



# Helendale Community Services District

## BOARD OF DIRECTORS MEETING

September 7, 2017 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

- Approval of Minutes: August 17, 2017 Regular Board Meeting
- Bills Paid and Presented for Approval
- Cash in Bank Report
- Budget vs Actual Report for Period Ending 8/31/2017

#### 4. Reports

- Directors' Reports
- General Manager's Report

### Discussion Items

- Discussion and Possible Action Regarding Request for Relief for Performance of Contract with Mike Keith and Associates for ADA Compliant Sidewalks Between Handicap Parking Area and Picnic Shelters
- Discussion Only Regarding Land and Wildlife Conservation Fund Grant
- Discussion and Possible Action Regarding Regarding Modification to Various District Positions
- Discussion and Possible Action Regarding Adoption of Resolution 2017-17: A Resolution of the Helendale Community Services District to Tax Defer Member Paid Contributions – ICR 414(h)(2) Employer Pick-Up
- Discussion and Possible Action Regarding Cancelling the October 5 Board Meeting

### Other Business

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

### Closed Session

- Conference with Real Property Negotiators  
(Government Code Section 54956.8)  
Property: 26538 Lakeview Drive  
District Negotiator: Kimberly Cox  
Negotiating Parties: SBA Communications  
Under Negotiation: Price and terms of payment

### Open Session

- Reportable Action from Closed Session

### 13. 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 agendized 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

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HELENDALE COMMUNITY SERVICES DISTRICT  
REGULAR BOARD MEETING MINUTES  
August 17, 2017  
26540 Vista Road, Suite C. Helendale, CA 92342

CALL TO ORDER AND PLEDGE OF ALLEGIANCE - The Regular Meeting of the Helendale CSD Board of Directors was called to order at 6:30 pm by President Clark after which the Pledge of Allegiance was recited.

- Present:** Ron Clark, President; Tim Smith, Vice President; Sandy Haas, Secretary; Craig Schneider, Director; Henry Spiller; Director
- Absent:** None
- Staff:** Kimberly Cox, General Manager; Cheryl Vermette, Program Coordinator; Craig Carlson, Water Operations Manager, Alex Aviles, Wastewater Operations Manager, Shavon Aviles, Customer Service Rep II
- Consultants:** None
- Audience:** There were six (6) audience members present.

1. **Approval of Agenda**  
**Action:** Director Spiller made the motion to approve the Agenda as presented. Director Smith seconded the motion. The motion was unanimously approved by the Board members present.
2. **Public Participation**  
None
3. **Consent Items**
  - a. Approval of Minutes: August 3, 2017 Regular Board Meeting
  - b. Bills Paid and Presented for Approval**Action:** Director Haas made the motion to approve the Consent Items as presented. Director Spiller seconded the motion. The motion was unanimously approved by the Board members present.
4. **Reports**
  - a. Director's Reports – None
  - b. San Bernardino County Sheriff's Update – Deputy Haas
  - c. Congressional Update – Congressman Cook's Field Rep. – Wally Linn  
Mr. Linn reported that Congress is in recess until September 5<sup>th</sup>. Congressman Cook voted on the following bills: S.118 - Reinforcing American Made Products Act of 2017; S.H.R. 3279 Helium Extraction Act of 2017; HR.3364 Countering America's Adversaries Through Sanctions Act
  - d. General Manager Report - General Manager Cox gave a progress report on the light poles at the park, showed a graph on electricity usage for August, and reported that the last flag football game will be on Monday. Program Coordinator Vermette announced the volunteer day for the playground construction on Saturday August 26<sup>th</sup> and announced the upcoming concerts in the park. Wastewater Operations Manager Aviles gave the wastewater report, reporting on the average daily flow as well as recent activity in the wastewater department. General Manager Cox gave the Administrative Update which included account activity for July, account activity by area, percentage of accounts paid on time, how customers make payments, water consumption for July, and average monthly bill.

**Special Presentation**

5. San Bernardino County Fire Department Budget for FP-5 Helendale by Battalion Chief Bobby Cox

Battalion Chief Cox presented the budget and discussed Fire Station 4.

**Discussion Items**

6. Discussion and Possible Adoption of Revisions to Section 10.9 of the District's Employee Personnel Manual Entitled "Driver's License Policy."  
**Discussion:** Water Operations Manager Carlson and General Manager Cox presented the report.  
**Action:** Director Haas made the motion to adopt revisions to Section 10.9 of the District Employee Manual as presented by Staff. Director Smith seconded the motion. The motion was approved by the following: Yes – 5; No-0, roll call vote: Director Schneider – Yes; Secretary Haas – Yes; President Clark - Yes; Vice President Smith - Yes, Director Spiller- Yes.
7. Discussion and Possible Action regarding Increase in On-Call Pay for Certified Water and Wastewater Operators  
**Discussion:** General Manager presented the report recommending the following changes to on-call pay: increase weekend and holiday on-call pay to \$50 and increase weekday on-call pay to \$30.  
**Action:** Director Haas made the motion to approve an increase in on-call pay as outlined by Staff, Director Schneider seconded the motion. The motion was approved by the following: Yes – 5; No-0 roll call vote: Director Schneider – Yes; Secretary Haas – Yes; President Clark - Yes; Vice President Smith - Yes, Director Spiller- Yes.
8. Discussion and Possible Action Regarding Phased-In Construction of Two Baseball Fields at Helendale Community Park  
**Discussion:** Program Coordinator Vermette presented the report outlining costs and potential in-kind donations to construct two baseball fields at the Helendale Park. The Board directed Staff to bring this item back at a future meeting with a firm commitment from Rainbird for volunteer labor to install irrigation at the park as well as more detailed costs.

**Other Business**

9. Requested items for next or future agenda items (Directors and Staff Only)  
None
10. Adjournment  
**Action:** President Ron Clark adjourned the meeting at 7:40 pm.

Submitted by:

Approved by:

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Ron Clark, President

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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: September 7, 2017  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
BY: Sharon Kreinop, Senior Account Specialist  
SUBJECT: Agenda item # 3 b.  
Consent Item: Bills Paid and Presented for Approval

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**STAFF RECOMMENDATION:**

Report Only. Receive and File

**STAFF REPORT:**

Staff issued 50 checks for the period August 14, 2017 through August 31, 2017 totaling \$122,299.02

Total cash available:	<u>8/31/17</u>	<u>8/14/17</u>
Cash	\$ 4,182,443.97	\$ 4,238,161.31
Checks Issued	\$ 162,623.85	\$ 40,324.83

Investment Report

The Investment Report shows the status of invested District funds. The current interest rate is 1.10% for CalTRUST Short-Term and is 1.28% for Medium-Term Investments, 0.978% for LAIF, and 0.25% for the CBB Sweep Account for July 2017. Interest earned in July 2017 on the CalTRUST investments and the CBB Sweep Account is \$3,573.44. CBB Interest August 2017 \$195.83. CalTrust August 2017 statement not available at time of report.



Helendale CSD

# Bills Paid and Presented for Approval

## Transaction Detail

Issued Date Range: 08/14/2017 - 08/31/2017

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
<b>Bank Account: 251229590 - CBB Checking</b>					
08/15/2017	<a href="#">19614</a>	LAWRENCE MADKINS JR	-77.44	Check	Utility Billing
08/16/2017	<a href="#">19615</a>	Print Mart	-398.60	Check	Accounts Payable
08/16/2017	<a href="#">19616</a>	San Bernardino County Treasurer	-3,400.85	Check	Accounts Payable
08/16/2017	<a href="#">19617</a>	RICHARD KREUTZ	-227.11	Check	Utility Billing
08/17/2017	<a href="#">19618</a>	A&G Instrument Service and Calibration, Inc.	-606.80	Check	Accounts Payable
08/17/2017	<a href="#">19619</a>	Brunick, McElhaney & Kennedy	-3,056.25	Check	Accounts Payable
08/17/2017	<a href="#">19620</a>	Burrtec Waste Industries, Inc.	-49,380.39	Check	Accounts Payable
08/17/2017	<a href="#">19621</a>	Central Occupational Medicine Providers	-20.00	Check	Accounts Payable
08/17/2017	<a href="#">19622</a>	Chris Pattison	-73.00	Check	Accounts Payable
08/17/2017	<a href="#">19623</a>	Dept of Pesticide Regulation	-280.00	Check	Accounts Payable
08/17/2017	<a href="#">19624</a>	Desert Service Station Maintenance	-283.74	Check	Accounts Payable
08/17/2017	<a href="#">19625</a>	Frontier Communications	-196.53	Check	Accounts Payable
08/17/2017	<a href="#">19626</a>	Geo-Monitor, Inc.	-508.50	Check	Accounts Payable
08/17/2017	<a href="#">19627</a>	Graham Equipment	-800.00	Check	Accounts Payable
08/17/2017	<a href="#">19628</a>	Home Depot Credit Services	-1,387.01	Check	Accounts Payable
08/17/2017	<a href="#">19629</a>	I Candy Website & Graphic Design	-56.25	Check	Accounts Payable
08/17/2017	<a href="#">19630</a>	Industrial Rubber & Supply, LLC	-31.98	Check	Accounts Payable
08/17/2017	<a href="#">19631</a>	Infosend	-1,615.50	Check	Accounts Payable
08/17/2017	<a href="#">19632</a>	Liberty Composting, Inc.	-312.75	Check	Accounts Payable
08/17/2017	<a href="#">19633</a>	Lowe's	-716.04	Check	Accounts Payable
08/17/2017	<a href="#">19634</a>	Paul Harvey	-925.00	Check	Accounts Payable
08/17/2017	<a href="#">19635</a>	Sierra Analytical	-1,132.00	Check	Accounts Payable
08/17/2017	<a href="#">19636</a>	Southern California Edison	-213.51	Check	Accounts Payable
08/17/2017	<a href="#">19637</a>	Southern California Edison	-18,033.11	Check	Accounts Payable
08/17/2017	<a href="#">19638</a>	Southern California Edison	-343.04	Check	Accounts Payable
08/17/2017	<a href="#">19639</a>	Southern California Edison	-3,410.07	Check	Accounts Payable
08/17/2017	<a href="#">19640</a>	Southern California Edison	-1,365.99	Check	Accounts Payable
08/17/2017	<a href="#">19641</a>	Uline	-133.42	Check	Accounts Payable
08/17/2017	<a href="#">19642</a>	USA Blue Book	-128.17	Check	Accounts Payable
08/24/2017	<a href="#">19643</a>	County of San Bernardino, Solid Waste Mgmt. Div.	-891.37	Check	Accounts Payable
08/24/2017	<a href="#">19644</a>	Frontier Communications	-131.21	Check	Accounts Payable
08/24/2017	<a href="#">19645</a>	Harbor Freight Tools	-118.44	Check	Accounts Payable
08/24/2017	<a href="#">19646</a>	Lillestrand Leadership Consulting	-603.75	Check	Accounts Payable
08/24/2017	<a href="#">19647</a>	Official Payments Corp	-59.20	Check	Accounts Payable
08/24/2017	<a href="#">19648</a>	O'Reilly Auto Parts	-592.03	Check	Accounts Payable
08/24/2017	<a href="#">19649</a>	Staples Office Supplies	-136.76	Check	Accounts Payable
08/24/2017	<a href="#">19650</a>	USA Blue Book	-306.51	Check	Accounts Payable
08/24/2017	<a href="#">19651</a>	Verizon Wireless	-1,062.33	Check	Accounts Payable
08/24/2017	<a href="#">19652</a>	ZAPP Electric	-1,265.00	Check	Accounts Payable
08/30/2017	<a href="#">19653</a>	O'Reilly Auto Parts	-7,540.78	Check	Accounts Payable
08/31/2017	<a href="#">19654</a>	HDMWA	-85.00	Check	Accounts Payable
08/31/2017	<a href="#">19655</a>	Larry Walker Associates	-1,924.21	Check	Accounts Payable
08/31/2017	<a href="#">19656</a>	McMaster-Carr	-610.94	Check	Accounts Payable
08/31/2017	<a href="#">19657</a>	Rebecca Gonzalez	-330.00	Check	Accounts Payable
08/31/2017	<a href="#">19658</a>	Rogers, Anderson, Malody & Scott	-15,007.50	Check	Accounts Payable
08/31/2017	<a href="#">19659</a>	Ron Clark	-750.00	Check	Accounts Payable
08/31/2017	<a href="#">19660</a>	Sandy Haas	-750.00	Check	Accounts Payable
08/31/2017	<a href="#">19661</a>	Southwest Gas Company	-97.81	Check	Accounts Payable
08/31/2017	<a href="#">19662</a>	Tim Smith	-750.00	Check	Accounts Payable
08/31/2017	<a href="#">19663</a>	United Site Services	-173.13	Check	Accounts Payable
<b>Bank Account 251229590 Total: (50)</b>			<b>-122,299.02</b>		
<b>Report Total: (50)</b>			<b>-122,299.02</b>		

**Bank Transaction Report**

**Bank Account**

[251229590 CBB Checking](#)

	<b>Count</b>	<b>Amount</b>
	50	-122,299.02
<b>Report Total:</b>	<b>50</b>	<b>-122,299.02</b>

**Cash Account**

[99.99-111000 Cash in CBB - Checking](#)

**Report Total:**

	<b>Count</b>	<b>Amount</b>
	50	-122,299.02
<b>Report Total:</b>	<b>50</b>	<b>-122,299.02</b>

**Transaction Type**

Check

	<b>Count</b>	<b>Amount</b>
	50	-122,299.02
<b>Report Total:</b>	<b>50</b>	<b>-122,299.02</b>



# Helendale Community Services District

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**Date:** September 7, 2017  
**TO:** Board of Directors  
**FROM:** Kimberly Cox, General Manager  
**BY:** Sharon Kreinop, Senior Account Specialist  
**SUBJECT:** Agenda item # 3 c.  
Cash in Bank Report

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# Cash in Bank Report

Helendale CSD

For the Period Ending 8/31/2017

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<b>CASH IN BANK</b>				
99-100020	Cash in DCB - Checking	89,194.64	13,013.08	102,207.72
99-110000	Cash in Mojave - Checking - INACTIVE	0.00	0.00	0.00
99-111000	Cash in CBB - Checking	(110,125.27)	121,923.27	11,798.00
99-111500	Cash in CBB - Sweep	940,639.25	0.00	940,639.25
99-113000	Petty Cash	300.00	0.00	300.00
99-114000	Investment in LAIF	6,616.52	0.00	6,616.52
99-114100	Investment in CalTRUST	3,084,254.69	0.00	3,084,254.69
<b>TOTAL CASH IN BANK</b>		<b>4,010,879.83</b>	<b>134,936.35</b>	<b>4,145,816.18</b>





# Helendale Community Services District

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**Date:** September 7, 2017  
**TO:** Board of Directors  
**FROM:** Kimberly Cox, General Manager  
**BY:** Sharon Kreinop, Senior Account Specialist  
**SUBJECT:** Agenda item # 3 d.  
Budget vs Actual Report for Period Ending 8/31/17

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Helendale CSD

# Budget vs Actual Report Account Summary

For Fiscal: FY 2017-2018 Period Ending: 08/31/2017

	Current Total Budget	Period Activity	YTD Activity	Percent Used	
<b>Fund: 01 - Water Operations</b>					
<b>Revenue</b>					
<u>01-410011-00-0</u>	Water Sales - Single Family-Meter	856,209.84	85,094.05	156,807.28	18.31 %
<u>01-410012-00-0</u>	Water Sales - Single Family-Consumpt...	401,000.00	85,156.28	133,505.90	33.29 %
<u>01-410111-00-0</u>	Water Sales - Multi-Family-Meter	8,114.04	653.59	1,283.48	15.82 %
<u>01-410112-00-0</u>	Water Sales - Multi-Family-Consumpt...	1,500.00	385.50	640.29	42.69 %
<u>01-410311-00-0</u>	Water Sales - Water Only-Meter	7,939.80	781.25	1,444.00	18.19 %
<u>01-410312-00-0</u>	Water Sales - Water Only-Consumpti...	11,000.00	1,476.00	2,411.40	21.92 %
<u>01-411021-00-0</u>	Water Sales - Commercial-Meter	17,411.40	2,207.19	4,118.92	23.66 %
<u>01-411022-00-0</u>	Water Sales - Commercial-Consumpti...	13,000.00	2,191.50	3,488.37	26.83 %
<u>01-411421-00-0</u>	Water Sales - Park-Meter	2,559.84	415.78	793.64	31.00 %
<u>01-411422-00-0</u>	Water Sales - Park-Consumption	13,500.00	3,730.50	6,039.53	44.74 %
<u>01-411521-00-0</u>	Water Sales - School-Meter	4,989.16	559.38	975.83	19.56 %
<u>01-411522-00-0</u>	Water Sales - School-Consumption	18,000.00	4,200.00	7,072.08	39.29 %
<u>01-413041-00-0</u>	Water Sales - Irrigation-Meter	12,093.24	1,161.79	2,285.66	18.90 %
<u>01-413042-00-0</u>	Water Sales - Irrigation-Consumption	32,000.00	7,351.50	12,586.69	39.33 %
<u>01-419000-00-0</u>	Permits & Inspections	500.00	0.00	0.00	0.00 %
<u>01-419000-00-0</u>	Fees & Charges	27,000.00	2,751.50	4,614.50	17.09 %
<u>01-419500-00-0</u>	Delinquent Fees & Penalties	42,000.00	3,611.06	6,552.98	15.60 %
<u>01-419700-00-0</u>	Mechanic Service Reimbursement	13,910.00	0.00	0.00	0.00 %
<u>01-705000-00-0</u>	Special Assmts - Water Standby	18,000.00	0.00	0.00	0.00 %
<u>01-705500-00-0</u>	Special Assmts - PY Water Standby	4,800.00	0.00	0.00	0.00 %
<u>01-706000-00-0</u>	Penalties On Delinquent Taxes	1,610.00	0.00	0.00	0.00 %
<u>01-712200-00-0</u>	Emergoc Capacity Payments	5,000.00	0.00	0.00	0.00 %
<u>01-740000-00-0</u>	Grant Revenue	0.00	0.00	23,747.57	0.00 %
	<b>Revenue Total:</b>	<b>1,512,137.32</b>	<b>201,726.87</b>	<b>368,368.12</b>	<b>24.36 %</b>
<b>Expense</b>					
<u>01-500001-00-0</u>	Salaries - Full Time	232,440.00	20,633.41	41,315.97	17.77 %
<u>01-500002-00-0</u>	Salaries - Overtime	14,000.00	1,664.35	2,638.43	18.85 %
<u>01-500003-00-0</u>	On-Call Pay	11,525.00	700.00	1,400.00	12.15 %
<u>01-500004-00-0</u>	Salaries - Part-Time	27,820.00	0.00	0.00	0.00 %
<u>01-510000-00-0</u>	PERS Retirement	28,302.24	2,962.12	5,809.57	20.53 %
<u>01-510001-00-0</u>	Employee Group Insurance	41,775.72	3,585.18	7,364.89	17.63 %
<u>01-510002-00-0</u>	Workers Compensation	24,997.97	0.00	29,742.23	118.98 %
<u>01-510003-00-0</u>	Payroll Taxes - FICA/Medicare	5,498.61	511.74	1,013.47	18.43 %
<u>01-521000-00-0</u>	Laboratory Analysis	10,500.00	508.50	1,186.00	11.30 %
<u>01-521500-00-0</u>	Contractual Services	11,000.00	195.31	230.31	2.09 %
<u>01-521501-00-0</u>	Engineering Services	4,000.00	0.00	0.00	0.00 %
<u>01-521600-00-0</u>	GIS Support	5,280.00	0.00	0.00	0.00 %
<u>01-523000-00-0</u>	Permits and Fees	14,500.00	0.00	12,328.00	85.02 %
<u>01-524500-00-0</u>	Education and Training	6,560.00	158.00	2,198.00	33.51 %
<u>01-527500-00-0</u>	Rents and Leases - Water Shop	9,600.00	800.00	1,600.00	16.67 %
<u>01-527501-00-0</u>	Rent - BLM Tank Sites	1,260.00	0.00	0.00	0.00 %
<u>01-531000-00-0</u>	Utilities - Electric	111,204.00	13,288.14	25,151.96	22.62 %
<u>01-531001-00-0</u>	Utilities - Gas	480.00	11.00	22.00	4.58 %
<u>01-532500-00-0</u>	Telephone	5,167.92	420.18	840.36	16.26 %
<u>01-541000-00-0</u>	Operations and Maintenance	90,000.00	6,105.32	8,966.60	9.96 %
<u>01-545000-00-0</u>	Vehicle Maintenance	15,500.00	0.00	779.58	5.03 %
<u>01-545001-00-0</u>	Vehicle Fuel	13,000.00	960.25	1,891.26	14.55 %
<u>01-552700-00-0</u>	Mileage and Travel Reimbursement	0.00	123.20	217.84	0.00 %
<u>01-553000-00-0</u>	Operating Supplies	30,750.00	349.03	3,518.83	11.44 %
<u>01-553500-00-0</u>	Office Supplies	0.00	75.41	75.41	0.00 %

		Current Total Budget	Period Activity	YTD Activity	Percent Used
<u>01-553555-00-0</u>	Water Conservation Program	1,495.00	0.00	0.00	0.00 %
<u>01-553600-00-0</u>	Uniforms	3,022.00	0.00	165.80	5.49 %
<u>01-554600-00-0</u>	Small Tools	5,500.00	306.06	181.08	3.29 %
<u>01-556500-00-0</u>	Dues & Subscriptions	1,160.00	0.00	0.00	0.00 %
<u>01-561000-00-0</u>	Watermaster Fees	8,000.00	0.00	1,937.84	24.22 %
<u>01-595001-00-0</u>	Interest Expense	192,752.22	0.00	77,855.19	40.39 %
<u>01-600000-00-0</u>	Depreciation	243,400.20	20,283.35	40,566.70	16.67 %
<u>01-999100-00-0</u>	Admin Allocation	0.00	0.00	0.00	0.00 %
	<b>Expense Total:</b>	<b>1,170,490.88</b>	<b>73,640.55</b>	<b>268,997.32</b>	<b>22.98 %</b>
	<b>Fund: 01 - Water Operations Surplus (Deficit):</b>	<b>341,646.44</b>	<b>128,086.32</b>	<b>99,370.80</b>	<b>29.09 %</b>

**Fund: 02 - Sewer Operations**

**Revenue**

<u>02-410010-00-0</u>	Sewer Charges - Single Family	1,189,334.40	99,416.14	198,184.24	16.66 %
<u>02-410110-00-0</u>	Sewer Charges - Multi-Family	22,423.68	1,868.64	3,737.28	16.67 %
<u>02-411020-00-0</u>	Sewer Charges - Commercial	47,045.76	3,920.48	7,840.96	16.67 %
<u>02-411420-00-0</u>	Sewer Charges - Park	2,198.40	183.20	366.40	16.67 %
<u>02-411520-00-0</u>	Sewer Charges - School	16,268.16	1,355.68	2,711.36	16.67 %
<u>02-413040-00-0</u>	Sewer Charges - Irrigation	1,758.72	146.56	293.12	16.67 %
<u>02-419500-00-0</u>	Delinquent Fees & Penalties	18,000.00	1,327.23	2,463.61	13.69 %
<u>02-705000-00-0</u>	Special Assmts - Sewer Standby	15,000.00	0.00	0.00	0.00 %
<u>02-705500-00-0</u>	Special Assmts - PY Sewer Standby	4,800.00	0.00	0.00	0.00 %
<u>02-706000-00-0</u>	Penalties on Delinquent Taxes	1,550.00	0.00	0.00	0.00 %
	<b>Revenue Total:</b>	<b>1,318,379.12</b>	<b>108,217.93</b>	<b>215,596.97</b>	<b>16.35 %</b>

**Expense**

<u>02-500001-00-0</u>	Salaries - Full Time	215,872.80	15,544.20	31,023.04	14.37 %
<u>02-500002-00-0</u>	Salaries - Overtime	5,500.00	124.72	434.31	7.90 %
<u>02-500003-00-0</u>	On-Call Pay	9,125.00	700.00	1,400.00	15.34 %
<u>02-510000-00-0</u>	PERS Retirement	27,012.64	3,001.46	5,636.04	20.86 %
<u>02-510001-00-0</u>	Employee Group Insurance	29,033.28	2,824.18	5,661.64	19.50 %
<u>02-510002-00-0</u>	Workers Compensation	25,468.67	0.00	23,852.92	93.66 %
<u>02-510003-00-0</u>	Payroll Taxes - FICA/Medicare	3,130.16	234.14	469.92	15.01 %
<u>02-521000-00-0</u>	Laboratory Analysis	19,000.00	876.00	1,020.00	5.37 %
<u>02-521500-00-0</u>	Contractual Services	26,375.00	2,132.34	2,340.47	8.87 %
<u>02-521501-00-0</u>	Engineering Services	10,000.00	0.00	0.00	0.00 %
<u>02-521600-00-0</u>	GIS Support	1,760.00	0.00	0.00	0.00 %
<u>02-523000-00-0</u>	Permits and Fees	27,329.00	0.00	1,009.00	3.69 %
<u>02-524500-00-0</u>	Education and Training	5,501.00	0.00	105.00	1.91 %
<u>02-531000-00-0</u>	Utilities - Electric	64,164.00	5,259.38	12,354.16	19.25 %
<u>02-531001-00-0</u>	Utilities - Gas	780.00	30.80	62.36	7.99 %
<u>02-531005-00-0</u>	Utilities - Sod Farm	0.00	213.51	213.51	0.00 %
<u>02-531006-00-0</u>	Sludge/Compost Disposal	9,800.00	0.00	312.75	3.19 %
<u>02-532500-00-0</u>	Telephone	3,972.00	542.14	840.39	21.16 %
<u>02-541000-00-0</u>	Operations and Maintenance	45,000.00	1,217.74	2,130.54	4.73 %
<u>02-545000-00-0</u>	Vehicle Maintenance	17,628.00	0.00	480.93	2.73 %
<u>02-545001-00-0</u>	Vehicle Fuel	11,700.00	380.78	376.30	3.22 %
<u>02-552700-00-0</u>	Mileage and Travel Reimbursement	0.00	33.60	67.20	0.00 %
<u>02-553000-00-0</u>	Operating Supplies	16,000.00	181.46	1,616.92	10.11 %
<u>02-553500-00-0</u>	Office Supplies	0.00	53.86	53.86	0.00 %
<u>02-553555-00-0</u>	Public Outreach	547.50	0.00	0.00	0.00 %
<u>02-553600-00-0</u>	Uniforms	3,255.00	0.00	0.00	0.00 %
<u>02-554600-00-0</u>	Small Tools	4,000.00	837.32	837.32	20.93 %
<u>02-556500-00-0</u>	Dues & Subscriptions	1,106.00	0.00	0.00	0.00 %
<u>02-595001-00-0</u>	Interest Expense	25,319.29	0.00	0.00	0.00 %
<u>02-600000-00-0</u>	Depreciation	352,580.64	29,381.72	58,763.44	16.67 %
<u>02-999100-00-0</u>	Admin Allocation	0.00	0.00	0.00	0.00 %
	<b>Expense Total:</b>	<b>960,959.98</b>	<b>63,569.35</b>	<b>151,062.02</b>	<b>15.72 %</b>
	<b>Fund: 02 - Sewer Operations Surplus (Deficit):</b>	<b>357,419.14</b>	<b>44,648.58</b>	<b>64,534.95</b>	<b>18.06 %</b>

		Current Total Budget	Period Activity	YTD Activity	Percent Used
<b>Fund: 05 - Parks &amp; Recreation</b>					
<b>Revenue</b>					
<u>05-419500-00-0</u>	Delinquent Fees & Penalties	0.00	59.41	278.96	0.00 %
<u>05-430000-00-0</u>	Recreation Program Fees	1,083.00	44.00	55.50	5.12 %
<u>05-430001-00-0</u>	Fee for Flag Football League	3,000.00	192.00	338.00	11.27 %
<u>05-430002-00-0</u>	Fee for Basketball League Program	6,000.00	0.00	0.00	0.00 %
<u>05-460000-50-2</u>	Water Shop Lease Income	9,600.00	800.00	1,600.00	16.67 %
<u>05-461000-A0-2</u>	Storage at Park - \$500/m from Thrift ...	6,000.00	500.00	1,000.00	16.67 %
<u>05-461000-B0-2</u>	Unit #B \$600/m - Admin Office	0.00	600.00	1,200.00	0.00 %
<u>05-461000-C1-2</u>	Unit#C \$500/m - Church	6,000.00	500.00	1,000.00	16.67 %
<u>05-461000-D0-2</u>	Unit #D \$1000/m - Gymnastics	12,000.00	1,000.00	2,000.00	16.67 %
<u>05-461000-R0-2</u>	Room Rental - Unit #C	1,000.00	0.00	147.00	14.70 %
<u>05-462000-21-2</u>	15302 Smithson Rental	98,280.00	8,190.00	16,380.00	16.67 %
<u>05-463000-22-2</u>	15425 Wild Road Rental	28,608.00	2,916.45	4,705.45	16.45 %
<u>05-700000-00-0</u>	Property Taxes - Current	17,292.00	0.00	0.00	0.00 %
<u>05-712000-00-0</u>	Event Sponsorship	6,000.00	5,000.00	5,000.00	83.33 %
<u>05-712100-00-0</u>	Recycling Rev - EE Morale	0.00	760.90	1,506.98	0.00 %
<u>05-714300-30-2</u>	Electricity Reimbursement - Unit D R...	0.00	299.19	299.19	0.00 %
<u>05-730002-00-0</u>	Misc Donations	6,000.00	0.00	145.00	2.42 %
<u>05-740000-00-0</u>	Grant Revenue	0.00	0.00	3,000.00	0.00 %
<u>05-750000-00-1</u>	Retail Sales - Thrift Store	275,000.00	23,728.77	46,665.68	16.97 %
<u>05-999700-00-0</u>	Board Discretionary Revenue	239,665.93	0.00	0.00	0.00 %
	<b>Revenue Total:</b>	<b>715,528.93</b>	<b>44,590.72</b>	<b>85,321.76</b>	<b>11.92 %</b>
<b>Expense</b>					
<u>05-500001-00-0</u>	Salaries - Full Time (0.75 FTE)	22,932.00	233.40	467.03	2.04 %
<u>05-500002-00-0</u>	Salaries - Overtime	4,000.00	21.00	540.00	13.50 %
<u>05-500004-00-0</u>	Salaries - Part-Time	4,740.00	0.00	0.00	0.00 %
<u>05-500004-10-1</u>	Salaries - Part Time - Thrift Store	98,779.00	9,782.69	18,977.11	19.21 %
<u>05-510000-00-0</u>	PERS Retirement	1,503.19	288.20	432.30	28.76 %
<u>05-510001-00-0</u>	Employee Group Insurance	6,732.72	0.00	680.98	10.11 %
<u>05-510002-00-0</u>	Workers Compensation	4,299.68	0.00	9,146.61	212.73 %
<u>05-510002-10-1</u>	Workers Compensation - Thrift Store	15,348.28	0.00	0.00	0.00 %
<u>05-510003-00-0</u>	Payroll Taxes - FICA/Medicare	695.12	0.00	0.00	0.00 %
<u>05-510003-10-1</u>	Payroll Taxes - FICA/Medicare - Thrift ...	7,556.59	767.84	1,522.58	20.15 %
<u>05-510004-00-0</u>	Unemployment Expense	0.00	739.00	739.00	0.00 %
<u>05-521500-00-0</u>	Contractual Services	18,920.00	60.00	370.15	1.96 %
<u>05-521500-10-1</u>	Contractual Services - Thrift Store	4,300.00	0.00	0.00	0.00 %
<u>05-523000-00-0</u>	Permits and Inspection Fees	4,800.00	0.00	0.00	0.00 %
<u>05-523500-00-0</u>	San Bernardino County Fees	0.00	0.00	106.98	0.00 %
<u>05-524500-00-0</u>	Education and Training	3,400.00	280.00	530.00	15.59 %
<u>05-524500-10-1</u>	Education and Training - Thrift Store	500.00	0.00	0.00	0.00 %
<u>05-526600-00-0</u>	Public Relations	200.00	0.00	0.00	0.00 %
<u>05-526601-10-1</u>	Advertising - Thrift Store	2,000.00	0.00	0.00	0.00 %
<u>05-531000-00-0</u>	Utilities - Electric	4,620.00	469.33	469.33	10.16 %
<u>05-531000-20-2</u>	Utilities - Electric - Community Ctr	8,040.00	1,881.66	3,767.55	46.86 %
<u>05-531000-22-2</u>	Utilities - Electric - Wild Rd	3,048.00	417.17	776.13	25.46 %
<u>05-531001-20-2</u>	Utilities - Gas - Community Center	5,244.00	17.99	34.83	0.66 %
<u>05-531001-22-2</u>	Utilities - Gas - Wild Rd	1,800.00	38.02	38.02	2.11 %
<u>05-531003-00-0</u>	Utilities - Street Lighting Electric	17,292.00	1,365.99	2,731.98	15.80 %
<u>05-531003-10-1</u>	Utilities - Electric - Thrift Store	11,796.00	1,378.81	2,763.32	23.43 %
<u>05-531008-00-2</u>	Utilities - Comm Ctr Unit D	0.00	149.60	299.16	0.00 %
<u>05-532500-00-0</u>	Telephone	648.00	269.53	427.09	65.91 %
<u>05-541000-00-0</u>	Operations and Maintenance	2,000.00	676.35	2,234.74	111.74 %
<u>05-541000-10-1</u>	Operations & Maintenance - Thrift St...	1,000.00	0.00	36.28	3.63 %
<u>05-541000-20-2</u>	Operation & Maintenance - Communi...	10,000.00	950.35	3,356.95	33.57 %
<u>05-545000-00-0</u>	Vehicle Maintenance	7,225.60	0.00	352.47	4.88 %
<u>05-545001-00-0</u>	Vehicle Fuel	520.00	248.33	248.33	47.76 %
<u>05-550000-00-0</u>	Supplies -Basketball	4,290.00	0.00	0.00	0.00 %

Budget vs Actual Report

For Fiscal: FY 2017-2018 Period Ending: 08/31/

		Current Total Budget	Period Activity	YTD Activity	Percent Used
<u>05-550001-00-0</u>	Supplies-Flag Football	2,995.00	0.00	914.00	30.52 %
<u>05-553000-00-0</u>	Operating Supplies	15,000.00	59.19	926.33	6.18 %
<u>05-553000-10-1</u>	Operating Supplies - Thrift Store	10,000.00	426.01	1,834.35	18.34 %
<u>05-553300-00-0</u>	Event Expense	3,000.00	0.00	0.00	0.00 %
<u>05-553400-00-0</u>	Program Expenses	5,000.00	345.42	695.57	13.91 %
<u>05-553600-00-0</u>	Uniforms	780.00	0.00	137.01	17.57 %
<u>05-553700-00-0</u>	Printing Costs	200.00	0.00	0.00	0.00 %
<u>05-554600-00-0</u>	Small Tools	500.00	261.77	505.67	101.13 %
<u>05-556500-00-0</u>	Dues & Subscriptions	475.00	0.00	0.00	0.00 %
<u>05-556800-10-1</u>	EE Incentive Program-Thrift Store	3,900.00	0.00	620.00	15.90 %
<u>05-595001-00-2</u>	Interest Expense	21,239.50	0.00	0.00	0.00 %
<u>05-595001-21-2</u>	Interest Expense - Rental Property	31,389.99	0.00	0.00	0.00 %
<u>05-600000-00-0</u>	Depreciation - Park	33,422.56	2,784.09	5,568.18	16.66 %
<u>05-600000-20-2</u>	Depreciation - Community Ctr	117,783.00	9,811.32	19,622.64	16.66 %
<u>05-600000-21-2</u>	Depreciation - Smithson	33,144.00	2,760.89	5,521.78	16.66 %
<u>05-600000-22-2</u>	Depreciation - Wild Rd	8,990.00	748.86	1,497.72	16.66 %
	<b>Expense Total:</b>	<b>566,049.23</b>	<b>37,232.81</b>	<b>88,892.17</b>	<b>15.70 %</b>
	<b>Fund: 05 - Parks &amp; Recreation Surplus (Deficit):</b>	<b>149,479.70</b>	<b>7,357.91</b>	<b>-3,570.41</b>	<b>-2.39 %</b>

**Fund: 06 - Solid Waste Disposal**

<b>Revenue</b>					
<u>06-410000-00-0</u>	Charges for Services - Solid Waste	464,792.52	38,760.43	76,613.21	16.48 %
<u>06-419500-00-0</u>	Delinquent Fees & Penalties	7,300.00	518.25	1,056.00	14.47 %
<u>06-705000-00-0</u>	Special Assmts - Refuse Land Use Fee	235,278.00	0.00	0.00	0.00 %
<u>06-705500-00-0</u>	Special Assmts - Pr Yr Refuse Land Use..	6,500.00	0.00	0.00	0.00 %
<u>06-706000-00-0</u>	Penalties on Delinquent Taxes	2,500.00	0.00	0.00	0.00 %
<u>06-999700-00-0</u>	Board Discretionary Revenue	11,047.90	0.00	0.00	0.00 %
	<b>Revenue Total:</b>	<b>727,418.42</b>	<b>39,278.68</b>	<b>77,669.21</b>	<b>10.68 %</b>

<b>Expense</b>					
<u>06-500001-00-0</u>	Salaries - Full Time (2.25 FTE)	72,976.80	5,094.41	10,468.81	14.35 %
<u>06-510000-00-0</u>	PERS Retirement	7,416.92	853.96	1,570.06	21.17 %
<u>06-510001-00-0</u>	Employee Group Insurance	22,977.24	1,768.31	3,684.52	16.04 %
<u>06-510002-00-0</u>	Workers Compensation	3,375.72	0.00	4,720.37	139.83 %
<u>06-510003-00-0</u>	Payroll Taxes - FICA/Medicare	1,058.16	177.66	355.32	33.58 %
<u>06-521500-00-0</u>	Contractual Services	2,500.00	0.00	0.00	0.00 %
<u>06-521510-00-0</u>	Contract Service - Burrtec Fees	458,714.52	38,565.32	76,430.96	16.66 %
<u>06-521600-00-0</u>	GIS Support	1,760.00	0.00	0.00	0.00 %
<u>06-523500-00-0</u>	SB County Disposal Fees	122,400.00	11,706.44	21,094.74	17.23 %
<u>06-523550-00-0</u>	Green Waste Disposal	12,750.00	0.00	0.00	0.00 %
<u>06-524500-00-0</u>	Education and Training	500.00	0.00	0.00	0.00 %
<u>06-527500-00-0</u>	Rents - Thrift Store	6,000.00	500.00	1,000.00	16.67 %
<u>06-532500-00-0</u>	Telephone	312.00	51.24	76.86	24.63 %
<u>06-545000-00-0</u>	Vehicle Maintenance	2,000.00	0.00	0.00	0.00 %
<u>06-545001-00-0</u>	Vehicle Fuel	520.00	0.00	0.00	0.00 %
<u>06-553000-00-0</u>	Operating Supplies	100.00	0.00	0.00	0.00 %
<u>06-553555-00-0</u>	Public Outreach	1,900.00	0.00	0.00	0.00 %
<u>06-553600-00-0</u>	Uniforms	400.00	0.00	33.67	8.42 %
<u>06-554600-00-0</u>	Small Tools	100.00	0.00	0.00	0.00 %
<u>06-600000-00-0</u>	Depreciation	1,034.88	86.24	172.48	16.67 %
<u>06-999100-00-0</u>	Admin Allocation	0.00	0.00	0.00	0.00 %
	<b>Expense Total:</b>	<b>718,796.24</b>	<b>58,803.58</b>	<b>119,607.79</b>	<b>16.64 %</b>
	<b>Fund: 06 - Solid Waste Disposal Surplus (Deficit):</b>	<b>8,622.18</b>	<b>-19,524.90</b>	<b>-41,938.58</b>	<b>-486.40 %</b>

**Fund: 10 - Administration**

<b>Revenue</b>					
<u>10-419100-00-0</u>	Credit Card Processing Fees	7,000.00	940.00	1,892.50	27.04 %
<u>10-464000-00-0</u>	Site Rent - Radio Tower	94,660.00	2,575.00	7,609.74	8.04 %
<u>10-464000-40-0</u>	Site Rent - Ultimate Internet Access I...	0.00	4,240.61	14,685.73	0.00 %
<u>10-700000-00-0</u>	Property Taxes - Current	83,708.00	0.00	0.00	0.00 %

Budget vs Actual Report

For Fiscal: FY 2017-2018 Period Ending: 08/31/

		Current Total Budget	Period Activity	YTD Activity	Percent Used
<u>10-704000-00-0</u>	Property Taxes - Prior	2,500.00	0.00	0.00	0.00 %
<u>10-706000-00-0</u>	Penalties on Delinquent Taxes	500.00	0.00	0.00	0.00 %
<u>10-707000-00-0</u>	Property Taxes - Homeowner Exempt...	1,200.00	0.00	0.00	0.00 %
<u>10-710000-00-0</u>	Investment Income	16,500.00	0.00	2,043.63	12.39 %
<u>10-712000-00-0</u>	Other Income	200.00	0.00	575.20	287.60 %
<u>10-712100-00-0</u>	Recycling Revenue - EE Morale	5,000.00	0.00	0.00	0.00 %
<u>10-713100-00-0</u>	Franchise Fees - Solid Waste	72,345.84	5,305.73	11,687.41	16.15 %
<u>10-713500-00-0</u>	Solid Waste Billing Fees	60,397.80	5,027.77	9,941.52	16.46 %
<u>10-999700-00-0</u>	Board Discretionary Revenue	-250,713.83	0.00	0.00	0.00 %
	<b>Revenue Total:</b>	<b>93,297.81</b>	<b>18,089.11</b>	<b>48,435.73</b>	<b>51.92 %</b>
<b>Expense</b>					
<u>10-500001-00-0</u>	Salaries - Full Time	368,582.40	39,891.28	68,640.84	18.62 %
<u>10-500002-00-0</u>	Salaries - Overtime	1,600.00	32.40	32.40	2.03 %
<u>10-500004-00-0</u>	Salaries - Part-Time	12,495.00	1,074.29	2,069.27	16.56 %
<u>10-510000-00-0</u>	PERS Retirement	50,176.91	5,577.78	10,986.18	21.89 %
<u>10-510001-00-0</u>	Employee Group Insurance	44,159.76	2,976.29	5,978.11	13.54 %
<u>10-510002-00-0</u>	Workers Compensation	3,692.64	0.00	3,383.10	91.62 %
<u>10-510003-00-0</u>	Payroll Taxes - FICA/Medicare	6,300.31	645.17	1,125.75	17.87 %
<u>10-521500-00-0</u>	Contractual Services	47,244.00	1,698.79	6,876.55	14.56 %
<u>10-521600-00-0</u>	Software Support	35,200.00	1,007.14	26,391.80	74.98 %
<u>10-522000-00-0</u>	Legal Services	65,000.00	0.00	3,056.25	4.70 %
<u>10-522001-00-0</u>	Auditing & Accounting Services	75,880.00	0.00	15,007.50	19.78 %
<u>10-522500-00-0</u>	Directors' Fees	45,000.00	3,750.00	4,750.00	10.56 %
<u>10-522505-00-0</u>	Directors' Training & Seminars	5,000.00	16.91	1,260.91	25.22 %
<u>10-522510-00-0</u>	Board Meeting Supplies	4,500.00	276.32	287.79	6.40 %
<u>10-523000-00-0</u>	Permits and Fees	3,400.85	0.00	0.00	0.00 %
<u>10-523500-00-0</u>	San Bernardino County Fees	6,000.00	63.00	63.00	1.05 %
<u>10-524300-00-0</u>	Employment Expense	1,500.00	20.00	299.23	19.95 %
<u>10-524500-00-0</u>	Education and Training	5,000.00	146.00	303.90	6.08 %
<u>10-525000-00-0</u>	Insurance	56,000.00	0.00	34,381.71	61.40 %
<u>10-525001-00-0</u>	Insurance - Vehicle	18,000.00	0.00	19,957.43	110.87 %
<u>10-526600-00-0</u>	Public Relations	0.00	300.00	300.00	0.00 %
<u>10-526601-00-0</u>	Public Notices	2,500.00	0.00	1,876.80	75.07 %
<u>10-526650-00-0</u>	Community Promotion	6,000.00	0.00	0.00	0.00 %
<u>10-527500-00-0</u>	Rents - Admin Office	0.00	775.00	1,375.00	0.00 %
<u>10-529900-00-0</u>	Bank Charges	21,800.00	0.00	2,341.86	10.74 %
<u>10-531000-00-0</u>	Utilities - Electric	8,040.00	0.00	0.00	0.00 %
<u>10-532500-00-0</u>	Telephone	13,200.00	809.69	1,592.44	12.06 %
<u>10-545000-00-0</u>	Vehicle Maintenance	4,000.00	0.00	22.20	0.56 %
<u>10-545001-00-0</u>	Vehicle Fuel	260.00	66.23	130.86	50.33 %
<u>10-552700-00-0</u>	Mileage and Travel Reimbursement	1,000.00	10.95	10.95	1.10 %
<u>10-553000-00-0</u>	Operating Supplies - Office	5,000.00	183.94	925.25	18.51 %
<u>10-553200-00-0</u>	Postage & Delivery	700.00	0.00	1,209.56	172.79 %
<u>10-553600-00-0</u>	Uniforms	300.00	0.00	0.00	0.00 %
<u>10-553700-00-0</u>	Printing Costs	500.00	0.00	601.94	120.39 %
<u>10-554500-00-0</u>	Equipment Maintenance & Supplies	0.00	0.00	175.00	0.00 %
<u>10-556500-00-0</u>	Dues & Subscriptions	9,601.00	0.00	2,270.99	23.65 %
<u>10-556800-00-0</u>	Employee Benefit & Morale	6,510.00	0.00	10.94	0.17 %
<u>10-600000-00-0</u>	Depreciation	21,373.20	1,781.10	3,562.20	16.67 %
<u>10-999100-00-0</u>	Admin Allocation	0.00	0.00	0.00	0.00 %
	<b>Expense Total:</b>	<b>955,516.07</b>	<b>61,102.28</b>	<b>221,257.71</b>	<b>23.16 %</b>
	<b>Fund: 10 - Administration Surplus (Deficit):</b>	<b>-862,218.26</b>	<b>-43,013.17</b>	<b>-172,821.98</b>	<b>20.04 %</b>
<b>Fund: 50 - Western River Property</b>					
<b>Revenue</b>					
<u>50-460000-00-0</u>	Western Rivers Rental Income	0.00	500.00	1,000.00	0.00 %
<u>50-712000-00-0</u>	Western River Fund Addition	0.00	5,000.00	5,000.00	0.00 %
	<b>Revenue Total:</b>	<b>0.00</b>	<b>5,500.00</b>	<b>6,000.00</b>	<b>0.00 %</b>

Budget vs Actual Report

For Fiscal: FY 2017-2018 Period Ending: 08/31/

		Current	Period	YTD	Percent
		Total Budget	Activity	Activity	Used
<b>Expense</b>					
<u>50-540000-00-0</u>	Repairs & Maintenance - Western Riv...	0.00	400.23	497.75	0.00 %
	<b>Expense Total:</b>	<b>0.00</b>	<b>400.23</b>	<b>497.75</b>	<b>0.00 %</b>
	<b>Fund: 50 - Western River Property Surplus (Deficit):</b>	<b>0.00</b>	<b>5,099.77</b>	<b>5,502.25</b>	<b>0.00 %</b>
	<b>Report Surplus (Deficit):</b>	<b>-5,050.80</b>	<b>122,654.51</b>	<b>-48,922.97</b>	<b>968.62 %</b>

## Group Summary

Account Typ...	Current Total Budget	Period Activity	YTD Activity	Percent Used
<b>Fund: 01 - Water Operations</b>				
Revenue	1,512,137.32	201,726.87	368,368.12	24.36 %
Expense	1,170,490.88	73,640.55	268,997.32	22.98 %
<b>Fund: 01 - Water Operations Surplus (Deficit):</b>	<b>341,646.44</b>	<b>128,086.32</b>	<b>99,370.80</b>	<b>29.09 %</b>
<b>Fund: 02 - Sewer Operations</b>				
Revenue	1,318,379.12	108,217.93	215,596.97	16.35 %
Expense	960,959.98	63,569.35	151,062.02	15.72 %
<b>Fund: 02 - Sewer Operations Surplus (Deficit):</b>	<b>357,419.14</b>	<b>44,648.58</b>	<b>64,534.95</b>	<b>18.06 %</b>
<b>Fund: 05 - Parks &amp; Recreation</b>				
Revenue	715,528.93	44,590.72	85,321.76	11.92 %
Expense	566,049.23	37,232.81	88,892.17	15.70 %
<b>Fund: 05 - Parks &amp; Recreation Surplus (Deficit):</b>	<b>149,479.70</b>	<b>7,357.91</b>	<b>-3,570.41</b>	<b>-2.39 %</b>
<b>Fund: 06 - Solid Waste Disposal</b>				
Revenue	727,418.42	39,278.68	77,669.21	10.68 %
Expense	718,796.24	58,803.58	119,607.79	16.64 %
<b>Fund: 06 - Solid Waste Disposal Surplus (Deficit):</b>	<b>8,622.18</b>	<b>-19,524.90</b>	<b>-41,938.58</b>	<b>-486.40 %</b>
<b>Fund: 10 - Administration</b>				
Revenue	93,297.81	18,089.11	48,435.73	51.92 %
Expense	955,516.07	61,102.28	221,257.71	23.16 %
<b>Fund: 10 - Administration Surplus (Deficit):</b>	<b>-862,218.26</b>	<b>-43,013.17</b>	<b>-172,821.98</b>	<b>20.04 %</b>
<b>Fund: 50 - Western River Property</b>				
Revenue	0.00	5,500.00	6,000.00	0.00 %
Expense	0.00	400.23	497.75	0.00 %
<b>Fund: 50 - Western River Property Surplus (Deficit):</b>	<b>0.00</b>	<b>5,099.77</b>	<b>5,502.25</b>	<b>0.00 %</b>
<b>Report Surplus (Deficit):</b>	<b>-5,050.80</b>	<b>122,654.51</b>	<b>-48,922.97</b>	<b>968.62 %</b>





# Helendale Community Services District

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**Date:** September 7, 2017  
**TO:** Board of Directors  
**FROM:** Kimberly Cox, General Manager  
**SUBJECT:** Agenda item #5  
Discussion and Possible Action Regarding Request for Relief for Performance of Contract with Mike Keith and Associates for ADA Compliant Sidewalks Between Handicap Parking Area and Picnic Shelters

---

**STAFF RECOMMENDATION:**

Staff recommends the Board grant relief.

**STAFF REPORT:**

The District awarded a contract for the development of picnic shelters at the Helendale Community Park to Mike Keith and Associates in 2016. He worked with the District during the next year while the plans went through several iterations of plan check and review and he was finally given the notice to proceed after nearly 10 months of delays. During the plan check and project approval process, County added the requirement for 48' ADA compliant sidewalks from the designated handicapped parking area to each of the structures. On June 15, 2017, the Board awarded Mike Keith and Associates that additional scope of work which amended his project award by \$29,118.

Changes in circumstances have occurred since the contract was expanded to include the sidewalks that no longer make is possible for the contractor to complete the proposed additional scope of work. Staff recommends that the Board relieve Mike Keith and Associates from the additional scope of work.

**FISCAL IMPACT:**

Unknown at this time.

**POSSIBLE MOTION:**

**Motion to Relieve Mike Keith and Associates from the additional scope of work for sidewalks at Helendale Community Park in the amount of \$29,118.**



# Helendale Community Services District

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Date: September 7, 2017  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
By: Cheryl Vermette, Program Coordinator  
SUBJECT: Agenda item #6  
Discussion Only Regarding Land and Wildlife Conservation Fund Grant

---

## **STAFF REPORT:**

The District submitted a grant request to the Land and Water Conservation Fund (LWCF) on February 1, 2016. On May 26, 2016, the District was notified of an award in the amount of \$132,600 which is 26.52% of the overall estimated costs of the proposed projects (See attachment 1). This is a matching grant and the District will be required to match the \$132,600.

One of the provisions of the grant is that the District record a deed restriction on the property that will preserve this area as a park in perpetuity. While Staff does not view this as an onerous provision it is important for the Board to understand that this is an irrevocable designation. Attachment 2 is the grant award letter that discusses the necessary deed restriction. Additional provisions will be discussed in the Staff presentation.

The Grant request was for \$160,000 and included \$80,000 for playground equipment; \$120,000 for Lighting/safety/pathways; and \$300,000 for new picnic areas, shade structures, BBQ's and tables. It was further defined in the grant requests as follows:

- Construct a new playground
- Construct new athletic fields
- Construct Pathways
- Install Fitness Area
- Install Picnic Areas
- Install Shade Structures
- Construct Volleyball courts
- Construct Basketball courts

The grant award language has allowed for flexibility in the way it characterized the propose projects. This flexibility would allow for funding to be used on projects not already completed by the District. Due to an extensive delay in the grant award, the District had already completed the

large picnic canopy structures, however, additional smaller picnic shelters are proposed to be located around the park.

The District can match the grant dollar for dollar which would maximize the physical structures that can be developed at the park or it can use in-kind contributions such as Staff labor to help meet the matching portion of the grant.

Staff has outlined in the chart below a possible scenario for use of the LWCF grant monies that will help complete additional components envisioned in the master plan of the park. Of particular interest, the grant will allow the development of the proposed baseball fields.

<b>Feature</b>	<b>District Cost</b>	<b>LWCF Share</b>
Playground	\$10,000	\$10,000
Athletic Fields	\$45,000	\$45,000
Pathways	\$32,000	\$32,000
Fitness & Surfacing	\$15,000	\$15,000
Picnic Areas (Small Pavilions)	\$20,000	\$20,000
Volleyball Court	\$5,000	\$5,000
Snack Shack/Bathroom for baseball fields	\$5,600	\$5,600
<b>Total</b>	<b>\$132,600</b>	<b>\$132,600</b>

**FISCAL IMPACT:** \$132,600 plus labor costs



**HELENDALE COMMUNITY PARK  
PLAN VIEW**



**Grant Scope/Cost Estimate Form**

**Grant Scope Items:**

**Acquisitions:** List the following information. If multiple parcels are to be acquired, list this information for each separate parcel.

Parcel Number	Acreage	Estimated Date of Purchase	Estimated Cost

**Development:** List the following information

Recreation Feature	Major Support Amenity	Estimated Cost
Playground	Playground Equipment	\$ 80,000.00
Lighting/ Safety / Pathways		\$ 120,000.00
New picnic & playground areas	Shade, structures, BBQ's, tables	\$ 300,000.00
<b>Total Estimated Cost for the Recreation Features and Major Support Amenities</b>		<b>\$ 500,000.00</b>
<b>Total Pre-award Project Planning Costs (from the attached Pre-Award Project Planning Costs Form)</b>		
<b>Total Project Cost</b>		<b>\$ 500,000.00</b>
<b>Maximum Grant Request</b>		<b>\$ 160,000.00</b>
<b>Minimum Grant Request</b>		<b>\$ 100,000.00</b>

The Applicant understands that this form will be used to establish the expected Grant deliverables that must be completed before final Grant payment is processed as specified in the "Grant Process - End of Grant Performance Period" section found in the Grant Administration Guide. See the Eligible Costs charts before creating a cost estimate. The Applicant also understands that the remaining portion of the estimated Total Project Cost not funded by a LWCF grant is the required Match.

  
 Applicant's Authorized Representative Signature

2/1/2016  
 Date



DEPARTMENT OF PARKS AND RECREATION  
P.O. Box 942896 • Sacramento, CA 94296-0001  
916-653-7423

Lisa Ann L. Mangat, Director



August 16, 2017

H. James Keoshkerian  
President  
Helendale CSD  
P.O. Box 359  
Helendale, CA 92342

Re: Project Name: Helendale Community Park  
Program Name: Land and Water Conservation Fund (LWCF)  
Competitive  
Project Number: 06-01803  
Contract Number: C8961006

Dear H. James Keoshkerian:

Enclosed is a contract for the above-referenced project. The National Park Service (NPS) confirmed federal approval on June 1, 2017; this date will act as the start date of the grant performance period shown on the enclosed contract.

Please sign and return the contract within 30 days to the Office of Grants and Local Services (OGALS). We will return a copy after it is signed by the State. Please remember that your project must comply with all applicable state and federal laws and regulations including, but not limited to, legal requirements for construction contracts, building codes, health and safety codes, and the laws and codes pertaining to individuals with disabilities.

**Deed Restriction**

A Deed Restriction must be recorded prior to final payment. This project's Deed Restriction document along with instructions will be included with the fully executed contract. The Deed Restriction provides notice of the LWCF grant requirements and must be recorded on the title to the property and submitted with the Grant Completion Packet. For more information, see pages 7, 18, and 35 in the LWCF Grant Administration Guide (Final Draft – October 18, 2013) located at [http://www.parks.ca.gov/?Page\\_id=21360](http://www.parks.ca.gov/?Page_id=21360).

If you have any questions, please contact me directly at (916) 651-8573 or email me at [Luan.Aubin@parks.ca.gov](mailto:Luan.Aubin@parks.ca.gov).

Sincerely,

*for*   
Luan Aubin  
Project Officer

Enclosure(s)



# Helendale Community Services District

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**Date:** September 7, 2017  
**TO:** Board of Directors  
**FROM:** Kimberly Cox, General Manager  
**SUBJECT:** Agenda item #7  
Discussion and Possible Action Regarding Modification to Various District Positions

---

## **STAFF RECOMMENDATION:**

Staff seeks input from the Board regarding this matter.

## **STAFF REPORT:**

Recently, Staff recruited and selected an employee for the vacant part-time OIT position. The selected candidate is currently the Park Maintenance Worker. The transition to the part-time OIT position would leave one half of his time to cover the solid waste responsibilities and the park responsibilities. Staff is proposing that the District divide the park and facilities maintenance position from the solid waste responsibilities and approve a new position for the park. The Wastewater OIT would work part time at an OIT and the balance of his time would be spent taking care of the solid waste duties currently assigned to the park maintenance position.

The District has struggled over the past few years with the growing demands placed upon the Maintenance worker whose responsibilities include park maintenance, facility maintenance, bulky item and thrift store pick-ups as well as trash can delivery/pick-ups. As the park has grown so have the demands for maintenance. The District has gone through five employees in that position over the past few years. In part due to the range of the position which has historically paid an entry-level wage and also due to the continual multi-tasking that is required based upon the competing demands. Staff is recommending that the Board consider an upgrade in the position from Maintenance Worker I (Range 40) at an hourly wage of \$14.67 to \$19.28 to Maintenance Worker III (Range 55) at an hourly wage of \$16.99 to \$23.45. Upon comparison with other agencies that employ park workers the District's current range is low. It would be Staff's desire to hire someone skilled in park maintenance.

The total additional costs to the park fund for the proposed change would be \$20,167.86 for the addition of a new full-time position and to the solid waste fund an increase of \$14,219 would result.

To put the impact into perspective, the projected year-end balance for the Park Fund is \$149,479 without consideration of park capital projects. For the Solid Waste Fund if \$8,622 which would result in a slightly negative end year balance unless other cost savings are realized during the year.

The half-time Solid Waste staffing would replace the previous shared position between water and wastewater as represented in the prior fiscal year's organization chart included as Attachment 1. Attachment 2 is the current organization chart as approved in the budget and Attachment 3 is the proposed new organization chart that depicts the requested changes.

**FISCAL IMPACT:**

Park fund - \$20,167.86 – not budgeted

Solid Waste - \$14,219.02 – not budgeted

Wastewater - \$6,273.30 – budgeted

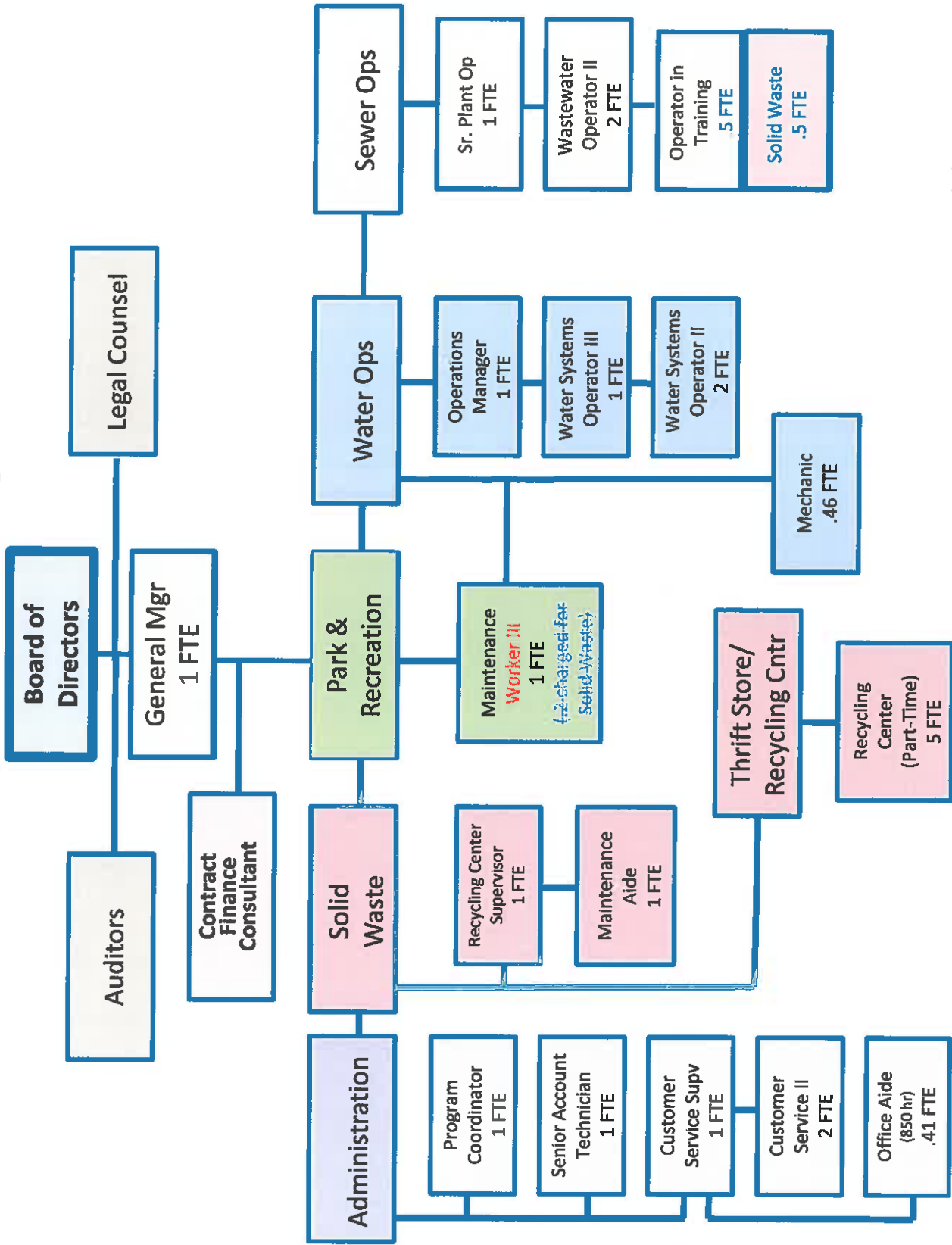
**POSSIBLE MOTION:**

Approve the proposed changes.

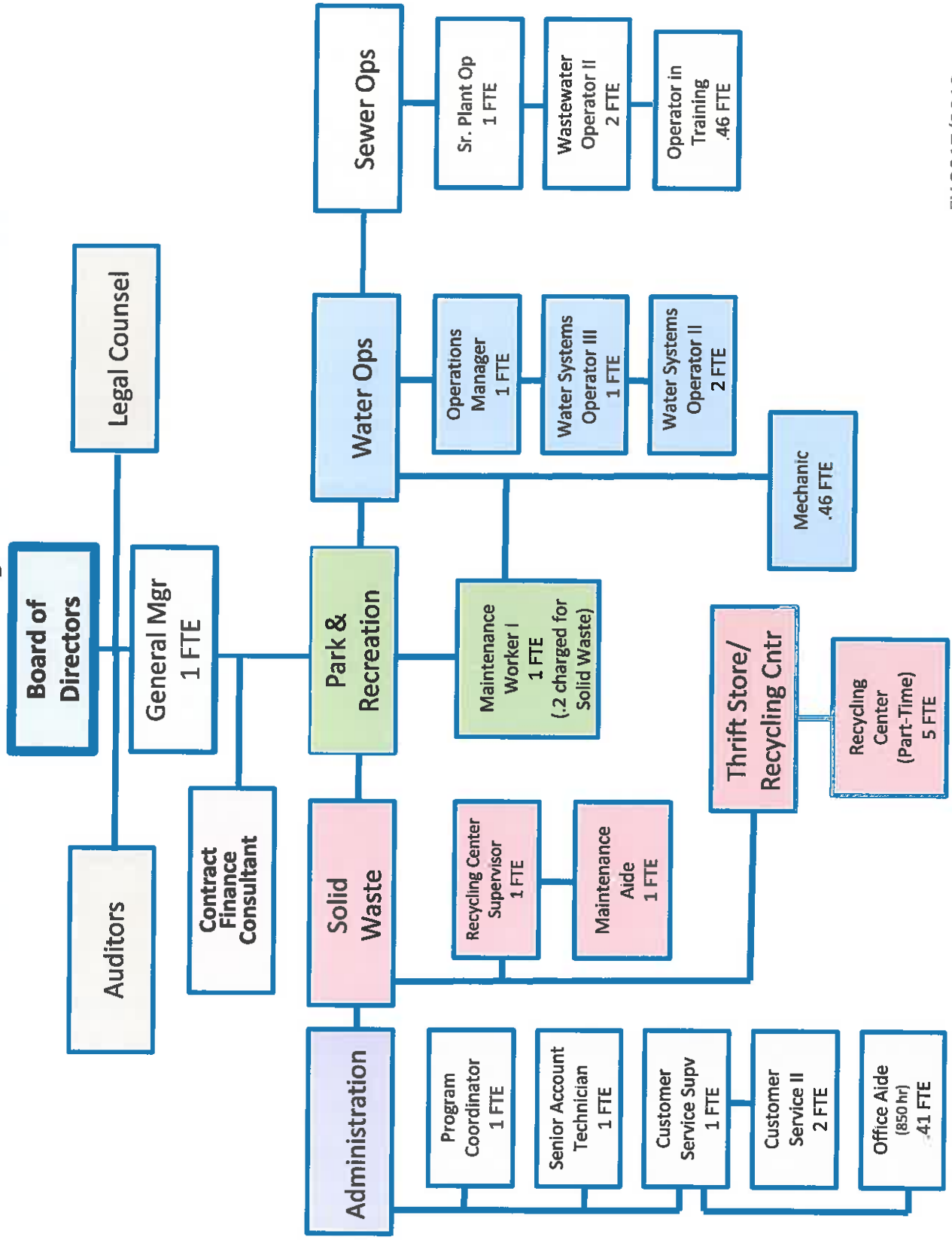


# Proposed Helendale Community Services District

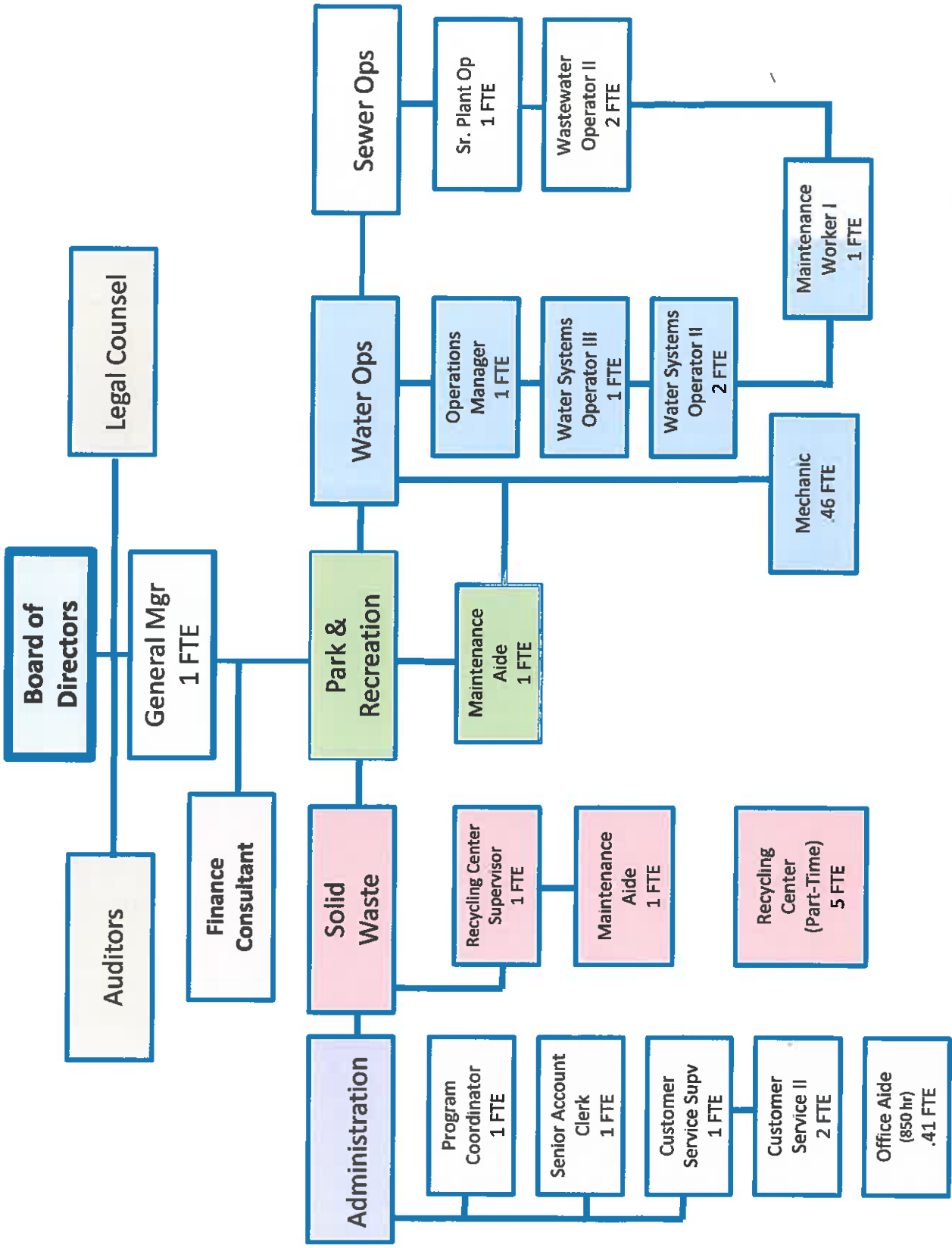
Attachment 3



# Helendale Community Services District



# Helendale Community Services District



**HELENDALE COMMUNITY SERVICES DISTRICT  
TABLE OF ORGANIZATION FY 2017-2018**

Effective Date July 1, 2017 through June 30, 2018

<b>HCS D</b>		
<b>2017/18 Ranges</b>		
<b>Range</b>	<b>Pay<sup>(1)</sup></b>	
25	\$ 10.50	\$ 15.98
34	\$ 10.50	\$ 16.78
40	\$ 14.67	\$ 19.28
45	\$ 15.41	\$ 19.67
55	\$ 16.99	\$ 23.45
70	\$ 19.66	\$ 25.84
75	\$ 20.00	\$ 27.60
85	\$ 21.50	\$ 28.81
95	\$ 24.10	\$ 33.27
97	\$ 27.82	\$ 44.45
110	\$ 33.20	\$ 48.12
125	By Contract*	

<b>Funded Positions</b>		
<b>Range</b>	<b>FTE</b>	<b>Titles</b>
25	2.73	Thrift Store Worker (P/T)
34	0.96	Thrift Store Lead Worker (P/T)
34	0.41	Office Assistant (P/T)
40	0.1	Recreation Leader (P/T)
40	2	Customer Service Rep II
40	0.48	Operator In Training (OIT)
40	2	Maintenance Worker I
45	1	Recycling Coordinator/T.S. Spv
70	1	Sr. Account Technician
75	1	Customer Service Supervisor
75	1	Treatment Plant Operator I
75	1	Water System Operator I
75	1	Program Coordinator
85	2	Water System Operator II
85	2	Treatment Plant Operator II
95	1	Water System Operator III
97	0.46	Mechanic
110	1	Water Operations Manager
110	1	Wastewater Operations Manager
Contract	1	General Manager

23.14

**Footnotes:**

<sup>(1)</sup> Ranges shown in Hourly Rates

FTE's = Fulltime Equivalent (2080 hrs = FT)

\*Changes by contract



# Helendale Community Services District

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**Date:** September 7, 2017  
**TO:** Board of Directors  
**FROM:** Kimberly Cox, General Manager  
**SUBJECT:** Agenda item #8  
Discussion and Possible Action Regarding Adoption of Resolution 2017-17: A  
Resolution of the Helendale Community Services District to Tax Defer Member Paid  
Contributions – ICR 414(h)(2) Employer Pick-Up.

---

**STAFF RECOMMENDATION:**

Staff recommends the Board adopt Resolution 2017-17.

**STAFF REPORT:**

In a recent conversation with CalPERS, the District retirement plan, it was determined that the District had not adopted the proposed resolution that allows the 2.5% retirement portion which the District's picks up to be an untaxed contribution on behalf of the employees. This is a clean-up item that has no material impact.

By way of background, in 2009, the Board of Directors opted to pick up 2.5% of the employees' retirement in lieu of granting a cost of living increase (COLA). Employees currently pay 5.5 percent and the District picks up the balance of 2.5% for the full employee-paid portion of the retire contribution. In addition, the employer contribution for CalPERS Classic members is 11.049%.

**FISCAL IMPACT:**

None

**POSSIBLE MOTION:**

Adopt Resolution 2017-17 as presented.



## **RESOLUTION NO. 2017-17**

### **A RESOLUTION OF THE HELENDALE COMMUNITY SERVICES DISTRICT BOARD OF DIRECTORS TO TAX DEFER MEMBER PAID CONTRIBUTIONS – IRC 414(h)(2) EMPLOYER PICK-UP**

WHEREAS, the governing body of the Helendale Community Services District has the authority to implement the provisions of section 414(h)(2) of the Internal Revenue Code (IRC); and

WHEREAS, the Helendale Community Services District has determined that even though the implementation of the provisions of section 414(h)(2) IRC is not required by law, the tax benefit offered by section 414(h)(2) IRC should be provided to all employees who are members of the California Public Employees' Retirement System:

NOW, THEREFORE, BE IT RESOLVED:

- I. That the Helendale Community Services District will implement the provisions of section 414(h)(2) Internal Revenue Code by making employee contributions pursuant to California Government Code Section 20691 to the California Public Employees' Retirement System on behalf of all its employees or all its employees in a recognized group or class of employment who are members of the California Public Employees Retirement System. "Employee contributions" shall mean those contributions to the Public Employees' Retirement System which are deducted from the salary of employees and are credited to individual employee's accounts pursuant to California Government Code section 20691.
- II. That the contributions made by the Helendale Community Services District to the California Public Employees' Retirement System, although designated as employee contributions, are being paid by the Helendale Community Services District in lieu of contributions by the employees who are members of the California Public Employees' Retirement System.
- III. That employees shall not have the option of choosing to receive the contributed amounts directly instead of having them paid by the Helendale Community Services District to the California Public Employees' Retirement System.
- IV. That the Helendale Community Services District shall pay to the California Public Employees' Retirement System the contributions designated as employee contributions from the same source of funds as used in paying salary.

- V. That the amount of the contributions designated as employee contributions and paid by the Helendale Community Services District to the California Public Employees' Retirement System on behalf of an employee shall be the entire contribution required of the employee by the California Public Employees' Retirement Law (California Government Code Sections 20000, et seq.).
- VI. That the contributions designated as employee contributions made by Helendale Community Services District to the California Public Employees' Retirement System shall be treated for all purposes, other than taxation, in the same way that member contributions are treated by the California Public Employees' Retirement System.

PASSED AND ADOPTED by the governing body of the Helendale Community Services District

\_\_\_\_\_  
this day of 7<sup>th</sup> Day of September, 2017

BY

\_\_\_\_\_  
(Signature of Official)

\_\_\_\_\_  
(Title of Official)

RETURN ADDRESS:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**FOR CALPERS USE ONLY**

**RESOLUTION TO TAX DEFER MEMBER PAID CONTRIBUTIONS - IRC 414(h)(2)**

Approved by: \_\_\_\_\_

Title: \_\_\_\_\_



# Helendale Community Services District

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**Date:** September 7, 2017  
**TO:** Board of Directors  
**FROM:** Kimberly Cox, General Manager  
**SUBJECT:** Agenda item #9  
Discussion and Possible Action Regarding Cancelling the October 5 Board Meeting

---

**STAFF RECOMMENDATION:**

Staff seeks direction from the Board on this matter.

**STAFF REPORT:**

On October 5, the District's General Manager **will** not be in attendance. Staff is requesting direction from the Board as to whether it wishes to cancel this meeting.

There are occasions during the year in which the Board elects not to hold a meeting. While typically the Board embraces a regular meeting schedule for the public's convenience is it reasonable to cancel meetings from time to time based upon need. If the Board elects to have the meeting on October 5, the District General Manager would recommend that District's General Counsel, Steve Kennedy with support from Staff facilitate the meeting.