** Email of interest



## Kimberly Cox

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**From:** lee grahamequipment.net <lee@grahamequipment.net>  
**Sent:** Monday, May 17, 2021 10:06 AM  
**To:** Kimberly Cox  
**Subject:** Equipment purchase

I would like to purchase One Water Truck for \$5000.00

One Dump Truck for \$5000.00

One Kabota Tractor for \$3000.00

I understand these do not meet California Emissions, I would buy As is, Where Is .

Thanks for your consideration .

Lee Graham

760-686-4715



# Helendale Community Services District

DATE: May 20, 2021  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #7  
Discussion and Possible Action Regarding Approval of Table of Organization for Fiscal Year 2022

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## **STAFF RECOMMENDATION:**

Staff requests approval

## **STAFF REPORT:**

Statutory and regulatory requirements from CalPERS outline that the pay schedules for District Staff be publicly available and adopted in a separate action duly noticed according to the Brown Act. Attached for the Board's consideration are the current ranges and series that meet the specific requirements. The "Table of Organization" includes all ranges, starting pay and top pay for each position, the number of Full-Time Equivalent (FTE's) for each title and the range for each position. The adopted Table of Organization and Organization Chart are incorporated into the budget document and will also be posted on the District's website. The District endeavors to have complete transparency related to salaries and related staffing.

The Table of Organization for FY2022 reflects a 2.5% cost of living adjustment (COLA) approved by the Board at the March 4, 2021, regular board meeting that will become effective on July 1, 2021. The cost of living adjustment is intended to keep staff salaries in line with inflationary factors included in the Consumer Price Index for the new Riverside-San Bernardino market area. Previously, the District used the Los Angeles, Orange County index until this new, more applicable index was created.

## **MODIFICATIONS:**

The proposed Table of Organization and Organizational Chart show some modifications in FTE's related to anticipated promotions during the course of the year related to job performance and certification levels. Due to COVID, two of our water staff were unable to take certification tests that would allow them to move to the next title within the organizational structure. It is anticipated this year that the Water Maintenance Worker will be able to advance to a Water System Operator I and that the current Water System Operator I will be able to advance to level II. According to the Water Operations Manager, both staff members are ready for this advancement based upon skill, however, they must first take and successful the State certification examination. Based upon continued strong performance it is anticipated that a Maintenance Worker I in Parks

will be eligible for a promotion to MW II. The Recycling Center Supervisor position has been moved up one range to provide a 5% distance to a supervised position. This does not result in a pay increase, just a range placement. The GM range has been moved from Range 79 to Range 80 to accommodate contract term.

**BACKGROUND:**

Failure to follow the CalPERS requirements have had a negative impact to retirement pay calculation of some employees in the PERS system if their employer failed to follow the specific criteria outlined in California Code of Regulations, section 570.5. These requirements were reiterated in CalPERS Circular Letter 200-003-20 (attached). There are eight requirements that must be met to satisfy the criteria.

- Approved and adopted by the Board in a duly agendized meeting
- Identify position title for every employee
- Show payrate as a single amount or multiple amounts for each position
- Indicate the time base (i.e. hourly, etc.)
- Make it available for the public via posting in office, website or make available upon request
- Must include an effective date
- Retain for five years and have available for public review for that duration.
- Does not reference another document (i.e. contract) instead of disclosing the payrate

If these requirements are not met than the CalPERS “Board in its sole discretion, may determine an amount that will be considered to be payrate” for the perspective retiree.

**FISCAL IMPACT:** None

**REQUESTED ACTION:** Adopt the Employee Pay Schedule for FY 2022

**ATTACHMENTS:** Proposed Table of Organization FY 2022  
Proposed Organizational Chart for FY2022  
CalPERS Circular Letter 200-003-20

**Helendale Community Services District**  
**DRAFT Table of Organization FY 2022**  
*Pay Schedule for FY2022*  
*Effective 7/1/2021 through 6/30/2022*

Title	Range	Annually		Monthly		Per Pay Period		Hourly		FTE
		Min	Max	Min	Max	Min	Max	Min	Max	
<b>Parks</b>										
Rec Leader	10							\$ 15.82	\$ 19.76	0.08
MWI	16	\$ 38,160	\$ 47,656	\$ 3,180	\$ 3,971	\$ 1,467.68	\$ 1,832.93	\$ 18.35	\$ 22.91	1.5
MWII	19	\$ 41,094	\$ 51,321	\$ 3,424	\$ 4,277	\$ 1,580.53	\$ 1,973.87	\$ 19.76	\$ 24.67	0.5

Title	Range	Annually		Monthly		Per Pay Period		Hourly		FTE
		Min	Max	Min	Max	Min	Max	Min	Max	
<b>Water</b>										
MWI	16	\$ 38,160	\$ 47,656	\$ 3,180	\$ 3,971	\$ 1,467.68	\$ 1,832.93	\$ 18.35	\$ 22.91	0.5
WSO I*	28	\$ 51,321	\$ 64,092	\$ 4,277	\$ 5,341	\$ 1,973.87	\$ 2,465.09	\$ 24.67	\$ 30.81	1
WSO II*	32	\$ 56,648	\$ 70,746	\$ 4,721	\$ 5,895	\$ 2,178.78	\$ 2,721.00	\$ 27.23	\$ 34.01	0.5
WSO III*	36	\$ 62,529	\$ 78,090	\$ 5,211	\$ 6,508	\$ 2,404.94	\$ 3,003.47	\$ 30.06	\$ 37.54	1
WOM*	50	\$ 88,352	\$ 110,340	\$ 7,363	\$ 9,195	\$ 3,398.16	\$ 4,243.83	\$ 42.48	\$ 53.05	1
Mechanic-PT	40							\$ 33.18	\$ 41.44	0.48

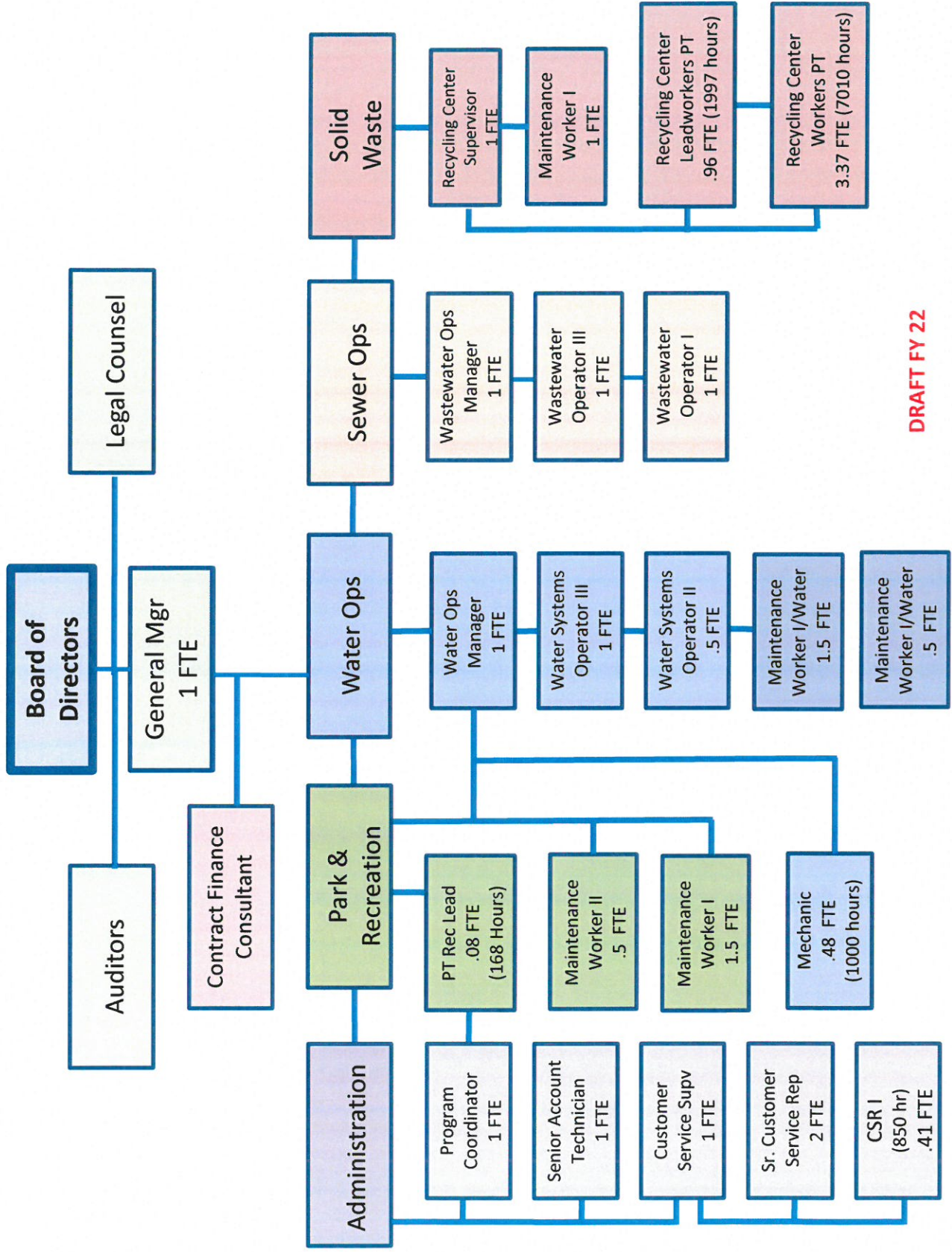
Title	Range	Annually		Monthly		Per Pay Period		Hourly		FTE
		Min	Max	Min	Max	Min	Max	Min	Max	
<b>Wastewater</b>										
TPO I*	28	\$ 51,321	\$ 64,092	\$ 4,277	\$ 5,341	\$ 1,973.87	\$ 2,465.09	\$ 24.67	\$ 30.81	1
TPO III*	36	\$ 62,529	\$ 78,090	\$ 5,211	\$ 6,508	\$ 2,404.97	\$ 3,003.47	\$ 30.06	\$ 37.54	1
WWOM*	50	\$ 88,352	\$ 110,340	\$ 7,363	\$ 9,195	\$ 3,398.16	\$ 4,243.83	\$ 42.48	\$ 53.05	1

Title	Range	Annually		Monthly		Per Pay Period		Hourly		FTE
		Min	Max	Min	Max	Min	Max	Min	Max	
<b>Solid Waste/Recy Cntr</b>										
Recycling Center Worker-PT	5							\$ 14.00	\$ 17.48	3.37
Recycling Center Lead-PT	10							\$ 15.82	\$ 19.76	0.96
MWI	16	\$ 38,160	\$ 47,656	\$ 3,180	\$ 3,971	\$ 1,467.68	\$ 1,832.93	\$ 18.35	\$ 22.91	1
Recycling Center Supv	18	\$ 40,092	\$ 50,069	\$ 3,341	\$ 4,172	\$ 1,541.98	\$ 1,925.73	\$ 19.27	\$ 24.07	1

Title	Range	Annually		Monthly		Per Pay Period		Hourly		FTE
		Min	Max	Min	Max	Min	Max	Min	Max	
<b>Administration</b>										
CSR I	15							\$ 16.95	\$ 22.35	0.41
Sr. CSR	23	\$ 45,360	\$ 56,648	\$ 3,780	\$ 4,721	\$ 1,744.61	\$ 2,178.78	\$ 21.81	\$ 27.23	2
Sr. Acct Tech	29	\$ 52,604	\$ 65,695	\$ 4,384	\$ 5,475	\$ 2,023.22	\$ 2,526.72	\$ 25.29	\$ 31.58	1
CSR Sup	34	\$ 59,516	\$ 74,328	\$ 4,960	\$ 6,194	\$ 2,289.08	\$ 2,858.75	\$ 28.61	\$ 35.73	1
Program Coordinator*	37	\$ 64,092	\$ 80,043	\$ 5,341	\$ 6,670	\$ 2,465.09	\$ 3,078.56	\$ 30.81	\$ 38.48	1
General Manager*	80	\$ 185,958	\$ 231,445	\$ 15,444	\$ 19,287	\$ 7,127.86	\$ 8,901.72	\$ 89.10	\$ 111.27	1

\*Minimum certification/education levels required

# Helendale Community Services District



DRAFT FY 22



California Public Employees' Retirement System  
P.O. Box 942715 | Sacramento, CA 94229-2715  
888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442  
[www.calpers.ca.gov](http://www.calpers.ca.gov)

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## Payroll

# Circular Letter

January 8, 2020

Circular Letter: 200-003-20

Distribution: IV, VI, X, XII, XVI

**To:** All CalPERS Contracted Agencies (Public Agency, Schools, and State)  
**Subject:** Statutory and Regulatory Requirements for Publicly Available Pay Schedules

### Purpose

The purpose of this Circular Letter is to inform all CalPERS Contracted Agencies of the requirements for providing CalPERS with a Publicly Available Pay Schedule in compliance with the Public Employees' Retirement Law (PERL), Public Employees' Pension Reform Act of 2013 (PEPRA), and Title 2 of the California Code of Regulations (CCR).

### Purpose of Publicly Available Pay Schedules

Under the PERL and PEPRA, compensation earnable and pensionable compensation are determined in accordance with amounts identified on publicly available pay schedules.

### Compensation Earnable

Under Government (Gov.) Code sections 20636 and 20636.1, compensation earnable means the pay rate and special compensation of the member, as further defined by those statutes.

Pay rate for contracting agency and school members is deemed the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal working hours, pursuant to publicly available pay schedules. Pay rate for contracting agency and school members who are not in a group or class is deemed the monthly rate of pay or base pay of the member, paid in cash and pursuant to publicly available pay schedules, for services rendered on a full-time basis during normal working hours, subject to specified limitations.

Pay rate for state members is deemed the average monthly remuneration paid in cash out of funds paid by the employer to similarly situated members of the same group or class of employment, in payment for the member's services or for time during which the member is excused from work, as further specified by subdivision (g) of Gov. Code 20636, pursuant to publicly available pay schedules.

### **Pensionable Compensation**

Pursuant to Gov. Code section 7522.34, pensionable compensation of a new member of any public retirement system means the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal working hours, pursuant to publicly available pay schedules, subject to specified limitations.

### **Requirements of Publicly Available Pay Schedules**

Subdivision (a) of CCR section 570.5 defines the requirements for a publicly available pay schedule used to determine pay rates.

Pay rates shall be limited to the amount listed on a pay schedule that must meet all the following eight (8) requirements:

1. Be duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws
2. Identify the position title for every employee position
3. Show the pay rate as a single amount or multiple amounts within a range for each identified position
4. Indicate the time base, including, but not limited to, whether the time base is hourly, daily, bi-weekly, monthly, bi-monthly, or annually
5. Be posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's website
6. Indicate an effective date and date of any revisions
7. Is retained by the employer and available for public inspection for not less than five years
8. Does not reference another document in lieu of disclosing the pay rate

Here is an example of a compliant pay schedule, to the extent it has been duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meeting laws, it is posted on the employer's website, and it is retained by the employer and available for public inspection for not less than five years:

City of CalPERS Salary Schedule for Fiscal Year 17-18 Effective as of 07/01/2017						
Classification	Rate Type	Step 1	Step 2	Step 3	Step 4	Step 5
City Manager	Monthly	\$10,500	\$11,000	\$11,500	\$12,000	\$12,500
City Counsel	Monthly	\$10,000	\$10,500	\$11,000	\$11,500	\$12,000
City Clerk	Monthly	\$5,500	\$6,000	\$6,500	\$7,000	\$7,500
Call Center Representative	Monthly	\$5,000	\$5,500	\$6,000	\$6,500	\$7,000
Analyst	Monthly	\$5,000	\$5,500	\$6,000	\$6,500	\$7,000
Assistant	Monthly	\$4,500	\$5,000	\$5,500	\$6,000	\$6,500
Revised as of 09/01/2017 and adopted by the Board as of 09/15/2017						

### Special Compensation

Pursuant to CCR section 571 for classic members, and CCR section 571.1 for new members under PEPR, special compensation items are defined under an exclusive list. Each special compensation item shall be reported separately from pay rate, in accordance with the criteria described in those regulations. Therefore, a publicly available pay schedule in which the special compensation items are reflected in the pay rates does not comply with CCR section 570.5.

### Absence of Publicly Available Pay Schedule

If an employer fails to meet the requirements of subdivision (a) of CCR section 570.5, under subdivision (b), the board may determine in its sole discretion an amount that will be considered as pay rate, taking into consideration all information it deems relevant including, but not limited to, the following:

- Documents approved by the employer’s governing body in accordance with requirements of public meeting laws and maintained by the employer
- Last pay rate listed on a pay schedule that conforms to the requirements of subdivision (a) with the same employer for the position at issue
- Last pay rate for the member that is listed on a pay schedule that conforms with the requirements of subdivision (a) with the same employer for a different position
- Last pay rate for the member in a position that was held by the member and that is listed on a pay schedule that conforms to the requirements of subdivision (a) of a former CalPERS employer.

### Importance of Publicly Available Pay Schedule

Publicly available pay schedules are required by CalPERS and are a critical component to verify all members’ pay rates when calculating members’ retirement benefits. Maintaining a compliant publicly available pay schedule will support transparency and expedite CalPERS’ review process.



Failure to provide CalPERS with a compliant publicly available pay schedule may result in a retirement benefit being delayed.

## Questions

It is the employer's responsibility to comply with all terms and conditions set forth in the employer's contract with CalPERS and to ensure all reportable information is compliant with the PERL, PEPR, and the CCR.

If you have any questions or concerns, contact the CalPERS Customer Contact Center at **888 CalPERS** (or **888-225-7377**), or email [MOU\\_Review@calpers.ca.gov](mailto:MOU_Review@calpers.ca.gov).

Renee Ostrander, Chief  
Employer Account Management Division



# Helendale Community Services District

DATE: May 20, 2021  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #8  
Discussion Only Regarding Draft Financial Projections for Sewer Enterprise Fund

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**STAFF RECOMMENDATION:**

None.

**STAFF REPORT:**

Attached for the Board's review are the financial projections completed by consultants for the Wastewater operation. The analysis accounts for the revenue and capital expenditures anticipated for the next five years as well as cash flow projections through Fiscal Year 2029. This evaluation provides a look-ahead for the wastewater fund and the basis for a potential rate increase. Staff will review the document in more detail at the board meeting.

For some time, District Management has expressed concern about the cost of wastewater maintenance and the related impact on the reserve funds. The consultants are recommending an increase in the wastewater rates from the current rate of \$36.64 per month to \$43.64 per month.

There are several assumptions included in the study:

- All capital projects are completed in the next 5-years
- A minimum reserve of \$3 million is maintained (Currently \$3.6M)
- A loan is required in FY23 for \$1.94M
- A loan is required in FY28 for \$1.3M

**FISCAL IMPACT:** As noted.

**REQUESTED ACTION:** None

**ATTACHMENTS:** Draft financials projections for Sewer enterprise fund



**Financial Projections**

**DRAFT**

**Sewer Enterprise**

*DRAFT March 2021*



**BARTLE WELLS ASSOCIATES**  
INDEPENDENT PUBLIC FINANCE ADVISORS

Helendale CSD  
Sewer Rate Survey

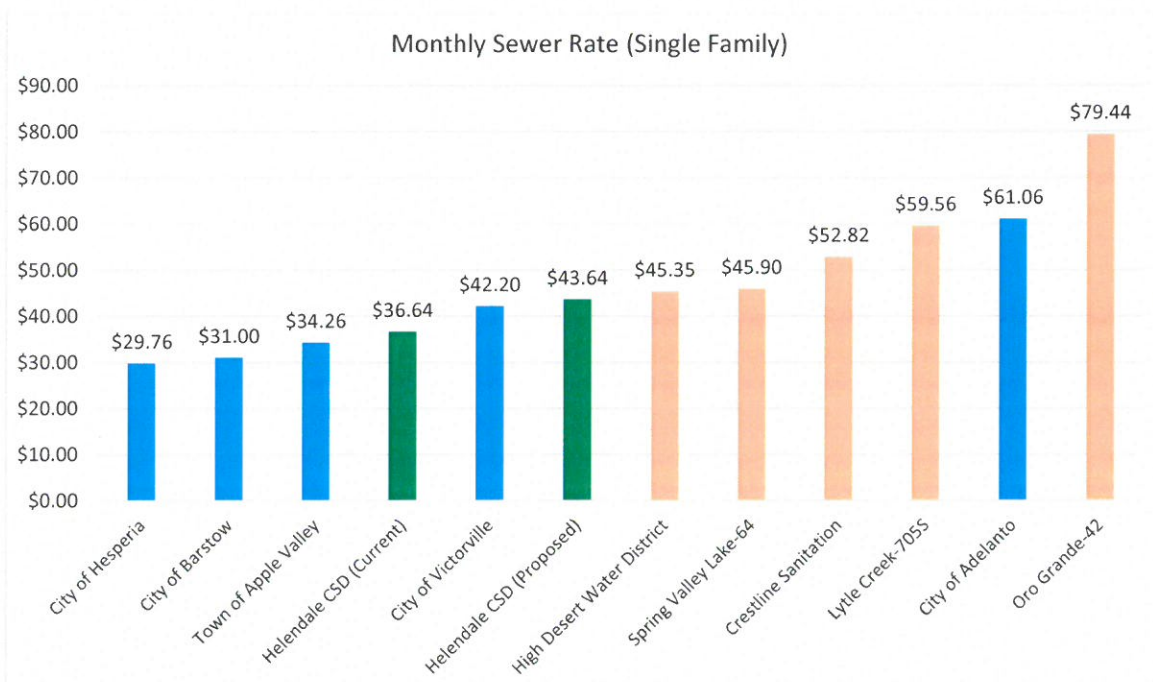


Table 1  
Helendale CSD  
Revenue & Expenses

	Actual <u>2018-19</u>	Projection <u>2019-20</u>	Preliminary <u>2020-21</u>
<u>Sewer Service Charges</u>			
Single Family	\$1,191,166	\$1,191,133	\$1,189,334
Multi-Family	20,665	20,665	22,424
Commercial	47,046	47,046	47,046
Park	2,198	2,198	2,198
School	16,268	16,268	16,268
Irrigation	<u>1,759</u>	<u>1,759</u>	<u>1,759</u>
	\$1,279,102	\$1,279,069	\$1,279,029
 <u>Other Revenue</u>			
Permits & Inspection	\$876	\$438	\$0
Connection Fees	16,606	6,722	438
Fees & Services	45	0	0
Delinquent Fees & Penalties	16,357	18,115	15,000
Special Assessments - Sewer Standby	14,261	16,962	15,000
Special Assessments - PY Sewer Standby	4,883	16,747	4,800
Penalties on Delinquent Taxes	759	8,108	1,550
Gain or Loss on Sale of Assets	2,173	0	0
Other Income	<u>7,407</u>	<u>0</u>	<u>0</u>
	\$63,367	\$67,092	\$36,788
 Revenue Total	 \$1,342,468	 \$1,346,162	 \$1,315,817
 <u>Expenses</u>			
Salaries - Full Time	\$176,348	\$200,121	\$228,925
Salaries - Over Time	10,865	22,926	15,162
Salaries - On Call Pay	12,870	13,380	14,310
PERS Retirement	26,245	27,445	30,795
Employee Group Insurance	37,172	36,266	46,800
Workers Compensation	24,205	37,302	7,018
Payroll Taxes - FICA/Medicare	2,727	3,275	3,508
Vision / Dental Expense	0	2,040	0
PERS EPMC	77	4,711	0
PEPRA Retirement	55	2,784	3,224
Actuarial Pension Expense Adjustment	16,770	0	0
Laboratory Analysis	14,721	23,787	25,000
Contractual Services	46,613	18,497	40,000
Engineering Services	0	0	10,000
Contract Service - Sod Farm	0	0	0
Software / GIS Support	2,400	4,800	2,400
Permits and Fees	24,900	45,703	27,617
Education and Training	3,929	4,224	6,467
Insurance	0	0	0
Utilities - Electric	61,385	80,640	79,750
Utilities - Gas	1,035	673	720
Sludge/Compost Disposal	6,657	13,809	6,300
Telephone	3,333	4,290	4,896
Operations & Maintenance	49,594	8,614	25,000
Vehicle Maintenance	14,737	20,550	16,820

Vehicle Fuel	7,767	10,168	9,000
Mileage and Travel Reimbursement	0	1,392	1,200
Operating Supplies	13,339	2,713	5,000
Office Supplies	0	0	0
Public Outreach	0	0	550
Uniforms	1,192	1,893	3,243
Small Tools	2,112	1,451	3,000
Dues and Subscriptions	441	452	643
Interest Expense	24,493	23,047	18,325
Debt Service	37,521	51,988	56,716
Capital Expenditure (Monitoring Wells & Gri	364,609	189,233	0
Admin Allocation	479,618	481,681	547,043
Interfund Transfer Out (In)	<u>0</u>	<u>0</u>	<u>-42,100</u>
	\$1,467,730	\$1,339,852	\$1,197,333
Net	-\$125,262	\$6,309	\$118,484

Table 2  
 Helendale CSD  
 5-Year Capital Plan

	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	Total
1 Rehab Digester			\$ 175,000			
2 Generator replacement wiring & conduit		\$ 125,000				
3 Plant & Lift Station #1 SCADA	\$ 100,000					
4 Plant Sludge Lines (Replacement)	\$ 320,000					
5 Secondary Clarifier Rehabilitation		\$ 240,000				
6 Schooner Pump Station Coating & new pump		\$ 65,000				
7 Parkway Pump Station Coating & new pump		\$ 65,000				
8 Coating Parshall Flume, grit chamber and Concrete Repair & Replacement. New grating			\$ 240,000			
9 BioFilter Rebuild TF#1 & TF#2		\$ 50,000				
10 Collection System Lining - Various areas	\$ 25,000	\$ 25,000				
11 Fine Bar Screen		\$ 130,000				
12 New Trickling Filter Pump (2)		\$ 70,000				
13 Pump Room Valve Replacements (18)			\$ 15,000			
14 Lift Station Sump Pump (Smithson)		\$ 15,000				
15 Loader						\$ 150,000.00
16 Sump Pumps (5)			\$ 20,000			
17 Service Truck		\$ 30,000				
18 WOM Vehicle	\$ 25,000					
19 Backhoe	\$ 120,000					
20 Sludge Compressors (2)	\$ 20,000					
21 Diaphragm Sludge Pumps	\$ 40,000					
22 Effluent Chamber diffuser system (w/ blower line)				\$ 100,000		
23 Headworks Fence Repair & Modification	\$ 50,000					
24 Headworks Electrical Repair/Replacement			\$ 115,000			
25 Coarse Barscreen Replacement						\$ 200,000.00
26 Primary Clarifier Coating		\$ 150,000				
27 Install new Centrifugal Sludge Pumps						\$ 250,000.00
28 New Filtrate Pumps, Electrical Panel & Sonic Meter			\$ 60,000			
29 Interior Completion of Maintenance Building	\$ 100,000					
30 Solar Field						\$ -
31 Collection System Lining - Vista to Sunshine			\$ 350,000			
32 Plant and Process Camera System	\$ 30,000					
33 Electrical Replacement Primary, Secondary, Digester						\$ 150,000.00
	<b>\$ 830,000</b>	<b>\$ 965,000</b>	<b>\$ 975,000</b>	<b>\$ 100,000</b>	<b>\$ 750,000</b>	<b>\$ 3,620,000</b>

Table 3  
 Helendale CSD  
 Customers & Revenue

<u>Class</u>	<u>Dwelling</u>		<u>Rate Revenue</u>
	<u>Units</u>	<u>Monthly Rate</u>	<u>2020-21</u>
Single Family	2,711	\$36.64	\$1,191,972
Multi-Family	51	\$36.64	\$22,424
Church	5	\$36.64	\$2,198
Commercial	68	\$36.64	\$29,898
Mobile Home	3	\$36.64	\$1,319
Motel	31	\$36.64	\$13,630
Park	5	\$36.64	\$2,198
School	37	\$36.64	\$16,268
Irrigation	<u>4</u>	\$36.64	<u>\$1,759</u>
	2,915		\$1,281,667



Table 4  
 Helendale Community Services District  
 Maintain \$3MM In Fund Balance - \$3.50/month Increase January 2022 and \$3.50/month Increase July 2022

	Actual 2018-19	Budget 2019-20	Projections									
			2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
<b>Beginning Balance</b>			\$3,777,494	\$3,898,616	\$3,200,749	\$4,379,241	\$3,546,272	\$3,582,922	\$2,963,267	\$2,586,315	\$3,462,845	
Rate Adjustments				9.6%	8.7%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	
Rate, Effective July 1st	\$36.64	\$36.64	\$36.64	\$36.64	\$43.64	\$45.17	\$46.75	\$48.38	\$50.08	\$51.83	\$53.64	
Rate Effective January 1st 2022				\$40.14								
<b>Revenue Generated by This Fund:</b>	Actual 2018-19	Budget 2019-20	Projections									
			2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
Sewer Service Charges	\$1,279,102	\$1,279,069	\$1,281,667	\$1,342,882	\$1,526,527	\$1,579,956	\$1,635,254	\$1,692,488	\$1,751,725	\$1,813,035	\$1,876,492	
Permits & Inspection	876	438	0	0	0	0	0	0	0	0	0	
Connection Fees	16,606	6,722	438	438	438	438	438	438	438	438	438	
Fees & Services	45	0	0	0	0	0	0	0	0	0	0	
Delinquent Fees & Penalties	16,357	18,115	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
Special Assessments - Sewer Standby	14,261	16,962	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
Special Assessments - PY Sewer Standby	4,883	16,747	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	
Penalties on Delinquent Taxes	759	8,108	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	
Gain or Loss on Sale of Assets	2,173	0	0	0	0	0	0	0	0	0	0	
Other Income	7,407	0	0	0	0	0	0	0	0	0	0	
Proj Loans (4% 30 Yrs, 1.5% Fees)	0	0	0	0	1,940,000	0	0	0	0	1,300,000	0	
Park Fund Transfer	0	0	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100	
<b>Total Revenue</b>	<b>\$1,342,468</b>	<b>\$1,346,162</b>	<b>\$1,360,555</b>	<b>\$1,421,770</b>	<b>\$3,545,415</b>	<b>\$1,658,844</b>	<b>\$1,714,142</b>	<b>\$1,771,376</b>	<b>\$1,830,613</b>	<b>\$3,191,923</b>	<b>\$1,955,380</b>	

ACCOUNT NO.	ACCOUNT TITLE	Actual 2018-19	Budget 2019-20	Projections									
				2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
<b>SALARIES &amp; FRINGE BENEFITS</b>													
	Salaries - Full Time	\$176,348	\$200,121	\$228,925	\$240,371	\$252,390	\$265,009	\$278,260	\$292,173	\$306,781	\$322,120	\$338,226	
	Salaries - Over Time	10,865	22,926	15,162	15,920	16,716	17,552	18,430	19,351	20,319	21,334	22,401	
	Salaries - On Call Pay	12,870	13,380	14,310	15,026	15,777	16,566	17,394	18,264	19,177	20,136	21,142	
	PERS Retirement	26,245	27,445	30,795	32,335	33,951	35,649	37,432	39,303	41,268	43,332	45,498	
	Employee Group Insurance	37,172	36,266	46,800	49,140	51,597	54,177	56,886	59,730	62,716	65,852	69,145	
	Workers Compensation	24,205	37,302	7,018	7,369	7,737	8,124	8,530	8,957	9,405	9,875	10,369	
	Payroll Taxes - FICA/Medicare	2,727	3,275	3,508	3,684	3,868	4,061	4,264	4,478	4,702	4,937	5,183	
	Vision / Dental Expense	0	2,040	0	0	0	0	0	0	0	0	0	
	PERS EPMC	77	4,711	0	0	0	0	0	0	0	0	0	
	PEPRA Retirement	55	2,784	3,224	3,385	3,554	3,732	3,919	4,115	4,320	4,536	4,763	
	Actuarial Pension Expense Adjustment	16,770	0	0	0	0	0	0	0	0	0	0	
	Admin Allocation	479,618	481,681	547,043	574,395	603,115	633,271	664,934	698,181	733,090	769,745	808,232	
	<b>SUBTOTAL</b>	<b>\$786,952</b>	<b>\$831,929</b>	<b>\$896,785</b>	<b>\$941,625</b>	<b>\$988,706</b>	<b>\$1,038,141</b>	<b>\$1,090,048</b>	<b>\$1,144,551</b>	<b>\$1,201,778</b>	<b>\$1,261,867</b>	<b>\$1,324,961</b>	

**MAINTENANCE AND OPERATIONS**

Laboratory Analysis	\$14,721	\$23,787	\$25,000	\$25,750	\$26,523	\$27,318	\$28,138	\$28,982	\$29,851	\$30,747	\$31,669
Contractual Services	46,613	18,497	40,000	41,200	42,436	43,709	45,020	46,371	47,762	49,195	50,671
Engineering Services	0	0	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668
Contract Service - Sod Farm	0	0	0	0	0	0	0	0	0	0	0
Software / GIS Support	2,400	4,800	2,400	2,472	2,546	2,623	2,701	2,782	2,866	2,952	3,040
Permits and Fees	24,900	45,703	27,617	28,446	29,299	30,178	31,083	32,016	32,976	33,965	34,984
Education and Training	3,929	4,224	6,467	6,661	6,861	7,067	7,279	7,497	7,722	7,954	8,192
Insurance	0	0	0	0	0	0	0	0	0	0	0
Utilities - Electric	61,385	80,640	79,750	82,143	84,607	87,145	89,760	92,452	95,226	98,083	101,025
Utilities - Gas	1,035	673	720	742	764	787	810	835	860	886	912
Sludge/Compost Disposal	6,657	13,809	6,300	6,489	6,684	6,884	7,091	7,303	7,523	7,748	7,981
Telephone	3,333	4,290	4,896	5,043	5,194	5,350	5,510	5,676	5,846	6,021	6,202
Operations & Maintenance	49,594	8,614	25,000	25,750	26,523	27,318	28,138	28,982	29,851	30,747	31,669
Vehicle Maintenance	14,737	20,550	16,820	17,325	17,844	18,380	18,931	19,499	20,084	20,686	21,307
Vehicle Fuel	7,767	10,168	9,000	9,270	9,548	9,835	10,130	10,433	10,746	11,069	11,401
Mileage and Travel Reimbursement	0	1,392	1,200	1,236	1,273	1,311	1,351	1,391	1,433	1,476	1,520
Operating Supplies	13,339	2,713	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334
Office Supplies	0	0	0	0	0	0	0	0	0	0	0
Public Outreach	0	0	550	567	583	601	619	638	657	676	697
Uniforms	1,192	1,893	3,243	3,340	3,440	3,544	3,650	3,760	3,872	3,988	4,108
Small Tools	2,112	1,451	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800
Dues and Subscriptions	441	452	643	662	682	703	724	745	768	791	815
<b>SUBTOTAL</b>	<b>\$254,155</b>	<b>\$243,655</b>	<b>\$267,606</b>	<b>\$275,634</b>	<b>\$283,904</b>	<b>\$292,421</b>	<b>\$301,193</b>	<b>\$310,229</b>	<b>\$319,536</b>	<b>\$329,122</b>	<b>\$338,996</b>

**Total Operating Expenses** \$1,041,107 \$1,075,585 \$1,164,392 \$1,217,259 \$1,272,609 \$1,330,562 \$1,391,242 \$1,454,780 \$1,521,314 \$1,590,989 \$1,663,956

**Net Revenue Before Capital(Loss)** \$301,361 \$270,577 \$196,163 \$204,511 \$227,806 \$328,282 \$322,901 \$316,596 \$309,299 \$1,600,934 \$291,424

**Debt Service Coverage** 4.86 3.61 2.61 2.83 2.57 1.76 1.73 1.70 1.66 1.34 1.29

**CAPITAL**

Capital Improvement Program	\$364,609	\$189,233	\$0	\$830,000	\$965,000	\$975,000	\$100,000	\$750,000	\$500,000	\$500,000	\$500,000
Exsting Debt Service	62,014	75,035	75,042	72,378	72,378	72,378	72,378	72,378	72,378	72,378	36,189
2022/23 Loan Proj. Debt Service	0	0	0	0	56,937	113,873	113,873	113,873	113,873	113,873	113,873
2027/28 Loan Proj. Debt Service	0	0	0	0	0	0	0	0	0	38,153	76,307
<b>SUBTOTAL</b>	<b>\$426,623</b>	<b>\$264,268</b>	<b>\$75,042</b>	<b>\$902,378</b>	<b>\$1,094,314</b>	<b>\$1,161,251</b>	<b>\$286,251</b>	<b>\$936,251</b>	<b>\$686,251</b>	<b>\$724,404</b>	<b>\$726,369</b>

**Total Exp & CIP** \$1,467,730 \$1,339,852 \$1,239,433 \$2,119,637 \$2,366,924 \$2,491,813 \$1,677,492 \$2,391,031 \$2,207,565 \$2,315,393 \$2,390,325

**Net Revenue(Loss)** (\$125,262) \$6,309 \$121,122 (\$697,867) \$1,178,492 (\$832,969) \$36,650 (\$619,655) (\$376,952) \$876,530 (\$434,945)

**Ending Balance** \$3,898,616 \$3,200,749 \$4,379,241 \$3,546,272 \$3,582,922 \$2,963,267 \$2,586,315 \$3,462,845 \$3,027,900

Table 5  
Helendale Community Services District  
Maintain \$3MM In Fund Balance - \$7/mo increase in 7/1/2021

	Actual 2018-19	Budget 2019-20	Projections								
			2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
<b>Beginning Balance</b>			\$3,777,494	\$3,898,616	\$3,384,394	\$4,616,314	\$3,838,644	\$3,932,527	\$3,372,110	\$4,298,152	\$3,663,658
Rate Adjustments				19.1%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Rate, Effective July 1st	\$36.64	\$36.64	\$36.64	\$43.64	\$45.17	\$46.75	\$48.38	\$50.08	\$51.83	\$53.64	\$55.52

	Actual 2018-19	Budget 2019-20	Projections								
			2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
<b>Revenue Generated by This Fund:</b>											
Sewer Service Charges	\$1,279,102	\$1,279,069	\$1,281,667	\$1,526,527	\$1,579,956	\$1,635,254	\$1,692,488	\$1,751,725	\$1,813,035	\$1,876,492	\$1,942,169
Permits & Inspection	876	438	0	0	0	0	0	0	0	0	0
Connection Fees	16,606	6,722	438	438	438	438	438	438	438	438	438
Fees & Services	45	0	0	0	0	0	0	0	0	0	0
Delinquent Fees & Penalties	16,357	18,115	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Special Assessments - Sewer Standby	14,261	16,962	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Special Assessments - PY Sewer Standby	4,883	16,747	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800
Penalties on Delinquent Taxes	759	8,108	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550
Gain or Loss on Sale of Assets	2,173	0	0	0	0	0	0	0	0	0	0
Other Income	7,407	0	0	0	0	0	0	0	0	0	0
Proj Loans (4%, 30 Yrs, 1.5% Fees)	0	0	0	0	1,940,000	0	0	0	1,510,000	0	0
Park Fund Transfer	0	0	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100	42,100
<b>Total Revenue</b>	<b>\$1,342,468</b>	<b>\$1,346,162</b>	<b>\$1,360,555</b>	<b>\$1,605,415</b>	<b>\$3,598,844</b>	<b>\$1,714,142</b>	<b>\$1,771,376</b>	<b>\$1,830,613</b>	<b>\$3,401,923</b>	<b>\$1,955,380</b>	<b>\$2,021,057</b>

ACCOUNT NO.	ACCOUNT TITLE	Actual 2018-19	Budget 2019-20	Projections								
				2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
<b>SALARIES &amp; FRINGE BENEFITS</b>												
	Salaries - Full Time	\$176,348	\$200,121	\$228,925	\$240,371	\$252,390	\$265,009	\$278,260	\$292,173	\$306,781	\$322,120	\$338,226
	Salaries - Over Time	10,865	22,926	15,162	15,920	16,716	17,552	18,430	19,351	20,319	21,334	22,401
	Salaries - On Call Pay	12,870	13,380	14,310	15,026	15,777	16,566	17,394	18,264	19,177	20,136	21,142
	PERS Retirement	26,245	27,445	30,795	32,335	33,951	35,649	37,432	39,303	41,268	43,332	45,498
	Employee Group Insurance	37,172	36,266	46,800	49,140	51,597	54,177	56,886	59,730	62,716	65,852	69,145
	Workers Compensation	24,205	37,302	7,018	7,369	7,737	8,124	8,530	8,957	9,405	9,875	10,369
	Payroll Taxes - FICA/Medicare	2,727	3,275	3,508	3,684	3,868	4,061	4,264	4,478	4,702	4,937	5,183
	Vision / Dental Expense	0	2,040	0	0	0	0	0	0	0	0	0
	PERS EPMC	77	4,711	0	0	0	0	0	0	0	0	0
	PEPRA Retirement	55	2,784	3,224	3,385	3,554	3,732	3,919	4,115	4,320	4,536	4,763
	Actuarial Pension Expense Adjustment	16,770	0	0	0	0	0	0	0	0	0	0
	Admin Allocation	479,618	481,681	547,043	574,395	603,115	633,271	664,934	698,181	733,090	769,745	808,232
	<b>SUBTOTAL</b>	<b>\$786,952</b>	<b>\$831,929</b>	<b>\$896,785</b>	<b>\$941,625</b>	<b>\$988,706</b>	<b>\$1,038,141</b>	<b>\$1,090,048</b>	<b>\$1,144,551</b>	<b>\$1,201,778</b>	<b>\$1,261,867</b>	<b>\$1,324,961</b>

**MAINTENANCE AND OPERATIONS**

Laboratory Analysis	\$14,721	\$23,787	\$25,000	\$25,750	\$26,523	\$27,318	\$28,138	\$28,982	\$29,851	\$30,747	\$31,669
Contractual Services	46,613	18,497	40,000	41,200	42,436	43,709	45,020	46,371	47,762	49,195	50,671
Engineering Services	0	0	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668
Contract Service - Sod Farm	0	0	0	0	0	0	0	0	0	0	0
Software / GIS Support	2,400	4,800	2,400	2,472	2,546	2,623	2,701	2,782	2,866	2,952	3,040
Permits and Fees	24,900	45,703	27,617	28,446	29,299	30,178	31,083	32,016	32,976	33,965	34,984
Education and Training	3,929	4,224	6,467	6,661	6,861	7,067	7,279	7,497	7,722	7,954	8,192
Insurance	0	0	0	0	0	0	0	0	0	0	0
Utilities - Electric	61,385	80,640	79,750	82,143	84,607	87,145	89,760	92,452	95,226	98,083	101,025
Utilities - Gas	1,035	673	720	742	764	787	810	835	860	886	912
Sludge/Compost Disposal	6,657	13,809	6,300	6,489	6,684	6,884	7,091	7,303	7,523	7,748	7,981
Telephone	3,333	4,290	4,896	5,043	5,194	5,350	5,510	5,676	5,846	6,021	6,202
Operations & Maintenance	49,594	8,614	25,000	25,750	26,523	27,318	28,138	28,982	29,851	30,747	31,669
Vehicle Maintenance	14,737	20,550	16,820	17,325	17,844	18,380	18,931	19,499	20,084	20,686	21,307
Vehicle Fuel	7,767	10,168	9,000	9,270	9,548	9,835	10,130	10,433	10,746	11,069	11,401
Mileage and Travel Reimbursement	0	1,392	1,200	1,236	1,273	1,311	1,351	1,391	1,433	1,476	1,520
Operating Supplies	13,339	2,713	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334
Office Supplies	0	0	0	0	0	0	0	0	0	0	0
Public Outreach	0	0	550	567	583	601	619	638	657	676	697
Uniforms	1,192	1,893	3,243	3,340	3,440	3,544	3,650	3,760	3,872	3,988	4,108
Small Tools	2,112	1,451	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800
Dues and Subscriptions	441	452	643	662	682	703	724	745	768	791	815
<b>SUBTOTAL</b>	<b>\$254,155</b>	<b>\$243,655</b>	<b>\$267,606</b>	<b>\$275,634</b>	<b>\$283,904</b>	<b>\$292,421</b>	<b>\$301,193</b>	<b>\$310,229</b>	<b>\$319,536</b>	<b>\$329,122</b>	<b>\$338,996</b>

<b>Total Operating Expenses</b>	<b>\$1,041,107</b>	<b>\$1,075,585</b>	<b>\$1,164,392</b>	<b>\$1,217,259</b>	<b>\$1,272,609</b>	<b>\$1,330,562</b>	<b>\$1,391,242</b>	<b>\$1,454,780</b>	<b>\$1,521,314</b>	<b>\$1,590,989</b>	<b>\$1,663,956</b>
<b>Net Revenue Before Capital(Loss)</b>	<b>\$301,361</b>	<b>\$270,577</b>	<b>\$196,163</b>	<b>\$388,156</b>	<b>\$2,326,234</b>	<b>\$383,580</b>	<b>\$380,134</b>	<b>\$375,833</b>	<b>\$1,880,609</b>	<b>\$364,391</b>	<b>\$357,101</b>
Debt Service Coverage	4.86	3.61	2.61	5.36	2.99	2.06	2.04	2.02	1.61	1.33	1.50

**CAPITAL**

Capital Improvement Program	\$364,609	\$189,233	\$0	\$830,000	\$965,000	\$975,000	\$100,000	\$750,000	\$724,000	\$724,000	\$724,000
Existing Debt Service	62,014	75,035	75,042	72,378	72,378	72,378	72,378	72,378	72,378	72,378	36,189
2022/23 Loan Proj. Debt Service	0	0	0	0	56,937	113,873	113,873	113,873	113,873	113,873	113,873
2026/27 Loan Proj. Debt Service	0	0	0	0	0	0	0	0	44,317	88,633	88,633
<b>SUBTOTAL</b>	<b>\$426,623</b>	<b>\$264,268</b>	<b>\$75,042</b>	<b>\$902,378</b>	<b>\$1,094,314</b>	<b>\$1,161,251</b>	<b>\$286,251</b>	<b>\$936,251</b>	<b>\$954,567</b>	<b>\$998,884</b>	<b>\$962,695</b>
<b>Total Exp &amp; CIP</b>	<b>\$1,467,730</b>	<b>\$1,339,852</b>	<b>\$1,239,433</b>	<b>\$2,119,637</b>	<b>\$2,366,924</b>	<b>\$2,491,813</b>	<b>\$1,677,492</b>	<b>\$2,391,031</b>	<b>\$2,475,882</b>	<b>\$2,589,873</b>	<b>\$2,626,651</b>
<b>Net Revenue(Loss)</b>	<b>(\$125,262)</b>	<b>\$6,309</b>	<b>\$121,122</b>	<b>(\$514,222)</b>	<b>\$1,231,920</b>	<b>(\$777,671)</b>	<b>\$93,884</b>	<b>(\$560,417)</b>	<b>\$926,042</b>	<b>(\$634,494)</b>	<b>(\$605,595)</b>
<b>Ending Balance</b>			<b>\$3,898,616</b>	<b>\$3,384,394</b>	<b>\$4,616,314</b>	<b>\$3,838,644</b>	<b>\$3,932,527</b>	<b>\$3,372,110</b>	<b>\$4,298,152</b>	<b>\$3,663,658</b>	<b>\$3,058,064</b>

Scenario	Current	7/1/2021	1/1/2022	7/1/2022	7/1/2023	7/1/2024	7/1/2025
Maintain \$3MM In Fund Balance - \$3.50/month Increase January	\$36.64	\$36.64	\$40.14	\$43.64	\$45.17	\$46.75	\$48.38
Maintain \$3MM In Fund Balance - \$7/mo increase in 7/1/2021	\$36.64	\$43.64	\$43.64	\$45.17	\$46.75	\$48.38	\$50.08

