



BOARD PACKAGE

May 10, 2023

Regular Board Meeting – 5:00 p.m.

REGULAR BOARD MEETING AGENDA

May 10, 2023

Phelan Community Center
4128 Warbler Road, Phelan, CA 92371
& Remotely (see below)

REGULAR BOARD MEETING – 5:00 P.M.

Call to Order – Pledge of Allegiance

Roll Call

1) Approval of Agenda

2) **Public Comment** – Under this item, any member of the public wishing to directly address the Board on any item of interest that may or may not be within the subject matter jurisdiction of the Board, but not listed on the agenda, may do so at this time. However, the Board is prohibited by law from taking any action on any item not appearing on the agenda unless the action is otherwise authorized by the Brown Act. Any member of the public wishing to directly address the Board on any item listed on the agenda may do so when the item is being considered by the Board. Speakers are requested to be brief in their remarks. The Chair may limit each speaker to a comment period of five (5) minutes.

a) **General Public**

b) **Community Reports**

- C.E.R.T.
- County Supervisor
- Federal Representatives
- Fire
- Mojave Water Agency
- School District
- Sheriff
- State Representatives

3) Consent Items

- Approval of Board Meeting Minutes
- Acceptance of Board Stipends/Reimbursements
- Acceptance of March Disbursements
- Acceptance of Quarterly Financials
- Acceptance of Cash Investment Report
- Acceptance of Quarterly Director Expenses
- Adoption of Resolution No. 2023-11; Initiating Procedures to Fix, Adjust, Levy, & Collect Water Standby & Availability Fees for 2023/2024
- Approval to Set the Hearing Date for Delinquent Water User Charges for the Purpose of Collecting Said Charges on the San Bernardino County Tax Roll
- Approval of Contractor Payments

4) Matters Removed from Consent Items



Mission Statement:

The Mission of the Phelan Piñon Hills Community Services District is to efficiently provide authorized services and maximize resources for the benefit of the community.

Authorized Services:

- Water
- Parks & Recreation
- Street Lighting
- Solid Waste & Recycling

5) Presentations/Appointments**6) Continued/New Agenda Items**

- a) Public Hearing on the 2023/2024 Budget
 1. Secretary's Report
 2. Attorney's Report on Action Taken Prior to this Hearing
 3. Staff's Report
 4. Public Comments, Protests, and Objections
 - a. Any person may address the Board on the Budget
 - b. Staff responses to comments, protests, and objections
- b) Discussion & Possible Adoption of Resolution No. 2023-12; Adopting the Budget for Fiscal Year Ending June 30, 2024
- c) Public Hearing on Proposed Water Capacity Fees
 1. Secretary's Report
 2. Attorney's Report on Action Taken Prior to this Hearing
 3. Staff's Report
 4. Public Comments, Protests, and Objections
 - a. Any person may address the Board on the proposed water capacity fees
 - b. Staff responses to comments, protests, and objections
- d) Discussion & Possible Adoption of Resolution No. 2023-13; Increasing Water Capacity Fees
- e) Discussion & Possible Action Regarding Appointment of Director for Vacant Board Seat
 1. Board Selection of Applicants to Possibly Interview
 2. Applicant Interviews (if desired by Board)
 3. Discussion & Possible Selection of Director for Vacant Board Seat
 4. Swearing-In of Director for Vacant Board Seat (if candidate is selected)
- f) Discussion & Possible Action Regarding Approval to Extend Auditing Contract with C.J. Brown & Company CPAs, an Accountancy Corporation
- g) Discussion & Possible Adoption of Resolution No. 2023-14; Approving the Application for Land & Water Conservation Fund Phelan Community Park Project
- h) Discussion & Possible Action Regarding Committee Assignments
- i) Update on Water Conservation Requirements
- j) Update on the Proposed Civic Center & Phelan Park Expansion Projects

7) Committee Reports/Comments

- a) Engineering Committee (Standing)
- b) Finance Committee (Standing)
- c) Legislative Committee (Standing)
- d) Parks, Recreation & Street Lighting Committee (Standing)
- e) Waste & Recycling Committee (Standing)

8) Staff and General Manager's Report**9) Reports**

- a) Director's Report
- b) President's Report

10) Correspondence/Information**11) Review of Action Items**

- a) Prior Meeting Action Items
- b) Current Meeting Action Items

12) Set Agenda for Next Meeting

- Regular Board Meeting – May 24, 2023

13) Recess to Closed Session

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

14) Return to Open Session – Announcement of Reportable Action**15) 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 at (760) 868-1212 at least 24 hours prior to said meeting.

Agenda materials can be viewed online at www.pphcsd.org

Remote Viewing:

To watch the livestream (view only – nonparticipating), visit our YouTube channel:

[PPHCSD YouTube Channel Link](#)

Remote Participation:

To provide public comment, or otherwise participate remotely, select the meeting you wish to attend on the District's website and then click the “Join Remote Meeting” option.

<https://www.pphcsd.org/meetings>

Please be advised that remote participation and livestreaming options are provided as a courtesy to the public and technical issues could occur, resulting in delays or the inability to participate remotely or livestream. It is recommended that you attend in person to ensure you are able to participate.

Written Comments:

You may also email your public comment to the Board Secretary at ksevy@pphcsd.org by the meeting start time listed on this agenda. Your comment will be added to the record by the Board Secretary.

Please check the District website for updates on this meeting. We encourage you to sign up for our email notifications by emailing ksevy@pphcsd.org or by visiting our website and completing the signup form at www.pphcsd.org under the “Agendas and Minutes” tab.

Agenda Item 3a

Approval of Board Minutes

REGULAR BOARD MEETING MINUTES

April 12, 2023

Phelan Community Center
4128 Warbler Road, Phelan, CA 92371
& Remotely Via Zoom or Conference Call

Board Members Present: Rebecca Kujawa, President
Mark Roberts, Vice President
Chuck Hays, Director
Greg Snyder, Director

Board Members Absent: None

Staff Present: Don Bartz, General Manager
Lori Lowrance, Assistant General Manager/CFO
George Cardenas, Engineering Manager
Kim Sevy, HR & Solid Waste Manager/District Clerk
Sean Wright, Water Operations Manager
Chris Cummings, Assistant Water Operations Manager
Jennifer Oakes, Executive Management Analyst

District Counsel: Steve Kennedy, General Counsel

REGULAR BOARD MEETING – 5:00 P.M.

Call to Order

President Kujawa called the meeting to order at 5:00 p.m. and the Pledge of Allegiance was conducted.

Roll Call

All Directors were present at roll call.

1) Approval of Agenda

Vice President Roberts moved to approve the Agenda. Director Hays seconded the motion. Motion carried 4-0.

2) Public Comment

a) General Public

Public comment was provided by Peter Barnes.

b) Community Reports

- **School District** – Superintendent Ryan Holman commented on school district activities and programs.

- **County Supervisor** – C.J. Porter, Field Representative for Supervisor Cook, noted there will be changes to county fees.
- **State Representative** – Victor Hernandez, Field Representative for Senator Rosilicie Ochoa-Bogh was in attendance but had nothing to report.

3) **Consent Items**

Mr. Bartz requested to remove Item 3d. Director Snyder moved to approve the remaining Consent Items. Vice President Roberts seconded the motion. Motion carried 4-0.

4) **Matters Removed from Consent Items**

Item 3d was removed to be discussed as part of Agenda Item 6c.

5) **Presentations/Appointments**

President Kujawa presented Kathy Hoffman with a Certificate of Appreciation for her service to the community as a member of the District's Board of Directors. Kathy Hoffman thanked staff and Directors for their assistance and noted she will continue to serve the community through her service on Mojave Water Agency's Board of Directors.

6) **Continued/New Agenda Items**

a) **Discussion & Possible Action Regarding Replacement of Vacant Board Seat**

Staff Recommendation: For the Board to proceed with filling the vacant seat as specified in the revised staff report.

Ms. Sevy presented this item.

Board consensus was to proceed with filling the vacant Board seat with the process and timeline specified in the revised staff report.

b) **Discussion & Possible Action Regarding Committee Appointments**

Staff Recommendation: For the Board President to appoint Directors to vacant committee positions.

Mr. Bartz introduced this item.

President Kujawa appointed Director Hays to the Solid Waste Committee and President Kujawa to the Engineering Committee.

c) **Discussion & Possible Action Regarding Southwest Pump & Drilling Contractor Payment for Well No. 15**

Staff Recommendation: For the Board to approve the application for payment with South West Pump & Drilling for payment for services and materials furnished at Well No. 15.

Mr. Bartz & Mr. Wright introduced this item.

Director Snyder moved to approve the staff recommendation. President Kujawa seconded the motion. Motion carried 4-0.

d) **Review & Discussion Regarding Payment Processing Analysis & Credit Card Convenience Fee**

Staff Recommendation: None at this time.

Ms. Lowrance introduced this item.

No action taken; not an action item.

e) **Update on the Proposed Civic Center & Phelan Park Expansion Projects**

Staff Recommendation: None

Mr. Cardenas provided an update on the projects, noting that the RFQ was delayed and the RFP will be delayed as well. If the project is approved, the RFP would be issued mid-May with bids received in late July and ground breaking in September.

No action taken; not an action item.

7) **Committee Reports/Comments**

- a) **Engineering Committee (Standing)** – Has not met.
- b) **Finance Committee (Standing)** – Meets next week.
- c) **Legislative Committee (Standing)** – Has not met.
- d) **Parks, Recreation & Street Lighting Committee (Standing)** – Has not met.
- e) **Waste & Recycling Committee (Standing)** – Meets next Thursday.

8) **Staff and General Manager's Report**

Nothing further to report.

9) **Reports**

a) **Director's Report**

Roberts – Nothing to report.

Hays – Congratulated Kathy Hoffman on her appointment to MWA's Board of Directors.

Snyder – Also congratulated Kathy Hoffman and congratulated staff on the pipeline project progress.

b) **President's Report** – A written report was in the packet.

10) **Correspondence/Information** – The items in the packet were noted.

11) **Review of Action Items**

- a) **Prior Meeting Action Items** – Complete
- b) **Current Meeting Action Items** – Update Committee Calendars

12) **Set Agenda for Next Meeting**

- Regular Board Meeting – April 26, 2023, 5:00 p.m.
 - Discussion & Possible Action Regarding District Proxies for Sheep Creek

13) **Recess to Closed Session**

The Board recessed to Closed Session at 5:42 p.m.

Conference with Legal Counsel
Initiation of Litigation Pursuant to Government Code
Section 54956.9(d)(4)
Two Potential Cases

- 14) **Return to Open Session – Announcement of Reportable Action**
The Board returned to Open Session at 6:25 p.m.; there was no reportable action.
- 15) **Adjournment**
With no further business before the Board, the meeting was adjourned at 6:25 p.m.

Agenda materials can be viewed online at www.pphcsd.org

Rebecca Kujawa, President of the Board

Date

Kim Sevy, HR & Solid Waste Manager/District Clerk

Date



Agenda Item 3b

Acceptance of Board
Stipends/Reimbursements

Phelan Piñon Hills Community Services District BOARD STIPEND & EXPENSE VOUCHER/REPORT

2023					AB1234 Compliant						
*MAXIMUM PAID @ \$120 PER MEETING DAY AND LIMITED TO 10 MEETINGS PER MONTH					Report of items paid for with District Credit Card***						
Name: Chuck Hays					Date: April 26, 2023						
Reimbursed @ 0.625					REIMBURSEMENT REQUESTED				CREDIT CARD EXPENSES		
Date of mtg. or event	A	Expense Description / Business Purpose	*Meeting (\$120 or N/C)	Miles	Mileage**	Meals	Lodging	Other	Meals	Lodging	Other
04/05/23		Board Workshop Budget	120.00	6.20	4.06						
04/12/23		Regular Board Meeting	120.00	6.20	4.06						
04/18/23		Finance Committee Meeting	120.00	6.20	4.06						
04/20/23		Solid Waste Committee Meeting	120.00	6.20	4.06						
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Totals			480.00	24.80	16.24	-	-	-	-	-	-
A: Board Approved? (section 2.4) <div style="border: 1px solid black; padding: 5px; margin: 5px 0;"> I certify the expenses listed above are related to my authorized travel according to the Phelan Piñon Hills Community Services District Policies. </div> <p style="text-align: center;"><i>Board member's signature below</i></p> <p style="text-align: center; font-family: cursive; font-size: 1.2em;">Charles Hays</p> <p style="text-align: center; font-size: small;">Signature</p>					Acct # _____ _____ _____ _____ _____ Grand Total		Totals: Meetings 480.00 Mileage 16.24 Meals - Lodging - Other - 496.24		Payroll _____ Board Mtg _____ Date _____ Meals - Lodging - Other - -		

Mileage is automatically calculated based on the number of miles entered. *Credit card receipts must be turned in to the office within 24 hours of the charge or return to the District.

Phelan Piñon Hills Community Services District

BOARD STIPEND & EXPENSE VOUCHER/REPORT

2023		AB1234 Compliant									
Name: Greg Snyder		Date: 4/18/2023							Report of items paid for with District Credit Card***		
Reimbursed @ 0.655		*MAXIMUM PAID @ \$120 PER MEETING DAY AND LIMITED TO 10 MEETINGS PER MONTH									
		REIMBURSEMENT REQUESTED							CREDIT CARD EXPENSES		
Date of mtg. or event	A	Expense Description / Business Purpose	*Meeting (\$120 or N/C)	Miles	Mileage**	Meals	Lodging	Other	Meals	Lodging	Other
03/08/23		Board Meeting	120.00		-						
03/09/23		District Site Visit	120.00		-						
03/14/23		Legislative Committee	120.00		-						
03/22/23		Board Meeting	120.00		-						
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Mileage is automatically calculated based on the number of miles entered. *Credit card receipts must be turned in to the office within 24 hours of the charge or return to the District.

Phelan Piñon Hills Community Services District BOARD STIPEND & EXPENSE VOUCHER/REPORT

2023		ADY234 Comp									
Name: First Last <u>Kathy Hoffman</u>		*MAXIMUM PAID @ \$120 PER MEETING DAY AND LIMITED TO 10 MEETINGS PER MONTH					Date: <u>March 2023</u>		Report of items paid for with District Credit Card***		
		Reimbursed @ 0.665			REIMBURSEMENT REQUESTED				CREDIT CARD EXPENSES		
Date of mtg. or event	A	Expense Description / Business Purpose	*Meeting (\$120 or N/C)	Miles	Mileage**	Meals	Lodging	Other	Meals	Lodging	Other
<u>3-8-23</u>		<u>Board Meeting</u>	<u>120.00</u>	<u>N/C</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>3-2-23</u>		<u>Meeting with CR+K</u>	<u>120.00</u>	<u>N/C</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>3-9-23</u>		<u>Water Conference flight Reimbursed</u>	<u>1446.45</u>	<u>1/2</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>Seed Selections</u>	<u>120.00</u>	<u>1/2</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals			-	-	-	-	-	-	-	-	-

A: Board Approved? (section 2.4)

I certify the expenses listed above are related to my authorized travel according to the Phelan Piñon Hills Community Services District Policies.

Board member's signature below

Signature

Acct #	<u>OK 2403</u>	Totals:	Meetings	-	Payroll	Date
	<u>240.00</u>		Mileage	-	Board Mtg	
	<u>360.00</u>		Meals	-		
			Lodging	-		
			Other	-		
	<u>1446.45</u>		Grand Total	<u>1806.45</u>		
	<u>OK</u>					

Meals	-
Lodging	-
Other	-

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Phelan Piñon Hills Community Services District BOARD STIPEND & EXPENSE VOUCHER/REPORT

2023		AB1234 Compliant							Report of items paid for with District Credit Card***		
Name: First Last <i>Kathy Hoffman</i>		*MAXIMUM PAID @ \$120 PER MEETING DAY AND LIMITED TO 10 MEETINGS PER MONTH									
		Reimbursed @ 0.655			REIMBURSEMENT REQUESTED				CREDIT CARD EXPENSES		
Date of mtg. or event	A	Expense Description / Business Purpose	*Meeting (\$120 or N/C)	Miles	Mileage**	Meals	Lodging	Other	Meals	Lodging	Other
<i>4-5-23</i>		<i>Board Workshop</i>	<i>120</i>	<i>WIC</i>	-						
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**Mileage is automatically calculated based on the number of miles entered.

***Credit card receipts must be turned in to the office within 24 hours of the charge or return to the District.

Phelan Piñon Hills Community Services District

BOARD STIPEND & EXPENSE VOUCHER/REPORT

2023		AB1234 Compliant							Report of items paid for with District Credit Card***		
*MAXIMUM PAID @ \$120 PER MEETING DAY AND LIMITED TO 10 MEETINGS PER MONTH		Name: Mark Roberts		Date: April 24, 2023							
Reimbursed @ 0.655		REIMBURSEMENT REQUESTED				CREDIT CARD EXPENSES					
Date of mtg. or event	A	Expense Description / Business Purpose	*Meeting (\$120 or N/C)	Miles	Mileage**	Meals	Lodging	Other	Meals	Lodging	Other
03/08/23		Regular Board Meeting	120.00		-						
03/21/23		Special Finance Committee Meeting	120.00		-						
03/22/23		Regular Board Meeting	120.00		-						
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		Totals	360.00	-	-	-	-	-	-	-	-

A: Board Approved? (section 2.4)

I certify the expenses listed above are related to my authorized travel according to the Phelan Piñon Hills Community Services District Policies.

Board member's signature below

Mark Roberts

Signature

Acct # _____

Totals:			
Meetings	360.00	Payroll	Date
Mileage	-	Board Mtg	
Meals	-		
Lodging	-		
Other	-		
Grand Total	360.00		

Meals	-
Lodging	-
Other	-
Grand Total	-

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Phelan Piñon Hills Community Services District

BOARD STIPEND & EXPENSE VOUCHER/REPORT

2023		AB1234 Compliant							Report of items paid for with District Credit Card***		
*MAXIMUM PAID @ \$120 PER MEETING DAY AND LIMITED TO 10 MEETINGS PER MONTH		Name: Mark Roberts		Date: April 24, 2023							
Reimbursed @ 0.655				REIMBURSEMENT REQUESTED				CREDIT CARD EXPENSES			
Date of mtg. or event	A	Expense Description / Business Purpose	*Meeting (\$120 or N/C)	Miles	Mileage**	Meals	Lodging	Other	Meals	Lodging	Other
04/05/23		Board Workshop - Budget	120.00		-						
04/12/23		Regular Board Meeting	120.00		-						
04/18/23		Finance Committee Meeting	120.00		-						
					-						
					-						
					-						
					-						
					-						
					-						
					-						
					-						
					-						
					-						
					-						
					-						
					-						
					-						
					-						
					-						
Totals			360.00	-	-	-	-	-	-	-	-

A: Board Approved? (section 2.4)

I certify the expenses listed above are related to my authorized travel according to the Phelan Piñon Hills Community Services District Policies.

Board member's signature below

Mark Roberts

Signature

Acct # _____

Totals:

Meetings	360.00		
Mileage	-	Payroll	
Meals	-	Board Mtg	
Lodging	-		
Other	-		
Grand Total	360.00		

Meals	-		
Lodging	-		
Other	-		
Grand Total	-		

**Mileage is automatically calculated based on the number of miles entered.

***Credit card receipts must be turned in to the office within 24 hours of the charge or return to the District.

Phelan Piñon Hills Community Services District

BOARD STIPEND & EXPENSE VOUCHER/REPORT

2023		AB1234 Compliant									
*MAXIMUM PAID @ \$120 PER MEETING DAY AND LIMITED TO 10 MEETINGS PER MONTH										Report of items paid for with District Credit Card***	
Name: Rebecca Kujawa					Date: April 21, 2023						
Reimbursed @ 0.655					REIMBURSEMENT REQUESTED				CREDIT CARD EXPENSES		
Date of mtg. or event	A	Expense Description / Business Purpose	*Meeting (\$120 or N/C)	Miles	Mileage**	Meals	Lodging	Other	Meals	Lodging	Other
04/05/23		Special Board Workshop	120.00	0.00	-						
04/10/23		ASBCSD Board Meeting	120.00	0.00	-						
04/12/23		Regular Board Meeting	120.00	0.00	-						
04/17/23		ASBCSD Dinner Meeting	120.00	68.00	44.54						
04/20/23		Solid Waste Committee Meeting	120.00	0.00	-						
					-						
					-						
					-						
					-						
					-						
					-						
					-						
					-						
					-						
					-						
					-						
Totals			600.00	68.00	44.54	-	-	-	-	-	-
A: Board Approved? (section 2.4)					Totals:		Date				
			Acct #	Meetings	600.00	Payroll					
I certify the expenses listed above are related to my authorized travel according to the Phelan Piñon Hills Community Services District Policies.				Mileage	44.54	Board Mtg					
				Meals	-		Meals	-			
				Lodging	-		Lodging	-			
				Other	-		Other	-			
			Grand Total								
Board member's signature below		<i>Rebecca Kujawa</i>									
Signature											

Mileage is automatically calculated based on the number of miles entered. *Credit card receipts must be turned in to the office within 24 hours of the charge or return to the District.

Agenda Item 3c

Acceptance of March
Disbursements



Cash Disbursements Report

By Payment Number

Payment Dates 03/01/2023 - 03/31/2023

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
519	3/3/2023	MUN DEN	Municipal Dental Pool			2,997.26
	030123	Dental Premium - March		01-0-0-14130		2,997.26
520	3/17/2023	CHA HAY	Charles Hays			1,006.60
	022623	Reimb. - CSDA Conference Meal Expens...		01-0-1-52224		164.70
	022623	Reimb. - CSDA Conference Stay		01-0-1-52224		736.90
	022823	Feb. Mileage - Board, Budget & CSDA		01-0-1-52214		105.00
521	3/17/2023	ERIBAR	Eric Barnes			1,553.47
	030323	Tuition Reimb. - Southern Utah Univ. (S...		01-1-1-54260		1,553.47
522	3/17/2023	FRARAM	Frank J Ramirez			55.76
	70205180	Reimb. - Ratchet Wrench for Boosters		01-1-3-54620		55.76
523	3/17/2023	MIDAME	MidAmerica Administrative & Retirement Solutions, LLC			225.00
	123122	HRA Admin Q4 2022		01-0-1-51230		225.00
524	3/17/2023	OSCDUB	Oscar Dubon			151.50
	022823	DOT Physical Exam		01-0-1-54290		65.00
	030923	Reimb. Hazmat Fee		01-0-1-54290		86.50
525	3/31/2023	MUN DEN	Municipal Dental Pool			3,139.99
	040123	Dental Premium - Apr.		01-0-0-14130		3,139.99
526	3/31/2023	REBKUJ	Rebecca A. Kujawa			69.56
	032223	March Mileage - ASBCSD & Board Meet...		01-0-1-52212		69.56
33628	3/1/2023	AVCOM	AVCOM Services Inc.			116.00
	25563	Answering Svc. - Feb.		01-0-1-53150		116.00
33629	3/1/2023	BRE EDW	Brett Edwards			1,200.00
	2124	Phelan Elementary School Show 11/30		01-1-9-54800		600.00
	2124	Phelan Elementary School Show 11/30		25-5-1-54800		600.00
33630	3/1/2023	BRUMCE	Brunick, McElhaney & Kennedy			7,712.50
	182	Legal Svcs. - Jan.		01-0-0-17000	C0002 OUTSIDE SVCS	3,162.50
	182	Legal Svcs. - Jan.		01-0-1-53120		3,664.59
	182	Legal Svcs. - Jan.		01-7-7-53120		108.33
	182	Legal Svcs. - Jan.		20-0-1-53120		562.50
	182	Legal Svcs. - Jan.		22-0-1-53120		127.08
	182	Legal Svcs. - Jan.		25-0-1-53120		87.50
33631	3/1/2023	CPRS	California Park & Recreation Society			170.00
	022823	Membership Renewal - S. Lowrance		22-2-2-54230		170.00
33632	3/1/2023	CED	Consolidated Electrical Distributors Inc			8,138.29
	9085-1031911	Well #17 Breaker & Contact Block		01-1-3-54620		6,718.58
	9085-1032122	Well #17 - Electric Switch		01-1-3-54620		718.02
	9085-1032496	Well #8 Material		01-1-3-54620		193.79
	9085-1032497	Well #17 Material		01-1-3-54620		164.13
	9085-1032602	Electrical Parts for Well #17		01-1-3-54620		343.77
33633	3/1/2023	DONBAR	Don Bartz			1,130.35
	013123	Mileage Reimbursement - Jan.		01-0-1-54140		383.50
	022823	Mileage Reimbursement - Feb.		01-0-1-54140		491.00
	123122	Mileage Reimbursement - Dec.		01-0-1-54140		255.85

Cash Disbursements Report

Payment Dates: 03/01/2023 - 03/31/2023

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
33634	3/1/2023	VALLE	Don Gene Fish Jr.			2,625.00
	0399	Streamed Meetings - Jan.		01-0-1-53150	C0086 OUTSIDE SVCS	1,925.00
	0399	Streamed Meetings - Jan.		01-7-7-53150		350.00
	0399	Streamed Meetings - Jan.		22-2-2-53150		350.00
33635	3/1/2023	NEWPLU	Donald G. Fish Jr			4,524.00
	NP006810	Back Cover Ad March 2023 - Feb 2024		01-0-0-14100		4,524.00
33636	3/1/2023	ESRI	Environmental Systems Research Institute, Inc			12,155.00
	94422760	SUELA ESRI GIS License Annua Renewal		01-0-0-14100		11,000.00
	94423642	ESRI GIS Mobile Worker License Annual...		01-0-0-14100		1,155.00
33637	3/1/2023	FASTEN	Fastenal Company			608.78
	CAVIC87227	Stakes & Flags for USA Locates		01-1-2-54500		341.56
	CAVIC87228	Marking Paint for USA Locates		01-1-2-54500		267.22
33638	3/1/2023	FRO 3434	Frontier Communications			193.40
	022823	Phones - Telemetry 2/10-3/9		01-1-5-58010		193.40
33639	3/1/2023	FRO 8637	Frontier Communications			76.35
	031823	Phones - Sr. Ctr. 2/19 - 3/18		22-0-1-58010		76.35
33640	3/1/2023	FRO 5743	Frontier Communications			92.68
	120722	Phones - Office 12/7-1/6		01-0-1-58010		92.68
33641	3/1/2023	GAOSBO	G.A. Osborne Pipe & Supply Inc			662.32
	101-59291-01	Well #6B Pedestal Replumbed for State...		01-1-2-54620		662.32
33642	3/1/2023	DAIPRE	Gannett Holdings LLC Mountain/West			497.17
	022723	Subscription Renewal		01-0-1-54230		497.17
33643	3/1/2023	GENPUM	General Pump Company, Inc.			67,525.98
	29985	Well #17 Pump, Motor, Pipe		01-1-3-54620		52,658.74
	29991	Well 6B Pedestal Modification (DDW Re...		01-1-3-54620		14,867.24
33644	3/1/2023	GEOMON	GEO-Monitor, Inc.			7,164.50
	26508	Well #15 Samples		01-0-0-17000	C0095 OUTSIDE SVCS	7,164.50
33645	3/1/2023	GRAN	Granicus			3,750.00
	162592	Software Subscription (2nd Yr)		01-0-1-53170		3,750.00
33646	3/1/2023	INFOSE	Infosend Inc			119.11
	228827	Postage for Disconnect & Delinquent No..		01-1-6-54860		54.03
	229530	Postage Fee for Disconnect, Delinquents		01-1-6-54860		65.08
33647	3/1/2023	INLWAT	Inland Water Works Supply Co.			62,858.94
	S1059087-005	(15) A34 Meter Bushings		01-1-0-13010		242.44
	S1059754-001	Pinon Hills Rd Pipeline materials CIP line...		01-0-0-17000	C0108 OUTSIDE SVCS	60,757.16
	S1059754-002	(3) 8" Gaskets for the Pinon Hills Rd. Pip...		01-0-0-17000	C0108 OUTSIDE SVCS	290.93
	S1063364-001	6" Tapping Saddle for Pinon Hills Pipeline		01-0-0-17000	C0108 OUTSIDE SVCS	953.59
	S1063609-001	CR - 6" Tap Sleeve Returned		01-1-5-54620		-1,024.70
	S1067786-001	6" Swing Check for Wells		01-1-3-54620		1,698.65
33648	3/1/2023	KAT ZIMM	Kathleen Ann Zimmerman			25,000.00
	022223	1.20 Acre Purchase - APN: 3037-071-05		01-1-0-15100		25,000.00
33649	3/1/2023	KTUA	KTU&A Planning & Landcape Architecture			10,463.50
	34584	Phelan Community Park - 65% Design S...		22-2-0-17000	C0078 OUTSIDE SVCS	4,773.00
	34664	Phelan Community Park - 65% Design S...		22-2-0-17000	C0078 OUTSIDE SVCS	5,690.50
33650	3/1/2023	LEACPR	Learn CPR 4 Life Inc			2,160.00
	1121	CPR Training - 27 Employees		01-0-1-54260		2,160.00

Cash Disbursements Report

Payment Dates: 03/01/2023 - 03/31/2023

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
33651	3/1/2023 58100146597	LES SCH Trk #109 - (4) New Tires	Les Schwab Tire Centers of Central CA, INC.	01-1-8-54710		935.25 935.25
33652	3/1/2023 2023022 2023022 2023022	LIN SVC Janitorial Svcs - CSD Janitorial Svcs - Oasis Janitorial Svcs - CC Windows	Richard J. Linsalato	01-0-1-54320 01-1-1-54320 22-0-1-54320		605.00 340.00 225.00 40.00
33653	3/1/2023 MD18475	MDAQMD Annual Permit for Generators	Mojave Desert Air Quality Management District	01-1-1-82400		1,994.39 1,994.39
33654	3/1/2023 I-02096553	OFFSOL Office Supplies - Toners, Paper, Tape Bi...	Office Solutions	01-0-1-54530		469.10 469.10
33655	3/1/2023 42761 42765 42928	PHEEXP Oil Change - Truck #27 Oil Change - Truck #19 Trk #28 Oil Change	Phelan Express, Inc.	01-1-8-54710 01-1-8-54710 01-1-8-54710		342.36 125.08 121.76 95.52
33656	3/1/2023 7064375 7064457	REBEL Fuel - 279 Gl. Fuel - 435 Gl., DSL - 205 Gl.	Rebel Oil Company, Inc.	01-1-8-54410 01-1-8-54410		4,389.82 1,320.37 3,069.45
33657	3/1/2023 01015LAX23	RIDER Civic Center Project RFQ/RFP Profession...	Rider Levett Bucknall, LTD	01-0-0-17000	C0002 OUTSIDE SVCS	6,000.00 6,000.00
33658	3/1/2023 0206172023	ARMELE Electric Repairs - Well #14 & Check Well...	Rodger Ashby	01-1-3-54620		1,450.00 1,450.00
33659	3/1/2023 022723 022723	SERBAS Baseball - Senior Banners Sponsorship Baseball - Senior Banners Sponsorship	Serrano High School ASB	01-1-9-54920 25-5-1-54920		500.00 250.00 250.00
33660	3/1/2023 HP17907 HP17909	SO CA FLEET Trk #113 Coolant Repair Trk #101 Hose Replaced	Southern California Fleet Svcs, Inc.	01-1-8-54710 01-1-8-54710		636.27 491.08 145.19
33661	3/1/2023 02162023 02162023 02162023	STAINS LTD Life AD&D - March LTD Life AD&D - March LTD Life AD&D - March	Standard Insurance Company	01-0-1-51230 01-7-7-51230 22-0-1-51230		1,160.61 980.14 107.54 72.93
33662	3/1/2023 4797	STEDES Phelan Park - Joshua Tree ITP State fee	Steen Design Studio, Inc	22-2-0-17000	C0078 OUTSIDE SVCS	34,617.71 34,617.71
33663	3/1/2023 20523	TIMLOC Master Padlocks (36 each)	Steven M. Zemba	01-1-1-53150		531.42 531.42
33664	3/1/2023 93342	AQUA MET MXU 520 M Single Port Antenna (324)	Aqua Metric Sales Co	01-1-0-13010		44,417.27 44,417.27
33665	3/1/2023 3225 3226 3226	TOP OPT General Pest Control - Oasis General Pest Control - CSD (2) Bee Removals	Top Option Pest Control	01-1-1-53150 01-0-1-53150 01-1-6-53150		323.00 98.00 75.00 150.00
33666	3/1/2023 025-409585	TYLTEC UB Online Support - March	Tyler Technologies, Inc	01-1-6-53170		265.00 265.00
33667	3/1/2023 1449030 INV-01449030	UNI SITE Porta Potties for Covid Site Porta Potties for Covid Site	United Site Services of California, Inc.	01-0-1-53150 01-0-1-53150	C0086 OUTSIDE SVCS C0086 OUTSIDE SVCS	845.66 422.83 422.83

Cash Disbursements Report

Payment Dates: 03/01/2023 - 03/31/2023

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
33668	3/1/2023 259757	USABB Well 17 Check	HD Supply, Inc.	01-1-3-54620		167.30 167.30
33669	3/1/2023 25ar1878860	IMA SOU Base Rate & Copies	Visual Edge, Inc.	01-0-1-53150		608.99 608.99
33670	3/1/2023 1840036	RAIFOR Water Line at Well #15	Western Oilfields Supply Company	01-0-0-17000	C0095 OUTSIDE SVCS	4,934.92 4,934.92
33671	3/1/2023 3811827	XEROX Copier Lease 2/12 - 3/11	Xerox Corporation	01-0-1-54300		280.55 280.55
33676	3/15/2023 183 183 183 183 183 183	BRUMCE Legal Svcs. - Feb. Legal Svcs. - Feb. Legal Svcs. - Feb. Legal Svcs. - Feb. Legal Svcs. - Feb. Legal Svcs. - Feb.	Brunick, McElhaney & Kennedy	01-0-0-17000 01-0-1-53120 01-1-1-53120 01-7-7-53120 20-0-1-53120 22-0-1-53120 25-0-1-53120	C0002 OUTSIDE SVCS	8,268.75 950.00 4,587.50 1,031.25 52.08 62.50 464.58 1,120.84
33677	3/15/2023 15003515034 15003515034	CALTRANS Loan Pmt #34 Interest Pmt #34	California Department of Transportation	01-1-0-29740 01-1-1-91010		6,615.39 6,510.76 104.63
33678	3/15/2023 5148717525	CINFIR First Aid Supplies -Shop	Cintas	01-1-1-54500		426.42 426.42
33679	3/15/2023 022823 022823 4145698381	CIN UNI Uniform Rental Svcs. - Feb. Uniform Rental Svcs. - Feb. Vehicle Wash Station Supplies	Cintas Corporation	01-1-1-54680 22-2-1-54680 01-1-8-54710		539.89 466.08 37.52 36.29
33680	3/15/2023 4170	CONUTI Meter Change Outs 2/20 - 3/3	Concord Environmental Energy, Inc	01-0-0-17000	C0103 OUTSIDE SVCS	4,056.00 4,056.00
33681	3/15/2023 9085-1032380 9085-1032605 9085-1032625 9085-1032896 9085-1032939 9085-1033138 9085-1033167 9085-1033229	CED Well #17 - Electrical Enclosure Well #17 Electrical Parts Well #17 Electrical Relay Well #6B Electrical Grip & Split Well #17 - Electrical Lugs, Spring Nuts, ... Well #17 - Electric Wiring, Lockout, Cla... Well #17 - Electrical Entrance Well #17 - Electric Assembly, Tape, Nuts,..	Consolidated Electrical Distributors Inc	01-0-0-17000 01-0-0-17000 01-0-0-17000 01-1-5-54620 01-0-0-17000 01-0-0-17000 01-0-0-17000 01-0-0-17000	C0072 OUTSIDE SVCS C0072 OUTSIDE SVCS C0072 OUTSIDE SVCS C0072 OUTSIDE SVCS C0072 OUTSIDE SVCS C0072 OUTSIDE SVCS C0072 OUTSIDE SVCS C0072 OUTSIDE SVCS	2,699.99 1,250.63 86.33 473.06 144.84 260.33 248.92 30.03 205.85
33682	3/15/2023 109115	SBC PARCELS (2) Parcel Map Revisions	County of San Bernardino	01-1-1-54830		4.00 4.00
33683	3/15/2023 000759285 000759554 000759814 000759814	CR&R Trash - Oasis Yard - March Trash - Pinon Hills - March Trash Phelan CC & CSD - March Trash Phelan CC & CSD - March	CR&R Incorporated	01-0-2-58110 22-0-2-58110 01-0-1-58110 22-0-2-58110		907.57 279.37 194.88 216.66 216.66
33684	3/15/2023 10372R	ACT IT Software Support - March	David Shay	01-0-1-53170		3,745.00 3,745.00
33685	3/15/2023 12156	DVMG Medical Screening - A. Mitchell	Desert Valley Medical Group Inc	01-0-1-54290		145.00 145.00
33686	3/15/2023 6507EC66-0011	STREAM Website Hosting - March	Digital Deployment, Inc.	01-0-1-53170		300.00 300.00

Cash Disbursements Report

Payment Dates: 03/01/2023 - 03/31/2023

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
33687	3/15/2023	FRO 5072	Frontier Communications			163.84
	022523	Phones - Oasis Yard 2/25-3/24		01-1-1-58010		163.84
33688	3/15/2023	GARDA	Garda CL West, Inc			647.15
	10730079	Armored Services - March		01-0-1-54200		647.15
33689	3/15/2023	GENPUM	General Pump Company, Inc.			89,851.87
	30064	Well #6B Pump & Motor Replaced		01-1-3-54620		87,804.62
	30068	55 Gallon Well Renew for Well #17		01-1-3-54620		2,047.25
33690	3/15/2023	GOTO	GoTo Communications, Inc.			711.48
	IN7101816481	Office - Phones Support - March		01-0-1-58010		711.48
33691	3/15/2023	INFOSE	Infosend Inc			5,367.35
	231408	Postage & Printing - Feb		01-0-1-54860		387.93
	231408	Postage & Printing - Feb		01-1-6-54860		2,834.83
	231408	Postage & Printing - Feb		01-1-6-54890		1,756.66
33692	3/15/2023	LOWES	Lowe's Credit			596.22
	022823	85453770 - Sec. Light for Fill Station		01-1-2-54620		146.91
	022823	85105142 - Material for Well #17 Chlori...		01-1-3-54620		334.98
	85691736	Material for Pinon Hills Pipeline		01-0-0-17000	C0108 OUTSIDE SVCS	114.33
33693	3/15/2023	MARFEN	Marriott Fence Construction Inc			35,016.00
	030623	Gates for Wells #15 & #17		01-1-1-54320		11,090.00
	030623-6A	Fencing for 6A - 1.25 AC Acquisition		01-1-1-54320		23,926.00
33694	3/15/2023	ANDTRU	Mills Hardware			978.88
	022823	Inv #312245 - Paint Roller for Well Fenc...		01-1-2-54500		23.24
	022823	Inv #312342 - Tape Heat		01-1-3-54620		53.86
	022823	Inv #312126 - 50# Fast Set Concrete		01-1-3-54620		66.52
	022823	Inv #312231 - Supplies for Well 17 Disin...		01-1-3-54620		44.15
	022823	Inv #312148 - Steel Pipe 2"x21'		01-1-3-54620		134.56
	022823	Inv #312292 - Portable Mini Vac		01-1-3-54620		140.06
	022823	Inv #312150 -Galvanized Coupling		01-1-3-54620		14.00
	022823	Inv #312367 - Pipe Nipples, Bushings, T...		01-1-3-54620		36.35
	022823	Inv #312308 - Brass Nipples		01-1-3-54620		43.68
	022823	Inv #312298 - Ratchet Straps		01-1-5-54620		129.26
	022823	Inv #312134 - Booster 3A-B Bushings		01-1-5-54620		27.99
	022823	Inv #312269 - TSP Cleaner		01-1-6-54620		24.44
	022823	Inv #312201 - Primer and Hot Glue		22-2-2-54620		16.14
	022823	Inv #312128 - Auger Drum Drill		22-2-2-54620		30.16
	022823	Inv #312136 - Drain Opener & Weed Kill...		22-2-2-54620		47.38
	022823	Inv #312225 - Weed & Grass Killer, Hose...		22-2-2-54620		45.87
	022823	Credit Memo #312304 - Return (3)Ice ...		22-2-2-54620		-203.62
	022823	Inv #312303 - Ice Melt, Key Holder		22-2-2-54620		304.84
33696	3/15/2023	NAPA	NAPA Auto Parts			141.49
	022823	Inv #576637 - Well 17 Disinfection Suppl..		01-1-3-54620		87.14
	022823	Inv #574652 - Blinker Bulb - Truck 19		01-1-8-54710		15.06
	022823	Inv #576276 - Antifreeze for Trucks 116,...		01-1-8-54710		23.68
33697	3/15/2023	PAP REC	Paper Recycling & Shredding Specialist			68.00
	539754	On-Site Shredding		01-0-1-53150		68.00
33698	3/15/2023	PATSAL	Patton Sales Corp			217.57
	4565149	Well Pipe Discharge Stands		01-1-3-54620		217.57
33699	3/15/2023	PHECHA	Phelan Chamber of Commerce			3,500.00
	030923	Corporate Sponsorship		01-1-9-54920		875.00
	030923	Corporate Sponsorship		22-0-1-54920		1,750.00

Cash Disbursements Report

Payment Dates: 03/01/2023 - 03/31/2023

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
	030923	Corporate Sponsorship		25-5-1-54920		875.00
33700	3/15/2023 031323	PHE SR CTR Phelan Senior Center Functions	Phelan Senior Center	22-0-1-54920		2,400.00 2,400.00
33701	3/15/2023 031323	PINON SENIOR Pinon Senior Center Functions	Pinon Hills Senior Citizens	22-0-1-54920		2,400.00 2,400.00
33702	3/15/2023 33-1 33-2 34-1 34-2	PUMCHE Wells, Boosters & Production Meters Eff.. Wells, Boosters & Production Meters Eff.. Wells, Boosters & Production Meters Eff.. Wells, Boosters & Production Meters Eff..	Jon Ray Lee	01-1-2-53150 01-1-2-53150 01-1-2-53150 01-1-2-53150		16,060.00 10,315.00 1,275.00 2,990.00 1,480.00
33703	3/15/2023 847828 847828 847828 847828 847828 847828	RACE Phones - Internet CSD - March Phones - Internet Credit CSD - March Phones - Internet Shop - March Phones - Internet Pinon Hills - March Phones - Internet Phelan CC - March Phones - Internet Credit Phelan CC - Ma..	Race Communications	01-0-1-58010 01-0-1-58010 01-1-1-58010 22-0-1-58010 22-0-1-58010 22-0-1-58010		618.00 254.50 -100.00 204.50 204.50 254.50 -200.00
33704	3/15/2023 7064729 7065012	REBEL Fuel - 498 Gl., DSL - 100 Gl. Fuel - 420 Gl., DLS - 160 Gl.	Rebel Oil Company, Inc.	01-1-8-54410 01-1-8-54410		5,657.83 2,848.31 2,809.52
33705	3/15/2023 127165437-001	SITEONE Broadcast Spreader	SiteOne Landscape Supply Holding, LLC	22-2-2-54650		323.24 323.24
33706	3/15/2023 HP17930	SO CA FLEET Trk #102 Front Bucket & Hoses Repairs	Southern California Fleet Svcs, Inc.	01-1-8-54710		4,851.47 4,851.47
33707	3/15/2023 022223	STE FIL Legal Services - Feb	Steve A. Filarsky	01-0-1-53120		350.00 350.00
33708	3/15/2023 4652911	SUP PRESS Deposit Slips & Bags	Superior Printing Inc.	01-0-1-54530		106.49 106.49
33709	3/15/2023 030923	SWRCB Water Distribution Cert (D2) Renewal - ...	SWRCB-DWOCF	01-0-1-54260		130.00 130.00
33710	3/15/2023 031323 031323	TRICOM April Fools Derby Sponsorship April Fools Derby Sponsorship	Kiwanis Club International Inc	01-1-9-54920 25-5-1-54920		800.00 400.00 400.00
33711	3/15/2023 4407	TRLS Pinon Hills Road WL - Survey Staking	TRLS Engineering, Inc	01-1-1-53150		2,350.00 2,350.00
33712	3/15/2023 220388 220388 220388	TURSEC Monitoring Services - March Monitoring Services - March Monitoring Services - March	Turner Security, Inc	01-0-1-53150 01-1-2-53150 22-2-2-53150		373.60 46.95 211.75 114.90
33713	3/15/2023 82275	TYLBUS Check Stock Qty. (1,000)	Tyler Business Forms	01-0-1-54530		461.82 461.82
33714	3/15/2023 025-411855	TYLTEC UB Online Support - April	Tyler Technologies, Inc	01-1-6-53170		265.00 265.00
33715	3/15/2023 220230536 22-2303104	USA (317) Tickets Dig Safe Regulatory Fee	Underground Service Alert of So. Cal.	01-1-2-53150 01-1-1-53160		676.55 564.75 111.80

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Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
33716	3/15/2023 030123	USPS-PE PO Box Service Fee (12 Months)	United States Postal Service	01-0-1-54860		354.00 354.00
33719	3/29/2023 0238694 0238695 0238696 0238697 0238698 0238699	BOOBAR Sfty. Work Boots - C. Gualco Sfty. Work Boots - S. Trujillo Sfty. Work Boots - E. Barnes Sfty. Work Boots - P. Mihalik Sfty. Work Boots - O. Dubon Sfty. Work Boots - S. Wright	Boot Barn Inc.	01-1-2-54680 01-1-2-54680 01-1-2-54680 01-1-2-54680 01-1-2-54680 01-1-2-54680		1,153.42 195.74 200.00 200.00 200.00 157.68 200.00
33720	3/29/2023 4178 4186	CONUTI Meter Change-Outs 3/6 - 3/10 (9) 3/4, (... Meter Change-Outs 3/13 - 3/17(23) 3/4,...	Concord Environmental Energy, Inc	01-0-0-17000 01-0-0-17000	C0084 OUTSIDE SVCS C0084 OUTSIDE SVCS	11,154.00 3,380.00 7,774.00
33721	3/29/2023 9085-1032546 9085-1033360	CED Well #17 Electrical Panel Well #17 Electrical Enclosure & Ground ...	Consolidated Electrical Distributors Inc	01-0-0-17000 01-0-0-17000	C0072 OUTSIDE SVCS C0072 OUTSIDE SVCS	3,504.35 3,142.88 361.47
33722	3/29/2023 23-58616	SBC LIENS (24) Lien Release Docs.	County of San Bernardino	01-1-1-54830		480.00 480.00
33723	3/29/2023 VVP-0400 VVP-0400 VVP-0400	VALLE Streamed Meetings - Feb. Streamed Eng Meetings Feb Streamed Parks Meetings Feb.	Don Gene Fish Jr.	01-0-1-53150 01-7-7-53150 22-2-2-53150	C0086 OUTSIDE SVCS	1,925.00 1,400.00 175.00 350.00
33724	3/29/2023 030723	FRO 5743 Phones - Office 3/7-4/6	Frontier Communications	01-0-1-58010		201.21 201.21
33725	3/29/2023 031023	FRO 3434 Phones - Telemetry 3/10 -4/9	Frontier Communications	01-1-5-58010		207.51 207.51
33726	3/29/2023 01-37720 101-37719	GAOSBO 6" Grip Ring for 6A Leak 6" MJ X FL 90 for Well 6B Leak	G.A. Osborne Pipe & Supply Inc	01-1-3-54620 01-1-3-54620		550.81 111.51 439.30
33727	3/29/2023 26337 26596	GEOMON Routine Samples Routine Samples	GEO-Monitor, Inc.	01-1-4-53140 01-1-4-53140		2,276.00 1,881.50 394.50
33728	3/29/2023 69936	HESHOS Fill Station Hose Replaced	Hesperia Hose Supply Inc	01-1-2-54620		32.25 32.25
33729	3/29/2023 S1055390-022 S1063656-002 S1063707-001 S1063826-001 S1063840-001	INLWAT 3/4 CTS Angle Stop (67) 6" Test Plate 6" & 8" Bolt & Nut Set Main Tape Pipe Connector	Inland Water Works Supply Co.	01-1-0-13010 01-0-0-17000 01-0-0-17000 01-0-0-17000 01-0-0-17000	C0108 OUTSIDE SVCS C0108 OUTSIDE SVCS C0108 OUTSIDE SVCS C0108 OUTSIDE SVCS	3,829.09 3,201.74 50.64 126.85 105.06 344.80
33730	3/29/2023 2023032 2023032 2023032	LIN SVC Janitoriak Svcs - CSD Janitoriak Svcs - Oasis Janitoriak Svcs - CC Windows	Richard J. Linsalato	01-0-1-54320 01-1-1-54320 22-0-1-54320		635.00 380.00 225.00 30.00
33731	3/29/2023 4253	MARFEN well #15 perimeter fencing	Marriott Fence Construction Inc	01-0-0-17000	C0095 OUTSIDE SVCS	24,087.00 24,087.00
33732	3/29/2023 030223	MWA-ALTO Make-Up Water for Alto	Mojave Basin Area Watermaster	01-1-3-50040		2,715.60 2,715.60
33733	3/29/2023 7065603	REBEL Fuel - 660 Gl., Dsl - 350 Gl.	Rebel Oil Company, Inc.	01-1-8-54410		4,405.63 4,405.63

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Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
33734	3/29/2023	STAINS	Standard Insurance Company			1,156.78
	040123	LTD, Life, AD&D - Apr.		01-0-1-51230		929.80
	040123	LTD, Life, AD&D - Apr.		01-7-7-51230		154.05
	040123	LTD, Life, AD&D - Apr.		22-0-1-51230		72.93
33735	3/29/2023	TIMLOC	Steven M. Zemba			977.08
	20555	Locks to Lock-Off Customers		01-1-6-54620		944.75
	20559	Key for Well #17		01-0-0-17000	C0072 OUTSIDE SVCS	32.33
33736	3/29/2023	TOMDOD	Tom Dodson & Associates			1,660.00
	PPH 125-1	Well #17 CEQA Notice of Exemption		01-0-0-17000	C0072 OUTSIDE SVCS	1,660.00
33737	3/29/2023	TOP OPT	Top Option Pest Control			248.00
	3276	Pest Control CSD		01-0-1-53150		75.00
	3276	1 Bee Removal - 13155 Evergreen		01-1-6-53150		75.00
	3277	Pest Control - Oasis Yard		01-1-1-53150		98.00
33738	3/29/2023	TYLTEC	Tyler Technologies, Inc			250.00
	025-416059	Tyler Solid Waste Billing Implementation		25-5-1-54800	C0076 OUTSIDE SVCS	250.00
33739	3/29/2023	ULINE	Uline			235.70
	160854942	Nitrile Gloves		01-1-2-54500		235.70
33740	3/29/2023	UNIVAR	UNIVAR INC.			2,371.42
	51009365	Liquid Chlorine - 600 Gl.		01-1-3-54500		2,371.42
33741	3/29/2023	USABB	HD Supply, Inc.			4,017.80
	283819	Poly Squeezer Tool for Trk #25		01-1-5-54650		520.62
	288190	Chlorine Injectors- Wells 6B & 17, Pump...		01-1-4-54620		926.60
	291460	6A Hydro pneumatic System Air Charging..		01-1-5-54620		2,570.58
33742	3/29/2023	IMA SOU	Visual Edge, Inc.			751.29
	25AR1556013	Base Rate & Copies		01-0-1-53150		136.88
	25AR1594406	Base Rate & Copies		01-0-1-53150		614.41
33743	3/29/2023	RAIFOR	Western Oilfields Supply Company			4,934.92
	1848762	Well #15 Drilling Rental		01-0-0-17000	C0095 OUTSIDE SVCS	4,934.92
33744	3/29/2023	XEROX	Xerox Corporation			280.55
	3972863	Copier Lease 3/12 - 4/11		01-0-1-54300		280.55
DFT0011710	3/2/2023	THEGAS	The Gas Company			397.80
	022823	Gas - Phelan CC 1/21-2/21		22-0-2-58110		397.80
DFT0011711	3/2/2023	THEGAS	The Gas Company			428.90
	022323-1	Gas - Phelan Sr. Ctr 1/21-2/21		22-0-2-58110		428.90
DFT0011724	3/2/2023	SCE 2439-1773	Southern California Edison			15.44
	112722	Electricity-Phelan Park 10/26 - 11/27		22-0-2-58110		15.44
DFT0011725	3/2/2023	SCE 2439-1773	Southern California Edison			13.57
	122622	Electricity- Phelan Park 11/28 - 12/26		22-0-2-58110		13.57
DFT0011726	3/2/2023	SCE 2439-1773	Southern California Edison			14.04
	012523	Electricity - Phelan Park 12/27 - 1/25		22-0-2-58110		14.04
DFT0011727	3/2/2023	SCE 2439-1773	Southern California Edison			13.57
	022323	Electricity - Phelan Park 1/26 - 2/23		22-0-2-58110		13.57
DFT0011755	3/3/2023	CALPERS 457	California Public Employees' Deferred Compensation Plan			175.00
	INV0005225	Cal PERS 457/ Employer Plan: 450 717 - ...		01-0-0-24560		5.91
	INV0005225	Cal PERS 457/ Employer Plan: 450 717 - ...		01-1-0-24560		134.36
	INV0005225	Cal PERS 457/ Employer Plan: 450 717 - ...		22-2-0-24560		5.98
	INV0005225	Cal PERS 457/ Employer Plan: 450 717 - ...		25-5-0-24560		28.75

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Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
DFT0011756	3/3/2023	CALPERS	Calif Public Employees' Retirement System			3,304.76
	INV0005226	CalPERS/Employee Portion(EE)		01-1-0-24530		2,457.36
	INV0005226	CalPERS/Employee Portion(EE)		01-7-0-24530		333.16
	INV0005226	CalPERS/Employee Portion(EE)		20-0-0-24530		5.09
	INV0005226	CalPERS/Employee Portion(EE)		22-2-0-24530		203.83
	INV0005226	CalPERS/Employee Portion(EE)		25-5-0-24530		305.32
DFT0011757	3/3/2023	CALPERS	Calif Public Employees' Retirement System			3,705.48
	INV0005227	CalPERS/Employee Portion(ER)		01-0-0-24530		22.98
	INV0005227	CalPERS/Employee Portion(ER)		01-1-0-24530		2,687.56
	INV0005227	CalPERS/Employee Portion(ER)		01-7-0-24530		420.10
	INV0005227	CalPERS/Employee Portion(ER)		22-2-0-24530		441.52
	INV0005227	CalPERS/Employee Portion(ER)		25-5-0-24530		133.32
DFT0011758	3/3/2023	CALPERS	Calif Public Employees' Retirement System			8,846.14
	INV0005228	CalPERS/Employer Portion		01-0-0-24530		28.32
	INV0005228	CalPERS/Employer Portion		01-1-0-24530		6,439.86
	INV0005228	CalPERS/Employer Portion		01-7-0-24530		977.30
	INV0005228	CalPERS/Employer Portion		20-0-0-24530		5.64
	INV0005228	CalPERS/Employer Portion		22-2-0-24530		863.98
	INV0005228	CalPERS/Employer Portion		25-5-0-24530		531.04
DFT0011759	3/3/2023	CALPERS	Calif Public Employees' Retirement System			24.18
	INV0005229	CalPERS Retirement/ Survivor Benefits		01-0-0-24530		0.09
	INV0005229	CalPERS Retirement/ Survivor Benefits		01-1-0-24530		18.00
	INV0005229	CalPERS Retirement/ Survivor Benefits		01-7-0-24530		2.31
	INV0005229	CalPERS Retirement/ Survivor Benefits		20-0-0-24530		0.02
	INV0005229	CalPERS Retirement/ Survivor Benefits		22-2-0-24530		2.54
	INV0005229	CalPERS Retirement/ Survivor Benefits		25-5-0-24530		1.22
DFT0011760	3/3/2023	CALPERS 457	California Public Employees' Deferred Compensation Plan			136.03
	INV0005230	457 Loan Payback		01-1-0-24560		136.03
DFT0011761	3/3/2023	EDD	Employment Development Department			916.70
	INV0005231	State Disability Ins - Payroll Taxes		01-0-0-24510		916.70
DFT0011762	3/3/2023	IRS	Internal Revenue Service			158.60
	INV0005232	Social Security - Payroll Taxes		01-0-0-24510		158.60
DFT0011763	3/3/2023	EDD	Employment Development Department			-0.02
	CM0000233	State Employer Training Tax - Payroll Ta...		01-0-0-24510		-0.02
DFT0011764	3/3/2023	EDD	Employment Development Department			-0.03
	CM0000234	State Unemployment Ins - Payroll Taxes		01-0-0-24510		-0.03
DFT0011765	3/3/2023	EDD	Employment Development Department			4,184.37
	INV0005233	CA State Income Tax - Payroll Taxes		01-0-0-24510		4,184.37
DFT0011766	3/3/2023	IRS	Internal Revenue Service			2,990.88
	INV0005234	Medicare - Payroll Taxes		01-0-0-24510		2,990.88
DFT0011767	3/3/2023	IRS	Internal Revenue Service			11,492.79
	INV0005235	Federal Income Tax - Payroll Taxes		01-0-0-24510		11,492.79
DFT0011768	3/15/2023	FBC-HEATHER	First Bank Card			1,104.72
	022823	Amazon - Trash Bags		01-0-1-54530		53.16
	022823	Pizza Factory - Board Meeting		01-0-1-54530		62.50
	022823	Amazon - Plates & Cups		01-0-1-54530		48.20
	022823	CR&R - Trash Phelan CC & CSD		01-0-1-58110		211.11
	022823	CR&R - Trash Oasis Yard		01-0-2-58110		323.76
	022823	CR&R - Trash Phelan CC & CSD		22-0-2-58110		211.11
	022823	CR&R - Trash Pinon Hills Park		22-0-2-58110		194.88

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DFT0011769	3/15/2023	FBC-GEORGE	First Bank Card			958.82
	022823	Adobe Subscriptions		01-0-1-53170		214.89
	022823	Dippin' Donuts for Supervisor Class		01-0-1-54440		14.00
	022823	Rick's Roadside Cafe - Lunch Meeting		01-0-1-54440		41.91
	022823	Mexico Lindo		01-0-1-54440		49.59
	022823	Rick's Roadside Cafe - Lunch Meeting		01-0-1-54440		84.31
	022823	Adobe Subscriptions		01-1-1-53170		33.98
	022823	Best Buy - Mouse, Computer Speakers		01-1-1-54530		81.54
	022823	The UPS Store - Certified Letter		01-1-1-54860		15.63
	022823	Apple iCloud		01-1-2-53170		0.99
	022823	Fuel - Truck 28		01-1-8-54410		86.01
	022823	Fuel - Truck 28		01-1-8-54410		90.73
	022823	Fuel - Truck 28		01-1-8-54410		98.75
	022823	Fuel - Truck 28		01-1-8-54410		96.00
	022823	Adobe Subscriptions		01-7-7-53170		33.98
	022823	Farmers Boys - Personal Exp Reimbursed.		01-7-7-54470		16.51
DFT0011770	3/15/2023	FBC-JENNIFER	First Bank Card			298.75
	022823	USPS - Mail Loan Payment		01-0-1-54860		28.75
	022823	HDMWA - Membership & CEU Class - E....		01-1-1-54230		25.00
	022823	HDMWA - Membership & CEU Class - E....		01-1-1-54260		45.00
	022823	Mailchimp - CS Inserts		01-1-6-53170		120.00
	022823	HDMWA - Distribution Class		01-7-7-54260		80.00
DFT0011771	3/15/2023	FBC-STEVE	First Bank Card			405.89
	022823	Home Depot - Light Bulbs		01-0-1-54620		91.57
	022823	Amazon - Rodent Pellets		22-2-2-54620		164.86
	022823	Hesp. Outdoor Pwr Equip - Pressure Wa...		22-2-2-54620		100.00
	022823	Hesp Outdoot Pwr Equip - Pressure Wa...		22-2-2-54620		32.25
	022823	Amazon - Cables		22-2-2-54620		17.21
DFT0011772	3/15/2023	FBC-CHRIS	First Bank Card			33.39
	022823	Amazon - Tailgate Handle - Truck 19		01-1-2-54620		33.39
DFT0011773	3/15/2023	THEGAS	The Gas Company			216.98
	022823-1	Gas - Pinon Hills Fire 1/27-2/28		22-0-2-58110		216.98
DFT0011774	3/15/2023	THEGAS	The Gas Company			216.98
	022823-2	Gas - Pinon Hills CC 1/27-2/28		22-0-2-58110		216.98
DFT0011775	3/15/2023	SCE 4241-7012	Southern California Edison			543.86
	022823	Electricity - S. Dairy Mobile 1/31-2/28		01-1-3-58110		543.86
DFT0011776	3/15/2023	SCE 5917-6455	Southern California Edison			27.73
	022823	Electricity - Phelan Park St. Lights 2/1-2/...		22-2-2-58110		27.73
DFT0011777	3/15/2023	SCE 3752-2894	Southern California Edison			373.51
	022823	Electricity - N. Dairy Mobile 1/31-2/28		01-1-3-58110		373.51
DFT0011778	3/15/2023	SCE 1613-6373	Southern California Edison			17.90
	022823	Electricity - R/R Crossings 2/1-2/28		23-0-2-58210		17.90
DFT0011779	3/15/2023	SCE 8362-7804	Southern California Edison			623.23
	013123	Electricity - Solar Meter 1/1-1/31		01-1-3-58110		662.38
	013123	Electricity - Solar Credit 1/1-1/31		01-1-3-58115		-39.15
DFT0011780	3/15/2023	SCE 9587-0653	Southern California Edison			1,399.98
	012523	Electricity - Office 12/27-1/25		01-0-1-58110		1,558.34
	012523	Electricity - Solar Credits 12/27-1/25		01-1-3-58115		-158.36
DFT0011781	3/15/2023	SCE 9515-2666	Southern California Edison			5,957.91
	013123	Electricity-Boosters, Tanks Jan.		01-1-3-58110		5,261.27
	013123	Electricity-Solar Credits Jan.		01-1-3-58115		-950.17

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Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
	013123	Electricity-St. Lights Jan.		23-3-2-58210		1,646.81
DFT0011782	3/15/2023	SCE 9515-2666	Southern California Edison			59,809.67
	013123-2	Electricity - Tanks, Wells Jan.		01-1-3-58110		71,033.06
	013123-2	Electricity - Solar Credit Jan.		01-1-3-58115		-11,223.39
DFT0011783	3/15/2023	SCE 1078-5254	Southern California Edison			224.97
	022823	Electricity - CC & CSD 2/8 - 3/8		22-0-2-58110		224.97
DFT0011784	3/15/2023	SCE 7441-5755	Southern California Edison			115.00
	022823	Electricity - Pinon Hills CC 2/2 - 3/2		22-0-2-58110		115.00
DFT0011785	3/15/2023	SCE 7695-0442	Southern California Edison			44.34
	022823	Electricity - Fill Station 2/1 - 2/28		01-0-2-58110		44.34
DFT0011786	3/15/2023	FBC-LORI	First Bank Card			1,676.50
	022823	CSMFO Membership - D. Noland		01-0-1-54230		50.00
	022823	The Ranch Steakhouse - Staff Meeting		01-0-1-54440		137.08
	022823	Hyatt - CSMFO Stay for Lori		01-0-1-54470		649.21
	022823	Sheraton - CSMFO Stay for Angelica		01-0-1-54470		840.21
DFT0011787	3/15/2023	FBC-KIM	First Bank Card			1,301.60
	022723	Calendar Wiz		01-0-1-53170		14.00
	022723	The Washington Hotel		01-0-1-54470		-1.00
	022723	Amazon - (3) Monitor Stands and Power...		01-0-1-54530		492.32
	022723	Amazon - Desk Riser		01-0-1-54530		139.93
	022723	Pizza Factory		01-0-1-54530		22.09
	022723	Amazon		01-0-1-54530		36.24
	022723	Pizza Factory - for Staff		01-0-1-54530		199.34
	022723	Amazon - (1) Toner		01-0-1-54530		76.38
	022723	Mills True Value - Restroom Supplies		01-0-1-54530		53.40
	022723	Cert Mail - Hearing Notice		01-0-1-54860		7.90
	022723	Cert Mail - Backflow Letters		01-1-6-54860		150.80
	022723	Cert Mail - Backflow Letters		01-1-6-54860		17.40
	022723	Cert Mail - Leak Letters		01-1-6-54860		92.80
DFT0011788	3/15/2023	FBC-SEAN	First Bank Card			1,537.93
	022823	Ricks Cafe - Staff Meeting		01-0-1-54440		103.36
	022823	Hole in One - Safety Training Donuts		01-1-1-54260		17.84
	022823	OWPSACState - Water Treatment Cours...		01-1-1-54260		205.25
	022823	The Ranch Steakhouse - Staff Meeting R...		01-1-1-54440		254.23
	022823	Amazon		01-1-2-54620		-154.89
	022823	In Frist Class - Fill Station Camera Router		01-1-2-54620		235.55
	022823	Amazon - Blades, Ratchet, Drill		01-1-2-54650		324.03
	022823	Harbor Freight - Wrenches for Trk #21,3...		01-1-2-54650		485.27
	022823	MSC - Wedges for Operations		01-1-2-54650		67.29
DFT0011789	3/15/2023	FBC-DON	First Bank Card			3,555.47
	022823	CSDA - Leadership Academy for C., Hays		01-0-1-52234		675.00
	022823	Microsoft Subscription		01-0-1-53170		99.99
	022823	76 - Fuel		01-0-1-54140		148.02
	022823	76 - Fuel		01-0-1-54140		175.00
	022823	Chevron - Fuel		01-0-1-54140		175.00
	022823	Arco - Fuel		01-0-1-54140		8.97
	022823	Shell - Fuel		01-0-1-54140		91.99
	022823	Ricks Cafe - Staff Meeting		01-0-1-54440		62.80
	022823	Ricks Cafe - Staff Meeting		01-0-1-54440		62.26
	022823	Ricks Cafe - MWA Staff Meeting		01-0-1-54440		59.72
	022823	SSP Cafeteria - CSDA Meeting		01-0-1-54470		31.48
	022823	Ontario Airport - CSDA Meeting Parking ...		01-0-1-54470		81.00
	022823	Rock & Brews - CSDA Meeting		01-0-1-54470		38.22
	022823	Rock & Brews - CSDA Meeting		01-0-1-54470		22.39

Cash Disbursements Report

Payment Dates: 03/01/2023 - 03/31/2023

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
	022823	Yellow Cab -CSDA Meeting		01-0-1-54470		6.80
	022823	SSP Cafeteria - CSDA Meeting		01-0-1-54470		47.05
	022823	Southwest Airlines - CSDA Meeting		01-0-1-54470		173.00
	022823	Ontario Airport - CSDA Meeting Parking ...		01-0-1-54470		42.00
	022823	Kesh Cab - CSDA Meeting		01-0-1-54470		80.00
	022823	Pal Air - Personal Exp. Will Reimburse		01-0-1-54470		168.10
	022823	Kesh Cab - CSDA Meeting		01-0-1-54470		40.00
	022823	Hyatt - CSDA Meeting		01-0-1-54470		903.72
	022823	Hyatt - CSDA Meeting		01-0-1-54470		362.96
DFT0011790	3/15/2023 9929087012	VER AIR Phones-Jet Packs, Tablets, On-Call Feb.	Verizon Wireless	01-1-1-58010		1,116.42 1,116.42
DFT0011793	3/14/2023 25093	FBC-SEAN Shed World Electrical Shed for Well #17	First Bank Card	01-1-3-54620		4,992.05 4,992.05
DFT0011794	3/17/2023 INV0005236 INV0005236 INV0005236	CALPERS 457 Cal PERS 457/ Employer Plan: 450 717 - ... Cal PERS 457/ Employer Plan: 450 717 - ... Cal PERS 457/ Employer Plan: 450 717 - ...	California Public Employees' Deferred Compensation Plan	01-1-0-24560 22-2-0-24560 25-5-0-24560		175.00 159.04 8.23 7.73
DFT0011795	3/17/2023 INV0005237 INV0005237 INV0005237 INV0005237	CALPERS CalPERS/Employee Portion(EE) CalPERS/Employee Portion(EE) CalPERS/Employee Portion(EE) CalPERS/Employee Portion(EE)	Calif Public Employees' Retirement System	01-1-0-24530 01-7-0-24530 22-2-0-24530 25-5-0-24530		3,311.94 2,543.02 248.96 200.25 319.71
DFT0011796	3/17/2023 INV0005238 INV0005238 INV0005238 INV0005238	CALPERS CalPERS/Employee Portion(ER) CalPERS/Employee Portion(ER) CalPERS/Employee Portion(ER) CalPERS/Employee Portion(ER)	Calif Public Employees' Retirement System	01-1-0-24530 01-7-0-24530 22-2-0-24530 25-5-0-24530		3,705.48 2,751.62 420.10 450.80 82.96
DFT0011797	3/17/2023 INV0005239 INV0005239 INV0005239 INV0005239	CALPERS CalPERS/Employer Portion CalPERS/Employer Portion CalPERS/Employer Portion CalPERS/Employer Portion	Calif Public Employees' Retirement System	01-1-0-24530 01-7-0-24530 22-2-0-24530 25-5-0-24530		8,854.08 6,622.50 884.13 873.44 474.01
DFT0011798	3/17/2023 INV0005240 INV0005240 INV0005240 INV0005240	CALPERS CalPERS Retirement/ Survivor Benefits CalPERS Retirement/ Survivor Benefits CalPERS Retirement/ Survivor Benefits CalPERS Retirement/ Survivor Benefits	Calif Public Employees' Retirement System	01-1-0-24530 01-7-0-24530 22-2-0-24530 25-5-0-24530		24.18 18.69 2.00 2.49 1.00
DFT0011799	3/17/2023 INV0005241	CALPERS 457 457 Loan Payback	California Public Employees' Deferred Compensation Plan	01-1-0-24560		136.03 136.03
DFT0011800	3/17/2023 INV0005242	EDD State Disability Ins - Payroll Taxes	Employment Development Department	01-0-0-24510		913.23 913.23
DFT0011801	3/17/2023 INV0005243	IRS Social Security - Payroll Taxes	Internal Revenue Service	01-0-0-24510		282.72 282.72
DFT0011802	3/17/2023 INV0005244	EDD CA State Income Tax - Payroll Taxes	Employment Development Department	01-0-0-24510		4,019.41 4,019.41
DFT0011803	3/17/2023 INV0005245	IRS Medicare - Payroll Taxes	Internal Revenue Service	01-0-0-24510		3,008.78 3,008.78
DFT0011804	3/17/2023 INV0005246	IRS Federal Income Tax - Payroll Taxes	Internal Revenue Service	01-0-0-24510		11,360.50 11,360.50

Cash Disbursements Report

Payment Dates: 03/01/2023 - 03/31/2023

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
DFT0011805	3/30/2023	CalPERS Health	California Public Employees' Retirement System			4,090.90
	040123 NonPERS	NonPERS Health Premium - April		01-0-0-14130		4,077.44
	040123 NonPERS	NonPERS Health Premium Admin Fee - ...		01-0-1-51230		13.46
DFT0011806	3/30/2023	CalPERS Health	California Public Employees' Retirement System			40,871.32
	040123 PERS	PERS Health Premium - April		01-0-0-14130		40,736.89
	040123 PERS	PERS Health Premium Admin Fee - April		01-0-1-51230		134.43
DFT0011807	3/20/2023	VSP	Vision Service Plan			507.64
	817500035	Vision Insurance - Apr.		01-0-0-14130		507.64
DFT0011808	3/30/2023	AME SUP	American Fidelity Assurance			714.62
	D570391	Supplemental Life Insurance - March		01-0-0-24580		714.62
DFT0011809	3/21/2023	AME FID	American Fidelity Assurance Company			187.49
	2160880A	Flex Spending 3/1		01-0-0-24580		187.49
DFT0011810	3/30/2023	THEGAS	The Gas Company			351.16
	032223-4084	Gas - Phelan Sr. Ctr. 2/21 - 3/22		22-0-2-58110		351.16
DFT0011811	3/30/2023	THEGAS	The Gas Company			267.92
	032223-4585	Gas - Phelan CC 2/21 - 3/22		22-0-2-58110		267.92
DFT0011812	3/30/2023	SCE 9515-2666	Southern California Edison			7,386.96
	022723	Electricity - Tanks, Booster		01-1-3-58110		5,830.60
	022723	Electricity - Solar Credit		01-1-3-58115		-90.45
	022723	Electricity - St. Lights		23-3-2-58210		1,646.81
DFT0011813	3/31/2023	CALPERS 457	California Public Employees' Deferred Compensation Plan			175.00
	INV0005247	Cal PERS 457/ Employer Plan: 450 717 - ...		01-1-0-24560		110.64
	INV0005247	Cal PERS 457/ Employer Plan: 450 717 - ...		22-2-0-24560		2.91
	INV0005247	Cal PERS 457/ Employer Plan: 450 717 - ...		25-5-0-24560		61.45
DFT0011814	3/31/2023	CALPERS	Calif Public Employees' Retirement System			3,311.94
	INV0005248	CalPERS/Employee Portion(EE)		01-1-0-24530		2,412.03
	INV0005248	CalPERS/Employee Portion(EE)		01-7-0-24530		251.63
	INV0005248	CalPERS/Employee Portion(EE)		22-2-0-24530		203.42
	INV0005248	CalPERS/Employee Portion(EE)		25-5-0-24530		444.86
DFT0011815	3/31/2023	CALPERS	Calif Public Employees' Retirement System			3,737.61
	INV0005249	CalPERS/Employee Portion(ER)		01-1-0-24530		2,823.93
	INV0005249	CalPERS/Employee Portion(ER)		01-7-0-24530		420.10
	INV0005249	CalPERS/Employee Portion(ER)		22-2-0-24530		343.75
	INV0005249	CalPERS/Employee Portion(ER)		25-5-0-24530		149.83
DFT0011816	3/31/2023	CALPERS	Calif Public Employees' Retirement System			8,893.69
	INV0005250	CalPERS/Employer Portion		01-1-0-24530		6,574.76
	INV0005250	CalPERS/Employer Portion		01-7-0-24530		887.08
	INV0005250	CalPERS/Employer Portion		22-2-0-24530		722.49
	INV0005250	CalPERS/Employer Portion		25-5-0-24530		709.36
DFT0011817	3/31/2023	CALPERS	Calif Public Employees' Retirement System			24.18
	INV0005251	CalPERS Retirement/ Survivor Benefits		01-1-0-24530		17.77
	INV0005251	CalPERS Retirement/ Survivor Benefits		01-7-0-24530		1.98
	INV0005251	CalPERS Retirement/ Survivor Benefits		22-2-0-24530		2.36
	INV0005251	CalPERS Retirement/ Survivor Benefits		25-5-0-24530		2.07
DFT0011818	3/31/2023	CALPERS 457	California Public Employees' Deferred Compensation Plan			136.03
	INV0005252	457 Loan Payback		01-1-0-24560		136.03
DFT0011819	3/31/2023	EDD	Employment Development Department			972.08
	INV0005253	State Disability Ins - Payroll Taxes		01-0-0-24510		972.08

Cash Disbursements Report

Payment Dates: 03/01/2023 - 03/31/2023

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
DFT0011820	3/31/2023 INV0005254	IRS Social Security - Payroll Taxes	Internal Revenue Service	01-0-0-24510		59.52 59.52
DFT0011821	3/31/2023 INV0005255	EDD State Employer Training Tax - Payroll Ta...	Employment Development Department	01-0-0-24510		0.46 0.46
DFT0011822	3/31/2023 INV0005256	EDD State Unemployment Ins - Payroll Taxes	Employment Development Department	01-0-0-24510		13.31 13.31
DFT0011823	3/31/2023 INV0005257	EDD CA State Income Tax - Payroll Taxes	Employment Development Department	01-0-0-24510		4,542.44 4,542.44
DFT0011824	3/31/2023 INV0005258	IRS Medicare - Payroll Taxes	Internal Revenue Service	01-0-0-24510		3,146.16 3,146.16
DFT0011825	3/31/2023 INV0005259	IRS Federal Income Tax - Payroll Taxes	Internal Revenue Service	01-0-0-24510		12,878.82 12,878.82
Payment Total:						862,236.30

Report Summary

Fund Summary

Fund	Payment Amount
01 - WATER FUND	788,999.85
20 - GOV'T GENERAL FUND	635.75
22 - PARKS & RECREATION	62,512.34
23 - STREET LIGHTING	3,311.52
25 - SOLID WASTE	6,835.97
Grand Total:	862,295.43

Account Summary

Account Number	Account Name	Payment Amount
01-0-0-14100	Prepaid Expense	16,679.00
01-0-0-14130	Prepaid Benefit	51,459.22
01-0-0-17000	CIP Enterprise Funds	136,939.03
01-0-0-24510	Payroll Tax Payable	60,940.72
01-0-0-24530	Retirement W/H Payable	51.39
01-0-0-24560	Retirement 457 W/H Pay...	5.91
01-0-0-24580	Supplemental Ins W/H Pa...	902.11
01-0-1-51230	Employee Group Insurance	2,282.83
01-0-1-52212	Board - Auto Expense/Kuj...	69.56
01-0-1-52214	Board - Auto Expense/Hays	105.00
01-0-1-52224	Board - Meals,Travel Expe...	901.60
01-0-1-52234	Board - Education,Trainin...	675.00
01-0-1-53120	Legal Services	8,602.09
01-0-1-53150	Outside Service	5,911.89
01-0-1-53170	Software Support	8,123.88
01-0-1-54140	Auto Expense	1,729.33
01-0-1-54200	Credit Card Fee & Bank C...	647.15
01-0-1-54230	Dues & Subscriptions	547.17
01-0-1-54260	Education & Training	2,290.00
01-0-1-54290	Employment Expense	296.50
01-0-1-54300	Equipment Rental / Lease	561.10
01-0-1-54320	General Maintenance	720.00
01-0-1-54440	Meeting, Seminar & Suppl...	615.03
01-0-1-54470	Travel Expense	3,485.14
01-0-1-54530	Office Supplies	2,220.97
01-0-1-54620	Repair & Maintenance	91.57
01-0-1-54860	Postage & Mailing	778.58
01-0-1-58010	Telephone	1,159.87
01-0-1-58110	Utilities	1,986.11
01-0-2-58110	Utilities	647.47
01-1-0-13010	Inventory - Water Field Pa...	47,861.45
01-1-0-15100	Land	25,000.00
01-1-0-24530	Retirement W/H Payable	35,367.10
01-1-0-24560	Retirement 457 W/H Pay...	812.13
01-1-0-29740	Loan Payable - CalTrans	6,510.76
01-1-1-53120	Legal Services	1,031.25
01-1-1-53150	Outside Service	3,077.42
01-1-1-53160	Permits & Fees	111.80
01-1-1-53170	Software Support	33.98
01-1-1-54230	Dues & Subscriptions	25.00
01-1-1-54260	Education & Training	1,821.56
01-1-1-54320	General Maintenance	35,466.00
01-1-1-54440	Meeting, Seminar & Suppl...	254.23
01-1-1-54500	Operating Supplies	426.42
01-1-1-54530	Office Supplies	81.54
01-1-1-54680	Uniforms	466.08
01-1-1-54830	State & County Fees & Se...	484.00
01-1-1-54860	Postage & Mailing	15.63

Account Summary

Account Number	Account Name	Payment Amount
01-1-1-58010	Telephone	1,484.76
01-1-1-82400	Permits & Inspections	1,994.39
01-1-1-91010	Interest Expense	104.63
01-1-2-53150	Outside Service	16,836.50
01-1-2-53170	Software Support	0.99
01-1-2-54500	Operating Supplies	867.72
01-1-2-54620	Repair & Maintenance	955.53
01-1-2-54650	Small Tools	876.59
01-1-2-54680	Uniforms	1,153.42
01-1-3-50040	Water Purchases - Other	2,715.60
01-1-3-54500	Operating Supplies	2,371.42
01-1-3-54620	Repair & Maintenance	175,603.58
01-1-3-58110	Utilities	83,704.68
01-1-3-58115	Utilities - Solar Credits	-12,461.52
01-1-4-53140	Laboratory Analysis	2,276.00
01-1-4-54620	Repair & Maintenance	926.60
01-1-5-54620	Repair & Maintenance	1,847.97
01-1-5-54650	Small Tools	520.62
01-1-5-58010	Telephone	400.91
01-1-6-53150	Outside Service	225.00
01-1-6-53170	Software Support	650.00
01-1-6-54620	Repair & Maintenance	969.19
01-1-6-54860	Postage & Mailing	3,214.94
01-1-6-54890	Printing	1,756.66
01-1-8-54410	Fuel Costs	14,824.77
01-1-8-54710	Vehicle Maintenance	6,855.99
01-1-9-54800	Programs (Wtr Conservati...	600.00
01-1-9-54920	Public Relation	1,525.00
01-7-0-24530	Retirement W/H Payable	4,848.85
01-7-7-51230	Employee Group Insurance	261.59
01-7-7-53120	Legal Services	160.41
01-7-7-53150	Outside Service	525.00
01-7-7-53170	Software Support	33.98
01-7-7-54260	Education & Training	80.00
01-7-7-54470	Travel Expense	16.51
20-0-0-24530	Retirement W/H Payable	10.75
20-0-1-53120	Legal Services	625.00
22-0-1-51230	Employee Group Insurance	145.86
22-0-1-53120	Legal Services	591.66
22-0-1-54320	General Maintenance	70.00
22-0-1-54920	Public Relation	6,550.00
22-0-1-58010	Telephone	335.35
22-0-2-58110	Utilities	3,093.86
22-2-0-17000	CIP - Parks & Rec	45,081.21
22-2-0-24530	Retirement W/H Payable	4,310.87
22-2-0-24560	Retirement 457 W/H Pay...	17.12
22-2-1-54680	Uniforms	37.52
22-2-2-53150	Outside Service	814.90
22-2-2-54230	Dues & Subscriptions	170.00
22-2-2-54620	Repair & Maintenance	555.09
22-2-2-54650	Small Tools	323.24
22-2-2-54800	Programs (Park & Rec)	387.93
22-2-2-58110	Utilities	27.73
23-0-2-58210	Utilities - Street Lights	17.90
23-3-2-58210	Utilities - Street Lights	3,293.62
25-0-1-53120	Legal Services	1,208.34
25-5-0-24530	Retirement W/H Payable	3,154.70
25-5-0-24560	Retirement 457 W/H Pay...	97.93

Account Summary

Account Number	Account Name	Payment Amount
25-5-1-54800	Programs (Solid Waste)	850.00
25-5-1-54920	Public Relation	1,525.00
	Grand Total:	862,295.43

Project Account Summary

Project Account Key	Payment Amount
None	675,854.53
C0002 OUTSIDE SVCS	10,112.50
C0072 OUTSIDE SVCS	7,751.83
C0076 OUTSIDE SVCS	250.00
C0078 OUTSIDE SVCS	45,081.21
C0084 OUTSIDE SVCS	11,154.00
C0086 OUTSIDE SVCS	4,170.66
C0095 OUTSIDE SVCS	41,121.34
C0103 OUTSIDE SVCS	4,056.00
C0108 OUTSIDE SVCS	62,743.36
	Grand Total:
	862,295.43

Agenda Item 3d

Acceptance of Quarterly
Financial Reports



Phelan Pinon Hills Community Services District

Revenue and Expense - Ent & Gvmt Funds

Summary

For the Period Ending 03/31/2023

	Total ENTERPRISE FUNDS			Total GOVERNMENT FUNDS			TOTAL			Annual Budget
	Budget	Jul - Per	\$ (Unfav) Budget	Budget	Jul - Per	\$ (Unfav) Budget	Budget	Jul - Per	\$ (Unfav) Budget	
Operational										
Revenue										
Total 40 - Water Consumption	3,506,136.51	2,865,146.32	-640,990.19	0.00	0.00	0.00	3,506,136.51	2,865,146.32	-640,990.19	4,857,747.25
Total 41 - Water Meter Charges	2,190,593.65	2,231,605.30	41,011.65	0.00	0.00	0.00	2,190,593.65	2,231,605.30	41,011.65	2,928,341.39
Total 44 - Special Assessments	286,436.87	285,606.00	-830.87	0.00	0.00	0.00	286,436.87	285,606.00	-830.87	283,980.41
Total 47 - Parks	0.00	0.00	0.00	12,479.67	15,872.50	3,392.83	12,479.67	15,872.50	3,392.83	16,639.67
Total 48 - Other Income	165,700.73	209,548.02	43,847.29	261,779.58	239,563.87	-22,215.71	427,480.31	449,111.89	21,631.58	566,519.38
Total Revenue	6,148,867.76	5,591,905.64	-556,962.12	274,259.25	255,436.37	-18,822.88	6,423,127.01	5,847,342.01	-575,785.00	8,653,228.10
Expense										
Total 50 - Water	11,639.10	10,749.20	889.90	0.00	0.00	0.00	11,639.10	10,749.20	889.90	119,000.00
Total 51 - Salary & Benefits	2,255,475.60	2,324,650.57	-69,174.97	347,414.58	310,856.41	36,558.17	2,602,890.18	2,635,506.98	-32,616.80	3,471,914.95
Total 52 - Board	87,864.84	60,659.91	27,204.93	5,960.07	8,069.52	-2,109.45	93,824.91	68,729.43	25,095.48	125,150.00
Total 53 - Professional Fee	378,629.79	381,571.26	-2,941.47	12,132.36	22,110.90	-9,978.54	390,762.15	403,682.16	-12,920.01	525,707.25
Total 54 - Service and Supplies	1,273,865.11	1,365,202.69	-91,337.58	211,062.24	136,672.11	74,390.13	1,484,927.35	1,501,874.80	-16,947.45	1,977,187.91
Total 58 - Utilities	603,989.42	640,551.57	-36,562.15	41,101.38	37,008.13	4,093.25	645,090.80	677,559.70	-32,468.90	1,151,521.83
Total 59 - Other Expenses-Depreciation/Amort/Other	1,336,325.76	1,424,333.81	-88,008.05	69,542.10	69,522.90	19.20	1,405,867.86	1,493,856.71	-87,988.85	1,875,240.80
Total Expense	5,947,789.62	6,207,719.01	-259,929.39	687,212.73	584,239.97	102,972.76	6,635,002.35	6,791,958.98	-156,956.63	9,245,722.74
Net Operational Income	201,078.14	-615,813.37	-816,891.51	-412,953.48	-328,803.60	84,149.88	-211,875.34	-944,616.97	-732,741.63	-592,494.64
Non-Operational										
70 - Property Tax Revenue										
Total 71 - Property Tax Revenue - Current	0.00	0.00	0.00	840,457.59	1,025,954.32	185,496.73	840,457.59	1,025,954.32	185,496.73	1,444,378.65
Total 72 - Property Tax Revenue - Prior Years	0.00	0.00	0.00	26,364.35	30,025.30	3,660.95	26,364.35	30,025.30	3,660.95	35,655.65
Total 73 - Property Tax Revenue - Other	9,368.41	10,411.44	1,043.03	9,275.66	9,685.35	409.69	18,644.07	20,096.79	1,452.72	38,515.18
Total 70 - Property Tax Revenue	9,368.41	10,411.44	1,043.03	876,097.60	1,065,664.97	189,567.37	885,466.01	1,076,076.41	190,610.40	1,518,549.48
80 - Other Revenue										
Total 82 - Meter Installation/Fees/Connection	530,727.75	449,485.17	-81,242.58	0.00	0.00	0.00	530,727.75	449,485.17	-81,242.58	707,920.39
Total 86 - Penalty & Other Fees	113,275.62	137,310.34	24,034.72	0.00	0.00	0.00	113,275.62	137,310.34	24,034.72	151,094.70
Total 88 - Other	659,099.13	1,052,706.97	393,607.84	147,239.46	485,328.37	338,088.91	806,338.59	1,538,035.34	731,696.75	1,079,918.03
Total 89 - Other Revenue	0.00	33,914.00	33,914.00	0.00	0.00	0.00	0.00	33,914.00	33,914.00	0.00
Total 80 - Other Revenue	1,303,102.50	1,673,416.48	370,313.98	147,239.46	485,328.37	338,088.91	1,450,341.96	2,158,744.85	708,402.89	1,938,933.12
Total Revenue	1,312,470.91	1,683,827.92	371,357.01	1,023,337.06	1,550,993.34	527,656.28	2,335,807.97	3,234,821.26	899,013.29	3,457,482.60

	Total ENTERPRISE FUNDS			Total GOVERNMENT FUNDS			TOTAL			Annual Budget
	Budget	Jul - Per	\$ (Unfav) Budget	Budget	Jul - Per	\$ (Unfav) Budget	Budget	Jul - Per	\$ (Unfav) Budget	
90 - Other Expense										
Total 91 - Interest Expense	150,884.85	147,231.81	3,653.04	0.00	0.00	0.00	150,884.85	147,231.81	3,653.04	255,065.00
Total 92 - Loan Expense	17,270.00	57,270.15	-40,000.15	0.00	0.00	0.00	17,270.00	57,270.15	-40,000.15	17,270.00
Total 93 - Other Expense - Tax Processing	0.00	0.00	0.00	2,092.77	2,533.04	-440.27	2,092.77	2,533.04	-440.27	3,510.88
Total 94 - Chromium 6 Expense Reimb	624,937.95	0.00	624,937.95	0.00	0.00	0.00	624,937.95	0.00	624,937.95	833,584.08
Total 95 - Fair Market Value	25,478.05	-160,444.53	185,922.58	0.00	-108,326.14	108,326.14	25,478.05	-268,770.67	294,248.72	25,000.00
Total 99 - Other	-46,090.90	0.00	-46,090.90	78,000.00	0.00	78,000.00	31,909.10	0.00	31,909.10	0.00
Total 90 - Other Expense	772,479.95	44,057.43	728,422.52	80,092.77	-105,793.10	185,885.87	852,572.72	-61,735.67	914,308.39	1,134,429.96
Total Expense	772,479.95	44,057.43	728,422.52	80,092.77	-105,793.10	185,885.87	852,572.72	-61,735.67	914,308.39	1,134,429.96
Net Non-Operational Income	539,990.96	1,639,770.49	1,099,779.53	943,244.29	1,656,786.44	713,542.15	1,483,235.25	3,296,556.93	1,813,321.68	2,323,052.64
Net Income	741,069.10	1,023,957.12	282,888.02	530,290.81	1,327,982.84	797,692.03	1,271,359.91	2,351,939.96	1,080,580.05	1,730,558.00



Balance Sheet - Consolidated

Account Summary

As Of 03/31/2023

	Beginning Balance 07/01/2022	03/31/2023	Change
Assets			
Current Assets			
11 - Cash			
11000 - Cash in Bank	8,946,111.57	15,014,536.09	6,068,424.52
11201 - Cash-Operating Reserves	1,786,683.00	2,065,312.00	278,629.00
11202 - Cash-Replacement Reserves	4,778,687.15	4,526,542.00	-252,145.15
11203 - Cash-Disaster Reserves	4,017,144.15	4,160,398.00	143,253.85
11204 - Cash-Debt Service	930,160.00	625,392.00	-304,768.00
11300 - Cash-Water Resources (Rights	0.00	352,800.58	352,800.58
11310 - Cash-Water Rights (Connectio	0.00	154,560.00	154,560.00
11400 - Rate Stabilization Cash Fund	325,139.00	389,304.00	64,165.00
Total 11 - Cash	20,783,924.87	27,288,844.67	6,504,919.80
12 - Accounts Receivable			
12010 - Accounts Receivable - Water	888,445.09	692,870.85	-195,574.24
12020 - AR Accounts Receivable	0.00	4,912.34	4,912.34
12150 - A/R - Accrual	46,023.22	3,115.04	-42,908.18
12200 - Accounts Receivable - Parks	22,657.70	1,390.00	-21,267.70
12610 - Delinquent Accounts to Tax R	46,661.51	46,298.67	-362.84
12630 - Water Availability Receivable -	78,575.66	155,996.05	77,420.39
12640 - Water Availability Receivable -	34.80	34.80	0.00
12740 - Tax Receivable - PPHCSD	46,969.35	0.00	-46,969.35
12750 - Lease Receivable - Circle Gree	103,168.34	103,168.34	0.00
12751 - Lease Receivable - C & G Partr	297,590.03	297,590.03	0.00
12800 - Other Receivable	21,436.97	25,184.68	3,747.71
12910 - Accrued Interest Receivable-G	38,714.38	223,850.83	185,136.45
Total 12 - Accounts Receivable	1,590,277.05	1,554,411.63	-35,865.42
13 - Inventory			
13010 - Inventory - Water Field Parts	312,378.39	1,114,491.85	802,113.46
Total 13 - Inventory	312,378.39	1,114,491.85	802,113.46
14 - Other Current Assets			
14100 - Prepaid Expense	246,828.33	109,996.91	-136,831.42
14120 - Prepaid - Worker's Comp	37,478.19	5,792.70	-31,685.49
14130 - Pre Paid Benefit	49,352.19	65,062.62	15,710.43
14300 - Deferred Outflows of Resourc	1,005,901.00	1,005,901.00	0.00
Total 14 - Other Current Assets	1,339,559.71	1,186,753.23	-152,806.48
Total Current Assets	24,026,140.02	31,144,501.38	7,118,361.36
Fixed Assets			
15 - Fixed Assets			
15100 - Land	1,315,885.87	1,340,885.87	25,000.00
15110 - Land	1,828,390.36	1,828,390.36	0.00
15120 - Land - Parks - Phelan	1,504,729.22	1,504,729.22	0.00
15130 - Land - Parks - Pinon Hills	53,892.65	53,892.65	0.00
15150 - Water Rights	16,371,782.80	16,371,782.80	0.00
15160 - Planning and Development	3,969,753.59	3,969,753.59	0.00
15200 - Bldg & Facilities -Pump Stator	4,114,807.94	4,114,807.94	0.00
15230 - Bldg & Facilities	6,826,664.10	6,826,664.10	0.00
15250 - Water Shares - SCWC	8,400.00	8,400.00	0.00
15320 - Improvement - Phelan	714,266.09	714,266.09	0.00
15330 - Improvement - Pinon Hills	621,073.45	621,073.45	0.00
15340 - Improvement - Parks Develop	57,834.16	57,834.16	0.00
15410 - Wells	5,948,269.17	5,948,269.17	0.00
15420 - Reservoirs	4,187,496.00	4,187,496.00	0.00

Balance Sheet - Consolidated

As Of 03/31/2023

	Beginning Balance 07/01/2022	03/31/2023	Change
15430 - Tanks	2,281,723.29	2,281,723.29	0.00
15440 - Hydrants Telemetry & Control	191,669.94	191,669.94	0.00
15450 - Transmission & Dist. Mains	18,570,561.64	18,570,561.64	0.00
15480 - Meters	2,084,686.93	2,084,686.93	0.00
Total 15 - Fixed Assets	70,651,887.20	70,676,887.20	25,000.00
16 - Equipment			
16620 - Equipment - Computer	1,269,215.63	1,289,606.51	20,390.88
16630 - Equipment-Office Furnitures &	24,914.92	24,914.92	0.00
16640 - Equipment - Operation	492,463.87	492,463.87	0.00
16650 - Equipment - P	12,845.00	12,845.00	0.00
16730 - Trucks	689,706.94	749,912.33	60,205.39
16740 - Backhoe & Trailer	151,064.94	151,064.94	0.00
16750 - Dump Truck	190,800.59	190,800.59	0.00
16800 - Other Equipment	82,940.01	82,940.01	0.00
Total 16 - Equipment	2,913,951.90	2,994,548.17	80,596.27
17 - CIP			
17000 - CIP -	1,062,807.40	2,122,751.87	1,059,944.47
Total 17 - CIP	1,062,807.40	2,122,751.87	1,059,944.47
19 - Accumulated Depreciation			
19010 - Accm. Depreciation - ADM	-321,895.66	-350,686.77	-28,791.11
19040 - Accm. Depreciation - Parks	-1,562,930.50	-1,625,637.70	-62,707.20
19050 - Accm. Depreciation - OP	-1,368,223.34	-1,578,340.26	-210,116.92
19200 - Accm. Depreciation - Bldg & F.	-3,338,224.29	-3,409,792.50	-71,568.21
19410 - Accm. Depreciation - Wells	-2,465,676.87	-2,610,751.93	-145,075.06
19420 - Accm. Depreciation - Reservoir	-3,368,421.13	-3,484,162.42	-115,741.29
19430 - Accm. Depreciation - Tanks	-881,914.00	-932,398.95	-50,484.95
19440 - Accm. Depreciation - Hydrants	-191,669.94	-191,669.94	0.00
19450 - Accm. Depreciation - Transmis	-13,975,151.66	-14,239,314.09	-264,162.43
19470 - Accm. Depreciation - Meters	-1,200,702.55	-1,249,487.97	-48,785.42
19620 - Accm. Depreciation - Equipme	-1,192,510.41	-1,208,544.00	-16,033.59
19630 - Accm. Depreciation - Office Fu	-24,914.92	-24,914.92	0.00
19640 - Accm. Depreciation - Equipme	-130,318.65	-152,901.68	-22,583.03
19730 - Accm. Depreciation - Truck	-423,175.06	-438,659.97	-15,484.91
19740 - Accm. Depreciation - Backhoe	-106,114.17	-116,760.40	-10,646.23
19750 - Accm. Depreciation - Dump Tr	-112,136.24	-135,735.54	-23,599.30
19800 - Accm. Depreciation - Other Eq	-57,130.51	-58,546.89	-1,416.38
19900 - Accm. Amortization	-2,341,328.50	-2,681,565.64	-340,237.14
Total 19 - Accumulated Depreciation	-33,062,438.40	-34,489,871.57	-1,427,433.17
Total Fixed Assets	41,566,208.10	41,304,315.67	-261,892.43
Other Assets			
18 - Other Assets			
18100 - Deposits	500.00	500.00	0.00
Total 18 - Other Assets	500.00	500.00	0.00
Total Other Assets	500.00	500.00	0.00
Total Assets	65,592,848.12	72,449,317.05	6,856,468.93
Liability			
Current Liabilities			
21 - Accounts Payable			
21100 - Accounts Payable - Trade	624,575.71	-1,156.78	-625,732.49
21150 - Accounts Payable - Unclaimed	696.19	1,232.13	535.94
Total 21 - Accounts Payable	625,271.90	75.35	-625,196.55
22 - Accrued Payable			
22150 - Accrued Interest Payable	107,684.59	0.00	-107,684.59
22210 - Deferred Revenue	65,974.01	1,628.58	-64,345.43
Total 22 - Accrued Payable	173,658.60	1,628.58	-172,030.02
23 - Deposit			

Balance Sheet - Consolidated

As Of 03/31/2023

	Beginning Balance 07/01/2022	03/31/2023	Change
23310 - Customer Deposits	17,501.00	17,501.00	0.00
23320 - Customer Deposit - Meter	25,500.00	15,000.00	-10,500.00
23330 - Customer Deposit - Maint. Boi	5,700.00	13,165.88	7,465.88
Total 23 - Deposit	48,701.00	45,666.88	-3,034.12
24 - Payroll Liability			
24410 - Accrued Payroll	111,519.80	0.00	-111,519.80
24411 - Payroll Payable	132.25	0.00	-132.25
24510 - Payroll Tax Payable	-264.50	0.00	264.50
24530 - Retirement W/H Payable	0.00	0.00	0.00
24535 - Retirement W/H Payable-Prio	23,563.76	23,563.76	0.00
24540 - Worker's Compensation Payal	3,918.77	0.00	-3,918.77
24560 - Retirement 457 W/H Payable	0.00	0.00	0.00
24580 - Supplemental Ins W/H Payabl	1,111.77	133.59	-978.18
24650 - Current P- Compensated abse	109,699.15	109,699.15	0.00
Total 24 - Payroll Liability	249,681.00	133,396.50	-116,284.50
25 - Other Current Liabilities			
25500 - Deferred Inflows of Resources	60,463.00	60,463.00	0.00
25510 - Deferred Inflow Lease - Circle	97,472.53	97,472.53	0.00
25511 - Deferred Inflow Lease - C & G	281,348.49	281,348.49	0.00
Total 25 - Other Current Liabilities	439,284.02	439,284.02	0.00
Total Current Liabilities	1,536,596.52	620,051.33	-916,545.19
Long Term Liabilities			
29 - Long Term Liability			
29720 - CIEDB Loan	5,756,715.92	5,540,170.16	-216,545.76
29740 - Loan Payable - CalTrans	58,865.35	39,377.47	-19,487.88
29750 - MFC Loan 2021	5,149,902.30	4,767,010.10	-382,892.20
29760 - MFC Civic Center Site Lease	0.00	6,040,000.00	6,040,000.00
29800 - Compensated absences	109,699.15	109,699.15	0.00
29850 - Net Pension Liability	-539,181.00	-539,181.00	0.00
Total 29 - Long Term Liability	10,536,001.72	15,957,075.88	5,421,074.16
Total Long Term Liabilities	10,536,001.72	15,957,075.88	5,421,074.16
Total Liability	12,072,598.24	16,577,127.21	4,504,528.97
Equity			
31 - Board Designated Reserves			
31110 - Operating Reserve - Water&A	1,574,383.00	1,819,463.00	245,080.00
31150 - Operating Reserve - Govt Func	212,300.00	245,849.00	33,549.00
31210 - Debt Service Reserve - CEIDB	930,160.00	625,392.00	-304,768.00
31220 - Water Rate Stabilization Fund	325,139.00	389,304.00	64,165.00
31310 - Replacement Reserve - Water	4,568,057.15	4,300,072.00	-267,985.15
31350 - Replacement Reserve - Govt F	210,630.00	226,470.00	15,840.00
31410 - Disaster Reserve-Water&Adm	3,807,294.15	3,946,325.00	139,030.85
31450 - Disaster Reserve - Govt Fund	209,850.00	214,073.00	4,223.00
Total 31 - Board Designated Reserves	11,837,813.30	11,766,948.00	-70,865.30
32 - Unrestricted			
32000 - Unrestricted Net Assets	15,772,516.39	15,843,381.69	70,865.30
Total 32 - Unrestricted	15,772,516.39	15,843,381.69	70,865.30
33 - Investment in Plant			
33110 - Investments in Utility Plant-Of	23,764,129.39	23,764,129.39	0.00
33120 - Investments in Utility Plant-P	2,145,790.80	2,145,790.80	0.00
Total 33 - Investment in Plant	25,909,920.19	25,909,920.19	0.00
Total Beginning Equity	53,520,249.88	53,520,249.88	0.00
Total Revenue	0.00	9,082,163.27	9,082,163.27
Total Expense	0.00	6,730,223.31	6,730,223.31
Total Equity and Current Surplus (Deficit):	53,520,249.88	55,872,189.84	2,351,939.96
Total Liabilities, Equity and Current Surplus (Deficit):	65,592,848.12	72,449,317.05	6,856,468.93



Revenue and Expense - Consolidated Summary

For the Period Ending 03/31/2023

	CURRENT			YEAR TO DATE			Annual Budget	%	
	Budget	Per	\$ (Unfav) Budget	YTD Budget	Jul - Per	\$ (Unfav) Budget			
Operational									
Revenue									
Total 40 - Water Consumption	267,935.58	129,224.52	-138,711.06	3,506,136.51	2,865,146.32	-640,990.19	4,857,747.25	58.98%	-13.20%
Total 41 - Water Meter Charges	245,012.14	247,973.13	2,960.99	2,190,593.65	2,231,605.30	41,011.65	2,928,341.39	76.21%	1.40%
Total 44 - Special Assessments	0.00	0.00	0.00	286,436.87	285,606.00	-830.87	283,980.41	100.57%	-0.29%
Total 47 - Parks	1,386.63	1,900.00	513.37	12,479.67	15,872.50	3,392.83	16,639.67	95.39%	20.39%
Total 48 - Other Income	45,531.09	49,603.16	4,072.07	427,480.31	449,111.89	21,631.58	566,519.38	79.28%	3.82%
Total Revenue	559,865.44	428,700.81	-131,164.63	6,423,127.01	5,847,342.01	-575,785.00	8,653,228.10	67.57%	-6.65%
Expense									
Total 50 - Water	2,918.94	2,715.60	203.34	11,639.10	10,749.20	889.90	119,000.00	9.03%	0.75%
Total 51 - Salary & Benefits	289,210.02	266,130.41	23,079.61	2,602,890.18	2,635,506.98	-32,616.80	3,471,914.95	75.91%	-0.94%
Total 52 - Board	10,424.99	7,970.45	2,454.54	93,824.91	68,729.43	25,095.48	125,150.00	54.92%	20.05%
Total 53 - Professional Fee	41,708.85	20,159.65	21,549.20	390,762.15	403,682.16	-12,920.01	525,707.25	76.79%	-2.46%
Total 54 - Service and Supplies	164,092.12	89,754.83	74,337.29	1,484,927.35	1,501,874.80	-16,947.45	1,977,187.91	75.96%	-0.86%
Total 58 - Utilities	55,782.83	2,073.58	53,709.25	645,090.80	677,559.70	-32,468.90	1,151,521.83	58.84%	-2.82%
Total 59 - Other Expenses-Depreciation/Amort/Other	156,207.54	164,947.16	-8,739.62	1,405,867.86	1,493,856.71	-87,988.85	1,875,240.80	79.66%	-4.69%
Total Expense	720,345.29	553,751.68	166,593.61	6,635,002.35	6,791,958.98	-156,956.63	9,245,722.74	73.46%	-1.70%
Net Operational Income	-160,479.85	-125,050.87	35,428.98	-211,875.34	-944,616.97	-732,741.63	-592,494.64	159.43%	123.67%
Non-Operational									
70 - Property Tax Revenue									
Total 71 - Property Tax Revenue - Current	26,323.79	130,777.82	104,454.03	840,457.59	1,025,954.32	185,496.73	1,444,378.65	71.03%	12.84%
Total 72 - Property Tax Revenue - Prior Years	904.96	1,915.32	1,010.36	26,364.35	30,025.30	3,660.95	35,655.65	84.21%	10.27%
Total 73 - Property Tax Revenue - Other	382.89	1,653.84	1,270.95	18,644.07	20,096.79	1,452.72	38,515.18	52.18%	3.77%
Total 70 - Property Tax Revenue	27,611.64	134,346.98	106,735.34	885,466.01	1,076,076.41	190,610.40	1,518,549.48	70.86%	12.55%
80 - Other Revenue									
Total 82 - Meter Installation/Fees/Connection	58,969.75	31,250.29	-27,719.46	530,727.75	449,485.17	-81,242.58	707,920.39	63.49%	-11.48%
Total 86 - Penalty & Other Fees	12,586.18	11,950.69	-635.49	113,275.62	137,310.34	24,034.72	151,094.70	90.88%	15.91%
Total 88 - Other	85,685.58	274,731.12	189,045.54	806,338.59	1,538,035.34	731,696.75	1,079,918.03	142.42%	67.75%
Total 89 - Other Revenue	0.00	0.00	0.00	0.00	33,914.00	33,914.00	0.00	0.00%	0.00%
Total 80 - Other Revenue	157,241.51	317,932.10	160,690.59	1,450,341.96	2,158,744.85	708,402.89	1,938,933.12	111.34%	36.54%
Total Revenue	184,853.15	452,279.08	267,425.93	2,335,807.97	3,234,821.26	899,013.29	3,457,482.60	93.56%	26.00%

	CURRENT			YEAR TO DATE					
	Budget	Per	\$ (Unfav) Budget	YTD Budget	Jul - Per	\$ (Unfav) Budget	Annual Budget	%	
90 - Other Expense									
Total 91 - Interest Expense	311.56	104.63	206.93	150,884.85	147,231.81	3,653.04	255,065.00	57.72%	1.43%
Total 92 - Loan Expense	0.00	0.00	0.00	17,270.00	57,270.15	-40,000.15	17,270.00	331.62%	-231.62%
Total 93 - Other Expense - Tax Processing	29.39	241.70	-212.31	2,092.77	2,533.04	-440.27	3,510.88	72.15%	-12.54%
Total 94 - Chromium 6 Expense Reimb	69,437.55	0.00	69,437.55	624,937.95	0.00	624,937.95	833,584.08	0.00%	74.97%
Total 95 - Fair Market Value	0.00	0.00	0.00	25,478.05	-268,770.67	294,248.72	25,000.00	-1,075.08%	1,176.99%
Total 99 - Other	0.00	0.00	0.00	31,909.10	0.00	31,909.10	0.00	0.00%	0.00%
Total 90 - Other Expense	69,778.50	346.33	69,432.17	852,572.72	-61,735.67	914,308.39	1,134,429.96	-5.44%	80.60%
Total Expense	69,778.50	346.33	69,432.17	852,572.72	-61,735.67	914,308.39	1,134,429.96	-5.44%	80.60%
Net Non-Operational Income	115,074.65	451,932.75	336,858.10	1,483,235.25	3,296,556.93	1,813,321.68	2,323,052.64	141.91%	78.06%
Net Income	-45,405.20	326,881.88	372,287.08	1,271,359.91	2,351,939.96	1,080,580.05	1,730,558.00	135.91%	62.44%



Statement of Cash Flows - Phelan Pinon Hills

07/01/2022 - 03/31/2023

01 - WATER FUND

Cash Flows From Operating Activities

Total Revenue	7,275,733.56
Total Expense	6,320,287.68
Net Income	955,445.88

Adjustments to Net Income

Depr Amort Exp Accts - Depreciation & Amortization Expense Account	1,418,791.78
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Net Income After Adjustments	2,374,237.66
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Adjustments to reconcile Net Income to net cash provided by Operating Activities

12010 - Accounts Receivable - Water	-195,574.24
12150 - A/R - Accrual	-42,908.18
12610 - Delinquent Accounts to Tax Roll	-362.84
12630 - Water Availability - WC13	77,420.39
12910 - Accrued Interest Receivable-GF	185,136.45
13010 - Inventory - Water Field Parts	898,615.64
14100 - Prepaid Expense	-136,831.42
14120 - Prepaid - Workers Comp	-31,685.49
14130 - Prepaid Benefit	15,710.43
21100 - Accounts Payable - Trade	-354,603.33
21150 - Accounts Payable - Unclaimed	-535.94
22150 - Accrued Interest Payable	107,684.59
22210 - Deferred Revenue	64,255.43
23320 - Customer Deposit - Meter	10,500.00
23330 - Customer Deposit - Maint. Bond	-7,465.88
24410 - Accrued Payroll	99,405.96
24510 - Payroll Tax Payable	-264.50
24540 - Workers Comp Payable	3,918.77
24580 - Supplemental Ins Payable	978.18

Net cash provided by Operating Activities	1,680,843.64
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Cash Flows From Investing Activities

16620 - Equipment - Computer	-20,390.88
16730 - Trucks	-60,205.39
17000 - CIP	-1,711,823.06

Net cash provided by Investing Activities	-1,792,419.33
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Cash Flows From Financing Activities

29720 - CIEDB Loan 2012	-216,545.76
29740 - Loan Payable Cal Trans	-19,487.88
29750 - Loan Payable - MFC Loan 2021 (Re-fi)	-382,892.20

Net cash provided by Financing Activities	-618,925.84
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Net Change in Cash	-730,501.53
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Beginning Cash Balance	12,515,302.96
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Ending Cash Balance	11,784,801.43
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Statement of Cash Flows - Phelan Pinon Hills

07/01/2022 - 03/31/2023

20 - GOV'T GENERAL FUND

Cash Flows From Operating Activities

Total Revenue	289,949.94
Total Expense	500.33
Net Income	289,449.61

Adjustments to Net Income

Depr Amort Exp Accts - Depreciation & Amortization Expense Account	3,862.66
Net Income After Adjustments	293,312.27

Adjustments to reconcile Net Income to net cash provided by Operating Activities

12800 - Other Receivable	4,427.71
21100 - Accounts Payable - Trade	137.50
Net cash provided by Operating Activities	288,747.06

Net Change in Cash 288,747.06

Beginning Cash Balance 521,096.59

Ending Cash Balance 809,843.65

Statement of Cash Flows - Phelan Pinon Hills

07/01/2022 - 03/31/2023

22 - PARKS & RECREATION

Cash Flows From Operating Activities

Total Revenue	117,921.68
Total Expense	397,760.05
Net Income	-279,838.37

Adjustments to Net Income

Depr Amort Exp Accts - Depreciation & Amortization Expense Account	65,660.24
Net Income After Adjustments	-214,178.13

Adjustments to reconcile Net Income to net cash provided by Operating Activities

12200 - Accounts Receivable - Gov't	910.00
21100 - Accounts Payable - Trade	44,478.68
22210 - Deferred Revenue	90.00
Net cash provided by Operating Activities	-259,656.81

Cash Flows From Investing Activities

17000 - CIP	-100,941.68
Net cash provided by Investing Activities	-100,941.68

Net Change in Cash -360,598.49

Beginning Cash Balance 5,036,742.42

Ending Cash Balance 4,676,143.93

Statement of Cash Flows - Phelan Pinon Hills

07/01/2022 - 03/31/2023

23 - STREET LIGHTING

Cash Flows From Operating Activities

Total Revenue	359.31
Total Expense	10,328.86
Net Income	-9,969.55
Adjustments to reconcile Net Income to net cash provided by Operating Activities	
21100 - Accounts Payable - Trade	8,752.25
Net cash provided by Operating Activities	-18,721.80
Net Change in Cash	-18,721.80
Beginning Cash Balance	31,185.85
Ending Cash Balance	12,464.05

Statement of Cash Flows - Phelan Pinon Hills

07/01/2022 - 03/31/2023

24 - GOV'T PROPERTY TAX

Cash Flows From Operating Activities

Total Revenue	1,134,448.41
Total Expense	-31,521.51
Net Income	1,165,969.92
Adjustments to reconcile Net Income to net cash provided by Operating Activities	
12740 - Tax Receivable - PPHCSD	-46,969.35
Net cash provided by Operating Activities	1,212,939.27
Net Change in Cash	1,212,939.27
Beginning Cash Balance	2,599,369.81
Ending Cash Balance	3,812,309.08

Statement of Cash Flows - Phelan Pinon Hills

07/01/2022 - 03/31/2023

25 - SOLID WASTE

Cash Flows From Operating Activities

Total Revenue	263,750.37
Total Expense	110,927.94
Net Income	152,822.43
Adjustments to reconcile Net Income to net cash provided by Operating Activities	
12200 - Accounts Receivable - Gov't	-22,177.70
21100 - Accounts Payable - Trade	-415.10
Net cash provided by Operating Activities	175,415.23
Net Change in Cash	175,415.23
Beginning Cash Balance	80,094.99
Ending Cash Balance	255,510.22



Revenue Code - Description	Current Amount	+ 1 Month	+2 Months	+ 3 Months	+ 4 Months	Balance
500 - Payment Agreement Contract	4,693.85	198.98	6.20	0.00	0.00	4,899.03
500 LIEN - Payment Agreement Contract LIEN	0.00	0.00	3.69	0.00	0.00	3.69
600 - Misc Charges - Water	8,196.06	5,469.32	2,868.06	681.13	3,738.59	20,953.16
600 LIEN - Misc Charges - Water LIEN	0.00	261.00	128.03	133.09	1,512.62	2,034.74
995 - Amp - Avg Mnthly Pymnt	1,818.78	0.00	0.00	0.00	0.00	1,818.78
996 - Utility Unapplied Credits	-58,095.82	-3,157.92	-646.02	-75.06	-1,431.31	-63,406.13
C-001 - Consumption - Residential	176,089.93	25,603.88	13,678.31	3,715.80	4,264.51	223,352.43
C-001 (WR) - Consumption - Resid (WR)	13,335.77	1,306.55	1,663.28	215.11	943.64	17,464.35
C-001 LIEN - Consumption - Residential LIEN	0.00	1,693.28	215.24	755.02	18,187.87	20,851.41
C-002 - Consumption - Commercial	1,950.66	81.42	73.72	0.00	0.00	2,105.80
C-007 - Consumption - Multiple Res	226.34	37.97	61.12	0.00	0.00	325.43
C-009 - Consumption - School	2,809.79	0.00	0.00	0.00	0.00	2,809.79
C-012 - Consumption - Fill Station	3,264.29	0.00	0.00	0.00	0.00	3,264.29
C-100 - Cutoff	0.00	770.00	220.00	184.13	360.00	1,534.13
C-100 LIEN - Cutoff LIEN	0.00	0.00	0.00	0.00	90.00	90.00
CHROM 6-001 - Chromium 6 Surcharge	66,732.09	11,255.95	4,797.55	1,516.66	6,089.39	90,391.64
CHROM-001LIEN - CHROM -6 LIEN	0.00	233.26	62.61	136.62	1,001.71	1,434.20
M-001 - Meter Charge - Residential	227,922.05	38,812.46	16,493.58	5,227.54	20,894.69	309,350.32
M-001 LIEN - Meter Chrg - Residential LIEN	0.00	2,154.34	876.73	1,735.70	8,459.77	13,226.54
M-002 - Meter Charge - Commercial	1,891.19	275.27	73.14	9.75	0.00	2,249.35
M-003 - Meter Charge - Fire	242.65	0.00	0.00	0.00	0.00	242.65
M-007 - Meter Charge - Multiple Res	251.07	141.36	36.57	0.00	0.00	429.00
M-009 - Meter Charge - School	3,267.39	0.00	0.00	0.00	0.00	3,267.39
M-011 - Meter Charges - Construction	1,030.83	0.00	0.00	0.00	0.00	1,030.83
M-012 - Meter Charge - Fill Station	1,027.72	0.00	0.00	0.00	0.00	1,027.72
M-015 - MISC MAN HOURS CUSTOMER SERVICE/METER	0.00	0.00	0.00	661.60	120.45	782.05
M-016 - MISC VEHICLE CHARGE CUSTOMER SERVICE/METER	0.00	0.00	0.00	100.00	13.75	113.75
M-017 - MISC PARTS USED CUSTOMER SERVICE/METER	0.00	0.00	0.00	498.65	493.40	992.05
P-001 - Penalty	0.00	9,385.58	4,843.32	1,688.73	5,759.77	21,677.40
P-001 LIEN - Penalty LIEN	0.00	315.87	96.70	225.77	1,255.28	1,893.62
P-002 - Penalty-Adjustment	0.00	1,208.62	60.00	830.00	-62.80	2,035.82

Revenue Code - Description	Current Amount	+ 1 Month	+2 Months	+ 3 Months	+ 4 Months	Balance
P-002 LIEN - Penalty - Adjustment LIEN	0.00	0.00	0.00	0.00	958.05	958.05
P-003 - Miscellaneous Charges	0.00	676.44	221.87	102.30	1,177.49	2,178.10
P-003 LIEN - Miscellaneous Charges LIEN	0.00	0.00	0.00	0.00	445.58	445.58
Revenue Totals:	456,654.64	96,723.63	45,833.70	18,342.54	74,272.45	691,826.96



Phelan Pinon Hills Community Services Distr

Open Payable Report

As Of 03/31/2023

Summarized by Payable Account



Project Number	Project Name	Group	Type	Status	
C0002	ADMINISTRATIVE PROPERTY	Administration	Construction in Prog...	Active	
Expenses					
Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0002 ARCHITECT	C0002 ARCHITECT	OUTSIDE SERVICES	0.00	180,970.95	180,970.95
C0002 BUILD	C0002 MODULAR BUILDING	Buildings	0.00	93.34	93.34
C0002 COUNTY FEES	C0002 COUNTY FEES	Fees/License	0.00	74,154.62	74,154.62
C0002 IMPROVE	C0002 IMPROVEMENTS	OUTSIDE SERVICES	0.00	60,952.26	60,952.26
C0002 LABOR	C0002 LABOR - ADMIN BUILDING	LABOR	0.00	5,533.30	5,533.30
C0002 OUTSIDE SVCS	C0002 OUTSIDE SVCS	OUTSIDE SERVICES	0.00	224,820.21	224,820.21
	Total Expenses:		0.00	546,524.68	546,524.68
	Total C0002:		0.00	546,524.68	546,524.68
C0072	Mountain Well	Wells	Construction in Prog...	Active	
Expenses					
Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0072 OUTSIDE SVCS	C0072 OUTSIDE SVCS - MOUNTAIN WELL	OUTSIDE SERVICES	0.00	81,985.33	81,985.33
	Total Expenses:		0.00	81,985.33	81,985.33
	Total C0072:		0.00	81,985.33	81,985.33
C0078	Phelan Park Expansion	Parks	Construction in Prog...	Active	
Expenses					
Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0078 COUNTY FEES	C0078 COUNTY FEES - Phelan Park Expa...	Fees/License	0.00	19,997.02	19,997.02
C0078 ENGINEERING	C0078 ENGINEERING - Phelan Park Expa...	ENGINEERING	0.00	70.44	70.44
C0078 LABOR	C0078 LABOR - Phelan Park Expansion	LABOR	0.00	8,312.19	8,312.19
C0078 OUTSIDE SVCS	C0078 OUTSIDE SVCS - Phelan Park Exp...	OUTSIDE SERVICES	0.00	491,274.01	491,274.01
	Total Expenses:		0.00	519,653.66	519,653.66
	Total C0078:		0.00	519,653.66	519,653.66
C0084	Meters & Installation	Water Distribution	Construction in Prog...	Active	
Expenses					
Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0084 OUTSIDE SVCS	C0084 OUTSIDE SVCS - Meters & Installa..	OUTSIDE SERVICES	0.00	174,719.80	174,719.80
	Total Expenses:		0.00	174,719.80	174,719.80
	Total C0084:		0.00	174,719.80	174,719.80
C0095	Well 15 - Development / Chromi...	Wells	Construction in Prog...	Active	
Expenses					
Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0095 LABOR	C0095 LABOR - WELL 15 Dvlpmnt/Chro...	LABOR	0.00	2,217.13	2,217.13
C0095 OUTSIDE SVCS	C0095 OUTSIDE SVCS - WELL 15 Dvlpmn...	OUTSIDE SERVICES	0.00	735,212.86	735,212.86
	Total Expenses:		0.00	737,429.99	737,429.99
	Total C0095:		0.00	737,429.99	737,429.99
C0103	Project 3A Grant for 500 meters	Water Distribution	Construction in Prog...	Active	
Revenues					
Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0103 REVENUE	C0103 REVENUE - Project 3A Grant/500...	Revenue	0.00	-75,000.00	-75,000.00
	Total Revenues:		0.00	-75,000.00	-75,000.00
Expenses					
Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0103 OUTSIDE SVCS	C0103 OUTSIDE SVCS - Project 3A Grant...	OUTSIDE SERVICES	0.00	4,056.00	4,056.00
	Total Expenses:		0.00	4,056.00	4,056.00

Project Balance Report

Report Dates: 07/01/2008 - 03/31/2023

Project Number	Project Name	Group	Type	Status			
			Total C0103:		0.00	-70,944.00	-70,944.00
C0108	Replace Pipeline Pinon Hills Road	Water Distribution		Construction in Prog... Active			
Expenses							
Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance		
C0108 OUTSIDE SVCS	C0108 OUTSIDE SVCS - Replace Pipe - Pi...	OUTSIDE SERVICES	0.00	62,743.36	62,743.36		
	Total Expenses:		0.00	62,743.36	62,743.36		
	Total C0108:		0.00	62,743.36	62,743.36		

Summary

Project Summary

Project Number	Project Name	Beginning Balance	Activity	Ending Balance
C0002	ADMINISTRATIVE PROPERTY	0.00	546,524.68	546,524.68
C0072	Mountain Well	0.00	81,985.33	81,985.33
C0078	Phelan Park Expansion	0.00	519,653.66	519,653.66
C0084	Meters & Installation	0.00	174,719.80	174,719.80
C0095	Well 15 - Development / Chromium M	0.00	737,429.99	737,429.99
C0103	Project 3A Grant for 500 meters	0.00	-70,944.00	-70,944.00
C0108	Replace Pipeline Pinon Hills Road	0.00	62,743.36	62,743.36
Project Totals:		0.00	2,052,112.82	2,052,112.82

Group Summary

Group	Beginning Balance	Activity	Ending Balance
Administration	0.00	546,524.68	546,524.68
Parks	0.00	519,653.66	519,653.66
Water Distribution	0.00	166,519.16	166,519.16
Wells	0.00	819,415.32	819,415.32
Group Totals:	0.00	2,052,112.82	2,052,112.82

Type Summary

Type	Beginning Balance	Activity	Ending Balance
Construction in Progress	0.00	2,052,112.82	2,052,112.82
Type Totals:	0.00	2,052,112.82	2,052,112.82

Solar Project and Credits Report

				<u>Running Balance</u>
Cost of Solar Project:	\$	5,239,947.43		\$ 5,239,947.43
Loan Received:	\$	5,000,000.00		\$ (5,000,000.00)
Loan Payments:		Principal	Interest	Total
Total Pmts 01/2015-06/2020	\$	1,028,328.62	\$ 909,777.59	\$ 1,938,106.21
07/13/2020	12 \$	104,326.80	\$ 74,468.84	\$ 178,795.64
01/04/2021	\$	106,282.93	\$ 72,512.71	\$ 178,795.64
08/13/2021	\$	147,792.30	\$ 21,689.89	\$ 169,482.19
02/01/2022	\$	118,069.37	\$ 51,412.82	\$ 169,482.19
08/01/2022	\$	119,722.34	\$ 49,759.85	\$ 169,482.19
02/01/2023	\$	121,398.45	\$ 48,083.74	\$ 169,482.19
Total	\$	1,745,920.81	\$ 1,227,705.44	\$ 2,973,626.25
OM Expenses				\$ 273,550.73
			Total Cost to Date	\$ 3,487,124.41

Edison Credits Received:

				Credits Received
2015/2016	\$	102,606.65	Total Received for Fiscal Year	
2016/2017	\$	363,593.28	Total Received for Fiscal Year	
2017/2018	\$	370,590.41	Total Received for Fiscal Year	
2018/2019	\$	268,733.30	Total Received for Fiscal Year	
2019/2020	\$	1,075,131.15	Total Received for Fiscal Year	Incl Settlement
2020/2021	\$	119,612.47	Total Received for Fiscal Year	
2021/2022	\$	1,237,537.38	Total Received for Fiscal Year	Incl PY Credits
July - Sept 2022	\$	236,446.46		
Oct - Dec 2022	\$	92,210.37		
Jan -Mar 2023	\$	12,706.55	Received for January and part of February only	
Apr - Jun 2023	\$	-		
2022/2023	\$	341,363.38	Total Received for Fiscal Year	
Total	\$	3,879,168.02	Total Credits to Date	\$ (3,879,168.02)
			Total Cost (Income)	\$ (392,043.61)

Scenario 09/11/2014 Revised 09/2021

Terms Turnkey System, Annual O&M, 10 Year Performance Guarantee @90%

Terms 25 Year Module Warranty, 10 Year Balance of System Warranty, 30 Year Lifecycle

Financing Structure 20 Yr Loan Term, 3.75% interest rate, Origination Fees and Financing Fees May Apply, \$0 Annual Payment Escalation

Estimate

EOY	Net Operating Savings					Principal Balance					Net Cash Flow
	Utility Savings	REC Sales	O&M Expense	Pre-COD	Net Operating Savings	Principal Balance	Principal Payment	Interest Payment	Total Debt Service	DSCR	
Y0	\$ -	\$ -	\$ -	\$ (198,821)	\$ (198,821)	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ (198,821)
2016	\$ 416,265	\$ 3,484	\$ (35,575)	\$ -	\$ 384,174	\$ 4,828,314	\$ (171,686)	\$ (185,905)	\$ (357,591)	107%	\$ 26,583
2017	\$ 431,833	\$ 3,623	\$ (35,575)	\$ -	\$ 399,882	\$ 4,650,130	\$ (178,184)	\$ (179,407)	\$ (357,591)	112%	\$ 42,290
2018	\$ 447,984	\$ 3,768	\$ (35,575)	\$ -	\$ 416,177	\$ 4,465,201	\$ (184,929)	\$ (172,662)	\$ (357,591)	116%	\$ 58,586
2019	\$ 464,738	\$ 3,919	\$ (35,575)	\$ -	\$ 433,082	\$ 4,273,272	\$ (191,929)	\$ (165,662)	\$ (357,591)	121%	\$ 75,491
2020	\$ 482,119	\$ 4,076	\$ (35,575)	\$ -	\$ 450,620	\$ 4,074,078	\$ (199,194)	\$ (158,398)	\$ (357,591)	126%	\$ 93,029
2021	\$ 500,151	\$ 4,239	\$ (35,575)	\$ -	\$ 468,815	\$ 3,867,345	\$ (206,733)	\$ (150,858)	\$ (357,591)	131%	\$ 111,223
2022	\$ 318,788	\$ 12,212	\$ (35,575)	\$ -	\$ 295,425	\$ 3,652,786	\$ (214,559)	\$ (143,033)	\$ (357,591)	136%	\$ (62,166)
2023	\$ 333,890	\$ 12,790	\$ (35,575)	\$ -	\$ 311,105	\$ 3,430,106	\$ (222,680)	\$ (134,911)	\$ (357,591)	142%	\$ (46,486)
2024	\$ 349,708	\$ 13,396	\$ (35,575)	\$ -	\$ 327,529	\$ 3,198,997	\$ (231,109)	\$ (126,482)	\$ (357,591)	148%	\$ (30,062)
2025	\$ 366,276	\$ 14,031	\$ (35,575)	\$ -	\$ 344,732	\$ 2,959,140	\$ (239,857)	\$ (117,735)	\$ (357,591)	153%	\$ (12,859)
2026	\$ 383,628	\$ 14,696	\$ (31,946)	\$ -	\$ 366,378	\$ 2,710,205	\$ (248,936)	\$ (108,656)	\$ (357,591)	161%	\$ 8,786
2027	\$ 401,803	\$ 15,392	\$ (32,905)	\$ -	\$ 384,290	\$ 2,451,847	\$ (258,358)	\$ (99,233)	\$ (357,591)	167%	\$ 26,699
2028	\$ 420,838	\$ 16,121	\$ (33,892)	\$ -	\$ 403,067	\$ 2,183,709	\$ (268,137)	\$ (89,454)	\$ (357,591)	173%	\$ 45,476
2029	\$ 440,775	\$ 16,885	\$ (34,909)	\$ -	\$ 422,751	\$ 1,905,422	\$ (278,287)	\$ (79,304)	\$ (357,591)	179%	\$ 65,160
2030	\$ 461,657	\$ 17,685	\$ (167,208)	\$ -	\$ 312,134	2021 \$ 1,616,602	\$ (288,820)	\$ (68,771)	\$ (357,591)	150%	\$ (45,457)
2031	\$ 483,528	\$ 18,522	\$ (37,035)	\$ -	\$ 465,015	City Loan 21-002	\$ (46,492)	\$ -	\$ (357,591)	193%	\$ 107,424
2032	\$ 506,435	\$ 121,398	\$ 48,084	\$ -	\$ 675,917	\$ 1,005,750	\$ (311,099)	\$ (46,492)	\$ (357,591)	201%	\$ 318,326
2033	\$ 530,427	\$ 20,319	\$ (39,290)	\$ -	\$ 511,456	\$ 682,875	\$ (322,874)	\$ (34,717)	\$ (357,591)	208%	\$ 153,865
2034	\$ 555,556	\$ 21,282	\$ (40,469)	\$ -	\$ 536,369	\$ 347,780	\$ (335,096)	\$ (22,495)	\$ (357,591)	216%	\$ 178,778
2035	\$ 581,876	\$ 22,290	\$ (41,683)	\$ -	\$ 562,483	\$ (0)	\$ (347,780)	\$ (9,812)	\$ (357,591)	224%	\$ 204,892
2036	\$ 609,442	\$ 23,346	\$ (42,933)	\$ -	\$ 589,855	\$ (0)	\$ (0)	\$ (0)	\$ -	0%	\$ 589,855
2037	\$ 638,315	\$ 24,452	\$ (44,221)	\$ -	\$ 618,546	\$ (0)	\$ -	\$ -	\$ -	0%	\$ 618,546
2038	\$ 668,555	\$ 25,610	\$ (45,548)	\$ -	\$ 648,617	\$ (0)	\$ -	\$ -	\$ -	0%	\$ 648,617
2039	\$ 700,227	\$ 26,823	\$ (46,914)	\$ -	\$ 680,136	\$ (0)	\$ -	\$ -	\$ -	0%	\$ 680,136
2040	\$ 733,401	\$ 28,094	\$ (48,322)	\$ -	\$ 713,173	\$ (0)	\$ -	\$ -	\$ -	0%	\$ 713,173
2041	\$ 768,146	\$ 29,425	\$ (49,771)	\$ -	\$ 747,800	\$ (0)	\$ -	\$ -	\$ -	0%	\$ 747,800
2042	\$ 804,536	\$ 30,819	\$ (51,265)	\$ -	\$ 784,090	\$ (0)	\$ -	\$ -	\$ -	0%	\$ 784,090
2043	\$ 842,651	\$ 32,279	\$ (52,802)	\$ -	\$ 822,128	\$ (0)	\$ -	\$ -	\$ -	0%	\$ 822,128
2044	\$ 882,572	\$ 33,808	\$ (54,387)	\$ -	\$ 861,993	\$ (0)	\$ -	\$ -	\$ -	0%	\$ 861,993
2045	\$ 924,384	\$ 35,410	\$ (56,018)	\$ -	\$ 903,776	\$ (0)	\$ -	\$ -	\$ -	0%	\$ 903,776
TOTAL	\$ 16,450,503	\$ 650,194	\$ (1,259,181)	\$ (198,821)	\$ 15,642,696	\$ (4,700,247)	\$ (2,093,987)	\$ (7,151,826)	\$ -	\$ 8,490,870	

Actual

FYE	Net Operating Savings					Principal Balance					Net Cash Flow
	Utility Savings	REC Sales	O&M Expense	Other Exp	Net Operating Savings	Principal Balance	Principal Payment	Interest Payment	Total Debt Service	DSCR	
Y0	\$ -	\$ -	\$ -	\$ (239,947)	\$ (239,947)	\$ 5,000,000	\$ (85,046)	\$ (65,104)	\$ (150,150)		\$ (390,097)
2016	\$ 102,607	\$ -	\$ (35,575)	\$ -	\$ 67,032	\$ 4,914,954	\$ (174,905)	\$ (182,686)	\$ (357,591)	19%	\$ (290,559)
2017	\$ 363,593	\$ -	\$ (35,575)	\$ (24,528)	\$ 303,491	\$ 4,740,049	\$ (181,525)	\$ (176,066)	\$ (357,591)	85%	\$ (54,101)
2018	\$ 370,590	\$ -	\$ (35,575)	\$ -	\$ 335,016	\$ 4,558,524	\$ (188,396)	\$ (169,195)	\$ (357,591)	94%	\$ (22,576)
2019	\$ 268,733	\$ -	\$ (35,575)	\$ -	\$ 233,159	\$ 4,370,127	\$ (195,528)	\$ (162,064)	\$ (357,591)	0%	\$ (124,433)
2020	\$ 1,075,131	\$ -	\$ (35,575)	\$ -	\$ 1,039,556	\$ 4,174,600	\$ (202,929)	\$ (154,663)	\$ (357,591)	0%	\$ 681,965
2021	\$ 1,119,612	\$ -	\$ (35,575)	\$ -	\$ 84,038	\$ 3,971,671	\$ (210,610)	\$ (146,982)	\$ (357,591)	0%	\$ (273,554)
2022	\$ 1,237,537	\$ -	\$ (35,575)	\$ -	\$ 1,201,963	\$ 3,761,062	\$ (265,862)	\$ (73,103)	\$ (338,964)	0%	\$ 862,998
2023	\$ 341,363	\$ -	\$ -	\$ -	\$ 341,363	\$ 3,495,200	\$ (241,121)	\$ (97,844)	\$ (338,964)	0%	\$ 2,399
2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2037	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2039	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2042	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
TOTAL	\$ 3,879,168	\$ -	\$ (249,023)	\$ (264,475)	\$ 3,365,670	\$ (1,745,921)	\$ (1,227,705)	\$ (2,973,626)	\$ -	\$ 392,044	

Agenda Item 3e

Acceptance of Cash Investment
Report



DATE: May 10, 2023
 TO: Board of Directors
 FROM: Don Bartz, General Manager/Treasurer
 BY: David Noland, Accountant

Cash / Investment Report

As of 3/31/23

Institution	Account Type	Amount	Interest Rate	Maturity Date	Market Value	% of total Funds
<u>CHECKING ACCOUNTS</u>						
Flagstar Bank (DCB)	Checking / Sweep	\$ 999,544.64	2.50%	N/A	\$ 999,544.64	3.66%
<u>INVESTMENT ACCOUNTS</u>						
State of California	LAIF	\$40,038.67	2.80%	N/A	\$ 40,038.67	0.15%
California CLASS	JP Investment Pool	\$11,825,213.89	4.77%	N/A	\$ 11,825,213.89	43.33%
Flagstar Bank (DCB)	Savings	\$417,058.09	3.55%	N/A	\$ 417,058.09	1.53%
Flagstar Bank (DCB)	CD (6 mo.)	\$2,500,000.00	4.43%	5/9/2023	\$ 2,500,000.00	9.16%
Flagstar Bank (DCB)	CD (1 yr.)	\$2,500,000.00	4.53%	11/9/2023	\$ 2,500,000.00	9.16%
Flagstar Bank (DCB)	CD (1 yr.)	\$1,000,000.00	4.83%	11/29/2023	\$ 1,000,000.00	3.66%
Flagstar Bank (DCB)	CD (2 yr.)	\$5,000,000.00	4.57%	11/29/2024	\$ 5,000,000.00	18.32%
Flagstar Bank (DCB)	CD (3 yr.)	\$1,000,000.00	4.30%	11/29/2025	\$ 1,000,000.00	3.66%
Flagstar Bank (DCB)	CD (4 yr.)	\$1,000,000.00	4.15%	11/29/2026	\$ 1,000,000.00	3.66%
Charles Schwab	US Treasury (3 yr.)	\$1,000,000.00	4.25%	11/29/2025	\$1,002,561.68	3.66%
<u>MISC ACCOUNTS</u>						
Cnty/Change Fund/Petty Cash		\$ 7,128.16		N/A	\$ 7,128.16	0.03%
TOTAL		\$ 27,288,983.45			\$ 27,291,545.13	100%

Statement on Compliance with Investment Policy

The District is in compliance with the adopted Investment Policy

Statement of Ability to Meet Required Expenditures for the Next Six Months

Based upon currently budgeted revenues and expenditures, the District has sufficient financial resources to meet the anticipated expenditures for the next six months of 4/1/2023 through 10/1/2023

Agenda Item 3f

Acceptance of Quarterly Director
Expenses



Phelan Pinon Hills Community Services Distr

Chuck Hays Expense Approval Report

By Fund

Payable Dates 01/01/2023 - 03/31/2023

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 01 - WATER FUND					
Charles Hays	013123	01/31/2023	Jan. Mileage-Board, Finance, Sp...	01-0-1-52214	33.41
Charles Hays	022823	02/28/2023	Feb. Mileage - Board, Budget & ...	01-0-1-52214	105.00
First Bank Card	022823	02/28/2023	CSDA - Leadership Academy for...	01-0-1-52234	675.00
Charles Hays	022623	02/28/2023	Reimb. - CSDA Conference Meal...	01-0-1-52224	164.70
Charles Hays	022623	02/28/2023	Reimb. - CSDA Conference Stay	01-0-1-52224	736.90
Fund 01 - WATER FUND Total:					1,715.01
Grand Total:					1,715.01

Report Summary

Fund Summary

Fund	Payment Amount
01 - WATER FUND	1,715.01
Grand Total:	1,715.01

Account Summary

Account Number	Account Name	Payment Amount
01-0-1-52214	Board - Auto Expense/Hays	138.41
01-0-1-52224	Board - Meals,Travel Expe...	901.60
01-0-1-52234	Board - Education,Trainin...	675.00
	Grand Total:	1,715.01

Project Account Summary

Project Account Key	Payment Amount
None	1,715.01
Grand Total:	1,715.01



Phelan Pinon Hills Community Services Distr

Greg Snyder Expense Approval Report

By Fund

Payable Dates 01/01/2023 - 03/31/2023

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 01 - WATER FUND					
Assn of SB County Special Distri...	012323	01/18/2023	Jan. Meeting - Greg	01-0-1-52236	38.00
				Fund 01 - WATER FUND Total:	38.00
				Grand Total:	38.00

Report Summary

Fund Summary

Fund	Payment Amount
01 - WATER FUND	38.00
Grand Total:	38.00

Account Summary

Account Number	Account Name	Payment Amount
01-0-1-52236	Board - Education,Trainin...	38.00
Grand Total:		38.00

Project Account Summary

Project Account Key	Payment Amount
None	38.00
Grand Total:	38.00



Phelan Pinon Hills Community Services Distr

Kathy Hoffman Expense Approval Report

By Fund

Payable Dates 01/01/2023 - 03/31/2023

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 01 - WATER FUND					
Philippine Water Works Associa...	012523	01/27/2023	Philippines Water Conference - ...	01-0-1-52238	300.00
First Bank Card	033123	03/31/2023	DBO - Philippines Water Confer...	01-0-1-52228	31.83
First Bank Card	033123	03/31/2023	CSDA 2023 Annual Conference K..	01-0-1-52238	675.00
Kathleen Ann Hoffman	030923	03/31/2023	Reimb. - Philippine Water Conf...	01-0-1-52228	1,566.45
Fund 01 - WATER FUND Total:					2,573.28
Grand Total:					2,573.28

Report Summary

Fund Summary

Fund	Payment Amount
01 - WATER FUND	2,573.28
Grand Total:	2,573.28

Account Summary

Account Number	Account Name	Payment Amount
01-0-1-52228	Board - Meals,Travel Expe...	1,598.28
01-0-1-52238	Board - Education,Trainin...	975.00
Grand Total:		2,573.28

Project Account Summary

Project Account Key	Payment Amount
None	2,573.28
Grand Total:	2,573.28



Phelan Pinon Hills Community Services Distr

Rebecca Kujawa Expense Approval Report

By Fund

Payable Dates 01/01/2023 - 03/31/2023

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 01 - WATER FUND					
Rebecca A. Kujawa	013123	01/31/2023	Jan. Mileage - Board & ASBCSD...	01-0-1-52212	71.00
Assn of SB County Special Distri...	012323	01/18/2023	Jan. Meeting - Rebecca	01-0-1-52232	40.00
Assn of SB County Special Distri...	022723	02/15/2023	Feb. Meeting - Rebecca	01-0-1-52232	36.00
Rebecca A. Kujawa	032223	03/31/2023	March Mileage - ASBCSD & Boa...	01-0-1-52212	69.56
Fund 01 - WATER FUND Total:					216.56
Grand Total:					216.56

Report Summary

Fund Summary

Fund	Payment Amount
01 - WATER FUND	216.56
Grand Total:	216.56

Account Summary

Account Number	Account Name	Payment Amount
01-0-1-52212	Board - Auto Expense/Kuj...	140.56
01-0-1-52232	Board - Education,Trainin...	76.00
Grand Total:		216.56

Project Account Summary

Project Account Key	Payment Amount
None	216.56
Grand Total:	216.56



Phelan Pinon Hills Community Services Distr

Mark Roberts Expense Approval Report

By Fund

Payable Dates 01/01/2023 - 03/31/2023

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 01 - WATER FUND					
First Bank Card	033123	03/31/2023	CSDA - 2023 Annual Conference	01-0-1-52235	675.00
				Fund 01 - WATER FUND Total:	675.00
				Grand Total:	675.00

Report Summary

Fund Summary

Fund	Payment Amount
01 - WATER FUND	675.00
Grand Total:	675.00

Account Summary

Account Number	Account Name	Payment Amount
01-0-1-52235	Board - Education,Trainin...	675.00
Grand Total:		675.00

Project Account Summary

Project Account Key	Payment Amount
None	675.00
Grand Total:	675.00

Agenda Item 3g

Adoption of Resolution No. 2023-11; Initiating Procedures to Fix, Adjust, Levy, & Collect Water Standby & Availability Fees for 2023/2024

MEMORANDUM

DATE: May 10, 2023

TO: Board of Directors

FROM: Don Bartz, General Manager
By: Kim Sevy, HR & Solid Waste Manager/District Clerk

SUBJECT: Adoption of Resolution No. 2023-11; Initiating Procedures to Fix, Levy, and Collect Water Standby Availability Fees for 2023/2024

STAFF RECOMMENDATION

For the Board of Directors adopt Resolution No. 2023-11; Initiating Procedures to Fix, Levy, and Collect Water Standby Availability Fees for 2023/2024.

BACKGROUND

In order to collect Standby Revenue, each year the District must take certain steps, in compliance with Water Code 31032.1 and Government Code 6066, including: 1) Initiate Proceedings to Fix, Levy And Collect Water Standby Assessments For The Fiscal Year (establishing a hearing date, etc.); 2) Notify the general public with publications in the newspaper on two separate dates, and 3) Conduct the Public Hearing. This is the first step in the process.

A 45 day period must elapse between the adoption of the initiation resolution and the public hearing. Resolution No. 2023-11 states the hearing will take place on July 12, 2023. Staff requests for Board to adopt Resolution No. 2023-11; Initiating Procedures to Fix, Levy, and Collect Water Standby Availability Fees for 2023/2024. A copy of the Engineer's Report and affected parcels list will be available in the District office.

FISCAL IMPACT

Publishing costs

ATTACHMENT(S)

Resolution No. 2023-11

RESOLUTION NO. 2023-11
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE PHELAN PINON HILLS COMMUNITY SERVICES DISTRICT
INITIATING PROCEDURES TO FIX, ADJUST, LEVY, AND COLLECT
WATER STANDBY AND AVAILABILITY FEES FOR 2023/2024

WHEREAS, the Phelan Pinon Hills Community Services District (“the District”) is a Community Services District organized and operating pursuant to Government Code 61000 et seq.

WHEREAS, the District is authorized by Government Code Section 61124(a) to impose standby charges for water services pursuant to the Uniform Standby Charge Procedures Act, Government Code Section 54984 et seq. (“the Act”).

WHEREAS, under the Act, the District is authorized to fix before August 10 of any given year a water standby charge on land within its jurisdiction to which water service is made available for any purpose by the District, whether the water services are actually used or not.

WHEREAS, under the Act, the District’s Board of Directors (“the Board”) may establish schedules varying the charge according to land uses, benefit derived or to be derived from the use, availability of facilities to provide water service, the degree of availability or quantity of the use of the water to the affected lands, and may restrict the assessment to one or more improvement districts or zones of benefit established within the jurisdiction of the District, and may impose the charge on an area, frontage, or parcel basis, or a combination thereof.

WHEREAS, pursuant to Resolution No. 2994 of the Local Agency Formation Commission of the County of San Bernardino (“LAFCO”), the District is the successor agency to County Service Area 9, County Service Area 56 Improvement Zone F-1, and County Service Area 70 Improvement Zones L and P-4 (“the CSAs”).

WHEREAS, Condition No. 14 of LAFCO Resolution No. 2994 expressly states that “[a]ll previously authorized charges, fees, assessments, and/or taxes of [the CSAs] in effect upon the effective date of this reorganization shall be continued and assumed by the [District], as the successor agency, in the same manner as provided in the original authorization pursuant to the provisions of Government Code Section 56886(t) ...”

WHEREAS, Government Code Section 56886(t) provides that LAFCO Resolution No. 2994 contains the exclusive terms and conditions for the change of organization from the CSAs to the District is it related to the “extension or continuation of any previously authorized charge, fee, assessment, or tax by [the District as the] successor local agency in the affected territory.”

WHEREAS, prior to the adoption of LAFCO Resolution No. 2994, the territory within the CSAs was subject to a water standby and availability charge that had been fixed, levied, and imposed upon such lands.

WHEREAS, the Board wishes to continue, extend, and assume all previously authorized water standby and availability charges that had been fixed, levied, and imposed upon lands within the CSAs.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Phelan Pinon Hills Community Services District as follows:

1. The public interest and necessity requires the Board to adopt this Resolution initiating proceedings to fix, levy, and collect water standby and availability charges on all properties within the District which are within six hundred sixty (660) feet of a water main from which water service is furnished by the District pursuant to applicable law, including but not limited to the pertinent provisions of the Act, Condition No. 14 of LAFCO Resolution No. 2994, and/or Government Code Section 56886(t).

2. The standby charge proposed to be adopted by the Board is based upon the report of a qualified engineer, IB Consulting, Inc., which will be on file with the District and available for review during regular business hours. The content of said report includes, but is not limited to, any and all statements and determinations specifically relating to each of the following:

a. A description of the charge and the method by which it is proposed to be imposed;

b. A compilation of the amount of the charge proposed for each parcel subject to the charge;

c. A statement of the methodology and rationale followed in determining the degree of benefit conferred by the service for which the proposed charge is made;

d. The District's legal ability to fix and adjust a standby charge, the amount of the proposed charge, and the properties affected thereby;

e. A description of the lands upon which the charge is proposed to be imposed; and

f. The amount of the proposed charge for each of the lands so described.

3. On July 12, 2022, at 5:00 p.m., at the Phelan Community Center located at 4128 Warbler Road, Phelan, California, the Board will hold a public protest hearing regarding the imposition of the charge, which hearing shall be conducted in the manner set forth in the Act. At the hearing, the Board may also consider whether to provide that if any charge so adopted becomes delinquent, the amount of the delinquency, together with any interest and penalties thereon, should constitute a lien on the affected property upon the filing of a certificate in the Office of the County Recorder, which lien may have the same force, effect, and priority as a judgment lien. At the hearing, the Board will hear and consider any and all objections or protests to

the proposed charges pursuant to the requirements of the Act.

4. The District's General Manager is hereby authorized and directed to cause notice of the date, time, and place of the public hearing on the proposed charges to be duly published prior thereto as may be required by the Act.

ADOPTED this 10th day of May 2023, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Rebecca Kujawa, President

ATTEST

Kimberly Sevy, Secretary

Agenda Item 3h

Approval to Set the Hearing Date for Delinquent Water User Charges for the Purpose of Collecting Said Charges on the San Bernardino County Rax Roll



A. 4176 Warbler Road
P.O. Box 294049
Phelan, CA 92329
P. (760) 868-1212
F. (760) 868-2323
W. www.pphcsd.org

MEMORANDUM

DATE: May 10, 2023

TO: Board of Directors

FROM: Don Bartz, General Manager
By: Kim Sevy, HR & Solid Waste Manager/District Clerk

SUBJECT: Approval to Set the Hearing Date for the Delinquent Water User Charges for the Purpose of Collecting Said Charges on the San Bernardino County Tax Roll

STAFF RECOMMENDATION

For the Board of Directors to set the delinquent water user charges hearing date for July 12, 2023.

BACKGROUND

Staff request to set the delinquent water user charges hearing date in order to begin the notification process, including mailing all delinquent water users notice of hearing and publication per legal requirements.

Staff recommends for the Board set the delinquent water user charges hearing date for July 12, 2023.

FISCAL IMPACT

Mailing costs
Publishing costs

ATTACHMENT(S)

None

Agenda Item 3i

Approval of Contractor
Payments

Date: 05/01/2023

Name of Vendor: Lilburn Corporation

Description of work: Civic Center Park Environmental Project

Purchase Order # PO-04593

Date of Board Approval June 1, 2021

Original Approved Amount:	\$	<u>59,000.00</u>
Amount Approved C/O #1		<u>\$9,840.00</u>
Amount Approved C/O #2		<u>\$4,800.00</u>

Total Contract Amount \$ 73,640.00

% Completed to Date 78%


Total Invoiced to Date \$ 57,457.00

Amount Paid to Date 53,409.50

Total Due this Invoice	\$4,047.50
-------------------------------	-------------------

Total Contract Amount After Invoice: \$ 16,183.00

Certification that the above work is completed as reflected on the invoice.



Engineering Manager 5/1/23
Date

General Manager 5/1/22
Date

Approved by Board of Directors: _____
Date

LILBURN CORPORATION

1905 Business Center Drive
 San Bernardino, California 92408
 (909) 890-1818 (909) 890-1809 (fax)

INVOICE

No. 23-0422

TO: Phelan Pinon Hills Community Services
 Attn: George Cardenas
 4176 Warbler Road
 Phelan, CA 92371
 email: gcardenas@pphcsd.org
 aromero@pphcsd.org

Invoice Date: April 27, 2023
 Project No.: 1443
 Auth. No.: PO-04593, PO-04712
 PO-04851
Due: May 27, 2023*

PHELAN CIVIC CENTER & COMMUNITY PARK PROJECT NO. C0078

Invoice Period: March 27 - April 23, 2023

Professional Services:	Hours	Rate	Total
Task 7: Air Quality / Greenhouse Gas			
Task 7 Total			\$ -
Task 8: Initial Study / Notices			
Principal	4.50	\$210.00	\$ 945.00
Document Manager	1.50	\$105.00	\$ 157.50
CAD Operator II	3.00	\$75.00	\$ 225.00
Task 8 Total			\$ 1,327.50
Task 10: Project Management			
Task 10 Total			\$ -
Task 11: Supplement for 2 Reports			
Environmental Analyst	32.00	\$85.00	\$ 2,720.00
DESCRIPTION	GL	ACCT #	AMT
Task 11 Total			\$ 2,720.00
NOTES			

CONTRACT SUMMARY	
Contract Amount	\$59,000.00
CO #1 & #2	\$14,640.00
Prior Billed	\$53,409.50
This Invoice	\$4,047.50
Total Billed	\$57,457.00
Remaining	\$16,183.00

APPROVED FOR PAYMENT
 4/29/23

TOTAL AMOUNT DUE \$ 4,047.50

*This invoice is payable according to the above terms. An interest of 0.833% per month will be payable on any amounts not paid within the specific number of days. In the event it becomes necessary to resolve a dispute concerning the terms of payment or fees for services, the prevailing party shall be entitled to reasonable attorney's fees, costs, and other necessary and proper expenses incurred therein.



PHELAN PIÑON HILLS COMMUNITY SERVICES DISTRICT PURCHASE ORDER

P.O. Box 294049
 Phelan, CA 92329-4049
 (760) 868-1212

PO Number: PO-04593

Date: 06/03/2021

Request #: PO-04593

Vendor #: LILBURN

ISSUED TO: Lilburn Corp.
 1905 Business Center Drive
 San Bernardino, CA 92408-

SHIP TO: Phelan Pinon Hills Community Services Distric
 4176 Warbler Road
 Phelan, CA 92371

ITEM	UNITS	DESCRIPTION	PROJECT	PRICE	GL ACCOUNT #	GL ACCOUNT NAM	AMOUNT
1		Civic Center-Park Environmental Civic Cetner / Community Buidling and Park Expansion w/ Lilburn Corporation BIologocial Assessment, Joshua Tree Survey, Permitting Traffic Study and VTM Screening Noise Study Air Quality / Greenhouse Gas Energy Assessment CEQA IS / Public Notices \$59,000	C0078		22-2-0-17000	CIP - Parks & Rec	59,000.00

Requested By: George Cardenas

Date: 6/3/2021

SUBTOTAL:	59,000.00
TOTAL TAX:	0.00
SHIPPING:	0.00
TOTAL	59,000.00

PPHCSD (760) 868-1212 Fax (760) 868-2323

Date: 04/18/2023

Name of Vendor: KTUA

Description of work: Phelan Community Park Design Dev. 65%

Purchase Order # PO-05210

Date of Board Approval September 21, 2022

Original Approved Amount: \$ 464,905.00

Total Contract Amount \$ 464,905.00

% Completed to Date 4%


Total Invoiced to Date \$ 19,267.00

Amount Paid to Date 15,200.75


Total Due this Invoice \$4,066.25

Total Contract Amount After Invoice: \$ 445,638.00

Certification that the above work is completed as reflected on the invoice.



Engineering Manager 4/18/23
Date



General Manager 4/18/23
Date

Approved by Board of Directors: _____
Date

**Design Development
Final (65%)**

KTUA	66,005.00	0.00	0.00	0.00	0.00
TRLS	29,160.00	0.00	0.00	0.00	0.00
EDI	7,380.00	0.00	0.00	0.00	0.00
ARC	13,990.00	0.00	0.00	0.00	0.00
RLB	12,100.00	0.00	0.00	0.00	0.00
Total Design Development Final (65%)	128,635.00		0.00	0.00	0.00

Structural Engineering

Structural Engineering	5,000.00	0.00	0.00	0.00	0.00
Total Structural Engineering	5,000.00		0.00	0.00	0.00

Total Fee	464,905.00		19,267.00	15,200.75	4,066.25
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Total Fixed Fee

4,066.25

Total this Invoice \$4,066.25

Outstanding Invoices

Number	Date	Balance
34736	3/15/2023	4,737.25
Total		4,737.25

Total Now Due

\$8,803.50

Billings to Date

	Current	Prior	Total	Received
Fee	4,066.25	15,200.75	19,267.00	
Totals	4,066.25	15,200.75	19,267.00	10,463.50

*CONFIRM CHECK
33765*

*APPROVED FOR
PAYMENT
4/17/23
PO 5210*



3916 Normal Street
 San Diego, CA 92103
 619.294.4477
 www.ktua.com
 PLA 2342 • 2386 • 2500

George Cardenas
 Phelan Pinon Hills Community Services District
 Mr. George Cardenas
 4176 Warbler Road
 Phelan, CA 92371

April 17, 2023
 Project No: 2020-023.06
 Invoice No: 34838

Project 2020-023.06 Phelan Park CUP/DD
For professional services for the period March 1, 2023 to March 31, 2023
Fee Charges

Description	Contract Amount	% Work To Date	Amount Billed	Previous Billed	This Inv Billed
Project Management/Administration					
KTUA-A Meetings	3,150.00	35.00	1,102.50	315.00	787.50
KTUA-B CEQA Administration/Support	9,660.00	20.00	1,932.00	1,932.00	0.00
KTUA-C Team Management	8,220.00	20.00	1,644.00	1,644.00	0.00
KTUA - D Project Time Line Support	1,630.00	5.00	81.50	81.50	0.00
KTUA - E Rendered Site Plan/ Graphics	9,280.00	15.00	1,392.00	1,392.00	0.00
KTUA - F Project Management/Admin	15,790.00	40.00	6,316.00	4,737.00	1,579.00
Total Project Management/Administration	47,730.00		12,468.00	10,101.50	2,366.50
Final Schematic (35%)/CUP					
KTUA	33,995.00	20.00	6,799.00	5,099.25	1,699.75
TRLS	61,720.00	0.00	0.00	0.00	0.00
EDI	9,840.00	0.00	0.00	0.00	0.00
Total Final Schematic (35%)/CUP	105,555.00		6,799.00	5,099.25	1,699.75
Design Development Draft (50%)					
KTUA	73,605.00	0.00	0.00	0.00	0.00
TRLS	45,080.00	0.00	0.00	0.00	0.00
EDI	9,180.00	0.00	0.00	0.00	0.00
ARC	31,020.00	0.00	0.00	0.00	0.00
RLB	19,100.00	0.00	0.00	0.00	0.00
Total Design Development Draft (50%)	177,985.00		0.00	0.00	0.00



PHELAN PIÑON HILLS COMMUNITY SERVICES DISTRICT PURCHASE ORDER

P.O. Box 294049
 Phelan, CA 92329-4049
 (760) 868-1212

PO Number: PO-05210

Date: 09/23/2022

Request #: PO-05210

Vendor #: KTUA

ISSUED TO: KTUA
 3916 Normal Street
 San Diego, CA 92103-

SHIP TO: Phelan Pinon Hills Community Services Distric
 4176 Warbler Road
 Phelan, CA 92371

ITEM	UNITS	DESCRIPTION	PROJECT	PRICE	GL ACCOUNT #	GL ACCOUNT NAM	AMOUNT
1		Phelan Community Park - 65% d	C0078		22-2-0-17000	CIP - Parks & Rec	464,905.00
Design Development Phases - Prepare 65% construction documents for County CUP approval. Consultants include: KTUA - Landscape / Park design TRLS Engineering - Site grading / WQMP EDI - Skate Park design ARC - Electrical design RLB - Cost esitimations Total: \$464.905							

Requested By: George Cardenas

Date: 9/23/2022

SUBTOTAL:	464,905.00
TOTAL TAX:	0.00
SHIPPING:	0.00
TOTAL	464,905.00

PPHCSD (760) 868-1212 Fax (760) 868-2323

Agenda Item 4

Matters Removed from
Consent Items

Agenda Item 5

Presentations/Appointments

Agenda Item 6a

Public Hearing on the 2023/2024 Budget

1. Secretary's Report
2. Attorney's Report on Action Taken Prior to this Hearing
3. Staff's Report
4. Public Comments, Protests, and Objections
 - a. Any person may address the Board on the Budget
 - b. Staff responses to comments, protests, and objections

Agenda Item 6b

Discussion & Possible Adoption of Resolution No. 2023-12; Adopting the Budget for Fiscal Year Ending June 30, 2024



A. 4176 Warbler Road
P.O. Box 294049
Phelan, CA 92329
P. (760) 868-1212
F. (760) 868-2323
W. www.pphcsd.org

MEMORANDUM

DATE: May 10, 2023

TO: Board of Directors

FROM: Don Bartz, General Manager
By: Lori Lowrance, Assistant GM/CFO

SUBJECT: Discussion & Possible Adoption of Resolution No. 2023-12; Adopting the Budget for Fiscal Year Ending June 30, 2024

STAFF RECOMMENDATION

For the Board to adopt Resolution No. 2023-12; Adopting the Budget for Fiscal Year Ending June 30, 2024.

BACKGROUND

The Board has reviewed the draft budget detail at several public meetings, including District Finance Committee meetings and Board workshop. The budget schedule was made available online, in the newspaper, in Board and Finance Committee agenda materials, and in the office to encourage public attendance.

Staff made changes, as recommended by Board throughout the process, and draft budgets were made available to the public for review on the District website, in agenda materials, and in the District office.

The Budget hearing took place preceding this agenda item. Should the Board desire to approve the Budget, the next step is for the Board to adopt Resolution No. 2023-12.

FISCAL IMPACT

\$(1,382,714)	Operational	\$784,000	Enterprise Fund
<u>\$ 3,568,517</u>	Non-Operational	<u>\$1,401,803</u>	Government Funds
\$ 2,185,803	Net Total	\$2,185,803	Total

ATTACHMENT(S)

Resolution 2023-12
2023/2024 Final Draft Budget for Fiscal Year Ending June 30, 2024

RESOLUTION NO. 2023-12
A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
PHELAN PIÑON HILLS COMMUNITY SERVICES DISTRICT
ADOPTING THE ANNUAL BUDGET FOR THE
FISCAL YEAR ENDING JUNE 30, 2024

WHEREAS, the Phelan Piñon Hills Community Services District (“the District”) is a community services district organized and operating pursuant to California Government Code Section 61000 et seq., and a local government agency subject to the requirements of the Political Reform Act of 1974, California Government Code Section 81000 et seq.; and

WHEREAS, there has been presented to the District’s Board of Directors a proposed Annual Budget for the Fiscal Year Ending June 30, 2024 (“2023/2024 Budget”) in accordance with the requirements of Government Code Section 61110; and

WHEREAS, the Board has conducted several budget workshops open to the public and has considered all comments received during those meetings regarding the proposed 2023/2024 Budget; and

WHEREAS, on May 10, 2023, the Board conducted a public hearing regarding the proposed 2023/2024 Budget in accordance with the requirements of Government Code Section 61110 and considered all comments received at said hearing; and

WHEREAS, the proposed 2023/2024 Budget has been reviewed and considered by the Board of Directors and it has been determined to be in the best interest of the District to adopt said budget for the sound financial operation of the District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Phelan Piñon Hills Community Services District as follows:

1. The 2023/2024 Budget, as detailed in the budget document entitled “2023/2024 Budget for the Fiscal Year Ending June 30, 2024,” is hereby adopted. A copy of the 2023/2024 Budget is attached hereto and incorporated herein by reference.

2. The expenditure amounts designated for Fiscal Year Ending June 30, 2024, pursuant to the 2023/2024 Budget, are hereby appropriated and may be expended by the departments or funds for which they are designated, in accordance with the District’s Purchasing Policy.

3. The Recitals set forth above are incorporated herein and made an operative part of this Resolution.

4. If any section, subsection, sentence, clause or phrase in this Resolution or the application thereof to any person or circumstances is for any reason held invalid, the validity of the remainder of this Resolution or the application of such provisions to other persons or circumstances shall not be affected thereby. The Board of Directors hereby

declares that it would have passed this Resolution and each section, subsection, sentence, clause or phrase thereof, irrespective of the fact that one or more sections, subsections, sentences, clauses, or phrases or the application thereof to any person or circumstance be held invalid.

5. This Resolution will be effective immediately upon adoption.

ADOPTED this 10th day of May 2023.

AYES:
NOES:
ABSTAIN:
ABSENT:

President, Board of Directors

ATTEST: _____
Secretary, Board of Directors

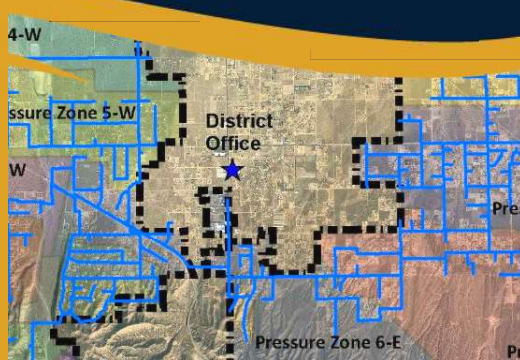
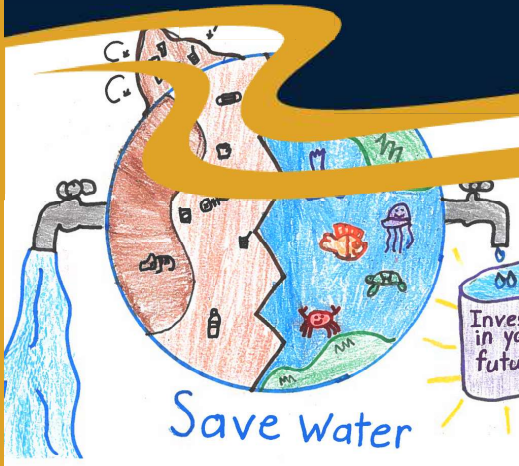


DRAFT

Phelan Piñon Hills CSD

Established 2008

2023/2024 Budget





2023 / 2024 Budget

For the Fiscal Year Ending
June 30, 2024

**PHELAN PIÑON HILLS
COMMUNITY SERVICES DISTRICT**

4176 Warbler Road
Phelan, CA 92395
(760) 868-1212

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GFOA DISTINGUISHED BUDGET PRESENTATION AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Phelan Pinon Hills Community Services District
California**

For the Fiscal Year Beginning

July 1, 2022

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Phelan Piñon Hills Community Services District for its annual budget for the fiscal year beginning July 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This is the sixth year the District applied for and received an award with GFOA. This award is valid for a period of one year only. The District believes the current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

CSMFO OPERATING BUDGET EXCELLENCE AWARD



The California Society of Municipal Finance Officers (CSMFO) presented the Certificate of Award for Operating Budget Excellence to Phelan Piñon Hills Community Services District for the Fiscal Year beginning July 1, 2022. This is the ninth operating budget award the District has applied for and received from the CSMFO. This award is valid for a period of one year.

The District believes the 2023/2024 budget continues to conform to the standards set forth to be eligible for this award and will submit an application accordingly.

RESOLUTION NO. 2023-XX ADOPTING THE ANNUAL BUDGET

RESOLUTION NO. 2023-11
A RESOLUTION OF THE
BOARD OF DIRECTORS OF THE
PHELAN PIÑON HILLS COMMUNITY SERVICES DISTRICT
ADOPTING THE ANNUAL BUDGET FOR THE
FISCAL YEAR ENDING JUNE 30, 2024

WHEREAS, the Phelan Piñon Hills Community Services District (“the District”) is a community services district organized and operating pursuant to California Government Code Section 61000 et seq., and a local government agency subject to the requirements of the Political Reform Act of 1974, California Government Code Section 81000 et seq.; and

WHEREAS, there has been presented to the District’s Board of Directors a proposed Annual Budget for the Fiscal Year Ending June 30, 2024 (“2023 Budget”) in accordance with the requirements of Government Code Section 61110; and

WHEREAS, the Board has conducted several budget workshops open to the public and has considered all comments received during those meetings regarding the proposed 2024 Budget; and

WHEREAS, on May 10, 2023, the Board conducted a public hearing regarding the proposed 2024 Budget in accordance with the requirements of Government Code Section 61110 and considered all comments received at said hearing; and

WHEREAS, the proposed 2024 Budget has been reviewed and considered by the Board of Directors and it has been determined to be in the best interest of the District to adopt said budget for the sound financial operation of the District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Phelan Piñon Hills Community Services District as follows:

1. The 2024 Budget, as detailed in the budget document entitled “2023/2024 Budget for the Fiscal Year Ending June 30, 2024,” is hereby adopted. A copy of the 2024 Budget is attached hereto and incorporated herein by reference.
2. The expenditure amounts designated for Fiscal Year 2023/2024, pursuant to the 2024 Budget, are hereby appropriated and may be expended by the departments or funds for which they are designated, in accordance with the District’s Purchasing Policy.
3. The Recitals set forth above are incorporated herein and made an operative part of this Resolution.
4. If any section, subsection, sentence, clause or phrase in this Resolution or the application thereof to any person or circumstances is for any reason held invalid, the validity of the remainder of this Resolution or the application of such provisions to other

persons or circumstances shall not be affected thereby. The Board of Directors hereby declares that it would have passed this Resolution and each section, subsection, sentence, clause or phrase thereof, irrespective of the fact that one or more sections, subsections, sentences, clauses, or phrases or the application thereof to any person or circumstance be held invalid.

5. This Resolution will be effective immediately upon adoption.

Adopted this 10th day of May, 2023.

AYES:
NOES:
ABSTAIN:
ABSENT:

Rebecca Kujawa
President, Board of Directors

ATTEST: Kim Sevy
Board Secretary



PHELAN PIÑON HILLS COMMUNITY SERVICES DISTRICT

INTRODUCTION



PHELAN PIÑON HILLS COMMUNITY SERVICES DISTRICT

MESSAGE FROM THE GENERAL MANAGER

May 10, 2023

Board of Directors
Citizens of the Phelan Piñon Hills Community Services District

On behalf of the Phelan Piñon Hills Community Services District (“District”) and its staff, I am pleased to present the Budget for Fiscal Year 2023/2024. This Budget has been prepared to meet the many challenges facing the District, including unfunded state mandates, the exorbitant inflation over the past several years resulting in rising costs of water operations, parks and recreation programs, and solid waste and recycling services. The Budget reflects the District’s dedication to provide reasonable levels of service with a commitment to prudent fiscal management by developing policies and procedures that are efficient and cost effective. This Budget has been developed to be fiscally responsible in support of the District’s Mission Statement:

The mission of the Phelan Piñon Hills Community Services District is to efficiently provide authorized services and maximize resources for the benefit of the community.

Where We Have Been

Over the past several years, the District has been managing state directives for water, including ongoing communications with California legislators to mitigate the impacts to the District. District Directors and management have attended meetings with representatives and continued coalitions with other purveyors to represent our citizens with the Department of Water Resources to address numerous water related issues. Conservation initiatives continue, even as California has had one of the wettest years in recent history. The District was faced with significant water demands by new agricultural grows and worked with enforcement agencies to eliminate illegal production, which resulted in the elimination of most of the illegal grows in the area. The Chromium-6 regulations that were rescinded, pending further investigation by the Department of Water Resources, have been moving forward and will receive final determination in the coming months. Economic impacts resulting from the increased cost of goods and services have been staggering over the past few years and continue to influence District resources. The District continues to address these challenges with resourcefulness while meeting the needs of the community to provide safe, clean water, and continuing to operate and maintain District facilities.

SB 1383 and AB 939 went into effect, mandating trash, recycling, and organic waste disposal. The District has been working with its hauler to develop the implementation of the requirements of these mandates. Staff have been developing outreach programs to assist customers in preparing for these mandates and to help them determine how the mandates will impact them.

As the State of California experienced one of the wettest years in recent history, conservation initiatives and long-term conservation mandates continued. The District has introduced policies and programs to help customers meet the reduced consumption levels to be in compliance with the ongoing and upcoming state mandates. The installation of the new smart meters enables customers to monitor their consumption in real-time, receive alerts, and help identify if leaks are occurring at their property.

In the spring of 2021, the District experienced a substantial increase in water consumption as well as water loss. Water consumption increased significantly due to agricultural grows that started up in numerous locations throughout the District, resulting in extremely high demand to the system. The District is not zoned for agriculture and the District had to quickly adjust its transmission system and source of water supply to meet those demands. Additionally, there were illegal grows on vacant land within the District, resulting in water theft from hydrants and illegal connections to the District's distribution system. County, state, and federal taskforces coordinated to eliminate many illegal grows within the District. This effort to protect the District's water supply was extremely successful. That along with an historically wet winter season, resulted in a significant reduction in water production.

The revised Chromium-6 regulations are in progress and the District is on schedule to meet the estimated final water quality standards. The District continues to collect a surcharge on the water bills to recover the costs of over \$6.8 million dollars incurred to date for Chromium-6 mitigation related projects that resulted from the state mandates. Additional costs, authorized by the District's Board of Directors associated with meeting the state mandates, will be repaid with surcharge revenue for six to seven years. Based upon the expenses necessary to meet the revised mandates, and the economic impact on costs, the surcharge may continue if necessary. The surcharge will be eliminated once the projects are complete, and the costs have been recovered.

The economic impacts to the District over the past several years have been significant. With the Consumer Price Index reflecting the increased costs of goods and services, the District is seeing significant impacts to the costs of providing services. Some of the District's highest expenses (such as electricity to pump water out of the ground and move it through the system) have increased by as much as 75% over the past four years.

In 2023, the District revised its 2022 Strategic Plan. The Plan identifies strategic elements and goals with an action table to accomplish the goals. The goals outlined throughout this Budget reference the Strategic Plan, identified as "SPG#" in this document. The action plan to achieve the goals is addressed and updated periodically, as noted at the bottom of the Vision to Action Table. The table is in the Budgetary Control and Financial Practices section of this document.

Accomplishments

The District continued to face challenges resulting from the impacts COVID-19 had on the economy, including product and labor availability to meet the demands of providing services to the community. The District managed to sustain appropriate service levels in spite of these impacts.

The District was able to secure funding for the Civic Center Building, which will be home to administrative staff activities, and the Emergency Operations Center. Staff secured a \$2 million-dollar federal grant through Congressman Jay Obernolte's office, which is a significant contribution to the community. The District also secured a 20-year lease of \$6 million-dollars, which will be paid for with the interest revenue staff was able to secure through prudent investments of reserves. The project is set to break ground in June 2023 and should be completed within 18 months.

Beginning in 2018, due to an extraordinary impact to staff, the District began billing for dig-alert services during the installation of fiber-optic facilities. Over the course of five years, the District invoiced over \$600,000 for staff services. In December 2022, the District collected the final payment.

Utilizing the Park Masterplan, the District worked with consultants to develop the Civic Center Plaza that includes the Phelan Park Expansion project. The project is adjacent to the future Civic Center Building located on Sheep Creek Road, north of the existing office and current Phelan Park and Community Center property. The Park expansion project was submitted for Prop 68 grant funds but was declined. In 2023, staff secured an American Rescue Plan Act ("ARPA") grant from the County of San Bernardino for existing Park

improvements. The District is moving forward with applying for various grants that are available to help fund the project. The goal is to obtain the necessary funding to begin construction on this project in 2024.

The Departmental Presentations (beginning on page 38) include details of accomplishments for 2022/2023 and their status, including: (SPG below are from the prior year Strategic Plan)

- The meter replacement program installed over 50% of the new smart meters replacing outdated, inefficient, meters. SPG 1.3, 3.6
- Cost reductions – the District saved over \$1,126,000 in 2022/2023 as a result of purchasing water rights. SPG 1.5
- Civic Center Building/Emergency Response Center design complete, funding obtained, and construction started, estimated completion Fall of 2024. SPG 1.7
- Chromium-6 Mitigation Project – completed well rehabilitation and installed new well and associated pipeline. SPG1.1
- Development of Phelan Park expansion and civic center plans in compliance with the parks master plan. SPG 2.4, 2.5 and 3.1
- Increased community outreach – the District continues to reach out to all the organizations within the community to promote understanding and cooperation. SPG 5.2
- Improved customer service – the District continues to work with staff to develop more positive customer service experiences. SPG 6.6
- Adopted and implemented Recycled Paper Products Procurement Policy in compliance with SB 1383. SPG 3.4
- Water rate and fee study was completed in compliance with proposition 218, to address substantial decrease in production and significant increases to costs of materials and services.
- Exploring and implementing investment opportunities, resulting in additional revenue for District projects.

Upcoming/Ongoing Challenges Facing the District in 2023/2024

The most significant issues facing the District in 2023/2024 continue to be unfunded state mandates. State mandated challenges include Chromium-6, drought regulations, additional reporting requirements and implementation of Short-Lived Climate Pollutants – Organic Waste in compliance with SB 1383, to name a few. This coupled with the increased cost of materials and services (more than 65% over the past four years) and a reduction in water sales (due to elimination of illegal agricultural activity and significant rainfall), have impacted the District's cost of providing services.

The Departmental Presentations (beginning on page 38) include details of goals for 2023/2024, including:

- Impacts of changes to the state water quality regulations: The state adopted new regulations for Chromium-6 in July 2014 and were later rescinded in August 2017. In 2014, the District's water had traces of Chromium-6, which exceed the maximum contaminant levels (MCL) under the new state regulations. The District began aggressive efforts to meet the state mandate in a timely manner. The District conducted a feasibility study, performed extensive testing, determined the best course of action, and completed preliminary design, environmental review, engineering reports and project design. The regulations were rescinded in August 2017 and the state is reconsidering the MCL for Chromium-6. The District halted all Chromium-6 mitigation work, pending the state's new regulations and resumed mitigation measures in 2020/2021. The state has moved forward with new regulations, which are pending. The District worked closely with the state and other agencies to recommend a less aggressive MCL for Chromium-6. The state has brought forth the recommendation for the new MCL and it will go before the state board for consideration and final adoption in the coming months. The District continues to move forward with projects that will mitigate the new standards. For more information, please visit the District's website.

- Impacts of SB 555, AB 1668 and SB 606 requiring significant additional reporting to state agencies. SB 555 Requires the State Water Board to develop water loss performance standards. The effects are ongoing and have resulted in the Annual Water Audit and most recently contributed to monthly SAFER Drought and Conservation reporting requirements. AB 1668 and SB 606 require an annual Water Audit report and development of an annual water budget; to be reported annually with a Water Use Objective report. These additional reports are labor intensive, putting a burden on staff.
- Impacts of AB 939 Integrated Waste Management Act & SB 1383 Short-lived Climate Pollutants; Organic Waste. The District is responsible for complying with all state laws governing trash, recycling, and organics (food and green waste). There are new regulations and reporting for organic waste, along with the requirement to provide "curbside" collection of organic waste. Additionally, the District is required to meet the 50% diversion (recycling) requirement, with a goal of 75% diversion, per AB 939. Currently, the District is recycling at a rate of 3% (three percent) District-wide. Until SB 1383, the District fell under the County of San Bernardino's umbrella for meeting state goals and reporting diversion, which meant District residential and business recycling quantities were compiled with jurisdictions with higher recycling rates. With the passage of SB 1383, the District must report directly to the state and will be solely responsible for meeting state disposal requirements. With the reporting and monitoring requirements for recycling and organics, and for ensuring trash is properly sorted, as well as the requirement to have "curbside" collection of organic waste, the District has determined it is necessary to require all residents and businesses to have trash, recycling, and organic collection service. Alternatively, residents may be able to continue to self-haul, provided they meet the requirements. The timeline for implementation will have minimal impact on program or capital budgets this fiscal year; major impacts will occur in FYE 2024 and 2025.
- The District does not anticipate any impact on services in the coming year.
- The District will be adding staff to the Solid Waste and Recycling department to enable the District to meet the additional demands and services resulting from SB 1383 and AB 939.

Since the District's formation in 2008, the District has continued to look for cost saving measures and efficiencies. Despite these efforts, the cost of operating the District has continued to rise.

Due to the reduction in property tax values within the District, property tax revenue decreased by over 40% between 2008 and 2012, primarily due to the number of vacant properties within the District. Water revenue decreased by 16% between 2009 and 2012. The cost of pumping water out of the ground, the District's only water source, increased by 18% in 2013, 14% in 2014, 5% in 2015, and continued to increase annually, including a 9% increase in 2020 and a 15% increase in 2021, due to the Southern California Edison rate changes. These increases, along with the impacts of the state mandates, negated the rate increases that were adopted in 2013 and 2015, thus requiring a water rate study in 2020, and again in 2021 due to the agricultural impacts. The rate study outlined recommended water rate changes, which the District adopted. The 2021 water rate study calls for a 6% increase in water rates effective July 1, 2022. While the CPI for 2021 was 8.6%, in 2022 the CPI was an additional 7.3%; over the last four years, increases in the costs of pumping, maintaining and delivering, quality water as well as other District services, have increased by over 65%. The impacts on the costs of providing services have far outpaced the rate changes the District adopted.

The District continues to look for alternative ways to increase revenue and decrease expenses to minimize rate changes to customers. In 2012, the District purchased water rights, which will result in savings of reduced water production fees. The District is saving over \$1,113,338 in the coming year due to water rights purchased (page 88). Even after repaying the \$7.5 million dollar loan, this purchase is estimated to save the District over \$18.6 million dollars. In 2016, the District installed a solar project that results in credits against

the District’s most costly and uncontrollable expense: electricity. After loan repayment, the estimated savings due to the solar project are \$8.3 million dollars. The combined results of these two measures are savings estimated to exceed \$26.9 million dollars over thirty years.

The Fiscal Year 2023/2024 Budget is based on Enterprise Fund revenues of \$10,564,612 and Government Fund revenues of \$2,670,269, totaling \$13,234,881; Enterprise Fund expenses of \$9,780,613, and Government Fund expenses of \$1,268,466, totaling \$11,049,078; for a total net revenue of \$2,185,803.

	2023 Budget	2023 Est YE	2024 Budget	% Over Prior Year Budget	% Over Est Yr End
Enterprise (Water) Revenue	\$10,206,595	\$9,903,135	\$10,564,612	3.5%	6.7%
Enterprise (Water) Expenses	\$9,459,996	\$9,726,477	\$9,780,613	3.4%	0.6%
	\$746,599	\$176,658	\$784,000		
Government Revenue	\$1,904,115	\$2,407,988	\$2,670,269	40.2%	10.9%
Government Expenses	\$920,157	\$715,332	\$1,268,466	37.9%	77.3%
	\$983,959	\$1,692,656	\$1,401,803		
Total Revenue	\$12,110,711	\$12,311,122	\$13,234,881	9.3%	7.5%
Total Expenses	\$10,380,153	\$10,441,809	\$11,049,078	6.4%	5.8%
Total Net Revenue	\$1,730,558	\$1,869,314	\$2,185,803		

2023 2024 Budget Year - Finance and Budget Data/Budget Brief and Sum Tables

I would like to thank District staff for their conscientious efforts in prudent management of District resources, enabling the District to reduce expenses whenever possible without reducing the levels of service necessary to meet the demands of good customer service and responsible facilities maintenance.

I want to thank the Board of Directors for their leadership and continued interest in, and support of, the highest level of prudent fiscal management, and for providing the vision, policies, and resources to develop and implement this Budget.

Respectfully submitted,



Don Bartz
General Manager

MISSION STATEMENT

The Mission of the Phelan Piñon Hills Community Services District is to provide authorized services and maximize resources for the benefit of the community.

VISION STATEMENT

The Vision of the Phelan Piñon Hills Community Services District is to develop a Community Services District that enhances the living experience for all people within the District.

OFFICIALS

BOARD OF DIRECTORS

		Term Expires December
Rebecca Kujawa	President	2024
Mark Roberts	Vice President	2024
Charles Hays	Director	2026
Greg Snyder	Director	2026
Vacant	Director	2024

DISTRICT MANAGEMENT

Donald Bartz	General Manager
Lori Lowrance	Assistant General Manager / CFO
Kim Sevy	Human Resources Manager/Executive Secretary
George Cardenas	Engineering Manager
Sean Wright	Water Operations Manager

District Officials can be reached by calling (760) 868-1212

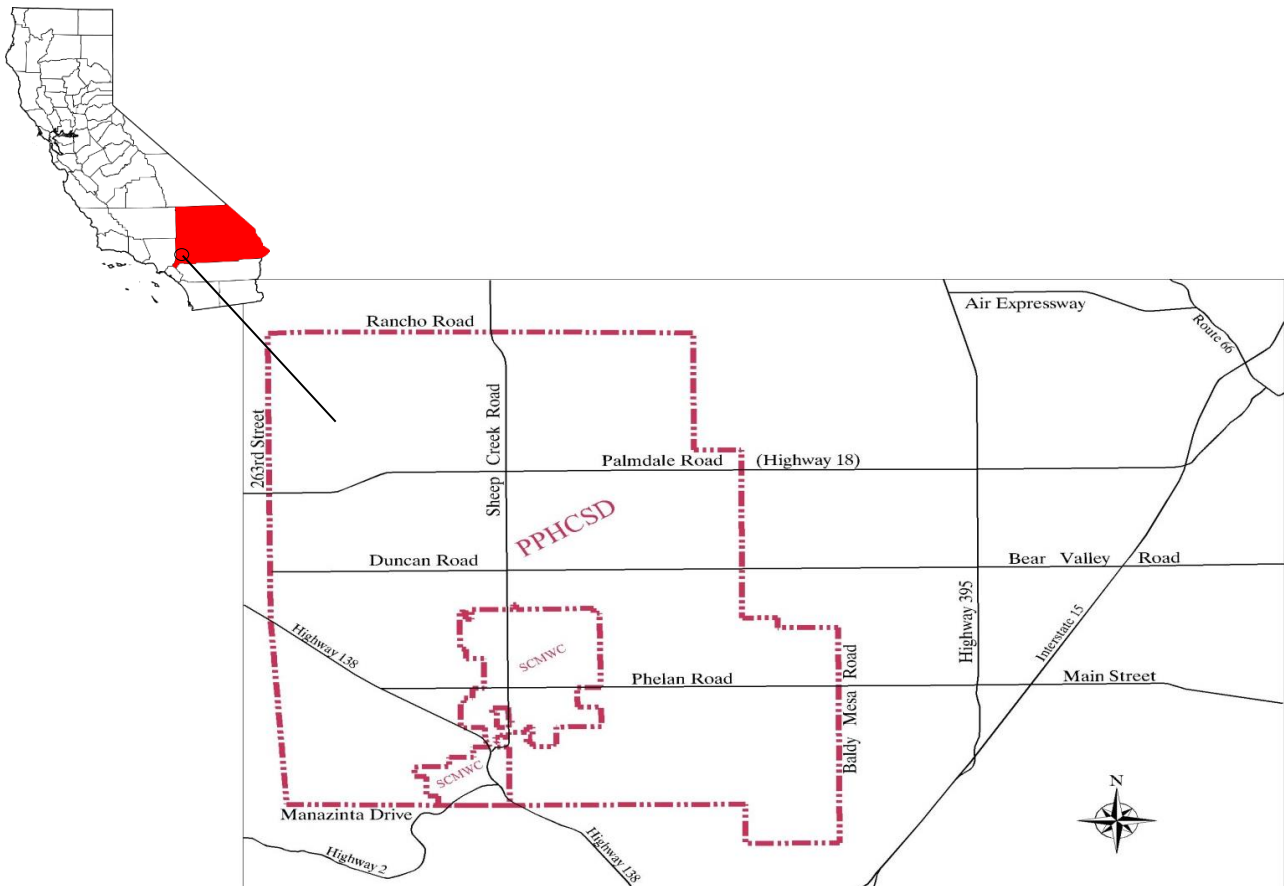
DISTRICT PROFILE

History

In February 2008, the citizens of Phelan and Piñon Hills overwhelmingly voted to separate the Water, Parks and Recreation, and Street Lighting Districts from the County and create a Community Services District. The Phelan Piñon Hills Community Services District was established through an election on February 5, 2008. With an 81% approval rating, the voters approved the formation of the District as a consolidation of three Special Districts: Zone-L70 Water, CSA-9 Phelan Parks and Street Lighting and CSA 56-F1 Piñon Hills Parks. This consolidation enabled the communities to establish a form of self-governance while maintaining their individual rural integrity. The 128 square mile District is the largest Community Service District in San Bernardino County. In March 2008, the Phelan Piñon Hills Community Services District was formed (LAFCO Resolution 2994), with a five-member Board of Directors elected to govern the District.

Between March 2008 and June 30, 2008, during the early stages of the transition, the District continued to be operated and maintained by County of San Bernardino Special Districts. From July 1, 2008, through October 2008, the Directors outsourced the operations and maintenance of the District and began the recruitment process. In August, a General Manager was hired and in October through November 2008, the majority of the remaining staff was employed.

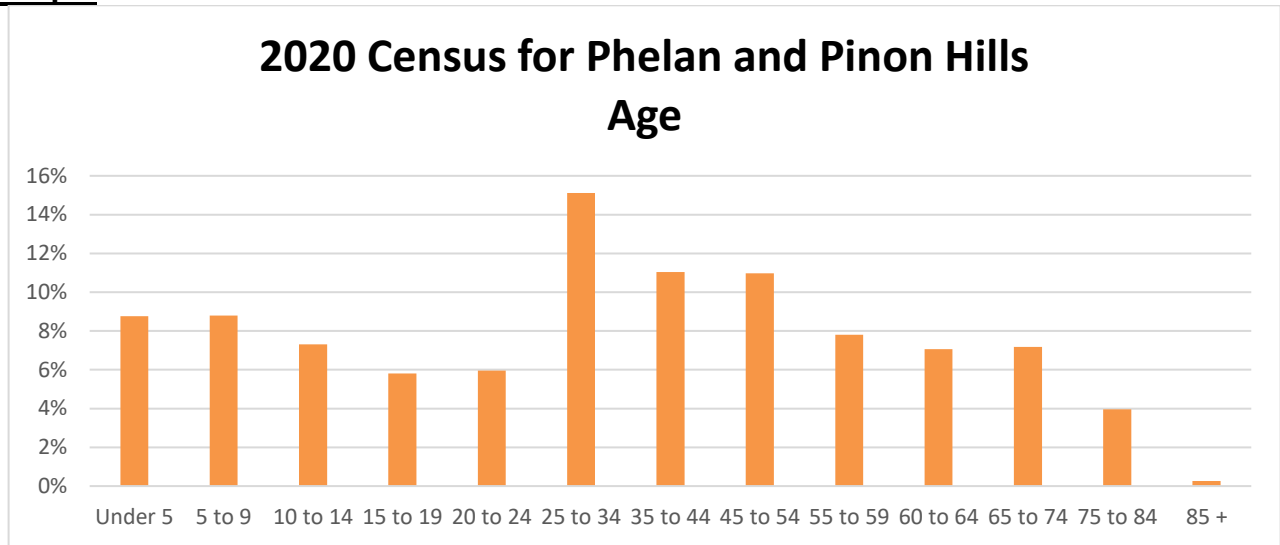
On November 16, 2011, LAFCO held a hearing on proposal 3167 and adopted resolution 3153 approving the activation of solid waste and recycling function and services for the District. On January 24, 2012, the Certificate of Completion was processed, formalizing the change in organization.



Local Economy

The District is located in Phelan and Piñon Hills, California, two unincorporated communities within San Bernardino County. During the first several years, San Bernardino County had witnessed a decrease in economic activity and a downturn in property values. Recent activity within the region, however, suggests a strengthening in home sale median prices and increased commercial activity. The past several years, increased home sales and new building throughout the Inland Empire has provided an upward trend in housing costs.

People



Civic Engagement (Countywide)*

Voter turnout among registered voters (2020) 77%

Voting by mail (2020) 83%

Education (Countywide)*

Residents over age 25 with a bachelor's degree (2020) 21.4%

High school graduation rate (2020) 80.7%

Economy (Countywide)*

Unemployment rate 9.2% (2020)

4.5% (March 2023)

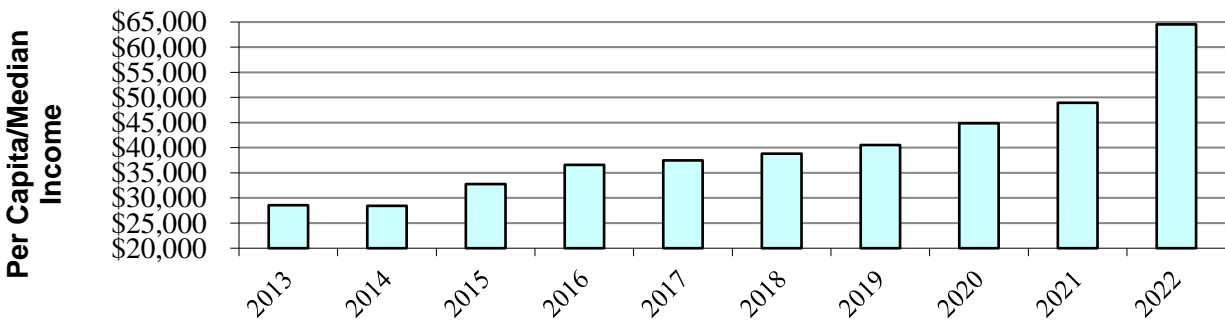
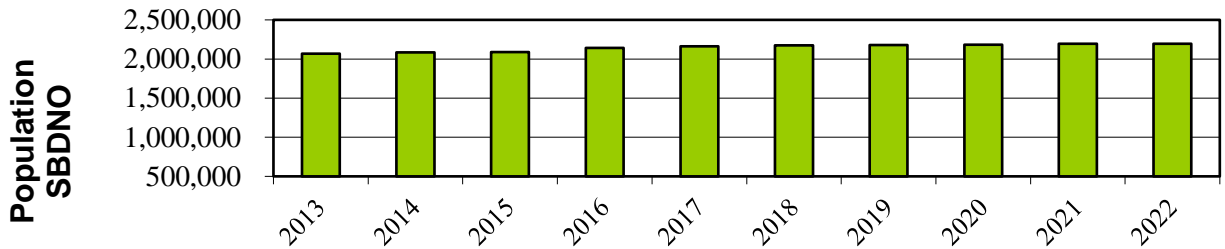
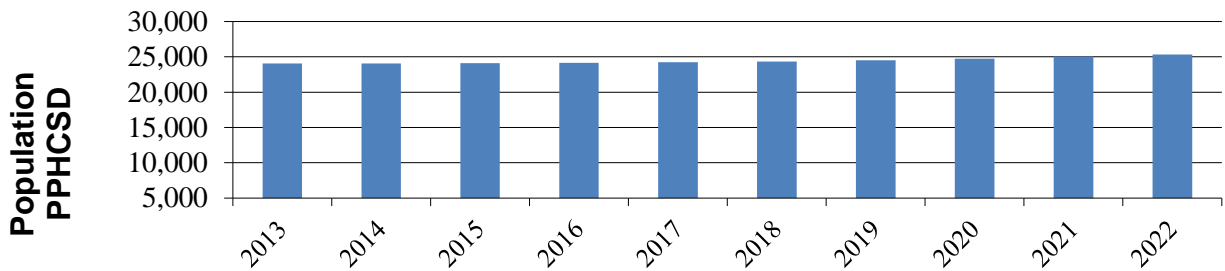
*American Community Survey: <https://data.census.gov>

Demographic and Economic Statistics

County of San Bernardino⁽²⁾

Year	Phelan & Piñon Hills Population (1)	Unemployment Rate	Population	Median Single-Family Home Price	Personal Income per Capita / Median Household Income
2013	24,040	9.9%	2,068,610	180,270	28,583
2014	24,058	8.1%	2,085,669	216,570	28,454
2015	24,107	5.8%	2,088,371	230,180	32,747
2016	24,164	6.2%	2,140,096	248,000	36,578
2017	24,225	5.8%	2,160,256	266,250	37,477
2018	24,352	4.2%	2,174,938	290,000	38,781
2019	24,516	3.9%	2,180,085	315,000	40,537
2020	24,725	9.2%	2,181,662	350,000	44,831
2021	25,058	5.0%	2,192,882	401,000	48,950
2022	25,316	4.5%	2,193,656	455,000	64,514

Note: Beginning 2016, Personal Income Per Capita was not reported. Median Household Income is reported in County Community Indicators Report.



Sources: California Department of Finance and California Labor Market Info, California Association of Realtors and San Bernardino County Community Indicators Report.

Notes:

- 1) Data is derived from the 2010 census and adjusted for the average population per meter connection. The District has chosen to use this methodology since the District believes that it provides the best approximation of area population.

Governance

The District is governed by an elected, five-member Board of Directors. Board members are elected to a four-year term. For the currently seated Board, two Directors were elected in November of 2020 and three Directors were elected in November of 2022. The elected Directors set the policies of the District and provide guidance and leadership to the management and staff of the District.

The Board of Directors' regularly scheduled meetings are on the second and fourth Wednesdays of each month at 5pm in the Phelan Community Center. Additionally, the Directors are assigned to at least two standing committees, and some serve on ad hoc committees as needed. The committees have regularly scheduled monthly meetings for Engineering and Solid Waste and Recycling, and quarterly meetings for Parks, Recreation and Street Lighting, Legislative, and Finance. These meetings are open to the public who are encouraged to attend.

Resolution 2023-08, Section 1.1 states: The Board shall govern the District. The Board shall establish policies, direction, procedures, and oversight for the operation of the District. The Board shall provide for the implementation of those policies, which is the responsibility of the District's General Manager.

The elected board members delegate management responsibility of the day-to-day operations of the District to an appointed General Manager who, in turn, employs all personnel at the District, including department managers and supervisors. The District currently employs twenty-seven full-time personnel. The District's General Manager, General Counsel, and external Auditor report directly to the Board of Directors.

District Services

As outlined by San Bernardino County LAFCO 3167 Staff Report, the District provides the following within its service area:

Water: Supply water for any beneficial use as outlined in the Municipal Water District Law of 1911 (commencing with Section 71000) of the Water Code.

Park and Recreation: Acquire, construct, improve, maintain, and operate recreation facilities, including, but not limited to, parks and open space in the same manner as a recreation and park district formed pursuant to the Recreation and Park District Law (commencing with Section 5780) of the Public Resources Code.

Street Lighting: Acquire, construct, improve, maintain, and operate street lighting and landscaping on public property, public right-of-way, and public easements.

Solid Waste and Recycling: Collect, transfer, and dispose of solid waste and provide solid waste handling service, including, but not limited to, source reduction, recycling, composting activities, pursuant to Division 30 (commencing with Section 40000), and consistent with Section 41821.2 of the Public Resources Code.

Water

The primary component of the District is water service. Being efficient in every aspect is essential and will help in improving fiscal responsibility as well as system integrity.

Developing relationships with neighboring water companies, agencies, and resources will enable everyone to be more responsible and efficient; therefore, the District is looking at joint ventures whenever it is viable.

The District operates and maintains a considerable infrastructure in order to provide safe, good tasting water to the residents and businesses within a 128 square mile service area. The water service area is almost entirely residential, with approximately 99 percent of the water service connections serving single-family residences. The water infrastructure consists of 14 wells (approximately 1,000 feet deep) in six well fields, and 35 reservoirs with a combined capacity of approximately 12,000,000 gallons, 4 de-sanding tanks, 25 booster stations, 69 booster pumps, and 32 pressure reducing stations in 17 pressure zones, with approximately 353 miles of pipeline ranging from 4-inches to 16-inches in diameter.

The District obtains its water supply from the local groundwater aquifer, which is managed by two water authorities: Mojave Water Agency (MWA) and Antelope Valley Watermaster (AVW). If the District produces more than its allowance of groundwater in the MWA basins, the District may purchase replacement water from MWA, who replenishes the groundwater primarily with imported water from the State Water Project. If the District pumps any water out of the AVW basin, the District must pay the per unit fee, which changes annually.

The District encourages water conservation and offers incentive programs in partnership with the Alliance for Water Awareness and Conservation (AWAC), through the Mojave Water Agency, plus resource material to promote desert landscape. The District is focused on providing service now and for future generations.

Parks and Recreation

The District operates and maintains community centers with senior centers and two parks. The District continues to expand and improve these facilities to promote use. The District partners with the seniors at the two facilities and throughout the District to create programs that are beneficial to the community at large. The District also partners with local sports organizations and service clubs to create sports programs and activities in the community.

Parks and recreation are a vital component to any community. It not only adds beauty, but provides safe areas for activities of individuals, families, and groups. As part of the District, there are two community centers. These centers are utilized for a wide range of activities and are available to the community for a small fee. The District currently offers several events and activities and continues to explore various recreation ideas for the community.

Adjacent to the centers, the parks have picnic tables, playgrounds, basketball courts and other activities. They are available from morning until dusk. The District is looking to develop a large park facility that will have athletic fields, as well as standard park integrity. The District owns vacant parcels throughout the District for future park and recreation facilities.

Street Lighting

The streetlights primarily service the business district of Phelan. There are also lights at strategic intersections to help in providing safety to the community. Expansion of the street lighting to other intersections is considered based upon a safety need, but the District does respect the San Bernardino County "Dark Sky" ordinance and encourages residents to do the same.

Solid Waste and Recycling

The District administers solid waste and recycling programs and is responsible for compliance with state and federal mandates. The District coordinates solid waste and recycling programs and provides a variety of events within the community. The District works closely with the contractual hauler, CR&R, to help accomplish these tasks.

BY THE NUMBERS: SUMMARY OF DISTRICT INFORMATION

Phelan Piñon Hills Community Services District Demographic Summary

Water System:

Number of Pressure Zones	17
Miles of Water Main	353
Reservoirs	35
Wells	14
Booster Stations	25
Booster Pumps	69
Pressure Reducing Stations	32
Service Connections (Meters)	7,244

Parks and Recreation Facilities:

Number of Parks	2
Number of Community Centers	2
Number of Senior Centers	2

Street Lighting:

Number of Street Lights	92
Number of Lights at RR Crossings	1

Solid Waste and Recycling:

Number of Residential Customers	5,189
Number of Commercial Customers	110

Misc. Statistical Information

Population	25,482
Service Area	128 square miles
Employees	27 Full Time
Enterprise Fund Budget	\$9,780,613
Government Fund Budget	\$1,268,466
Capital Budget - Funding with Operations	\$165,000

BUDGET PROCESS AND SCHEDULE

Each year, staff is tasked with preparing a budget for consideration at an annual public hearing in June. The process leading up to the hearing includes several public meetings to provide the Board and the public with information for consideration and opportunity for input on the budget process. These public meetings include workshops, committee meetings, and board meetings.

Beginning in January, managers and supervisors gather information in preparation for the budget. They consider the District goals, department goals, and state and federal mandates. They review various analysis for their areas of responsibility, such as water quality, customer service, conservation, production, and operations. They consider the age, wear and tear, and other impacts to assets in order to determine any repairs or replacements that need to occur. They review and consider operational needs in order to accomplish the tasks necessary to meet goals and mandates. After a complete review and analysis, considering all internal and external impacts, managers and supervisors provide their budgetary requirements for consideration. Board committees review and provide updates to long range capital and maintenance plans for inclusion in the budget. Staff identifies assumptions to be used based on the consumer price index and other economic factors. Considering these guidelines, staff begins the process of developing a Draft Budget. Staff incorporates the data received from managers and committees with the assumptions, as directed by the Board, to generate the Draft Budget. The Draft Budget is prepared by management and presented to the Finance Committee for consideration prior to being presented to the full Board for review. The Final Draft Budget is made available for review by the public and is presented to the Board during the public meeting for final review, consideration, and adoption. All of these meetings are open and public, and the District encourages public attendance and participation.

The events listed below were scheduled to promote public participation and ensure the public has the opportunity to become familiar with and involved in the budget process. The Public is invited to all public meetings and encouraged to attend.

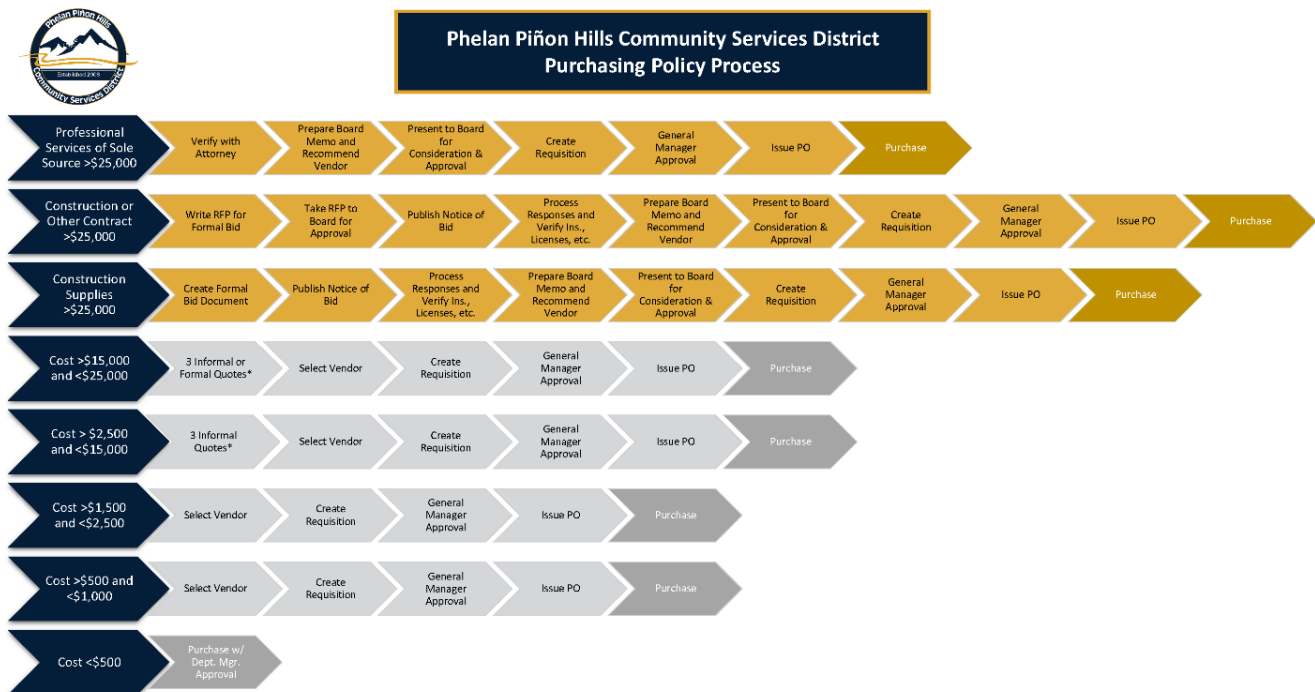
Date/Location	Time	Public Meeting
January & February, 2023	Various	Board Committees and staff develop long range plans and goals. Staff accumulates preliminary budget numbers, quotes and estimates
February 15, 2023 Wednesday Phelan Community Center & Zoom	5:00 PM	Special Board Workshop – Board reviews and approve Long Range Capital Plans, Capital Budgets, and Goals
March 21, 2022 Tuesday Phelan Community Center & Zoom	4:00 PM	Special Finance Committee – Review Draft Budget
April 5, 2023 Wednesday Phelan Community Center & Zoom	5:00 PM	Special Board Workshop – Review Draft Budget
May 8, 2023 Monday Phelan Community Center & Zoom	4:00 PM	Finance Committee – Review final draft budget
May 10, 2023 Wednesday Phelan Community Center	5:00 PM 5:00 PM	Regular Board Meeting - Budget Hearing - Budget approval (with any modifications identified as a result of the hearing)

BUDGETARY CONTROL AND FINANCIAL PRACTICES

Budgetary Control

The Board of Directors adopts the Phelan Piñon Hills Community Services District (District) annual budget, after public workshops, public meetings, and a public hearing, by June 30 of each year. The budget is adopted on a basis that does not differ materially from Generally Accepted Accounting Principles (GAAP). The budget is in effect from July 1 of the current year to June 30 of the following year. The Board may modify the budget at any time with majority approval.

The General Manager maintains budgetary controls to ensure compliance with the appropriated budget approved by the Board of Directors. The Board approves the appropriation limit each year and the operational and capital budgets remain under the limit established by law (GANN Limit for appropriations) and approved by the voters in November 2008. The level of budgetary control (the level at which expenditures cannot exceed the adopted amount) is addressed in the District's Budget Policy, Resolution No. 2023-10, section 1.9, where it states that the General Manager can go over or be under budget on a line-item basis, with explanation, as authorized in the District Purchasing Policy, provided it does not impact the overall Budget. The General Manager is authorized to implement appropriations as approved in the adopted budget, within the parameters of the purchasing policy approved by the Board. It is the responsibility of the General Manager to establish adequate controls to ensure expenditures do not exceed the approved budget. The purchasing policy provides the standards and approval levels by which purchases can be made. Additionally, rules of procedure are established by the General Manager to ensure against abuse of public interest. Supplemental appropriations during the year must be approved by the Board of Directors. These appropriations, representing amendments to the budget during the year, could be significant in relationship to the original budget as adopted.



*The General Manager may, at their discretion, require formal quotes. Formal quotes are REQUIRED for Capital Expenditures, Contracts for Professional Services or Leases, Annual POs for Supplies, and/or Maintenance and Repair Services. Formal Quotes require a written bid/quote. Informal quotes can be obtained through phone, email, etc. Be prepared to show documentation to auditors and/or managers.

The Board reviews the budget and compares it to actual revenues and expenses at the Finance Committee quarterly. The financial reports are presented to the Board on a quarterly basis for consideration. Budget adjustments may be authorized by the Board of Directors as outlined in Resolution 2023-10.

Accounting and Financial Practices

The District's accounting and budgetary records are maintained using an accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used, such as unbilled but utilized utility services recorded at year end. The budget detailed in this document is used as a management tool for projecting and measuring revenues and expenses.

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity with a self-balancing set of accounts established for the purpose of carrying out specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Funds are organized into two major categories: Government and Enterprise (or proprietary) categories:

Government Funds Parks and Recreation, Street Lighting, and Solid Waste and Recycling.

Enterprise Funds Water
Note: Water activities represent 98% of District functions.

Financial Planning

Since formation in 2008, the District has continued to look for cost saving measures and efficiencies. The District was able to decrease expenses considerably over the County's costs of providing services. Despite the Board's efforts to maintain rates and fees, revenues decreased and the cost of operating the District continued to rise. Due to the economic downturn and housing vacancies within the District, water revenue decreased by over 15% between 2009 and 2012. The economy also caused a reduction in property tax values resulting in a loss of almost 40% of property tax revenue between 2008 and 2012. The cost of pumping water out of the ground, the District's only water source, increased by 18% in 2013, 14% in 2014, 5% in 2015, by another 5% in 2016, and continues to increase annually, including a 9% increase in 2020 and 15% in 2021, due to the Southern California Edison rate changes. These increases, along with significant impacts of the conservation and water quality mandates, negated the rate increases that were adopted in 2013 and implemented each year thereafter, thus requiring a water rate study in 2015, 2020, and again in 2021 due to agricultural impacts. The rate study outlined recommended rate changes, which the District adopted accordingly. The cost of operations continues to rise, including costs of producing and delivering water, and providing clean, safe parks and community centers with programs and activities for the community.

The District continues to look for alternative ways to increase revenue and decrease expenses to minimize rate changes to customers. In 2012 and 2015, the District purchased water rights, which resulted in a savings of reduced water rights fees. Even after repaying the \$7.5 million dollar loan, this purchase is estimated to save the District \$18.3 million dollars over the next thirty years. In 2016, the District installed a solar project that results in credits against the District's most costly (currently over \$1,500,000 per year) expense: electricity. After loan repayment, the estimated savings due to the solar were projected to be \$8.3 million dollars over thirty years. The combined results of these two measures are savings estimated to exceed \$26.6 million dollars over the next thirty years.

Current Financial Plans

In 2012, the District conducted the first water rate and fee study. The study was completed over a six-month period with several public workshops held throughout the process to garner public involvement and input. On February 20, 2013, after exceeding notification and meeting requirements of Proposition 218 (now Articles XII C & D of the California Constitution), the Board held a public hearing on the proposed multi-year rate change and adopted the rate schedule.

In 2015, after state mandated orders were issued to address the drought conditions in the state and state water quality mandates necessitated the plan for a \$17 million dollar blending project, the District completed a second water rate study. The District again exceeded the requirements of Proposition 218 by notification of customers, holding workshops, and conducting public outreach meetings. In January 2016, rate changes were approved that include increased charges to recover the lost revenues and additional costs to the District resulting from the state mandated conservation programs as well as a surcharge to cover the costs to blend water in order to meet the state mandated water quality changes. In 2020 the scheduled rate study was completed. However, in 2021 due to unforeseen agricultural demand on the system the District completed the most recent rate study. The Board of Directors reviews the approved rate changes each year to verify the necessity of the rate change, and to determine if the change can be reduced as a result of District efforts to lower expenses and obtain additional revenues to help mitigate the costs of operations.

The Chromium-6 mitigation project was implemented in response to requirements by the State of California, which lowered the acceptable levels of Chromium-6 that can be detected in drinking water from 50 parts per billion (ppb) to 10 ppb. While the levels found in the District's water supply (at certain sources) remain significantly below the federal standards (100 ppb) and the former state standards (50 ppb), it slightly exceeded the state standards established on July 1, 2014 of 10 ppb. After significant review and consideration, it was determined that blending the District's water with water from a new source would meet the mandated water quality standards. The cost of the facilities that would enable blending was projected to be \$17 million dollars. The District was seeking grants and low interest loans to help reduce the impact to the customers. The District was in the process of implementing its compliance project when the State Water Resources Control Board reversed its ruling, changing the MCL back to 50 ppb. It is expected that the MCL will be reduced again, however the revised MCL is unknown at this time. The District has spent approximately \$6.8 million dollars toward the compliance project and has approved an additional \$4.3 million dollars in projects to meet the state's mandates. The total of approximately \$11.1 million dollars of the revised projects is \$5.9 million dollars less than the original estimated \$17 million dollars. The District will continue to collect the surcharge from customers to recover the funds expended.

In 2015/2016, the District completed installation of a 1.16-megawatt solar project, which is projected to save the District more than \$8.3 million dollars over a thirty-year period. The District receives credits for electricity produced from the solar project that to help offset the considerable electric costs.

Long-Term Financial Plans

The District has developed 10-year plans for infrastructure repair, replacement, and additions. The additional facilities for the Water Fund are projected based on the District's Water Master Plan as growth occurs. A Parks Master Plan was completed in 2019 outlining long range plans and priorities. Parks and Recreation and Solid Waste and Recycling plans are developed by staff and the Committees. The repairs and replacements for all funds are based on estimated useful life of District facilities. These plans are updated and reviewed by the Board of Directors each year.

District Strategic Plan

The District updated and adopted the Strategic Plan in 2021/2022. The plan was developed by BHI Management Consulting. BHI had numerous meetings with the Board of Directors, management, staff, and the public, to bring forth a comprehensive plan that provides focus for development of the District. The plan's current Vision to Action Table is on the following pages. The full plan is available on the District's website and is sited throughout this document in reference to goals and plans for the coming year.

STRATEGIC PLAN VISION TO ACTION TABLE

Strategic Element	Strategic Goals	Completion Time Frame
1.0 Water Operations	1.1 Sheep Creek Mutual Water Company Consolidation 1.2 Chromium-6 Mitigation 1.3 Water Conservation 1.4 Water Resources 1.5 Water Production & Storage 1.6 Meter Replacement Program 1.7 Emergency Preparedness 1.8 Complete Civic Center	2023/2024 2022/2023 2022/2023 2022/2023 2022/2024 2025 2023/2024 2024
2.0 Parks & Recreation	2.1 Phelan Community Park Expansion 2.2 Parks Master Plan Update 2.3 Complete Parks Portion of the Civic Center Building 2.4 Public and Private Partnerships for Parks and Recreation Programs 2.5 Community Recreation Building/ Gymnasium	2027 2024/2025 2023/2024 Ongoing Ongoing
3.0 Solid Waste, Recycling, & Organics Disposal Compliance	3.1 Franchise Amendment 3.2 Adopt Ordinance for Uniform Residential & Commercial Solid Waste, Recycling, & Organics Collection 3.3 School Outreach Program 3.4 SB 1383 Procurement Policy 3.5 SB 1383 Edible Food Recovery Program 3.6 SB 1383 Outreach & Education 3.7 Additional Diversion Programs	2022 2022 Ongoing 2022 2022 Ongoing Ongoing
4.0 Fiscal Efficiency	4.1 Annual Budget Process 4.2 Periodic Financial Studies 4.3 Connection Fee Analysis 4.4 Annual Audit 4.5 Fiscal Policies 4.6 Financing	Ongoing Ongoing 2022/2023 Annual Ongoing Ongoing
5.0 Strategic Partners and Public Affairs	5.1 Increase Communication to the Public 5.2 Community Business & Organization Outreach 5.3 Involvement in Professional Organizations 5.4 Outreach to Legislators and Local Agencies	Ongoing Ongoing Ongoing Ongoing
6.0 Personnel Management	6.1 Retention & Development 6.2 Internal Communication 6.3 Team Building 6.4 Succession Planning 6.5 Personnel Policies	Ongoing Ongoing Ongoing 2022/2023 2022/2023

FINANCIAL POLICIES

Phelan Piñon Hills Community Services District financial policies include many of the District's financial management practices that are used by District staff as guidelines for operational and strategic decision making related to current and future financial matters. The purpose of establishing these policies is to set parameters in which the District can operate to best serve its constituents. Some policies are flexible when they are utilized by District staff as management tools to monitor the District's finances, while others are restrictive to emphasize accountability.

These policies are drafted as living documents to maintain their effectiveness in order to accommodate changes. District staff and Board Members review these policies periodically to accommodate minor changes to the existing policy or major changes in financial priorities as approved by the Board of Directors at its sole discretion.

The District's primary financial policies encompass the following areas:

- Budget Policy
- Investment Policy
- Reserves Policy
- Revenue Policy
- Purchasing Policy

Budget Policy – Resolution 2023-10

The Budget Policy formally documents the budget goals and practices. The budget policy addresses legal requirements, balanced budget definition and goals, periodic reporting requirements, and assumption guidelines. The District considers a budget as balanced if there are sufficient net revenues to cover the cost of operations and debt service. Adjustments to the budget may be made in compliance with 1.8 of this policy.

Investment Policy – Resolution 2020-01

The Investment Policy provides guidelines for ensuring the safety of funds invested while maximizing investment interest income to the District. The policy and procedures are written to be in accordance with California Government Code Sections 53600 et seq. and 53635 et seq. The three principle investment factors of Safety, Liquidity, and Yield are to be taken into consideration, in the specific order listed, when making investment decisions.

Reserves Policy – Resolution 2023-07

The District Reserves Policy was established to protect the District's customers, taxpayers, investments in various assets and commitments under numerous financial, regulatory, and contractual obligations. The efficient management of these reserves, when combined with their appropriate fortification, add additional assurance that current levels of safety, service reliability, and quality will continue.

Reserves are broken down into three areas: Operations, Property Plant and Equipment Replacement, and Disaster Response.

- Operating Reserves has a goal of six months, and no less than three months, of operations, based on the current budget, and includes a debt service reserve, as required by debt covenants.
- Property, Plant and Equipment (PPE) Reserves has a goal of two times, not to exceed four times, of the total annual depreciation. This is to assure there is adequate funding available to make major repairs (extending the useful life of the asset), and replace PPE as is necessary.

- Disaster Response Reserves has a goal of 10% of total assets (excluding Land and Water Rights). This is to help ensure that, in the event of a disaster, the District will have the funds necessary to repair and/or replace assets that are damaged.
- Rate Stabilization Reserves has a goal of 5% to 10% of water revenues. This is to help smooth out revenue variability resulting from various factors.

Revenue Policy – Resolution 2021-20

The Revenue Policy establishes the District’s basic policies and procedures concerning revenues received by the District. The policy shall include guidelines to design, maintain and administer a revenue system that will assure a reliable, equitable, diversified, and sufficient revenue stream to support District services, in accordance with GAAP, and state and federal laws.

Revenue received by the District shall be utilized in accordance with this policy. Revenue received for specific funds within the District shall be utilized for expenses and obligations incurred by that fund. Revenue received into the Governmental Fund will be distributed in accordance with the Budget and the policies and approved by the Board of Directors.

Purchasing Policy – Resolution 2022-05

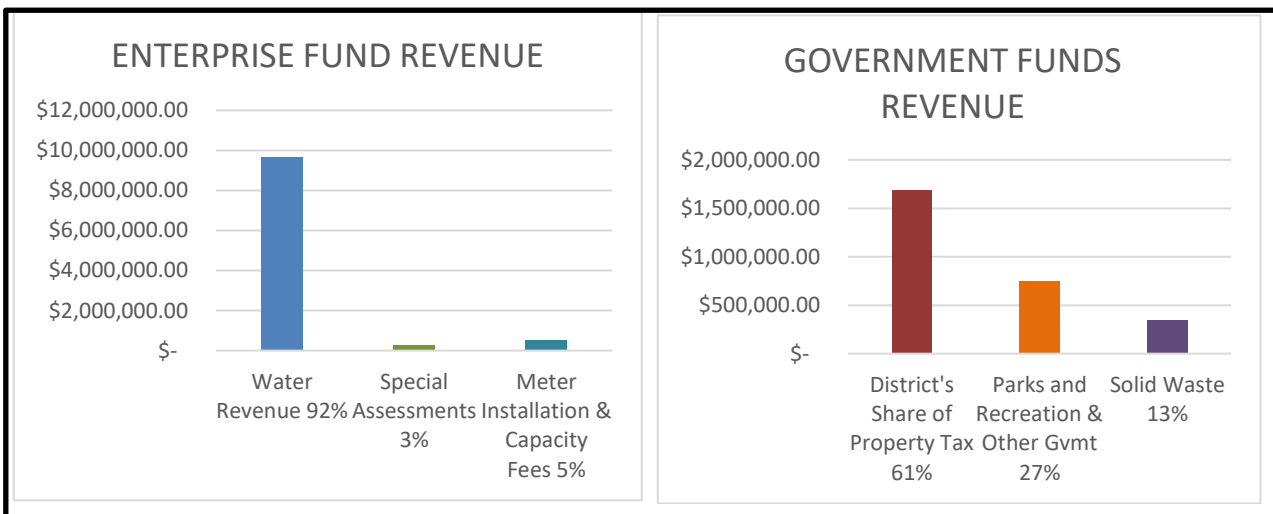
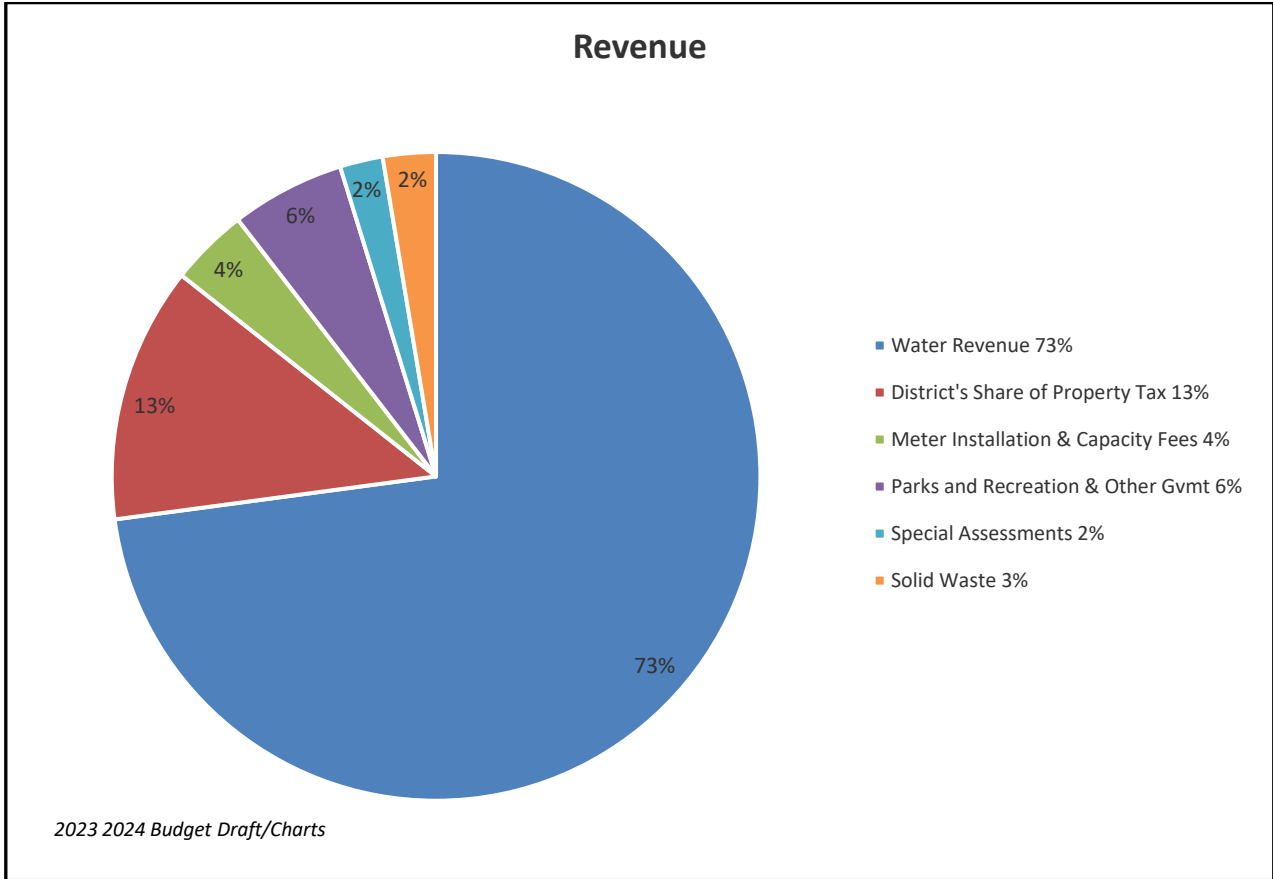
The Purchasing Policy standardizes the purchasing procedures of the District, thereby securing advantages of a centralized and uniform purchasing policy, saving the taxpayers money and increasing public confidence in the procedures for District purchasing; to promote the fair and equitable treatment of all customers and suppliers, and to set forth the duties and responsibilities of the General Manager and District staff. The purchasing policy is reviewed periodically and updated as deemed appropriate by the Board of Directors.

A summary of the Purchasing Policy, as adopted by Resolution #2022-05:

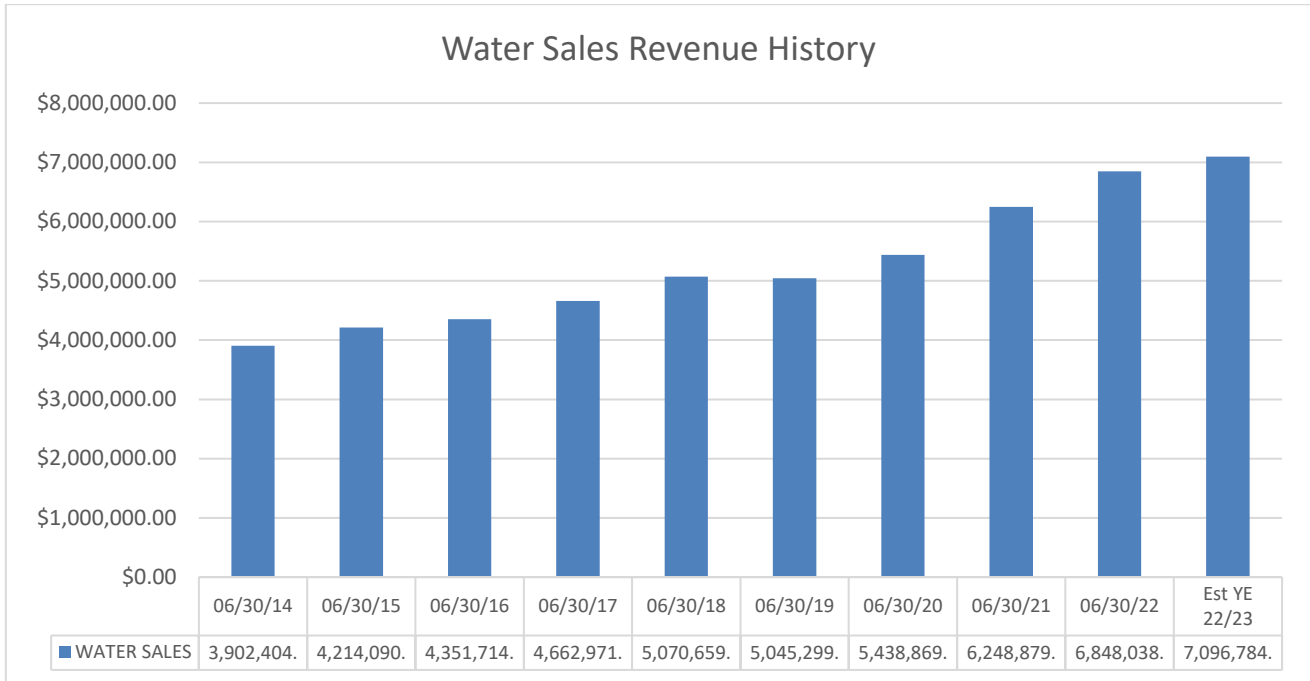
- Less than \$5,000 Managed by rules of procedures established by the General Manager
- \$5,000 - \$15,000 Requires three quotations and approval of the General Manager
- \$15,000-\$25,000 Requires price quotations and informal or formal bids and approval of the General Manager
- Exceeding \$25,000 Requires Board approval

SOURCES OF REVENUE

The District receives revenue from two primary sources: Water sales and use fees, and property tax. The basis for budgeted water revenue is a 6% increase in consumption and meter fees. Based on the water rate study, a rate change of 6% is scheduled to be effective July 1, 2023. The basis for property tax revenue budgeted is as reported from the County for the coming year. The District is projecting a resumption of most events and programs for the coming year.



Water Revenue: Sales and Use Fees (73% of total revenue) – Enterprise Fund – The District’s primary business activities are from the administration, production, treatment, and distribution of water through approximately 7,244 meters to approximately 25,482 residents.



2023 2024 Budget/History Charts

Rates and fees are determined based on the costs of production, treatment, distribution, administration of water service, state and federal mandates, and debt service. In 2012, the District enlisted an outside consultant to prepare the District’s first rate and fee study. As a result of the study, the rate structure was modified and a multi-year rate change was approved in February 2013, after exceeding Proposition 218 requirements for public meetings, notification, and a protest hearing. In 2015, the District contracted for a new water rate study as a result of the impacts from the state mandated water conservation orders. The rate structure was reconfigured to address drought impacts and incorporate a drought surcharge. The Board approved the multi-year water rate structure, which included water rate changes of approximately 6% per year beginning July 1, 2016. In 2019, the District entered into agreement for the most recent Water Rate and Fee Study. The Board approved the multi-year water rate structure, which includes water rate changes of approximately 6% per year beginning July 1, 2020. The 2020 rate change was deferred to February 1, 2021, in response to the COVID-19 pandemic. Revenues necessary to meet operational requirements will be transferred from the Operations Reserve Fund. In the spring of 2021, in response to unforeseen agricultural usage the District conducted another rate study to define the impact of the exorbitant amount of water being consumed. The Board approved the revised rate schedule to be effective January 1, 2022.

Historical and Future (Pending Board Review) Water Rates

	Water Rates - Approved January 20, 2016			Water Rates - Approved May 6, 2020		Water Rates - Approved December 1, 2021				
	Effective 07/01/17	Effective 07/01/18	Effective 07/01/19	Effective 02/01/21	Effective 07/01/21	Effective 01/01/22	Effective 07/01/22	Effective 07/01/23	Effective 07/01/24	Effective 07/01/25
FIXED CHARGE PER METER	Monthly			Monthly		Monthly				
Meter Size										
3/4"	\$17.90	\$18.16	\$19.16	\$22.28	\$23.62	\$22.80	\$24.17	\$25.63	\$27.17	\$28.81
1"	\$27.46	\$27.89	\$29.56	\$32.06	\$33.99	\$34.50	\$36.57	\$38.77	\$41.10	\$43.57
1 1/2"	\$51.34	\$52.21	\$55.54	\$56.71	\$59.91	\$63.75	\$67.58	\$71.64	\$75.94	\$80.50
2"	\$80.00	\$81.39	\$86.72	\$85.85	\$91.01	\$98.85	\$104.79	\$111.08	\$117.75	\$124.82
3"	\$146.87	\$149.47	\$159.47	\$178.76	\$189.49	\$210.00	\$222.60	\$235.96	\$250.12	\$265.13
4"	\$242.41	\$246.74	\$263.41	\$315.68	\$334.63	\$373.80	\$396.23	\$420.01	\$445.22	\$471.94
CHROMIUM 6 SURCHARGE		\$9.71	\$9.71							
	\$9.71	\$12.12	\$12.19	\$9.71	\$9.71	\$9.71	\$9.71	\$9.71	\$9.71	\$9.71
CONSUMPTION										
Residential										
Tier 1	\$2.35	\$2.39	\$2.53	\$2.64	\$2.80	\$2.73	\$2.90	\$3.08	\$3.27	\$3.47
Tier 2	\$3.71	\$3.77	\$4.00	\$4.01	\$4.26	\$3.12	\$3.31	\$3.51	\$3.73	\$3.96
Tier 3						\$7.53	\$7.99	\$8.47	\$8.98	\$9.52
Commercial										
Tier 1	\$2.81	\$2.85	\$3.02	\$3.06	\$3.25	\$3.65	\$3.87	\$4.11	\$4.36	\$4.63
Tier 2	\$2.81	\$2.85	\$3.02	\$3.06	\$3.25	\$3.65	\$3.87	\$4.11	\$4.36	\$4.63
School										
Tier 1	\$2.98	\$2.03	\$3.21	\$3.53	\$3.75	\$3.96	\$4.20	\$4.46	\$4.73	\$5.02
Tier 2	\$2.98	\$3.03	\$3.21	\$3.53	\$3.75	\$3.96	\$4.20	\$4.46	\$4.73	\$5.02

Tier 1: 0 to 9 units

Tier 2: 9 to 29 units

Tier 3: > 29 units

The Chromium-6 Surcharge is collected to recover Chromium-6 costs. In August 2017, the Chromium-6 regulation was rescinded, pending further review by the Department of Water Resources (DWR). The District has spent approximately \$6.8 million dollars to date and has projects pending or in progress of \$4.3 million dollars. The surcharge will continue until costs have been recovered.

Chromium-6 costs to date:	\$6,848,000
Additional project costs	<u>\$4,250,000</u>
Total costs, pending state mandate	\$11,098,000
Est. Surcharge collected through 06/30/23	<u>\$5,702,000</u>
Total remaining costs to be recovered	\$5,396,000

Beginning on 07/01/18 (or when the Chromium-6 project is added to the system) the surcharge was scheduled to increase to cover the increased operational expenses of the additional operating assets. This increase was deferred, pending completion of the project.

In 2012 the District conducted its first water rate study. The rates went into effect March 1, 2013.

July 1, 2015, the District converted to monthly billing. The above rates were divided by 2 for monthly billing.

The most current water rate study is available online. For additional information on the rate structure and the components driving the rate changes, please refer to this study at www.pphcsd.org.

Property Tax Revenue (13% of total revenue) – Government Fund - The District receives a small share (approximately 7.6%) of the General Tax Levy: the 1% Ad Valorem tax.

Property Tax Revenue

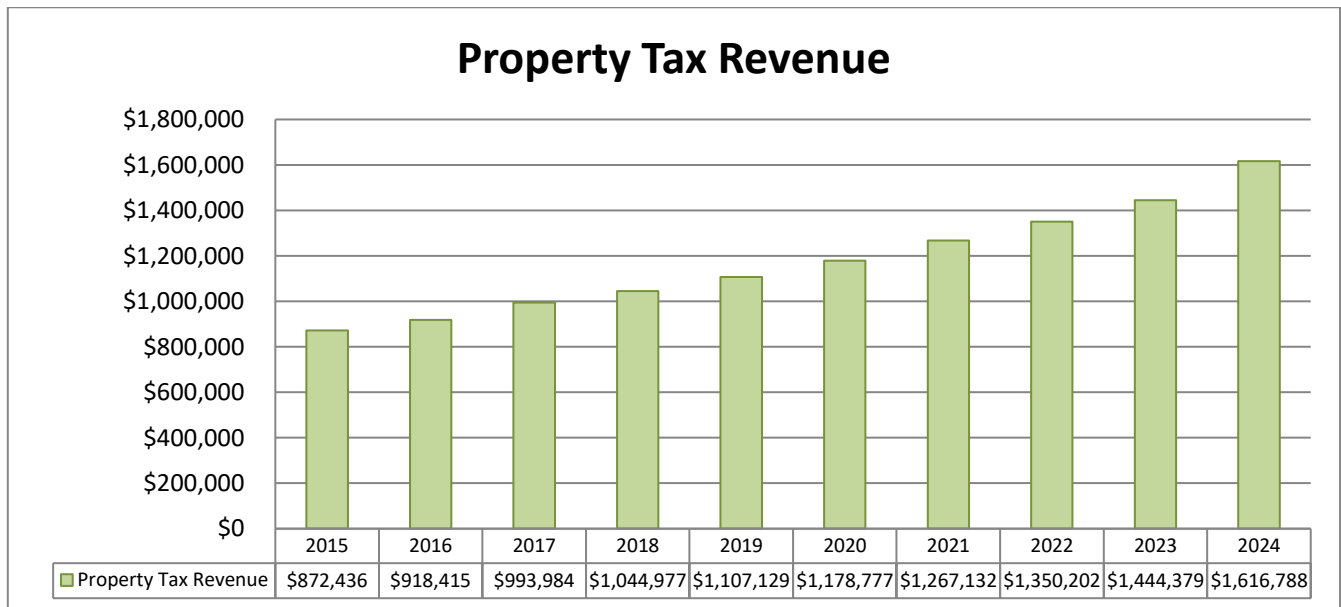


County's Share of General Tax Levy
\$19,530,595

PPHCSD's Share of General Tax Levy
\$1,616,788 = 7.6 cents of each dollar

2023 2024 Budget Year - Finance and Budget Data/Property Tax Revenue

Historical property tax revenue shows a significant decrease in property tax revenue between 2009 and 2014. This was due to the economic downturn that began in 2009 and leveled out in 2013: Property values dropped significantly, which impacted property tax revenue, stabilizing in 2014. Property values in the District have slowly begun rising, resulting in additional revenue, as indicated on the table below. Because the District was formed in 2008, and fund balances were at reasonable levels, impacts to service remained minimal throughout the economic downturn. Annual property tax allocation is provided by the County Auditor/Controller/Treasurer/Tax Collector each January. Net Agency Valuations are available on the County website under Property Tax Publications.



Special Assessments (aka: Standby Charge or Water Availability Fees) (2% of total revenue) – Enterprise Fund - This fee is applied to unmetered (undeveloped) properties within 660' of a water line. This charge is applied to the property tax roll. Once a meter is installed at a property, the standby charge stops as the property owner is then charged a monthly meter fee, the revenue from which is then water revenue. An engineer's report was completed in 2013, and an update is provided each year. The following is found on page 2 of the report:

The standby charge of the CSD may be used for any purpose pursuant to the Act, commencing with Government Code Section 54984.2, whether the water service is actually used or not. The standby charge may also vary according to land uses, benefit derived or to be derived from the use or availability of facilities to provide water, or the degree of availability or quantity of the use of the water to the affected lands. The charge may be imposed on an area, frontage, or parcel basis, or a combination thereof.

The standby charge methodology is employed throughout the CSD service area and is only levied against undeveloped parcels to provide equity between existing ratepayers and future customers, not currently connected to the system, by charging a portion of the cost to maintain the water system to undeveloped parcels that have the potential to develop in the future.

Solid Waste Revenue (3% of total revenue) – Government Fund - The District receives a small percentage of the Solid Waste Fees collected by the authorized collection entity.

Meter Installation and Capacity Fees (4% of total revenue) – Enterprise Fund - The charges associated with installing a new meter to a property that does not currently have water service. As building was slow between 2009 and 2014, this revenue stream had been low. Over the past several years, there has been an increase in new homes being built. This trend is expected to decrease slightly in the coming year.

Meter Installation Fees are charged to recover the cost of purchasing and installing a meter to serve water to a property.

Capacity Fees pay for that connection's share of wells, reservoirs, transmission pipeline, water resources, and other facilities necessary to bring water to the customer's property. Capacity Fees are based on the size of the meter and the demand that size meter places on the system.

Parks and Recreation and Other Government Revenue (6% of total revenue) – Government Fund - Fees charged for various program participation (classes, etc.), facility rental (community center rental fees, etc.), and other fees and charges for programs and events sponsored by the Parks and Recreation department (such as the Farmers Market and Senior Lunches). Additionally, this includes lease revenue from other government properties.



PHELAN PIÑON HILLS COMMUNITY SERVICES DISTRICT

DEPARTMENTAL **PRESENTATIONS**

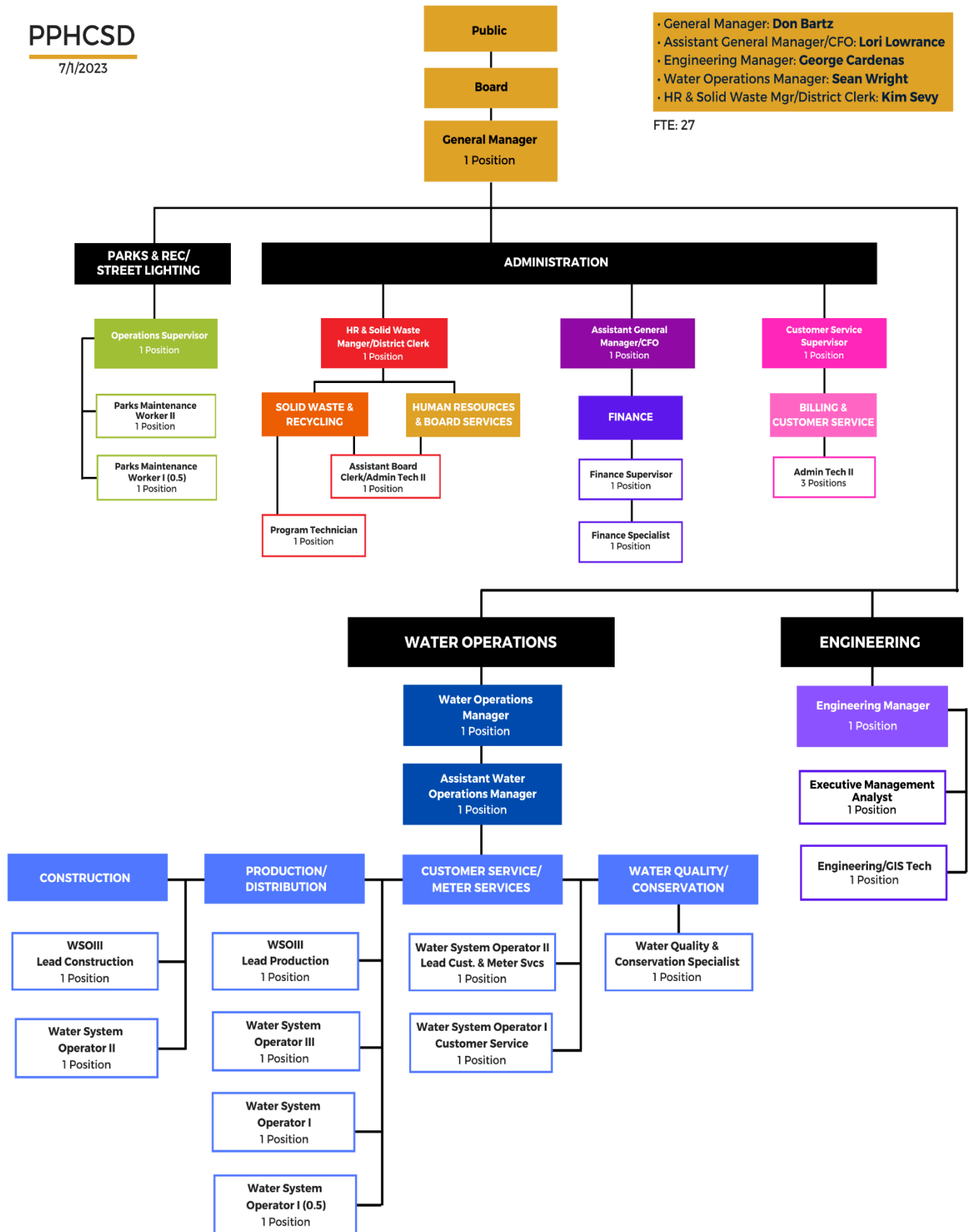
ORGANIZATIONAL CHART

PPHCSD

7/1/2023

- General Manager: **Don Bartz**
- Assistant General Manager/CFO: **Lori Lowrance**
- Engineering Manager: **George Cardenas**
- Water Operations Manager: **Sean Wright**
- HR & Solid Waste Mgr/District Clerk: **Kim Sevy**

FTE: 27



STAFFING LEVELS AND SUMMARY OF PERSONNEL

Fiscal Year Ending	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Manager	1	1	1	1	1	1	1	1	1	1
ADMINISTRATION	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Assistant General Manager / CFO	1	1	1	1	1	1	1	1	1	1
HR Manager/Exec. Secretary	1	1	1	1	1	1	1	1	1	1
Admin. & Customer Service Staff	3	5	5	5	4.5	4.5	4	4.5	4.5	4.5
Finance Staff	2	2	2	2	2	2	2	2	2	2
TOTAL	7	9	9	9	8.5	8.5	8	8.5	8.5	8.5
ENGINEERING	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Engineering Manager	1	1	1	1	1	1	1	1	1	1
Eng. GIS Tech (Outside Contractor)	(1)	1	1	1	1	1	1	1	1	1
Executive Management Analyst									1	1
TOTAL	1	2	2	2	2	2	2	2	3	3
WATER OPERATIONS	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Water Operations Manager	1	1	1	1	1	1	1	1	1	1
Assistant Water Operations Manager									1	1
Water Quality & Consvrtn Specialist	1	1	1	1	1	1	1	1	1	1
Water Operations Supervisor	2	1	1	1	1	2	2	2	0	0
Conservation Program Admin.		1	1	1	1	1	1	1	0	0
Lead Water Operators									3	3
Water Operators	6	8	8	8	8	7	7	6.5	5.5	4.5
TOTAL	10	12	12	12	12	12	12	11.5	11.5	10.5
PARKS AND RECREATION	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Park Supervisor	1	1	1	1	1	1	1	1	1	1
Park Workers (2 PT 2009-2020)	2	2	2	2	2	2	2	1.5	1.5	1.5
TOTAL	3	3	3	3	3	3	3	2.5	2.5	2.5
STREET LIGHTING	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Street Light Staff	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0
SOLID WASTE	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Solid Waste Staff	0	0	0	0	0.5	0.5	0.5	0.5	0.5	1.5
Solid Waste Staff (Outside Contractor)	(1)	(1)	(1)	(1)	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL	0	0	0	0	0.5	0.5	0.5	0.5	0.5	1.5
TOTAL STAFF	22	27	27	27	27	27	27	26	27	27

NOTE: In 2007/2008 CSA70L, County Water employed 31 full-time equivalents (FTE) to operate the water district.

2015/16: The District added 1 full-time and 1 part-time staff in administration to accommodate monthly billing + 2 part-time water operations staff for conservation enforcement (as per the state mandate).

2017/2018: One part-time position was converted to full-time to accommodate additional field work for monthly billing, disconnects and leak detection.

2018/2019: The Board approved converting two part-time positions to one full-time position to reduce turn-over and improve efficiencies.

2020/2021: One admin/customer service position is being changed to part-time and one parks position is being changed to full-time.

2021/2022: One admin/customer service position is reverting back to full time.

2022/2023: One water operations position is a temporary position

JOB CLASSIFICATIONS AND SALARY RANGES

2023/2024 Job Classifications

Job Classification Title	Salary Range	Minimum Hourly Salary	Maximum Hourly Salary
ACCOUNTANT	30	\$38.96	\$50.64
ADMINISTRATIVE TECHNICIAN I	8	\$22.62	\$29.41
ADMINISTRATIVE TECHNICIAN II	12	\$24.97	\$32.46
ADMINISTRATIVE TECHNICIAN III	17	\$28.26	\$36.73
ASSISTANT BOARD CLERK/ADMINISTRATIVE SPECIALIST	24	\$33.59	\$43.66
ASSISTANT CUSTOMER SERVICE SUPERVISOR	17	\$28.26	\$36.73
ASSISTANT GENERAL MANAGER / CFO	60	\$81.70	\$106.22
ASSISTANT WATER OPERATIONS MANAGER*	35	\$44.08	\$57.28
CUSTOMER SERVICE SUPERVISOR	24	\$33.59	\$43.66
ENGINEERING MANAGER	40	\$49.87	\$64.82
ENGINEERING GIS TECHNICIAN	23	\$32.76	\$42.60
EXECUTIVE MGMNT ANALYST/CONSERVATION PRGM ADMIN	30	\$38.96	\$50.64
FINANCE SPECIALIST	25	\$34.42	\$44.76
FINANCE SUPERVISOR	35	\$44.08	\$57.28
FINANCE TECHNICIAN I	15	\$26.89	\$34.96
FINANCE TECHNICIAN II	19	\$29.68	\$38.59
GENERAL MANAGER (CONTRACT)	69	\$102.03	\$132.64
HR MANAGER/EXECUTIVE SECRETARY	38	\$47.46	\$61.69
LEAD CUSTOMER SERVICE/WATER SYSTEM OPERATOR	20	\$30.43	\$39.55
LEAD CONSTRUCTION WATER SYSTEM OPERATOR*	27	\$36.16	\$47.02
LEAD PRODUCTION WATER SYSTEM OPERATOR*	27	\$36.16	\$47.02
PARKS MAINTENANCE I	2	\$19.51	\$25.37
PARKS MAINTENANCE II	6	\$21.54	\$28.00
PARKS OPERATIONS SUPERVISOR	30	\$38.96	\$50.64
PROGRAM TECHNICIAN	12	\$24.97	\$32.46
WATER CONSERVATION SPECIALIST/WTR SYS OPERATOR II	20	\$30.43	\$39.55
WATER OPERATIONS SUPERVISOR	27	\$36.16	\$47.02
WATER OPERATIONS MANAGER	41	\$51.11	\$66.44
WATER QUALITY / CONSERVATION SPECIALIST	24	\$33.59	\$43.66
WATER SYSTEM OPERATOR I	13	\$25.59	\$33.27
WATER SYSTEM OPERATOR II	17	\$28.26	\$36.73
WATER SYSEM OPERATOR III	23	\$32.76	\$42.60

2023/2024 Salary Ranges

Salary Range	Monthly		Hourly	
	Minimum	Maximum	Minimum	Maximum
1	3,299	4,289	19.03	24.74
2	3,382	4,397	19.51	25.37
3	3,467	4,507	20.00	26.00
4	3,553	4,618	20.50	26.64
5	3,641	4,734	21.01	27.31
6	3,733	4,853	21.54	28.00
7	3,825	4,975	22.07	28.70
8	3,921	5,098	22.62	29.41
9	4,020	5,226	23.19	30.15
10	4,121	5,356	23.77	30.90
11	4,224	5,489	24.37	31.67
12	4,328	5,626	24.97	32.46
13	4,436	5,767	25.59	33.27
14	4,548	5,913	26.24	34.11
15	4,662	6,061	26.89	34.96
16	4,779	6,212	27.57	35.84
17	4,898	6,367	28.26	36.73
18	5,020	6,527	28.96	37.66
19	5,145	6,690	29.68	38.59
20	5,275	6,856	30.43	39.55
21	5,404	7,029	31.18	40.55
22	5,540	7,203	31.96	41.56
23	5,678	7,384	32.76	42.60
24	5,823	7,568	33.59	43.66
25	5,967	7,759	34.42	44.76
26	6,116	7,952	35.29	45.87
27	6,268	8,150	36.16	47.02
28	6,425	8,354	37.07	48.19
29	6,587	8,563	38.00	49.40
30	6,753	8,777	38.96	50.64
31	6,920	8,995	39.93	51.90
32	7,093	9,221	40.92	53.20
33	7,270	9,451	41.94	54.53
34	7,452	9,689	42.99	55.90
35	7,640	9,929	44.08	57.28
36	7,829	10,178	45.17	58.72

2023/2024 Salary Ranges - continued

Salary Range	Monthly		Hourly	
	Minimum	Maximum	Minimum	Maximum
37	8,025	10,432	46.30	60.18
38	8,226	10,693	47.46	61.69
39	8,431	10,962	48.64	63.24
40	8,644	11,236	49.87	64.82
41	8,858	11,515	51.11	66.44
42	9,080	11,802	52.38	68.09
43	9,307	12,098	53.70	69.79
44	9,540	12,402	55.04	71.55
45	9,779	12,711	56.42	73.33
46	10,023	13,028	57.82	75.16
47	10,273	13,356	59.27	77.05
48	10,531	13,688	60.76	78.97
49	10,793	14,030	62.26	80.94
50	11,063	14,382	63.82	82.97
51	11,339	14,742	65.42	85.05
52	11,624	15,110	67.06	87.17
53	11,914	15,487	68.73	89.35
54	12,211	15,874	70.45	91.58
55	12,518	16,273	72.22	93.88
56	12,830	16,678	74.02	96.22
57	13,150	17,095	75.87	98.62
58	13,479	17,524	77.76	101.10
59	13,816	17,962	79.71	103.63
60	14,162	18,411	81.70	106.22
61	14,517	18,870	83.75	108.87
62	14,879	19,343	85.84	111.59
63	15,251	19,826	87.98	114.38
64	15,633	20,321	90.19	117.24
65	16,022	20,830	92.44	120.17
66	16,422	21,351	94.74	123.18
67	16,835	21,883	97.13	126.25
68	17,255	22,431	99.55	129.41
69	17,686	22,991	102.03	132.64
70	18,128	23,566	104.58	135.96

EMPLOYEE COMPENSATION AND BENEFITS

Compensation

With the exception of the General Manager, who is under contract with the District, employees are compensated based on the salary ranges established by the District. Salary ranges are adjusted each year based on the Cost of Living Adjustment (COLA) rate. Employees may receive increases for COLA and/or performance-based merit within the parameters established by the Board during the budget process.

The Employee Personnel Manual addresses salary ranges, COLA and merit as follows:

Section 3.7 Salary Ranges - The District has established pay ranges for the various job classifications of employees. In doing this, several factors were considered, including: the prevailing rates for similar positions in other similar agencies; the level of responsibility, technical qualifications, and the relative degree of interaction and decision making. Salary ranges are guidelines for budgetary purposes only and may not be adhered to strictly. Employees will be placed in their salary ranges according to their education, experience, and performance. In some cases, employees may be paid at a rate below the listed salary range for their job classification.

Section 3.7.1 Cost of Living Adjustment (COLA) - It is the intent of the District to keep employee salaries and salary ranges at pace with inflation. The Consumer Price Index (CPI) for all urban consumers within Riverside and San Bernardino County is used as a guideline. The 12-month CPI period ending July 31st establishes the Cost-of-Living Adjustment (COLA) rate each year. Employee salaries and salary ranges are adjusted accordingly, effective August 1st, and reflect the updated amount on the minimum and maximum salary rate for each position within the District.

Section 3.7.2 Merit Increase - Merit is based on an employees' performance evaluation. The allowable percentage for merit increases will be approved during the budget process.

Benefits

Retirement – The District contracts with CalPERS for employee retirement. There are three tiers: Classic Tier 1, Classic Tier 2 and PEPR. The District does not participate in Social Security.

Medical, Dental, Vision Insurance – The District contributes up to \$1,482 per month per employee for Medical, Dental, and Vision insurance premiums contracted through the District's insurance providers.

Health Reimbursement Arrangement - The District contributes the amount equal to the lowest cost of Health Insurance coverage for a single individual, for those that decline health insurance through the District and provide proof of coverage through a spouse's employer.

Life Insurance – The District provides life insurance in an amount equal to the employee's annual salary.

Disability Insurance – The District provides State Disability Insurance and Long-Term Disability Insurance.

Tuition Reimbursement – The District provides reimbursement for authorized educational expenses.

DEPARTMENT OVERVIEW

The Phelan Piñon Hill Community Services District has two funds, Enterprise and Government, and six departments within those funds.

The Enterprise Fund includes the following departments:

Water Operations

The Government Fund includes the following departments:

Parks and Recreation
Street Lighting
Solid Waste and Recycling

The costs associated with the following departments are charged directly to the fund and department for which work, or services are performed, and/or materials are utilized:

Administration
Engineering

The District allocates staff time based on the actual time employees spend in various funds and in various departments within those funds. While there are designated staff for Water and Parks and Recreation, those staff members sometimes work in other departments and that labor and associated benefits are charged to those departments.

Administration and Engineering staff are shared amongst both funds and all departments as needed. Labor and benefits are allocated directly to the fund and department where the time is spent. All expenses are allocated in the same manner: directly to the fund and department to which it is being used.

A cost allocation study performed by the District in June 2014 indicates that 98% of all District functions are related to the production, distribution, customer service of water operations and billing and collections of water accounts. Of the remaining 2%, the majority is related to Parks and Recreation activities. Only a very small amount of resources is attributable to the administration and operation of Street Lighting and Solid Waste and Recycling.

The District completed its most recent Strategic Plan in March 2022. The plan is updated annually, or as needed, to provide current goals in the Vision to Action Plan. References to the plan are identified in the Message from the General Manager and in the following department goals with “SPG#” for each goal. The current year Vision to Action Plan can be found on page 23 of this document and the full document can be found at www.pphcsd.org.



ADMINISTRATION AND FINANCE

Administration and Finance is responsible for general administration and fiscal support to the Board, Management, Supervisors, and all departments within the District. These duties include complete financial and accounting support for all departments, providing great service to customers and staff, administrative duties to the Board, risk management, Human Resources, document management, public relations, facilities reservations, accounting, accounts payable, accounts receivable, payroll, debt service, water billing, and revenue collection.

Organization: The staff consists of nine employees (8.5 FTE): Two managers, four full-time plus one part time (FT position shared with solid waste) and two finance employees.

Primary Services:

- Implement District policies, pursuant to Board direction.
- Board Administration: notification of meetings, preparation of meeting packages, recording of minutes, assuring compliance with Brown Act and legal mandates.
- Risk Management: administration of safety programs, processing claims, identifying safety risks, and obtaining quotes.
- Human Resources: recruitment, retention & succession planning, compensation and benefits administration, employee development, orientation and training, employee and labor relations, HR process development.
- Customer Service: answering calls, receiving and processing payments, processing new, closing and changes to customer accounts, processing billing, current and past due account processing, assists customers with trouble shooting account problems, administering events reservations and community calendar.
- Accounting: accounts payable, accounts receivable, inventory, journal entries, payroll, financial statements, and audit preparation.
- Cash Management: investment of District funds.
- Budget: development, administration, and management of budget process and implementation.

Customer Service A/R Activities	Annual Quantity 2022/2023	Annual Quantity 2021/2022	Annual Quantity 2020/2021	Annual Quantity 2019/2020	Annual Quantity 2018/2019	Annual Quantity 2017/2018	Annual Quantity 2016/2017
Payments							
Cash	5,711	4,368	3,510	8,699	9,876	10,343	10,464
Check	8,331	8,716	7,506	9,078	10,805	10,013	11,552
Credit Cards	1,870	1,530	1,016	2,480	2,747	3,103	3,237
Mail	15,227	15,926	21,359	22,483	23,253	27,283	28,212
Online	36,675	36,690	32,170	24,256	21,790	18,606	16,328
TOTAL	67,814	67,230	65,561	66,996	68,471	69,348	69,793

Payments Received and Processed	Annual Quantity 2022/2023	Annual Quantity 2021/2022	Annual Quantity 2020/2021	Annual Quantity 2019/2020	Annual Quantity 2018/2019	Annual Quantity 2017/2018	Annual Quantity 2016/2017
Water	67,676	67,068	65,447	66,711	68,167	69,057	69,575
Government (Parks/Solid Waste, etc)	138	162	114	285	304	291	300
TOTAL	67,814	67,230	65,561	66,996	68,471	69,348	69,875

Customer Service Other Activities	Annual Quantity 2022/2023	Annual Quantity 2021/2022	Annual Quantity 2020/2021	Annual Quantity 2019/2020	Annual Quantity 2018/2019	Annual Quantity 2017/2018	Annual Quantity 2016/2017
Service Orders Processed	5,140	3,930	4,289	4,680	4,606	5,308	5,288
Assisted Customers at Counter	15,912	14,614	12,032	20,257	23,428	23,459	25,253

Accounting Activities	Annual Quantity 2022/2023	Annual Quantity 2021/2022	Annual Quantity 2020/2021	Annual Quantity 2019/2020	Annual Quantity 2018/2019	Annual Quantity 2017/2018	Annual Quantity 2016/2017
Checks Processed	2,497	2,358	2,448	2,476	2,076	1,911	3,030
Accounts Payable Transactions	17,719	16,236	10,612	12,135	12,054	14,245	16,182
Payroll Transactions	2,602	2,622	2,550	2,491	2,516	2,519	2,832
Journal Entries Transactions	1,986	2,095	1,600	1,378	1,464	2,448	2,490
Fixed Asset Transactions	291	284	269	240	265	247	254
Inventory Transactions	1,428	1,818	1,540	1,668	1,974	2,599	2,648
Water Bills Processed	87,157	86,195	85,015	83,984	83,225	82,139	82,091
Monthly Invoices Processed	223	368	168	220	222	186	184

From March 17, 2020, through May 15 and December 7 through January 4, 2021, the District offices were closed to the public due to the COVID-19 pandemic. Staff continued to work alternating work schedules, in some cases, and customers paid their bills online, drop box and mail when they could not come into the office.

Projects in Progress and/or Completed in 2022/2023:

- Receive ACFR Award from GFOA (Government Finance Officers Association) – SPG 4.6 - Complete
- Receive Budget Award from GFOA and CSMFO – SPG 4.1, 4.6 - Complete
- Maintain Transparency Certification from California Special District Association (CSDA) - SPG 4.4, 4.5 - Ongoing
- Provide outstanding customer service – SPG 6.6 - Ongoing
- Explore and implement treasury options – SPG 4.6 - Ongoing
- Update policies and procedures – SPG 4.5, 6.5 - Ongoing
- Cross-training program – SPG 6.1, 6.4 - Ongoing
- Development of Succession and Retention Planning Program – SPG 6.1, 6.4 - Ongoing
- Finalize update to Employee Personnel Manual – SPG 6.5 – 80% Complete
- Implement Key Strategic Goal Projects – SPG 4.0, 5.0, 6.0 – Ongoing
- Implement new meter reading software and customer service portal – SPG 1.3, 1.6 - Complete

2023/2024 Goals:

- Receive ACFR Award from GFOA (Government Finance Officers Association) – SPG 4.6
- Receive Budget Award from GFOA and CSMFO – SPG 4.1, 4.6
- Maintain Transparency Certification from California Special District Association (CSDA) - SPG 4.4, 4.5
- Continue providing outstanding customer service – SPG 6.5
- Continue to explore and implement treasury options – SPG 4.6
- Continue to update policies and procedures – SPG 4.5, 6.5
- Continue cross-training program – SPG 6.1, 6.4
- Continue development of Succession and Retention Planning Program – SPG 6.1, 6.4
- Finalize update to Employee Personnel Manual – SPG 6.5
- Implement Key Strategic Goal Projects – SPG 4.0, 5.0, 6.0
- Continue to migrate customers to new the customer service portal – SPG 1.3, 1.6



ENGINEERING

The Engineering Department provides professional planning and engineering services to customers, both internal and external. Further, it is charged with overseeing, planning, designing, and implementing numerous projects outlined by the District's adopted Water Master Plan and integrating and coordinating those projects in conjunction with outside programs and agencies. Additionally, it provides for quality development through customer service, and timely and effective management of development and compliance processes.

Organization: The staff consists of one manager, one analyst, and one technician (3 FTE).

Primary Services:

GIS

- Maintenance of GIS facilities, water master planning, and hydraulic model calibration.
- Administration of District's ArcGIS Enterprise & ArcGIS Online system.
- Maintain server permissions, integration, and communication between the 3rd party application.

Developmental Services

- Develop, coordinate and issue Request for Qualifications (RFQ) and Proposals (RFP) for District projects.
- Capital Improvement Project (CIP) development.
- Project and contract management.
- Engineering analysis of new construction and development projects.
- Plan check and permitting for construction.
- As-built management.
- Process water availability inquiries, prepare will serve letters and fire flow analysis.

Planning

- Water resources planning.
- Grant applications and maintenance.
- Urban Water Management Plan Development.
- Water Master Plan Development.
- Emergency Response Plan.
- Operations Plan.
- Strategic Plan development.

Analysis and Reporting

- Compiling and integrating various sources of information (i.e., State of California, US Census Bureau, County of San Bernardino, etc.).
- Prepare high quality static and dynamic analytical maps and reports.
- Annual Water Loss Audit.
- Annual Water Shortage Assessment.
- Annual Water Use Objective Report.
- Monthly Safe and Affordable Funding for Equity and Resilience (SAFER) Reporting.
- Monthly water production/consumption reports using field and customer data.
- Monthly data collection and maintenance of fire department usage, Sheep Creek Mutual Water Company production, water quality samples, private well installations, and District usage.
- Quarterly and Annual Mojave Water Master and Antelope Valley Water Master reports
- Data analysis, reports, and presentations for other departments and management as requested.

Departmental Support Services

- Coordinate general IT services – servers and workstations.
- Spearhead cloud-based file management, workflow, and collaboration journey.
- Distribution system data mobile application export and analysis using GIS.
- GIS mobile and desktop product specific customization and maintenance for Operations, Customer Service, and Engineering departmental services.
- Graphic Design Services: Flyers, brochures, signs, presentations, etc.
- Water conservation program administration.
- Operations, Parks, and Solid Waste Departmental Support: advertising, social media, programs, and website maintenance.

Interagency Collaboration

- Participate in Mojave Water Agency’s Technical Advisory Committee, Board Meetings, and other related committees.
- Participate in various joint agency organizations (County Utility Committee, Caltrans, etc.).
- Participate in Alliance for Water Awareness and Conservation (AWAC)

Fiscal Year 2022/2023	
Project Management	
Total Projects	7
In-House Design	
Water Pipeline Design	2
Field Verification and Documentation of Facilities (GPS/Mapping)	
Water Meters (new, relocated and stub outs)	106
Wells	2
Hydrants	19
Valves	29
Other Assets (Blowoffs, Property Corners, etc.)	115
Mainline Extension, Private	4
Mainline Repairs	2
GIS (Facility Mapping)	
Base map (San Bernardino County Parcels) Update	3
Roads (San Bernardino County) Update	1
Imagery Update	1
Meter Updates	130
Service Line Replacements	51

Mainline Repairs	1
GIS Applications (Web, Desktop, & Mobile)	7
Maps/Exhibits/Graphs/Presentations - Created/Distributed	
Various Projects, District Events and System Analysis	117
Conference Presentations	3
Water Facility Information Distribution	
Roadway Projects: As-Built (proposed design projects)	0
Request for Public Records	3
Plan Check	
Mainline Extension, Private	4
Development Services	
Water Availability Inquiries	225
Will Serve Letters	218
Fire Flow Reports	67

Projects in Progress and/or Completed in 2022/2023:

- Civic Center Project - Consultants / County coordination – SP 1.7 - 95%
- Phelan Park Expansion Project – Planning; Consultants / County – SP 2.1 - 30%
- Pressure Zone 7 Expansion – Pinon Hills Road Pipeline Project - SP 1.5 - 100% Complete
- Thermal Imagery leak detection program - SP 1.3 - Ongoing
- Chromium-6 Mitigation Project – Engineering study of potential revised mandates pending final State’s MCL - SP 1.1 - Pending
- Smithson Springs – Tank and Pipeline Study/Design – SPG – 1.0 - Pending
- Phase II update to Azure Active Directory & Microsoft 365 - 50%
- Water pipeline lowering by import - grading plan design – SPG 1.0 - 100% Complete
- Well No. 15 equipping and pipeline contract support – SP 1.4 - 100% Complete
- Sheep Creek Water Company consolidation management coordination and projects – SP 1.1 - Cancelled

2023/2024 Goals:

- Civic Center Project - Consultants / Construction Management – SP 1.7
- Phelan Park Expansion Project – Planning; Consultants / County – SP 2.1
- Thermal Imagery leak detection program - SP 1.3
- Chromium-6 Mitigation Project – Engineering study of potential revised mandates pending final State’s MCL - SP 1.1
- Smithson Springs – Tank and Pipeline Study/Design – SPG 1.0
- Phase II update to Azure Active Directory and migration to SharePoint
- Reservoir 6A Grant/Tank Development and Construction - SP 1.1

WATER OPERATIONS

Water Operations is responsible for the production, treatment, and distribution of reliable high-quality groundwater to the District’s customers in an efficient manner. Water Operations personnel focus on reliability and accountability in the operation and maintenance of a vast array of production, conveyance, distribution facilities, and processes and systems to protect public health and to maintain high quality water consistent with all regulations. Water Operations personnel also perform monitoring, implement processes, and conduct analysis to ensure the water delivered to the customers meets and exceeds all regulatory requirements.

Organization: The staff consists of one manager, one assistant manager, three lead water operators, one water quality specialist, four water operators, and one part-time (FT position shared with parks operations) water operator (10.5 FTE). Water conservation enforcement is conducted by water operators.

Primary Services:

- Implement District policies pursuant to Board direction.
- Water Production: maintain and repair wells, boosters and reservoirs; read and record well meters and production facilities; monitor Supervising Control and Data Acquisition (SCADA) system and analyze production data to ensure adequate production.
- Water Quality: take samples for lab analysis, prepare DHS reports, prepare consumer confidence report, treat water (Chlorination), process and follow up on water quality complaints.
- Transmission and Distribution: repair leaks, replace damaged waterlines, maintain and repair and replace valves and hydrants, construction inspections, new service installations, USA markings, vehicle maintenance, and complete service orders for District facilities.
- Meter Services: read meters, disconnect/reconnect service, meter maintenance, relocate, replace, and data log meters, site analysis for water usage, and complete service orders for customer accounts.
- Water Conservation: develop and administer water conservation programs, participate in water conservation events, and work with other agencies on regional water conservation programs.
- General: inventory, facility maintenance, recording of GPS coordinates and updates of facilities on maps, participates in and assures compliance with safety programs and the Emergency Response Plan.

Water System	
Service Area	128 square miles
Number of Pressure Zones	17
Miles of Water Main	353
Wells (1,000'+ deep) - Active	14
Reservoirs	35
Booster Stations	25
Booster Pumps	69
Pressure Reducing Stations	32
Service Connections (Meters)	7,244

Water Operations Activities	Annual
Water Quality Samples Taken	672
USA's Marked	2,564
Service Orders Completed	3,784
Services Disconnected/Reconnected Shut-off Cycle	693

Water Operations Activities	Annual
Main/Service Line Leaks repaired	497
Service Line Replacements	168
Hydrant Repairs	18

Projects in Progress and/or Completed in 2022/2023:

- Valve Maintenance and Exercising Program - 2,200 a year goal – SPG 1.0 - Ongoing
- Hydrant Maintenance and Flushing Program 600 a year goal – SPG 1.0 - Ongoing
- Dead-end Flushing Program all flushed yearly no exceptions – SPG 1.0 - Ongoing
- Service Line Replacement Program 150 a year goal – SPG 1.0, 1.2 - Ongoing
- Cross Connection Prevention Program SPG 1.4 - Ongoing
- Air-Vac Maintenance and Flushing Program 150 a year goal – SPG 1.0 - Ongoing
- Monthly tank inspections and annual overflows to ensure good sanitary practices – SPG 1.4, - Ongoing
- Quarterly sand testing of wells and boosters – SPG 1.0 - Ongoing
- PRV maintenance and repair program – SPG 1.0, 1.2 - Ongoing
- Provide training and education to all staff in OSHA regulations including trench shoring, confined space entry, fall protection, and traffic safety – SPG 6.1, 6.2, 6.3 - Ongoing
- Train all staff on SCADA system – SPG 6.1 - Ongoing
- Adhere to strict and accurate inventory standards – SPG 4.4, 4.5 - Ongoing
- Perform annual pump efficiency at wells and boosters – SPG 1.0, 1.2 - Complete
- Perform annual meter certifications at all wells – SPG 1.0 - Ongoing
- Systematic and thorough cleaning of selected reservoirs - SPG 1.4 – Complete
- Drop section water mains per the 10-Year Maintenance Plan- SPG 1.0 – Complete
- Interior coating of reservoirs per the 10-Year Maintenance Plan- SPG 1.0 - Complete
- Phase 3, 4, and 5 of Meter change-out program, AMI - SPG 1.5 – 50% Complete
- Develop additional water production supply plan – SPG 1.3 - Complete

2023/2024 Goals:

- Continue Valve Maintenance and Exercising Program - 2,200/year goal – SPG 1.0
- Continue Hydrant Maintenance and Flushing Program 600/year goal – SPG 1.0
- Continue Dead-end Flushing Program all flushed yearly no exceptions – SPG 1.0
- Continue Service Line Replacement Program 150/year goal – SPG 1.0, 1.2
- Continue Cross Connection Prevention Program – SPG 1.4
- Continue Air-Vac Maintenance and Flushing Program 150/year goal – SPG 1.0
- Continue Monthly tank inspections and annual overflows to ensure good sanitary practices – SPG 1.4
- Continue Quarterly sand testing of District wells and boosters – SPG 1.0
- Continue PRV maintenance and repair program – SPG 1.0, 1.2
- Continue to provide training and education to all staff in OSHA regulations including trench shoring, confined space entry, fall protection, and traffic safety – SPG 6.1, 6.2, 6.3

2023/2024 Goals Continued:

- Continue to train all staff on SCADA system – SPG 6.1
- Continue strict and accurate inventory standards – SPG 4.4, 4.5
- Perform annual pump efficiency at District wells and boosters – SPG 1.0, 1.2
- Perform annual meter certifications at all District wells – SPG 1.1, 1.0
- Systematic and thorough cleaning of selected District reservoirs - SPG 1.4
- Drop section water mains per the 10-Year Maintenance Plan- SPG 1.0
- Interior coating of reservoirs per the 10-Year Maintenance Plan- SPG 1.0
- Phase 3, 4, and 5 of Meter change-out program, AMI- SPG 1.5
- Develop additional water production supply plan – SPG 1.3



PARKS AND RECREATION

Parks and Recreation manages and maintains District owned parks and recreation facilities to provide quality and safe facilities to meet the needs of the community. It provides planning for facility development and improvement projects. Additionally, it provides development of projects and events for recreation, programs, and activities of the District.

Organization: The staff consists of one supervisor, one full-time parks and recreation worker and one part-time (FT position shared with water operations) parks and recreation worker (2.5 FTE).

Primary Services:

- Implement District policies pursuant to Board direction.
- Work collaboratively with local entities, including the Snowline School District, Phelan and Piñon Hills Chambers of Commerce, Phelan and Piñon Hills senior groups, various clubs and sports groups.
- Groundskeeping, tree service, facility clean-up: raking, weeding, picking up litter, emptying trash and recycling, cleaning, and supplying park restroom facilities daily.
- Repair and maintenance of park structures and playgrounds: inspect equipment for safety and vandalism; perform preventative maintenance and repairs as needed.
- Community Center and Senior Center reservations, repairs and maintenance; opening/closing centers; cleaning and supplying facilities daily.
- Develop and provide a variety of recreation programs.
- Develop, provide, and participate in community events.

Parks and Recreation Facilities:	
Number of Parks	2
Number of Community Centers	2
Number of Senior Centers	2

Parks and Recreation Activities*	2022/2023	Phelan Community Center/Park	Piñon Hills Community Center/Park	Office
Phelan CC/Park, Rental/Activities	242	242		
Phelan PPHCSD Activities	5	5		
Board Meetings	24	24		
Committee Meetings	30	30		0
Piñon Hills CC Rental/Park, Rentals/Activities	155		155	
Piñon Hills PPHCSD Activities	0		0	
TOTAL	456	301	155	0*

Weekly Events:

- Phelan Farmers Market
- Senior Line Dancing

Monthly Events:

- Phelan Senior Lunch Program
- Piñon Hills Senior Lunch Program
- Teaching Garden Workshops (w/Michelle Hannon and Guests)

Annual Events, to include Public and Private Partnerships – SPG 2.4:

- Composting Workshop (w/Guest Instructor, master composter)
- Archery – weekly summer activity (w/Mojave Archers)
- Painting Class's – weekly summer activity (w/Guest Instructor)
- Movie Nights – weekly summer activity(w/Kiwanis)
- Kids Gymnastics (w/High Desert Gymnastics)
- Dance Class (w/Tanya's Dance Studio)
- Baking Class's (w/Guest Instructor)
- Senior Health Fair (w/Snowline JUSD, Sheriff's Dept. and 1st District Supervisors Office)
- Get to Know Your Native Plants/Butterflies (w/Transition Habitat Conservancy)
- Phelan Phun Days (w/Phelan Chamber)
- Various programs (w/Phelan Memorial Library)
- Music in the Park (w/Phelan Chamber)
- Christmas Tree Lighting Ceremony (w/Phelan Chamber)

Projects in Progress and/or Completed in 2022/2023:

- Improve park operations – SPG 2.1, 2.2, 2.3, 2.4, 2.5 – Ongoing
- Provide additional training for staff – SPG 2.2, 6.1, 6.2, 6.3, 6.4, 6.5 – Ongoing
- Pursue additional recreation programs in partnership with businesses, clubs, and local sports associations – SPG 2.2, 2.4 - Ongoing
- Pursue additional recreational programs to meet community needs – SPG 2.1, 2.2, 2.3, 2.4, 2.5 – Ongoing
- Repair or replace approved equipment and facilities from the 10-year maintenance plan – SPG 2.2 – Ongoing
- Use the parks master plan information as a guideline for all parks and recreation planning - SPG 2.1, 2.2, 2.3, 2.4, 2.5 - Ongoing
- Work on preparations of Phelan Park Expansion Project – SPG 2.1, 2.2, 2.3, 2.4, 2.5 – Ongoing



2023/2024 Goals:

- Continue to use the parks master plan information as a guideline for all parks and recreation planning - SPG 2.1, 2.2, 2.3, 2.4, 2.5
- Continue to improve park operations – SPG 2.1, 2.2, 2.3, 2.4, 2.5
- Continue working on preparations of Phelan Park Expansion Project – SPG 2.1, 2.2, 2.3, 2.4, 2.5
- Continue pursuit of additional recreation programs in partnership with businesses, clubs, and local sports associations – SPG 2.2, 2.4
- Continue pursuit of additional recreational programs to meet community needs – SPG 2.1, 2.2, 2.3, 2.4, 2.5
- Continue to repair or replace approved equipment and facilities from the 10-year maintenance plan – SPG 2.2
- Continue to provide additional training for staff – SPG 2.2, 6.1, 6.2, 6.3, 6.4, 6.5

STREET LIGHTING

Streetlights primarily service the business district of Phelan. The District does have some streetlights at strategic intersections to help in providing safety to the community. The District considers expansion of street lighting to other intersections based upon a safety need, but the District respects the San Bernardino County “Dark Sky” ordinance and encourages residents to do the same.

Organization: The administration of street lighting is performed by the administrative staff and the Board of Directors, as necessary.

Primary Services:

- Implement District policies pursuant to Board direction.
- Process requests for streetlights as received from the public.
- Identify areas where streetlights may be added to the system.

Street Lighting:	
Number of Street Lights	92
Number of Lights at RR Crossings	1

Projects in Progress and/or Completed in 2022/2023:

- Identify additional locations that may benefit from streetlights – SPG 2.5 - Ongoing
- Process requests for additional streetlights – SPG 2.5 - Ongoing

2023/2024 Goals:

- Identify additional locations that may benefit from streetlights – SPG 2.5
- Process requests for additional streetlights – SPG 2.5

SOLID WASTE AND RECYCLING

Solid Waste

The District administers solid waste (trash, recycling, and organics) programs. Solid waste collection services are contracted with CR&R. The District works closely with CR&R to coordinate various programs and provide a variety of events within the community.

Organization: The administration of solid waste is performed by one District manager and various administrative employees representing the equivalent of two full time employees (2 FTE). The District staff perform tasks and charge this department as necessary, to meet the needs accordingly.

Primary services:

- Implement District policies pursuant to Board direction.
- Monitor compliance with Franchise Agreement.
- Monitor compliance with state and local regulations.
- Coordinate community events.

Solid Waste and Recycling:	
Number of Residential Customers	5,189
Number of Commercial Customers	110

Programs:

- Earth Day Art Contest
- Residential Tire Amnesty Program
- Community Clean-up Days
- Mattress Recycling
- Residential Recycling Drop-off

Projects in Progress and/or completed in 2022/2023:

- Adopt a procurement policy in compliance with SB 1383 – SPG 3.4 – Complete
- Implement an edible food recovery program in compliance with SB 1383 – SPG 3.5 – 50% Complete
- School Outreach (Mr. Eco, other partnerships) – SPG 3.3 – Ongoing
- Educate commercial customers on new requirements – SPG 3.6 – Ongoing
- Educate customers on upcoming requirements – SPG 3.6 – Ongoing
- Implement new collection ordinance requirements – SPG 3.2 – 50% Complete
- Develop and expand partnerships for disposal of organic waste – SPG 3.7 – Ongoing
- Amend Franchise Agreement – SPG 3.1 – Complete
- Adopt and Implement Recycled Paper Products Procurement Policy – SPG 3.4 – Complete

2023/2024 Goals:

- Complete implementation of uniform collection ordinance requirements – SPG 3.2
- Amend Uniform Collection Ordinance – SPG 3.2
- School Outreach (Mr. Eco, other partnerships) – SPG 3.3
- Complete implementation of SB 1383 Edible Food Recovery Program – SPG 3.5
- Continue SB 1383 Outreach & Education – SPG 3.6
- Develop Additional Diversion Programs – SPG 3.7



PHELAN PIÑON HILLS COMMUNITY SERVICES DISTRICT

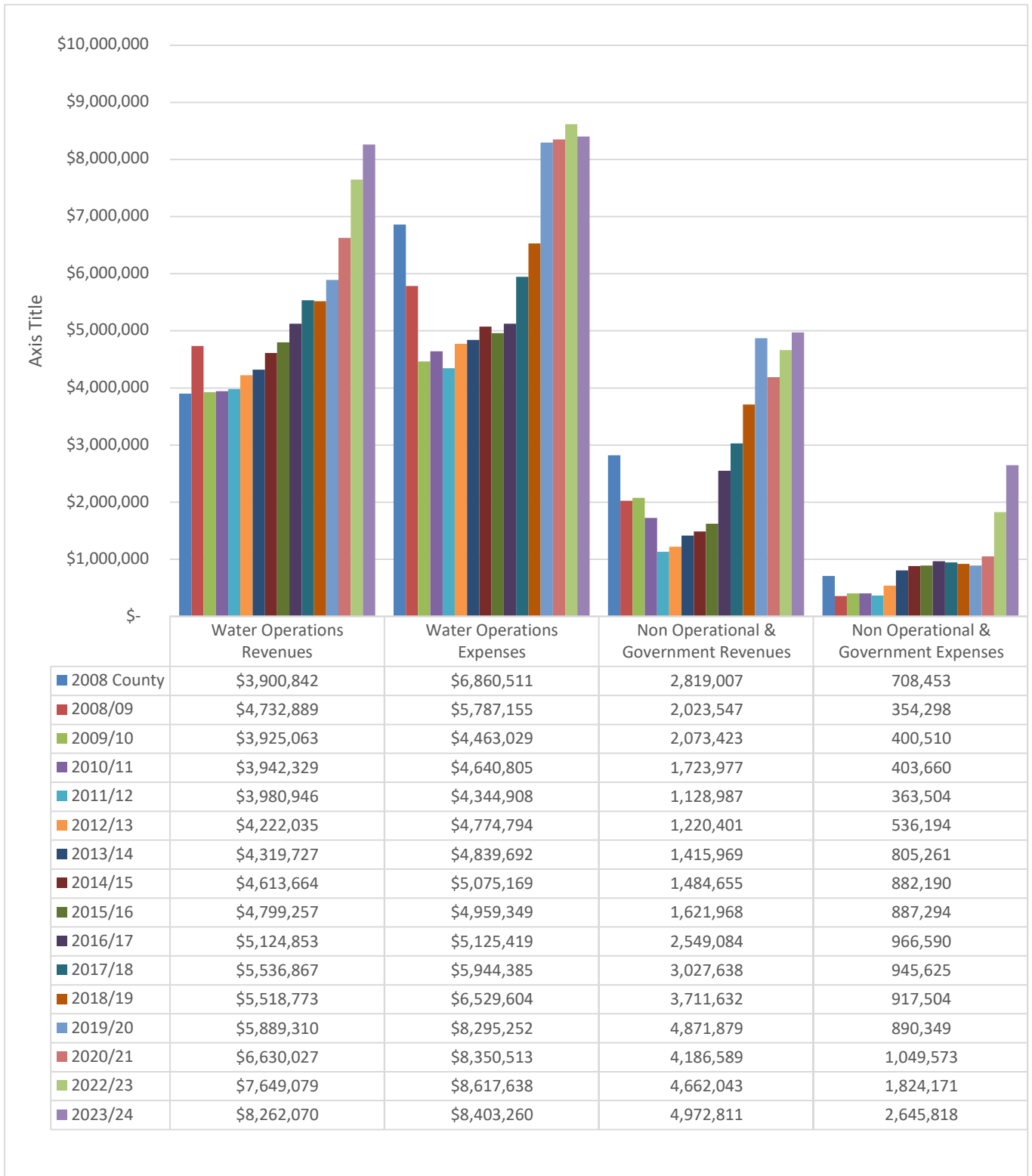
BUDGET FINANCIAL **REPORTS**

FINANCIAL HISTORY AND BUDGET COMPARISON

	HISTORICAL INFORMATION														PPHCSD 2022/23 Estimated Year End	PPHCSD 2023/24 PROPOSED Budget
	PPHCSD 2009/10 Audited Actual	PPHCSD 2010/11 Audited Actual	PPHCSD 2011/12 Audited Actual	PPHCSD 2012/13 Audited Actual	PPHCSD 2013/14 Audited Actual	PPHCSD 2014/15 Audited Actual	PPHCSD 2015/16 Audited Actual	PPHCSD 2016/17 Audited Actual	PPHCSD 2017/18 Audited Actual	PPHCSD 2018/19 Audited Actual	PPHCSD 2019/20 Audited Actual	PPHCSD 2020/21 Audited Actual	PPHCSD 2021/22 Audited Actual			
1 Operating Revenue - Enterprise Fund																
2 Water Sales	\$ 3,627,592	\$ 3,536,555	\$ 3,511,083	\$ 3,818,440	\$ 3,902,404	\$ 4,214,090	\$ 4,338,006	\$ 4,662,972	\$ 5,070,659	\$ 5,045,300	\$ 5,438,870	\$ 6,248,880	\$ 6,848,039	\$ 7,096,785	\$ 7,673,575	
3 Special Assessments	219,623	324,650	355,749	303,841	299,818	295,257	309,682	299,385	296,438	290,188	288,221	291,840	287,748	285,606	283,464	
4 Other Services	77,848	81,123	114,114	99,754	117,505	104,317	151,570	162,496	169,769	183,286	162,219	89,307	130,337	266,688	305,031	
5 Total Operating Revenues	\$ 3,925,063	\$ 3,942,329	\$ 3,980,946	\$ 4,222,035	\$ 4,319,727	\$ 4,613,664	\$ 4,799,257	\$ 5,124,853	\$ 5,536,867	\$ 5,518,773	\$ 5,889,310	\$ 6,630,027	\$ 7,266,124	\$ 7,649,079	\$ 8,262,070	
6																
7 Operating Expenses - Enterprise Fund																
8 Water Purchases	228,683	147,596	7,903	32,259	36,544	76,782	7,357	9,591	15,419	15,556	1,256,752	345,297	(29,384)	23,982	25,609	
9 Salaries and Benefits	1,313,039	1,473,407	1,415,838	1,628,096	1,613,197	1,577,871	1,720,838	1,761,698	2,023,633	2,176,932	2,539,482	2,739,616	1,976,320	3,191,592	3,363,539	
10 Board Compensation	40,453	49,153	52,115	92,764	94,526	96,363	93,767	83,182	81,723	85,960	80,290	69,367	83,228	93,304	97,050	
11 Professional Services	273,866	309,171	246,374	309,590	254,622	260,084	364,927	331,858	403,027	315,853	393,463	543,357	549,214	519,759	430,527	
12 Services and Supplies	694,474	572,750	604,586	742,780	722,763	846,674	770,652	861,307	1,052,525	1,362,110	1,367,232	1,593,053	1,903,401	1,944,973	1,692,462	
13 Rents and Leases	57,254	62,166	-	-	-	-	-	-	-	-	-	-	-	-	-	
14 Utilities	796,802	780,447	725,832	752,745	880,366	959,004	723,104	592,515	442,382	552,498	674,852	1,159,601	761,122	948,155	1,007,451	
15 Depreciation (Ent Funds)	1,058,282	1,245,913	1,292,064	1,214,772	1,229,221	1,257,916	1,274,450	1,476,403	1,924,171	2,010,956	1,980,658	1,885,592	1,796,263	1,887,419	1,777,836	
16 Other	176	202	196	1,789	8,453	474	4,254	8,865	1,505	9,739	2,523	14,631	19,743	8,454	8,786	
17 Total Operating Expenses	\$ 4,463,029	\$ 4,640,805	\$ 4,344,908	\$ 4,774,794	\$ 4,839,692	\$ 5,075,169	\$ 4,959,349	\$ 5,125,419	\$ 5,944,385	\$ 6,529,604	\$ 8,295,252	\$ 8,350,513	\$ 7,059,908	\$ 8,617,638	8,403,260	
18																
19 Net Operational Income Water	\$ (537,966)	\$ (698,477)	\$ (363,962)	\$ (552,759)	\$ (519,965)	\$ (461,505)	\$ (160,092)	\$ (566)	\$ (407,518)	\$ (1,010,831)	\$ (2,405,942)	\$ (1,720,487)	\$ 206,216	\$ (968,559)	(141,190)	
20																
21 Non-Operating Revenues (Expenses) - Enterprise Fund																
22 Property Taxes	14,631	-	-	4,930	520,785	548,350	669,385	448,000	427,907	379,279	328,234	277,825	230,612	171,589	119,589	
23 Investment Earnings	147,916	81,883	51,488	29,375	13,916	15,827	18,687	42,201	85,216	239,036	251,562	71,325	29,543	545,652	614,000	
24 Investment Expense	(157,407)	(115,933)	(109,373)	(262,681)	(282,344)	(406,151)	(430,178)	(421,596)	(404,655)	(388,182)	(371,174)	(517,062)	(282,384)	(268,413)	(534,330)	
25 Other Income, Penalties, etc	105,652	103,017	122,988	120,814	122,755	164,193	197,048	930,276	1,104,990	1,299,557	2,196,345	1,267,762	1,084,078	1,039,069	1,053,091	
26 Other Income, State, County, Grants	271,980	151,582	39,514	-	-	-	436,492	125,902	-	-	-	-	-	-	-	
27 Capacity Fees	59,692	-	23,649	33,317	64,184	114,813	146,037	208,601	337,088	510,490	687,634	1,098,418	810,905	497,745	515,862	
28 Other Expense	-	-	-	-	-	-	-	(14,589)	(10,722)	-	-	-	-	(840,426)	(843,022)	
29 Total Non-Operating Rev(Exp) Enterprise	\$ 442,464	\$ 220,549	\$ 128,267	\$ (74,244)	\$ 439,295	\$ 437,032	\$ 1,037,471	\$ 1,318,796	\$ 1,539,824	\$ 2,040,180	\$ 3,092,602	\$ 2,198,268	\$ 1,872,754	\$ 1,145,217	\$ 925,190	
30																
31 Operating Revenue and Expense - Government Fund																
32 Ordinary Income Government Funds	13,046	20,622	36,405	24,772	13,065	19,758	35,196	24,220	25,098	23,105	17,143	1,821	11,555	18,206	20,027	
33 Ordinary Expense Government Funds	(240,960)	(284,963)	(250,704)	(1,270,102)	(520,990)	(472,632)	(454,663)	(527,845)	(527,521)	(526,437)	(516,090)	(529,172)	(543,238)	(819,821)	(1,261,551)	
34 Net Operational Income Government	\$ (227,914)	\$ (264,341)	\$ (214,299)	\$ (1,245,331)	\$ (507,925)	\$ (452,875)	\$ (419,467)	\$ (503,625)	\$ (502,424)	\$ (503,332)	\$ (498,948)	\$ (527,351)	\$ (531,683)	\$ (801,614)	\$ (1,241,524)	
35																
36 Non-Operating Revenues (Expenses) - Government Fund																
37 Property Taxes	1,095,156	907,485	843,931	845,706	374,864	403,631	355,786	614,551	723,918	843,748	969,699	1,179,913	1,286,147	1,425,355	1,569,362	
38 Investment Earnings	11,191	10,970	20,152	16,555	11,667	13,607	15,827	33,106	56,933	143,061	135,202	37,895	32,915	252,462	336,000	
39 Other Income	143,101	-	500	405	5,296	63,481	26,792	67,848	62,821	138,720	175,075	188,864	243,712	362,873	395,720	
40 Other Income State, County, Grants	483,038	600,000	-	-	140,000	-	-	-	-	-	-	-	-	-	-	
41 Transfer	-	-	-	2,772,000	-	-	-	-	-	(91,389)	(141,109)	(232,000)	(228,864)	-	-	
42 Income Solid Waste	-	-	29,874	144,527	149,437	140,996	157,210	180,281	203,667	226,024	252,094	294,766	342,541	349,091	349,160	
43 Other Expense	(2,143)	(2,763)	(3,427)	(3,411)	(1,926)	(3,407)	(2,454)	(2,561)	(2,726)	(2,886)	(3,085)	(3,339)	(111,874)	104,489	(6,914)	
44 Net Non-Operating Rev(Exp) Gvmt	\$ 1,730,343	\$ 1,515,692	\$ 891,029	\$ 3,775,782	\$ 679,338	\$ 618,308	\$ 553,161	\$ 893,226	\$ 1,044,612	\$ 1,257,279	\$ 1,387,877	\$ 1,466,099	\$ 1,564,577	\$ 2,494,270	\$ 2,643,327	
45																
46 Net Income	1,406,927	773,423	441,035	1,903,448	90,743	140,960	1,011,074	1,707,831	1,674,495	1,783,297	1,575,589	1,416,529	3,111,864	1,869,314	2,185,803	
47 Donated Property & Depreciation				(1,706,341)												
48 Depreciation Not Funded (40%)	\$ 443,713	\$ 518,765	\$ 516,826	\$ 485,909	\$ 491,689	\$ 503,166	\$ 509,780	\$ 590,561	\$ 769,668	\$ 804,383	\$ 792,263	\$ 754,237	\$ 718,505	\$ 791,954	748,238	
49 Loan Principal Payments + C6 Exp.	(103,532)	(92,847)	(96,097)	(276,085)	(368,657)	(478,349)	(505,189)	(1,299,991)	(1,319,564)	(1,340,959)	(1,365,098)	(1,392,976)	(1,489,169)	(1,465,818)	(1,672,536)	
50 Net Avail for Projects/Reserves	\$ 1,747,108	\$ 1,199,341	\$ 861,764	\$ 406,931	\$ 213,775	\$ 165,778	\$ 1,015,666	\$ 998,400	\$ 1,124,599	\$ 1,246,720	\$ 1,002,754	\$ 777,790	\$ 2,341,201	\$ 1,195,449	1,261,505	
51																
52 Beginning Cash in Bank															26,588,983	
53 RESERVES															(559,618)	
54 DEPRECIATION FUNDED (60%)															1,122,358	
55 CIP PROJECTS															(13,615,000)	
56 CAPITAL PURCHASES															(165,000)	
57 TRANSFER TO RESERVES															(386,220)	
58 CASH BALANCE = AVAILABLE CASH FOR PROJECTS															14,247,008	

Note: Phelan Pifon Hills Community Services District was formed in March 2008 and began operating independently July 1, 2008.

FINANICAL HISTORY AND BUDGET COMPARISON



BUDGET OVERVIEW

The 2023/2024 Budget was prepared with the following assumptions for increases as compared to estimated year-end figures: water revenues increase by 6%, and expenditures increase by 3%, except where certain increases/decreases are known and noted below. The lines (such as “line 2/20”) identified below are in the Budget Summary and Budget Detail, respectively.

2023/2024 Budget	Enterprise Fund	Government Fund	Total
Operational Revenues	\$8,262,070	\$20,027	\$8,282,097
Operational Expenses	-\$8,403,260	-\$1,261,551	-\$9,664,812
Net Revenue from Operations	-\$141,190	-\$1,241,524	-\$1,382,714
Non-Operational Revenues	\$2,302,542	\$2,650,242	\$4,952,784
Non-Operational Expenses	-\$1,377,352	-\$6,914	-\$1,384,267
Net Revenue from Non-Ops	\$925,190	\$2,643,327	\$3,568,517
Sub-Total Revenue	\$784,000	\$1,401,803	\$2,185,803
Unfunded Depreciation	\$711,134	\$37,104	\$748,238
Principal Payments on Loans	-\$829,514	\$0	-\$829,514
Sub-Total Revenue	\$665,620	\$1,438,907	\$2,104,527
Repayment of Reserves	-\$559,618	-\$386,220	-\$945,838
Capital Budget	-\$65,000	-\$100,000	-\$165,000
Total Net Revenue	\$41,002	\$952,687	\$993,689

OPERATIONAL INCOME:

Water revenue budgeted for 2023/2024 assumes a rate change that will provide an additional 6% in revenue from meter fees, and water consumption, plus assumes an additional 38 new meter connections. Water rate increases as proposed in the Water Rate Study in 2021 were approved pending budgetary demands, up to 6% per year. (Line 3/23)

Special Assessments, standby fees applied to vacant, unmetered, land, are expected to be slightly less in the coming year due to anticipated growth. (Line 4/26)

Parks fees reflect a slight increase over 2022/2023 budget as scheduled programs and rental fees are expected to increase. (Line 5/29)

The total net operational income is projected to be \$8,282,097. This equates to an increase of \$614,812 compared to the current estimated year end operating revenue. (Line 7/34)

OPERATIONAL EXPENSES:

Water Purchases are expected to increase in the coming year due to annual increases of the cost of Antelope Valley water and increased production. The Antelope Valley adjudication was settled and the judgement was ordered, which created a new cost of replacement water in that basin. This will be an ongoing cost for water pumped out of that basin. There is an increase in fees by the Mojave Watermaster. The MWA expense remains steady as the District purchased water rights that eliminated the annual expense for replacement water of over \$1,113,000, producing a net savings of \$764,294 after the loan payment (Line 10/42).

Salaries and Benefits reflect a 13.8% increase over the 2022/2023 estimated year end. The 2023/2024 Budget includes a 5.0% increase for COLA, a 2.5% potential increase for merit, if warranted, one additional employee, and a decrease in overtime. (Line 11/54)

Board Compensation is estimated to increase this year due to the replacement of three directors. There are additional training and orientation costs associated with new directors, resulting in a 5.3% increase. (Line 12/61)

Professional Fees are estimated to be 17.7% lower due to a reduction in outside services and general increases in water quality testing. (Line 13/70)

Services and Supplies is 6.3% lower due to a decrease in repair and maintenance costs, and offset by increases in insurance costs, fuel, and programs. There are additional programs and public relations partnerships budgeted in the coming year for solid waste and recycling. (Line 14/100)

Utilities are 6.1% higher due to a projected increase of 4% by Edison in the coming year. (Line 15/106)

Depreciation and Amortization is based on the addition of assets as projects are completed and new assets are added. (Line 16/112)

Total operational expenses are estimated to increase by 2.4% over estimated year end.

NON-OPERATIONAL INCOME:

Property Tax revenue is projected to increase by 5.8% this year. After years of reductions due to foreclosures and a decline in property values, the economic forecast for the area shows that values are increasing. Property tax diverted to Water Operations is being reduced by 10% (\$52,000) each year to eliminate Water Operations reliance on non-operational income within ten years (by 2025). (Line 21/131)

Penalties and Other Fees are expected to increase by 11.0% in 2023/2024 over the prior year estimated year end revenues. (Line 22/134)

Solid Waste revenue is expected to have a 0% increase in the coming year. (Line 23/138)

Meter Installation and Capacity Fees are expected to increase 3.6%. The 2023/2024 Budget includes an increase in capacity fees. The meter installations for the coming year are estimated to be residential and slightly less than the 2022/2023 estimated year end. (Line 24/143)

Other Income shows an increase of 8.9% primarily due to higher interest income and new lease agreements. (Line 25/156)

Total Non-Operational Income shows a 6.7% increase due to an increase in property tax revenue, interest income, and lease revenue. (Line 26/157)

NON-OPERATIONAL EXPENSES:

Other Expenses, which include loan related expenses, will increase this year due to a new loan for the construction of a Civic Center building. (Line 29/165)

2023/2024 BUDGET

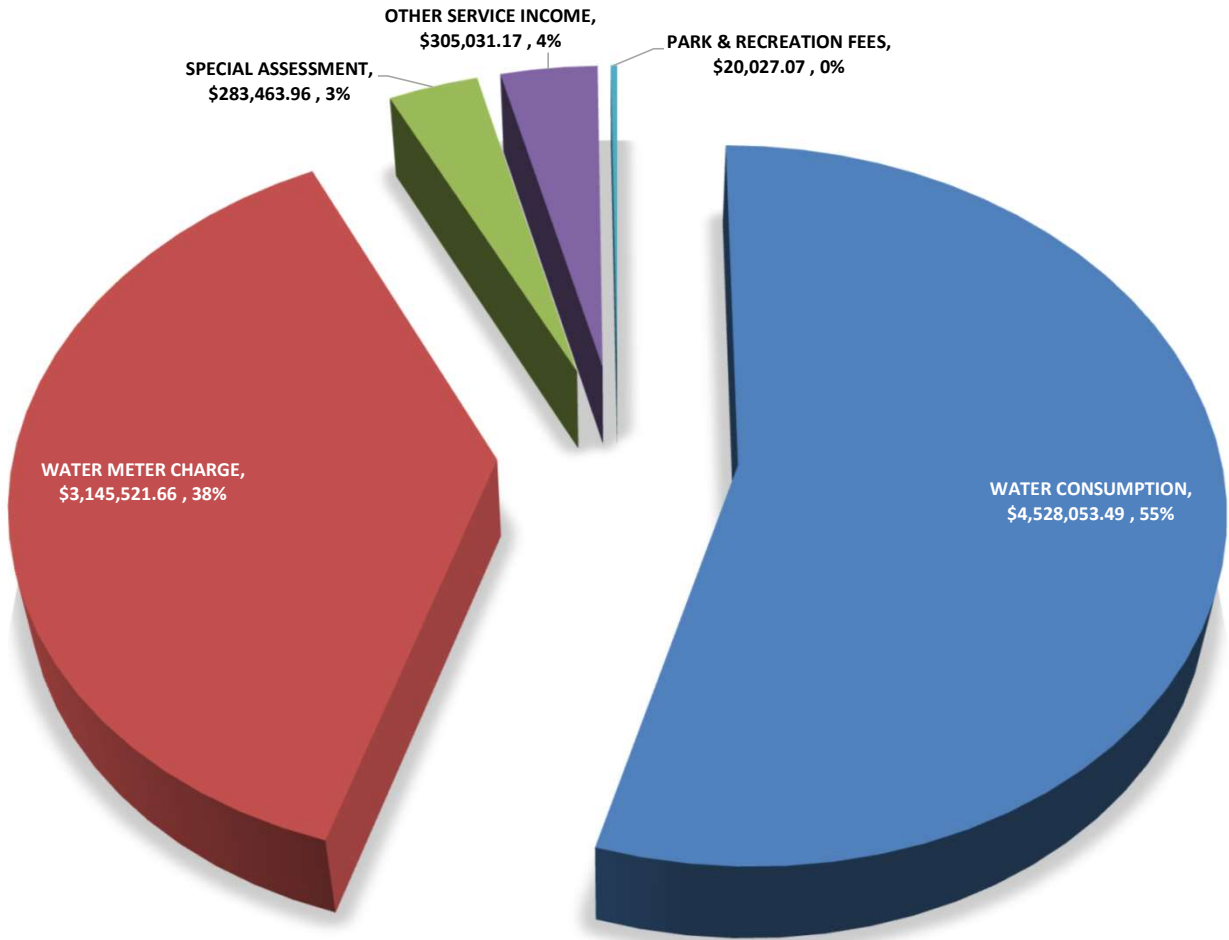
		TOTAL ENTERPRISE FUNDS	TOTAL GOVERNMENT FUNDS	TOTAL ALL FUNDS
		2023/2024 BUDGET	2023/2024 BUDGET	2023/2024 BUDGET
1	Operational Income/Expense			
2	Income			
3	WATER SALES			
4	WATER CONSUMPTION			
5	40010 Water Sales - Residential - C	3,443,671.14	0.00	3,443,671.14
6	40012 Water Sales - Residential (WR) *	339,201.87	0.00	339,201.87
7	40020 Water Sales - Commercial - C	47,564.89	0.00	47,564.89
8	40030 Water Sales - Fire Protection-C	0.00	0.00	0.00
9	40060 Water Sales - Multiple Res - C	3,106.55	0.00	3,106.55
10	40070 Water Sales - School - C	336,736.38	0.00	336,736.38
11	40090 Water Sales - Construction - C	329,424.98	0.00	329,424.98
12	40110 Water Sales - Non-Potable Water	28,347.68	0.00	28,347.68
13	Total WATER CONSUMPTION	4,528,053.49	0.00	4,528,053.49
14	WATER METER CHARGE			
15	41010 Water Sales - Residential - M	3,038,122.84	0.00	3,038,122.84
16	41020 Water Sales - Commercial - M	25,860.46	0.00	25,860.46
17	41030 Water Sales - Fire Protection-M	3,083.23	0.00	3,083.23
18	41060 Water Sales - Multiple Res - M	3,185.63	0.00	3,185.63
19	41070 Water Sales - School - M	41,523.27	0.00	41,523.27
20	41090 Water Sales - Construction - C	33,746.22	0.00	33,746.22
21	41090 Water Sales - Non-Potable Water	0.00	0.00	0.00
22	Total WATER METER CHARGE	3,145,521.66	0.00	3,145,521.66
23	Total · WATER SALES	7,673,575.14	0.00	7,673,575.14
24	SPECIAL ASSESSMENT			
25	74110 Special Assessments	283,463.96	0.00	283,463.96
26	Total · SPECIAL ASSESSMENT	283,463.96	0.00	283,463.96
27	PARKS			
28	47600 Park & Recreation Fee	0.00	20,027.07	20,027.07
29	Total · PARKS	0.00	20,027.07	20,027.07
30	OTHER SERVICE INCOME			
31	48200 Other Services Incomes	182,427.59	0.00	182,427.59
32	48700 Administrative Fees	122,603.58	0.00	122,603.58
33	Total · OTHER SERVICE INCOME	305,031.17	0.00	305,031.17
34	Total Income from Operations	8,262,070.26	20,027.07	8,282,097.34
35	Gross Profit	8,262,070.26	20,027.07	8,282,097.34
36	Expense			
37	WATER PURCHASES			
38	50010 MWA WM Admin. & Bio Fee	17,893.92	0.00	17,893.92
39	50020 MWA WM Make Up Water	2,715.00	0.00	2,715.00
40	50030 MWA WM Replacement Water	5,000.00	0.00	5,000.00
41	50040 Water Purchases - Other	0.00	0.00	0.00
42	Total · WATER PURCHASES	25,608.92	0.00	25,608.92

		TOTAL ENTERPRISE FUNDS	TOTAL GOVERNMENT FUNDS	TOTAL ALL FUNDS
		2023/2024 BUDGET	2023/2024 BUDGET	2023/2024 BUDGET
43	SALARIES & BENEFIT			
44	51110 Salaries & Wages	1,946,418.34	445,959.42	2,392,377.76
45	51120 Vacations	144,982.04	35,171.40	180,153.44
46	51130 Holiday	95,217.42	21,630.51	116,847.93
47	51140 Sick Pay	103,873.55	23,596.92	127,470.47
48	51150 Misc Earn	91,392.09	11,662.04	103,054.13
49	51170 Overtime	182,719.00	16,066.91	198,785.91
50	51210 Payroll Taxes	41,226.36	9,074.79	50,301.15
51	51220 Worker's Compensation	56,156.93	16,111.65	72,268.59
52	51230 Employee Group Insurance	395,423.21	110,088.42	505,511.63
53	51240 Retirement	306,130.45	70,417.91	376,548.36
54	Total · SALARIES & BENEFIT	3,363,539.39	759,779.97	4,123,319.37
55	BOARD COMPENSATIONS			
56	52110 Board Director's Fee	27,000.00	5,400.00	32,400.00
57	52210 Board Exp - Auto Expense	1,800.00	225.00	2,025.00
58	52220 Board Exp - Meals & Lodging	5,850.00	0.00	5,850.00
59	52230 Board Exp - Education/Training	5,400.00	0.00	5,400.00
60	52240 Board Exp - Insurance & Other Exp	57,000.00	8,000.00	65,000.00
61	Total · BOARD COMPENSATIONS	97,050.00	13,625.00	110,675.00
62	PROFESSIONAL FEE			
63	53110 Auditing & Accounting Fees	25,000.00	500.00	25,500.00
64	53120 Legal Services	55,000.00	10,000.00	65,000.00
65	53130 Engineering	0.00	0.00	0.00
66	53140 Laboratory Analysis	12,000.00	0.00	12,000.00
67	53150 Outside Service	113,121.70	13,000.00	126,121.70
68	53160 Permits & Fees	32,300.00	1,200.00	33,500.00
69	53170 Software Support	193,105.39	435.00	193,540.39
70	Total · PROFESSIONAL FEE	430,527.09	25,135.00	455,662.09
71	SERVICE AND SUPPLIES			
72	54110 Advertising	8,500.00	23,700.00	32,200.00
73	54140 Auto Expense	12,233.37	0.00	12,233.37
74	54170 Auto Allowance	0.00	0.00	0.00
75	54200 Credit Card Fee & Bank Charges	73,884.00	0.00	73,884.00
76	54230 Dues & Subscriptions	15,600.00	900.00	16,500.00
77	54260 Education & Training	68,925.00	7,500.00	76,425.00
78	54290 Employment Expense	2,280.00	0.00	2,280.00
79	57110 Equipment Rental/ Lease	10,560.00	1,500.00	12,060.00
80	54320 General Maintenance	7,420.00	480.00	7,900.00
81	54350 Insurance	181,000.00	12,160.00	193,160.00
82	54380 Insurance - Vehicle	45,000.00	2,540.00	47,540.00
83	54410 Fuel Costs	129,171.38	5,916.25	135,087.62
84	54440 Meeting, Seminar & Supplies	7,125.00	100.00	7,225.00
85	54470 Travel Expense	40,200.41	2,100.00	42,300.41
86	54500 Operating Supplies	74,820.00	6,060.00	80,880.00
87	54530 Office Supplies	42,650.00	7,418.18	50,068.18
88	54620 Repair & Maintenance	787,423.26	104,100.00	891,523.26
89	54650 Small Tools	28,100.00	1,500.00	29,600.00
90	54680 Uniforms	13,700.00	2,000.00	15,700.00

		TOTAL ENTERPRISE FUNDS	TOTAL GOVERNMENT FUNDS	TOTAL ALL FUNDS
		2023/2024 BUDGET	2023/2024 BUDGET	2023/2024 BUDGET
91	54710 Vehicle Maintenance	40,000.00	2,000.00	42,000.00
92	54740 Easement Lease	0.00	0.00	0.00
93	54770 Computer & Equipment Maint	4,500.00	0.00	4,500.00
94	54800 Programs (Wtr Cons, parks,etc)	14,500.00	72,430.00	86,930.00
95	54801 Senior Lunch Program	0.00	22,600.00	22,600.00
96	54802 Farmers Market	0.00	400.00	400.00
97	54803 Fall Festival	0.00	0.00	0.00
98	54830 State & County Fees & Services	15,800.00	200.00	16,000.00
99	54860 Postage & Mailing	42,319.78	6,673.07	48,992.84
100	54890 Printing	24,000.00	3,500.00	27,500.00
101	54920 Public Relation	2,750.00	26,500.00	29,250.00
102	Total · SERVICE AND SUPPLIES	1,692,462.20	312,277.49	2,004,739.69
103	UTILITIES - Electric/Phone/Gas			
104	58010 Telephone	32,213.00	4,056.00	36,269.00
105	58110 Utilities - Operations	1,540,238.37	35,226.46	1,575,464.83
106	58115 Utilities - Solar Credit	(565,000.00)	0.00	(565,000.00)
107	58111 Utilities - Street Lights	0.00	18,691.22	18,691.22
108	Total · UTILITIES - Electric/Phone/Gas	1,007,451.37	57,973.69	1,065,425.05
109	OTHER- Depreciation/Amort, etc.			
110	59310 Bad Debt	8,285.51	0.00	8,285.51
111	59110 Property Taxes	0.00	0.00	0.00
112	59120 Depreciation & Amortization	1,777,836.00	92,760.00	1,870,596.00
113	59310 Other Operating Expenses	500.00	0.00	500.00
114	Total · OTHER- Depreciation/Amort, etc.	1,786,621.51	92,760.00	1,879,381.51
115	Total Expense	8,403,260.48	1,261,551.15	9,664,811.63
116	Net Operational Income	(141,190.21)	(1,241,524.08)	(1,382,714.29)
117	Other Income/Expense			
118	Other Income			
119	PROPERTY TAXES			
120	71110 Property Taxes - Curr Sec	0.00	1,461,329.66	1,461,329.66
121	71120 Property Taxes - Curr Unsec	0.00	52,540.77	52,540.77
122	71130 Property Taxes - Curr Supplimen	0.00	42,763.64	42,763.64
123	71140 Property Taxes - Curr Unitary	0.00	56,331.31	56,331.31
124	71150 Property Taxes - Curr Other	0.00	3,822.60	3,822.60
125	72110 Property Taxes - Prior Sec	0.00	21,235.41	21,235.41
126	72120 Property Taxes - Prior Unsec	0.00	487.36	487.36
127	72130 Property Taxes - Prior Supplimn	0.00	16,666.67	16,666.67
128	72150 Property Taxes - Prior Other	0.00	1,346.82	1,346.82
129	73160 Property Taxes - Homeowner	0.00	10,133.68	10,133.68
130	73170 Tax Penalties & Others	15,589.03	6,704.41	22,293.44
131	SUB-TOTAL PROPERTY TAX REVENUE	15,589.03	1,673,362.32	1,688,951.35
132	71500 Property Tax	104,000.00	(104,000.00)	0.00
133	Total · PROPERTY TAXES	119,589.03	1,569,362.32	1,688,951.35
134	PENALTIES & OTHER FEE			
135	86120 Penalties & Other Fees	206,107.00	0.00	206,107.00
136	Total · PENALTIES & OTHER FEE	206,107.00	0.00	206,107.00

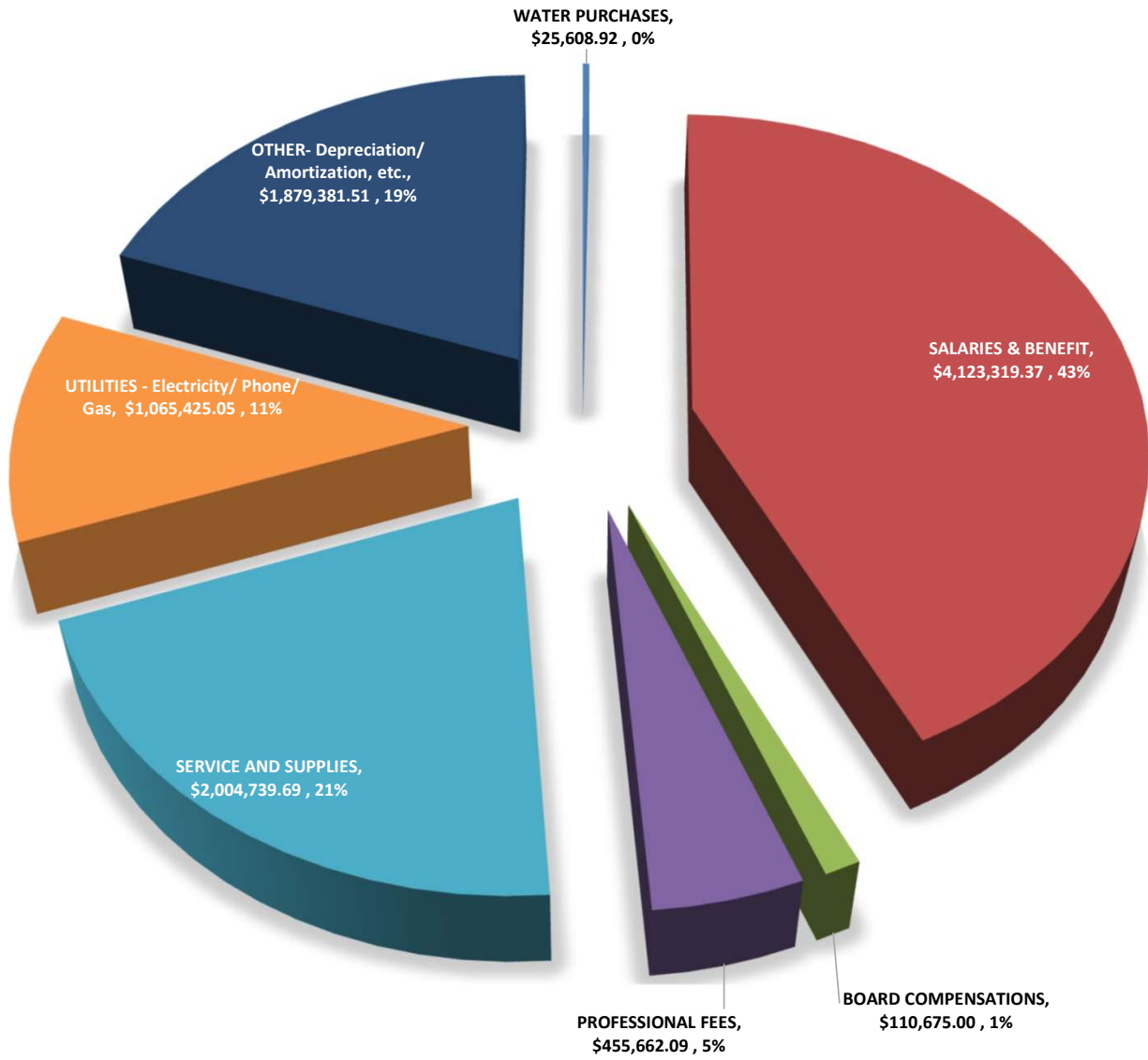
		TOTAL ENTERPRISE FUNDS	TOTAL GOVERNMENT FUNDS	TOTAL ALL FUNDS
		2023/2024 BUDGET	2023/2024 BUDGET	2023/2024 BUDGET
137	SOLID WASTE			
138	48500 Solid Waste Franchise Fee	0.00	349,039.51	349,039.51
139	48600 Solid Waste Franchise Fee-Commercial	0.00	120.00	120.00
140	Total · SOLID WASTE	0.00	349,159.51	349,159.51
141	METER INSTALLATION/FEES/CONNECTION			
142	45300 Meter Installation	83,008.71	0.00	83,008.71
143	45400 Permits & Inspections	4,952.00	0.00	4,952.00
144	45500 Capacity Fee	427,901.54	0.00	427,901.54
145	Total · METER INSTALLATION/FEES/CONNECTION	515,862.25	0.00	515,862.25
146	OTHER INCOME			
147	88110 Interest Income	614,000.00	336,000.00	950,000.00
148	88120 Other Income - Water Other	2,272.03	0.00	2,272.03
149	88125 Other Income - Senior Lunch	0.00	1,000.00	1,000.00
150	88126 Other Income - Farmers Mkt	0.00	0.00	0.00
151	88126 Other Income - Fall Festival	0.00	0.00	0.00
152	88128 Other Income - Farmers Mkt MM	0.00	0.00	0.00
153	88150 Other Income	1,689.43	0.00	1,689.43
154	88170 Other Income	0.00	0.00	0.00
155	88175 Property Rental Income	0.00	386,220.00	386,220.00
155	88176 Property Other Income	0.00	8,500.00	8,500.00
155	88300 Chromium 6 Surcharge	843,022.20	0.00	843,022.20
156	Total · OTHER INCOME	1,460,983.66	731,720.00	2,192,703.66
157	Total Other Income	2,302,541.94	2,650,241.83	4,952,783.77
158	Other Expense			
159	Other Expense			
160	91010 Interest Expense	512,710.00	0.00	512,710.00
161	92010 Loan Administrator Fee	16,620.00	0.00	16,620.00
162	92500 Chromium 6 Expenses	843,022.20	0.00	843,022.20
163	93010 Tax Deduction	0.00	3,914.35	3,914.35
164	95010 Net Incr/Decr in Fair Value	5,000.00	3,000.00	8,000.00
165	Total · Other Expense	1,377,352.20	6,914.35	1,384,266.55
166	Total Other Expense	1,377,352.20	6,914.35	1,384,266.55
167	Net Other Income	925,189.74	2,643,327.48	3,568,517.22
168	Net Income	783,999.52	1,401,803.40	2,185,802.92
169				
170	Depr & Amort 40% (Fund = 60%)	711,134.40	37,104.00	748,238.40
171	Principal Payments	(829,514.00)	0.00	(829,514.00)
172	Net Profit (Loss) after depreciation & principal pmt on loans	665,619.92	1,438,907.40	2,104,527.32
173	Transfer to Reserves (Water Rights/Resources)	559,617.87	0.00	559,617.87
174	Repayment of Reserves	0.00	386,220.00	386,220.00
175	Capital Projects/Purchases	65,000.00	100,000.00	165,000.00
176	TOAL NET INCOME AFTER ALL OBLIGATIONS	41,002.05	952,687.40	993,689.45

OPERATIONAL REVENUES



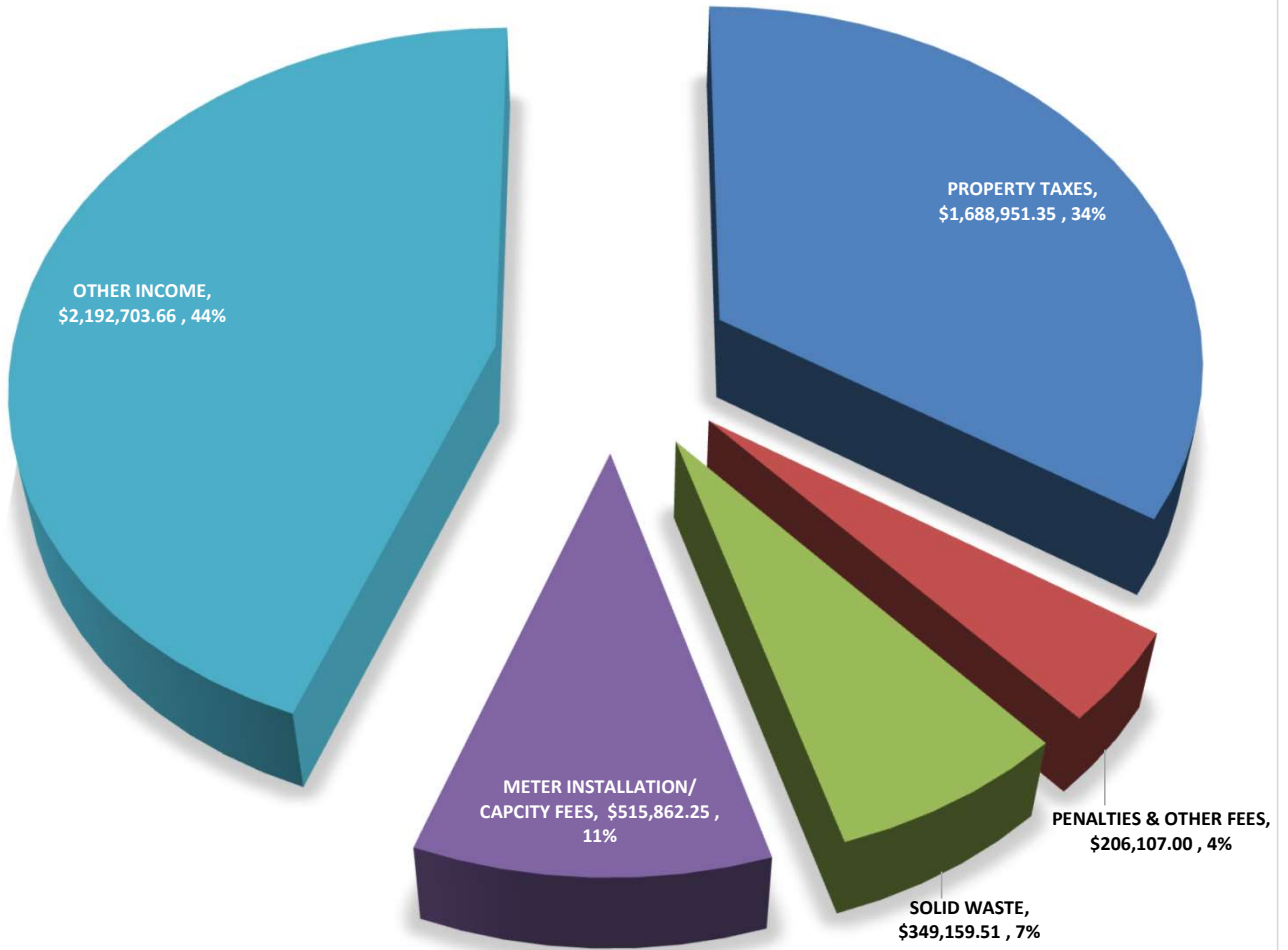
■ WATER CONSUMPTION ■ WATER METER CHARGE ■ SPECIAL ASSESSMENT ■ OTHER SERVICE INCOME ■ PARK & RECREATION FEES

OPERATIONAL EXPENSES



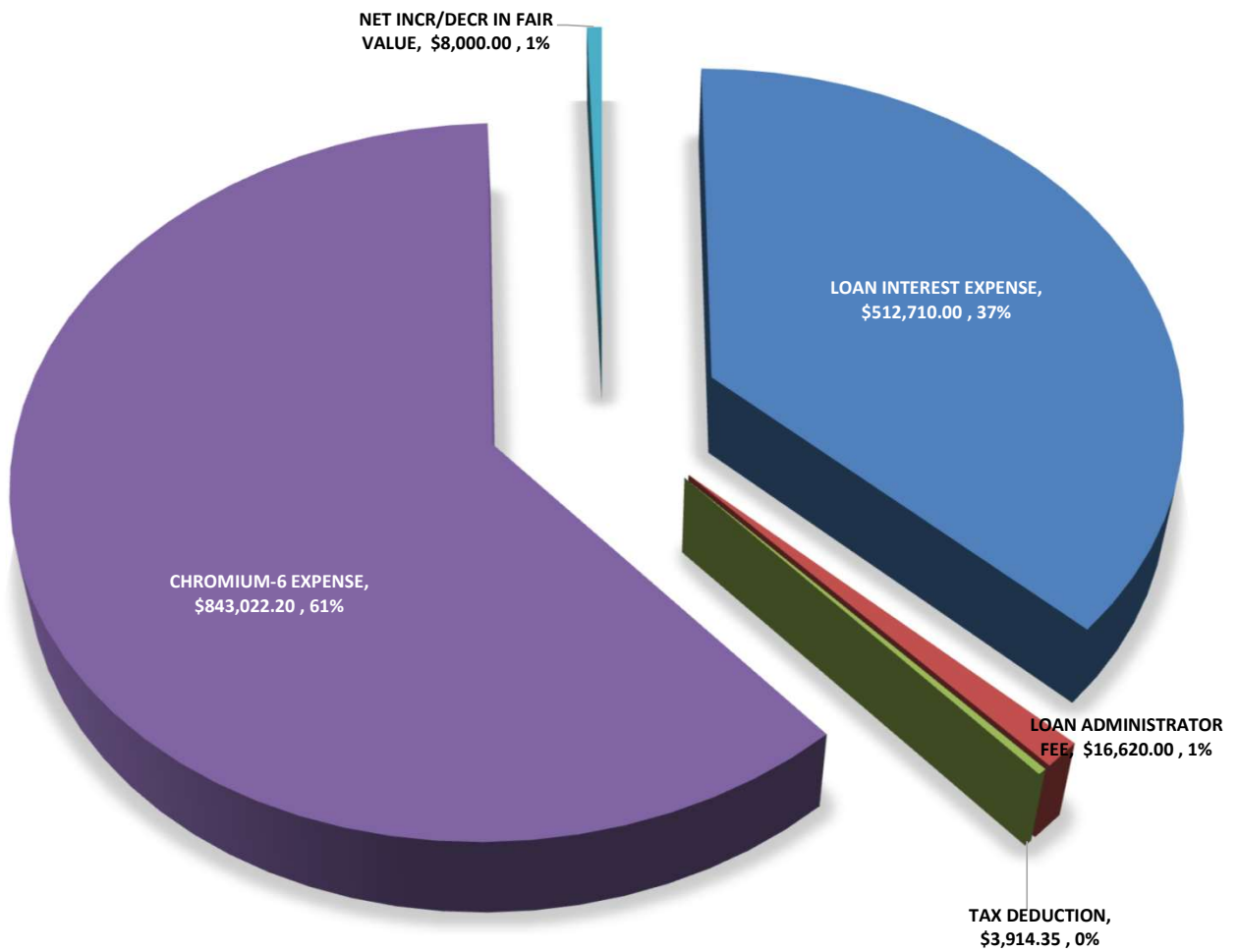
- WATER PURCHASES
- SALARIES & BENEFIT
- BOARD COMPENSATIONS
- PROFESSIONAL FEES
- SERVICE AND SUPPLIES
- UTILITIES - Electricity/ Phone/ Gas
- OTHER- Depreciation/ Amortization, etc.

NON-OPERATIONAL REVENUES



■ PROPERTY TAXES ■ PENALTIES & OTHER FEES ■ SOLID WASTE ■ METER INSTALLATION/ CAPACITY FEES ■ OTHER INCOME

NON-OPERATIONAL EXPENSES



■ LOAN INTEREST EXPENSE ■ LOAN ADMINISTRATOR FEE ■ TAX DEDUCTION ■ CHROMIUM-6 EXPENSE ■ NET INCR/DECR IN FAIR VALUE

Phelan Pinon Hills Community Services District

BUDGET SUMMARY COMPARISON 2023/2024

Assumes: % Over Est Year End Rates/Revenue Expense	TOTAL ENTERPRISE FUNDS				TOTAL GOVERNMENT FUNDS				TOTAL ALL FUNDS				Proposed Budget vs. Prior Year Budget	Proposed Budget vs. Est YE	Proposed Budget vs. Est YE		
	Prior Year	Prior Year		Proposed	Prior Year	Prior Year		Proposed	Prior Year	Prior Year		Proposed					
	2021/2022 Budget	2022/2023 Budget	Est YE 22/23	2023/2024 BUDGET	2021/2022 Budget	2022/2023 Budget	Est YE 22/23	2023/2024 BUDGET	2021/2022 Budget	2022/2023 Budget	Est YE 22/23	2023/2024 BUDGET					
1 OPERATIONAL INCOME/EXPENSE																	
2 INCOME																	
3 Water Sales	6,502,777.70	7,786,088.64	7,096,784.60	7,673,575.14	0.00	0.00	0.00	0.00	6,502,777.70	7,786,088.64	7,096,784.60	7,673,575.14	-1%	8%	Includes rate change & increased consumption.	576,790.54	
4 Special Assessment	291,071.09	283,980.41	285,606.00	283,463.96	0.00	0.00	0.00	0.00	291,071.09	283,980.41	285,606.00	283,463.96	0%	-1%	Assumes slight change in standby rates.	(2,142.04)	
5 Parks	0.00	0.00	0.00	0.00	15,000.00	16,639.67	18,206.43	20,027.07	15,000.00	16,639.67	18,206.43	20,027.07	20%	10%	Assumes slight increase in community centers rentals/rates	1,820.64	
6 Other Service Income	66,546.37	217,479.87	266,688.39	305,031.17	0.00	0.00	0.00	0.00	66,546.37	217,479.87	266,688.39	305,031.17	40%	14%	Includes increase of 28% to Disconnections fees.	38,342.78	
7 Total Income from Operations	6,860,395.16	8,287,548.92	7,649,078.99	8,262,070.26	15,000.00	16,639.67	18,206.43	20,027.07	6,875,395.16	8,304,188.59	7,667,285.42	8,282,097.34	0%	8%			
8 Gross Profit	6,860,395.16	8,287,548.92	7,649,078.99	8,262,070.26	15,000.00	16,639.67	18,206.43	20,027.07	6,875,395.16	8,304,188.59	7,667,285.42	8,282,097.34	0%	8%		614,811.92	
9 EXPENSE																	
10 Water Purchases	20,800.00	119,000.00	23,982.20	25,608.92	0.00	0.00	0.00	0.00	20,800.00	119,000.00	23,982.20	25,608.92	-78%	7%	Includes increased rates from MWA.	1,626.72	
11 Salaries & Benefits	2,798,983.71	3,008,508.60	3,191,591.59	3,363,539.39	284,500.60	463,406.35	430,973.94	759,779.97	3,083,484.31	3,471,914.95	3,622,565.54	4,123,319.37	19%	14%	5.0% COLA, 2.5% merit, plus one new EE (Gvmt Fund).	500,753.83	
12 Board Compensation	95,641.46	117,200.00	93,304.05	97,050.00	8,022.12	7,950.00	11,752.32	13,625.00	103,663.58	125,150.00	105,056.37	110,675.00	-12%	5%	Assumes slight increase for new Board members.	5,618.63	
13 Professional Fees	426,029.58	509,524.24	519,759.44	430,527.09	12,984.61	16,183.01	34,078.26	25,135.00	439,014.19	525,707.25	553,837.70	455,662.09	-13%	-18%	Reduction due to one time services in prior year.	(98,175.61)	
14 Service and Supplies	1,224,534.84	1,695,658.34	1,944,973.00	1,692,462.20	284,525.69	281,529.57	194,833.07	312,277.49	1,509,060.53	1,977,187.91	2,139,806.07	2,004,739.69	1%	-6%	Decrease due to Repair and Maint. Costs.	(135,066.38)	
15 Utilities - Electric/Phone/Gas	911,279.58	1,096,704.81	948,154.65	1,007,451.37	38,613.02	54,817.02	55,717.56	57,973.69	949,892.60	1,151,521.83	1,003,872.21	1,065,425.05	-7%	6%	Assumes 4% increase in electrical costs.	61,552.84	
16 Other- Depreciation/Amort, etc.	1,896,316.02	1,782,480.80	1,895,872.73	1,786,621.51	94,996.25	92,760.00	92,465.45	92,760.00	1,991,312.27	1,875,240.80	1,988,338.18	1,879,381.51	0%	-5%		(108,956.67)	
17 Total Expense	7,373,585.19	8,329,076.79	8,617,637.66	8,403,260.48	723,642.29	916,645.95	819,820.60	1,261,551.15	8,097,227.48	9,245,722.74	9,437,458.27	9,664,811.63	5%	2%		227,353.36	
18 Net Operational Income	(513,190.03)	(41,527.87)	(968,558.67)	(141,190.21)	(708,642.29)	(900,006.28)	(801,614.17)	(1,241,524.08)	(1,221,832.32)	(941,534.15)	(1,770,172.85)	(1,382,714.29)	47%	-22%		387,458.55	
19 NON-OPERATIONAL INCOME/EXPENSE																	
20 NON-OPERATIONAL INCOME																	
21 Property Tax	218,548.74	176,511.40	171,589.03	119,589.03	1,153,736.51	1,342,038.08	1,425,355.47	1,569,362.32	1,372,285.25	1,518,549.48	1,596,944.50	1,688,951.35	11%	6%	Assumes increase per County estimates.	92,006.86	
22 Penalties & Other Fees	106,490.38	151,094.70	185,681.98	206,107.00	0.00	0.00	0.00	0.00	106,490.38	151,094.70	185,681.98	206,107.00	36%	11%	Assumes % change based on rate change (fees are % based)	20,425.02	
23 Solid Waste	0.00	0.00	0.00	0.00	251,812.69	349,039.51	349,090.81	349,159.51	251,812.69	349,039.51	349,090.81	349,159.51	100%	0%	Assumes 0% increase in Solid Waste fees.	68.70	
24 Meter Installation/Capacity Fee	1,032,660.12	707,920.39	497,744.89	515,862.25	0.00	0.00	0.00	0.00	1,032,660.12	707,920.39	497,744.89	515,862.25	-27%	4%	Assumes decrease in new meter installs, offset by increase i	18,117.36	
25 Other Income	916,692.81	883,519.91	1,399,039.64	1,460,983.66	220,495.28	196,398.12	615,335.00	731,720.00	1,137,188.09	1,079,918.03	2,014,374.64	2,192,703.66	103%	9%	Assumes slight increase due to higher interest rates.	178,329.02	
26 Total Non-Operational Income	2,274,392.05	1,919,046.40	2,254,055.54	2,302,541.94	1,626,044.48	1,887,475.71	2,389,781.28	2,650,241.83	3,900,436.53	3,806,522.11	4,643,836.82	4,952,783.77	30%	7%		308,946.95	
27 NON-OPERATIONAL EXPENSE																	
28 Other Expense	1,150,755.95	1,130,919.08	1,108,839.01	1,377,352.20	3,277.60	3,510.88	(104,488.54)	6,914.35	1,154,033.55	1,134,429.96	1,004,350.47	1,384,266.55	22%	38%		0.00	
29 Total Non-Operational Expense	1,150,755.95	1,130,919.08	1,108,839.01	1,377,352.20	3,277.60	3,510.88	(104,488.54)	6,914.35	1,154,033.55	1,134,429.96	1,004,350.47	1,384,266.55	22%	38%		379,916.08	
30 Net Non-Operational Income	1,123,636.10	788,127.32	1,145,216.53	925,189.74	1,622,766.88	1,883,964.83	2,494,269.82	2,643,327.48	2,746,402.98	2,672,092.15	3,639,486.35	3,568,517.22	34%	-2%		(70,969.13)	
31 Net Income	610,446.07	746,599.45	176,657.86	783,999.52	914,124.59	983,958.55	1,692,655.64	1,401,803.40	1,524,570.66	1,730,558.00	1,869,313.50	2,185,802.92	26%	17%		316,489.42	
32 Depr & Amort @ 60%	756,124.71	708,431.68	754,967.60	711,134.40	34,288.81	37,104.00	36,986.18	37,104.00	790,413.52	745,535.68	791,953.78	748,238.40			Add back in 40% not Funded.	(43,715.38)	
33 Principal Payments Due on Loan	654,615.30	654,615.30	625,392.26	829,514.00	0.00	0.00	0.00	0.00	654,615.30	654,615.30	625,392.26	829,514.00			Principal portion of loans increase as interest decreases eac	204,121.74	
34 Net Profit (Loss) Funds for CIP	711,955.48	800,415.83	306,233.19	665,619.92	948,413.40	1,021,062.55	1,729,641.82	1,438,907.40	1,660,368.88	1,821,478.38	2,035,875.02	2,104,527.32					
35 Transfer to Reserves (Water Rights/Resources)				559,617.87				0.00					559,617.87				
36 Repayment of Reserves				0.00				386,220.00					386,220.00				
37 Capital Projects/Purchases				65,000.00				100,000.00					165,000.00				
38 TOTAL NET INCOME AFTER ALL OBLIGATIONS				41,002.05				952,687.40					993,689.45				

Phelan Pinon Hills Community Services District
BUDGET DETAIL COMPARISON 2023/2024

Assumes: Rates/Reve Expenses	% Over Est Year End 6.00% 3.00%	TOTAL ENTERPRISE FUNDS				TOTAL GOVERNMENT FUNDS				TOTAL ALL FUNDS				Bud vs Bud	Bud vs Est YE	23/24 Budget vs. Actual Est YE	Line #
		Prior Year 2021/2022 Budget	Prior Year 2022/2023 Budget	Actual Est YE 22/23	Proposed 2023/2024 BUDGET	Prior Year 2021/2022 Budget	Prior Year 2022/2023 Budget	Actual Est YE 22/23	Proposed 2023/2024 BUDGET	Prior Year 2021/2022 Budget	Prior Year 2022/2023 Budget	Actual Est YE 22/23	Proposed 2023/2024 BUDGET				
1	Operational Income/Expense																
2	Income																2
3	40 - WATER SALES																3
4	40A - WATER CONSUMPTION																4
5	40010 Water Sales - Residential - C	3,550,750.29	4,196,474.46	3,102,406.43	3,443,671.14	0.00	0.00	0.00	0.00	3,550,750.29	4,196,474.46	3,102,406.43	3,443,671.14	-17.9%	11.0%	Includes rate change of 6%, approved Dec 2021.	5
6	40012 Water Sales - Residential (WR) *	0.00	0.00	305,587.27	339,201.87	0.00	0.00	0.00	0.00	0.00	0.00	305,587.27	339,201.87	0.0%	11.0%	Increase 5% due to new meters and 22/23 being a wet year.	6
7	40020 Water Sales - Commercial - C	25,972.98	35,041.62	42,851.25	47,564.89	0.00	0.00	0.00	0.00	25,972.98	35,041.62	42,851.25	47,564.89	35.7%	11.0%	The Chromium 6 surcharge is listed below (Non-Op Revenue) .	7
8	40030 Water Sales - Fire Protection-C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%	as it is specifically for the Chromium 6 project not operations.	8
9	40060 Water Sales - Multiple Res - C	3,609.35	3,596.81	2,798.69	3,106.55	0.00	0.00	0.00	0.00	3,609.35	3,596.81	2,798.69	3,106.55	-13.6%	11.0%		9
10	40070 Water Sales - School - C	370,299.10	421,449.57	303,366.11	336,736.38	0.00	0.00	0.00	0.00	370,299.10	421,449.57	303,366.11	336,736.38	-20.1%	11.0%		10
11	40090 Water Sales - Construction - C	88,738.77	196,818.57	346,763.14	329,424.98	0.00	0.00	0.00	0.00	88,738.77	196,818.57	346,763.14	329,424.98	67.4%	-5.0%		11
12	40095 Water Sales - Construction Non-Potabl	2,507.92	4,366.22	25,538.45	28,347.68	0.00	0.00	0.00	0.00	2,507.92	4,366.22	25,538.45	28,347.68	549.2%	11.0%		12
13	TOTAL WATER CONSUMPTION	4,041,878.41	4,857,747.25	4,129,311.34	4,528,053.49	0.00	0.00	0.00	0.00	4,041,878.41	4,857,747.25	4,129,311.34	4,528,053.49	-6.8%	9.7%	Includes rate change & increased consumption.	13
14	40B - WATER METER CHARGE																14
15	41010 Water Sales - Residential - M	2,382,390.47	2,816,683.24	2,866,153.62	3,038,122.84	0.00	0.00	0.00	0.00	2,382,390.47	2,816,683.24	2,866,153.62	3,038,122.84	7.9%	6.0%	Includes rate change of 6%.	15
16	41020 Water Sales - Commercial - M	17,358.22	22,662.07	24,396.66	25,860.46	0.00	0.00	0.00	0.00	17,358.22	22,662.07	24,396.66	25,860.46	14.1%	6.0%		16
17	41030 Water Sales - Fire Protection-M	2,398.07	3,083.23	2,908.71	3,083.23	0.00	0.00	0.00	0.00	2,398.07	3,083.23	2,908.71	3,083.23	0.0%	6.0%		17
18	41060 Water Sales - Multiple Res - M	2,600.57	2,897.75	3,005.31	3,185.63	0.00	0.00	0.00	0.00	2,600.57	2,897.75	3,005.31	3,185.63	9.9%	6.0%		18
19	41070 Water Sales - School - M	33,166.45	36,535.87	39,172.90	41,523.27	0.00	0.00	0.00	0.00	33,166.45	36,535.87	39,172.90	41,523.27	13.7%	6.0%		19
20	41090 Water Sales - Construction - M	22,985.51	46,479.23	31,836.06	33,746.22	0.00	0.00	0.00	0.00	22,985.51	46,479.23	31,836.06	33,746.22	-27.4%	6.0%	Assumes similar amount of construction	20
21	41095 Water Sales - Construction Non Potabl	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%		21
22	TOTAL WATER METER CHARGE	2,460,899.29	2,928,341.39	2,967,473.26	3,145,521.66	0.00	0.00	0.00	0.00	2,460,899.29	2,928,341.39	2,967,473.26	3,145,521.66	7.4%	6.0%	Includes rate change approved (2021 rate study).	22
23	Total - WATER SALES	6,502,777.70	7,786,088.64	7,096,784.60	7,673,575.14	0.00	0.00	0.00	0.00	6,502,777.70	7,786,088.64	7,096,784.60	7,673,575.14	-1.4%	8.1%	Includes rate change & increased consumption.	23
24	44 - SPECIAL ASSESSMENT																24
25	44100 Special Assessments	291,071.09	283,980.41	285,606.00	283,463.96	0.00	0.00	0.00	0.00	291,071.09	283,980.41	285,606.00	283,463.96	-0.2%	-0.7%	Assumes slight change due to new meter sets.	25
26	TOTAL SPECIAL ASSESSMENT	291,071.09	283,980.41	285,606.00	283,463.96	0.00	0.00	0.00	0.00	291,071.09	283,980.41	285,606.00	283,463.96	-0.2%	-0.7%	Assumes slight change in standby rates.	26
27	46 - PARKS																27
28	47600 Park & Recreation Fee	0.00	0.00	0.00	0.00	15,000.00	16,639.67	18,206.43	20,027.07	15,000.00	16,639.67	18,206.43	20,027.07	20.4%	10.0%		28
29	TOTAL PARKS	0.00	0.00	0.00	0.00	15,000.00	16,639.67	18,206.43	20,027.07	15,000.00	16,639.67	18,206.43	20,027.07	20.4%	10.0%	Assumes slight increase in community centers rentals/rates	29
30	48 - OTHER SERVICE INCOME																30
31	48200 Other Services Incomes	40,914.48	117,482.68	144,084.81	182,427.59	0.00	0.00	0.00	0.00	40,914.48	117,482.68	144,084.81	182,427.59	55.3%	26.6%	Includes increase of 28% to Disconnections fees.	31
32	48700 Administrative Fees	25,631.89	99,997.19	122,603.58	122,603.58	0.00	0.00	0.00	0.00	25,631.89	99,997.19	122,603.58	122,603.58	22.6%	0.0%	Credit Card fees for online payments.	32
33	TOTAL OTHER SERVICE INCOME	66,546.37	217,479.87	266,688.39	305,031.17	0.00	0.00	0.00	0.00	66,546.37	217,479.87	266,688.39	305,031.17	40.3%	14.4%	Includes increase of 28% to Disconnections fees.	33
34	TOTAL INCOME FROM OPERATIONS	6,860,395.16	8,287,548.92	7,649,078.99	8,262,070.26	15,000.00	16,639.67	18,206.43	20,027.07	6,875,395.16	8,304,188.59	7,667,285.42	8,282,097.34	-0.3%	8.0%		34
35	GROSS PROFIT	6,860,395.16	8,287,548.92	7,649,078.99	8,262,070.26	15,000.00	16,639.67	18,206.43	20,027.07	6,875,395.16	8,304,188.59	7,667,285.42	8,282,097.34	-0.3%	8.0%		35
36																	36
37	50 - WATER PURCHASES																37
38	50010 MWA Admin. & Bio Fee	14,800.00	18,000.00	16,267.20	17,893.92	0.00	0.00	0.00	0.00	14,800.00	18,000.00	16,267.20	17,893.92	-0.6%	10.0%	Increase per Watermaster report.	38
39	50020 MWA Make Up Water	1,000.00	1,000.00	2,715.00	2,715.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	2,715.00	2,715.00	171.5%	0.0%	5 AF @ \$584/AF Make Up Obligation in Alto .	39
40	50030 MWA/AVW Replacement Water	5,000.00	100,000.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00	5,000.00	100,000.00	5,000.00	5,000.00	-95.0%	0.0%	AVW Replacement Water / Well 14 (MWA repl = 0).	40
41	50040 Water Purchases - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%	Assumes no water from other agencies.	41
42	TOTAL WATER PURCHASES	20,800.00	119,000.00	23,982.20	25,608.92	0.00	0.00	0.00	0.00	20,800.00	119,000.00	23,982.20	25,608.92	-78.5%	6.8%	Includes increased rates from MWA.	42
43	51 - SALARIES & BENEFITS																43
44	51110 Salaries & Wages	1,606,158.56	1,765,085.24	1,830,912.08	1,946,418.34	168,773.19	278,277.21	246,318.38	445,959.42	1,774,931.75	2,043,362.45	2,077,230.46	2,392,377.76	17.1%	15.2%	Includes COLA and Merit Incr.	44
45	51120 Vacations	122,827.42	131,259.19	138,482.21	144,982.04	11,608.81	22,279.97	20,611.99	35,171.40	134,436.23	153,539.16	159,094.20	180,153.44	17.3%	13.2%	The budget is based on exact calculations of approved positions.	45
46	51130 Holiday	79,246.24	79,065.55	88,579.96	95,217.42	7,647.47	13,439.63	13,769.49	21,630.51	86,893.71	92,505.18	102,349.45	116,847.93	26.3%	14.2%	Increase due to COLA, Merit, and restructuring of positions.	46
47	51140 Sick Pay	85,359.55	92,390.18	98,315.05	103,873.55	8,342.69	14,661.41	15,719.51	23,596.92	93,702.24	107,051.59	114,034.56	127,470.47	19.1%	11.8%	Plus one new employee for Solid Waste	47
48	51150 Misc. Earn	89,605.40	81,951.77	88,634.02	91,392.09	5,337.87	8,206.98	3,368.00	11,662.04	94,943.27	90,158.75	92,002.02	103,054.13	14.3%	12.0%	Total Reg/Vac/Hol/Sic/Misc	48
49	51170 Overtime	137,716.06	178,487.24	185,471.10	182,719.00	10,296.39	10,620.08	26,604.58	16,066.91	148,012.45	189,107.32	212,075.68	198,785.91	5.1%	-6.3%	Increase due to COLA, Merit, and restructuring of positions.	49
50	51210 Payroll Taxes	46,376.53	39,411.05	41,553.42	41,226.36	4,922.05	5,853.01	5,335.37	9,074.79	51,298.58	45,264.06	46,888.79	50,301.15	11.1%	7.3%	Based on previous 2 year average.	50
51	51220 Worker's Compensation	31,023.64	29,429.57	31,429.57	56,156.93	6,888.60	7,050.52	7,050.52	16,111.65	37,912.24	36,480.09	38,480.09	72,268.59	98.1%	87.8%	Includes COLA and Merit Incr.	51
52	51230 Employee Group Insurance	352,657.94	352,556.77	412,171.06	395,423.21	36,843.97	62,417.02	59,307.45	110,088.42	389,501.91	414,973.79	471,478.51	505,511.63	21.8%	7.2%	Increase due to 72% change in Exp Mod, plus salary changes.	52
53	51240 Retirement	248,012.37	258,872.04	276,043.13	306,130.45	23,839.56	40,600.52	32,888.65	70,417.91	271,851.93	299,472.56	308,931.78	376,548.36	25.7%	21.9%	Increase due to a combined 13% rate increase, plus 9% CalPERS increase.	53
54	TOTAL SALARIES & BENEFITS	2,798,983.71	3,008,508.60	3,191,591.59	3,363,539.39	284,500.60	463,406.35	430,973.94	759,779.97	3,083,484.31	3,471,914.95	3,622,565.54	4,123,319.37	18.8%	13.8%	5.0% COLA, 2.5% merit, plus one new EE (Gvmt Fund).	54

Phelan Pinon Hills Community Services District
BUDGET DETAIL COMPARISON 2023/2024

Assumes: Rates/Reve Expenses	% Over Est Year End 6.00% 3.00%	TOTAL ENTERPRISE FUNDS				TOTAL GOVERNMENT FUNDS				TOTAL ALL FUNDS				Bud vs Bud	Bud vs Est YE	23/24 Budget vs. Actual Est YE	Line #
		Prior Year 2021/2022 Budget	Prior Year 2022/2023 Budget	Actual Est YE 22/23	Proposed 2023/2024 BUDGET	Prior Year 2021/2022 Budget	Prior Year 2022/2023 Budget	Actual Est YE 22/23	Proposed 2023/2024 BUDGET	Prior Year 2021/2022 Budget	Prior Year 2022/2023 Budget	Actual Est YE 22/23	Proposed 2023/2024 BUDGET				
55 52 - BOARD COMPENSATIONS (Expenses)																	55
56 52110 Board Director's Fee		48,240.00	38,700.00	26,440.00	27,000.00	3,600.00	4,500.00	4,309.20	5,400.00	51,840.00	43,200.00	30,749.20	32,400.00	-25.0%	5.4%	Assumes slight increase for new Board members.	56
57 52210 Board Exp - Auto Expense		953.56	3,500.00	991.01	1,800.00	102.60	250.00	134.71	225.00	1,056.16	3,750.00	1,125.72	2,025.00	-46.0%	79.9%	Assumes increase in travel and in person meetings.	57
58 52220 Board Exp - Meals & Lodging		6,756.00	14,000.00	6,352.57	5,850.00	0.00	0.00	0.00	0.00	6,756.00	14,000.00	6,352.57	5,850.00	-58.2%	-7.9%	Assumes slight increase as in person sessions resume.	58
59 52230 Board Exp - Education/Training		8,288.00	6,000.00	4,439.26	5,400.00	0.00	0.00	0.00	0.00	8,288.00	6,000.00	4,439.26	5,400.00	-10.0%	21.6%	Assumes increase as in person training resumes.	59
60 52240 Board Exp - Insurance & Other Expense		31,403.90	55,000.00	55,081.21	57,000.00	4,319.52	3,200.00	7,308.41	8,000.00	35,723.42	58,200.00	62,389.62	65,000.00	11.7%	4.2%		60
61 TOTAL BOARD COMPENSATIONS (Expenses)		95,641.46	117,200.00	93,304.05	97,050.00	8,022.12	7,950.00	11,752.32	13,625.00	103,663.58	125,150.00	105,056.37	110,675.00	-11.6%	5.3%	Assumes slight increase for new Board members.	61
62 53 - PROFESSIONAL FEE																	62
63 53110 Auditing & Accounting Fees		23,200.00	25,000.00	24,822.36	25,000.00	500.00	0.00	500.00	500.00	23,700.00	25,000.00	25,322.36	25,500.00	2.0%	0.7%		63
64 53120 Legal Services		51,109.09	85,831.30	52,229.95	55,000.00	8,025.48	2,500.00	7,692.46	10,000.00	59,134.57	88,331.30	59,922.41	65,000.00	-26.4%	8.5%	Assumes increase in Gov't fund legal activity (Ordinances).	64
65 53130 Engineering		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%		65
66 53140 Laboratory Analysis		34,693.00	49,000.00	7,910.46	12,000.00	0.00	0.00	0.00	0.00	34,693.00	49,000.00	7,910.46	12,000.00	-75.5%	51.7%	Required Water Quality testing varies from year to year.	66
67 53150 Outside Service		87,668.44	158,631.00	213,675.73	113,121.70	2,100.00	12,100.00	24,328.26	13,000.00	89,768.44	170,731.00	238,003.99	126,121.70	-26.1%	-47.0%	22/23 includes one time services (Homefield Mitigation).	67
68 53160 Permits & Fees		55,707.00	44,715.86	28,111.96	32,300.00	2,000.00	1,200.00	1,147.41	1,200.00	57,707.00	45,915.86	29,259.37	33,500.00	-27.0%	14.5%	Assumes slight increase in Water System Fees.	68
69 53170 Software Support		173,652.05	146,346.08	193,008.98	193,105.39	359.13	383.01	410.13	435.00	174,011.18	146,729.09	193,419.11	193,540.39	31.9%	0.1%		69
70 TOTAL PROFESSIONAL FEE		426,029.58	509,524.24	519,759.44	430,527.09	12,984.61	16,183.01	34,078.26	25,135.00	439,014.19	525,707.25	553,837.70	455,662.09	-13.3%	-17.7%	Reduction due to one time services in prior year.	70
71 54 - SERVICE AND SUPPLIES																	71
72 54110 Advertising		5,500.00	11,550.00	7,305.67	8,500.00	13,250.00	20,050.00	9,587.76	23,700.00	18,750.00	31,600.00	16,893.43	32,200.00	1.9%	90.6%	Increased advertising due to Park and SW projects and activities.	72
73 54140 Auto Expense		1,842.02	14,793.08	11,650.83	12,233.37	0.00	0.00	0.00	0.00	1,842.02	14,793.08	11,650.83	12,233.37	-17.3%	5.0%	Assumes slight increase in fuel costs.	73
74 54200 Credit Card Fee & Bank Charges		64,311.06	81,915.19	70,034.57	73,884.00	0.00	0.00	0.00	0.00	64,311.06	81,915.19	70,034.57	73,884.00	-9.8%	5.5%	Credit Card Processing fees.	74
75 54230 Dues & Subscriptions		16,613.39	15,053.00	15,533.69	15,600.00	500.00	1,200.00	735.70	900.00	17,113.39	16,253.00	16,269.39	16,500.00	1.5%	1.4%		75
76 54260 Education & Training		38,200.00	51,300.00	74,119.68	68,925.00	3,200.00	2,000.00	661.77	7,500.00	41,400.00	53,300.00	74,781.45	76,425.00	43.4%	2.2%		76
77 54290 Employment Expense		3,384.43	2,780.00	2,096.80	2,280.00	0.00	0.00	0.00	0.00	3,384.43	2,780.00	2,096.80	2,280.00	-18.0%	8.7%	DOT resuming activities.	77
78 54300 Equipment Rental/ Lease		9,609.30	12,200.00	8,004.65	10,560.00	927.13	1,500.00	2,003.27	1,500.00	10,536.43	13,700.00	10,007.92	12,060.00	-12.0%	20.5%	Did not need Rental Equip for Smithson springs in 22/23.	78
79 54320 General Maintenance		3,453.52	8,634.31	6,769.19	7,420.00	313.96	5,107.77	495.90	480.00	3,767.48	13,742.08	7,265.09	7,900.00	-42.5%	8.7%		79
80 54350 Insurance		161,462.71	191,675.18	146,043.59	181,000.00	4,752.17	4,853.02	10,368.64	12,160.00	166,214.88	196,528.20	156,412.23	193,160.00	-1.7%	23.5%	17% increase in property, liability.	80
81 54380 Insurance - Vehicle		42,504.17	38,846.52	38,408.40	45,000.00	2,752.43	4,347.98	2,164.42	2,540.00	45,256.60	43,194.50	40,572.82	47,540.00	10.1%	17.2%	17% increase in vehicle insurance.	81
82 54410 Fuel Costs		67,000.00	158,550.00	123,020.36	129,171.38	3,000.00	6,510.80	5,634.52	5,916.25	70,000.00	165,060.80	128,654.88	135,087.62	-18.2%	5.0%		82
83 54440 Meeting, Seminar & Supplies		5,900.00	9,109.63	6,814.06	7,125.00	1,100.00	330.00	78.87	100.00	7,000.00	9,439.63	6,892.93	7,225.00	-23.5%	4.8%		83
84 54470 Travel Expense		31,600.00	31,600.00	41,564.90	40,200.41	2,100.00	2,100.00	0.00	2,100.00	33,700.00	33,700.00	41,564.90	42,300.41	25.5%	1.8%		84
85 54500 Operating Supplies		66,242.40	65,485.00	73,539.91	74,820.00	12,500.00	6,500.00	4,003.69	6,060.00	78,742.40	71,985.00	77,543.60	80,880.00	12.4%	4.3%	Parks activities are expected to resume.	85
86 54530 Office Supplies		31,927.75	44,472.45	57,943.71	42,650.00	1,500.00	1,500.00	6,764.54	7,418.18	33,427.75	45,972.45	64,708.25	50,068.18	8.9%	-22.6%	New Desks for office in 22/23.	86
87 54620 Repair & Maintenance		524,032.92	765,601.52	1,073,020.32	787,423.26	137,900.00	119,800.00	74,477.94	104,100.00	661,932.92	885,401.52	1,147,498.26	891,523.26	0.7%	-22.3%	Well repair, booster repair, leak clamp repl., line repl, meter repl.	87
88 54650 Small Tools		15,893.49	22,600.00	30,340.43	28,100.00	1,300.00	1,500.00	1,092.50	1,500.00	17,193.49	24,100.00	31,432.93	29,600.00	22.8%	-5.8%	Gvmt Rep&Main: HVAC, paint, appliances, ceiling tiles, etc for CC.	88
89 54680 Uniforms		17,184.70	15,042.67	10,707.66	13,700.00	2,000.00	2,000.00	996.65	2,000.00	19,184.70	17,042.67	11,704.31	15,700.00	-7.9%	34.1%	Periodic replacement of jackets.	89
90 54710 Vehicle Maintenance		35,000.00	47,000.00	42,406.34	40,000.00	4,100.00	2,000.00	1,951.04	2,000.00	39,100.00	49,000.00	44,357.38	42,000.00	-14.3%	-5.3%	Purchased 2 new vehicles in 22/23.	90
91 54740 Easement Lease		600.00	603.00	0.00	0.00	0.00	0.00	0.00	0.00	600.00	603.00	0.00	0.00	0.0%	0.0%	Now included in Permits & Fees (Acct 53160)	91
92 54770 Computer & Equipment Maint		14,693.66	4,100.00	10,233.16	4,500.00	0.00	0.00	810.85	0.00	14,693.66	4,100.00	11,044.01	4,500.00	9.8%	-59.3%		92
93 54800 Programs (Wtr Cons, parks,etc)		10,200.00	12,500.00	14,306.27	14,500.00	46,830.00	66,930.00	49,676.91	72,430.00	57,030.00	79,430.00	63,983.18	86,930.00	9.4%	35.9%	Assumes normal activities will resume + new SW programs.	93
94 54801 Senior Lunch Program		0.00	0.00	0.00	0.00	22,600.00	22,600.00	0.00	22,600.00	22,600.00	22,600.00	0.00	22,600.00	0.0%	100.0%	Activities are expected to resume.	94
95 54802 Farmers Market		0.00	0.00	0.00	0.00	1,000.00	500.00	0.00	400.00	1,000.00	500.00	0.00	400.00	-20.0%	100.0%		95
96 54830 State & County Fees & Services		14,500.00	17,200.00	14,666.00	15,800.00	400.00	200.00	342.00	200.00	14,900.00	17,400.00	15,008.00	16,000.00	-8.0%	6.6%	Lafco, parcel & Lien fees etc.	96
97 54860 Postage & Mailing		19,490.95	51,344.70	40,304.55	42,319.78	0.00	0.00	6,355.30	6,673.07	19,490.95	51,344.70	46,659.85	48,992.84	-4.6%	5.0%	Postage increase.	97
98 54890 Printing		19,388.37	20,202.09	22,194.60	24,000.00	0.00	0.00	4,689.23	3,500.00	19,388.37	20,202.09	26,883.83	27,500.00	36.1%	2.3%		98
99 54920 Public Relation		4,000.00	1,500.00	3,943.66	2,750.00	22,500.00	10,000.00	11,941.57	26,500.00	26,500.00	11,500.00	15,885.23	29,250.00	154.3%	84.1%	Solid Waste & Parks partnerships.	99
100 TOTAL SERVICE AND SUPPLIES		1,224,534.84	1,695,658.34	1,944,973.00	1,692,462.20	284,525.69	281,529.57	194,833.07	312,277.49	1,509,060.53	1,977,187.91	2,139,806.07	2,004,739.69	1.4%	-6.3%	Decrease due to Repair and Maint. Costs.	100
101 58 - UTILITIES - Electric/Phone/Gas																	101
102 58010 Telephone		28,853.31	25,100.00	29,159.40	32,213.00	3,629.54	3,960.00	3,873.63	4,056.00	32,482.85	29,060.00	33,033.03	36,269.00	24.8%	9.8%	Assumes upgrade of phones for Field Staff.	102
103 58110 Utilities - Operations		1,132,501.77	1,372,105.81	1,480,998.43	1,540,238.37	22,775.45	32,927.27	33,871.60	35,226.46	1,155,277.22	1,405,033.08	1,514,870.03	1,575,464.83	12.1%	4.0%	Increase in Electric Costs of 4%.	103
104 58115 Utilities - Solar Credit		(250,075.50)	(300,501.00)	(562,003.18)	(565,000.00)	0.00	0.00	0.00	0.00	(250,075.50)	(300,501.00)	(562,003.18)	(565,000.00)	88.0%	0.5%		104
105 58210 Utilities - Street Lights		0.00	0.00	0.00	0.00	12,208.03	17,929.75	17,972.33	18,691.22	12,208.03	17,929.75	17,972.33	18,691.22	4.2%	4.0%	Increase in Electric Costs of 4%.	105
106 TOTAL UTILITIES - Electric/Phone/Gas		911,279.58	1,096,704.81	948,154.65	1,007,451.37	38,613.02	54,817.02										

Phelan Pinon Hills Community Services District
BUDGET DETAIL COMPARISON 2023/2024

Assumes: Rates/Reve Expenses	% Over Est Year End 6.00% 3.00%	TOTAL ENTERPRISE FUNDS				TOTAL GOVERNMENT FUNDS				TOTAL ALL FUNDS				Bud vs Bud	Bud vs Est YE	23/24 Budget vs. Actual Est YE	Line #	
		Prior Year 2021/2022 Budget	Prior Year 2022/2023 Budget	Actual Est YE 22/23	Proposed 2023/2024 BUDGET	Prior Year 2021/2022 Budget	Prior Year 2022/2023 Budget	Actual Est YE 22/23	Proposed 2023/2024 BUDGET	Prior Year 2021/2022 Budget	Prior Year 2022/2023 Budget	Actual Est YE 22/23	Proposed 2023/2024 BUDGET					
114	NET OPERATIONAL INCOME	(513,190.03)	(41,527.87)	(968,558.67)	(141,190.21)	(708,642.29)	(900,006.28)	(801,614.17)	(1,241,524.08)	(1,221,832.32)	(941,534.15)	(1,770,172.85)	(1,382,714.29)	46.9%	-21.9%	387,458.55	114	
115	NON-OPERATIONAL INCOME/EXPENSE																115	
116	NON-OPERATIONAL INCOME																116	
117	70 - PROPERTY TAXES																117	
118	71110 Property Taxes - Curr Sec	0.00	0.00	0.00	0.00	1,154,311.97	1,316,075.66	1,375,595.55	1,461,329.66	1,154,311.97	1,316,075.66	1,375,595.55	1,461,329.66	11.0%	6.2%	Assumes increase in property tax revenue due to increased values & sales.	118	
119	71120 Property Taxes - Curr Unsec	0.00	0.00	0.00	0.00	77,618.39	50,028.76	51,458.20	52,540.77	77,618.39	50,028.76	51,458.20	52,540.77	5.0%	2.1%	(Per County report on Districts share of General Tax).	119	
120	71130 Property Taxes - Curr Supplimen	0.00	0.00	0.00	0.00	7,663.42	26,736.11	28,072.92	42,763.64	7,663.42	26,736.11	28,072.92	42,763.64	59.9%	52.3%		120	
121	71140 Property Taxes - Curr Unitary	0.00	0.00	0.00	0.00	47,530.26	48,489.75	48,489.75	56,331.31	47,530.26	48,489.75	48,489.75	56,331.31	16.2%	16.2%		121	
122	71150 Property Taxes - Curr Other	0.00	0.00	0.00	0.00	20,223.34	3,048.37	22,142.55	3,822.60	20,223.34	3,048.37	22,142.55	3,822.60	25.4%	-82.7%		122	
123	72110 Property Taxes - Prior Sec	0.00	0.00	0.00	0.00	22,517.11	22,519.89	20,819.03	21,235.41	22,517.11	22,519.89	20,819.03	21,235.41	-5.7%	2.0%	Assumes prior year collections will be similar to last fiscal year.	123	
124	72120 Property Taxes - Prior Unsec	0.00	0.00	0.00	0.00	1,239.98	204.73	477.80	487.36	1,239.98	204.73	477.80	487.36	138.0%	2.0%		124	
125	72130 Property Taxes - Prior Supplimn	0.00	0.00	0.00	0.00	12,461.00	11,477.71	16,339.87	16,666.67	12,461.00	11,477.71	16,339.87	16,666.67	45.2%	2.0%		125	
126	72150 Property Taxes - Prior Other	0.00	0.00	0.00	0.00	1,811.47	1,453.32	1,320.41	1,346.82	1,811.47	1,453.32	1,320.41	1,346.82	-7.3%	2.0%		126	
127	73160 Property Taxes - Homeowner	0.00	0.00	0.00	0.00	8,859.28	10,400.47	9,934.98	10,133.68	8,859.28	10,400.47	9,934.98	10,133.68	-2.6%	2.0%		127	
128	73170 Tax Penalties & Others	10,548.74	20,511.40	15,589.03	15,589.03	7,500.29	7,603.31	6,704.41	6,704.41	18,049.03	28,114.71	22,293.44	22,293.44	-20.7%	0.0%		128	
129	SUB-TOTAL PROPERTY TAX REVENUE	10,548.74	20,511.40	15,589.03	15,589.03	1,361,736.51	1,498,038.08	1,581,355.47	1,673,362.32	1,372,285.25	1,518,549.48	1,596,944.50	1,688,951.35	11.2%	5.8%		129	
130	99030 Property Tax Transfer	208,000.00	156,000.00	156,000.00	104,000.00	(208,000.00)	(156,000.00)	(156,000.00)	(104,000.00)	0.00	0.00	0.00	0.00	0.0%	0.0%	10% Decrease of transfer - per Board.	(52,000.00)	130
131	TOTAL PROPERTY TAXES	218,548.74	176,511.40	171,589.03	119,589.03	1,153,736.51	1,342,038.08	1,425,355.47	1,569,362.32	1,372,285.25	1,518,549.48	1,596,944.50	1,688,951.35	11.2%	5.8%	Assumes increase per County estimates.	92,006.86	131
132	86 - PENALTIES & OTHER FEE																132	
133	86120 Penalties & Other Fees	106,490.38	151,094.70	185,681.98	206,107.00	0.00	0.00	0.00	0.00	106,490.38	151,094.70	185,681.98	206,107.00	36.4%	11.0%			133
134	TOTAL PENALTIES & OTHER FEE	106,490.38	151,094.70	185,681.98	206,107.00	0.00	0.00	0.00	0.00	106,490.38	151,094.70	185,681.98	206,107.00	36.4%	11.0%	Assumes % change based on rate change (fees are % based).	20,425.02	134
135	48 - SOLID WASTE																135	
136	48500 Solid Waste Franchise Fee	0.00	0.00	0.00	0.00	251,812.69	349,039.51	349,039.51	349,039.51	251,812.69	349,039.51	349,039.51	349,039.51	0.0%	0.0%			136
137	48600 Solid Waste Franchise Fee-Commercial	0.00	0.00	0.00	0.00	0.00	0.00	51.30	120.00	0.00	0.00	51.30	120.00	0.0%	0.0%			137
138	TOTAL SOLID WASTE	0.00	0.00	0.00	0.00	251,812.69	349,039.51	349,090.81	349,159.51	251,812.69	349,039.51	349,090.81	349,159.51	0.0%	0.0%	Assumes 0% increase in Solid Waste fees.	68.70	138
139	82 - METER INSTALLATION/CONNECTION FEES																139	
140	82300 Meter Installation	248,605.59	145,128.58	103,760.89	83,008.71	0.00	0.00	0.00	0.00	248,605.59	145,128.58	103,760.89	83,008.71	-42.8%	-20.0%	Assumes decrease in meter sets due to cost of building and int. rates.		140
141	82400 Permits & Inspections	9,170.90	10,502.39	6,190.00	4,952.00	0.00	0.00	0.00	0.00	9,170.90	10,502.39	6,190.00	4,952.00	-52.8%	-20.0%			141
142	82500 Capacity Fee	774,883.63	552,289.42	387,794.00	427,901.54	0.00	0.00	0.00	0.00	774,883.63	552,289.42	387,794.00	427,901.54	-22.5%	10.3%	Assumes rate increase.		142
143	TOTAL METER INSTALLATION/CONNECTION FEES	1,032,660.12	707,920.39	497,744.89	515,862.25	0.00	0.00	0.00	0.00	1,032,660.12	707,920.39	497,744.89	515,862.25	-27.1%	3.6%	Assumes decrease in new meter installs, offset by increase rates.	18,117.36	143
144	88 - OTHER INCOME																144	
145	88110 Interest Income	87,678.34	46,500.00	545,652.27	614,000.00	38,881.42	30,410.00	252,461.59	336,000.00	126,559.76	76,910.00	798,113.86	950,000.00	1135.2%	43.8%	Assumes increase in Interest rates (4.2%).	151,886.14	145
146	88120 Other Income	2,303.20	1,968.14	2,272.03	2,272.03	0.00	0.00	0.00	0.00	2,303.20	1,968.14	2,272.03	2,272.03	15.4%	0.0%	Misc Water Revenue otherwise not categorized.		146
147	88125 Other Income - Senior Lunch	0.00	0.00	0.00	0.00	1,000.00	1,500.00	0.00	1,000.00	1,000.00	1,500.00	0.00	1,000.00	-33.3%	0.0%	Activities are expected to resume.		147
148	88126 Other Income - Farmers Mkt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%			148
149	88127 Other Income - Fall Festival	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%			149
150	88128 Other Income - Farmers Mkt MM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%			150
151	88150 Other Income	1,516.63	1,467.69	10,689.43	1,689.43	0.00	0.00	20,000.00	0.00	1,516.63	1,467.69	30,689.43	1,689.43	15.1%	-94.5%	One time revenue in prior yr: Damaged Hydrants. & a Main line.		151
152	88170 Other Income	0.00	0.00	0.00	0.00	5,000.00	0.00	55,555.58	0.00	5,000.00	0.00	55,555.58	0.00	0.0%	-100.0%	One time revenue in prior yr: Property tax refunds from prior yrs.	(55,555.58)	152
153	88175 Property Rental Income	0.00	0.00	0.00	0.00	168,623.98	158,084.00	278,847.65	386,220.00	168,623.98	158,084.00	278,847.65	386,220.00	144.3%	38.5%		107,372.35	153
154	88176 Property Other Income	0.00	0.00	0.00	0.00	6,989.88	6,404.12	8,470.18	8,500.00	6,989.88	6,404.12	8,470.18	8,500.00	32.7%	0.4%	Circle Green Royalties.	29.82	154
155	88300 Chromium 6 Surcharge	825,194.64	833,584.08	840,425.91	843,022.20	0.00	0.00	0.00	0.00	825,194.64	833,584.08	840,425.91	843,022.20	1.1%	0.3%			155
156	Total - OTHER INCOME	916,692.81	883,519.91	1,399,039.64	1,460,983.66	220,495.28	196,398.12	615,335.00	731,720.00	1,137,188.09	1,079,918.03	2,014,374.64	2,192,703.66	103.0%	8.9%	Assumes slight increase due to higher interest rates.	178,329.02	156
157	TOTAL NON-OPERATIONAL INCOME	2,274,392.05	1,919,046.40	2,254,055.54	2,302,541.94	1,626,044.48	1,887,475.71	2,389,781.28	2,650,241.83	3,900,436.53	3,806,522.11	4,643,836.82	4,952,783.77	30.1%	6.7%		308,946.95	157
158	NON-OPERATIONAL EXPENSE																158	
159	796 - Other Expense																159	
160	91010 Interest Expense	225,362.64	255,065.00	371,587.48	512,710.00	0.00	0.00	0.00	0.00	225,362.64	255,065.00	371,587.48	512,710.00	101.0%	38.0%	Civic Ctr, 2012 (Water rights), 2021 (Solar & Facility) & Caltrans.	141,122.52	160
161	92010 Loan Administrator Fee	17,905.24	17,270.00	57,270.15	16,620.00	0.00	0.00	0.00	0.00	17,905.24	17,270.00	57,270.15	16,620.00	-3.8%	-71.0%	Due to the Civic Center Lease (one time fee in 22/23).		161
162	93010 Tax Deduction/Collection Charge	0.00	0.00	0.00	0.00	3,277.60	3,510.88	3,837.60	3,914.35	3,277.60	3,510.88	3,837.60	3,914.35	11.5%	2.0%	Property Tax Collection Charge and Processing Fee.		162
163	94010 Chromium 6 Expenses	825,194.64	833,584.08	840,425.91	843,022.20	0.00	0.00	0.00	0.00	825,194.64	833,584.08	840,425.91	843,022.20	1.1%	0.3%			163
164	95010 Net Incr/Decr in Fair Value	82,293.43	25,000.00	(160,444.53)	5,000.00	0.00	0.00	(108,326.14)	3,000.00	82,293.43	25,000.00	(268,770.67)	8,000.00	-68.0%	-103.0%	Moved funds out of LAIF.		164
165	Total - Other Expense	1,150,755.95	1,130,919.08	1,108,839.01	1,377,352.20	3,277.60	3,510.88	(104,488.54)	6,914.35	1,154,033.55	1,134,429.96	1,004,350.47	1,384,266.55	22.0%	37.8%		268,513.19	165
166	TOTAL NON-OPERATIONAL EXPENSE	1,150,755.95	1,130,919.08	1,108,839.01	1,377,352.20	3,277.60	3,510.88	(104,488.54)	6,914.35	1,154,033.55	1,134,429.96	1,004,350.47	1,384,266.55	22.0%	37.8%			166
167	NET NON-OPERATIONAL INCOME	1,123,636.10	788,127.32	1,145,216.53	925,189.74	1,622,766.88	1,883,964.83	2,494,269.82	2,643,327.48	2,746								

Phelan Pinon Hills Community Services District
BUDGET DETAIL COMPARISON 2023/2024

Assumes: Rates/Reve Expenses	% Over Est Year End 6.00% 3.00%	TOTAL ENTERPRISE FUNDS				TOTAL GOVERNMENT FUNDS				TOTAL ALL FUNDS				Bud vs Bud	Bud vs Est YE	23/24 Budget vs. Actual Est YE	Line #
		Prior Year 2021/2022 Budget	Prior Year 2022/2023 Budget	Actual Est YE 22/23	Proposed 2023/2024 BUDGET	Prior Year 2021/2022 Budget	Prior Year 2022/2023 Budget	Actual Est YE 22/23	Proposed 2023/2024 BUDGET	Prior Year 2021/2022 Budget	Prior Year 2022/2023 Budget	Actual Est YE 22/23	Proposed 2023/2024 BUDGET				
168	NET INCOME	610,446.07	746,599.45	176,657.86	783,999.52	914,124.59	983,958.55	1,692,655.64	1,401,803.40	1,524,570.66	1,730,558.00	1,869,313.50	2,185,802.92	26.3%	16.9%	316,489.42	168
169	Fund Depr @ 60% = add back 40%	756,124.71	708,431.68	754,967.60	711,134.40	34,288.81	37,104.00	36,986.18	37,104.00	790,413.52	745,535.68	791,953.78	748,238.40	0.4%	-5.5%	Add back in 40% not Funded.	169
170	Principal Payments Due on Loan	654,615.30	654,615.30	625,392.26	829,514.00	0.00	0.00	0.00	0.00	654,615.30	654,615.30	625,392.26	829,514.00	26.7%	32.6%	Principal portion of loans increase as interest decreases each year.	170
171	TOTAL NET INCOME (AFTER DEPR AND PRIN)	711,955.48	800,415.83	306,233.19	665,619.92	948,413.40	1,021,062.55	1,729,641.82	1,438,907.40	1,660,368.88	1,821,478.38	2,035,875.02	2,104,527.32	15.5%	3.4%		171
172	Transfer to Reserves (Water Rights/Resources)				559,617.87								559,617.87			Line 6 & 142 (partial)	172
173	Repayment of Property Plant & Equip Reserves				0.00				193,110.00	Lease Revenue			193,110.00			Per Rate Study, Board wishes to repay reserves over 5 years	173
174	Repayment of Disaster Response Reserves				0.00				193,110.00	Lease Revenue			193,110.00			Total due Reserves for 2012 Water Rights	174
175	TOTAL NET INCOME (After Transfer to / Repayment of Reserves)				106,002.05				1,052,687.40				1,158,689.45			Total due Reserves for 2015 Water Rights	175
176	Capital Budget				65,000.00				100,000.00				165,000.00			Total due AVW water	176
177	TOTAL NET INCOME (After CIP)				41,002.05				952,687.40				993,689.45			Note: 2015 Water Rights are part of C6 and will be repaid with C6 funding	177
178																Note: Dairy Lease Income is used on line 173/174 to pay down reserves	178
179	2023/2024 I	2023 Civic Center Lease	2021 Solar&Fac	2012 (Water)	Caltrans (HWY 1)	TOTAL LOANS										loans. Board will decide at 2nd meeting in June.	179
180	Principal	188,440.63	393,376.91	221,504.65	26,191.81	\$ 829,514.00											180
181	Interest	278,669.38	128,845.21	110,760.13	269.71	\$ 518,544.43											181
182	Fees	-	0.00	16,620.51	0.00	\$ 16,620.51											182
183		467,110.01	522,222.12	348,885.29	26,461.52	\$ 1,364,678.94											183
184	Solar Portion		338,964.38													AVW to be repaid over 5 years = annual repayment	184
185	Estimated Solar Credits:		-565,000.00													2012 Water Rights paid over 10 years = annual repayment	185
186																Total annual amount to repay reserves	186
187	Total Operating Revenue	6,860,395.16	8,287,548.92	7,649,078.99	8,262,070.26	15,000.00	16,639.67	18,206.43	20,027.07	6,875,395.16	8,304,188.59	7,667,285.42	8,282,097.34			1/2 to Replacement Reserves 1/2 to Disaster Reserves	187
188	Total Non-Operating Revenue	2,274,392.05	1,919,046.40	2,254,055.54	2,302,541.94	1,626,044.48	1,887,475.71	2,389,781.28	2,650,241.83	3,900,436.53	3,806,522.11	4,643,836.82	4,952,783.77			* Not able to repay reserves in 22/23 or 23/24	188
189	Total Revenue	9,134,787.21	10,206,595.32	9,903,134.53	10,564,612.20	1,641,044.48	1,904,115.38	2,407,987.71	2,670,268.90	10,775,831.69	12,110,710.70	12,311,122.24	13,234,881.11				189
190																	190
191	Total Operating Expense	7,373,585.19	8,329,076.79	8,617,637.66	8,403,260.48	723,642.29	916,645.95	819,820.60	1,261,551.15	8,097,227.48	9,245,722.74	9,437,458.27	9,664,811.63				191
192	Total Non-Operating Expense	1,150,755.95	1,130,919.08	1,108,839.01	1,377,352.20	3,277.60	3,510.88	(104,488.54)	6,914.35	1,154,033.55	1,134,429.96	1,004,350.47	1,384,266.55				192
193	Total Expense	8,524,341.14	9,459,995.87	9,726,476.67	9,780,612.68	726,919.89	920,156.83	715,332.06	1,268,465.50	9,251,261.03	10,380,152.70	10,441,808.74	11,049,078.18				193

FUND BALANCES AND CASH FLOW PROJECTIONS

	Enterprise Fund	Government Funds	Total
CASH FLOW PROJECTION			
Est. Cash in Bank Beginning Balance 07/01/23	\$ 17,734,826.36	\$ 8,854,157.09	\$ 26,588,983.45
Board Approved Reserves	(11,080,556.00)	(686,392.00)	(11,766,948.00)
Restricted Funds	(559,617.87)		(559,617.87)
Total Fund Balance (Cash Available)	\$ 6,094,652.49	\$ 8,167,765.09	\$ 14,262,417.58
OPERATIONAL ACTIVITIES			
Net Profit (Loss)	\$ 783,999.52	\$ 1,401,803.40	\$ 2,185,802.92
Depreciation @ 40% (not funding 40%)	711,134.40	37,104.00	748,238.40
Depreciation @ 60% (funding 60%)	1,066,701.60	55,656.00	1,122,357.60
Cash available from operations	\$ 2,561,835.52	\$ 1,494,563.40	\$ 4,056,398.92
INVESTMENT ACTIVITIES			
Projects	\$ (8,950,000.00)	\$ (4,665,000.00)	\$ (13,615,000.00)
Capital Purchases	(65,000.00)	(100,000.00)	(165,000.00)
Total Investment Activity	\$ (9,015,000.00)	\$ (4,765,000.00)	\$ (13,780,000.00)
FINANCE ACTIVITIES			
Loans (Principal)	\$ (829,514.00)	\$ -	\$ (829,514.00)
Grants	2,000,000.00	-	2,000,000.00
Total Finance Activity	\$ 1,170,486.00	\$ -	\$ 1,170,486.00
NET CASH FROM ACTIVITIES			
	\$ (5,282,678.48)	\$ (3,270,436.60)	\$ (8,553,115.08)
Transfer of funds or Reserves	0.00	(386,220.00)	(386,220.00)
Net Cash Available for Future Projects	\$ 811,974.01	\$ 4,511,108.49	\$ 5,323,082.50
Estimated Ending Fund Balance at 06/30/24			

RESERVES

Phelan Piñon Hills Community Service District 2022/2023 Schedule Adopted February 22, 2023

BOARD DESIGNATED RESERVES	ENTERPRISE	GOVERNMENT	Total
1. UNRESTRICTED RESERVES	Fund 01	Fund 20/22/24/25	
1A. Contingency and Operations (Goal = 6 mo. No less than 3 mo.)			
2022/23 Budget Total	\$9,303,996	\$1,076,157	\$10,380,153
Less:			
Depreciation	1,771,079	92,760	1,863,839
Debt Service (Interest)	<u>255,065</u>		<u>255,065</u>
	7,277,852	983,397	8,261,249
Reserve @ Three Months =	<u>x 3/12</u>	<u>x 3/12</u>	<u>x 3/12</u>
Contingency and Operating Reserve	1,819,463	245,849	2,065,312
Debt Service Reserve - Loans (1 yr P&I)	<u>625,392</u>		<u>625,392</u>
TOTAL RESERVE FOR OPERATIONS	\$2,444,855	\$245,849	\$2,690,704
1B. Property, Plant, and Equipment Replacement Reserve (Goal = 2 to 4 Years of Depreciation)			
Annual Depreciation YE 06/30/22	1,796,263	90,588	1,886,851
Reserve = (Goal = 4x Annual Depreciation. No less than 2x)	5,388,790	3 226,470	5,615,260
Reserves used for WRAP project funding 2012	-612,319	*	-612,319
Reserves used for Water Rights funding AVW	<u>-476,400</u>	*	<u>-476,400</u>
TOTAL RESERVE FOR REPLACEMENT	\$4,300,072	2 \$226,470	\$4,526,542
1C. Disaster Response Reserve (Goal = 10% of Depreciable Asset Value)			
Total Assets (Excluding Land & Wtr Rts) 06/30/22	50,350,432	2,140,729	52,491,161
Reserve @ 10% =	5,035,043	214,073	5,249,116
Reserves used for WRAP project funding 2012	-612,319	*	-612,319
Reserves used for Water Rights funding AVW	<u>-476,400</u>	*	<u>-476,400</u>
TOTAL RESERVE FOR DISASTER	\$3,946,325	8% \$214,073	\$4,160,398
1D. Rate Stabilization Reserves (Goal 5% to 10% of Water Revenue)			
2021/2022 Budget for Water Meter and Consumption	<u>\$6,502,778</u>		<u>6,502,778</u>
Reserve = (Goal = 10%. No less than 5%)	<u>\$325,139</u>	5%	<u>\$325,139</u>
TOTAL RESERVES	\$11,016,390	\$686,392	\$11,702,782

2. ADDITIONAL RESERVES IDENTIFIED BY THE BOARD

Capital, Projects*, & Replacement Budget Current Year	<u>1,700,000</u>	<u>0</u>	<u>1,700,000</u>
TOTAL FUNDS NEEDED FOR CAPITAL PROJECTS	\$1,700,000	\$0	\$1,700,000

* WRAP = Water Rights Acquisition Project. The Board elected to borrow reserve funds to provide the cash necessary to fund this project. Dairy lease revenue is used to reimburse for 2012 WRAP funding and Chromium-6 revenue is used to reimburse for 2015 Water Rights funding.

DEBT SERVICE

The District currently has one loan with California Infrastructure and Economic Development Bank (CIEDB or I-Bank), one loan with Municipal Finance Corporation and one loan with Caltrans. All of these loans are for the Enterprise Fund, specifically water facilities.

2012 CIEDB Loan titled "Water Rights" consists of the acquisition of 2,335 acre feet of water rights in the Oeste subarea of the Mojave Groundwater Basin. Original loan = \$7,500,000 @ 2.04%.

2023 Municipal Finance Corporation Lease (Civic Center Lease) is for the construction of a new Civic Center building. Original loan = \$6,040,000 @ 4.65%

2021 Municipal Finance Corporation Loan is a refinancing of the 2002 CIEDB Loan, which had an interest rate of 3.5%, for water facilities constructed under the County prior to 2008, and the 2014 MUNI Loan, which had an interest rate of 3.75%, for the construction of 1.16 megawatt solar field. Refinancing Loan = \$5,567,100 @ 2.7%.

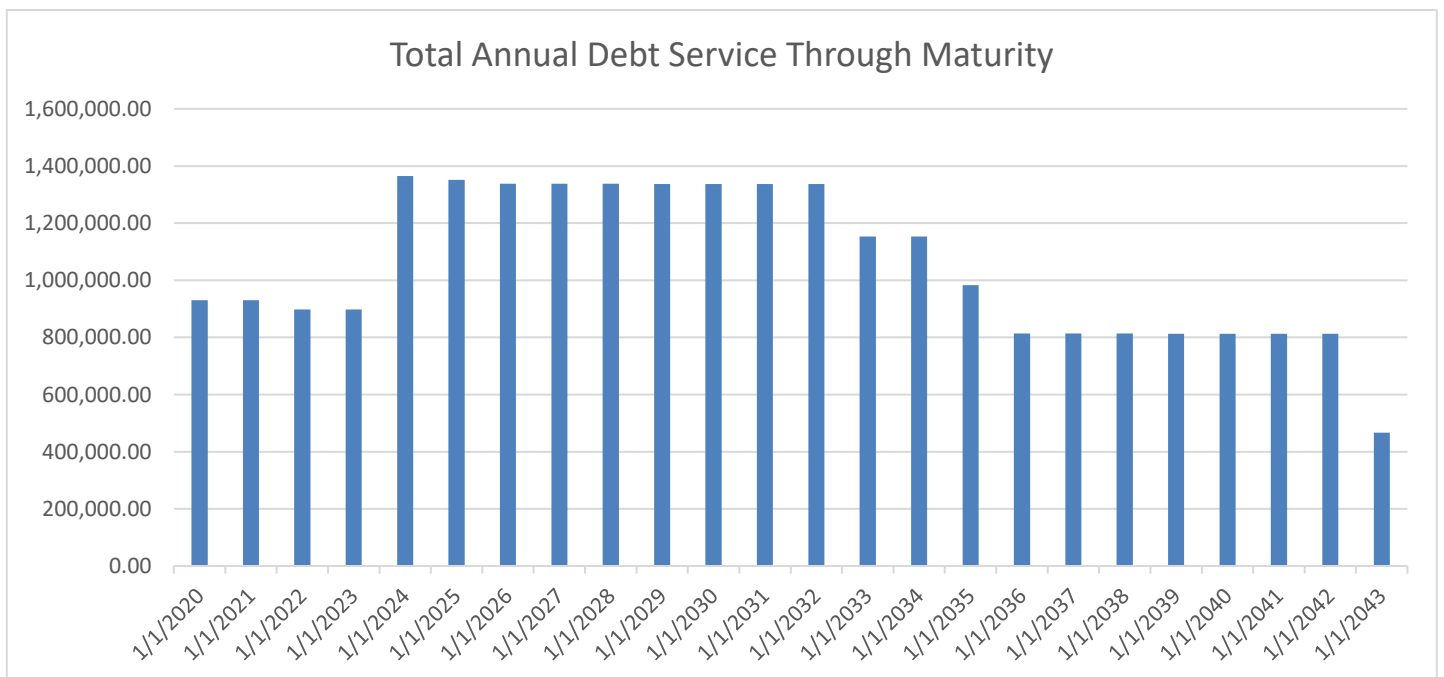
2015 Caltrans Highway 138 Loan for the lowering of waterlines along Highway 138 in preparation of the Highway 138 expansion. Original loan = \$252,633 @ .912%.

Payment Date	Ending Principal Balance	Principal Payment	Interest Payment	Total Principal & Interest	Annual Fee	Total Payment	Total Payment Fiscal Year Ending June 30
2012 I-Bank Loan (Water Rights) Year 10 of 30 2.04% Interest Rate							
08/01/23	\$5,318,666	\$221,505	\$56,510	\$278,014	\$16,621	\$294,635	
02/01/24			\$54,250	\$54,250		\$54,250	\$348,885
2023 Muni Lease (Civic Center Lease) Year 1 of 20 4.65% Interest Rate							
07/13/23	\$6,040,000	\$94,220	\$140,430	\$234,650		\$234,650	
01/13/24		\$94,220	\$138,239	\$232,460		\$232,460	\$467,110
2021 Muni Loan (Solar/Facilities) Year 2 of 14 2.7% Interest Rate							
08/01/23	\$4,767,010	\$123,098	\$65,284	\$188,382		\$188,382	
02/01/24		\$270,279	\$63,561	\$333,840		\$333,840	\$522,222
2015 CalTrans Loan (Hwy 138 project) Year 7 of 10 1.5% Interest Rate							
07/01/23	\$39,377	\$6,526	\$90	\$6,615		\$6,615	
10/01/23	\$32,852	\$6,540	\$75	\$6,615		\$6,615	
01/01/24	\$26,311	\$6,555	\$60	\$6,615		\$6,615	
04/01/24	\$19,756	\$6,570	\$45	\$6,615		\$6,615	\$26,462
Total		\$829,514	\$518,544	\$1,348,058	\$16,621	\$1,364,679	\$1,364,679

Note: May 18, 2021 the District refinanced the 2002 I-Bank and the 2014 Muni Loans. These two loans were replaced with the 2021 Muni Loan, saving the District approximately \$338,971 over the remaining 13 years.

REVENUE COVERAGE:

	Actual 2014/2015	Actual 2015/2016	Actual 2016/2017	Actual 2017/2018	Actual 2018/2019	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022	Est YE 2022/2023	Budget 2023/2024
Gross Revenues										
Water Fund Revenues	\$4,907,466	\$5,647,864	\$5,528,945	\$6,259,044	\$6,522,410	\$7,986,510	\$8,151,034	\$8,539,056	\$8,891,120	\$9,602,001
Property Tax & other Revenue	548,350	659,452	467,845	427,907	379,279	328,234	277,825	171,589	171,589	119,589
Total Revenue	5,455,816	6,307,316	5,996,790	6,686,951	6,901,689	8,314,745	8,428,859	8,710,645	9,062,709	9,721,590
Operating Expenses										
Water Fund Expenses	-\$5,104,705	-\$5,083,277	-\$5,561,306	-\$6,349,040	-\$6,891,795	-\$8,666,425	-\$8,869,201	-\$8,869,201	-\$8,617,638	-\$8,403,260
Less Depreciation	1257,916	1273,292	1476,403	1924,171	2,010,956	1,980,658	1,885,592	1,885,592	1,887,419	1,777,836
Total Water Fund Expenses	-\$3,846,789	-\$3,809,985	-\$4,084,903	-\$4,424,869	-\$4,880,839	-\$6,685,767	-\$6,983,609	-\$6,983,609	-\$6,730,219	-\$6,625,424
Net Revenues Water Fund	\$1,609,027	\$2,497,331	\$1,911,886	\$2,262,082	\$2,020,850	\$1,628,978	\$1,445,250	\$1,727,036	\$2,332,490	\$3,096,166
Senior and Parity Debt Service										
2002 Water Facilities	\$198,779	\$198,470	\$198,151	\$197,820	\$197,477	\$197,123	\$196,756	\$196,756	\$0	\$0
2014 Solar Project	150,150	357,591	357,591	357,591	357,591	357,591	357,591	357,591	0	0
2012 Water Rights	351,719	350,061	349,925	349,787	349,645	349,500	349,351	349,199	349,044	348,885
2023 Civic Center Lease										467,110
2021 Refinancing Loan									522,222	522,222
2014 Hwy 138	13,231	26,462	26,462	26,462	26,462	26,462	26,462	26,462	26,462	26,462
Combined Total Annual Debt	\$713,879	\$932,584	\$932,129	\$931,660	\$931,175	\$930,676	\$930,160	\$930,009	\$897,728	\$1,364,679
Debt Service Coverage	225%	268%	205%	243%	217%	175%	155%	186%	260%	227%



APPROPRIATIONS LIMIT

The 2022/2023 appropriations limit was set by Resolution #2022-20 and approved by the Board of Directors on June 15, 2022.

PHELAN PINON HILLS COMMUNITY SERVICES DISTRICT APPROPRIATIONS LIMIT CALCULATION		
FISCAL YEAR 2022/2023		
1	PRICE FACTOR U.S. CAPITA PERSONAL INCOME CPI	7.55%
2	POPULATION PERCENT CHANGE	0.17%
3	PER CAPITA CONVERTED TO A RATIO:	1.07550
4	POPULATION CONVERTED TO A RATIO:	1.00170
5	CALCULATION FACTOR FOR RATIO OF CHANGE:	1.07733
6	PRIOR YEAR (21/22) APPROPRIATION LIMIT	\$4,284,693
7	CURRENT YEAR APPROPRIATION LIMIT	\$4,616,021

The appropriations limit was implemented by Propositions 4 and 111, which produced restrictions on the amount of revenue that can be appropriated in any fiscal year. The limit applies only to revenue received from the General Tax Levy, and excludes any funds spent on capital improvement projects. All Tax Revenue is received to the Government Funds and part is distributed to the Enterprise Fund, as determined each year in the budget process. The total amount of Tax Revenue received is well below the current appropriation limit.

The appropriations limit must be reviewed and calculated each year to assure compliance. This action is a formality for Phelan Piñon Hills Community Services District, at this time, for two reasons: 1) the tax revenues the District receives are less than the appropriations limit, and 2) the tax revenue received can be designated to be spent on capital improvement projects, which would exclude the revenues from limitation.

Pursuant to Condition No. 17 of LAFCO Resolution No. 2994, the District’s permanent appropriations limit was established at the first District election held November 8, 2011. Measure G passed by an overwhelming majority, establishing the base appropriations limit.

The District establishes the appropriations limit each year, based on the prior year limit calculated by the means identified by the Department of Finance each year for the unincorporated area of San Bernardino County.

Each year, in compliance with Government Code Section 61113, the Board adopts a resolution to set the annual appropriations limit for the District. All of the documentation used for the determination of the proposed appropriations limit was available to the public in the Board Package for the meeting at which the resolution is considered and adopted.



PHELAN PIÑON HILLS COMMUNITY SERVICES DISTRICT

CAPITAL IMPROVEMENT **PROGRAM**

CAPITAL IMPROVEMENT PROJECTS

Capital projects and expenditures at the Phelan Piñon Hills Community Services District are purchased in accordance with the District's Purchasing Policy. The cost must exceed \$5,000 and have an expected life of more than one year to be capitalized. (The District carefully reviews all equipment before determining if a replacement is necessary and does not solely consider age, but also the cost to keep in service and the anticipated remaining usefulness). To determine the priority of construction projects, the District evaluates the needs of all the departments and prioritizes the requests with the available funding. The recently updated 2020 Water Master Plan has been used as a resource in the development of the Ten-Year Capital Plan that is utilized for budgeting purposes.

Chromium-6 Mitigation to meet revised MCL mandates

The proposed \$17M Chromium-6 Mitigation project contract with Infrastructure Engineering Corporation (IEC), initiated in January of 2017 was suspended in late 2017. On May 31, 2017, the Superior Court of Sacramento County issued a judgment invalidating the hexavalent chromium maximum contaminant levels (MCL) for drinking water. In March of 2022, the State Water Board released its proposed MCL of 10 parts per billion (ppb). Public workshop and opportunity for public comments. Systems with 1,000 to 10,000 service connections would be required to comply with the MCL within three years of rule adoption. Water Board is evaluating comments received regarding treatment technologies and cost estimating methodology. The projects proposed include well modifications with further testing and validations.

\$250,000 budgeted for studies / testing / operations

Impact on future construction budgets TBD

Meter Replacement – Phases 3-5

The District's water meters are aging out and it is necessary to replace them to provide the utmost accuracy as well as prevent water loss and minimize unaccountable water events. Additionally, new technology is available that provides greater customer service options to help customers become aware of leaks in a timelier manner as well as providing better accessibility for water consumption tracking by the customer. The full meter change out is scheduled to take place in five phases over a 5-year period. The budget will allow the final three phases to be completed in fiscal year 2023/2024.

\$700,000 budgeted for phases 3, 4, & 5

\$0 impact on future operating budgets

Civic Center and Phelan Park Expansion

Phase 1 of the proposed development on (3595 Sheep Creek Road (APN 3066-261-10) consists of Sheep Creek Road improvements, grading site development, on-site infrastructure, and the Civic Center Building. Currently the District is soliciting Request for Qualifications for Phase 1. Request for Proposals to the selected RFQ participants will be issued in late May with a recommendation to award the contract for Phase 1 in July of 2023. The project is estimated to be completed in January of 2025.

\$8,000,000 budgeted for Phase 1 Civic Center Project site development / engineering / construction

Impact on future operating budgets TBD

Phelan Community Park Expansion

The District has contracted with KTUA in late 2022 to complete the 65% construct document (CD) design for the Phelan Community Park Expansion Project. The 65% CD design is required for submittal to San Bernardino County Planning Commission Conditional Use Permit (CUP) approval. Lilburn Corporation has completed the CEQA Initial Study (IS), Mitigated Negative Declaration (MND) for the project. The IS is required for both grant funding opportunities and the Joshua Tree Incidental Take Permit (ITP) with the California Department of Fish and Wildlife (CDFW).

The 14-acre Phelan Park Project consists of (2) phases.

Phase 1 to include the following:

Small and Large Dog Park, Pump Track and Stake Park, Multi-purpose Field, (2) Playgrounds, Restroom/Concession building, Shared Multi-purpose / Soccer Field, Community Garden and Pickleball Court.

Phase 2 to include the following:

Retention Area, Equestrian Arena, and Shared Multi-purpose / Softball Field.

The district is seeking grant funding opportunities with the Land and Water Conservation Fund for \$1,900,00 with a district match of \$987,000 for an approximate total of \$2,900,000 for Phase 1 of the Phelan Park Community Project. The district was recently awarded \$500,000 with a district match of \$500,000 for an approximate total of \$1,000,000 for a Community Garden and Pickleball Court on the existing Phelan Park site.

\$4,665,000 budgeted for Phase 1 Phelan Park Project site design and construction

Impact on future operating budgets TBD

Solid Waste Projects

The Solid Waste Committee has requested funds be allocated for the Solid Waste and Recycling demands of the District. These projects will be brought before the Board as the need is identified.

\$35,000 budgeted for projects

\$TBD impact on future operating budgets

Vehicle Replacement – Two Trucks

The District has several vehicles that are nearing the end their projected life cycle. As the mileage has increased, the maintenance issues have increased, costing the District additional funds as well as employee efficiency when the vehicles break down or are out of service. The District has looked at other options for vehicles (natural gas, various types and models, etc.) and will continue to do so as opportunities arise. This is a place holder for possible replacement of two trucks that are similar to the vehicles currently in service. Purchases are made if the need arises and only after Board approval.

\$130,000 budgeted for vehicle replacement

\$0 impact on future operating budgets

Note: All purchases are made within the provisions set forth in the Purchasing Policy. The above items that exceed \$25,000 will be brought to the Board for approval prior to authorizing the purchase.

CAPITAL EXPENDITURE BUDGET

2023/2024 Budget

	DESCRIPTION/LOCATION	ESTIMATE	FUNDING SOURCE
<u>CIP PROJECTS</u>			
1	Chromium 6 Mitigation	250,000.00	B
2	Future Civic Center	8,000,000.00	E
3	Meter Replacement	700,000.00	D
	Total Water Fund Projects	\$ 8,950,000.00	
4	Phelan Park Expansion	4,665,000.00	I
5	Solid Waste	35,000.00	H
	Total Government Fund Projects	\$ 4,700,000.00	
	TOTAL CIP PROJECTS	\$ 13,650,000.00	
 <u>CAPITAL PURCHASES</u>			
6	Vehicle	130,000.00	A/H
	TOTAL CAPITAL PURCHASES	\$ 130,000.00	
	TOTAL CIP PROJECTS AND CAPITAL PURCHASES	\$ 13,780,000.00	

FUNDING SOURCES

Ent A Reserve and Depreciation Funded	60% of Depreciation	A	\$ 65,000.00
Ent B Chromium 6 Surcharge		B	250,000.00
Ent C Connection Fees		C	-
Ent D Reserves and Grants		D	700,000.00
Ent E Loan and/or Grants		E	8,000,000.00
Gvt F Reserve and Depreciation Funded	60% of Depreciation	F	
Gvt G *Property Plant and Equipment Replacement Reserve		G	
Gvt H Existing Funds Available or Operational Revenue		H	100,000.00
Gvt I Existing Funds, Loan and/or Grants		I	4,665,000.00
			\$ 13,780,000.00

* Note: Board will identify how reserves will be replaced.

All above items are from the District 10-year CIP plan
 Note: Items 1-3 are developed in the Engineering Committee
 Item 4 were developed in the Parks and Recreation Committee
 Item 5-6 were developed in the Engineering/Parks/Solid Waste Committee's
 Item 8 is from IT Annual Recommendations



PHELAN PIÑON HILLS COMMUNITY SERVICES DISTRICT

BUDGET FORECAST

BUDGET FIVE YEAR FORECAST

PPHCSD Forecast Model						
Assumptions	2024/25	2025/26	2026/27	2027/28	2028/29	
Rate Increase	6.0%	6.0%	6.0%	6.0%	6.0%	
COLA/Merit	5.0%	5.0%	5.0%	5.0%	5.0%	
Expenses	2.5%	2.5%	2.5%	2.5%	2.5%	
PROPOSED						
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
1 Operating Revenue - Enterprise Fund						
2 Water Sales	\$ 7,673,575	\$ 8,133,990	\$ 8,622,029	\$ 9,139,351	\$ 9,687,712	\$ 10,268,975
3 Special Assessments	283,464	280,629	277,823	275,045	272,294	269,571
4 Other Services	305,031	323,333	342,733	363,297	385,095	408,201
5 Total Operating Revenues	<u>\$ 8,262,070</u>	<u>\$ 8,737,952</u>	<u>\$ 9,242,585</u>	<u>\$ 9,777,693</u>	<u>\$ 10,345,101</u>	<u>\$ 10,946,746</u>
7 Operating Expenses - Enterprise Fund						
8 Water Purchases	25,609	26,249	26,905	27,578	28,267	28,974
9 Board Compensation	97,050	99,476	101,963	104,512	107,125	109,803
10 Professional Services	430,527	441,290	452,323	463,631	475,221	487,102
11 Salaries and Benefits - Enterprise	3,363,539	3,531,716	3,708,302	3,893,717	4,088,403	4,292,823
12 Services and Supplies - Enterprise	1,692,462	1,734,774	1,778,143	1,822,597	1,868,162	1,914,866
13 Rents and Leases	-	-	-	-	-	-
14 Utilities	1,007,451	1,032,638	1,058,454	1,084,915	1,112,038	1,139,839
15 Depreciation	1,777,836	1,871,503	2,016,836	2,147,636	2,277,803	2,341,303 ^A
16 Other	8,786	9,005	9,230	9,461	9,698	9,940
17 Total Operating Expenses	<u>\$ 8,403,260</u>	<u>\$ 8,746,651</u>	<u>\$ 9,152,156</u>	<u>\$ 9,554,047</u>	<u>\$ 9,966,717</u>	<u>\$ 10,324,650</u>
18						
19 Net Operational Income Water	\$ (141,190)	\$ (8,699)	\$ 90,429	\$ 223,646	\$ 378,384	\$ 622,097
20						
21 Operating Revenue and Expense - Government Fund						
22 Ordinary Income Government Funds	20,027	20,027	20,027	20,027	20,027	20,027
23 Ordinary Expense Government Funds	(1,261,551)	(1,293,090)	(1,325,417)	(1,358,553)	(1,392,516)	(1,427,329)
24 Net Operational Income Government	\$ (1,241,524)	\$ (1,273,063)	\$ (1,305,390)	\$ (1,338,526)	\$ (1,372,489)	\$ (1,407,302)
25						
26 Non-Operating Revenues (Expenses) - Enterprise Fund						
27 Investment Earnings	614,000	644,700	676,935	710,782	746,321	783,637
28 Investment Expense	(534,330)	(360,565)	(342,390)	(324,171)	(305,078)	(285,375)
29 Property Taxes	119,589	67,589	15,589	(36,411)	(88,411)	(140,411)
30 Other Income, Penalties, etc	1,053,091	1,105,745	411,032	431,584	453,163	475,821
31 Other Income, Grants, etc	-	384,174	399,882	416,177	433,082	433,082
32 Capacity Fees	515,862	546,814	579,623	614,400	651,264	690,340
33 Other Expense	(843,022)	(851,452)	(196,656)	(201,572)	(206,612)	(211,777)
34 Net Non-Operating Revenues (Expenses)	\$ 925,190	\$ 1,537,005	\$ 1,544,015	\$ 1,610,789	\$ 1,683,730	\$ 1,745,317
35						
36 Non-Operating Revenues (Expenses) - Government Fund						
37 Investment Earnings	336,000	352,800	370,440	388,962	408,410	428,831
38 Property Taxes	1,569,362	1,647,830	1,730,222	1,816,733	1,907,570	2,002,948
39 Other Income	395,720	407,592	419,819	432,414	445,386	458,748
40 Income Solid Waste	349,160	359,634	370,423	381,536	392,982	404,772
41 Other Expense	(6,914)	(7,260)	(7,623)	(8,004)	(8,404)	(8,825)
42 Net Non-Operating Revenues (Exp) Gvmt	\$ 2,643,327	\$ 2,760,596	\$ 2,883,282	\$ 3,011,641	\$ 3,145,944	\$ 3,286,474
43						
44 Net Income	\$ 2,185,803	\$ 3,015,839	\$ 3,212,336	\$ 3,507,550	\$ 3,835,569	\$ 4,246,586
45						
46 Depreciation Unfunded (40%)	\$ 748,238	\$ 748,601	\$ 806,734	\$ 859,054	\$ 911,121	\$ 936,521
47 Loan Principal Payments	(1,672,536)	(569,596)	(1,391,969)	(1,409,910)	(1,428,438)	(1,434,326)
48 Net Cash Avail for Projects/Reserves	\$ 1,261,505	\$ 3,194,845	\$ 2,627,101	\$ 2,956,694	\$ 3,318,252	\$ 3,748,781
Beginning Cash in Bank (1)	\$ 26,588,983	\$ 15,192,846	\$ 16,545,592	\$ 15,867,795	\$ 16,034,071	\$ 16,704,005
RESERVES	(559,618)	(3,602,618)	(4,484,618)	(5,676,618)	(6,781,418)	(7,882,418) ^B
FUNDED DEPRECIATION (60%)	1,122,358	1,122,902	1,210,102	1,288,582	1,366,682	1,404,782
CIP PROJECTS	(13,615,000)	(2,810,000)	(4,360,000)	(3,924,000)	(3,905,000)	(1,905,000) ^C
CAPITAL PURCHASES	(165,000)	(155,000)	(155,000)	(155,000)	(110,000)	(110,000)
CASH BALANCE = AVAILABLE CASH	\$ 14,633,228	\$ 12,942,975	\$ 11,383,177	\$ 10,357,453	\$ 9,922,587	\$ 11,960,150

NOTES:

(1) Beginning Cash in Bank (in Forecast Years = Cash Balance from Prior Year + Reserves Prior Year)

A: Depreciation changes based on the additional assets (CIP Projects) added in the prior year.

B: Based on average of reserve levels recommended by Directors + Assumes additional assets each year x .08 = additional reserves + reimbursement for reserve loans

C: From 10-year CIP Plan



PHELAN PIÑON HILLS COMMUNITY SERVICES DISTRICT

STATISTICS AND TRENDS

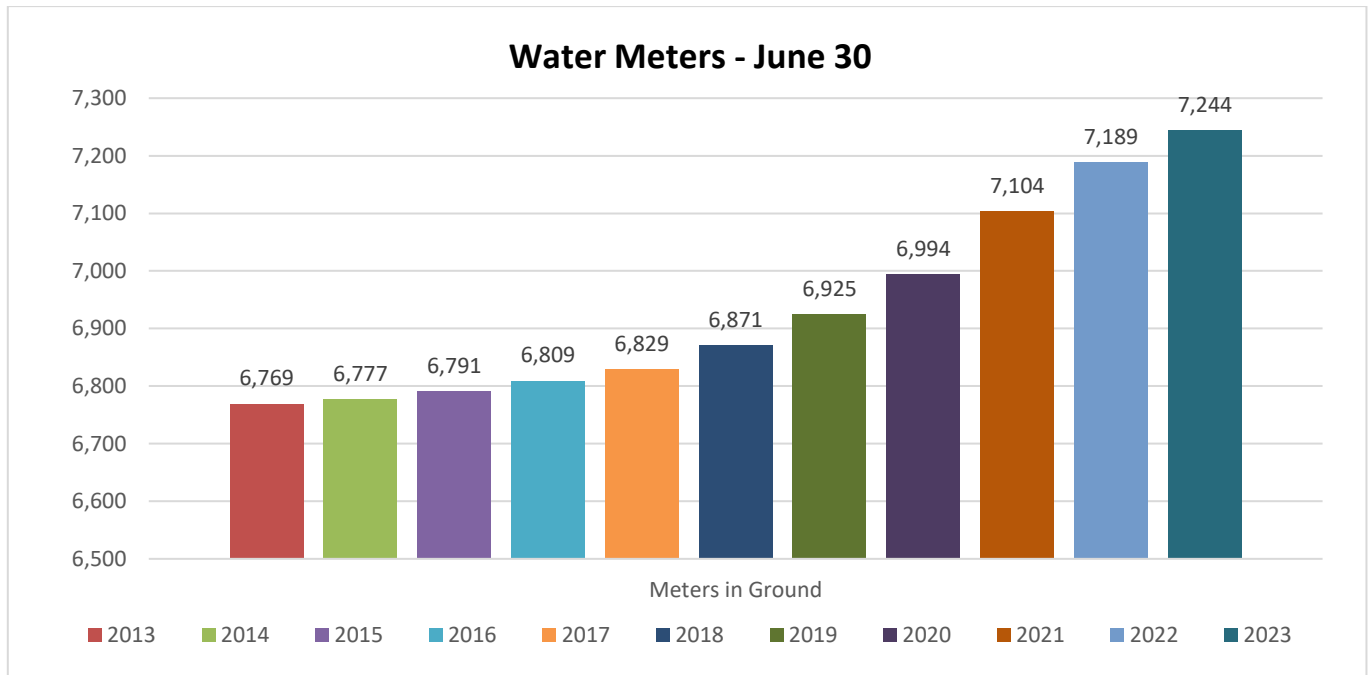
WATER SYSTEM STATISTICS AND HISTORICAL INFORMATION

NUMBER OF WATER CUSTOMERS as of June 30 each year										
	2014	2015	2016	2017	2018	2019	2020	2021	2022	Current Fiscal Year 2023
Residential	6,719	6,735	6,753	6,756	6,817	6,847	6,925	7,013	7,088	7,143
Commercial	51	51	49	49	50	71	74	77	80	80
Industrial	4	4	4	4	4	7	11	14	21	21
Other										
TOTAL	6,774	6,790	6,806	6,809	6,871	6,925	7,010	7,104	7,189	7,244

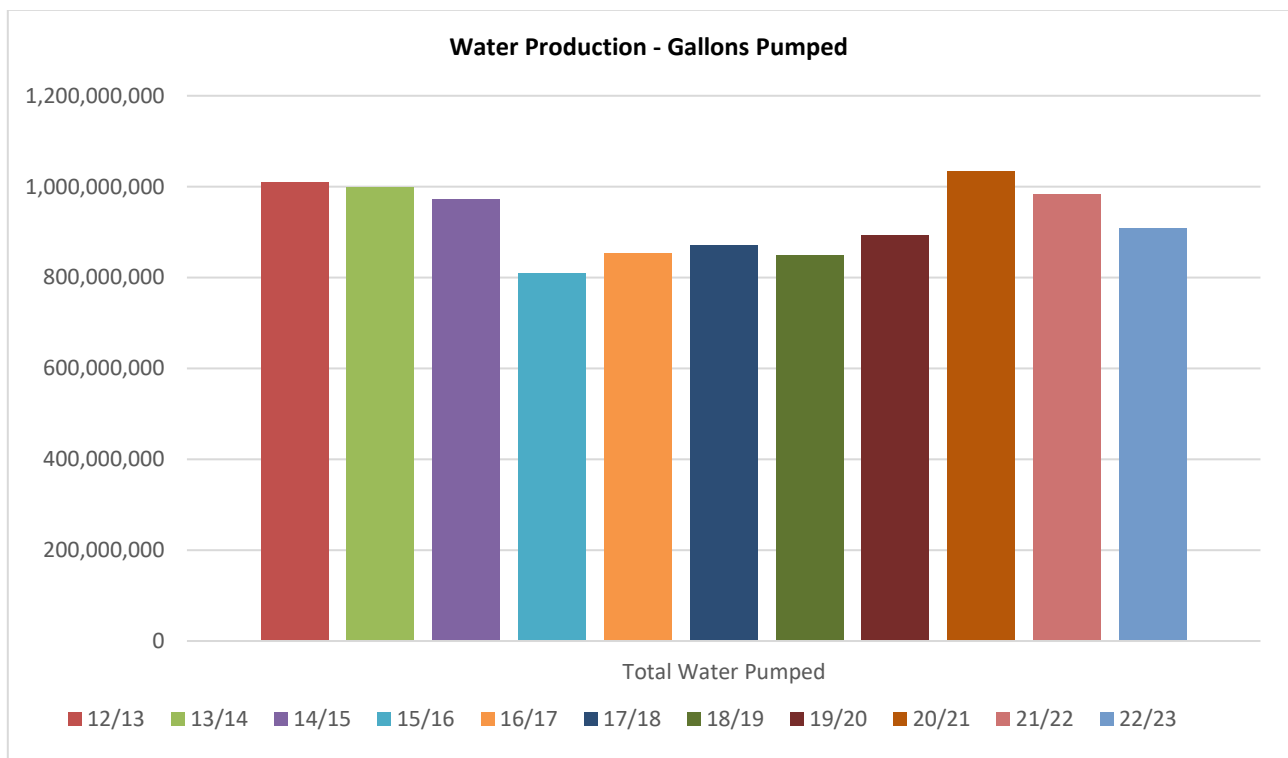
CURRENT AND HISTORICAL AVERAGE MONTHLY USER CHARGE PER RESIDENTIAL ACCOUNT (includes minimum + 15 HCF of water for 3/4" meter)									
6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	Current Fiscal Year 6/30/2023
45.95	49.12	60.81	63.85	66.94	67.86	71.23	77.07	75.80	79.84

TEN LARGEST SYSTEM USERS as of 06/30/2023					
User	Annual Usage	% of System Use	Annual Gross Revenues	% of System Revenues	Customer Class (Residential/Commercial/ Industrial/Other)
SNOWLINE JUSD	70,880	6.85%	\$322,445	4.54%	INSTITUTIONAL
CSI ELECTRICAL CONSTRUCTORS	10,005	0.97%	\$98,047	1.38%	INDUSTRIAL (HYD)
EL CHARRO WATER LLC	2,272	0.22%	\$21,148	0.30%	INDUSTRIAL (HYD)
MYONG CHA (GRACE) PAK	2,036	0.20%	\$14,897	0.21%	RESIDENTIAL
COUNTY OF SAN BERNARDINO	1,975	0.19%	\$22,918	0.32%	INDUSTRIAL (HYD)
CONAN TRUST	1,888	0.18%	\$13,671	0.19%	RESIDENTIAL
RUDOLFO FRAUSTO SANCHEZ	1,639	0.16%	\$6,859	0.10%	COMMERCIAL
BARRY TUCK	1,414	0.14%	\$10,088	0.14%	RESIDENTIAL
PACIFIC WATER TRUCKS	1,397	0.13%	\$14,604	0.21%	INDUSTRIAL (HYD)
CHRISTINE CHUNG	1,379	0.13%	\$9,620	0.14%	RESIDENTIAL
TOTAL	94,886	9.17%	\$534,295	7.53%	

HISTORICAL METERS IN GROUND AND PRODUCTION



The District experienced slow growth between 2009 and 2015 due to the economic conditions in the County. This has improved in recent years and continues to show upward economic trends.



Water production dropped in 15/16 due to the statewide drought and conservation mandates implemented by the District.

HISTORICAL AND FUTURE (PENDING BOARD REVIEW) WATER RATES

Meter Size	Water Rates Approved February 20, 2013			Water Rates - Approved January 20, 2016			Water Rates - Approved May 6, 2020			Water Rates - Approved December 1, 2021					
	Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective			
	03/01/2013*	01/01/2014	01/01/2015**	02/01/2016	07/01/2016	07/01/2017	07/01/2018	07/01/2019	02/01/2020	07/01/2020	07/01/2021	07/01/2022	07/01/2023	07/01/2024	07/01/2025
FIXED CHARGES PER METER															
	Bi-Monthly			Monthly			Monthly			Monthly					
3/4"	\$31.37	\$33.75	\$35.77	\$18.96	\$16.97	\$17.90	\$18.16	\$19.16	\$22.28	\$23.62	\$22.80	\$24.17	\$25.63	\$27.17	\$28.81
1"	\$41.65	\$44.81	\$47.49	\$29.22	\$25.91	\$27.46	\$27.89	\$29.56	\$32.06	\$33.99	\$34.50	\$36.57	\$38.77	\$41.10	\$43.57
1 1/2"	\$67.35	\$72.45	\$76.80	\$40.70	\$48.24	\$51.34	\$52.21	\$55.54	\$56.51	\$59.91	\$63.75	\$67.58	\$71.64	\$75.94	\$80.50
2"	\$98.19	\$105.63	\$111.97	\$59.34	\$75.04	\$80.00	\$81.39	\$86.72	\$85.85	\$91.01	\$98.85	\$104.79	\$111.08	\$117.75	\$124.82
3"	\$170.14	\$183.05	\$194.03	\$102.83	\$137.57	\$146.87	\$149.47	\$159.47	\$178.76	\$189.49	\$210.00	\$222.60	\$235.96	\$250.12	\$265.13
4"	\$272.94	\$293.64	\$311.26	\$164.96	\$226.91	\$242.41	\$246.74	\$263.41	\$315.68	\$334.63	\$373.80	\$396.23	\$420.01	\$445.22	\$471.94
Chromium 6 Surcharge	N/A	N/A	N/A	N/A	\$9.71	\$9.71	\$12.12 \$9.71	\$12.19 \$9.71	\$9.71	\$9.71	\$9.71	\$9.71	\$9.71	\$9.71	\$9.71
CONSUMPTION															
Residential															
Tier 1	\$1.69	\$1.89	\$2.02	\$2.50	\$2.22	\$2.35	\$2.39	\$2.53	\$2.64	\$2.80	\$2.73	\$2.90	\$3.08	\$3.27	\$3.47
Tier 2	\$1.95	\$2.18	\$2.33	\$3.95	\$3.51	\$3.71	\$3.77	\$4.00	\$4.01	\$4.26	\$3.12	\$3.31	\$3.51	\$3.73	\$3.96
Tier 3											\$7.53	\$7.99	\$8.47	\$8.98	\$9.52
Commercial															
Tier 1	\$1.69	\$1.89	\$2.02	\$2.99	\$2.65	\$2.81	\$2.85	\$3.02	\$3.06	\$3.25	\$3.65	\$3.87	\$4.11	\$4.36	\$4.63
Tier 2	\$1.95	\$2.18	\$2.33												
School Institutional															
Tier 1	\$1.69	\$1.89	\$2.02	\$3.17	\$2.82	\$2.98	\$3.03	\$3.21	\$3.53	\$3.75	\$3.96	\$4.20	\$4.46	\$4.73	\$5.02
Tier 2	\$1.95	\$2.18	\$2.33	\$2.50											

2022 2023 Budget Draft

Current Rates: Tier 1 = 0 to 9 units, Tier 2 = 9 to 29 units, Tier 3 = 29 plus units

The most current water rate study is available online. For additional information on the rate structure and the components driving the rate changes, please refer to this study at www.pphcsd.org.

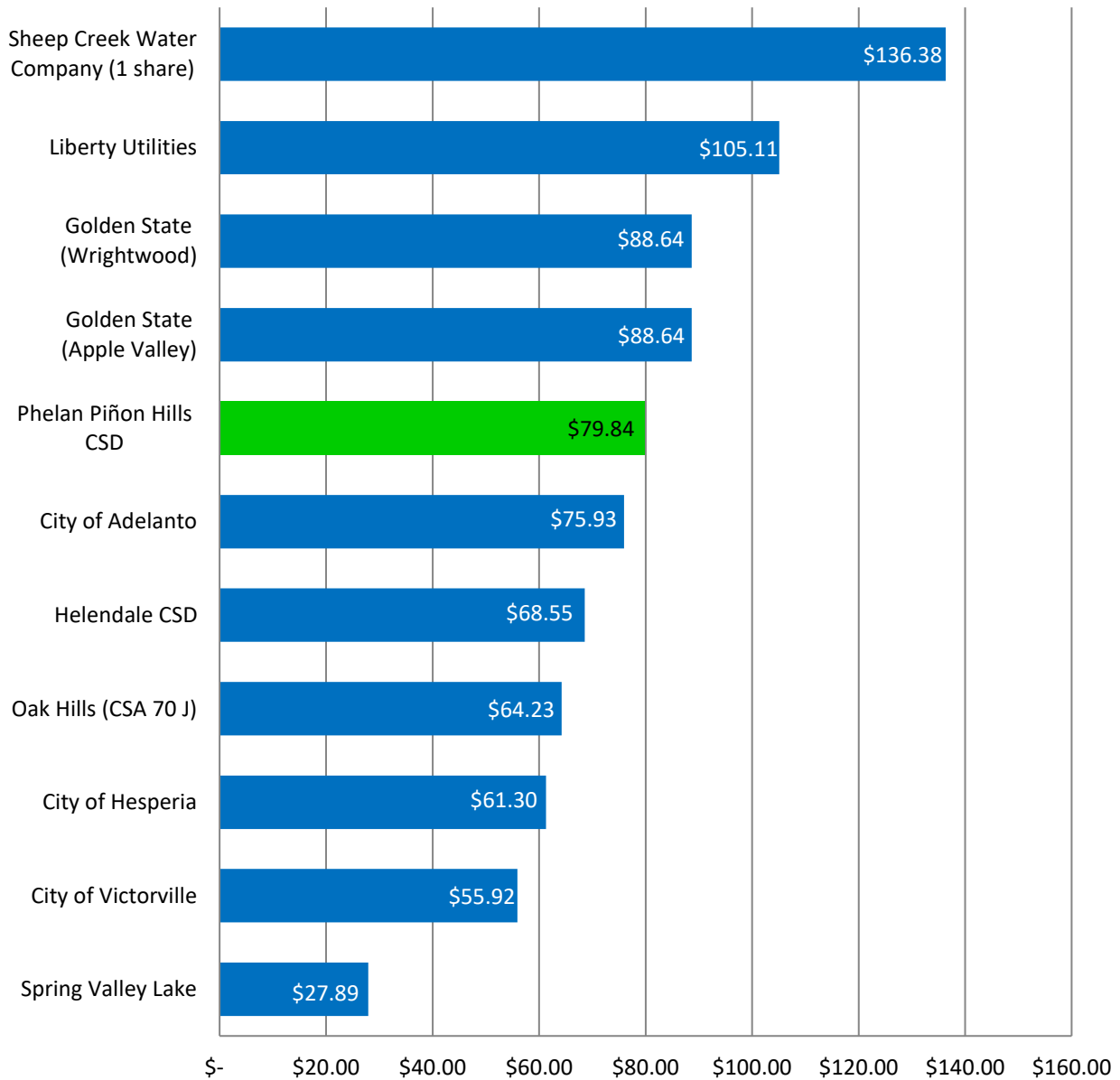
In 2012 the District conducted its first water rate study. The rates went into effect March 1, 2013. July 1, 2015 the District converted to monthly billing. The above rates were divided by 2 for monthly billing.

Beginning on 07/01/18 (or when the Chromium-6 project is added to the system) the surcharge was scheduled to increase to cover the increased operational expenses of the additional operating assets. This increase was deferred, pending completion of the project.

The Chromium-6 Surcharge is collected to recover Chromium-6 related costs which began in 2015, including debt service on a loan that will be acquired when construction begins. In August 2017, the Chromium-6 regulation was rescinded, pending further review by the Department of Water Resources (DWR). The District resumed Chromium-6 mitigation projects in 2020. The District has expended approximately \$4.8 million dollars to date and has projects pending of \$2.3 million dollars. The surcharge will continue for approximately 7 additional years, or until costs have been recovered.

WATER BILL COMPARISON TO LOCAL WATER PROVIDERS

LOCAL AVERAGE MONTHLY WATER BILL COMPARISON
3/4" Meter with 15 HCF Consumption as of 06/30/2023



*Average Monthly Bill for 3/4" meter and 15 hcf water use. Rates as of June 30, 2023. HCF = Hundred Cubic Foot = 748 gallons
 The Board of Directors is considering a multi-year rate change. The annual rate change, scheduled to go into effect on July 1st of each year, will be reviewed by the Board prior to implementation to determine if cost saving measures taken throughout the year mitigate the need to change water rates.

S:Rates and Fees\ Water Rate

Average monthly bill for ¾" meter and 15 HCF (748 gallons per hundred cubic foot) water usage.

WATER RIGHTS

The District’s water comes from deep aquifers within the Mojave Basin Area. Mojave Water Agency (MWA), specifically the Watermaster, is responsible for the adjudicated basin from which the District pumps water. Through the adjudication water purveyors within the basin were assigned water rights, based on the amount of water they pumped historically. The water rights were ramped down to the “Free Production Allowance” (FPA), currently 55%. Water purveyors, such as the District, have the right to produce (pump) the FPA water each year. Any amount of water pumped in excess of the FPA is considered overproduction and must be replaced to maintain a balanced water basin. Replacement water is paid for through MWA*.

The District owns water rights in two of the sub-areas within the MWA’s jurisdiction. Most of the rights are in the OESTE subarea. When the District was formed, it owned 1,416-acre feet of water rights in the OESTE subarea. The District has since purchased an additional 3,164-acre feet of water rights. As water production increases due to growth, and the FPA is reduced due to ramp down, the District ultimately will have water replacement obligations. In the meantime, the water rights we have purchased mitigate replacement water costs, thus providing a significant savings to the rate payers.

Historical Water Rights , Production and Water Replacement OESTE Subarea												
Water Year End Sept 30:	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
PPHCSD Water Rights OESTE	1,416	1,416	3,751	3,751	4,680	4,680	4,680	4,680	4,680	4,680	4,680	4,680
Free Production %	80%	80%	80%	80%	80%	80%	80%	80%	80%	75%	65%	60%
PPHCSD Free Production Allowance	1,133	1,133	3,001	3,001	3,744	3,744	3,744	3,744	3,744	3,510	3,042	2,808
Production	1,662	1,720	2,133	2,076	1,957	1,539	1,834	2,451	2,472	2,525	2,920	2,756
Overproduction	529.2	587.2	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Cost per AF MWA	\$395	\$405	\$425	\$448	\$484	\$515	\$556	\$578	\$591	\$604	\$563	\$584
MWA	\$209,034	\$237,816	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<i>If the District had not purchased additional water rights:</i>												
Overproduction			1,000	943	824	406	701	1,318	1,339	1,463	2,000	1,906
Amount due to MWA (savings due to purchase of additional water rights)			\$425,000	\$422,464	\$398,816	\$209,090	\$389,756	\$761,804	\$791,349	\$883,652	\$1,125,775	\$1,113,338
12/2012 Purchased water rights from Meadowbrook			2,235									
07/2015 Purchased water rights from Aqua Capital			929									
Total additional water rights purchased			3,164									
Data obtained from Mojave Water Agency: https://www.mojavewater.org/basin-management/watermaster/reports/ Main Volume, Attachment B												
2023 2024 Budget Draft/MWA												

*Note: Sometimes other purveyors have unused FPA that they either carry-over for future use or can lease to other purveyors who may need the water that year.

DISTRICT PROFILE

History

In February 2008, the citizens of Phelan and Piñon Hills overwhelmingly voted to separate the Water, Parks and Recreation, and Street Lighting Districts from the County and create a Community Services District. The Phelan Piñon Hills Community Service District was established through an election on February 5, 2008. With an 81% approval rating. The voters approved the formation of the District as a consolidation of three Special Districts: Zone-L70 Water, CSA-9 Phelan Parks and Street Lighting and CSA56-F1 Piñon Hills Parks. In 2012 the District activated Solid Waste and Recycling services.

The consolidation enabled the communities to establish a form of self-governance while maintaining their individual rural integrity. The 128 square mile District is the largest Community Service District in San Bernardino County. In March 2008, the Phelan Piñon Hills Community Services District was formed (LAFCO Resolution 2994), with a five-member Board of Directors elected to govern the District.

Governance

The District is governed by an elected, five-member Board of Directors. Board members are elected to a four year term, participating in the election process during even numbered years.

The Board of Directors' regularly scheduled meetings are on the second and fourth Wednesdays of each month at 5pm in the Phelan Community Center. Additionally, the Directors are assigned to at least two standing committees and some serve on ad hoc committees as needed. The committees have regularly scheduled monthly meetings for Engineering and Solid Waste and Recycling, and quarterly meetings for Parks & Recreation, Government Affairs, and Finances. These meetings are open to the Public whom are encouraged to attend.

District Services

The District provides the following within its service area:

- ◆ Water
- ◆ Park and Recreation
- ◆ Street Lighting
- ◆ Solid Waste and Recycling

BOARD OF DIRECTORS

	Term Expires	December
Rebecca Kujawa President	2024	
Mark Roberts Vice President	2024	
Greg Snyder Director	2026	
Chuck Hays Director	2026	
Vacant Director	2024	

DISTRICT MANAGEMENT

Donald Bartz General Manager	
Lori Lowrance Assistant General Manager/CFO	
Kim Sevy Human Resources Manager/Executive Secretary	
George Cardenas Engineering Manager	
Sean Wright Water Operations Manager	

MISSION STATEMENT

The mission of the Phelan Piñon Hills Community Services District is to provide authorized services and maximize resources for the benefit of the community.

Please visit the District's website at PPHCSD.ORG for additional information and upcoming events.



**Phelan Piñon Hills
Community Services District**

2023/2024 BUDGET



**WATER
PARKS AND RECREATION
STREET LIGHTING
SOLID WASTE AND RECYCLING**



Phelan Piñon Hills Community Services District
4176 Warbler Road, Phelan, CA 92371
760-868-1212

Budget in Brief

By the Numbers

Phelan Piñon Hills Community Services District

Water System:

Number of Pressure Zones	17
Miles of Water Main	353
Reservoirs	35
Wells	14
Booster Stations	25
Booster Pumps	69
Pressure Reducing Stations	32
Service Connections (Meters)	7,244

Parks and Recreation Facilities:

Number of Parks	2
Number of Community Centers	2
Number of Senior Centers	2

Street Lighting:

Number of Street Lights	92
Number of Lights at RR Crossings	1

Solid Waste and Recycling:

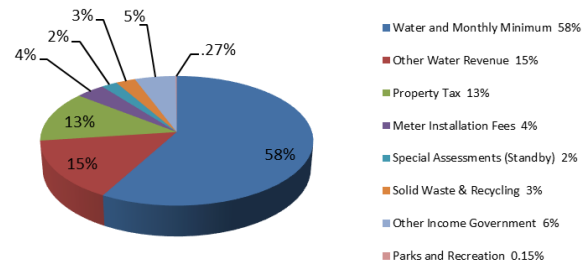
Number of Residential Customers	5,189
Number of Commercial Customers	110

Misc. Statistical Information

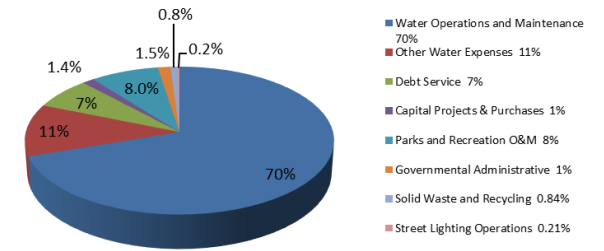
Population	25,482
Service Area	128 square miles
Employees	27 Full Time
Enterprise Fund Budget	\$ 9,780,613
Government Fund Budget	\$ 1,268,466
Capital Budget	\$ 165,000

FY 2023/2024 Budget in Brief

Resources



Expenditures



"Where the Money Comes From"

Revenue	2023/2024
Water and Monthly Minimum 58%	\$7,673,575
Other Water Revenue 15%	\$1,972,122
Property Tax 13%	\$1,688,951
Meter Installation Fees 4%	\$515,862
Special Assessments (Standby) 2%	\$283,464
Solid Waste & Recycling 3%	\$349,160
Other Income Government 6%	\$731,720
Parks and Recreation .15%	\$20,027
TOTAL REVENUE	\$13,284,881

"Where the Money Goes"

Expenditures	2023/2024
Water Operations and Maintenance 74%	\$8,403,260
Other Water Expenses 10%	\$1,377,352
Debt Service 6%	\$826,514
Capital Projects & Purchases 3%	\$165,000
Parks and Recreation O&M 6%	\$964,034
Governmental Administrative 1%	\$177,585
Solid Waste and Recycling .65%	\$101,477
Street Lighting Operations .16%	\$25,369
TOTAL EXPENDITURES	\$12,043,592

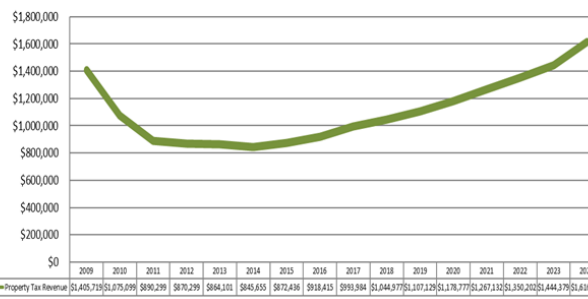
Property Tax Revenue



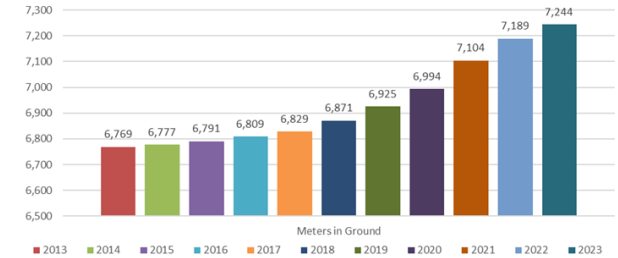
County's Share of General Tax Levy \$19,530,595
 PPHCSD's Share of General Tax Levy \$1,616,788 = 7.6 cents of each dollar

2023 2024 Budget Year - Finance and Budget Data/Property Tax Revenue

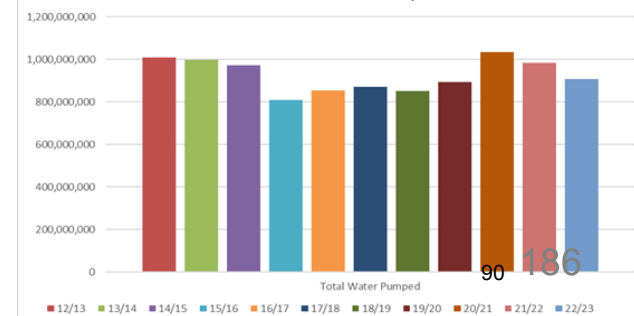
Property Tax Revenue



Water Meters - June 30



Water Production - Gallons Pumped





PHELAN PIÑON HILLS COMMUNITY SERVICES DISTRICT

GLOSSARY OF ACRONYMS

AND TERMS

GLOSSARY OF ACRONYMS

AF	Acre-Foot (of water)
CAFR	Comprehensive Annual Financial Report
CaIPERS	California Employees Public Retirement System
CIP	Capital Improvement Program
COLA	Cost of Living Adjustment
CPI	Consumer Price Index
CSMFO	California Society of Municipal Finance Officers
FTE	Full Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GIS	Geographic Information System
GFOA	Governmental Finance Officers of America
HCF	Hundred Cubic Feet (of water)
SCADA	Supervisory Control and Data Acquisition System

GLOSSARY OF TERMS

Accrual - The recognition of a revenue or expense in a current period even though the actual cash may not be received or paid until a following period.

Accrual Basis of Accounting - The accounting basis used by Phelan Piñon Hills Community Services District under which transactions are recognized when they occur, regardless of the timing of cash receipts and disbursements.

Acre-foot (AF) of Water - The volume of water that covers one acre to a depth of one foot; 43,560 cubic feet; 1,233.5 cubic meters; 325,872 gallons.

Amortization - Gradual reduction, redemption, or liquidation of the balance of an account according to a specified times and amounts.

Appropriation - An authorization granted by a legislative body to incur obligations and to make expenditures for specific purposes. This is usually time sensitive and must be used by a specific deadline.

Assets - Resources owned or controlled by the District with the expectation that it will provide future benefit. District assets include cash, receivables, inventory, water rights, and utility infrastructure.

Audit - An examination of the books and records of Phelan Piñon Hills Community Services District to determine financial status and results of operations (excess or loss).

Balanced Budget - The District considers a budget as balanced if there are sufficient net revenues to cover the cost of operations and debt service. The District will always adopt a budget that is balanced. The District considers a budget as fully funded if the budget is balanced and there is sufficient cash from operations to contribute the amounts necessary to fund the Operating Funds, the Capital Improvement Funds and the Rate Stabilization Funds as outlined in the District's Cash Reserve Policy. The District will strive toward a fully funded budget. If there is a revenue gap, the budget will indicate how and when this gap will be eliminated.

Board of Directors - The Phelan Piñon Hills Community Services District is governed by a Board, the members of which are elected by the voters within the District boundaries. The Board sets policy and provides overall leadership for Phelan Piñon Hills Community Services District including the mission, goals, priorities, and resource allocation.

Budget - A balanced financial plan for a given period of time, which includes appropriations and revenues, which finance the various District funds. The District's budget is considered to be a spending plan and a policy guide.

Budget Calendar - The schedule of key dates or milestones, which the District follows in the preparation, adoption, and administration of the budget.

Budgetary Control - The control of management in accordance with the approved budget to keep expenditures within the limitations of available appropriations and available revenues.

California Society of Municipal Finance Officers (CSMFO) – CSMFO is the preeminent resource for promoting excellence in government finance. Their mission is to serve all government finance professionals through innovation, collaboration, continuing education and professional development.

CalPERS - California Employees Public Retirement System.

Capital Assets - Physical assets used in operations that have initial useful lives of more than one year. District capital assets include land, buildings, improvements, vehicles, equipment, and infrastructure.

Capital Contributions - Amounts received that are often restricted for building or purchasing capital assets, or the receipt of an actual capital asset.

Capital Equipment (Assets) - Fixed assets such as vehicles, computers, equipment, technical instruments, etc., which have a life expectancy of more than one year and a value over \$5,000.

Capital Improvement Program (CIP) - A long range construction plan to be incurred each year over a number of years to meet the capital needs of the Phelan Piñon Hills Community Services District for the benefit of the community as a whole.

Capital Improvement Projects - Projects related to the construction, acquisition, and renovation of capital assets.

Capital Project - Major construction, acquisition, or renovation, which increases the useful life of the District's assets or adds to the value of physical assets.

Cash - Legal tender held in bank accounts and marketable securities. Cash as reported on the balance sheet may also include assets that can be converted into cash immediately.

Change in Fund Balance - The increase or decrease from year to year in cash for a specific fund.

Change in Net Assets - The increase or decrease from year to year in Net Assets, which are the sum total of assets less liabilities plus the change in the Statement of Revenues, Expenses and Changes in Net Assets.

Charges for Services - Fees and other charges to the users or recipients of goods and services the District provides, such as water service.

Consumer Price Index (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living or doing business (i.e., economic inflation).

Debt Service - The payment of interest and principal on amounts borrowed.

Enterprise Fund - A type of fund that separately accounts for goods and services provided by the District, generally on a user-charge basis. The District has a Water Enterprise.

Expenditures - The outflow of cash, a promise to pay, or other financial resources in return for goods and services that have been received.

Expense - The recognition on the Statement of Revenues, Expenses and Changes in Net Assets of a use of resources. Expenses may not match expenditures due to the accrual basis of accounting utilized by the District.

Financial Statement - A set of summary documents, which pertain to financial information that consist of the following: Balance Sheet, Schedule of Revenues and Expenses, Statement of Cash Flows, and, in the District's case, various supplements, schedules, etc.

Fiscal Year - The typical period covered by an agency's budget and financial statements. The District operates on the 12-month fiscal year beginning July 1st and ending June 30th of every year.

Fixed Asset - An item of long-term character and/or of a significant set value. These include buildings, vehicles, certain office equipment, etc.

Full-Time Equivalent (FTE) – The sum of employees, including part-time staff, which total one full-time position. For example, two part-time employees who work 20 hours each, would equal one full-time equivalent.

Fund - A fiscal and accounting entity created by an agency for the purpose of tracking the finances of a particular activity or group of activities.

Fund Balance - Cash remaining after expenditures (including debt payments, capital expenditures and changes in working capital) are subtracted from receipts.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards for guidelines for external financial accounting including the reporting of financial statements. GAAP encompasses the conventions, rules, and procedures that define accepted accounting principles. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Geographic Information System (GIS) - An organized collection of computer hardware, software and geographic data designed to efficiently capture, store, update, manipulate, analyze, and display all forms of geographically referenced information.

Government Fund - A type of fund that separately accounts for goods and services provided by the District, generally on a user-charge basis. The District has Parks and Recreation, Street Lighting, and Solid Waste activities that are in the Government Fund.

Governmental Accounting Standards Board (GASB) - Their mission is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports.

Governmental Finance Officers of America (GFOA) - Their purpose is to enhance and promote the professional management of governments for the public benefit. The GFOA accomplishes this mission by identifying and developing financial policies and practices, and promoting them through education, training and leadership.

Groundwater - Water produced by pumping from underground.

Hundred Cubic Feet (HCF) - The unit measure that is used for water billing purposes. 1 HCF = Approximately 748 gallons.

Infrastructure - Especially long-lasting capital assets that are stationary, can be preserved for significantly greater periods than most capital assets, and typically are part of a large system of assets, such as water mains and sewers.

Interest Expense - The cost of using borrowed money; it is typically a percentage of principal. Interest costs paid by the Phelan Piñon Hills Community Services District on interest and debt service.

Interest Income - Income received by the District from cash and investments.

Maintenance - Activities that keep assets in good working order, but do not significantly increase the capacity or life of an asset.

Meter - An instrument of measuring the flow of water and providing service to an account.

Net Change in Cash - The remainder after expenditures (including debt payments, fund transfers, capital expenditures and changes in working capital) are subtracted from receipts; a positive number indicates an increase in cash, while a negative number indicates a decrease in cash.

Net Revenue - Revenue less expenses for the purpose of calculating the District's Pledged Revenue Coverage. This calculation does not include depreciation, amortization or interest expense related to external debt.

Non-Operational Expense - Expenses that are not attributed to operations, such as loan fees, interest expense, etc.

Non-Operational Revenue - Revenues that are not a result of revenue received for service provided or facilities utilized, such as interest income.

Operating Expenses (or Expenditures) - The costs of producing and providing goods and services. Electricity to pump water out of the ground, wages for personnel operating the system, fuel for vehicles assisting with customer accounts, etc.

Operating Revenues (or Receipts) - Fees and charges generated by the production and provision of goods and services to customers of the District. Water, community center rental fees, etc.

Operational Expenses - Same as Operating Expenses (or Expenditures) above.

Operational Revenue - Same as Operating Revenues (or Receipts) above.

Pledged Revenue Coverage - The ratio of net revenue to annual debt service. The District's debt obligations require that the District maintain at least a 1.10 ratio. New debt requires a 1.15 to 1.20 ratio.

Policy - Statement of principle or of guiding actions that imply clear commitment. Directional orders that set forth guidelines to meet goals and objectives.

Principal – The original amount borrowed, or the amount remaining after payments are made, for bonds, loans, or other debt instrument.

Property Taxes - The District receives approximately 7% (7 cents of each dollar) of the 1% property tax levied against parcels of land within the Phelan Piñon Hills Community Services District.

Proprietary Funds – There are two types of proprietary funds: enterprise funds and internal service funds. References in this document to proprietary fund(s) are enterprise fund(s). The District has one enterprise fund at this time: Water.

Proposition 218 (aka Prop 218) - The legislation that was approved by California voters, in November of 1996 (now Articles XIII C and D of the California Constitution), that mandated certain rules, notification requirements, and protest hearings take place in order to implement or change taxes, assessments, and certain rates and fees. For the Phelan Piñon Hills Community Services

District, it set forth certain notification and protest hearing requirements in order to change water rates. The District exceeded these requirements in 2012 and 2013, when the District established multi-year rate changes after an extensive water rate study, multiple public meetings, multiple notices, and a protest hearing in February 2013.

Recreation Fees - Revenue received from day use and special events within the Parks & Recreation District.

Reserve - Amount in a fund used to meet cash requirements, emergency expenditures or other future defined requirements.

Reserve Balance - Current balance of specific funds that are set aside for future purposes and therefore cannot or should not be appropriated for general uses.

Resolution - Special or temporary order of a legislative body requiring less formality than a statute or ordinance.

Revenue - Income received to finance the operations of the Phelan Piñon Hills Community Services District.

Salary & Benefits - Salary and wage expenses paid by the District to employees for regular pay, sick pay, vacation pay, holiday pay, safety pay, overtime pay, and other miscellaneous pay. Benefits include payroll taxes (such as Medicare), workers compensation, group insurance (such as medical, dental, vision, and disability insurance) and retirement (such as CalPERS). This section also includes temporary, seasonal, and part time pay expenses. Note: The District does not participate in Social Security for employees who are members of CalPERS.

Services & Supplies - Accounts established that cover expenditures for most operating costs for departments and their programs.

Special District - Independent unit of local government organized to perform special & specific functions.

Supervisory Control and Data Acquisition System (SCADA) - The computer system that collects data, processes the data and allows operating personnel to take corrective actions. For the District, this system is used to track and monitor well activity, tank levels.

Useful Life - Period during which a capital asset is expected to be usable for District operations.

Water Conservation - Reducing the demand for water through activities that alter water use practices, e.g., improving efficiency in water use, and reducing losses of water from leaks.

Water Quality - The chemical, physical and biological characteristics of water with respect to its suitability for a particular purpose. The same water may be of good quality for one purpose or use, and bad for another, depending on its characteristics and the requirements for the particular use.

Well - A vertical drilled hole into an underground formation to obtain a source of water, to monitor ground water quality or to determine the position of the water table.

Agenda Item 6c

Public Hearing on Proposed Water Capacity Fees

1. Secretary's Report
2. Attorney's Report on Action Taken Prior to this Hearing
3. Staff's Report
4. Public Comments, Protests, and Objections
 - a. Any person may address the Board on the proposed water capacity fees
 - b. Staff responses to comments, protests, and objections

Agenda Item 6d

Discussion & Possible Adoption of Resolution No. 2023-13; Increasing Water Capacity Fees

MEMORANDUM

DATE: May 10, 2023

TO: Board of Directors

FROM: Don Bartz, General Manager
By: Kim Sevy, HR & Solid Waste Manager/District Clerk

SUBJECT: Discussion & Possible Adoption of Resolution No. 2023-13; Increasing Water Capacity Fees

STAFF RECOMMENDATION

For the Board to adopt Resolution No. 2023-13; Increasing Water Capacity Fees.

BACKGROUND

District staff engaged IB Consulting, LLC to complete a capacity fee study ("Study") as the last study and modification took place in 2013. A capacity fee is a charge for public facilities in existence at the time a charge is imposed or charges for new facilities to be constructed in the future that is of benefit to the person or property being charged. Capacity fees ensure new development pays its fair share to connect to the system and does not cause additional burdens to current customers. Capital and infrastructure costs required to meet new demand/connections should be paid by those causing the cost to be incurred.

Based on the Study, the capacity fee component of the District's connection charges would increase from \$7,970 to \$10,951 for a 1" meter connecting to the system. The District's capacity fee has not increased since 2013. In order to keep pace with inflation, the District should adjust the capacity fees on an annual basis by applying the annual percentage change in the Engineering News-Record CCI to keep pace with inflation which will be accomplished by bringing forth a resolution annually for the Board to consider. Additionally, it is recommended that a comprehensive update is completed every five years.

FISCAL IMPACT

Increase of \$2,981 per 1" connection

ATTACHMENT(S)

Resolution No. 2023-13
2023 Capacity Fee Study

RESOLUTION NO. 2023-13
A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE PHELAN PIÑON HILLS COMMUNITY SERVICES DISTRICT
INCREASING ITS WATER CAPACITY FEES

WHEREAS, the Phelan Piñon Hills Community Services District (“the District”) is a Community Services District located within the County of San Bernardino and is organized and operating pursuant to Government Code 61000, *et seq.*; and

WHEREAS, pursuant to Resolution No. 2994 of the Local Agency Formation Commission of the County of San Bernardino (“LAFCO”) adopted on March 18, 2008, the District is the successor agency to County Service Area 9, County Service Area 56 Improvement Zone F-1, and County Service Area 70 Improvement Zones L and P-4 (“the CSAs”); and

WHEREAS, pursuant to Condition No. 6 of LAFCO Resolution No. 2994 and Section 61100(a) of the California Government Code, the District is authorized to supply water for any beneficial uses in the same manner as a municipal water district formed pursuant to California Water Code Section 71000; and

WHEREAS, under California Water Code Sections 71613-71617, a municipal water district is authorized to fix rates and charges for the water it delivers; and

WHEREAS, under California Water Code Section 61115(a), the District is authorized to establish rates or other charges for services and facilities that the District supplies and to provide for the collection and enforcement of those rates or other charges; and

WHEREAS, under California Government Code Section 66000 *et seq.*, municipal water districts and community services districts (such as the District) are deemed local agencies that are authorized to adopt water capacity fees; and

WHEREAS, California Government Code Section 66013(a) states that “[n]otwithstanding any other provision of law, when a local agency imposes fees for water connections or sewer connections, or imposes capacity charges, those fees or charges shall not exceed the estimated reasonable cost of providing the service for which the fee or charge is imposed”; and

WHEREAS, the District wishes to increase its water capacity fee in the manner set forth in the 2023 Capacity Fee Study prepared by IB Consulting, Inc., that is attached hereto as Exhibit “A” and is incorporated herein by this reference (“the Study”); and

WHEREAS, the revenue raised by the increased capacity fees will be used to purchase supplemental water supplies for the District, proportionally recover new development’s share of existing assets, and will not exceed the estimated reasonable cost of such resources and providing the services for which the fees are levied; and

WHEREAS, the establishment, modification, structuring, restructuring, and approval of rates and fees is exempt from the requirements of the California Environmental Quality Act as provided by California Public Resources Code Section 21080(b)(8); and

WHEREAS, the amount of the fees and charges hereby adopted do not exceed the reasonable anticipated costs for the corresponding services provided by the District, and therefore the fees imposed hereby to not qualify as “special taxes” under Government Code Section 50076, and the actions taken herein are exempt from the additional notice and public meeting requirements of the Brown Act pursuant to Government Code Section 54954.6(a)(1)(A) and (B); and

WHEREAS, the fees and charges set forth herein are not levied upon any person as an incident of property ownership, and thus are not subject to the substantive and procedural prerequisites of Article XIID of the California Constitution.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Phelan Piñon Hills Community Services District, after conducting a public hearing duly noticed pursuant to California Government Code Section 66016, as follows:

1. The public interest and necessity as described in the oral and written testimony and evidence presented during the public hearing on this matter, all of which are incorporated herein by this reference, requires the Board of Directors of the District to approve the Study and modify the District’s water capacity fee as follows:

a. The amount of the District’s water capacity fee is hereby increased as set forth in Table 8 of the Study.

b. The water service capacity charge is the charge for the type and size of water service connection desired. Such regular charge shall be paid in advance by the applicant. Where there is no regular charge, the District reserves the right to require the applicant to deposit an amount equal to the estimated cost of such service connection.

2. The District’s General Manager is hereby authorized to take any and all actions necessary to carry out the intent of the District’s Board of Directors as is stated herein and as otherwise required in order to comply with applicable law.

3. This Resolution shall take effect immediately upon adoption and shall supersede Resolution No. 2013-11 adopted on July 17, 2013.

ADOPTED this 10th day of May, 2023, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

President, Board of Directors

ATTEST

Secretary, Board of Directors

2023 Capacity Fee Study

Phelan Piñon Hills Community Services District



IB Consulting, LLC

31938 Temecula Parkway, Suite A #350

Temecula, CA. 92592

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Executive Summary

Phelan Piñon Hills Community Services District (the CSD) engaged IB Consulting, LLC (IBC) to complete a capacity fee nexus study for its water enterprise. This Capacity Fee Study Report (Report) describes the approach, methodology, and technical analysis used to derive updated capacity fees per California State Government Code, Section 66013 (GC 66013). GC 66013 is separate from the Mitigation Fee Act (GC 66000) that governs developer impact fees. GC 66013 is specific to water and sewer capacity fees and requires that ***the proposed fees shall not exceed the estimated reasonable cost of providing the service for which the fee or charge is imposed.***

Currently, the CSD's water capacity fee consists of a charge that varies by the new connection's meter size. Meter sizes reflect the additional capacity/demand placed on the water system from each new connection based on the safe maximum operating capacity in Gallons Per Minute (GPM), published by the American Water Works Association (AWWA). The updated capacity charge includes two primary components: 1) a Buy-In component for existing facilities and 2) a Water Rights component for acquiring additional water rights in the Mojave Basin to serve new development.

The new proposed capacity fee is **\$10,951** per 1" meter, with larger meters paying more for the additional capacity/demand they placed on the system. These updated fees proportionately recover new development's share of existing assets to continue improving and expanding the system at the same level of service existing customers receive today. Current customers expanding their capacity will also pay for the incremental increased demand placed on the water system.

Overview

Capacity Fee

A "Capacity Fee" is defined as a charge for public facilities in existence at the time a charge is imposed or charges for new facilities to be constructed in the future that is of benefit to the person or property being charged. Capacity fees ensure new development pays its fair share to connect to the system and does not cause additional burdens to current customers. Capital and infrastructure costs required to meet new demand/connections should be paid by those causing the cost to be incurred.

Based on the requirements of GC 66013, capacity fees must be based on the "*reasonable cost*" to accommodate additional demand from new development or the expansion of existing development. In addition to complying with GC 66013, compliance must be achieved with Proposition 26, which amended the State Constitution in 2010. Proposition 26 redefined a "tax" as any levy, charge, or exaction of any kind imposed by a local government. In other words, every charge is considered a tax that must be approved by the electorate, except for certain exemptions identified within Proposition 26. There are seven exemptions within Proposition 26, including a charge imposed for a specific benefit conferred directly to the payor that is not provided to those not charged and which does not exceed the reasonable costs to the local government of conferring the benefit imposed (i.e., capacity fees for service). Therefore, the nexus study summarized in this Report connects the proposed fee to the reasonable cost of improvements in compliance with GC 66013 and satisfies the Proposition 26 exemption.

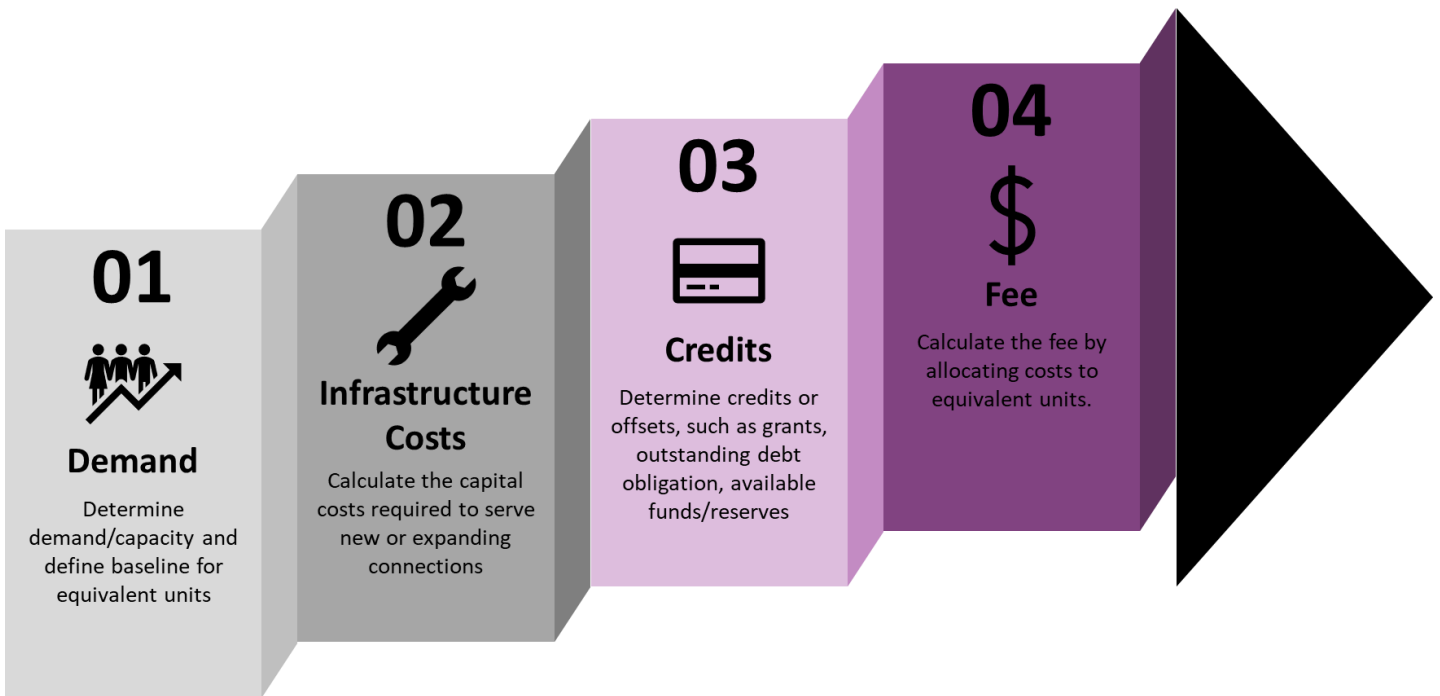
CSD Background

The CSD was formed in 2008 and the water service area spans approximately 128 square miles in San Bernardino County and includes approximately 7,060 service connections. The CSD's service area is primarily a residential area with some commercial and institutional uses.

Capacity Fee Methodology

There are four primary steps in calculating capacity fees: (1) identify demand and define the baseline requirements for a connection, meter equivalent, or equivalent dwelling unit based on planning documents, (2) determine infrastructure costs, (3) incorporate any credits or offsets to apply towards the total infrastructure costs, such as grants, existing debt obligations, and capital related reserves that will convert to assets, and (4) apportion the net infrastructure costs equitably to various types of connections based on the demand placed on the utility system.

Figure 1 – Capacity Fee Analysis



In addition to the four steps above, there are two primary approaches for calculating capacity fees: the "Buy-In Approach" and "Incremental-Cost Approach." Selecting the best approach depends on the unique circumstances of the utility, such as existing build-out of the service area, expected future growth, existing infrastructure capacity, and access to up-to-date planning documents/master plans. Careful consideration may be required to allocate costs between existing and new customers and ensure no duplication of costs.

Buy-In Approach

The basis of the Buy-In Approach is the value of the existing system. This approach accounts for the current service standard that existing customers receive from the CSD's existing assets. This approach ensures that new development buys into the utility system and funds the necessary improvements to maintain and receive the same level of service experienced by today's customers. Therefore, new development pays an amount equal to their fair share of the system. The Buy-In Approach also eliminates any potential funding of existing system deficiencies as the CSD's current asset inventory only reflects improvements in the ground today.

System assets may be valued in a few different ways. Options include: (1) using the original cost of the improvements (OC), (2) original cost less depreciation of system assets to account for the time improvements are in service (OCLD), (3) replacement cost of the improvements by bringing the original cost into today's dollars (RC), and (4) replacement cost less depreciation which brings both the original cost and the accumulated depreciation value into today's dollars (RCLD). The most common valuation technique is RCLD. Using RCLD generates a system value based on today's cost of the improvements. We calculate RCLD using the Construction Cost Index (CCI), published by Engineering News-Record.

Once the system value is determined, dividing the total value by total existing demand derives a value per unit of demand. Demand is commonly used for system design and planning. It is a primary driver for the system's current configuration and how it expands in the future. Using meter size and the corresponding meter capacity (water flow demand in gallons per minute) provides a means to derive a value per Meter Equivalent (ME).

This approach is suited for agencies that (1) have built most of their facilities in advance with only a minimal portion of facilities needed for build-out, (2) don't have an adopted long-term capital improvement plan, or (3) the "build-out" date is so far out in the future that it is difficult to project growth and required facilities accurately.

Incremental-Cost Approach

The Incremental-Cost Approach is based on the principle that new development should pay for improvements required to connect them to the system, including the need for any additional capacity and/or expansions. This approach is typically used when specific capital improvements are identified within planning documents for growth to occur. The Incremental-Cost Approach uses the CSD's most recent Master Plan to determine growth-related improvements. Projects associated with routine repair & replacement are not included. In addition, Master Plan improvements that are required to address existing deficiencies are excluded. Also, specific projects within the Master Plan may benefit both existing and new development. In these instances, new development only pays its proportionate share based on the demand or capacity taken from these projects.

Hybrid Approach

Another approach that may be used is the Hybrid Approach, which accounts for both a buy-in component and an incremental component. The Hybrid Approach is utilized when the existing system has available capacity and/or is substantially built while specific capital improvements within planning documents are clearly identified and needed to serve new development.

Recommended Approach

For this study, the updated capacity fees utilize the Buy-In approach plus the current known cost for acquiring additional water rights from the Mojave Water Agency.

Asset Valuation

RCLD Asset Value

The first step in determining the capacity fee using the Buy-In Approach is to determine the value of the existing system. As mentioned above, there are several methods of determining the current value of assets. This study utilizes the RCLD method of valuing the system. RCLD valuation is the most equitable and reasonable approach since it considers the time value of money and factors in the remaining useful life of each asset. To accomplish this, the CSD provided its FY 2022 fixed asset records containing the original cost of each asset. Replacement costs were estimated by bringing forward the original costs to today's dollars to reflect the estimated cost if a similar asset were constructed today.

The original cost of each asset was indexed by the annual percentage change of the 20-cities CCI, published by the Engineering News Record. For 2022, the CCI value is 12,133. Accumulated depreciation was also indexed to maintain consistency with 2022 dollars. Subtracting the accumulated depreciation from the replacement cost yields the updated RCLD and reflects service standards in 2022 dollars. Table 1 shows the water assets and summarizes the original cost, replacement cost in 2022 dollars, accumulated depreciation in 2022 dollars, and replacement costs adjusted by the 2022 depreciation (RCLD). Land values were not depreciated, and the replacement value is estimated by increasing the original acquisition costs by a 2% inflation limit in-line with Proposition 13 constraints on assessed values. The detailed asset listings are on file with the CSD and part of the Capacity Fee Model that is also on file with the CSD.

Table 1 – Water Asset Replacement Cost Less Depreciation

Asset Category	Original Cost	Original Cost Less Depreciation	Replacement Cost	Replacement Cost Less Depreciation	Replacement Cost Less Depreciation
	OC	OCLD	RC	RCLD	RCLD
Buildings	\$835,415	\$389,677	\$1,069,530	\$490,106	\$490,106
Equipment	\$9,240,119	\$4,749,368	\$10,708,026	\$5,343,874	\$5,343,874
Hydrants	\$245,579	\$0	\$693,739	\$0	\$0
Land	\$3,212,658	\$3,144,276	\$4,183,004	\$4,107,505	\$4,107,505
Meters	\$2,335,232	\$1,117,826	\$2,771,993	\$1,117,826	\$1,117,826
Planning	\$755,423	\$378,458	\$873,901	\$382,227	\$382,227
Pumping	\$835,718	\$132,345	\$1,541,918	\$247,507	\$247,507
Reservoirs	\$4,284,907	\$910,804	\$8,525,658	\$1,774,057	\$1,774,057
Tanks	\$2,184,312	\$1,308,081	\$3,277,885	\$1,842,956	\$1,842,956
Transmission & Distribution	\$21,560,964	\$5,291,571	\$56,713,028	\$11,217,507	\$11,217,507
Water Rights	\$18,695,632	\$17,514,342	\$24,023,428	\$22,688,549	\$22,688,549
Water Shares	\$8,400	\$8,400	\$10,393	\$10,393	\$10,393
Wells	\$5,807,806	\$3,431,293	\$9,437,707	\$5,145,945	\$5,145,945
Wells - Dairy	\$185,948	\$136,945	\$218,186	\$160,673	\$160,673
Total Existing Assets	\$70,188,112	\$38,513,386	\$124,048,396	\$54,529,126	\$54,529,126

Phelan Piñon Hills CSD – Capacity Fee Study

Buy-In Component

The potential demand on the water system is proportional to the potential flow through each meter. AWWA publishes each meter type's safe maximum operating capacity in GPM. Using the AWWA capacity information, an equivalency for each meter size is set based on a 1" meter's GPM. There are 1,914 existing 3/4" meters; however, new connections receive an 1" meter or bigger. Each meter's safe maximum operating flow capacity was divided by the base meter's safe operating flow capacity of 50 GPM to determine the equivalent capacity ratio. Total MEs are determined by multiplying the number of meters by the capacity ratios. The utility's net RCLD is then divided by total MEs to derive a system value per ME. Table 2 provides a summary of the total meters connected to the system and corresponding meter equivalents.

Table 2 – Existing Water Meter Equivalents

Meter Size	AWWA Capacity (gpm) [A]	Capacity Ratio [B] = A ÷ 50	Existing Meters [C]	Meter Equivalent [D] = B × C
≤ 3/4"	30	0.60	1,914	1,148
1"	50	1.00	5,065	5,065
1 1/2"	100	2.00	30	60
2"	160	3.20	48	154
3"	350	7.00	2	14
4"	630	12.60	1	13
6"	1,300	26.00	-	-
8"	2,800	56.00	-	-
10"	4,200	84.00	-	-
Total MEs				6,454

Capacity Fee Analysis

The RCLD asset value of the Water Utility is divided by total MEs to derive the updated Capacity Fee per 1" meter. Table 3 provides a summary for determining the buy-in component for the system assets. Under the system assets, Water Rights and Water Shares were excluded from the total asset values as the new connection capacity fees will include a component for water rights based on the current known cost per Acre Foot (AF). Otherwise, new connections would be paying twice for the water needed to serve their demand.

Table 3 – Water Buy-In by Asset Category

Asset Category	Include Assets in Valuation?	RCLD [A]	Allocation Basis	Mete Equivalents [B]	\$ per ME [C] = A ÷ B
Buildings	Yes	\$490,106	Meter Equivalent	6,454	\$75.94
Equipment	Yes	\$5,343,874	Meter Equivalent	6,454	\$828.05
Hydrants	Yes	\$0	Meter Equivalent	6,454	\$0.00
Land	Yes	\$4,107,505	Meter Equivalent	6,454	\$636.47
Meters	Yes	\$1,117,826	Meter Equivalent	6,454	\$173.21
Planning	Yes	\$382,227	Meter Equivalent	6,454	\$59.23
Pumping	Yes	\$247,507	Meter Equivalent	6,454	\$38.35
Reservoirs	Yes	\$1,774,057	Meter Equivalent	6,454	\$274.89
Tanks	Yes	\$1,842,956	Meter Equivalent	6,454	\$285.57
Transmission & Distribution	Yes	\$11,217,507	Meter Equivalent	6,454	\$1,738.18
Water Rights	No	\$0	Meter Equivalent	6,454	\$0.00
Water Shares	No	\$0	Meter Equivalent	6,454	\$0.00
Wells	Yes	\$5,145,945	Meter Equivalent	6,454	\$797.38
Wells - Dairy	Yes	\$160,673	Meter Equivalent	6,454	\$24.90
		\$31,830,184			\$4,932

Asset Value Adjustments

It is also important to identify any adjustments to the RCLD total asset value. For this study, adjustments are separated into four components: (1) Work-in-Progress, (2) Capital Related Reserves, and (3) Debt Obligations. Below is a description of each component and how it affects the updated RCLD figure.

Work-in-Progress: Includes recently completed capital improvements that are not yet reflected within the CSD's most recent asset listing due to timing. These capital improvements are added to the asset value.

Capital Related Reserves: Includes reserves that provide funding for system improvements, which increases the asset values of the corresponding category. Capital related reserves will increase the system's value as the cash equivalents on hand are available for capital spending and will convert to hard assets.

Debt Obligations: Includes any outstanding debt obligations. The remaining principal is subtracted from the RCLD to reduce the value of the system as these liabilities funded improvements within the asset listings. The remaining debt obligations will be paid through rates.

The Buy-In component must deduct outstanding principal of debt; otherwise, new connections will pay twice as part of the capacity fees and debt payments through rates.

Phelan Piñon Hills CSD – Capacity Fee Study

Figure 2 identifies the adjustments applied to the CSD's updated RCLD asset values. Table 4 summarizes the adjustments with the cost per ME.

Figure 2 – Adjustments to RCLD of Assets

Assets/Liabilities	Net Impact (N/A, Increase / Decrease)	Water System	Description
Work-in-Progress			
Chromium 6 Mitigation	N/A	\$0	Funded by a dedicated fixed charge to cover expenses
Civic Center	N/A	\$0	Will be funded by debt and rates
Pipeline-Pinon Hills Road	Increase	\$157,300	Adds value to the system, but not yet captured within asset listing
Meter Replacement	N/A	\$0	Related to replacement of existing meters; new connections will pay for their meter
Work-in-Progress Total		\$157,300	
Capital Related Reserves			
Capital Replacement Fund	Increase	\$4,568,057	Funding for system improvements, which will increase asset values
Disaster Fund	Increase	\$3,807,294	Funding for emergency system replacement, which will increase asset values
Capital Related Reserves Total		\$8,375,351	
Debt Obligations			
2021 Loan Refinancing	Decrease	(\$5,149,902)	Remaining outstanding principal of debt
CIEDB No. B14-101	N/A	\$0	Funding for existing water rights, which were excluded from asset value
2015 HWY 138 Project	Decrease	(\$65,332)	Remaining outstanding principal of debt
Debt Obligations Total	Decrease	(\$5,215,234)	

Phelan Piñon Hills CSD – Capacity Fee Study

Table 4 – Water Buy-In Adjustments

Adjustment Summary	Value (\$) [A]	Allocation Basis	Meter Equivalents [B]	\$ per ME [C] = B ÷ A
Adjustments				
(+) Capital Work-in-Progress	\$157,300	Meter Equivalent	6,454	\$24.37
(+) Capital Related Reserves	\$8,375,351	Meter Equivalent	6,454	\$1,297.78
(-) Outstanding Debt Principal	(5,215,234.08)	Meter Equivalent	6,454	-\$808.11
Net Adjustment Unit Rate				\$514.04

The updated capacity fee using the Buy-In Approach, including adjustments associated with work-in-progress, reserves, and outstanding debt. is shown in Table 5.

Table 5 – Water System Buy-In Component

System Buy-In	\$ per ME
Water Infrastructure	\$4,932.16
(+) Capital Work-in-Progress	\$24.37
(+) Capital Related Reserves	\$1,297.78
(-) Outstanding Debt Principal	(808.11)
Total System Buy-In	\$5,446.20

Water Rights Component

Phelan Piñon Hills CSD – Capacity Fee Study

As part of the updated Capacity Fee, the purchase of additional water rights from the Mojave Basin Watermaster is also incorporated to ensure the CSD can maintain groundwater as its primary source of water. The most recent purchase of water rights from Mojave Water Agency was \$5,000 per AF in September 2020. This cost was indexed based on the ENR – CCI to 2022 dollars in line with the CSD’s system assets (1 AF of water in 2022 dollars = \$5,291). In addition, the Mojave Water Agency has ramped down its water allocations to water agencies. The CSD is subject to a 60% ramp down of its water rights at the time of this report. Therefore, the ramp down coefficient of 60% is incorporated into the calculation of amount of water rights to acquire to serve a new connection. Based on the average water usage of CSD customers and the Max Day Demand of the CSD’s system of 1.87 (Master Plan – Section 4.1), a new connection is expected to use an average of 298 gallons per day (gpd) with a peak demand of 557 gpd ($298 \times 1.87 = 557$). This results in a total annual water requirement of 1.04 AF ($557 \times 365 \div 325,850.58 = 0.62 \text{ AF} \div .60 = 1.04 \text{ AF}$) This equates to a cost of \$4,801.63 per ME for the Water Rights component, as shown in Table 6.

Table 6 – Water Rights Cost Component

Water Rights	Projected Cost (\$ per AF) [A]	Residential Demand [B]	\$ per ME [C] = A x B
Mojave Basin Area Watermaster	\$5,291	1.04	\$5,504.37
Total Water Rights Component			\$5,504.37

Table X summarizes the updated capacity fee (rounded to the dollar) which includes the valuation of Existing Asset, Adjustments, and Water Rights.

Table 7 – Capacity Fee Summary

System Buy-In Component	
Water Infrastructure	\$4,932.16
(+) Capital Work-in-Progress	\$24.37
(+) Capital Related Reserves	\$1,297.78
(-) Outstanding Debt Principal	(\$808.11)
Total System Buy-In	\$5,446.20
Water Rights Component	
Mojave Basin Area Watermaster	\$5,504.37
Water Rights	\$5,504.37
Total Proposed Water Capacity Fee	\$10,951.00

Updated Capacity Fees

Table 8 summarizes the proposed water capacity fees by meter size, with the 1" meter set as 1 ME. Capacity fees for new connections increase as the size of the meter increases based on the capacity ratios.

Table 8 – Water Proposed Capacity Fee

Meter Size	Capacity Ratio	Proposed Capacity Fee
1"	1.00	\$10,951
1 1/2"	2.00	\$21,902
2"	3.20	\$35,043
3"	7.00	\$76,657
4"	12.60	\$137,983
6"	26.00	\$284,726
8"	56.00	\$613,256
10"	84.00	\$919,884

Each subsequent year, the CSD should adjust the capacity fees by applying the annual percentage change in the Engineering News-Record CCI to keep pace with inflation, coupled with a comprehensive update every five years.

Agenda Item 6e

Discussion & Possible Action Regarding Appointment of Director for Vacant Board Seat

1. Board Selection of Applicants to Possibly Interview
2. Applicant Interviews (if desired by Board)
3. Discussion & Possible Selection of Director for Vacant Board Seat
4. Swearing-In of Director for Vacant Board Seat (if candidate is selected)

MEMORANDUM

DATE: May 10, 2023

TO: Board of Directors

FROM: Don Bartz, General Manager
By: Kim Sevy, HR & Solid Waste Manager/District Clerk

SUBJECT: Discussion & Possible Action Regarding Appointment of Director for Vacant Board Seat

STAFF RECOMMENDATION

For the Board to fill the vacant Board seat according to the process outlined in the section below.

BACKGROUND

On April 7, 2023, a seat was made available on the District's Board of Directors as a result of Kathy Hoffman's appointment to Mojave Water Agency's Board of Directors and subsequent resignation from the District's Board of Directors. The open seat must be filled within a certain time frame and in accordance with legal requirements.

District staff notified the County elections official of the vacancy on April 13, 2023. Notice of Vacancy was posted on the District's website, at the District office, and at District community centers on April 20, 2023. Notice of Vacancy was also published in the Mountaineer Progress on April 20, 2023, April 27, 2023, and May 4, 2023. The Board must make an appointment within sixty (60) days following the effective date of the vacancy. If not, the vacancy may be filled by the County Board of Supervisors.

Per Government Code 1780(d)(2), this will be a short-term appointment until the next general election scheduled for November 2024 in which the seat will be open for election. The candidate who wins election in November 2024 will serve a short-term of 2-years and the seat would then be up for election again in November 2026 to serve a regular 4-year term.

At the discretion of the Board, staff recommends for the Board to review the application materials included in this agenda packet that were submitted by May 5, 2023, then, based on the materials submitted, select candidates to interview, if desired. Should the Board determine an applicant is suitable to fill the vacant Board seat, staff recommends for the Board to make an appointment. The appointment would then be followed by the swearing-in of the appointed Director.

FISCAL IMPACT

None

ATTACHMENT(S)

Candidate Submittals (in alphabetical order by last name)
Notice of Vacancy

May 1, 2023

Board of Directors
Phelan Pinon Hills Community Services District
4176 Warbler Rd, Phelan, CA 92371

Dear Board of Directors,

I have been a member of the Tri-Community since 1978. It has been amazing to see the growth of our community over the years. We have gone from two paved roads and one stop sign to several paved roads and stop lights. There were just a few businesses with storefronts, and now there are several shopping centers and even more businesses. Back then, we received our water from San Bernardino County's Zone 70L, and now we maintain local control through the Phelan Pinon Hills CSD.

My primary schooling in our community started at Phelan Elementary and ended with my graduation from Serrano High School. Serrano was small, but I took as many business-type classes as were available at the time. After high school, I was offered a position at a local hardware store, where my business hands-on education began. As a cashier and stocking clerk, I worked my way up to a bookkeeper, office manager, and general manager of multiple stores. I ultimately purchased that local hardware store, Anderson's True Value, as a single store, now named Mills Hardware. Our store has been serving this community since 1986. It is also where I learned many essential skills, such as working with others, and where my management, communication, analytical thinking, and teamwork skills were certainly put to the test.

I have had the opportunity to serve the community in many volunteer positions. Each board position I served on was for non-profit organizations, and they all conducted business using Robert's Rules of Order as their parliamentary procedure. This allowed me to understand how a board works and allowed me to meet many people within the community that I may not have met otherwise. I have a total of 30 years of experience serving on various boards and in various positions within those boards.

Although I have attended only about a dozen Phelan Pinon Hills CSD Board meetings and town hall meetings over the years, I have tried to keep abreast of the current issues. This was accomplished by speaking with board members when I had questions and utilizing video recordings on your website to keep up to date. In addition, I have virtually attended many Mojave Water Agency meetings this year. It is wonderful to see the Parks and Recreation Department moving along with the master plan. My grandson, age 5, loves to visit the park. As he grows, the park will continue to grow as well. It is great to have local activities available for our youth. We certainly didn't have that opportunity when I was growing up in Phelan.

I know there is much to learn, and I am willing to put forth the effort to expand my knowledge of the district's affairs. I care deeply about our community and want to ensure that my grandkids can experience the same rural lifestyle I grew up in, only with some new amenities.

Please consider Jeanna Mills for the position of director. I would appreciate the opportunity to serve my community in a larger capacity. In addition, it would be an honor to work alongside the other board members. Thank you for your time.

Sincerely,



Jeanna Mills

Jeanna Mills

Work Experience

- **Retail Industry**
 - Local Business Owner 2014-Current**
 - Manage Employees
 - Manage Assets & Liabilities
 - Manage Budgets
 - Manage Financial Statements
 - General Manager 2001-2013**
 - Managed from 1 to 5 Stores
 - Managed up to 42 Employees
 - Managed \$1.5 million in Inventory
 - Office Manager 1987-1998**
 - Managed 10 Employees
 - Accounts Receivable
 - Accounts Payable
 - Payroll
 - Customer Service
- **Bookkeeping**
 - Self-Employed 1998-2015**
 - Maintained Accurate Records:
 - Reconciled Bank Accounts
 - Finalized Tax Files for the Accountant
 - Prepared Profit & Loss Statements

Community Involvement

- **Phelan Chamber of Commerce – 8 Yrs**
 - Treasurer – 2016 & 2017
 - President – 2018 & 2019
 - Past President – 2020, 2021, 2022, 2023
 - Chair for Phelan Phamily Phun Days 2021-2023
- **Tri-Community Kiwanis – 3 Yrs**
 - Board Member – 2020, 2021, 2022
- **Pinon Hills Chamber of Commerce – 1 Yr**
 - Treasurer - 2022
- **Boy Scouts of America – 7 Yrs**
 - Committee Chair: 2011 - 2017
 - Troop, Team, and Crew: Unit 53
- **Heritage School VIPA Board – 6 Yrs**
 - Secretary – 2008, 2009, & 2010
 - President – 2011, 2012
 - Treasurer – 2013
- **Heritage School Advisory Board – 5 Yrs**
 - Board Member – 2008-2012

Skills

- **Management**
 - Proficient in overseeing and delegating assignments to help maximize productivity and time management
- **Communication**
 - Written and Verbal Communication skills, Active Listening skills, and Presentation skills
- **Analytical Thinking**
 - Problem-solving skills, proficiently analyze information for making decisions based on insights drawn from that information.
- **Teamwork**
 - Work well with others by considering multiple points of view and willing to put the necessary effort toward completing assignments.

Certificates / Training

- **Wood Badge Leadership Course 2012**
 - Adult Leadership Course Included:
 - Listening to Learn
 - Values, Mission, & Vision
 - Stages of Team Development
 - Communication
 - Project Planning
 - Leading EDGE/Teaching EDGE
 - Leading Change
 - Problem Solving & Decision Making
 - Managing Conflict
 - Coaching and Mentoring
 - Self Assessment
- **Wood Badge Staff 2013 - 2017**
 - I was invited back each year as staff.
 - Staff presents courses to participants.
- **True Value University 2003**
 - Better Business Practices
 - Risk Management
 - Introduction to Financial Statements

Contact Details

Cell: 760-662-3737

Address: 9345 Eaby Road, Phelan CA 92371

Email: jeannamills@verizon.net

Deborah Philips

P.O. Box 292854
Phelan, CA 92329
760.713.4645
deborah.philips@ymail.com

May 4, 2023

Dear Members of the Board of Directors,

I am requesting your consideration for the open position on the board of the Phelan Pinon Hills Community Services District. I have previously served as a Director. During my time in the position, I learned much from my fellow members, which afforded me the capacity to effectively serve our community. With regularity, I attended industry conferences, San Bernardino County Special Districts, and Mojave Water Agency meetings. I was readily accessible to members of the community and District needs. Phelan is my home. As for the future, I am excited about the park project and all of the rewards it will provide to our community. Thank you for your consideration in this regard.

My attached resume shows the highlights from my years of community service.

Thank you,

Deborah Philips

Deborah Philips

Deborah Philips

PO Box 292854
Phelan CA 92329

760.713.46452
deborah.philips@ymail.com

Background

I was born in Riverside and raised throughout the Inland Empire. I'm a mom of four sons, one daughter, and a bonus son. I served in the US Army from 1990 to 1994. I've lived in the greater Phelan community for nearly 12 years. I bought my first home in 2015 within the PPHCSD boundary and regularly attend Board and Committee meetings.

Community Experience

Phelan Pinon Hills CSD / Director

December 2018 - December 2022, Phelan Pinon Hills California

Elected and served on the Phelan Pinon Hills Community Services District. Served as Chairperson for the Solid Waste and Legislative Committees.

Snowline Community Cabinet / Member

2014 - 2022, Phelan California

Served as a community resident on the Snowline Community Cabinet. Helped make decisions on how to best help Phelan and Pinon Hills with grant funding for community wellness.

Healthy Communities Victorville / Chairperson

2013 - 2015, Victorville California

Community outreach and education on inadequate food availability in areas of the High Desert.

Galileo Elementary School Site Council / Chairperson

2012 - 2014, Victorville California

Worked with the principal, staff, and parents on the needs of the school.

Baldy Mesa Improvement Association / President

2011 - 2014, Baldy Mesa California

Oversaw the transfer of the assets of the Baldy Mesa Improvement Association to another private agency.

Clackamas County Children's Commission Head Start /

Policy Council Chairperson, Board Member

2005 - 2010, Clackamas County Oregon

Served on the Policy Council and Board of Directors for Head Start addressing the needs of the Head Start children.

Letter of Support

May 4, 2023

PPHCSD Board of Directors,

Please allow this correspondence to serve as an official letter of support for Deborah Phillips on behalf of her church fellowship, New Life Church of the Nazarene. Deborah has been a member of New Life for the past 5 years. Within this time she has served as an avenue of communication for us to better understand our community, as well as advocate for stronger ties between the community and its representatives. Deborah's eagerness to do what is right and desire to elevate our community has further developed into a goal of obtaining a position where she can work hand and hand with our local leadership. Deborah has a love for this community and its people, which is what we, "the people", need right now to regain hope in our systems. Her ability to battle the tough issues with care and grace, is the prime example of what our democracy is built on. I strongly recommend a deep consideration for anyone voting on this elected position to offer Deborah an opportunity to serve our community, and offer a positive voice that will contribute to the mission of this leadership board. Deborah understands the mission to elevate our community to a place that cares for its people.

Thank you for the time in considering this letter of support for Deborah Phillips. Our prayer at New Life Church of the Nazarene is that our community realize its full potential and that our leaders, lead with sound minds of judgment.

Pastor Michael Q. Villegas

Mqv_pnlc83@yahoo.com

760-868-5646

Phelan Pinon Hills Community Services District Board of Directors

I would like to take this opportunity to comment on the character of Deborah Phillips and am honored to do so.

I have known Deborah for 3+ years, first being introduced to her as it related to the Sheep Creek Water Consolidation effort. Our initial connection was more "business" but quickly morphed into a fast friendship. Understanding all the complex issues in the water business I realized I was sorely lacking knowledge. I found I could ask Deborah to explain what I didn't know in terms that I could understand without the worry of being talked down to. If Deborah was not completely sure of the correct answer she didn't hesitate to let me know she would find out and get back to me and she always has. I've come to appreciate and rely on her knowledge of all things water. I've come to appreciate and rely on her perspectives on many other issues too. Deborah has shown her genuine desire to provide, when asked, information that will benefit our community as a whole; from issues dealing with water and promoting other activities taking place in our area. Over the years, with her varied life experiences I've learned of past issues I was not aware or had limited knowledge of. Once again, knowing I could ask questions as they related to specific issues. Why do I mention this? Because Deborah concerns herself with community and the positive growth of the community that we live in. ; Knowing that she truly wants what is best for our High Desert town leads me to understand that she is not working for her own needs but for the needs, wants and desires of us all. Deborah has demonstrated she is able to speak with all of the diverse individuals who live here; that she is available to be asked the questions; to just stop and be friendly to notice the needs of others. Deborah is truly a people person who takes a broad look at what is going on around us.

I can think of no better person to have a seat on the PPHCSD Board. Deborah exemplifies the passion and understanding needed to fulfill the responsibilities of that seat.

Diane Hayball

Phelan, CA

760 868-6258

To whom it may concern:

I support Deborah Phillips to fill the open position on the PPHCSD board. She listens to the concerns of the community and responds favorably to their needs. It's really welcome to have someone on the board who takes the concerns of the community seriously. Please consider filling the position with Deborah. Thank you.

Kind regards,

Debbie McAfee
760.315.0947

ROBERTO VELEZ

PO Box 683, Wrightwood CA 92397

Cell Phone: 760.217.5956

Open Seat for the Board of Directors of the Phelan Pinon Hills Community Services District

- Semi-Retired Businessperson with over 30 years of Sales, Sales Training, Customer Service, Management and International experience.
- Resident of the Tri-Community for over 20 years.
- CEO of K&V Properties, Inc. Owners/Managers of multiple properties within the District.
- Project Manager for High Desert Mini Homes, based in Phelan, CA.
- Active Member of the Tri-Community Kiwanis Club.

***Passionate about investing my time and resources to making the
Tri-Community the best it can be!***

Roberto Velez

P.O. Box 683, Wrightwood, Ca. 92397
6264 Lucerne Place, Wrightwood, Ca. 92397
Cell 760.217.5956
E-mail – lovetoskifamily@yahoo.com

Professional Objective

Sales, Sales Management and/or Training Manager position,
where experience in sales, customer service, training and growth will be an asset.

Summary

Loyal, Experienced, Successful sales and Training professional
with over 30 years experience in sales, sales management, sales training
and corporate sales. Extremely tenacious and focused on high growth.
Consistently a top achiever with a very loyal background.

Professional Experience

2013 - 2020 **Market Development Field Manager** **North America**
ShurTech Brands **Consumer & Craftsman Group**

Direct contact/support with top customers; Home Depot, Lowe's, Walmart, Sherwin Williams, Dunn Edwards, Benjamin Moore and Trade Contractors.

- New Product Introduction, Training & Support ➤ New Product Sales to End Users
- Conducted Trade & Pro Shows ➤ Worked with Trade groups; PDCA & Nolan Summit Services

2011 – 2012 **Regional Sales Manager** **Western US**
Adhesives Technology Corporation

Direct sales to Distributors of Construction Products. Expert in building customer relationships, sales growth and new business.

- Expert in Epoxy, Concrete Repair, Restoration & Demolition
- Customers in 13 Western States ➤ Sales Base of 2 million

2007 – 2009 **Pro Sales Specialist** **So. California**
Diamond Products

Direct sales to Professional Concrete Cutters, Contractors and Concrete Companies.
Expert in building customer relationships, sales growth and new business.

- Increased YTD Sales 14.4% in 2008 ➤ Service to the So. Cal. Market
- Produced 15 New Accounts in 2008 ➤ Active Contacts to 200 customers

Previous Career Assignments

District Manager, Ecolab Inc., San Diego, Ca.
Territory Manager, Ecolab Inc., Irvine/Newport Beach, Ca.
Training Specialist, Ecolab Inc., City of Industry, Ca.
Service Manager, Ecolab Inc., So. California

Education & Affiliations

Professional Selling Skills – *Learning International*
7 Steps to the Sale – *Max Sax*
Managing for Excellence – *AMA*
Coaching for Excellence - *AMA*
ServSafe Certified Trainer
AIB Certified
Expert Computer skills in: *Windows, Mac, Word, Excel, Outlook & Power Point*

Languages

English, Spanish and beginning French & Japanese

Personal

Married 30+ years, 2 children, 3 grandchildren
Hobbies include; Competitive Skiing, Fly Fishing and all sports



A. 4176 Warbler Road
P.O. Box 294049
Phelan, CA 92329
P. (760) 868-1212
F. (760) 868-2323
W. www.pphcsd.org

**NOTICE OF VACANCY
ON THE BOARD OF DIRECTORS OF THE
PHELAN PINON HILLS COMMUNITY SERVICES DISTRICT**

NOTICE IS HEREBY GIVEN that a seat on the Board of Directors (“Board”) of the Phelan Piñon Hills Community Services District (“District”) has become vacant by virtue of the resignation of Director Kathy Hoffman.

In accordance with California Government Code Section 61042(c), the vacancy must be filled pursuant to Section 1780 of the California Government Code, by a qualified person who shall be a resident of the District.

Therefore, as authorized by the California Government Code Section 1780(a), the remaining members of the Board will be considering filling the vacancy by Board appointment.

Any qualified person interested in seeking such an appointment to the Board must submit a letter of interest and/or a personal resume, and any other materials that he or she wishes the Board to consider, to the District’s office located at 4176 Warbler Road Phelan, California 92371.

Unless otherwise extended by the Board, said materials must be received by the District by the close of business on May 5, 2023.

Application materials will be included in the Agenda packet for the Board meeting on May 10, 2023, at 5:00 p.m. for Board and public review. At the discretion of the Board, applicants may be interviewed, and an appointment may be made, at said meeting.

For further information regarding this matter, please contact District staff at (760) 868-1212.

POSTED: April 20, 2023

Agenda Item 6f

Discussion & Possible Action
Regarding Approval to Extend
Auditing Contract with C.J. Brown &
Company CPAs, an Accountancy
Corporation



A. 4176 Warbler Road
P.O. Box 294049
Phelan, CA 92329
P. (760) 868-1212
F. (760) 868-2323
W. www.pphcsd.org

MEMORANDUM

DATE: May 10, 2023
TO: Board of Directors
FROM: Don Bartz, General Manager
By: Lori Lowrance, Assistant General Manager/CFO
SUBJECT: Discussion & Possible Action Regarding Approval to Extend Auditing Contract with C.J. Brown & Company CPAs, an Accountancy Corporation

STAFF RECOMMENDATION

Staff recommends the Board approves extending the contract with C.J. Brown & Company CPAs – An Accountancy Corporation for the District Auditing Services.

BACKGROUND

In April 2009, the District put out a Request for Proposal for Auditing Services and selected Charles F. Fedak & Company. In March 2015, after issuing an RFP for Auditing Services, and considering 13 firms, the District contracted with Charles Z. Fedak & Company for auditing services. Charles Z. Fedak and Company changed their name to Fedak & Brown LLP and then to C.J. Brown & Company CPAs. In February 2020, the 2015 contract was extended through Fiscal Year 2022.

Throughout the years, the auditing firm has worked well with staff and the Board to produce an award-winning audit document, also known as the Annual Comprehensive Financial Report (ACFR). The Auditing Team varies each year while also providing continuity. The Managing Auditor on the team rotates every six years in compliance with auditing standards for governmental audits, to provide fresh eyes on the District's financial records, processes, and policies.

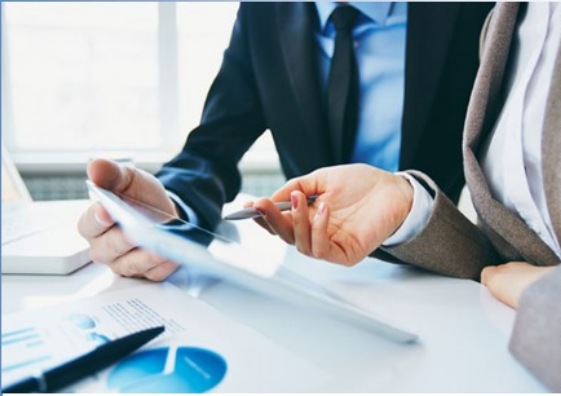
Staff recommends the Board approve extending the contract with C.J. Brown & Company CPAs and consider options to further extend, or request quotes for a multi-year contract, in the upcoming year.

FISCAL IMPACT

\$21,125

Prior Year Activity

Year	Quoted	Actual
2022	23,924	21,890
2021	23,448	22,789
2020	22,970	21,606



**Certified
Public
Accountants**



**Consultants
& Advisors**



Phelan Piñon Hills Community Services District

Cost Proposal to Provide Professional Auditing Services

**For the Fiscal Year Ending
June 30, 2023**

**Christopher J. Brown CPA, CGMA
Jonathan P. Abadesco, CPA**

10805 Holder Street, Suite 150
Cypress, California 90630

5051 Canyon Crest Drive, Suite 203
Riverside, California 92507

Phone: (657) 214-2307
Email: chris@cjbrowncpa.com



**C.J. Brown & Company, CPAs
An Accountancy Corporation**



C.J. Brown & Company CPAs
An Accountancy Corporation

Christopher J. Brown, CPA, CGMA
Jonathan Abadesco, CPA
Jeffrey Palmer

Cypress Office:
10805 Holder Street, Suite 150
Cypress, California 90630
(657) 214-2307

Riverside Office:
5051 Canyon Crest Drive, Suite 203
Riverside, California 92507
(657) 214-2307

May 3, 2023

Ms. Lori Lowrance
Phelan Piñon Hills Community Services District
4176 Warbler Road
Phelan, California 92371

Re: Request for Proposal for Independent Auditor Services

Dear Ms. Lowrance:

Based on our understanding of the Phelan Piñon Hills Community Services District's (District) requirements, our fee for audit services at our discounted rates for the fiscal year ending June 30, 2023, will be **\$21,125**. This fee is based on our understanding of the District's audit requirements.

Our estimate for out-of-pocket expenses is a separate estimate and may not be utilized in total to the amount estimated. Again, these fees are based on the estimated costs to complete the audit. The components of this audit services fee proposal and out-of-pocket costs for the fiscal year ending June 30, 2023, are itemized in the attached Exhibits.

Our not-to-exceed fee proposal is contingent upon our understanding of your requirements and the assistance we require as noted in our original audit technical proposal.

Additional services not included in this proposal will be based on our discounted billing rates based on the level of experience required. We would execute a separate contract for these services, if they are requested by the District.

I am authorized to make representations for C.J. Brown & Company, CPAs – An Accountancy Corporation and am duly authorized to sign a contract with the District.

Christopher J. Brown, CPA CGMA

May 3, 2023

Date

Exhibit I – Proposed Hours and Our Fees

Proposed Hours and Our Fees

We anticipate that, for the fiscal year ending June 30, 2023, the audit of the District will require approximately 180 audit hours. These hours, by major area, are summarized as follows:

<u>Audit Steps</u>	<u>Partner</u>	<u>Manager</u>	<u>Staff</u>	<u>Total</u>
Planning	2	2	15	19
Controls / Risk Assessment	10	15	30	55
Substantive Testwork	5	15	50	70
Reporting	8	8	20	36
Total Hours	<u>25</u>	<u>40</u>	<u>115</u>	<u>180</u>

As shown above, we expect approximately 36% of engagement hours to come from the Partners and Managers assigned to the engagements.

Working on the premise that we will be provided with all the documents listed per our audit requirements (will be provided prior to commencement of fieldwork), we expect to perform the audit of the District at fees as stated in the attached Schedule of Professional Fees on Page 3 for the fiscal year ending June 30, 2023.

Our fees are based on the product of the time spent on the engagement and the billing rates of the individuals assigned, plus out-of-pocket costs (such as report reproductions, typing, postage, travel, copies, telephone, etc.). We will obtain the assistance of District's personnel to the extent possible and otherwise endeavor to keep these charges to a minimum. We will submit progress billings monthly to your office as our work progresses, which will be due and payable thirty days from the date of the invoice.

Based upon the present size and scope of the activities of the District, we expect to perform the services enumerated above at our standard hourly rates. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to the audit.

In accordance with your request for proposal and the Office of Management and Budget Circular A-128, we will maintain our work papers for a minimum of seven years and make them available to the District, state agencies, the General Accounting Office, and other parties upon the direction of the District. We have provided a breakdown of our current hourly rates, which would apply to this engagement on the attached Schedule of Professional Fees by Hours on Page 4 of this cost proposal.

We want the Board to understand that we will provide **any** assistance and answer **any** questions that the District's staff or members of the Boards may have when they arise for the entire duration of our contract. We find it important to stay abreast of the District's activities and issues during the entire engagement.

We would like to thank you and the Board for the opportunity to submit a proposal for the auditing services of the District. Because of our experience in special districts and agencies, we will provide you with accounting updates (GASB) to assist in your operations as well as meet the audit needs of the organization. We will also continually make recommendations on these and other matters that come to our attention. We are proud of the professional services we provide and encourage you to make inquiries to any of our clients about their satisfaction with our services and the quality of our staff.

Exhibit II – Schedule of Professional Fees

<u>Total Audit Fees By Fiscal Year</u>	<u>District Total Audit Service Fees*</u>	<u>District Not-to-Exceed Estimate of Out- of-Pocket Costs**</u>	<u>Preparation of State Contoller's Report</u>	<u>District Not-to-Exceed Total</u>
Fiscal Year 2023	\$ 20,000	500	625	21,125

* Professional Audit Service Fees - Labor Only

** Estimate of Out-of-Pocket Costs consist of: Travel, Mileage, Postage and Printing Costs - May not be fully utilized

Exhibit III – Schedule of Professional Fees by Hours

Fiscal Year 2023			
Breakdown of Fees by Hours			
	Hours	Hourly Rates	Total
Fiscal Year 2023 Audit of:			
District's Basic Financial Statements (ACFR)			
Partner/Technical	20	\$ 160	\$ 3,200
Manager/Supervisor	40	150	6,000
Staff	120	90	10,800
Total Financial Statement Audit for 2023	180		20,000
Out-of-Pocket Expenses (Travel, Postage & Printing)			500
Total Maximum for 2023			\$ 20,500
Optional Items Asked to be Priced by the District			
	Hours	Rates	Total
Preparation of the District's Annual State Controller's Report	5	125	\$ 625
Total Maximum with Optional Item for 2023			\$ 21,125

Agenda Item 6g

Discussion & Possible Adoption of
Resolution No. 2023-14; Approving
the Application for Land & Water
Conservation Fund Phelan
Community Park Project

MEMORANDUM

DATE: May 10, 2023

TO: Board of Directors

FROM: Don Bartz, General Manager
By: Kim Sevy, HR & Solid Waste Manager/District Clerk

SUBJECT: Discussion & Possible Adoption of Resolution No. 2023-14; Approving the Application for Land and Water Conservation Fund for the Phelan Park Expansion Project

STAFF RECOMMENDATION

For the Board to adopt Resolution No. 2023-14; Approving the Application for Land and Water Conservation Fund for the Phelan Park Expansion Project

BACKGROUND

Staff is in the process of submitting a grant application to help fund portions of the Phelan Park Expansion Project. In order to submit for this grant, a resolution authorizing submittal must be approved by the Board. Should the District be awarded the grant, staff will bring back requirements for matching funds and other conditions for Board review and approval before accepting the grant funds.

If awarded and accepted, the District will be required to match and pre-pay for any grant amount awarded, and the District will not be allowed to use any portions of the park developed with these grant funds for any other purposes in perpetuity unless certain conditions are met and authorized by the Secretary of the Interior.

FISCAL IMPACT

None; Future potential fund matching obligation up to \$976,153.88 which is included in the CIP budget

ATTACHMENT(S)

Resolution No. 2023-14
Concept Map
Cost Estimate

Resolution No. 2023-14 RESOLUTION OF
THE Phelan Piñon Hills Community Service District APPROVING THE APPLICATION FOR
LAND AND WATER CONSERVATION FUND
Phelan Community Park PROJECT
Expansion

WHEREAS, the Congress under Public Law 88-578 has authorized the establishment of a federal Land and Water Conservation Fund Grant-In-Aid program, providing matching funds to the State of California and its political subdivisions for acquiring lands and developing Facilities for public outdoor recreation purposes; and

WHEREAS, the California Department of Parks and Recreation is responsible for administration of the program in the State, setting up necessary rules and procedures governing APPLICATIONS by local agencies under the program; and

WHEREAS, the APPLICANT certifies by resolution the approval of the APPLICATION and the availability of eligible MATCHING funds prior to submission of the APPLICATION to the State; and

NOW, THEREFORE, BE IT RESOLVED that the Phelan Piñon Hills Community Service District hereby:

1. Approves the filing of an APPLICATION for Land and Water Conservation Fund assistance for the proposed; Phelan Community Park Expansion
2. Certifies that the APPLICANT has reviewed, understands, and agrees to the General Provisions contained in the CONTRACT shown in the Grant Administration Guide; and
3. Agrees to abide by 54 U.S.C. §200305(f)(3) which requires, "No property acquired or developed with assistance under this section shall, without the approval of the National Secretary of the Interior, be converted to other than public outdoor recreation uses. The Secretary shall approve such conversion only if he finds it to be in accord with the then existing comprehensive statewide outdoor recreation plan and only upon such conditions as he deems necessary to assure the substitution of other recreation properties of at least equal fair market value and of reasonably equivalent usefulness and location."
4. Certifies that said agency has MATCHING funds from eligible source(s) and can finance 100 percent of the PROJECT, which up to half may be reimbursed; and
5. Agrees to comply with all applicable federal, state and local laws, ordinances, rules, regulations and guidelines.
6. Appoints the General Manager as agent of the APPLICANT to conduct all negotiations and execute and submit all documents, including, but not limited to, APPLICATIONS, CONTRACTS, amendments, payment requests, and compliance with all applicable current state and federal laws which may be necessary for the completion of the aforementioned PROJECT.

Approved and Adopted on the 10th day of May, 2023.

I, the undersigned, hereby certify that the foregoing Resolution was duly adopted by Phelan Pinon Hills Community Services District's Board of Directors following a roll call vote:

(APPLICANT'S Governing Body)

Ayes Noes Absent

Phelan Community Park LWCF Estimate of Probable Cost

Total with Overall Soft Costs

Pre-Loaded Costs	\$1,509,768.06
Soft Cost (19% of Budget)	\$286,855.93
Contingency (20%)	\$301,953.61
Construction Cost	\$1,811,721.68
Grand Total Costs	\$2,098,577.61

Total per Area & Grant Limits for Soft Costs

PROJECT MANAGEMENT (5%)	\$90,586
CEQA COSTS (FIXED COST 50k MAX)	\$50,000
GENERAL PARK IMPROVEMENTS	\$339,570
AREA A - PARK TERRACE	\$540,402
AREA B - EVENT & MULTIPURPOSE LAWN	\$693,025
AREA C - NATIVE TRAILS	\$238,725
	\$1,952,308

LWCG TOTAL	\$1,952,307.76
LWCG MATCH TOTAL	\$976,153.88

	Quantity	Unit	Unit Price	Total
MOBILIZATION				
Mobilization / General Conditions	1	LS	\$75,000.00	\$75,000.00
		TOTAL		\$75,000.00
		Cont.	20%	\$15,000.00
	AREA SUB TOTAL			\$90,000.00
EARTHWORK				
Erosion Control (BMP)	1	LS	\$25,000.00	\$25,000.00
		TOTAL		\$25,000.00
		Cont.	20%	\$5,000.00

				AREA SUB TOTAL	\$30,000.00
UTILITIES					
Storm Drain System	1	LS	\$40,000.00		\$40,000.00
				TOTAL	\$40,000.00
				Cont.	20%
				Cont.	\$8,000.00
				AREA SUB TOTAL	\$48,000.00
SITE IMPROVEMENTS (FOR LWCF BUILDOUT)					
Potable Water Meter	1	LS	\$7,970.00		\$7,970.00
Irrigation Water Meter (Capacity Charge)	1	LS	\$25,505.00		\$25,505.00
Irrigation Controller (2-wire)	1	LS	\$20,000.00		\$20,000.00
Irrigation Pump, concrete base, enclosure	1	EA	\$20,000.00		\$20,000.00
Backflow Preventer and Enclosure, flow sensor, master valve	1	EA	\$3,500.00		\$3,500.00
				TOTAL	\$76,975.00
				Cont.	20%
				Cont.	\$15,395.00
				AREA SUB TOTAL	\$92,370.00
ELECTRICAL (FOR LWCF BUILDOUT)					
125A Panelboard in Existing Restroom	1	EA	\$6,000.00		\$6,000.00
Pedestrian-scale Pole Lighting	20	EA	\$3,000.00		\$60,000.00
				TOTAL	\$66,000.00
				Cont.	20%
				Cont.	\$13,200.00
				AREA SUB TOTAL	\$79,200.00
AREA A - PARK TERRACE					
Pedestrian Paving (4" reinforced conc.)	4,487	SF	\$10.00		\$44,870.00
Parking Lot (AC paving / striping / signage)	12,500	SF	\$12.00		\$150,000.00
Curbs/Gutter	615	LF	\$40.00		\$24,600.00
Retaining Walls (at parking lot)	300	LF	\$90.00		\$27,000.00
Ramp (at parking lot)	65	LF	\$200.00		\$13,000.00
Fine Grading	29,906	SF	\$0.90		\$26,915.40
Soil Amendments (Planting Areas)	12,919	SF	\$0.50		\$6,459.50
Trees (36" box size)	8	EA	\$1,100.00		\$8,800.00
Trees (24" box size)	10	EA	\$600.00		\$6,000.00
Root Barrier	4	EA	\$200.00		\$800.00

Shrubs / Groundcover (30% 1 Gal / 70% 5 Gal)	12,919	SF	\$3.00	\$38,757.00
Crushed Rock (3" Depth) @ Planting Areas	12,919	SF	\$3.00	\$38,757.00
Irrigation	12,919	SF	\$4.00	\$51,676.00
Landscape Boulders (varying sizes: 3'x3', 2'x2', 1'x1')	6	TONS	\$450.00	\$2,700.00
Site Furnishings	1	Allow.	\$10,000.00	\$10,000.00
		TOTAL		\$450,334.90
		Cont.	20%	\$90,066.98
		AREA SUB TOTAL		\$540,401.88
AREA B - EVENT & MULTIPURPOSE LAWN				
Vehicular Paving (6" reinforced conc.)	9,025	SF	\$15.00	\$135,375.00
Concrete Curbs (Edging)	160	LF	\$24.00	\$3,840.00
Inclusive Play (equipment, surfacing, concrete curb)	2	LS	\$18,000.00	\$36,000.00
Adult Fitness (equipment, surfacing, concrete curb)	2	LS	\$13,500.00	\$27,000.00
Fine Grading	49,578	SF	\$0.90	\$44,620.20
Soil Amendments	2,505	SF	\$0.50	\$1,252.50
Trees (36" box size)	5	EA	\$1,100.00	\$5,500.00
Shrubs / Groundcover (50% 1 Gal / 50% 5 Gal)	2,505	SF	\$3.00	\$7,515.00
Lawn (sod)	38,048	SF	\$1.00	\$38,048.00
12" Depth Top Soil at Lawn Areas	1,409	CY	\$70.00	\$98,642.96
Crushed Rock (3" Depth) @ Planting Areas	2,505	SF	\$3.00	\$7,515.00
Irrigation	40,553	SF	\$4.00	\$162,212.00
Site Furnishings	1	Allow.	\$10,000.00	\$10,000.00
		TOTAL		\$577,520.66
		Cont.	20%	\$115,504.13
		AREA SUB TOTAL		\$693,024.80
AREA C - NATIVE TRAILS				
Stabilized DG Pedestrian Paving (4" thick)	2,400	SF	\$6.00	\$14,400.00
Fine Grading	5,000	SF	\$0.90	\$4,500.00
Stabilized DG improvements at Existing Trails	3,650	LF	\$6.00	\$21,900.00
Soil Amendments	6,675	SF	\$0.50	\$3,337.50
Educational / Interpretive Signs	3	EA	\$2,000.00	\$6,000.00
Trees (36" box size)	8	EA	\$1,100.00	\$8,800.00
Protect Existing Joshua Trees	28	EA	\$200.00	\$5,600.00
Shrubs / Groundcover (50% 1 Gal / 50% 5 Gal)	13,350	SF	\$3.00	\$40,050.00
Decomposed Granite Mulch @ Planting Areas	13,350	SF	\$2.50	\$33,375.00

Landscape Boulders (varying sizes: 3'x3', 2'x2', 1'x1')	2	TONS	\$450.00	\$900.00
Irrigation	13,350	SF	\$4.50	\$60,075.00
		TOTAL		\$198,937.50
		Cont.	20%	\$39,787.50
		AREA SUB TOTAL		\$238,725.00
		Project Subtotal:		\$1,509,768.06
		Total of	20% Contingency:	\$301,953.61
		GRAND TOTAL		\$1,811,721.68

Map Legend

- Area A - Educational Native Planting Area
- Area B - Event/Multipurpose Lawn, Inclusive Play, and Adult Fitness
- Area C - Planting Preservation with Trails & Educational Signage

— — — Existing Trails to remain and be improved (cost included in Area C)

- Educational Native Plant Signage
- * Adult Fitness Equipment
- * Inclusive Play Structures

Future Community Town Center
(not part of this grant request)



**PHELAN COMMUNITY PARK CONCEPTUAL PLAN
LAND AND WATER CONSERVATION FUND**

Agenda Item 6h

Discussion & Possible Action
Regarding Committee
Assignments

MEMORANDUM

DATE: May 10, 2023

TO: Board of Directors

FROM: Don Bartz, General Manager
By: Kim Sevy, HR & Solid Waste Manager/District Clerk

SUBJECT: Discussion & Possible Action Regarding Committee Appointments

RECOMMENDATION

Staff recommends for the Board President to appoint Directors to committees, if necessary and desired.

BACKGROUND

As a result of Kathy Hoffman's resignation, two committee vacancies were created. The vacancies were temporarily filled on April 12, 2023, by President Kujawa. If a new Director is seated, changes to committee assignments may be desired therefore this item has been placed on the agenda.

FISCAL IMPACT

None

ATTACHMENT(S)

Committee assignments & meetings schedule
Committee Roles & Responsibilities

District Meetings List

Board Meeting

Regular Meetings: Second & Fourth Wednesday of the Month

Meeting Time: 5:00pm

Board Members: Chuck Hays, Rebecca Kujawa, Mark Roberts, Greg Snyder

Engineering – Standing Committee

Meeting Frequency: Monthly

Meeting Dates: Third Wednesday of each Month

Meeting Time: 4:30pm*

Committee Members: Rebecca Kujawa, Mark Roberts

Finance – Standing Committee

Meeting Frequency: Quarterly

Meeting Dates: Third Tuesday in January, April, July, October

Meeting Time: 4:00pm

Committee Members: Mark Roberts, Chuck Hays

Legislative – Standing Committee

Meeting Frequency: Quarterly

Meeting Dates: Second Tuesday in March, June, September, December

Meeting Time: 3:00pm

Committee Members: Chuck Hays, Greg Snyder

Parks, Recreation & Street Lighting – Standing Committee

Meeting Frequency: Quarterly

Meeting Dates: Second Tuesday in February, May, August, November

Meeting Time: 4:30pm

Committee Members: Rebecca Kujawa, Greg Snyder

Waste & Recycling – Standing Committee

Meeting Frequency: Monthly

Meeting Dates: Third Thursday of Each Month

Meeting Time: 4:30pm

Committee Members: Rebecca Kujawa, Chuck Hays

**time change*

Updated 4/12/2023

Engineering Committee Roles and Responsibilities

The Board of Directors established the Engineering Committee as a standing committee with the following roles and responsibilities:

Role

The role of the Engineering Committee is to assist the District staff in review of operations and maintenance of the water system infrastructure, and engineering/construction of the District's buildings, parks, or other facilities.

Responsibility

The responsibility of the Engineering Committee is to review and oversee the progress by staff of repairs, routine maintenance programs, District projects (Construction in Progress - CIP); work with staff in development of a sound engineering and construction program; and develop annual and long-term capital and maintenance budgets.

Specific Tasks/Goals

- Represent the Board in an advisory capacity and report to the Board monthly.
- To review the monthly System Repair/Replacement/Update List.
- To review the status of all ongoing CIP activities.
- To update the Capital & Maintenance Ten Year Matrix, as needed.
- To recommend the annual budget assumptions related to engineering/construction projects to the Board of Directors.
- To assist the District staff in preparation and review of engineering related Requests for Proposals, and the evaluation of vendor proposals.
- To work with staff on engineering policies for recommendation to the Board of Directors.
- Attend training sessions or networking opportunities as they may come available and are pertinent to committee-related concerns.
- Make budget recommendations annually for committee-related activities.

Finance Committee Roles and Responsibilities

The Board of Directors established the Finance Committee as a standing committee with the following roles and responsibilities:

Role

The role of the Finance Committee is to assist District staff with the financial related processes and activities of the District.

Responsibility

The responsibility of the Finance Committee is to review financial related reports and contracts, review the District's annual budget and audit, review finance-related RFPs, and to assist with development of financial plans and processes for the District.

Specific Tasks/Goals

- Represent the Board in an advisory capacity and report to the Board quarterly.
- To review the quarterly District financial statements, including the Balance Sheet, the Income Statement, the Statement of Cash Flows, the Disbursements Statement, the Accounts Receivable Aging Statement, and the Accounts Payable Aging Statement.
- To work with District staff during the preparation of the annual budget.
- To review financial projects exceeding the General Manager's purchasing policy limits.
- To work with staff on financial policies, including reserves, multi-year forecast, rates, and fees for recommendation to the Board of Directors.
- To review audit process and maintain financial integrity for District.
- To evaluate the performance of the audit firm and make recommendations for renewal or replacement.
- To preview financial presentations to the Board for accuracy and presentability.
- Attend training sessions or networking opportunities as they may come available and are pertinent to committee-related concerns.
- Make budget recommendations annually for committee-related activities.

Legislative Committee Roles and Responsibilities

The Board of Directors established the Legislative Committee as a standing committee with the following roles and responsibilities:

Role

The role of the Legislative Committee is to assist District staff with legislative activities.

Responsibilities

The responsibilities of the Committee are to study pending federal, state, and county legislation that has the potential to affect the District; to prepare Board authorized legislation or correspondence when needed; collaborate with other local agencies, such as ACWA, CSDA, and other similar special districts, concerning issues relevant to the powers vested to the District as a governing body; and to develop and maintain relationships with other local, county, state, and federal representatives and governmental agencies and their staff to foster awareness of the District.

Specific Tasks/Goals

- Represent the Board in an advisory capacity and report to the Board quarterly.
- Work to maintain and improve relations with elected representatives, and to help foster good staff-to-staff relations.
- Assist the General Manager by working as a conduit from the District to the San Bernardino County First District Supervisor and vice-versa. This would include the county's CAO/COO and any relevant department heads.
- Work to maintain communication, personal contact, relay District concerns, and seek support with California's two U.S. Senators, U.S. Congresspersons, and California State Senators and Assemblypersons.
- Maintain awareness of the legislative needs and elections in the District and deliberate to achieve a level of comfort with the prospect of the District's best interests being served.
- Attend workshop and conferences when applicable to legislative and other affiliated matters.
- Gather legislative information of local interest and check pertinent websites for legislative updates.
- Make Committee reports quarterly during Board meetings or whenever else necessary.
- Set up a network for quick communication with other similar committee members in the surrounding Victor Valley jurisdictions.
- Attend legislative training sessions or networking opportunities as they may come available and are pertinent to committee-related concerns.
- Make budget recommendations annually for committee-related activities.

Parks, Recreation & Street Lighting Committee Roles and Responsibilities

The Board of Directors established the Parks, Recreation & Street Lighting Committee as a standing committee with the following roles and responsibilities:

History of District Parks & Recreation

Parks and recreation are vital components to any community. Parks not only add beauty but also provide safe areas for activities for individuals, families, and groups. In addition to parks, the District has two community centers and a senior center. These centers are utilized for a wide range of activities and are available to the community to rent for a small fee. The District currently offers several events and activities to the community, and continues to work on various recreation ideas.

Adjacent to the centers are two parks that have picnic tables and playgrounds. They are available from morning until dusk. The District is looking to develop larger parks that could have athletic fields or other features in addition to standard park integrity. The District owns several parcels throughout the District.

Role

The role of the Committee is to assist District staff with the park, recreation, and street lighting activities and services in the District.

Responsibility

The responsibility of the Committee is to review and work with staff to acquire, construct, improve, maintain and operate street lighting and landscaping on public property, public right-of-way, and public easements, to review quarterly staff reports at the public Committee meetings, and to develop annual and long-term capital and maintenance budgets.

Specific Tasks/Goals

- Represent the Board in an advisory capacity and report to the Board quarterly.
- Work with staff in accordance to the LAFCO report.
- Outreach to the community to promote current activities, programs, and projects, and seek community input through survey and workshops to attain future parks, recreation, and street lighting projects, maintenance ideas, and concepts.
- Develop MOU with Snowline Joint Unified School District to develop mutual use of lands and recreational programs that benefit the community.
- Work with San Bernardino County to develop mutual goals that benefit the community for park and recreation purposes.
- Work with Sheep Creek Water Company to promote park, recreation, and community information.
- Attend training sessions or networking opportunities as they may come available and are pertinent to committee-related concerns.
- Make budget recommendations annually for committee-related activities.

Waste & Recycling Committee Roles and Responsibilities

The Board of Directors established the Waste & Recycling Committee as a standing committee with the following roles and responsibilities:

Role

The role of the Waste & Recycling Committee is to assist District staff with the solid waste and recycling services and programs within the District.

Responsibility

The responsibility of the Waste & Recycling Committee is to review and oversee the solid waste and recycling/diversion programs and contracts, and to develop annual and long-term capital and maintenance budgets.

Specific Tasks/Goals

- Represent the Board in an advisory capacity and report to the Board quarterly.
- To monitor state laws and regulations concerning solid waste and recycling.
- To oversee and develop or enhance solid waste and recycling/diversion programs.
- To update the Capital & Maintenance Ten Year Matrix, as needed.
- To recommend the annual budget assumptions related to solid waste and recycling projects & programs to the Board of Directors.
- To assist the District staff in preparation and review of solid waste and recycling related Requests for Proposals, and the evaluation of vendor proposals.
- To work with staff on solid waste and recycling policies for recommendation to the Board of Directors.
- To come into compliance with state laws and regulations in a manageable timeframe.
- Attend training sessions or networking opportunities as they may come available and are pertinent to committee-related concerns.
- Make budget recommendations annually for committee-related activities.

Agenda Item 6i

Update on Water Conservation
Requirements



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P.O. Box 294049
Phelan, CA 92329
P. (760) 868-1212
F. (760) 868-2323
W. www.pphcsd.org

MEMORANDUM

DATE: May 10, 2023
TO: Board of Directors
FROM: Don Bartz, General Manager
By: Kim Sevy, HR & Solid Waste Manager/District Clerk
SUBJECT: Update on Water Conservation Requirements

STAFF RECOMMENDATION

None

BACKGROUND

Staff will provide a presentation on water conservation requirements.

FISCAL IMPACT

None

ATTACHMENT(S)

Water Conservation Update Presentation

May 10, 2023

DROUGHT UPDATE

Recent Drought Timeline



JULY 2021

The Governor calls for a voluntary 15% conservation target.

MARCH 28, 2022

Executive Order N-7-22 was issued, extending the call for voluntary conservation and requiring agencies to implement Level 2 of their drought contingency plans.

MARCH 24, 2023

Governor lifts Executive Order N-7-22.

WHAT DOES THIS MEAN?

- **Results of Voluntary Conservation**

Voluntary conservation and weather conditions resulted in a savings of 600,000 acre-feet of water.

- **Water Restrictions Lifted**

Agencies may lift their Level 2 Drought Responses.

Status of AB 1668, SB 606, and SB 555

AB 1668 AND SB 606

These bills were passed to make conservation a permanent way of life. Their implementation has required District staff to provide to the annual water shortage reports and monthly SAFER Drought & Conservation reports to the state. This year the District's first water use objective report will be due. District staff is working with a consultant provided by Mojave Water Agency to complete this report.

SB 555

This bill required the State Water Board to develop agency-side water loss standards. As a result, agencies are now required to complete an annual water audit to determine system water loss.



What's On the Horizon?

- Development of annual water use objectives (this year)
- Possible federal requirements for restrictions on use of Colorado River water
 - *The federal government is considering requiring western states to reduce their use of Colorado River water beyond what the states themselves have decided to reduce. This could possibly change who has priority to receive deliveries. If based on seniority, California would be mostly spared, but if evenly divided it will mean a further reduction of 13%. This will impact many agencies across the state. A determination could be made by the end of this summer.*

Questions?

Agenda Item 6j

Update on the Proposed Civic
Center & Phelan Park Expansion
Projects



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MEMORANDUM

DATE: May 10, 2023
TO: Board of Directors
FROM: Don Bartz, General Manager
By: Kim Sevy, HR & Solid Waste Manager/District Clerk
SUBJECT: Update on the Proposed Civic Center & Phelan Park Expansion Project

STAFF RECOMMENDATION

None

BACKGROUND

Staff will update the Board on the Proposed Civic Center and Phelan Park Expansion Project.

FISCAL IMPACT

None

ATTACHMENT(S)

None

Agenda Item 7

Committee Reports/Comments

PARKS COMMITTEE MEETING MINUTES

February 14, 2023
Phelan Community Center
4128 Warbler Road, Phelan, CA 92371
& Remotely Via Zoom or Conference Call

Board Members Present: Rebecca Kujawa, President (Chair)
Greg Snyder, Director

Board Members Absent: None

Staff Present: Kim Sevy, HR & Solid Waste Manager/District Clerk
Steve Lowrance, Parks Supervisor

Guests/Public: None

Call to Order

President Kujawa called the meeting to order at 4:30 p.m.

Roll Call

All Committee Members were present at Roll Call.

1) **Approval of Agenda**

Director Snyder moved to approve the Agenda. President Kujawa seconded the motion. Motion passed unanimously.

2) **Public Comment** – None

3) **Approval of Minutes**

President Kujawa moved to approve the Minutes. Director Snyder seconded the motion. Motion passed unanimously.

4) **Review & Discussion Regarding Parks and Recreation Events & Programs**

The Committee reviewed the upcoming parks and recreation events and programs. Concerts in the park will be discontinued for 2023 due to poor attendance in 2022.

5) **Update Regarding Phelan Park Expansion**

Staff provided an update on the ARPA funding request for improvements to the existing park site.

6) **Update on Phelan Farmers Market**

An update will be provided by the market manager at the next meeting.

- 7) **Update on Teaching Garden**
Staff provided an update on activities.
- 8) **Staff Report**
Land and Water Conservation Grant information will be provided at the budget workshop.
- 9) **Committee Comments**
None.
- 10) **Review of Action Items**
 - a) **Prior Meeting** – Complete
 - b) **Current Meeting** – Update activities schedule
- 11) **Set Agenda for Next Meeting** – May 9, 2023
- 12) **Adjournment**
With no further business before the Committee, the meeting adjourned at 4:52 p.m.

Agenda materials can be viewed online at www.pphcsd.org

LEGISLATIVE COMMITTEE MEETING MINUTES

March 14, 2023

Phelan Community Center
4128 Warbler Road, Phelan, CA 92371
& Remotely Via Zoom or Conference Call

Board Members Present: Greg Snyder, Chair
Chuck Hays, Director

Board Members Absent: None

Staff Present: Kim Ward, HR & Solid Waste Manager/District Clerk

Call to Order

The meeting was called to order at 3:00 p.m.

Roll Call

All committee members were present at Roll Call.

1) Approval of Agenda

Director Snyder moved to approve the Agenda. Director Hays seconded the motion.
Motion passed unanimously.

2) Public Comment – None

3) Appointment of Committee Chair – Greg Snyder was selected as Committee Chair.

4) Approval of Minutes

Director Snyder moved to approve the Minutes. Director Hays seconded the motion.
Motion passed unanimously.

5) Update from Representatives – None

6) Review of March CSDA Legislative Brief

The committee reviewed the brief provided in the agenda packet; no action requested.

7) Review of State Ballot Initiative #21-0042A1

The committee reviewed the ballot initiative provided in the agenda packet.

ACTION ITEM: White paper on ballot initiative.

8) Review of Committee Roles & Responsibilities

The committee reviewed the Committee Roles & Responsibilities; no changes recommended.

9) **Staff Report**

Staff provided an update on the Western Joshua Tree budget trailer bill.

Public Comment was provided by Cheryl Rhoden regarding the Western Joshua Tree.

10) **Review of Action Items**

a) **Prior Meeting** – None

b) **Current Meeting**

- White paper on Initiative #21-0042A1
- Send reminder of upcoming Legislative Committee meetings to representatives

11) **Set Agenda for Next Meeting** – June 13, 2023

12) **Adjournment**

With no further business before the Committee, the meeting adjourned at 3:18 p.m.

Agenda materials can be viewed online at www.pphcsd.org

FINANCE COMMITTEE MEETING MINUTES

April 18, 2023

Phelan Community Center
4128 Warbler Road, Phelan, CA 92371
& Remotely Via Zoom or Conference Call

Board Members Present: Mark Roberts, Vice President/Chair
Chuck Hays, Director

Board Members Absent: None

Staff Present: Lori Lowrance, Assistant General Manager/CFO
David Noland, Accountant
Kim Sevy, HR & Solid Waste Manager/District Clerk

Call to Order

Vice President Roberts called the meeting to order at 4:00 p.m.

Roll Call

All Committee Members were present at Roll Call.

1) Approval of Agenda

Vice President Roberts moved to approve the Agenda. Director Hays seconded the motion. Motion passed unanimously.

2) Public Comment

None

3) Approval of Minutes

Director Hays moved to approve the Minutes. Director Hays seconded the motion. Motion passed unanimously.

4) Review of Disbursements

The Committee reviewed the disbursements.

Action Item: Port-a-potty purpose and location.

5) Review of Financials

The Committee reviewed the financials.

6) Review of Solar Project Credits & Expenses

The Committee reviewed the solar project credits and expenses.

7) Review of Cash/Investment Report

The Committee reviewed the Cash/Investment report.

8) Committee Comments

Nothing further.

9) Review of Action Items

- a) **Prior Meeting** – Complete
- b) **Current Meeting** – Port-a-potty information.

10) Set Agenda for Next Meeting

- Special Meeting – May 8, 2023 (will be held in District Office)
- Regular Meeting – July 18, 2023

11) Adjournment

With no further business before the Committee, the meeting adjourned at 4:47 p.m.

Agenda materials can be viewed online at <https://www.pphcsd.org>

Agenda Item 8

Staff & General Manager's Report



Phelan Piñon Hills Community Services District

4176 Warbler Road - PO Box 2940449 - Phelan, CA 92329-4049 - (760) 868-1212 - Fax (760) 868-2323

Assistant General Manager / CFO's Report

March 2023

FINANCIAL DATA:

Enterprise Fund (Water Operations)				
	March	YTD	Total Budget	% of Total Budget
Operational Revenue	\$400,214.54	\$5,591,905.64	\$8,287,548.92	67%
Operational Expenses	\$493,514.71	\$6,207,719.01	\$8,329,076.79	75%
Net Income (Loss)	-\$93,300.17	-\$615,813.37	-\$41,527.87	1483%
Non-Operational Revenue	\$257,662.53	\$1,683,827.92	\$1,763,046.40	96%
Non-Operational Expenses	\$104.63	\$44,057.43	\$974,919.08	5%
Net Income (Loss)	\$257,557.90	\$1,639,770.49	\$788,127.32	208%
Total Revenue	\$657,877.07	\$7,275,733.56	\$10,050,595.32	72%
Total Expense	\$493,619.34	\$6,251,776.44	\$9,303,995.87	67%
Total Net Income (Loss)	\$164,257.73	\$1,023,957.12	\$746,599.45	137%

Capital Outlay/Principal Pmts/C6 **\$2,320,932.78** **\$4,642,476.34**

Government Funds (Parks, Street Lighting, Solid Waste & Recycling)				
	March	YTD	Total Budget	% of Total Budget
Operational Revenue	\$53,870.48	\$550,455.26	\$531,667.30	104%
Operational Expenses	\$60,236.97	\$584,239.97	\$916,645.95	64%
Net Income (Loss)	-\$6,366.49	-\$33,784.71	-\$384,978.65	9%
Non-Operational Revenue	\$169,232.34	\$1,255,974.45	\$1,528,448.08	82%
Non-Operational Expenses	\$241.70	-\$105,793.10	\$159,510.88	-66%
Net Income (Loss)	\$168,990.64	\$1,361,767.55	\$1,368,937.20	99%
Total Revenue	\$223,102.82	\$1,806,429.71	\$2,060,115.38	88%
Total Expense	\$60,478.67	\$478,446.87	\$1,076,156.83	44%
Total Net Income (Loss)	\$162,624.15	\$1,327,982.84	\$983,958.55	135%

GOVERNMENT FUNDS:	General	Parks and Rec	Street Lighting	Property Tax	Solid Waste	Total
Revenue YTD	289,949.94	117,921.68	359.31	1,134,448.41	263,750.37	1,806,429.71
Expense TYD	500.33	390,450.08	10,310.98	-31,521.51	108,706.99	478,446.87
Total Net Income (Loss)	289,449.61	-272,528.40	-9,951.67	1,165,969.92	155,043.38	1,327,982.84

	Enterprise	Government	Total
Cash Available	\$6,146,771.00	\$8,867,765.09	\$15,014,536.09
Cash Reserves	\$11,587,916.58	\$686,392.00	\$12,274,308.58
Total Cash	\$17,734,687.58	\$9,554,157.09	\$27,288,844.67

ADMINISTRATIVE DATA: March 2023

Water Consumption (HCF):	December	January	February	March
2022/2023	64,559	62,393	65,255	65,610
2021/2022	72,762	62,495	49,741	70,581
2020/2021	70,506	57,387	50,652	72,618

Meters In Ground:	December	January	February	March
	7230	7233	7234	7235

Meter Permits Issued:	December	January	February	March
	2	2	1	3

Lock-offs:	December	January	February	March
	83	67	84	74

Customer Service A/R Activities	March Quantity		March \$ Received	
Payments				
Cash	518	9.10%	\$49,447.41	8.20%
Check	597	10.48%	\$162,489.80	26.93%
Credit Card (counter)	179	3.14%	\$26,018.99	4.31%
Mail (checks)	1,344	23.60%	\$88,932.38	14.74%
Online (credit card)	3,056	53.67%	\$276,443.18	45.82%
TOTAL	<u>5,694</u>	<u>100.00%</u>	<u>\$603,331.76</u>	<u>100.00%</u>

Payments Received and Processed	March Quantity	Enterprise	Government
Water	5,672	5,672	
Gvmt (Rentals, Classes, Franchise fee, et	22		22
	<u>5,694</u>	<u>5,672</u> 99.6%	<u>22</u> 0.4%

Customer Service Other Activities	March Quantity	Enterprise	Government
Service Orders Processed	592	592	
Assisted Customers at Counter	1,294	1,272 98.3%	22 1.7%
	<u>1,886</u>	<u>1,864</u>	<u>22</u>



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MANAGEMENT REPORT

DATE: April 14, 2023
PREPARED BY: Kim Sevy, HR & Solid Waste Manager
SUBJECT: March 2023 Manager's Report

SOLID WASTE & RECYCLING

Customer Data:

<u>COMMERCIAL ACCOUNTS</u>	<u>NO.</u>	<u>CITATIONS ISSUED</u>	<u>NO.</u>
Trash	95	Commercial	0
Recycling	95	Residential	0
Organics	N/A		
		<u>PERMITS ACTIVE</u>	<u>NO.</u>
		Self-Haul - Commercial Recycling	1
		Self-Haul - Commercial Organics	0
		Self-Haul - Residential Recycling	N/A
		Self-Haul - Residential Organics	N/A
<u>RESIDENTIAL ACCOUNTS</u>	<u>NO.</u>	<u>TEMPORARY SERVICE</u>	<u>NO.</u>
Trash	5,189	Temporary - Trash	7
Recycling	34	Temporary - Recycling	7
Organics	N/A		

Notable Activity:

- Continuing to promote CR&R residential service to increase voluntary participation.
 - Mailers in customer bills
 - Information in new customer packets
 - Information in District office

Recent & Upcoming Events:

- Community Clean-up & Free Tire Disposal Day
 - March 11, 2023 – 8am - noon
 - CR&R Yard
- Community Information Meeting #2
 - March 16, 2023 – 7:00pm
 - Phelan Community Center & Zoom
- Community Information Meeting #3
 - May 20, 2023 – 10:00am
 - Phelan Community Center & Zoom

HUMAN RESOURCES

Statistical Data:

- Full Time Employees: 27
 - Engineering: 3
 - Water (Field): 10.5
 - Parks & Rec: 2.5
 - Administration: 11

- Part Time Employees: 0
- Temporary Employees: 1
- Open Positions: 0

MISCELLANEOUS

Upcoming District Events:

(for Park & Rec events, see Park Operations Supervisor's Report)

Website Data (for March 2023)

PAGE	Unique Views	Total Views
Main Page	2,303	4,182
My Account	1,674	3,746
Water Department	428	608
Services	346	477
Meeting	119	340
Contact Us	216	303
Apply for Service	139	294
Sign Up for Classes	108	226
Solid Waste & Recycling	132	215
Events	134	204
Rates & Fees	89	174
Parks & Recreation	84	141
Board of Directors Meetings	54	130
Residential – Solid Waste	64	121
Calendar	63	111
Employment	89	108
Contractors	52	89
Board Members	45	76
Community Information	57	72
Other Payment Options	60	72

Grants

- **SB 1383 Local Compliance Grant**
 - Submitted in January 2022. The District was awarded \$20,000. Grant funds have been used to pay for Solid Waste consultant.
- **Small Scale Water Efficiency Grant**
 - \$75,000 to be disbursed when meters for Phase 3a are purchased.
- **Community Project Funding Request - 2023**
 - Staff submitted a Community Project Funding Request ("Request") in the amount of \$2 million to help fund a portion of the Civic Center Project which will house the Community/Board Room that also will serve as the area's Community Emergency

Operations Center. The \$2 million request was funded in the FY2023 Omnibus appropriations bill which the Senate and House passed at the end of December. CalOES issued grant documents to the District to complete as they will be administering the funds.

- **Community Project Funding Request - 2024**

- Staff submitted a Community Project Funding Request ("Request") in the amount of \$2,000,000 to help fund a Tank 6A-2. Staff is pleased to report the District's full Request was selected by the Congressman as one of the 15 projects he submitted to the House Appropriations Committee.
- There is an approximately year-long process before final approval and receipt of funds. The Request must be reviewed and approved by the House Appropriations Committee who will then craft legislation in the form of funding bills which are then consolidated with the Senate Appropriations Committee's funding bills. The consolidated funding bill is then signed into law by the President and funding is then distributed. After funding is distributed, the District will have approximately 12-24 months to complete the project and is subject to an audit by the Government Accountability Office. During this time, it is possible that funding for such Requests may disappear, however all indications show that funding is likely to continue for now.

- **County American Rescue Program Act (ARPA) Funds**

- Staff worked with KTUA and submitted a request to the county. The county has preliminarily approved \$457,194 in ARPA funds for construction of certain parks elements. The contract was approved by the District's Board on 3/8/2023 and has been submitted to the County and is awaiting Board of Supervisors for ratification.

- **Land and Water Conservation Grant**

- Staff is working with KTUA on a project submittal for this year. Submittals are due in June.

Parks, Recreation & Street Lighting Report MARCH 2023

Introduction

The District Parks and Recreation Department operates and maintains community centers, senior centers, parks and streetlights. The District currently has two community centers, one located in Phelan and another in Pinon Hills. Adjacent to each of the centers are two parks that have playgrounds, basketball courts and shaded picnic tables. Parks and recreation are a vital component to any community. It not only adds beauty, but provides safe areas for activities of individuals, families, and groups. The parks are available for use from morning until dusk. The community centers are utilized for a wide range of activities and are available to the community for a small fee. The District currently offers several events and activities, and continues to work on various recreation ideas and continues to partner with local civic groups creating programs that are beneficial to the community at large.

The Parks and Recreation Department realizes the importance of long-range planning to preserve and protect our valuable assets and to allow for efficient use of resources for future growth. The efficient use of resources will allow the District to acquire, develop, operate, and maintain a park and recreation system which enriches the quality of life for residents and visitors alike, and preserves it for future generations. The District continues to develop a sustainable park system that will be supported by decisions that provide services at a sustainable rate, such as providing infrastructure that can be reasonably maintained while setting realistic targets on programs and services.

The District currently owns four vacant parcels for future parks and recreation facilities, a 55 acre parcel on Johnson Road, an 80 acre parcel on Sheep Creek Road, a 25 acre parcel on Chateau Road and a 4 acre parcel on Warbler Road that includes an adjacent 10 acre parcel off of Sahara Road.

The streetlights primarily service the business district of Phelan. There are also lights at strategic intersections to help in providing safety to the community. Expansion of the street lighting to other intersections is considered based upon a safety need, but the District does respect the San Bernardino County “Dark Sky” ordinance and encourages residents to do the same.

Monthly Activity Report

The following report details the number of community center rentals and activities for the month:

Location	Paid Rental	District Use	Donated Use
Phelan Community Center	4	5	5
Phelan Senior Center	4	0	9
Piñon Hills Community Center	9	0	7
Miscellaneous	0	0	0
Phelan Park	0	0	0

Events and Classes

The following is a brief summary of current parks and recreation events:

- Regular Parks Committee Meeting – February 14, 2023 4:30 pm at Phelan C.C.
- Upcoming Parks Committee Meeting – May 9, 2023 4:30 pm at Phelan C.C.
- Farmers Market – Mondays, 2:00 pm – 5:00 pm (winter hours at Phelan C.C.)
- Line Dancing – Every Friday, 9:00 am – 10:30 am at Phelan C.C.
- Senior Lunches – Monthly (TBD)
- Community Cleanup/Free Tire Day – March 11, 2023 8 am – 12 noon at CR&R Service Yard.
- Public Info. Meeting, Solid Waste – March 16, 2023 7 pm – 8:30 pm at Phelan C.C.
- Little League Opening Day, Parks Booth – April 1, 2023 9 am Phelan Elementary.
- Kids Baking Class – Saturday April 1, 2023 10:30 am – 12 noon. At Phelan c.c.
- Strength & Conditioning – Fridays, March 3, 10, 17, and 24. 10 am at Pinon Hills C.C.
April 14, 21, and 28. 10 am at Pinon Hills C.C.
May 5, 12, 19 and 26. 10 am at Pinon Hills C.C.
- Cardio & Strength – Tuesdays, March 7, 14, 21 and 28. 10 am at Pinon Hills C.C.
April 11, 18 and 25. 10 am at Pinon Hills C.C.
May 2, 9, 16, 23 and 30. 10 am at Pinon Hills C.C.
- Stretch & Balance – Tuesdays, March 7, 14, 21 and 28. 11 am at Pinon Hills C.C.
April 11, 18 and 25. 11 am at Pinon Hills C.C.
May – 2, 9, 16, 23 and 30. 11 am at Pinon Hills C.C.
- Gardening Class – Building Raised Beds, Saturday 3/11/2023, 10 am.
- Gardening Class – Transplanting to Garden Bed 4/8/2023, 10 am.

(Learn to Garden classes are held at the Teaching Garden, just north of PPHCSD Office)

Projects/Activities in Process

- Parks Budget for 2023/2024 – Preparations are in process.
- Parks Budget for 2022/2023 – CIP projects are in process and ongoing. Phelan C.C Unit A interior painting done in August. Pinon Hills C.C. restroom plastic wall panels, replaced in September. Pinon Hills Park swing set retaining wall, done in September. Lighting additions for Phelan and Pinon Hills Park done in November.
- Phelan Park Expansion Project – Design with phase planning is in process for the District owned parks properties east of Phelan Park – 4.22-acre parcel, APN 3066-261-08, and adjoining 10-acre parcel, APN 3066-251-14.
- Efforts on funding source possibilities for the Phelan Park expansion project are ongoing.
- Parks Master Plan – Action plan needs are being implemented and are ongoing.

Phelan Pinon Hills Community Services District
Engineering Manager's Report
May 10, 2023

Alternative Energy - 1.16 MW Solar Photovoltaic

The district has registered its solar generation, Renewable Energy Credits (REC's), with the U.S. Department of Energy, Energy Information Administration (EIA) on March 2, 2023. The data report was manually provided by TotalEnergies. Solar panel cleaning is scheduled for May 10th and 11th.

2022 registered 2,692.88 MWh (2,692,880 kWh)

2021 registered 2,639 MWh (2,638,614 kWh)

2020 registered 2,658 MWh (2,657,613 kWh)

Geographic Information System (GIS)

The District is moving forward with a pilot program with Nobel for a GIS mobile, Geoviewer, as an alternative to Sedaru. This will be tested with two (2) field staff over a 4-week period. Tyler demonstrated a soon to be released version of GIS mobile application. The SCADA/Hydraulic real-time modeling and 811 will not be supported or reasonably priced for the District.

Staff continues to find ways to become more independent using the tools available through its license agreement with ESRI. A new higher resolution aerial imagery is now available in the Districts GIS asset application. Updated aerial imagery for reservoir / well sites continue to be collected via drone. Updated interior photos, In some cases lidar, are collected for all of its booster stations.

Staff has completed a draft reporting GIS portal for solid waste for discussion. CR&R data was received and integrated into a GIS environment for validation. Customer service staff will review, compare, and provide comments on the data related to the district's customer service data.

Pressure Zone 6 Improvements

Water Master Plan (WMP) validated improving pressure at the west end of Maria Road in pressure zone (PZ) 6 with expanding PZ 7 with 1,300 lineal feet of 8-inch pipeline on Pinon Hills Road, between Nielson Road and Maria Road. The pipeline was installed in early March and is now active.

The WMP proposes increasing capacity at tank site 6A with an additional 2.2 MG capacity tank adding additional storage from its existing 0.42 MG tank. Pending federal appropriations, the Capital Improvement Project (CIP) table identifies 1.5 MG tank and moving the project up to the 2023-2024 budget year. Recently, the District acquired 1.5 acres adjacent to the existing 6A tank for the proposed 1.5MG tank. Staff will move forward with the CEQA for this project.

Civic Center / Community Center and Future Phelan Park Expansion
(* status change)

Status for phase 1 – (APN 3066-261-10) Civic Center Project

1. Preliminary COA (Conditions of Approval) Received-PRAA-2021-00040 – Warbler Road Improvement moved to Phase 2
2. Construction Documents for Phase 1 - 14,034 SF Civic Center Building Resubmitted January 27,2023 for removal of posts to replace with Beams, per District Request. (NEWNR-2021-00230)
3. Sheep Creek Street Improvement Plans - Approved (SIP-2021-00031)
4. *WQMP – minor comments - submitted for plan check (WQMP-2021-00153)
5. Preliminary Drainage – Approved (DRNSTY-2021-0005)
6. *Grading Plan – minor comments - submitted for plan check (GRAD-2021-00235)
7. Landscape Plans – Review since Nov. 19, 2021 – (PLP-2021-00018)
8. *Edison service upgrade – Formal application Edison submittal on January 18, 2023. New Edison planner assigned. Meeting held Tuesday (5/2)
9. *Incidental Intake Permit (Joshua Trees) – (3/29) notified by State to complete the mitigation report the CEQA is pending submittal (for phase 2 and phase 3) Lilburn completed draft CEQA for the Phelan Park Expansion. The ITP report will not impact the Civic Center Project. San Bernardino County will oversee mitigation. Grading plan designed to avoid existing Joshua Trees.
10. Vector Clearance – Approved
11. Filed Preliminary Acoustical Info application with County, Acoustical Study is not required
12. Electrical Light Standard Plans – plan check submittal
13. *Percolation Test Updated report – Merrell Johnson – County required additional infiltration testing at the retention pond. Additional testing completed and addressed in the WQMP
14. Waste Management Plan (part 1) – Approved (WMP-2022-00646)

Phase 2 – Phelan Community Park [event plaza, splash pad, multi-use field (soccer), restrooms, concession, playground, native garden, community garden, and tennis court]

Phase 3 – Phelan Community Park [equestrian, multi-use (baseball), skate park, pump track]

Status for Phase 2 and Phase 3

1. Formal application, with studies, submitted to County Planning with deposit. (PROJ-2022-00184)
2. Traffic Study – Approved (TRSTY-2021-00016)
3. Percolation Study – Approved (SR0112960)
4. Geotechnical Report – conditionally approved (GTR-2022-00128)
5. Biological Assessment – complete
6. * Joshua Tree Study completed Submitted ITP Application (Incidental Take Permit) Received notice from State (3/39) review completion pending CEQA. CEQA completed (5/3) to be uploaded to the State’s portal.
7. Cultural and Paleo Report – complete
8. Infiltration Report – complete
9. Hydrology Study – complete
10. Preliminary Grading and Street Improvements (Warbler Road) – Pending County conditions
11. Noise Study – completion April 14th
12. * CEQA IS/MND – Lilburn Corporation –Complete (5/2). San Bernardino County to take lead on the environmental.

The Access and Slope easements from parcels APN 3066-251-05 and -06 (Van Dam properties) The Access Easements for both parcels are required to abandon Sahara Road. Also conditioned by the County is a written and grading permission from the Van Dam to proceed with the abandonment process with the County of San Bernardino.

The District has obtained the Access and Slope easements for parcels 3066-251-06 and -06. Grading permission submitted to County under the grading plan review. All required submittals for abandonment of Sahara Road have been addressed.

Rider Levett Bucknall (RLB) has prepared the Request for Qualifications (RFQ) for the Civic Center Project. The RFQ deadline was extended to May 3, 2023. There were (4) total submissions. Item will be brought to the Board for authorization with the approval to issue the RFP in the next coming months.

Future Well No. 15, 16 and 17

Well No. 15 – Azalea Road Transmission Pipeline

5,970 feet of transmission pipeline installation was completed on May 3, 2023, with the connection to reservoir 2-2.

Water Mainline Extension Projects

Pinon Road - to serve APN 3067-111-21 (nothing new to report)

Proposed 353 Linear Feet of 8-inch PVC water pipeline, located on Pinon Road west from Ponderosa Road. Plans prepared by TRLS Engineering for Joel Jacoby. Second plan check completed. Pending pre-construction meeting.

Joshua St. - to serve APN 3038-131-08 (nothing new to report)

Proposed 665 Linear Feet of 8-inch PVC water pipeline, located on Joshua Street east of Caughlin Road. Owner: Donovan Homes. Plans prepared by TRLS Engineering. Second plan check completed on April 27, 2021. Pending County Fire Department approval.

Coyote Road - to serve APN 3068-621-06 (nothing new to report)

Proposed 320 linear feet of 8-inch PVC water pipeline, from Yucatan Road east 320. Plans prepared by Merrell-Johnson Companies. First plan check submitted on September 19, 2022. Received final plans signature. Pending pre-construction.

Schlitz Road - to serve APN 3101-571-02 (nothing new to report)

Proposed 320 Linear Feet of 8-inch PVC water pipeline, located on Schlitz Road from Palmdale Road south 320 feet. Owner: So. Cal Services. Plans were prepared by TRLS Engineering. Second plan check complete. Pending County Fire Department approval.

Salerno Road - to serve APN 3101-431-08 (nothing new to report)

Proposed 950 Linear Feet of 8-inch PVC water pipeline, located on Salerno Road from Bambi Court west to 350 west of Johnson Road. Plans prepared by Merrell Johnson Companies Owner: Perez / Valdillez. 1st plan check completed March 30, 2021

Acanthus Street - to serve APN 3066-681-13 (nothing new to report)

Proposed 300 Linear Feet of 8-inch PVC water pipeline, located on Acanthus Street south from McAllister Road for Arturo Mata. Plans were prepared by Ludwig Engineering and approved in July of 2018. 2nd plan check completed April 14, 2021

Sequoia Road - to serve APN 3069-331-10 (nothing new to report)

Proposed 340 Linear Feet of 8-inch PVC water pipeline, located on Sequoia Road east of Johnson Road. Owner: ZAB LLC, Luis Benites. Plans were prepared by Capstone Engineering Inc. Plans approved. Pending pre-construction meeting.

Smoke Tree Road - to serve APN 3070-631-03 (nothing new to report)

Proposed 740 Linear Feet of 8-inch PVC water pipeline, located on Smoke Tree Road east of Beaver Road. Plans prepared by Rodriguez Brothers Engineering for Maria Sandoval. 1st plan check completed (June 8, 2022)

Beekley Road - to serve APN 3100-551-13 (nothing new to report)

Proposed 300 Linear Feet of 8-inch PVC water pipeline, located on Beekley Road north from Begonia Road. Plans prepared by TRLS Engineering. Final plan check complete on June 6, 2018. Pending County Fire Department approval.

La Mirada Road - to serve APN 3098-471-18 (nothing new to report)

Proposed 375 Linear Feet of 8-inch PVC water pipeline, located on LA Miranda Road beginning north from Cayucos Drive. Plans prepared by ServiTop Engineering. Received for 1st plan check on February 24th.

San Bernardino County Public Works Projects

Phelan Road Widening Project

Phase 1

Work to include mill/overlay, leveling course, isolated areas of full depth reconstruction and the installation of a traffic signal at Clovis Road. Improvements from State Highway 138 to Los Banos Road. Work is tentatively scheduled for July 2023.

Phase 2

To include road widening, from 2 to 5 lanes, drainage improvements, and the realignment of intersection Highway 138 and Phelan Road.

The tentative schedule is as follows:

- Project Approval/Environmental Document: Spring 2024
- Final Plans & Right of Ways Acquisitions: Fall 2025
- Construction: Spring 2026

Agenda Item 9

Director Reports

ASBCSD
April 2023

Hosted by Chino Basin Water Conservation District
Speaker: Scott

**Cultivating Beautiful & Resilient Communities in a Hotter, Drier Future

- * Demonstration Garden
- * Classes
- * Mulch

- * Most homes use over 50% of their water outside
- * Water wise plants use 1/2 the amount of water
- * Plants create places for birds and butterflies
- * [Waterwisegardenplanner .org](http://Waterwisegardenplanner.org) - For landscaper design ideas and plants suggestions
- * socialwatersmart.com - rebates

Across the Western U.S., non-functional turf (NFT) has become a hot topic. From statewide regulations banning the irrigation of NFT, to potential legislative actions, to local ordinances, many water agency staff are now being tasked with both identifying and developing programs to address NFT. See web page below for Zoom link and information:

<https://calwep.org/event/emerging-trends-in-non-functional-turf/>

Agenda Item 10

Correspondence/Information

Congress of the United States
Washington, DC 20515

March 30, 2023

Chair Kay Granger
House Committee on Appropriations
H-307 The Capitol
Washington, D.C. 20515


Ranking Member Rosa DeLauro
House Committee on Appropriations
1036 Longworth HOB
Washington, D.C. 20515

Dear Chairwoman Granger and Ranking Member DeLauro:

I am requesting funding for Water Storage Tank 6A-2 Construction in fiscal year 2024. The entity to receive funding for this project is Phelan Pinon Hills Community Services District, located at 4176 Warbler Rd, Phelan, CA 92371. The funding would be used for critical water storage infrastructure to support water availability for the unincorporated communities of Phelan and Pinon Hills. The project is an appropriate use of taxpayer funds because building this storage tank would reduce the need to use electricity for water pumping during peak electrical usage times and allow for future economic development in the community, helping to alleviate chronic housing shortages in California.

The project has a Federal nexus because the funding provided is for purposes authorized by 49 U.S.C. 47100 et seq. I certify that I have no financial interest in this project, and neither does anyone in my immediate family.

Sincerely,


Jay Obernolte
Member of Congress



The Way We Dispose of Trash is Changing

Join Us to Learn More
Solid Waste Community Information Meeting
May 20, 2023
10:00 AM - 11:30 AM



Join us at the
Phelan Community Center
4128 Warbler Road
Phelan, CA 92371
or use the Zoom QR code below



www.pphcsd.org
760-868-1212





Spring Fitness

CARDIO & STRENGTH



Join us this Spring for Cardio and Strength Training at the

Piñon Hills Community Center

10433 Mountain Road
Piñon Hills

Every Tuesday @ 10 AM

- March 7, March 14, March 21, and March 28
- April 11, April 18, and April 25 (no class April 4)
- May 2, May 9, May 16, May 23, and May 30

RSVP Required: www.pphcsd.org/sign-up-for-classes

*All attendees must bring a yoga mat, towel, and water bottle. All ages welcome. Adult must accompany minor children.



4176 Warbler Road
Phelan, CA. 92371
760-868-1212
www.pphcsd.org



**Go Play
at the Park**
Phelan Piñon Hills CSD Parks and Recreation



Spring Fitness

Stretch &



Balance

Join us for Strength and Balance Training at the

Piñon Hills
Community Center

10433 Mountain Road
Piñon Hills

Tuesdays @ 11 AM

- March 7, March 14, March 21, and March 28
- April 11, April 18, and April 25 (no class April 4)
- May 2, May 9, May 16, May 23, and May 30

RSVP Required: www.pphcsd.org/sign-up-for-classes

*All attendees must bring a yoga mat, towel, and water bottle. All ages welcome. Adult must accompany minor children.



4176 Warbler Road
Phelan, CA 92371
760-868-1212
www.pphcsd.org



Go Play
at the Park
Phelan Piñon Hills CSD Parks and Recreation

Phelan Piñon Hills CSD
Established 2008



Pizza Party Baking Class

Come learn to make pizza at our
Kid's Baking Class

Ages 5 - 17

June 24, 2023

10:00 a.m. - 12:00 p.m.

Phelan Senior Center
4128 Warbler Road
Phelan, CA

RSVP Required: www.pphcsd.org/sign-up-for-classes

*All minors must be accompanied by an adult.



4176 Warbler Road
Phelan, CA 92371



760-868-1212
www.pphcsd.org



**Go Play
at the Park**

Phelan Piñon Hills CSD Parks and Recreation



SUMMER Activities

PAINTING IN THE PARK WITH SHINE BRIGHT PAINT

THURSDAYS - JUNE 15, 22, 29 & JULY 6, 13, 20, 27

AGES 5-12: 9AM

AGES 13 & UP: 11AM

PHELAN COMMUNITY PARK - RSVP REQUIRED

FITNESS/DANCE CLASSES IN THE PARK

TUESDAYS- JUNE 13, 20, 27 & JULY 11, 18, 25

ALL AGES WELCOME

9AM FITNESS CLASS/ 10AM DANCE CLASS

PHELAN COMMUNITY PARK - RSVP REQUIRED

KIDS ARCHERY LESSONS WITH THE MOJAVE ARCHERS

THURSDAYS - JUNE 15, 22, 29

9AM - 11AM

WEST CORNER OF CAYUCOS AND SHEEP CREEK RD

HOSTED BY THE MOJAVE ARCHERS

LEARN MORE & RSVP
WWW.PPHCSD.ORG



Go Play
at the Park

Phelan Piñon Hills CSD Parks and Recreation



Free SUMMER Movie Nights

FRIDAY NIGHTS
AT DUSK

PHELAN COMMUNITY PARK
HOSTED BY THE TRI-COMMUNITY KIWANIS

HOTEL TRANSYLVANIA 3:
SUMMER VACATION

JUNE 9

TOY STORY 4

JUNE 16

PUSS IN BOOTS - THE
LAST WISH

JUNE 23

CRUELLA

JUNE 30

RAYA AND THE LAST
DRAGON

JULY 7

THE BAD GUYS

JULY 14

LUCK

JULY 21

MINIONS - THE RISE OF GRU

JULY 28

LEARN MORE
WWW.PPHCSD.ORG



Go Play
at the Park

Phelan Piñon Hills CSD Parks and Recreation



Learn How To:

Use Your Meter in an Emergency

What would you do if you had an emergency repair or leak at your house? Do you know where your meter is and how to shut it off? Use this helpful guide to do just that.

- Know Your Meter's Location

Water meters are enclosed inside a water meter box outside your home. These boxes can be concrete or green plastic. You will find them either located by the street at the front of your property or possibly on the next street or behind your property. Contact the District for the exact location of your meter.

- Open the Meter Box

Use a large screwdriver to lift up the meter box lid to flip the meter lid open. Be cautious of critters and insects that could potentially be inside the box.

- Turn the Meter Off

Inside the meter box there will either be a gate valve that should be turned clockwise to shut off water or a ball valve handle that should be turned at a right angle to shut off water. Do not force the valve. If you are unsure about the location of the shut off valve, or if you cannot turn or access the shut off valve, contact us for assistance. We are happy to help!



Contact us today if you need help shutting off your meter at 760-868-1212.

4176 Warbler Road
Phelan, CA 92371
760-868-1212
www.pphcsd.org



Agenda Item 11

Review of Action Items

Agenda Item 12

Set Agenda for Next Meeting