



BOARD OF DIRECTORS REGULAR MEETING AGENDA

Kelly J. Gregg *President*

James Roberts III *Vice President*

Jose Gonzalez *Director*

Shawna Irish *Director*

Roman Aguilar III *Director*

Calvin Louie *Acting General Manager*

HESPERIA RECREATION AND PARK DISTRICT

Wednesday, June 12, 2024 - 6:00 P.M.

Lime Street Park Community Center

16292 Lime Street, Hesperia, CA 92345

AGENDA

CALL TO ORDER

- a. Roll Call
- b. Approval of Agenda

FLAG SALUTE

PROCLAMATIONS AND PRESENTATIONS

- c. Presentation: Juan Ramos, Community Outreach Coordinator – Honoring Ms. Tammy for her years of service to HRPD

MESSAGE TO THE PUBLIC/PUBLIC COMMENT

Welcome to this Board of Directors Meeting. The Board encourages public participation. If you desire to address the Board on any District related matter or item on the Agenda, you are asked to please fill out one of the speaker forms in the back of the meeting room and turn it in to the General Manager. When called upon, please come forward, and state your name and address (if you wish) before addressing the Board. Please limit your comments to five minutes per speaker.

Please note that if you address the Board on items NOT on the Agenda, the Brown Act does not allow discussion of such items. Therefore, the Board may only do the following: refer the matter to staff, ask for additional information, request a report back, or give a very limited factual response.

CONSENT ITEMS

The following items are expected to be routine and non-controversial, and will be acted upon by the Board at one time without discussion, unless a Board member requests that an item be removed from the consent agenda and held for discussion.

A. Approval of Minutes of Regular Meeting, May 29, 2024

PULLED CONSENT ITEMS

DISCUSSION/ACTION ITEMS

B. Discussion/ Action Item: Create Together/Lifting Our Stories Art Projects

C. **PUBLIC HEARING** - Regarding Ordering the Levy and Collection of Assessments for Landscape and Lighting Assessment District No. 1, for Fiscal Year 2024/2025

D. Approval of Resolution No. 24-06-01, a Resolution of the Board of Directors of the Hesperia Recreation and Park District, California, Amending or Approving the Engineer's Report and Ordering the Levy and Collection of Assessments for Landscape and Lighting Assessment District No. 1, for Fiscal Year 2024/2025

E. **PUBLIC HEARING** - Regarding Ordering the Levy and Collection of Assessments for Landscape and Lighting Assessment District No. 2, Including All Zones, for Fiscal Year 2024/2025

F. Approval of Resolution No. 24-06-02, a Resolution of the Board of Directors of the Hesperia Recreation and Park District, California, Amending or Approving the Engineer's Report and Ordering the Levy and Collection of Assessments for Landscape and Lighting Assessment District No. 2, Including All Zones, for Fiscal Year 2024/2025

G. Approval of Resolution No. 24-06-03, a Resolution of the Board of Directors of the Hesperia Recreation and Park District, California, Adopting the GANN Appropriations Limit for Fiscal Year 2024-2025

H. Discussion/ Action Item: Review and Approval of Auditors RFP

I. Discussion/ Action Item: Review of Fiscal Year 2024/2025 HARD Draft Foundation Budget

J. Discussion/ Action Item: Review of Fiscal Year 2024/2025 District Draft Budget

K. Approval of Resolution No. 24-06-04, a Resolution of the Board of Directors of the Hesperia Recreation and Park District, California, Declaring July as Parks Make Life Better!® Month

L. Discussion/ Action Item: Lime Street Park Community Center Glass Door

M. Discussion/ Action Item: Percy Bakker Community Center Electrical Panel Cover

N. Discussion/ Action Item: Purchase of TV Monitor at Lime Street & Percy Bakker Community Center

- O. Discussion/ Action Item: Human Resources Contract Services Updates and Recommendations
- P. Discussion/ Action Item: Review of contract for legal services with Leal and Trejo, P.C.
- Q. Discussion/ Action Item: RFP for new General Manager
- R. Action Item: Vote in New Board Secretary

CORRESPONDENCE/WRITTEN COMMUNICATION

GENERAL MANAGER REPORT

- a. General Liability and Workers Compensation Updates
- b. Update on Rick Novack

BOARD MEMBER COMMENTS

BOARD MEMBER REPORTS

Standing Committees:

- Recreation Foundation – Gonzalez/Irish
- Tri-Agency – Aguilar/Gonzalez (no meeting held)
- Safety, Security, and Maintenance – Gregg/Roberts
- Personnel – Gregg/Aguilar (no meeting held)
- Finance – Aguilar/Gregg
- Development Review – Gregg/Roberts (no meeting held)
- Event – Irish/Gonzalez
- Recreation – Roberts/Irish
- Policy Review – Aguilar/Gregg

Other:

Association of the San Bernardino County Special Districts (May meeting cancelled)

CLOSED SESSION ITEMS

- S. Conference with Legal Counsel – Anticipated Litigation - Government Code 54956.9 (e)
(1) 4 items
- T. PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE Government Code Section 54957

REPORT FROM CLOSED SESSION, IF ANY

ANNOUNCEMENTS

The next Regular Board Meeting is scheduled for June 26, 2024, at 6:00 p.m. and will be held in the Lime Street Community Center at 16292 Lime Street, Hesperia, CA 92345.

ADJOURNMENT

It is the intent of the Hesperia Recreation and Park District to comply with the Americans with Disabilities Act (ADA) in all respects. If, as an attendee or a participant at this meeting, you will need special assistance beyond what is normally provided, the Hesperia Recreation and Park District will attempt to accommodate you in every reasonable manner. Please contact the District Office at (760) 244-5488, at least 48 hours prior to the meeting to inform us of your particular needs and to determine if accommodation is feasible. Please advise us at that time if you will need accommodations to attend or participate in meetings on a regular basis.

Board Meeting documents can be reviewed by the public at the District Office, 16292 Lime Street, Hesperia, CA - Monday through Friday, 8:30 a.m. to 5:00 p.m.

**HESPERIA RECREATION AND PARK DISTRICT
INTER-OFFICE MEMO**

DATE: June 6, 2024 **PHONE:** (760) 244-5488

FROM: FRANCES SCHAUWECKER, EXECUTIVE DISTRICT CLERK
Hesperia Recreation and Park District

TO: BOARD OF DIRECTORS
Hesperia Recreation and Park District

SUBJECT: EXPANDED AGENDA INFORMATION FOR REGULAR BOARD
MEETING 6/12/2024

DISCUSSION/ACTION ITEMS

B. Discussion/Action Item: Create Together/Lifting Our Stories Art Projects

Background: Create Together/Lifting Our Stores Art Projects is looking to create a mural at the Epicenter. After a recent walkthrough of the Epicenter, designs were created for review and selection of the board.

Recommendation: Direction of the Board

Reference Materials Included In Tab: **YES** **NO**

- 1. Updated concept designs

C. PUBLIC HEARING - Regarding Ordering the Levy and Collection of Assessments for Landscape and Lighting Assessment District No. 1, for Fiscal Year 2024/2025

Background: We have advertised a Public Hearing on Landscape and Light Assessment District No. 1, for this month. We will take public testimony as required by law.

All actions are done as required as a part of the Landscaping and Lighting Act of 1972 which requires the District to adopt its Resolution Declaring Intent for the Annual Levy and Collection of Assessments for Landscape and Lighting Assessment District No. 1, for Fiscal Year 2024/2025. This is the annual routine resolution.

Recommendation: Open Public Hearing, take public testimony, close Public Hearing, and approve Resolution No. 24-06-01.

Reference Materials Included In Tab: **YES** **NO**

- 2. Resolution No. 24-06-01

D. Action Item: Approval of Resolution No. 24-06-01, a Resolution of the Board of Directors of the Hesperia Recreation and Park District, California, Amending or Approving the Engineer’s Report and Ordering the Levy and Collection of Assessments for Landscape and Lighting Assessment District No. 1, for Fiscal Year 2024/2025

Background: These actions are done as required as a part of the Landscaping and Lighting Act of 1972 which requires the District adopt its Resolution Declaring Intent for the Annual Levy and Collection of Assessments for Landscape and Lighting Assessment District No. 1 for Fiscal Year 2024/2024. This is an annual resolution.

Recommendation: Approve Resolution No. 24-06-01.

Reference Materials Included In Tab: YES NO

- 3. Resolution No. 24-06-01

E. PUBLIC HEARING – Regarding Ordering the Levy and Collection of Assessments for Landscape and Lighting Assessment District No. 2, Including All Zones, for Fiscal Year 2024/2025

Background: We have advertised a Public Hearing on Landscape and Light Assessment District No. 2, for this month. We will take public testimony as required by law.

These actions are done as required as a part of the Landscaping and Lighting Act of 1972 which requires the District to adopt its Resolution Declaring Intent for the Annual Levy and Collection of Assessments for Landscape and Lighting Assessment District No. 2, Including All Zones, for Fiscal Year 2023/2024. This is an annual routine resolution.

Recommendation: Open Public Hearing, take public testimony, close Public Hearing, and approve Resolution No. 24-06-02.

Reference Materials Included In Tab: YES NO

- 1. Resolution No. 24-06-02

F. Action Item: Approval of Resolution No. 24-06-02, a Resolution of the Board of Directors of the Hesperia Recreation and Park District, California, Amending or Approving the Engineer’s Report and Ordering the Levy and Collection of Assessments for Landscape and Lighting Assessment District No. 2, Including All Zones, for Fiscal Year 2024/2025

Background: These actions are done as required as a part of the Landscaping and Lighting Act of 1972 which requires the District adopt its Resolution Declaring Intent for the Annual

Levy and Collection of Assessments for Landscape and Lighting Assessment District No. 2 for Fiscal Year 2023/2024. This is an annual resolution.

Recommendation: Approve Resolution 24-06-02

Reference Materials Included In Tab: YES NO

1. Resolution No. 24-06-02

G. Discussion/Action Item: Approval of Resolution No. 24-06-03, a Resolution of the Board of Directors of the Hesperia Recreation and Park District, California, Adopting the GANN Appropriations Limit for Fiscal Year 2024-2025

Background: Article XIII B of California State Constitution was approved by California voters in November 1979, and modified by Proposition 111 in 1990. (See also Govt. Code Section 7900 et seq). Article XIII B is more commonly referred to as Proposition 4 or the GANN Limit. It places limits on the amount of proceeds of taxes that state and local governmental agencies can receive and spend each year. For purposes of determining “proceeds of taxes” there are a variety of exceptions and definitions.

Since the base fiscal year of 1978-79, when the appropriations limit was set based upon tax revenues received at that point in time (generally the property tax share), a special district has been required to review the appropriations limit as part of its annual audit and set the limit for the following year. Many entities do this at the time of adoption of their budget.

In general, after review of the limit, it is increased annually using two required factors: 1) the change in the cost of living; and 2) the change in population. Between 1980-81 through 1990-91, the factors were: 1) the lesser of the change in the US Consumer Price Index (CPI) or the change in California Per Capita Personal Income; and 2) the change in population of the entity. After Proposition 111, a special district may determine each factor in several different ways and must indicate the method used for such adjustment.

Attached is a review of the District’s appropriations limit. As required by Govt. Code Section 7910, 15 calendar days before the meeting establishing the appropriations limit, the District must make available to the public, the calculation used to determine the appropriations limit. Therefore, this staff report and the attached calculations have been placed on file at the District office for public review and notice of that posted on the District website.

The District has used the change in California Per Capita Personal Income to compute the change in the cost of living and the percentage change in population in the City of Hesperia in which the District is located to compute the change in population.

In addition, each year the District Board must establish its appropriations limit by resolution and include that limit in its annual budget. The total annual appropriations subject to limitation of the District shall not exceed the appropriations limit of the District for the prior year adjusted for the change in the cost of living and the change in population.

The District's appropriations limit for the 2024/2025 FY is \$5,881,438. The calculations are in Exhibit A of Resolution No. 24-06-03.

Recommendation: Direction of the Board.

Reference Materials Included In Tab: **YES** **NO**

1. Resolution No. 24-06-03

H. Discussion/Action Item: Review and Approval of Audit RFP

Background: The Finance Committee requested the District go out for bid in search of new auditors. Finance staff prepared the Audit RFP and sent it to six different firms associated with CSDA. Out of the six, three responded with proposals and three denied providing proposals to due staff limitations and other engagements.

Below is a summary of the three firms that provided proposals:

C.J. Brown & Company, CPAs

Specialize in special districts. Currently, C.J. Brown & Company CPAs is engaged in auditing the following local agencies: Mojave Desert Air Quality Management District, Phelan Pinon Hills Community Services District, and Helendale Community Services District.

Additionally, they audit similar agencies to our District - Pleasant Valley Recreation and Park District and Desert Recreation and Park District.

Cost Proposal:

2024: \$37,440 (includes 7,040 cost for Single Audit if necessary)

2025: \$37,440 (includes 7,040 cost for Single Audit if necessary)

2026: \$37,440 (includes 7,040 cost for Single Audit if necessary)

2027: \$38,616 (includes 7,256 cost for Single Audit if necessary) (optional)

2028: \$39,792 (includes 7,472 cost for Single Audit if necessary) (optional)

Total Potential Engagement Cost: \$190,728 including Single Audit if necessary and preparation of Financial Statements for the District for 5 years of service.

Nigro & Nigro PC

Specialize in special districts. Nigro & Nigro PC has engaged in auditing the following local agencies: Victorville Water District, Victor Valley Waster Water Reclamation Authority, and Phelan Pinon Hills Community Services District.

Additionally, they audit similar agencies to our District – Auburn Area Recreation & Park District, Lake Cuyamaca Recreation & Park District, and Tehachapi Valley Recreation & Park District.

Cost Proposal:

2024: \$38,000 (Single Audit cost is additional 5,000 if necessary)

2025: \$38,000 (Single Audit cost is additional 5,000 if necessary)

2026: \$38,000 (Single Audit cost is additional 5,000 if necessary)

2027: \$38,000 (Single Audit cost is additional 5,000 if necessary) (optional)

2028: \$38,000 (Single Audit cost is additional 5,000 if necessary) (optional)

Total Potential Engagement Cost: \$215,000 Including Single Audit if necessary and preparation of Financial Statements for the District for 5 years of service.

Eadie & Payne

Specialize in special districts. Eadie & Payne has been engaged in Hesperia Recreation & Park District's audit and also has engaged in auditing the following local agencies: City of Barstow, County of San Bernardino - Auditor Tax Collector, County of San Bernardino – Purchasing, and Big Bear Municipal Water District.

Additionally, they audit similar agencies to our District – Riverside County Regional Park and Open Space District

Cost Proposal:

2024: \$63,840 (includes preparation of Annual Financial Report - \$12,000)

2025: \$66,120 (includes preparation of Annual Financial Report - \$12,500)

2026: \$68,670 (includes preparation of Annual Financial Report - \$13,000)

2027: No estimate provided

2028: No estimate provided

Total Potential Engagement Cost: \$198,630 for 3 years of service.

Fiscal Impact: Fees based on proposal

Recommendation: Board recommendation.

Reference Materials Included In Tab: **YES** **NO**

1. CJ HRPD Audit Proposal
2. N & N Proposal for Audit services
3. E & P HRPD Audit Proposal

I. Discussion/Action Item: Review of Fiscal Year 2024/2025 HARD Draft Foundation Budget

Background: The HARD Foundation Budget is before you. The Foundation’s Budget is similar to program and planning budgeting. As revenue is taken in, programs are funded. Expenditures and revenues are estimated based on projections and not guaranteed.

Recommendation: Approve Fiscal Year 2024/2025 HARD Foundation Budget.

Reference Materials Included In Tab: **YES** **NO**

1. Draft Budget for Fund 800 Budget FY25

J. Discussion/Action Item: Review of Fiscal Year 2024/2025 District Draft Budget

Background: The Fiscal Year 2024/2025 Draft Budget is before you. Staff will be available to answer questions.

Recommendation: For informational purposes only

Reference Materials Included In Tab: **YES** **NO**

1. Draft Budget for Fund 100, 200, 300 Budget FY25
2. Draft Budget for Fund 400 Budget FY25
3. Fund Balance FY25
4. Detail Salaries & Benefits FY25
5. Summary Salaries & Benefits FY25
6. FT Salary Schedule
 - a. Preliminary FT Salary Schedule
 - b. Preliminary FT Salary Schedule COLA Adjusted
7. PT Salary Schedule
 - a. Preliminary PT Salary Schedule
 - b. Preliminary PT Salary Schedule COLA Adjusted

K. Approval of Resolution No. 24-06-04, a Resolution of the Board of Directors of the Hesperia Recreation and Park District, California, Declaring July as Parks Make Life Better!® Month

Background: The Resolution will declare the Board’s recognition of the importance of the services our agency provides to our community like access to local parks, trails, open space, and facilities for the health and development of our residents and park users. The State of California passes an annual measure declaring July as “Parks Make Life Better!®” Month in California, and July is Parks and Recreation month nationally.

Recommendation: Approve Resolution No. 24-06-04

Reference Materials Included In Tab: YES NO

1. Resolution No. 24-06-04

L. Discussion/Action Item: Lime Street Park Community Center Glass Door

Background: In order to increase security at the Lime Street District Office, and separate the portion of the building accessible to the general public from staff only access, staff has sought out a quote from High Desert Window & Glass for the installation of an interior glass door in the Lime Street District Office to. Placement would be just to the west of the display cabinet and Mojave Room III door.

Recommendation: Direct staff on whether to proceed with the project installation.

Reference Materials Included In Tab: YES NO

1. Quote
 - a. Estimate: High Desert Window & Glass
 - b. Estimate: Diversified Glass
 - c. Estimate: Apple Valley Glass

M. Discussion/Action Item: Percy Bakker Community Center Electrical Panel Cover

Background: The Safety, Security, and Maintenance Committee has suggested that the panel cover for the electrical access to the Percy Bakker Community Center east outdoor wall be repaired as quickly as possible. Staff has obtained a quote with accompanying documents for the project.

Recommendation: Direct staff on whether to proceed with the project installation.

Reference Materials Included In Tab: YES NO

1. Strauser Commercial Door & Hardware
 - a. Proposal
 - b. Air Louver with Security Grill
 - c. Door/Frame Elevations
2. Proposal, Wall to Wall Construction
3. Proposal, States Door and Hardware

N. Discussion/Action Item: Purchase of TV Monitor at Lime Street & Percy Bakker Community Center

Background: The Safety, Security and Maintenance committee requested TV monitors installed at the Percy Bakker Community Center.

Recommendation: Direction of the Board.

Reference Materials Included In Tab: YES NO

1. TV Quotes for the Percy Bakker Community Center

O. Discussion/Action Item: Human Resources Contract Service Update and Recommendations

Background: Staff has been in the process of procuring a Human Resources Contract for the District. As the matter is rapidly evolving, the Acting General Manager will provide a status update at the Board meeting.

Recommendation: Direction of the Board.

Reference Materials Included In Tab: YES NO

P. Discussion/Action Item: Purchase of TV Monitor at Lime Street & Percy Bakker Community Center

Background: The board of directors will review the agreement of services for legal services with Leal and Trejo, P.C.

Recommendation: Direction of the Board.

Reference Materials Included In Tab: YES NO

Q. Discussion/Action Item: RFP for new General Manager

Background: The board requested proposals for a new General Manager

Recommendation: Direction of the Board.

Reference Materials Included In Tab: YES NO

R. Discussion/Action Item: Vote in New Board Secretary

Background: District policy states that the Board Secretary may not be a member of the Board nor the General Manager. The Clerk/Secretary may appoint one or more deputies to assist him/her who shall have the same authority. The President will facilitate the process for Board Secretary.

Recommendation: Open nominations, close nominations, vote on Board Secretary.

Reference Materials Included In Tab: YES NO

**HESPERIA RECREATION AND PARK DISTRICT
BOARD OF DIRECTORS REGULAR MEETING
May 29, 2024**

MINUTES

**THE PUBLIC MAY HAVE PARTICIPATED VIA TELECONFERENCE
WITH ZOOM.**

Meeting ID: 993 5722 6014

Passcode: 768762

CALL TO ORDER

The Hesperia Recreation and Park District Board of Directors Regular Meeting was called to order by President Gregg at 6:03 p.m., at the Lime Street Park Community Center, located at 16292 Lime Street, Hesperia, CA 92345.

**ROLL CALL
ATTENDANCE**

BOARD PRESENT: Aguilar, Irish, Gregg
BOARD ABSENT: Roberts, Gonzalez
STAFF PRESENT: Louie, Garcia, Chavez, Artola, Ramos, Dawes, Schauwecker, Hernandez
OTHERS: Nick Dayoff, NBS, Dave Maccagnone MBS, Peter Yanez and Nigel Paxton, Aries Advisors (via Teleconference)

APPROVAL OF AGENDA

President Gregg requested to move Item J., K. & L

It was moved by Director Aguilar to Approve the Agenda without Items J, K & L, Director Irish seconded to approve the Agenda as amended. The motion passed by the following roll call vote:

AYES: Aguilar, Irish, Gregg
NOES: None
ABSENT: Gonzalez, Roberts
ABSTAIN: None

FLAG SALUTE

The Flag Salute was led by President Gregg.

PROCLAMATIONS AND PRESENTATIONS

- a. Presentation: Multi-Bank Securities and eConnectDirect - Peter Yanez
 - Peter Yanez and Dave Maccagnone gave an overview of MBS investment opportunities and services.

- b. Presentation: Aquatics Facilities Operator (AFO) Certification - Community Outreach Coordinator Juan Ramos
 - Mr. Ramos gave an update on the AFO Certification Course, current L.S. Pool infrastructure and future splash pad.
- c. Presentation: District Update, Office Assistant – Ranger Division, Hailey Dawes
 - Ms. Dawes gave an update on the recent activities that took place for the month of May 2024

MESSAGE TO THE PUBLIC/PUBLIC COMMENT

- Gary Drylie addressed the Board regarding the status of workers comp and liability insurance
- Theo Spenser addressed the Board regarding the addition of plaques at the upcoming Timberlane Skate Park to honor children who have passed due to skateboard related incidents.

CONSENT ITEMS

The following items are expected to be routine and non-controversial and will be acted upon by the Board at one time without discussion, unless a Board member requests that an item be removed from the consent agenda and held for discussion.

- A. Approval of Minutes of Regular Meeting, May 8, 2024
- B. Claims for Payment

MOTION: It was moved by President Gregg and seconded by Director Irish to approve Consent Items A. and B. The motion passed by the following roll call vote:

AYES: Irish, Aguilar, Gregg
NOES: None
ABSENT: Aguilar
ABSTAIN: None

DISCUSSION/ACTION ITEMS

- C. Action Item: Approval of Resolution No. 24-05-05, Resolution of the Board of Directors of the Hesperia Recreation and Park District, California, Declaring its Intention to Establish a Community Facilities District and Future Annexation Area, Hesperia Recreation and Park District Community Facilities District No. 2024-1 (Silverwood Maintenance Services)

MOTION: It was moved by Director Aguilar and seconded by Director Irish to approve Resolution No. 24-05-05, Declaring its intention to establish a Community Facilities District and Future Annexation Area. The motion passed by the following roll call vote:

AYES: Aguilar, Irish, Gregg
NOES: None

ABSENT: Roberts, Gonzalez
ABSTAIN: None

D. Discussion/ Action Item: Live Oak Park Cell Tower Site

MOTION: It was moved by Director Aguilar and seconded by President Gregg to move forward with negotiations and give authorization of placement to the Safety, Security & Maintenance Committee. The motion passed by the following roll call vote:

AYES: Aguilar, Irish, Gregg
NOES: None
ABSENT: Roberts, Gonzalez
ABSTAIN: None

E. Action Item: Approval of Engagement with Nicolay Consulting Regarding GASB 75

MOTION: It was moved by Director Aguilar and seconded by Director Irish to approve engagement. The motion passed by the following roll call vote:

AYES: Aguilar, Irish, Gregg
NOES: None
ABSENT: Roberts, Gonzalez
ABSTAIN: None

F. Discussion/ Action Item: Review of District Grant Writing Services

- Item was tabled

G. Discussion/ Action Item: General Liability and Workers Compensation Updates

- General Manager gave an update on the application status of insurance policies applied for

H. Discussion/ Action Item: Human Resources Contract Services Updates and Recommendation

- General Manager gave an update on the status of contracting a Human Resources Contract. The Board requested General Manager to gather scope of work and pricing from potential companies.

I. Discussion/ Action Item: Contract Advisor to the General Manager Directions from the Board

- Item was tabled

Director Gonzalez arrived at 7:25pm

- J. Discussion/ Action Item: Executive District Clerk (EDC) Transfer (Training) or Permanent EDC
 - Item was tabled

- K. Discussion/ Action Item: Executive Assistant (EA) Transfer (Training) or Permanent EA
 - Item was tabled

- L. Discussion/ Action Item: U.S. Corp of Engineer's Law Enforcement Service Agreement Update
 - Item was tabled

GENERAL MANAGER/STAFF REPORTS - The General Manager will report on the following topics, report on committees, or other activities.

- a. General Manager
- b. Recreation Programs
- c. Lake
- d. Parks Division
- e. Park Ranger
- f. Marketing
 - General Manager highlighted the follow up of Acorn Technologies, SitelogIQ, Grant updates, splash pad locations. General Manager also acknowledged Ms. Garcia for her service to the District.

BOARD MEMBER COMMENTS

- Director Aguilar thanked staff for doing a good job, especially Mr. Ramos. Offered thanks and recognition to Karabeth Garcia for her years of service.
- Director Irish thanked staff for "hanging in there" during these grueling past few weeks. And thanked Ms. Garcia for her service to the District.
- Director Gonzalez apologized for being late as he was celebrating family graduations. He thanked staff and recognized Ms. Garcia for her service to the District.
- President Gregg gave an update on Legislative Days as well as the CARPD conference. His overall experience was positive, and they were well received by the Senator's office. President Gregg thanked the Acting General Manager and Ms. Garcia for her years of service and energy spent on the District. Kudos were given to the Finance and Ranger Departments.

Meeting recessed from open session at 7:48 p.m.

Meeting reconvened into closed session at 7:55 p.m.

CLOSED SESSION ITEMS

M. Conference with Legal Counsel - Anticipated Litigation - Government Code 54956.9 (e)
(1) - 4 Items

Meeting recessed from closed session at 9:06 p.m.
Meeting reconvened into open session at 9:07 p.m.

REPORT FROM CLOSED SESSION, IF ANY

- None

ANNOUNCEMENTS

The next Regular Board Meeting is scheduled for June 12, 2024, at 6:00 p.m. and will be held in the Lime Street Community Center at 16292 Lime Street, Hesperia, CA 92345.

ADJOURNMENT

The meeting was adjourned by declaration by President Gregg at 9:08 p.m.

Respectfully submitted,

Calvin Louie
Acting General Manager

Frances Schauwecker
Deputy Board Secretary/Clerk of the Board

ARTS

IN CALIFORNIA PARKS™

California Arts Council Networks

April 11, 2024



Meeting Objectives

- » Introduce the Arts in California Parks Program
- » Explore potential roles for CAC networks for State and Local Parks projects
- » Establish next steps in connecting CAC networks with funded projects

Agenda

- » Program Overview
- » Arts in State Parks
- » Local Parks Grant Program
- » *Discussion: CAC Roles and Opportunities*
 - CAC Roles
 - Outreach & Engagement
 - What's Next?
- » Closing

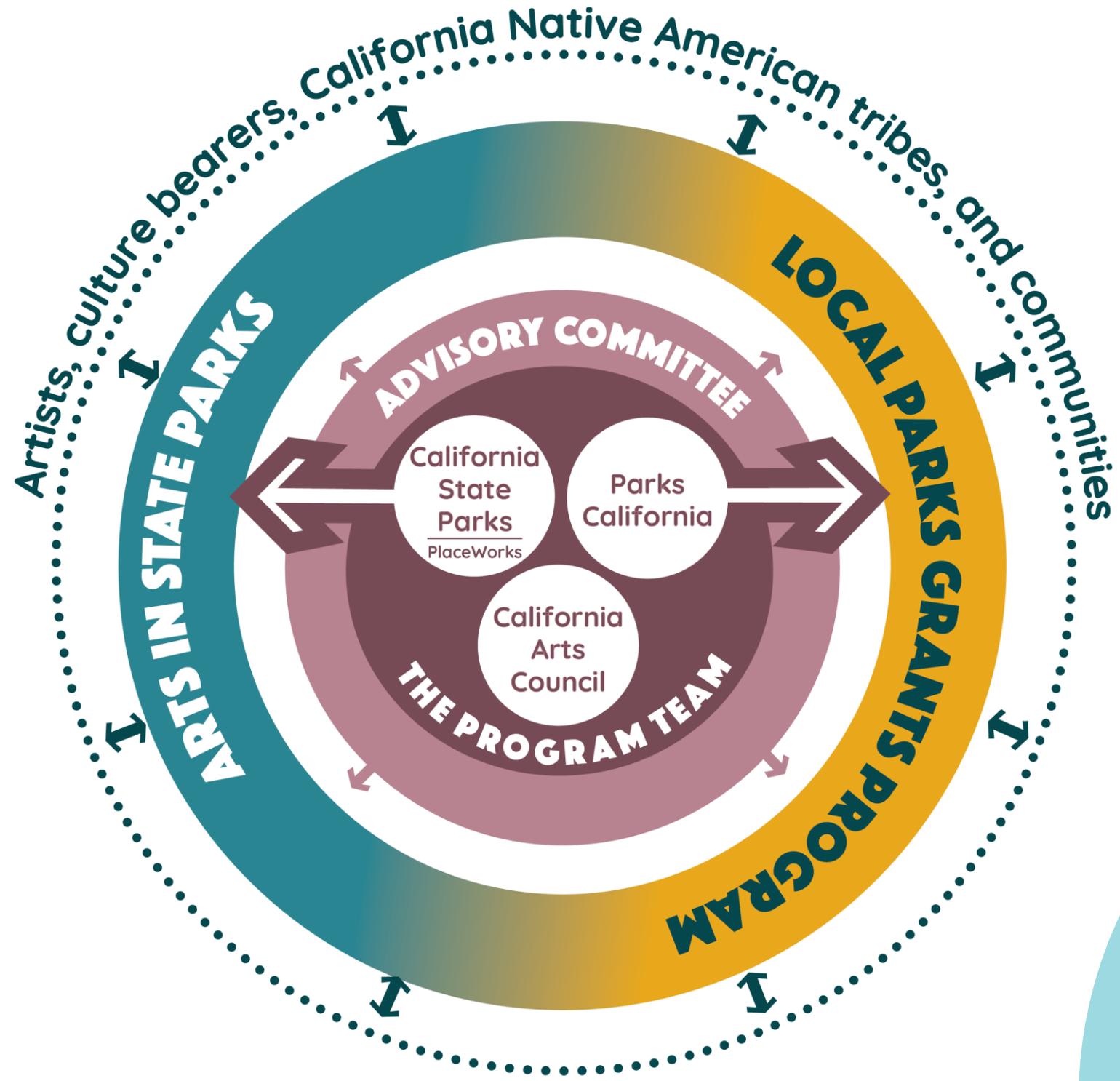


Procession (Project Partner: Meztli)

Los Angeles State Historic Park

[Photo Credit: Fulcrum Arts]

Introductions



CAC's Role

California Arts Council

- Participates on Program Planning Team
- Provides State-level support with outreach and communications
- Connects projects with CAC Networks

California Arts Council Networks

- Amplify Program Outreach
- Support Arts in State Parks projects
- Support the Local Parks Grant Program
- Help guide the Planning Team to connect Parks staff, artists, and arts & culture organizations and to better understand the State Local Partners network, how to work with you, and who to contact regionally within this network.

Program Overview

- » Program connection with Statewide initiatives
 - California for All
 - Outdoors for All
 - Reexamining Our Past

- » Budget: \$25M one-time General Fund allocation

- » Schedule: 2023 - December 31, 2028

Schedule

PROGRAM TIMELINE

2023

2024

2025

2026

Round 1

Round 2

Round 3

ARTS IN STATE PARKS

Inventory and Exploration

Selection Criteria

Review Proposals

Release Funds

Call for Projects

Selection/Awards

ADVISORY COMMITTEE

LOCAL PARKS GRANT PROGRAM

Program Exploration

Program Development

Round 1

Round 2

Round 3

Mission

Arts in California Parks seeks to expand and deepen connections between individuals, communities, and natural landscapes throughout California by:

- » Supporting artists, culture bearers, California Native American tribes, and communities in creating artwork that offers perspective on our past and present and helps us to reimagine our potential, and
- » Establishing art installations and programming in State and local parks as catalysts for sustainable community connection, health, and well-being.



Vision

Through this program, California's State and local parks will become more **relevant** and **engaging** to all and will have a greater capacity to **nourish**, **educate**, and **inspire** individuals and communities.



Sylvan Sounds (Multiple Artists)

Armstrong Redwoods State Natural Reserve

[Photo Features Jim Ocean Band. Photo Credit: Justin Lindenberg]

Goals

- » **Welcome:** to engage diverse populations in parks with culturally sensitive projects
- » **Empower:** to offer mentorship and job opportunities for creative career paths
- » **Heal:** to utilize arts and parks for community well-being
- » **Connect:** to craft emotional connections between parks and communities
- » **Inspire:** to evoke curiosity, awe, and creativity, and celebrate California's diverse heritage and culture



Dia de Los Muertos

Written messages to loved ones at the Community Altar in Old Town San Diego State Historic Park
[Photo Credit: California State Parks, Brian Baer]

Artist Directory

- » Available to all State and local California Parks staff, as well as the general public, to be used to search for artists based on location, art medium, or other considerations.
- » Artists who wish to work with parks, working in a variety of mediums, styles, and techniques, as well as artists from diverse abilities, backgrounds, and cultures, and with a range of experiences, creative visions, aesthetics, and approaches are encouraged to join the directory.
- » <https://artsincaliforniaparks.org/>

The screenshot shows the website's navigation bar with links for 'Artist Dire...', 'Home', 'Find Artists', 'Join as an Artist', 'FAQ', and 'Sign In'. The main header features the 'ARTS IN CALIFORNIA PARKS' logo. Below this is a 'Search for Artists' section with a descriptive paragraph and a photograph of the Watts Towers. A search bar and filter dropdown are positioned above a grid of artist and organization cards.

Search for Artists

Looking for an individual artist or an organization to partner with to bring art to your park? Search by keyword or use the filters to find what you're looking for.

Click on each result to learn more about each artist or organization and get contact information.

*Watts Towers of Simon Rodia State Historic Park.
Photo ©2012 California State Parks*

Search Filter

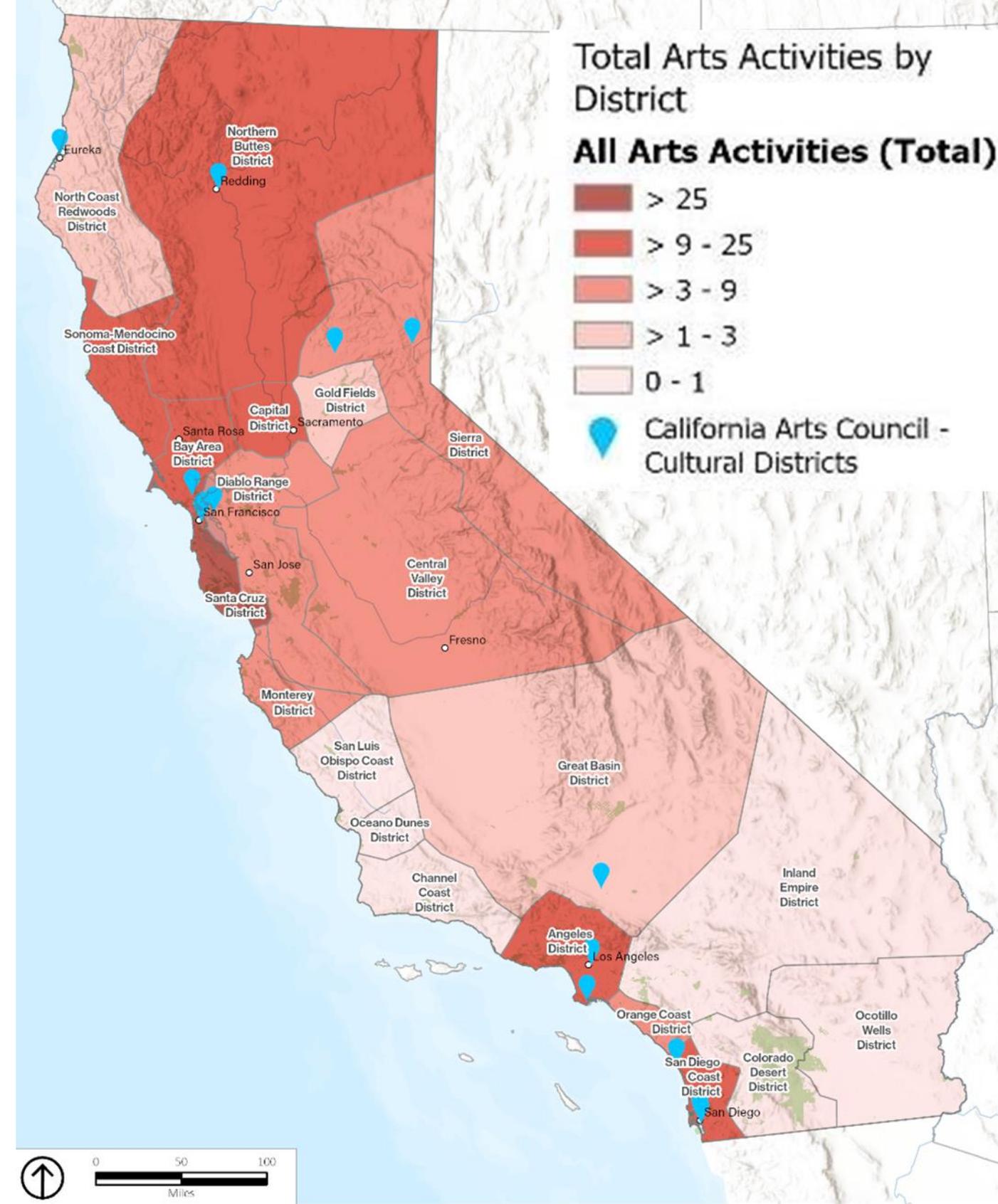
ORGANIZATION Floating	INDIVIDUAL Frederick W. Gearrin	INDIVIDUAL Greg Camphire	INDIVIDUAL HAND STUDIOS
INDIVIDUAL Holly Miller	ORGANIZATION homeLA	INDIVIDUAL Ian Stiles-Mikl	ORGANIZATION Infinite Jest Theatre Company
INDIVIDUAL Inna Pankratova	INDIVIDUAL J.O.W.Y	INDIVIDUAL Jackie Bleisch	INDIVIDUAL Jake Toohey

Arts in State Parks

Art in State Parks

Context

- » 280 State Park units organized into 21 districts
- » Investment in arts varies in part due to differing partnerships and resources
- » Program sustainability will require:
 - Building capacity of staff and Creative Partners
 - Raising public awareness of Program opportunities and impacts



Art in State Parks

Upcoming Pilot Project Events!

- » **March 29 and April 26:** Public History to Public Art workshops in the Capital District
- » **April 20:** Poetry in Parks event at El Presidio de Santa Barbara SHP
- » **April 27:** Unity Through Music event at Old Sacramento SHP
- » **April 27:** Poetry in Parks event at Empire Mine SHP
- » **May 4:** Cinco de Mayo event at Columbia SHP
- » **May 4:** Poetry in Parks event at Baldwin Hills Scenic Overlook
- » **May 11:** 4th Annual Community and Unity People's Kite Festival at Los Angeles SHP
- » **May 18:** Growing Together Day 2024 event at Candlestick Point SRA
- » **First Fridays June- November:** Sylvan Sounds events at Armstrong Redwoods SRA
- » **July 20:** Poetry in Parks event at Armstrong Redwoods



Procession (Project Partner: Meztli)

Los Angeles State Historic Park

[Photo Credit: Stephanie Campbell]

Art in State Parks

CAC Network roles in Pilot Projects

- » **Old Town San Diego State Historic Park**, Dia de Los Muertos, 10/28/23; SLP support with outreach and communication; artist selection process
- » **Santa Cruz State Parks**, Murals; SLP support with RFP design, call for artists; outreach and communication
- » **Folsom Lake State Recreation Area**, Lake Natoma Bridge Pillars Mural Project; Sacramento Office of Arts + Culture, (SLP), Cultural and Creative Economy Department, Art in Public Places Department, support with Outreach and Communication, relationship building with local artists
- » **Armstrong Redwoods Natural Reserve**, Sylvan Sounds, SLP providing support for outreach and communications; artist selection
- » **Austin Creek State Recreational Area**, Pond Farm Pond Farm Pottery Artist in Residency; SLP providing support for outreach and communications; artist selection
- » **Poetry in Parks State-Wide**, Multi-Park project, multiple SLPs involved; State level support, coordinating with *Poetry Out Loud*



Procession (Project Partner: Meztli)

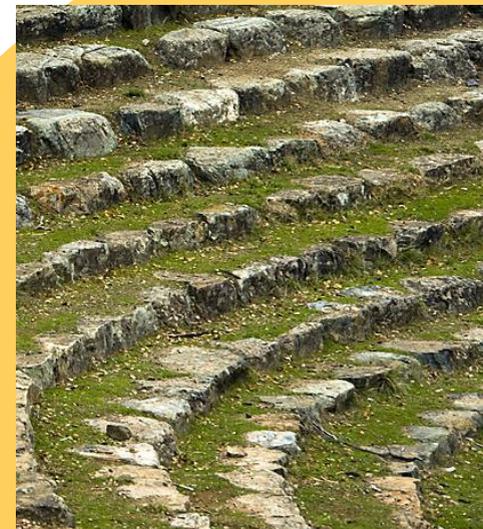
Los Angeles State Historic Park

[Photo Credit: Stephanie Campbell]

Arts in State Parks

Goals for Round 2 Funding Opportunities

- » Build upon successes AND test new ideas
- » Increase participation and build capacity (for Parks and artists)
- » Make it is easy for staff to generate great project ideas
- » Align projects with contracting realities
- » Ensure equity and transparency



Round 2 Categories

Park-Specific Projects

» Interpretation through Art Installations

- Parks staff propose location and associated topic/feature/phenomena to be interpreted through art

» Public History to Public Art

- Parks staff bring new research to light with academic and artist collaborators

» Artist in Residence

- Parks staff propose residential and/or daytime Artist in Residence Programs

» Art Abouts

- Parks staff propose to host guided experiences for a diverse group of artists

» Cultural Events and Programs

- Parks Staff propose new or existing cultural events or programs to establish or build-out

» Expanding Project Impact

- Park staff propose to amplify the impact of existing projects

» Indoor/Outdoor Facilities Enhancement

- Park staff propose incorporating art into funded infrastructure projects

Round 2 Categories

Multi-Park Projects

» Building Bridges through Art

- Small collaborations that create new experiences and draw new visitors in up to 21 parks (one park per District)

» Multi-Park Touring Exhibits and Performances

- Artist/organization selected to provide art installation/programming at multiple State Parks

» Poetry in Parks

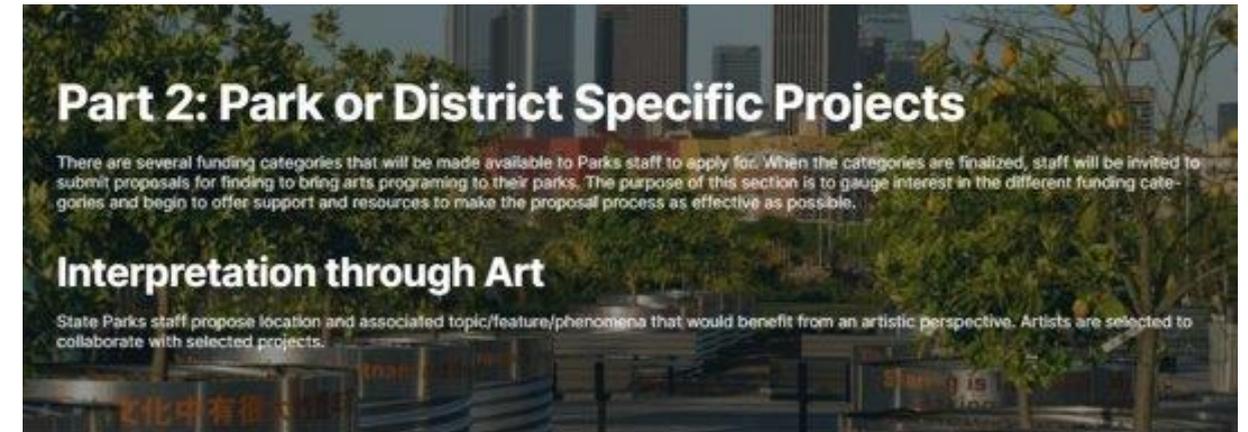
- One Program with events in multiple parks, building upon 2024 Pilot Project

» Native American Dance Program

- One program with events in multiple parks. Emerging from the Native Dance Working Group.

PROPOSAL PROCESS

- » **Resource Guide** distributed to Parks staff presenting Round 2 Timeline and Overview of Opportunities
- » **Pre-Call for Projects Survey (due April 12!)**
 - Staff to nominate parks to participate in multi-park proposals
 - Staff to identify initial ideas for park-specific projects and requests support for developing ideas (*Potential CAC Network opportunity?*)
- » **Call for Park-Specific Projects (late April)**
- » **Proposals submitted (late May)**
 - In most cases, creative partners will not be identified in proposals
- » **Projects review and selection (June)**
- » **Calls for Artists (as soon as late June)**



Are there topics/features/phenomena that would benefit from an artistic perspective at this park? Please describe them below.

To add your ideas, click in the box next to the park name and start typing. Your responses will be automatically saved.

Park	Topics/features/phenomena that would benefit from an artistic perspective
Example Park	
Angel Island SP	
Bale Grist Mill SHP	
Bothe-Napa Valley SP	
Candlestick Point SRA	
China Camp SP	
Jack London SHP	

Proposal review and Selection

Proposal Reviewers

- State Parks staff
- California Arts Council (CAC)*
- Parks California
- Program Staff



Multi-disciplinary Selection Committee

- Cultural Resources
- Interpretation and Education
- Facilities Division
- Natural Resources
- Service Centers
- District representatives



Final Approval by State Parks Leadership

CAC Network Roles *for State Parks Projects*

- » Outreach and Community Engagement
- » Support arts organizations & artists
 - Inform and educate artists of what it means to **create public works.**
- » Facilitate the artist adjudication/selection process: review panel creation, rubric development, scoring.
- » Support contracting with artists (only for SLPs that are governmental entities)
 - Agency to Agency contract between SLP and State Parks
 - SLP then contracts directly with artists



Local Parks Grant Program

Local Parks Grant Program

Grant Tracks at a Glance

	Planning + Development Grant Track	Implementation Grant Track
Launch of Grant Cycles	2 Grant Cycles April 2024 and 2025	3 Grant Cycles April 2024, 2025, 2026
Grant Period	October 2024 - May 2025 (8 months)	October 2024 - September 2025 (12 months)
Objective	This grant supports the early stages of project development with a focus on building equitable partnerships and artist selection.	This grant supports the execution of a community engagement, art project and/or culture programs with a well-defined partnership.
Proposals and Allowable Expenses	Anticipated \$20,000 average grant amount, covering initial project planning expenses such as, but not limited to, community workshops, feasibility studies, and equitable artist selection processes.	Anticipated \$100,000 average grant amount, covering implementation expenses such as, but not limited to, community engagement, artist fees, staff, materials, labor, event costs, and permits.
Anticipated Grant Awards per Cycle	10-15 grants	25-40 grants
Total Funding per Cycle	\$250,000 per grant cycle	\$2,500,000 per grant cycle
Type of Art	From programming to art installations with a community engagement component to ensure relevancy.	
Eligible Applicants	501(c)3 Organizations, Federal- and State- Recognized Tribal Governments, Native 7871 Organizations, Fiscally Sponsored Community Organizations, Land Trusts, Foundations, Government Agencies (City, County, Regional)	
Review Committee	15-17 volunteers from across the state; diverse background and profession; experience in public parks and/or arts	
Total Grant Funding	\$8,000,000	

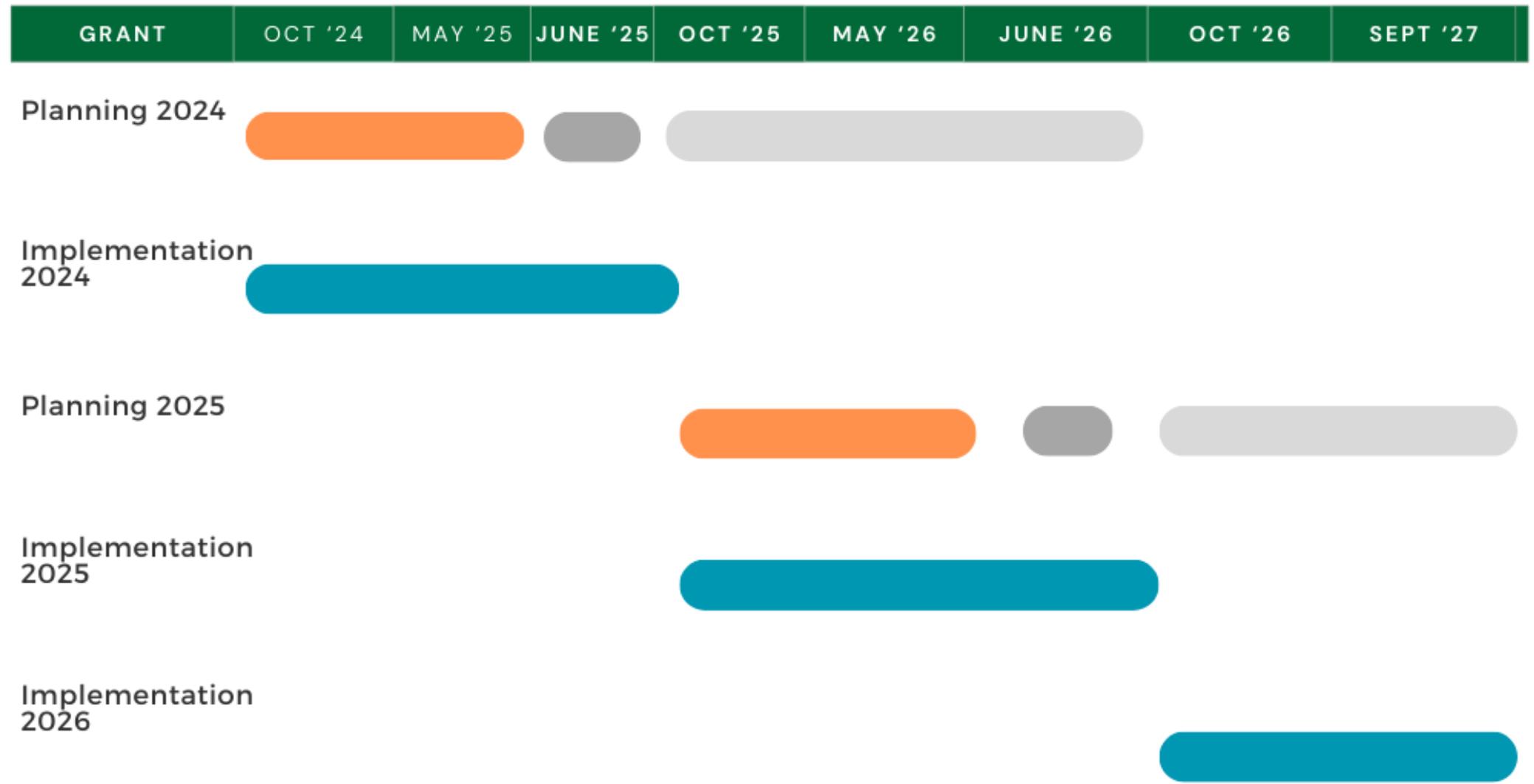
Local Parks Grant Program Timeline and Grant Cycles

KEY

-  Planning + Development active grant cycle
-  Implementation active grant cycle
-  Grant Application Due Date (June 14)
-  next potential Implementation Grant cycle opportunity for Planning + Development grantees

Planning + Development Grant - 8 months

Implementation Grant – 12 months



Minimum Qualifications

- » **Eligible applicants are** 501(c)3 organizations, California Native American Tribes, Native 7871 Organizations, Land Trusts, Fiscally Sponsored Community Organizations, Foundations, and Local Government Agencies (City, County, Regional).
- » Applicants must **facilitate a partnership** between nonprofit(s), artist (s) and local public park manager(s). Partnerships may include 501c3 non-profit organizations, California Native American tribes, foundations, land trusts and/or local governments.
- » Projects must **bring art and nature together** as a catalyst for community connection in local parks.
- » Projects must **contribute to community** connection, health, well-being and/or placemaking.
- » Projects must **be open to the general public**.
- » Projects must **take place at a local park (defined on next slide)**

Definition of “Local Parks”

Local parks include land that is owned or managed by a local city, county, park or community service district, land trusts, regional park or open space district, non-profit organization or foundation, or any other entity other than federal and state agencies. Both indoor and outdoor spaces can be considered.

Local Parks Grant Program

Grant Track Features

	Planning + Development Grant Track (2)	Implementation Grant Track (3)
Evaluation & Reporting	Final to be informed by Evaluation Contractor	
Online Resource Hub	Templates, Informational Videos, Artist Directory, FAQ's	
Technical Assistance	Webinars (1), One-On-One Consultations (2), Community Office Hours (6)	
Communication Plan	Using paid and organic media, raise awareness about the program, curate and distribute content from grantees, and build towards longer-term program sustainability.	
Proposal Review Committee	15-17 volunteers from across the state; diverse background and profession; experience in public parks and/or arts; representatives of partner organizations	

Local Parks Grant Program

Review Committee Composition

In alignment with our overall mission, our commitment to be equitable and provide transparency related to our decision-making processes, Parks California works to ensure that our grant review advisory committees for our competitive grant programs include a combination of the following:

Community and Subject Matter Experts	Partner Organizations
<ul style="list-style-type: none">• Experts and direct practitioners in the field (i.e., artists)• Non-profit leaders• Community thought leaders	<ul style="list-style-type: none">• Parks California• CA State Parks• CAC*

Local Parks Grant Program

Review Committee Connections and Recruitment

» Recruitment Process

- Short application
- 15 min call

» Commitment

- Virtual Kickoff and Training
- Review Proposals
- Virtual Meetings
- Feedback Survey

» Average Number of Proposals to Review

» Modest Stipend Available for Volunteers

» Volunteer Recruitment and Suggestions



Local Parks Grant Program

Review Committee Recommendation Process

1

Initial review: Confirm minimum qualifications and ensure applicants are in good standing

2

Proposal packets are sent to reviewers

3

Virtual convening with review committee to discuss proposals and develop a list of recommendations.

4

Financial review of top proposals.

5

Parks California - finalizes recommendations based on the grant review committee's input, geographic distribution, joint priorities, etc.

6

Recommendations are shared with CSP partners for review and ensure recommendation meets overall program goals.

7

Final recommendations are shared with Parks California's Board of Directors for vote.

**Grant review committees operate on an ad hoc basis and are convened as needed to review grants and develop recommendations. Members are volunteers and bring transparency to the process, diversity of perspective, and augment capacity.*

CAC Network Roles *For Local Parks Grant Program*

- » Outreach and Community Engagement for Local Parks Grant Program
- » Support arts organizations & artists with grant applications.
- » Inform and educate artists of what it means **to create public works.**
- » Facilitate the artist adjudication/selection process: application, grant panel creation, rubric development, scoring.



CAC Roles and Opportunities

CAC's Role

California Arts Council

- Participates on Program Planning Team
- Provides State-level support with outreach and communications (*including Artist Directory*)
- Connects projects with CAC Networks

California Arts Council Networks

- Amplify Program Outreach
 - *Artists- Opportunities for jobs for artists*
 - *Public- Park events and projects*
- Support Arts in State Parks projects
- Support the Local Parks Grant Program

Discussion

- » What best practices can we develop to support connecting our parks staff with artists and arts & culture organizations?
 - State Parks staff
 - Local Parks staff

Help us better understand the State Local Partners network, how to work with you, and who to contact regionally within this network!

Upcoming Outreach Opportunities

- » Amplified messaging about program during April- *Arts, Culture, and Creativity, & Poetry Month!*
- » Participation in Public Information Webinar in April
- » Amplified messaging about program during Arts and Culture Summit (CFTA)
- » California Arts Council public meeting presentation April 19th
- » Other ideas?

Discussion

- » What other opportunities are there to inform communities about the program?

Thank you!

Design 1

Artist: Vanessa Gomez



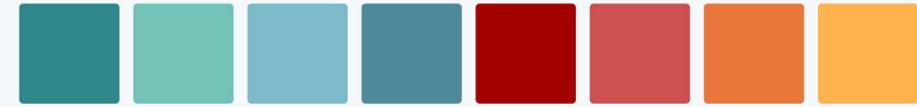
In this rough concept, I've focused on basketball. Here I've included prestigious coaches Aaron Alston and Charlie Fore. I've been inspired by their stories and their work in the community like with Charlie Fore's "average for 100 points, aim for 50" coaching method. I was also inspired by local hero, Aaron Alston, of giving back to his hometown as pride in one's roots is important. Accompanying the coaches, I've included athletes of different ages participating in the sport. The youth characters in the middle are rendered colorfully along with the other basketball imagery.

Design 1 Super-imposed for reference



Design 2

Artist: Vanessa Gomez



In this concept, I've focused on representing sports that call the Epicentre home. To the left we have young karate athletes coupled with dynamic shapes. In the middle, we have a different representation of basketball athletes while keeping the basketball court imagery in the background. On the right, I have two characters to represent the upcoming esports and gamers coupled with shapes that suggests game controller buttons. The shapes and palette of this mural are dynamic and colorful.

Design 2 Super-imposed for reference



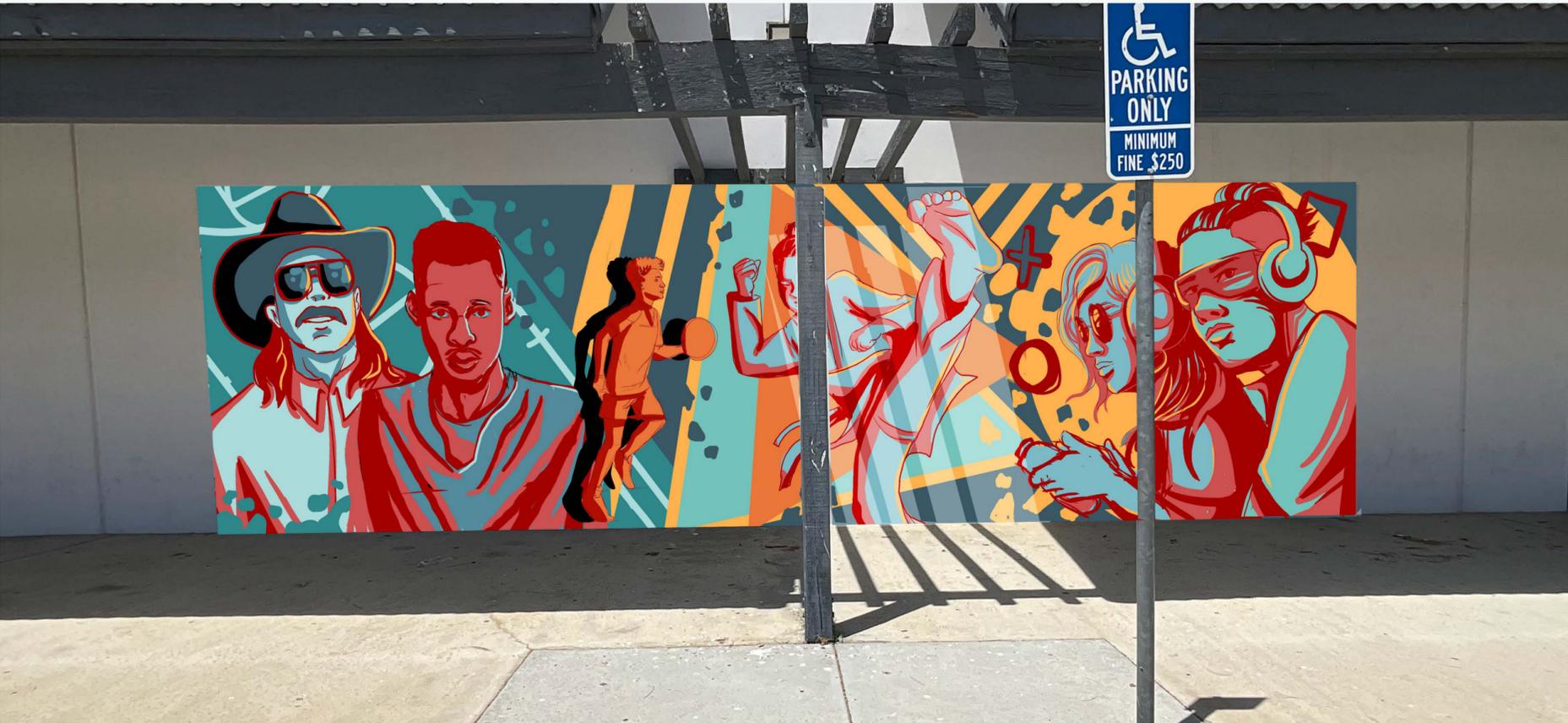
Design 3

Artist: Vanessa Gomez



In this concept, I've combined design elements from Design 1 and 2. Here representing basketball, I included coaches Aaron Alston and Charlie Fore while keeping the gamer and karate elements. In Design 3, the coaches will be rendered in a more colorful palette to match the other characters of the design.

Design 3 Super-imposed for reference





Hesperia Recreation & Park District
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☎ Telephone: (760) 244-5488
🌐 hesperiaparks.com

RESOLUTION NO. 24-06-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HESPERIA RECREATION AND PARK DISTRICT, CALIFORNIA, AMENDING OR APPROVING THE ENGINEER'S REPORT AND ORDERING THE LEVY AND COLLECTION OF ASSESSMENTS FOR LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT NO. 1, FOR FISCAL YEAR 2024/2025

The Board of Directors of the Hesperia Recreation and Park District (hereafter referred to as the "Board of Directors") does resolve as follows:

WHEREAS, the Board of Directors has initiated proceedings and declared its intention to levy and collect annual assessments in the Hesperia Recreation and Park District Landscape and Lighting Assessment District No. 1, (hereinafter referred to as the "District") created pursuant to the terms of the "Landscaping and Lighting Act of 1972", being Division 15, Part 2 of the Streets and Highways Code of the State of California (the "Act"); and,

WHEREAS, at this time all notice and public hearing requirements as required by the Act have been met relating to the levy of the annual assessments; and,

WHEREAS, the Board of Directors has received a report from the Assessment Engineer (the "Engineer's Report") and the Board of Directors is now satisfied with the assessment and diagram and all other matters as contained in the Engineer's Report as now submitted for final consideration and approval; and,

WHEREAS, the assessments are in compliance with the Act, and the assessments are levied without regard to property valuation, and **the assessments are in compliance with the provisions of Proposition 218.**

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE HESPERIA RECREATION AND PARK DISTRICT AS FOLLOWS:

RECITALS

Section 1. The above recitals are all true and correct.

Section 2. This Board of Directors hereby finds and determines that the procedures

BOARD OF DIRECTORS

President
Kelly Gregg
Voting Area 2

Vice President
James Roberts
Voting Area 5

Director
Roman Aguilar
Voting Area 4

Director
Jose Gonzalez
Voting Area 3

Director
Shawna Irish
Voting Area 1

for the consideration of the levy of the annual assessments have been undertaken in accordance with the Act in as much as, the proposed assessments for Fiscal Year 2024/2025 are not proposed to be increased over the assessments previously authorized to be levied.

DETERMINATION AND CONFIRMATION

Section 3. The final assessments and diagram for the proceedings as contained in the Engineer's Report is hereby approved and confirmed. Based upon the Engineer's Report and the testimony and other evidence presented at the public hearing, the Board of Directors hereby makes the following determinations regarding the assessments proposed to be imposed:

- a. The proportionate special benefit derived by each individual parcel assessed has been determined in relationship to the entity of the cost of the operations and maintenance expenses.
- b. The assessments do not exceed the reasonable cost of the proportional special benefit conferred on each parcel.
- c. Only the special benefits have been assessed.
- d. Publicly owned parcels within the District receive no special benefit from the maintenance and operations and, therefore, no assessment will be levied on any such parcel.

The assessments for the District contained in the Engineer's Report for Fiscal Year 2024/2025 are hereby confirmed and levied upon the respective lots or parcels within District in the amounts set forth in the Engineer's Report.

ORDERING OF MAINTENANCE

Section 4. The public interest and convenience requires, and this legislative body does hereby order the maintenance work to be made and performed as said maintenance work is set forth in the Engineer's Report and as previously declared and set forth in the Resolution of Intention.

FILING WITH SECRETARY

Section 5. The above-referenced Engineer's Report shall be filed in the Office of the Secretary and shall remain open for public inspection.

ENTRY UPON THE ASSESSMENT ROLL

Section 6. The County Auditor shall enter onto the County Assessment roll opposite each lot or parcel of land the amount assessed thereupon, as shown in the Engineer's Report.

COLLECTION AND PAYMENT

Section 7. The assessments shall be collected at the same time and in the same manner as County taxes are collected, and all laws providing for the collection and enforcement of County Taxes shall apply to the collection and enforcement of the assessments.

FISCAL YEAR

Section 8. The assessments as above authorized and levied for these proceedings will provide revenue and relate to the fiscal year commencing July 1, 2024, and ending June 30, 2025.

PASSED, APPROVED AND ADOPTED this 12th day of June 2024.

Board President
Hesperia Recreation and Park District

District Secretary
Hesperia Recreation and Park District

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO) ss.
HESPERIA RECREATION AND PARK DISTRICT)

I, Frances Schauwecker, District Secretary of the Hesperia Recreation and Park District, County of San Bernardino, State of California do hereby certify that the foregoing Resolution No. 24-06-01 was regularly adopted by the Board of Directors of said Hesperia Recreation and Park District at a regular meeting of said Board of Directors held on the 12th day of June 2024 by the following vote:

- AYES:**
- NOES:**
- ABSENT:**
- ABSTAINED:**

District Secretary
Hesperia Recreation and Park District



Hesperia Recreation & Park District
📍 16292 Lime Street, Hesperia, Ca 92345
☎ Telephone: (760) 244-5488
🌐 hesperiaparks.com

RESOLUTION NO. 24-06-02

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HESPERIA RECREATION AND PARK DISTRICT, CALIFORNIA, AMENDING OR APPROVING THE ENGINEER'S REPORT AND ORDERING THE LEVY AND COLLECTION OF ASSESSMENTS FOR LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT NO. 2, INCLUDING ALL ZONES, FOR FISCAL YEAR 2024/20245

The Board of Directors of the Hesperia Recreation and Park District (hereafter referred to as the "Board of Directors") does resolve as follows:

WHEREAS, the Board of Directors has initiated proceedings and declared its intention to levy and collect annual assessments in the Hesperia Recreation and Park District Landscape and Lighting Assessment District No. 2, (hereinafter referred to as the "District"), created pursuant to the terms of the "Landscaping and Lighting Act of 1972," being Division 15, Part 2 of the Streets and Highways Code of the State of California (the "Act"); and,

WHEREAS, the District includes areas designated as Zones, including:

**Zones A through Z
Zones A-1 through Y-1
and
Zones A-2 through B-2**

WHEREAS, at this time all notice and public hearing requirements as required by the Act have been met relating to the levy of the annual assessments; and,

WHEREAS, the Board of Directors has received a report from the Assessment Engineer (the "Engineer's Report") and the Board of Directors is now satisfied with the assessment and diagram and all other matters as contained in the Engineer's Report as now submitted for final consideration and approval; and,

WHEREAS, the assessments are in compliance with the Act, and the assessments are levied without regard to property valuation, and **the assessments are in compliance with the provisions of Proposition 218.**

BOARD OF DIRECTORS

President
Kelly Gregg
Voting Area 2

Vice President
James Roberts
Voting Area 5

Director
Roman Aguilar
Voting Area 4

Director
Jose Gonzalez
Voting Area 3

Director
Shawna Irish
Voting Area 1

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE HESPERIA RECREATION AND PARK DISTRICT AS FOLLOWS:

RECITALS

Section 1. The above recitals are all true and correct.

Section 2. This Board of Directors hereby finds and determines that the procedures for the consideration of the levy of the annual assessments have been undertaken in accordance with the Act in as much as, the proposed assessments for Fiscal Year 2023/2024 are not proposed to be increased over the assessments previously authorized to be levied.

DETERMINATION AND CONFIRMATION

Section 3. The final assessments and diagram for the proceedings as contained in the Engineer's Report is hereby approved and confirmed. Based upon the Engineer's Report and the testimony and other evidence presented at the public hearing, the Board of Directors hereby makes the following determinations regarding the assessments proposed to be imposed:

- a. The proportionate special benefit derived by each individual parcel assessed has been determined in relationship to the entity of the cost of the operations and maintenance expenses.
- b. The assessments do not exceed the reasonable cost of the proportional special benefit conferred on each parcel.
- c. Only the special benefits have been assessed.
- d. Publicly owned parcels within the District receive no special benefit from the maintenance and operations and, therefore, no assessment will be levied on any such parcel.

The assessments for the District contained in the Engineer's Report for Fiscal Year 2024/2025 are hereby confirmed and levied upon the respective lots or parcels within District in the amounts set forth in the Engineer's Report.

ORDERING OF MAINTENANCE

Section 4. The public interest and convenience requires, and this legislative body does hereby order the maintenance work to be made and performed as said maintenance work is set forth in the Engineer's Report and as previously declared and set forth in the Resolution of Intention.

FILING WITH SECRETARY

Section 5. The above-referenced Engineer’s Report shall be filed in the Office of the Secretary and shall remain open for public inspection.

ENTRY UPON THE ASSESSMENT ROLL

Section 6. The County Auditor shall enter onto the County Assessment roll opposite each lot or parcel of land the amount assessed thereupon, as shown in the Engineer’s Report.

COLLECTION AND PAYMENT

Section 7. The assessments shall be collected at the same time and in the same manner as County taxes are collected, and all laws providing for the collection and enforcement of County Taxes shall apply to the collection and enforcement of the assessments.

FISCAL YEAR

Section 8. The assessments as above authorized and levied for these proceedings will provide revenue and relate to the Fiscal Year commencing July 1, 2024, and ending June 30, 2025.

PASSED, APPROVED AND ADOPTED this 12th day of June 2024.

Board President
Hesperia Recreation and Park District

District Secretary
Hesperia Recreation and Park District

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO) ss.
HESPERIA RECREATION AND PARK DISTRICT)

I, Frances Schauwecker, District Secretary of the Hesperia Recreation and Park District, County of San Bernardino, State of California do hereby certify that the foregoing Resolution No. 24-06-02 was regularly adopted by the Board of Directors of said Hesperia Recreation and Park District at a regular meeting of said Board of Directors held on the 12th day of June 2024 by the following vote:

- AYES:**
- NOES:**
- ABSENT:**
- ABSTAINED:**

District Secretary
Hesperia Recreation and Park District



Hesperia Recreation & Park District
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RESOLUTION NO. 24-06-03

RESOLUTION OF THE BOARD OF DIRECTORS OF THE HESPERIA RECREATION AND PARK DISTRICT, CALIFORNIA, ADOPTING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2024/2025

The Board of Directors of the Hesperia Recreation and Park District (hereafter referred to as the “Board of Directors”) does resolve as follows:

WHEREAS, Article XIII of the Constitution of the State of California as proposed by the Initiative Measure approved by the people at the special statewide election held on November 6, 1979, and amended in June 1990 by the people of the State of California (Proposition 111), provides that the total annual appropriations subject to limitations of each local government shall not exceed the appropriations limit of such entity for the prior year adjusted for changes in the cost of living and population except as otherwise specifically provided for in that Article; and

WHEREAS, the State Legislature added Division 9 (commencing with Section 7900) to Title 1 of the Government Code of the State of California to implement Article XIII B of the California Constitution; and

WHEREAS, Section 7910 of the Government Code provides that each year the governing body of each local jurisdiction shall, by resolution establish its appropriations limit for the following fiscal year pursuant to Article XIII B at a regularly scheduled meeting or a noticed special meeting and that fifteen (15) days prior to such meeting, documentation used in the determination of the appropriations limit shall be available to the public; and

WHEREAS, Proposition 111 as approved by the voters of the State of California, provides for a recorded vote of the Board of Directors regarding which of the annual adjustment factors have been selected each year; and

WHEREAS, Section 7902 (a) of the Government Code sets forth the method for determining the appropriations limit for each local jurisdiction, including that for the 2023/2024 and 2024/2025 fiscal years; and

WHEREAS, the Board of Directors has selected the following adjustment methods: the change in California per capita personal income as provided annually by the State; for the change in population, the percentage change in population within the County in which the District is located.

BOARD OF DIRECTORS

President
Kelly Gregg
Voting Area 2

Vice President
James Roberts
Voting Area 5

Director
Roman Aguilar
Voting Area 4

Director
Jose Gonzalez
Voting Area 3

Director
Shawna Irish
Voting Area 1

NOW, THEREFORE BE IT RESOLVED by the Board of Directors of the Hesperia Recreation and Park District as follows:

Section 1. The Board finds that the appropriations limit as set out in Exhibit “A” are adopted by the Board, and that the population and inflation options utilized have been selected by a recorded vote of the Board.

Section 2. The Board finds that the computations correctly compute the appropriations limit, taking into account the prior years’ limits, adjustments for the change in the cost of living and the change in population as defined.

Section 3. The Board further finds that the supporting spreadsheet used in the calculation contains correct calculations and that the spreadsheet was made available at the District Office for at least 15 days prior to the date of this Resolution, and that a notice of its availability was posted on the District website.

Section 4. That the appropriations limit for the District as established in accordance with Section 7902 (a) of the California Government Code for FY 2023/2024 is \$5,881,438 and for FY 2024/2025 is \$6,140,054 and such information will be included within the FY 2025/2025 Budget.

PASSED, APPROVED, AND ADOPTED this 12th day of June 2024 by the following vote:

Board President
Hesperia Recreation and Park District

District Secretary
Hesperia Recreation and Park District

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO) ss.
HESPERIA RECREATION AND PARK DISTRICT)

I, Frances Schauwecker, District Secretary of the Hesperia Recreation and Park District, County of San Bernardino, State of California do hereby certify that the foregoing Resolution No. 24-06-03 was regularly adopted by the Board of Directors of said Hesperia Recreation and Park District at a regular meeting of said Board of Directors held on the 12th day of June 2024, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

District Secretary
Hesperia Recreation and Park District



**Certified
Public
Accountants**



**Consultants
& Advisors**



Hesperia Recreation and Park District

Technical Proposal to Provide Professional Auditing Services

**For the Fiscal Years Ending
June 30, 2024 through 2026 and Two
One-Year Additional Fiscal Years
June 30, 2027 and 2028**

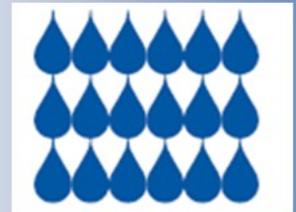
**Christopher J. Brown CPA, CGMA
Jonathan P. Abadesco, CPA**

10805 Holder Street, Suite 150
Cypress, California 90630

5051 Canyon Crest Drive, Suite 203
Riverside, California 92507

Phone: (657) 214-2307
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California BOA License Number: 6529



**C.J. Brown & Company, CPAs
An Accountancy Corporation**

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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

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5051 Canyon Crest Drive, Suite 203
Riverside, California 92507
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May 24, 2024

Attention: Mr. Moises Artola, Finance Manager
Hesperia Recreation and Park District
RE: Professional Auditing Services
P.O. Box 401055
Hesperia, CA 92345

Re: Request for Proposal for Professional Auditing Services

Dear Mr. Artola:

We appreciate the opportunity to submit our proposal to provide professional auditing services for the Hesperia Recreation and Park District (District) for the fiscal years ending June 30, 2024 through 2026, and two one-year additional fiscal years ending 2027 and 2028.

In response to your inquiry of C.J. Brown & Company, CPAs – An Accountancy Corporation (Firm), we have prepared a proposal that reflects our understanding of the District audit service requirements and that demonstrates our capability and commitment to serve. Our goal is to build a strong partnership with the District and demonstrate the highest levels of client service.

We understand that you expect a timely audit service conducted in a professional manner in accordance with audit service standards specific to governmental entities such as yours. We are committed to meet all the requirements you have indicated, and we will issue the reports and meet the timing requirements you have requested. We believe we are uniquely qualified to provide the quality and scope of service that the District desires.

Focused on the Special District Industry

Our client service team members are specialists in the governmental special district sector. This means they each focus a substantial portion of their time serving special district governmental clients. We know and understand your organization and the climate within which you work.

Our Firm audits over 70 governmental special districts in the State of California; as a result, this enables our Firm to continuously be immersed in the governmental, financial, and operational issues related to special districts.

Organized to Serve

Our service approach ensures that the District will receive the highest quality, personalized service when and where you need it. By tailoring our approach, we guarantee that the District will receive timely and attentive service that forms the hallmark of our approach to serving clients. **Our governmental audit and consulting practice accounts for a substantial portion of our Firm's annual services.** Therefore, we have made a substantial commitment and investment to serve our governmental clients.

Mr. Moises Artola, Finance Manager
Hesperia Recreation and Park District
May 24, 2024
Page 2

Organized to Serve, continued

While our governmental experience is substantial, it is not the only factor that sets us apart from other firms; moreover, it is the commitment to utilize our resources and experience for the benefit of our clients.

Our approach to the engagement will be to establish a delivery system for providing a truly exceptional level of service. Each element of that system including staffing, audit approach, communication, and coordination will be examined and refined to fit the needs of the District. The hardest to quantify may be the relationship aspect of working with one professional service firm versus another. Because of the service delivery approach, we are recommending and our history of working with many special district governmental units like the District, we are confident that our Firm knows how to address the unique needs of the District.

Our staff members assigned to the District are experienced governmental professionals that have managed numerous audits and attest engagements. We have assisted in the initial preparation and successful submission of many clients' Annual Comprehensive Financial Reports for the GFOA Award Program. Each of our staff has extensive experience that allows for a new outlook with innovative suggestions to improve quality and efficiency. We believe that our references will show that we are the best selection for the District. The choice of an audit firm should be based upon several factors including, but not limited to, staff retention, training programs, proactively addressing governmental industry changes, and adherence to a strict quality control program.

We are confident that we will provide the District with consistent staffing over the contract period as the continuity of staff is as important to us as it is to the District. We will be committed to the District and believe that our audit engagement team is the best selection for the District.

Our proposal and fee schedule shall be valid and binding for 60 days following the proposal due date and will become part of the contract that is negotiated with the District.

C.J. Brown & Company, CPAs – An Accountancy Corporation

Address:	10805 Holder Street Suite 150 Cypress, CA 90630	5051 Canyon Crest Drive Suite 203 Riverside, CA 92507
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Website (in the process of being updated to C.J. Brown & Company, CPAs):
www.fedakbrownllp.com

Phone Number: (657) 214-2307

Email: chris@cjbrowncpa.com

You may contact, Jonathan Abadesco or Christopher Brown if you have any questions or need additional information. Christopher Brown will be your primary contact during the proposal evaluation period. He may be reached at (657) 214-2307, or by e-mail at chris@cjbrowncpa.com.

We look forward to hearing from you soon.

Cordially,



C.J. Brown & Company, CPAs – An Accountancy Corporation

Statement of Understanding

Audit Engagements

Our audits will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States. The audit engagements will be comprised of the elements enumerated in the District's Request for Proposal including:

- 1. Audit and Preparation of the District's Basic Financial Statements;**
- 2. Issue a written report describing the scope of testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including testing results in accordance with *Government Auditing Standards*;**
- 3. Preparation of Management Reports for the District;**
- 4. Preparation of the Annual Financial Transactions Report for the District, including submission to the State Controller's Office by the required deadline;**
- 5. Preparation of the Hesperia Area Recreation District Foundation's Tax Return;**
- 6. If required, audit of Federal Awards and preparation of the Single Audit Report;**
- 7. Attendance at Meetings and Presentation to the Board of Directors; and**
- 8. Provide guidance, training, and technical assistance to the District in implementing *Government Accounting Standards* issued, including Annual Accounting Update Session (as required) – at no charge/cost to the District**

Timing of Our Procedures

We understand that the District is looking for value in the professional relationship they have with their auditors. Value comes from the knowledge, experience, and dedication that our Firm employs. We stress employs because all of the knowledge and expertise shown on paper will reap no benefit to you unless it is applied. This application equates to time well spent. We have developed an audit plan that we feel will accomplish the objectives of the District and will meet your special needs.

In order to accomplish our audit objectives and meet your deadlines for delivery, the sequence and timing of our procedures are critical. The Schedule below highlights our expected timeline which will be mutually agreed with the District every year.

Schedule of Deliverables

March - April	Engagement Planning
April-May	Interim Field Work (Test of Controls, Risk Assessment) and Initial Conference
July	Send all confirmation forms
September-October	Year-End/Final Fieldwork
November	Provide Draft Financial Statements, and Management Report
By December 31 st	Provide all Final Reports and Present to the BOD
By January 31 st due date	Prepare and file the Annual Financial Transactions Report to the State Controller's Office

Firm Provided Affirmations

- A. C.J. Brown & Company, CPAs – An Accountancy Corporation affirms that the Firm and all key professional staff are properly registered and licensed or supervised by certified public accountants in good standing duly authorized to practice in the State of California.
- B. C.J. Brown & Company, CPAs – An Accountancy Corporation affirms that the Firm is independent of the District, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial and compliance audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States.
- C. C.J. Brown & Company, CPAs – An Accountancy Corporation affirms that the Firm currently maintains errors and omissions insurance coverage in the aggregate amount of one million dollars and general liability coverage of two million dollars. The Firm will provide the required insurance coverage and Accord insurance form to the District upon acceptance of the audit engagement.
- D. C.J. Brown & Company, CPAs – An Accountancy Corporation affirms that it has the necessary experience to conduct high-quality audits of local government and enterprise special districts and agencies in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial and compliance audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States and the Single Audit Act. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
- E. C.J. Brown & Company, CPAs – An Accountancy Corporation affirms that it will meet your timing requirements to begin and complete the audit of the District.
- F. C.J. Brown & Company, CPAs – An Accountancy Corporation affirms that senior staff scheduled on the audit of the District are experienced personnel and that no person designated as “key” to the project shall be removed or replaced without the prior written consent of the District.
- G. C.J. Brown & Company, CPAs – An Accountancy Corporation affirms that it has never been the subject of any lawsuits, claims of fraud, malpractice and/or disciplinary action by any State or Federal District in relation to the Firm’s governmental practice in its entire existence.
- H. C.J. Brown & Company, CPAs – An Accountancy Corporation affirms that it has not been censured or disciplined from the State Board of Accountancy.
- I. C.J. Brown & Company, CPAs – An Accountancy Corporation affirms that it will allow the District or their designee access to pertinent District audit work papers, financial reports, and management letters.
- J. C.J. Brown & Company, CPAs – An Accountancy Corporation affirms that it has never filed bankruptcy, there is no pending litigation against the Firm, there are no planned office closings, there are no impending mergers, and there are no potential labor disputes that may impede us the ability to complete the audit for the District.

Signature of Authorized Official: Christopher J. Brown

Name: Christopher J. Brown, CPA CGMA

Title: President

Firm: C.J. Brown & Company, CPAs – An Accountancy Corporation

Date: May 24, 2024

Firm Qualifications and Experience

C.J. Brown & Company, CPAs – An Accountancy Corporation, is a full-service firm licensed to practice in the State of California providing accounting, audit, and consulting services for governmental and commercial enterprises, throughout the State of California. Our Governmental Services personnel are currently comprised of ten senior professionals with extensive experience in governmental accounting, auditing, and additional reserve staff available on an as needed basis. The Firm maintains an office in Cypress, and Riverside, California.

Your main contact will be Mr. Jonathan Abadesco. Our contact information can be located on our letterhead. All of the work for the District will be staffed directly out of our Riverside office and will not be subcontracted to any other firm.

Our Firm is fully automated in-house and utilizes current technology and software on all audit engagements. We utilize CCH ProSystems *fx* Engagement ® and Knowledge Coach Audit Software.

C.J. Brown & Company, CPAs – An Accountancy Corporation is an equal opportunity employer and certifies that our Firm is in compliance with the Civil Rights Act of 1964, the State Fair Employment Practice Act, and all other applicable federal and state laws and regulations relating to equal opportunity employment, including Executive Order No. 11246 of September 24, 1965. Our Firm is committed to affirmative action in hiring practices.

Professional Education

It is a requirement of the State Board of Accountancy for all public accounting firms who are involved in governmental auditing to allocate a specific portion of continuing education in governmental accounting and auditing every two years. The Firm has met this requirement for all staff involved with governmental accounting and auditing. Our Firm's strict adherence to these continuing professional education standards ensures the highest quality of staff assigned to the District audits over the term of our agreement. Our Firm also requires that all personnel at all organizational levels adhere to the independence rules, regulations, interpretations, and rulings of the AICPA, California State Society of CPAs, State Board of Accountancy, State Statute, and in some cases, the Securities and Exchange Commission and other regulatory agencies. Our Firm strictly follow the requirements of Government Code Section 12410.6(b) regarding auditor rotation requirements of public accounting firms providing audit services to local agencies. The Firm is not the object of any disciplinary action in its entire existence.

Quality Control

The Board of Directors of the District can measure the quality of the opinions expressed by the Firm by evaluating the level of professional standards maintained by our Firm as discussed in this proposal. The Board of Directors can also measure the performance and quality control of our Firm by evaluating our participation in the profession's peer review process as well as evaluating our Firm's professional standards and quality of work ethic in discussions with our Firm's current client base in the special district industry.

Using guidelines established by the AICPA, the Firm has designed and implemented an effective quality control system to ensure that our accounting and auditing work conforms to professional standards. **C.J. Brown & Company, CPAs – An Accountancy Corporation is in the process of transitioning the operations of Fedak & Brown LLP into the Firm and expects to undergo Peer Review in June 2023.** We have included the last peer review report from Fedak & Brown LLP which provides a *Pass with deficiency* opinion on the next page.

Firm Qualifications and Experience, continued



Report on the Firm's System of Quality Control

June 8, 2022

To the Owners of
Fedak & Brown LLP and the Peer Review Committee of the CA Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Fedak & Brown LLP (the firm) in effect for the year ended September 30, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Deficiencies Identified in the Firm's System of Quality Control

We noted the following deficiencies during our review:

1. The firm's policies and procedures require that all work be performed and documented in accordance with professional standards and that a proper review by the engagement partner take place before the reports are released. Due to time constraints caused by the Pandemic and numerous personnel changes, including at the Partner level, engagements were not given the proper focus and attention needed. As a result, we noted the following: a) On an Audit of a Not-for-Profit organization, we noted that the functional expenses were presented as Supplemental Information instead of on the Statement of Activities or in the notes to the financial statements as required and we noted that accounts receivable confirmations were not requested, and the auditor did not document how the presumption for these requests was overcome; b) On the compliance audit under the Single Audit Act, we noted that the firm selected different requirements as being direct and material than those listed in the applicable Compliance Supplement; and c) On an Audit and a Review, we noted the failure to consider the new Revenue Recognition standard. In our opinion, these contributed to a compliance audit under the Single Audit Act, an audit of a Not-for-profit organization, and a Review engagement that did not conform to professional standards in all material respects. Of lesser significance, yet a result of the same systemic cause, we noted that while the firm performed a fair amount of work for obtaining an understanding of internal control on the audits, we found they inappropriately relied on inquiries of personnel for some procedures.

2. Statements on Quality Control Standards require that firms monitor their quality control system to provide assurance that the policies and procedures established by the firm are suitably designed and effectively applied. During our review, we noted that although the firm's policies and procedures require monitoring procedures, they were not performed as required. As a result, the firm was not in compliance with the monitoring element of the Quality Control Standards.

Opinion

In our opinion, except for the deficiencies previously described the system of quality control for the accounting and auditing practice of Fedak & Brown LLP in effect for the year ended September 30, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Fedak & Brown LLP has received a peer review rating of *pass with deficiencies*.

Heidenreich & Heidenreich, CPAs, PLLC

Experience and Technical Competence

We have prepared a listing of some of our governmental audit clients on the next page. We believe this listing exemplifies that we have significant experience in conducting high-quality audits of local governments and enterprise special Districts. Our governmental audit team has significant experience in auditing special district governmental agencies and our team members may have conducted some of these audits over the past year (see next page).

Firm Qualifications and Experience, continued

The following is a listing of some of our Governmental Special District Clients that our Audit Teams are currently serving!

Los Angeles County

49-99 Cooperative Library System
Antelope Valley Watermaster
Gateway Water Management Authority
Greater Los Angeles County Vector Control District
Green Valley County Water District
Inland Library System
Los Angeles County West Vector Control District
La Puente County Vallley Water District
Los Cerritos Wetlands Authority
Palos Verdes Library District
Peninsula Friends of the Library
Pomona Walnut Rowland Joint Water Line Commission
Puente Basin Water Agency
Quartz Hill Water District
San Gabriel Valley Municipal Water District
Santiago Library System
Serra Cooperative Library System
Spadra Basin Groundwater Sustainability Agency
Southern California Library Cooperative
Walnut Valley Water District
Valley County Water District

Riverside County

Cabazon Water District
Coachella Valley Desert and Mountains RC Authority
Coachella Valley Mosquito and Vector Control
Desert Recreation District
Edgemont Community Services District
Fern Valley Water District
High Valleys Water District
Lake Hemet Municipal Water District
Lake Elsinore and San Jacinto Watersheds Authority
Idyllwild Fire Protection District
Lake Hemet Municipal Water District
Northwest Mosquito and Vector Control
Palo Verde Valley Library District
Santa Ana Watershed Project Authority
Santa Ana River Water Company

Santa Barbara County

Santa Maria Public Airport Authority

San Diego County

Vista Fire Protection District
Borrego Springs Watermaster

San Bernardino County

Bighorn Desert View Water Agency
Cabazon Water District
Chino Basin Water Conservation District
Chino Basin Watermaster
Helendale Community Services District
Joshua Basin Water District
Mojave Desert Air Quality Management District
Monte Vista Water District
Phelan Pinon Hills Community Services District
Six Basins Watermaster

Kern County

Bear Valley Community Services District
Indian Wells Valley Water District
Rand Community Services District

Ventura County

Piru Cemetery District

Northern California/ Bay Area

Aromas Water District
Avila Beach Community Services District
Butte County Mosquito and Vector Control District
Central Water District
Coastside County Water District
Fresno Irrigation District
Granada Community Services District
June Lake Public Utilitiies District
North Marin Water District
McKinleyville Community Services District
Mid-Peninsula Water District
North Kings Groundwater Sustainability Agency
Oakdale Irrigation District
Pajaro Valley Water Management Agency
San Lorenzo Valley Water District
San Luis Obispo Local Agency Formation Commission
Shasta Mosquito and Vector Control District
Solano Irrigation District
Solano Water Authority
South Feather Water and Power Agency
Trout Gulch Mutual Water Company
Tri-Dam Power Authority
Tri-Dam Project
Westborough Water District

Partner, Supervisory and Staff Qualifications and Experience

Summary Qualification of Key Personnel

Our Firm's philosophy is to take a team approach with our clients in conducting our audit engagements. A properly developed, mutually agreeable timeline results in the most efficient engagement. We want you to not only think of us as your auditor, but as a resource to be used whenever the need occurs. Also, it is our Firm's philosophy to have our partners, audit managers and audit supervisors involved in the day-to-day audit details of our clients.

You will have an Engagement Partner as well as a Technical Review Partner, a field audit Partner/Manager assigned to the District audits; in addition, one or more staff accountants will be assigned to the audit. All team members work in the field while the audit fieldwork is in process. Each team member has the following responsibilities:

The engagement partner is responsible for all services provided to the District. The engagement partner's responsibilities consist of the overall planning, supervision and review of the audit test work, and preparation of the audit report.

The audit supervisor is responsible for coordinating the audit test work, which includes the on-site supervision of staff, and preparation of the audit report.

Once audit test work is completed, the field audit partner/manager will work with the audit team to complete the reports for the District for all recipients. The engagement partner will be your contact throughout the engagement year.

Prior to discussions with your staff, the field audit partner/manager, in collaboration with audit staff, will make sure that all facts have been evaluated to minimize utilizing your staff's time for audit assistance purposes.

Knowledge and Understanding of Local Environment

The engagement team members strive to be experts within the governmental sphere. We keep ourselves apprised of current issues affecting the District operating environment.

Partner Participation

The partner in charge of the audit will be available to attend meetings of the District's Finance Committee and the Board of Directors to discuss and report on the audit process and the deliverables associated with the audit. We will provide the District with accounting advice regarding subjects that could affect the report, particularly those that will directly impact its recipients.

Partner, Supervisory and Staff Qualifications and Experience, continued

**CHRISTOPHER J. BROWN, CPA, CGMA
TECHNICAL REVIEW PARTNER**

Education:	Bachelor of Arts - Business Administration: Finance – California State University, San Bernardino 1995 Accountancy – California State University, San Bernardino 1999
License:	Certified Public Accountant – 2002
Continuing Education	Total hours were over 90 hours in the last two years of which 32 were in governmental accounting and auditing subjects. Mr. Brown has the Governmental Auditing Standards requirement for governmental CPE.
Memberships	California Society of Certified Public Accountants American Institute of Certified Public Accountants Government Finance Officers Association California Society of Municipal Finance Officers Association
Experience	<p>Christopher J. Brown is a CPA in the State of California and has over eighteen years of experience in public accounting and auditing governmental entities having worked at a national firm. Mr. Brown holds a Bachelor's Degree from California State University, San Bernardino. He has extensive experience in the areas of governmental financial and compliance reporting.</p> <p>Member of Board of Directors – Treasurer, Riverside County Philharmonic</p> <p>Mr. Brown's public accounting experience includes tenure with CPA firm RSM. He is also involved in auditing governmental and non-profit entities as well as medium to large manufacturing, construction and service oriented corporations. Has thorough knowledge in Generally Accepted Accounting Principles, Governmental Accounting, and Auditing Standards as well as the Single Audit Act of 1984 and the Uniform Guidance.</p> <p>Mr. Brown has provided significant audit and accounting services to various governmental entities. In these accounting engagements, he has been involved in the strategic planning processes, design and implementation of policies and procedures. He has also been involved in the implementation of performance management budgeting and planning processes.</p> <p>He is currently involved on the following major governmental engagements:</p> <ul style="list-style-type: none">➤ Pleasant Valley Recreation and Park District➤ North Marin Water District➤ Solano Irrigation District➤ Oakdale Irrigation District➤ Tri-Dam Project & Tri-Dam Authority➤ Hi-Desert Water District➤ Indian Wells Valley Water District➤ Joshua Basin Water District➤ Santa Maria Public Airport District➤ Phelan Pinon Hills Community Services District➤ Helendale Community Services District➤ Bear Valley Community Services District

Partner, Supervisory and Staff Qualifications and Experience, continued

**JONATHAN P. ABADESCO, CPA
ENGAGEMENT PARTNER**

Education:	Bachelor of Science in Accountancy – Miriam College Foundation, Inc., Philippines 1999
License:	Certified Public Accountant – 2012
Continuing Education	Total hours were 82 hours in last two years of which 32 were in governmental accounting and auditing subjects. Mr. Abadesco has the Governmental Auditing Standards requirement for governmental CPE.
Memberships	California Society of Certified Public Accountants American Institute of Certified Public Accountants Government Finance Officers Association California Society of Municipal Finance Officers Association
Experience	<p>Jonathan P. Abadesco is a CPA in the State of California and has over twenty years of experience in public accounting and auditing governmental entities having worked at a national firm. He has served as the Assistant General Manager – Administration/CFO for a governmental special district (Hi-Desert Water District) and as a CFO/Controller for a not-for-profit (Inland Counties Legal Services).</p> <p>Mr. Abadesco’s public accounting experience includes tenure with CPA Firm, Ernst & Young and PricewaterhouseCoopers. He is involved in performing financial, compliance and performance audits of governmental and non-profit entities, as well as medium to large global organizations. Has thorough knowledge in Generally Accepted Accounting Principles, Governmental Accounting, and Auditing Standards as well as the Single Audit Act of 1984 and the Uniform Guidance.</p> <p>While working with his previous CPA firm, Mr. Abadesco was instrumental in preparing the agreed upon procedures that was utilized by the U.S. Department of Energy. Also, Mr. Abadesco has provided significant audit, accounting and consulting services to various governmental entities engaged in transportation including Los Angeles County Metropolitan Transportation Authority, Metro Gold Line Foothill Extension Construction Authority, Los Angeles Department of Transportation and Metropolitan Atlanta Rapid Transportation Authority.</p> <p>He has been involved on the following governmental special districts engagements:</p> <ul style="list-style-type: none">➤ Desert Recreation District➤ Monte Vista Water District➤ Joshua Basin Water District➤ Oakdale Irrigation District➤ Mojave Desert Air Quality Management District➤ Lake Hemet Municipal Water District➤ San Lorenzo Valley Water District➤ Scotts Valley Water District➤ Coachella Valley Mosquito and Vector Control District➤ Chino Basin Watermaster➤ Vista Fire Protection District➤ Los Angeles Gateway Region Integrated Regional Water Management Joint Powers Authority

Partner, Supervisory and Staff Qualifications and Experience, continued

JEFF PALMER AUDIT SUPERVISOR

Education:	Bachelor of Science – Business Administration: Accountancy & Finance – California State University, Long Beach 2005
License:	In Process
Continuing Education	Total hours were 80 hours in last three years of which 32 were in governmental accounting and auditing subjects. Mr. Palmer meets the Governmental Auditing Standards requirement for governmental CPE.
Memberships	California Society of Certified Public Accountants
Experience	<p>Over fourteen years of experience in public accounting and auditing of governmental, private, and non-profit entities. Relevant governmental experience includes cities, special districts, airports, transportation agencies, and public financing authorities. He has extensive experience in conducting financial audits under GAO Yellow Book standards and compliance single audits in accordance with the Single Audit Act of 1984 and the Uniform Guidance. He has assisted clients in implementation and publishing their Comprehensive Annual Financial Reports in compliance with GFOA requirements.</p> <p>Mr. Palmer has provided significant audit, accounting, and consulting services to various governmental entities. In these accounting and auditing engagements, he has been involved in the strategic planning processes, design and implementation of policies and procedures, performance management budgeting and planning processes, financial reviews, and cash management practices. In these consulting engagements, he has provided services including franchise tax compliance reviews, excise tax compliance and reporting reviews, and enterprise utility tax-exempt purchasing reviews.</p> <p>He has been involved on the following governmental special districts engagements:</p> <ul style="list-style-type: none">➤ Pleasant Valley Recreation and Park District➤ North Marin Water District➤ Walnut Valley Water District➤ La Puente Valley County Water District➤ Monte Vista Water District➤ Crescenta Valley Water District➤ Orange County Water District➤ Indian Wells Valley Water District➤ Westborough Water District➤ Coastside County Water District➤ Mojave Water Agency➤ Bighorn Desert View Water Agency➤ Santa Maria Public Airport District➤ Phelan Pinon Hills Community Services District➤ Helendale Community Services District➤ Bear Valley Community Services District

Similar Engagements with Other Government Entities

References

Presented below are five significant engagements performed in the last five years similar to the engagement described in this Request for Proposal. Please do not hesitate to contact these references regarding our Firm and the high level of service we provide. We will be happy to provide additional references for your review.

1. Ms. Sonya Galvez, Account Manager Desert Recreation District 45-305 Oasis Street Indio, CA 92201	Recreation and Park District Annual Audit – Financial Statements 760-347-3484 Fiscal Year Ended June 30, 2023 audit
2. Ms. Kimberly Cox, General Manager Helendale Community Services District 26540 Vista Road Helendale, CA 92342	Community Services District Annual Audit – Financial Statements 760-951-0006 Fiscal Year Ended June 30, 2023 audit
3. Ms. Lori Lowrance, Administrative Services Manager Phelan Piñon Hills Community Services District 4176 Warbler Road Phelan, CA 92371	Community Services District Annual Audit – Annual Comprehensive Financial Report 760-868-1212 ext. 307 Fiscal Year Ended June 30, 2023 audit
4. Ms. Anne Roman, Director of Finance Joshua Basin Water District 61750 Chollita Road Joshua Tree, CA 92252	Water District Annual Audit – Basic Financial Statements 760-974-0081 Fiscal Year Ended June 30, 2023 audit
5. Ms. Laquita Cole, Finance Manager Mojave Desert Air Quality Management District 14306 Park Avenue Victorville, CA 92392	Air Quality Management District Annual Audit – Financial Statements 760-245-1661 x 5615 Fiscal Year Ended June 30, 2023 audit

Specific Audit Approach

Specific Audit Approach

Our Firm's audit approach is tailored to each client in the following manner:

- We understand the significant work requirements of our clients. We work with our clients' schedules when scheduling segments of the audit or requesting documentation to minimize disruption during the audit process.
- We strive to utilize support already prepared by our clients to avoid duplication or unnecessary requests for audit supporting schedules.
- We have implemented a paperless audit process that utilizes CCH ProSystems fx Engagement ® and Practitioners Publishing Company software packages. These platforms provide for greater efficiency within the audit process. In addition, we fully embrace the utilization of data extraction capabilities within a client's reporting system to further increase efficiency and reduce demands on client staff time.
- Our staff is trained and familiar with government accounting and audit concepts, so you will see the difference in working with our professional staff.
- We audit various large and small governmental organizations, allowing us to consult with our clients on implementing various best-practices in their organizations.
- We believe that regular communication is the most important part of the audit process; as a result, we ask that if you ever have any questions about any financial, accounting, or audit issues, please contact us anytime throughout the year.

Interim Audit Planning and Testwork

Planning is necessary to ensure a quality audit, efficient use of professional staff and timely delivery of reports. Adequate planning of the audit is essential to minimize disruption of the ongoing daily operations of the District and their recipients. We have developed a comprehensive, efficient planning process. We will begin the planning of the audit upon notification of award of the contract.

Tasks to be accomplished during the planning phase include:

- Conducting an Audit Entrance Conference with the District Board of Directors and management to discuss the scope and timing of the audit test work, the availability of the District accounting staff, prior audit problems encountered, the extent of interim audit test work to be performed, the establishment of a liaison for the audit, and the arrangements for workspace and other needs to conduct the audit test work.
- Reviewing the Board minutes, agreements/contracts, and applicable strategy for the audit period.
- Interviewing finance staff regarding internal controls.
- Discussing the status of prior year's audit findings, if any.
- Review of the District internal control structure and communication of recommendations to the District management team concerning District policies and procedures.
- Tests of controls of audit areas to determine the effectiveness of the District internal control structure. (Minimum of 25 selections per area – revenue, expenses, payroll, bank reconciliations)
- Evaluation of any unusual items noted from our analytical procedures.
- Reviewing of important contracts, debt issues, leases and joint power agreements.

Specific Audit Approach, continued

Interim Audit Planning and Testwork, continued

- Providing the District with suggestions regarding the closing of the District books after year end. Our assistance and communication in the closing of the District books is expected to minimize the number of audit adjustments required after the close of District books.

After we obtain an understanding of the District internal controls, evaluate their design and implementation and perform our interim test work we will determine the nature, scope, and timing for our final audit test work.

Final Audit Test Work

After the final closing of the District books and preparation of final trial balances (including fund trial balances) and audit supporting schedule by District personnel, we will commence performing our *final audit testwork*.

Our final examination will include analysis of critical audit areas which we deem necessary, including:

- Analysis of cash and investment balances to online bank and brokerage websites.
- Analysis of bank reconciliations.
- Analysis of accounts receivable, delinquent balances and relative ratios.
- Analysis of unbilled receivables.
- Analysis of allocations of interest income.
- Analysis and testing of capital assets: construction-in-progress, significant additions/disposals, and related depreciation.
- Analysis of deferred outflows of resources balances and related amortization.
- Analysis of accounts payable.
- Performance of a search for unrecorded liabilities.
- Analysis and testing of valuation of the liabilities for compensated absences.
- Analysis of long-term debt balances.
- Analysis of the annual roll-forward of net pension liability balances.
- Analysis of net other post-employment benefit liability.
- Analysis of unearned revenue.
- Analysis of deferred inflows of resources balances and related amortization.
- Analysis of the proper establishment of reserves and designations.
- Analysis of significant grant agreements, awards and contracts.
- Analysis of significant events after year end (through the completion of our audit).
- Analysis of attorney letters for significant legal matters affecting the District financial position.

The abovementioned analysis and inquiries are only a sample of the tests performed during the examination and is not meant to be all inclusive.

Audit Completion

At the completion of the audit each year, we will meet with the District management team to review our audit findings. We will communicate all deficiencies in controls which may assist the District in strengthening the internal control structure. Comments and recommendations relating to the accounting system will also be discussed. Finally, we will discuss all findings noted during the engagement. After discussion, the final report will be submitted to the District.

Specific Audit Approach, continued

Identification and Communication of Internal Control Matters

The objective of our audit is to form an opinion on the District. Our objective is not to identify deficiencies in internal controls; however, when control deficiencies are identified during our audit and if they constitute significant deficiencies or material weaknesses, we will communicate in writing those deficiencies to those charged with governance and the District management.

Audit Documentation

We will document matters pertaining to our audit planning and audit test work. The audit documentation will clearly demonstrate procedures performed, evidence obtained, and conclusions reached.

Communication with Management and the Board of Directors

In addition to our written reports, we believe an oral presentation to the District management, Finance Committee, and the Board of Directors, to be a minimum service provided by our Firm and would be pleased to schedule a mutually convenient time for such a presentation at the conclusion of the engagement or any time during the progression of the audit.

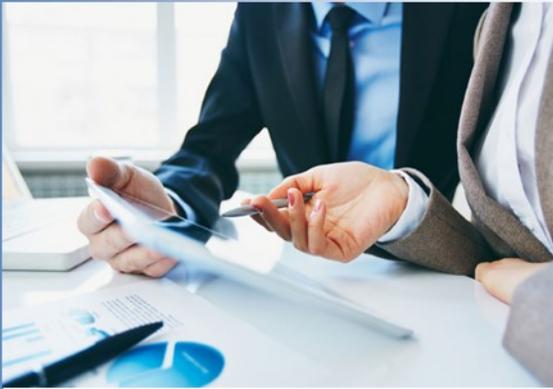
Other Assistance

Providing management assistance requires more than having talented people on staff; it requires a proactive approach. First, we assign experienced senior level professionals to our engagements. Our client base of governmental entities and commercial companies demands broad business and industry experience, as well as technical expertise. Those talented professionals have to be exposed to clients and develop an in-depth understanding of particular situations.

Second, we actively look for opportunities to provide assistance. We try to initiate rather than respond. For instance, if we believe a situation is developing, we will approach the client, offer to investigate and provide recommendations. If a formal project to address the problem is required, we will define the approach, execute the assignment and follow through with implementation assistance.

Proposed Hours and Segmentation of the Audit

See our Cost Proposal for further information of the segmentation of the proposed audit process by hours and staffing.



**Certified
Public
Accountants**



**Consultants
& Advisors**



Hesperia Recreation and Park District

Cost Proposal to Provide Professional Auditing Services

**For the Fiscal Years Ending
June 30, 2024 through 2026 and Two
One-Year Additional Fiscal Years
June 30, 2027 and 2028**

**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

California BOA License Number: 6529



**C.J. Brown & Company, CPAs
An Accountancy Corporation**



C.J. Brown & Company CPAs
An Accountancy Corporation

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

Christopher J. Brown, CPA, CGMA
Jonathan Abadesco, CPA
Jeffrey Palmer

May 24, 2024

Attention: Mr. Moises Artola, Finance Manager
Hesperia Recreation and Park District
RE: Professional Auditing Services
P.O. Box 401055
Hesperia, CA 92345

Re: Request for Proposal for Professional Auditing Services

Dear Mr. Artola:

Based on our understanding of the Hesperia Recreation and Park District's (District) requirements, our total all-inclusive maximum fee for all services requested (including additional items) at our discounted rates for the fiscal year ending June 30, 2024, will be **\$37,440**, per year respectively. This fee is based on our understanding of the District's audit requirements.

Assuming there is no substantial change in the District's activities and operations, our all-inclusive maximum price for the fiscal years ending June 30, 2025, and 2026 and two one-year additional fiscal years ending 2027 and 2028, will be **\$37,440**, **\$37,440**, **\$38,616**, and **\$39,792** respectively.

Our estimate for out-of-pocket expenses 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 years ending June 30, 2024 through 2026, and two one-year additional fiscal years ending 2027 and 2028, are itemized in the attached Exhibits.

Our maximum 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 24, 2024

Date

Exhibit I – Proposed Hours and Our Fees

Proposed Hours and Our Fees

We anticipate that, for the fiscal years ending June 30, 2024 through 2026, and two one-year additional fiscal years ending 2027 and 2028, the audit of the District’s financial statements, and Single Audit of Federal Awards (Single Audit), will approximate 210 hours and 56 hours by major area, respectively and are summarized as follows:

Breakout of Financial Statement Audit Hours

Audit Steps	Partner	Manager/ Supervisor	Staff	Total
Planning	10	10	5	25
Controls Testwork	4	14	32	50
Substantive Testwork	8	22	64	94
Reporting	13	24	4	41
	<u>35</u>	<u>70</u>	<u>105</u>	<u>210</u>

As shown above for the financial statement audit, we expect approximately 50% of engagement hours to come from Partners, Managers, and Supervisors assigned to the engagement in fiscal years ending June 30, 2024 through 2026, and two one-year additional fiscal years ending 2027 and 2028, respectively.

Breakout of Single Audit Hours

Audit Steps	Partner	Manager/ Supervisor	Staff	Total
Planning	2	2	4	8
Controls Testwork	2	4	8	14
Substantive Testwork	2	8	16	26
Reporting	2	2	4	8
	<u>8</u>	<u>16</u>	<u>32</u>	<u>56</u>

As shown above for the single audit, we expect approximately 43% of engagement hours to come from Partners, Managers, and Supervisors assigned to the engagement in fiscal years ending June 30, 2024 through 2026, and two one-year additional fiscal years ending 2027 and 2028, respectively.

Working on the premise that we will be provided with a year-end trial balance, along with an audit package of reconciled balances and supporting schedules of all balance sheet accounts, we expect to perform the audit of the District at fees as stated in the attached Exhibit II -Schedule of Professional Fees on Page 4 for the fiscal years ending June 30, 2024 through 2026, and two one-year additional fiscal years ending 2027 and 2028, respectively.

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 the 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 hourly rates. Our hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to the audits. We have provided a breakdown of our current hourly rates, which would apply to this engagement on the attached Exhibit III - Schedule of Fees By Hours on Page 5 through 9 of this cost proposal.

Exhibit I – Proposed Hours and Our Fees, continued

In accordance with Firm policies and the Office of Management and Budget Circular A-128 and Firm Policies, we will maintain our work papers for at least 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 want the Board to understand that we will provide any assistance and answer any questions that the District's staff or members of the Board 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 accounting 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 our interest in the District, we will provide you with assistance 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

Hesperia Recreation and Park District

By Fiscal Year	Audit Service Fees*	Not-to-Exceed Estimate of Out of Pocket Costs**	Total Audit Fee	ADDITIONAL ITEMS			Total All-Inclusive Maximum Fee
				State Controller's Report	Foundation Tax Return Preparation	Other Item Single Audit	
Fiscal Year 2024	\$ 27,300	1,000	28,300	900	1,200	7,040	37,440
Fiscal Year 2025	27,300	1,000	28,300	900	1,200	7,040	37,440
Fiscal Year 2026	27,300	1,000	28,300	900	1,200	7,040	37,440
Total Fiscal Year	\$ 81,900	3,000	84,900	2,700	3,600	21,120	112,320
Optional Years							
Fiscal Year 2027	\$ 28,140	1,050	29,190	930	1,240	7,256	38,616
Fiscal Year 2028	\$ 28,980	1,100	30,080	960	1,280	7,472	39,792

* Professional audit services fees – labor only.

** Estimate of out-of-pocket costs consist of: travel, mileage, postage and printing costs. Out-of-pocket costs may not be fully utilized.

Please note that any additional services requested by the District during the audit period shall be negotiated at the stated hourly rates per year as noted in the following schedules.

Exhibit III – Schedule of Fees By Hours

Hesperia Recreation and Park District Fiscal Year 2024

Breakdown of Fees by Hours

	Hours	Hourly Rates	Total
Fiscal Year 2024 Audit of:			
District's Annual Basic Financial Statements			
Partner - Engagement & Technical	35	\$ 180	\$ 6,300
Manager/Supervisor	70	150	10,500
Staff	105	100	10,500
Total Financial Statement Audit for 2024	210		27,300
Out-of-Pocket Expenses (Travel, Postage & Printing Costs)			1,000
Total Maximum for 2024			28,300
Additional Items Asked to be Priced by the District			
Preparation of the District's Financial Transactions Report			
6	6	150	900
Tax Return Preparation:			
Hesperia Area Recreation District Foundation	8	150	1,200
Total Additional Items for 2024	14		2,100
Other Item Asked to be Priced by the District (if required)			
District's Single Audit of Federal Awards			
Partner - Engagement & Technical	8	\$ 180	\$ 1,440
Manager/Supervisor	16	150	2,400
Staff	32	100	3,200
Total Other Items for 2024	56		7,040
Total All-Inclusive Maximum Fee for 2024	280		\$ 37,440

Exhibit III – Schedule of Fees By Hours, continued

Hesperia Recreation and Park District		
Fiscal Year 2025		

Breakdown of Fees by Hours

	Hours	Hourly Rates	Total
Fiscal Year 2025 Audit of:			
District's Annual Basic Financial Statements			
Partner - Engagement & Technical	35	\$ 180	\$ 6,300
Manager/Supervisor	70	150	10,500
Staff	105	100	10,500
Total Financial Statement Audit for 2025	210		27,300
Out-of-Pocket Expenses (Travel, Postage & Printing Costs)			1,000
Total Maximum for 2025			28,300
Additional Items Asked to be Priced by the District			
Preparation of the District's Financial Transactions Report			
6	6	150	900
Tax Return Preparation:			
Hesperia Area Recreation District Foundation	8	150	1,200
Total Additional Items for 2025	14		2,100
Other Item Asked to be Priced by the District (if required)			
District's Single Audit of Federal Awards			
Partner - Engagement & Technical	8	\$ 180	\$ 1,440
Manager/Supervisor	16	150	2,400
Staff	32	100	3,200
Total Other Items for 2025	56		7,040
Total All-Inclusive Maximum Fee for 2025	280		\$ 37,440

Exhibit III – Schedule of Fees By Hours, continued

Hesperia Recreation and Park District			
Fiscal Year 2026			

Breakdown of Fees by Hours

	Hours	Hourly Rates	Total
Fiscal Year 2026 Audit of:			
District's Annual Basic Financial Statements			
Partner - Engagement & Technical	35	\$ 180	\$ 6,300
Manager/Supervisor	70	150	10,500
Staff	105	100	10,500
Total Financial Statement Audit for 2026	210		27,300
Out-of-Pocket Expenses (Travel, Postage & Printing Costs)			1,000
Total Maximum for 2026			28,300
Additional Items Asked to be Priced by the District			
Preparation of the District's Financial Transactions Report			
6	6	150	900
Tax Return Preparation:			
Hesperia Area Recreation District Foundation	8	150	1,200
Total Additional Items for 2026	14		2,100
Other Item Asked to be Priced by the District (if required)			
District's Single Audit of Federal Awards			
Partner - Engagement & Technical	8	\$ 180	\$ 1,440
Manager/Supervisor	16	150	2,400
Staff	32	100	3,200
Total Other Items for 2026	56		7,040
Total All-Inclusive Maximum Fee for 2026	280		\$ 37,440

Exhibit III – Schedule of Fees By Hours, continued

Hesperia Recreation and Park District OPTIONAL YEAR 1 - Fiscal Year 2027

Breakdown of Fees by Hours

	Hours	Hourly Rates	Total
Fiscal Year 2027 Audit of:			
District's Annual Basic Financial Statements			
Partner - Engagement & Technical	35	\$ 185	\$ 6,475
Manager/Supervisor	70	155	10,850
Staff	105	103	10,815
Total Financial Statement Audit for 2027	210		28,140
Out-of-Pocket Expenses (Travel, Postage & Printing Costs)			1,050
Total Maximum for 2027			29,190
Additional Items Asked to be Priced by the District			
Preparation of the District's Financial Transactions Report	6	155	930
Tax Return Preparation:			
Hesperia Area Recreation District Foundation	8	155	1,240
Total Additional Items for 2027	14		2,170
Other Item Asked to be Priced by the District (if required)			
District's Single Audit of Federal Awards			
Partner - Engagement & Technical	8	\$ 185	\$ 1,480
Manager/Supervisor	16	155	2,480
Staff	32	103	3,296
Total Other Items for 2027	56		7,256
Total All-Inclusive Maximum Fee for 2027	280		\$ 38,616

Exhibit III – Schedule of Fees By Hours, continued

Hesperia Recreation and Park District OPTIONAL YEAR 2 - Fiscal Year 2028

Breakdown of Fees by Hours

	Hours	Hourly Rates	Total
Fiscal Year 2028 Audit of:			
District's Annual Basic Financial Statements			
Partner - Engagement & Technical	35	\$ 190	\$ 6,650
Manager/Supervisor	70	160	11,200
Staff	105	106	11,130
Total Financial Statement Audit for 2028	210		28,980
Out-of-Pocket Expenses (Travel, Postage & Printing Costs)			1,100
Total Maximum for 2028			30,080
Additional Items Asked to be Priced by the District			
Preparation of the District's Financial Transactions Report			
6	6	160	960
Tax Return Preparation:			
Hesperia Area Recreation District Foundation	8	160	1,280
Total Additional Items for 2028	14		2,240
Other Item Asked to be Priced by the District (if required)			
District's Single Audit of Federal Awards			
Partner - Engagement & Technical	8	\$ 190	\$ 1,520
Manager/Supervisor	16	160	2,560
Staff	32	106	3,392
Total Other Items for 2028	56		7,472
Total All-Inclusive Maximum Fee for 2028	280		\$ 39,792

**TECHNICAL PROPOSAL
FOR
PROFESSIONAL AUDITING SERVICES
Hesperia Recreation & Park District**

**For the Fiscal Years Ending
June 30, 2024-2026
(with option for two subsequent years)**



Respectfully Submitted on May 28, 2024 by:

Paul J. Kaymark, CPA

Nigro & Nigro, PC

pkaymark@nncpas.com

Federal Tax ID: 30-0636241

Nncpas.com

Murrieta Office: 25220 Hancock Ave. #400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064
Walnut Creek: 2121 N. California Blvd. #290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444

Let's Work Together!



*By applying our financial expertise,
we partner with our clients to build
valuable relationships that inspire success.*

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May 28, 2024

Mr. Moises Artola, Finance Manager
Hesperia Recreation & Park District
PO Box 401055
Hesperia, CA 92345

Dear Mr. Artola:

Thank you for the opportunity to submit this proposal to provide audit services for the Hesperia Recreation & Park District (District). Our understanding of the work to be done is: the annual audit of the District's financial statements for the fiscal years ending June 30, 2024-2026, with an option to extend for two additional years plus the tax return preparation for the Foundation. Based on our history with other recreation and park districts, we believe our firm would be a great fit, and we would develop a great working relationship. Our staff works hard to help ensure our audits are completed with the highest level of service and meet all deadlines.

Although many people think that all special districts function in the same manner, we know that's not the case. The audit leadership team we've assigned to your District, including myself, will take the time to learn the intricacies of your organization. We find that by delving deep into our client's structure and operations we are able to make recommendations that are not only useful, but also practical to implement.

At Nigro & Nigro, PC, our greatest strengths correspond to your most critical needs; we possess the full spectrum of resources needed to most effectively help the District's management team and Board members meet their goals – all at a very competitive rate. We believe we are your best choice.

- **Credibility, Reputation, and Resources of a Large Firm** without sacrificing the small-firm touch. Our CPAs and consultants can help you analyze and address financial, operational, and regulatory issues so you can focus attention on serving your citizens. We were originally formed in 1999, and now perform annual audits for approximately 100+ public agencies annually.
- **State-Wide Reach with Local Presence.** At Nigro & Nigro, we have the benefit of having the resources of a state-wide firm while serving you from our Murrieta (Headquarters) office. We also have an office in Walnut Creek for additional resources.
- **Efficiency.** Our use of portal software allows you to upload audit documentation at any time, which will minimize disruption to your staff and enable timely completion of all deliverables.

- **An Efficient and Effective Work Plan.** We currently serve over 100+ governmental entities statewide, which enables our staff to understand the scope of the audit. We also understand the District's complexities, not just from a compliance standpoint but also from an operational point of view. We have developed an effective work plan that takes into consideration your needs for high quality audit services, as well as timely deliverables. As a result of our efficient work plan, we commit to meeting your deadlines to complete our auditing services within the time-period you have specified.
- **Thought Leadership.** Members of our firm have been actively involved as presenters in numerous industry conferences and programs, including the GFOA, CSDA, and CSMFO. We have incorporated our experience with these committees into our audit framework.
- **Engagement Team.** We know that quality people drive quality results, which is why our commitment to you starts with the engagement team members who are selected based on their experience, focus on serving local government agencies, and who are the best fit for you. Each of the District's engagement team members have completed and exceeded the mandatory requirement for continuing professional education hours as requested in the RFP. Paul Kaymark, Partner, will be the main contact for the District regarding this project.
- **A Focus on Providing Consistent, Dependable Service to Government Entities.** Nigro & Nigro is organized by industry, affording our clients with industry-specific expertise supplemented by valuable local service and insight. Therefore, the District will enjoy the service of members of our Governmental Audit Services Team who have experience with similar governmental entities and understand the issues and environment critical to you. You will not have to train our auditors.

You may have many options in selecting a professional audit firm. By choosing Nigro & Nigro, you will gain value-added accounting and operational insights. We are the right fit for the District, as we have the expertise and depth of resources within our firm to offer you exceptional service while maintaining a sincere and honest relationship. We understand the work, we are committed to meeting your deadlines, and we would like the opportunity to continue to be your auditors. We also commit to meeting or exceeding your expectations.

Thank you once again for the opportunity to present our qualifications. If you have any questions about our offerings, please do not hesitate to contact me.

Sincerely,



Paul J. Kaymark, CPA
Audit Services Partner



LICENSE TO PRACTICE IN CALIFORNIA

The Firm and its entire CPA staff hold licenses to practice in the State of California. The Firm's CPA's are all members in good standing with the California Society of CPA's and the AICPA. We will assign a California licensed CPA as the auditor in charge of the audit.

PROFILE OF THE FIRM

Statement of Independence

Our standards require that we be without bias with respect to your operations. The Firm is independent of all entities listed in the RFP, as defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office's "Governmental Auditing Standards". In addition, the Firm shall give the District written notice of any relevant professional relationships entered into during the period of this agreement.

Experience

Nigro & Nigro team members are highly trained in governmental accounting and auditing, which sets us apart as being able to add value beyond the basic attest engagement. We are comfortable working with clients of various sizes. Within the past five years, we have worked with numerous governmental clients with revenues ranging from \$200,000 to over \$300 million.

Prior to any audit engagement, our engagement team leader will meet with the Board, Audit Committee and Management to gain a full understanding of the philosophy, objectives and policies for operating the organization, as well as to discuss significant business, regulatory and accounting matters that will affect the audit. At the conclusion of the audit, we will communicate the results of the audit with the Board, Audit Committee and Management.

Areas of specialization include:

- Audit and Review Services
- Government Auditing Standards & Single Audits
- Annual Report of Financial Transactions
- Agreed Upon Procedures Engagements
- Annual Comprehensive Financial Report (ACFR) development

PROFILE OF THE FIRM (CONTINUED)

Size of Our Firm

Firm-wide, we have the following staffing for our governmental audit services:

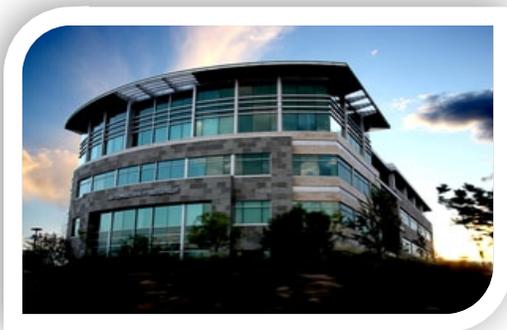
Position	Number of Employees	Number of Licensed CPA's
Partner*	7	7
Senior Manager	1	1
Manager	3	3
Supervisor	1	-
Senior	8	-
Associates	13	-
Support Staff	3	-
Total	36	11

**Although the term "partner" is used throughout this proposal to avoid confusion, the firm is organized as a Professional Corporation, and the firm's owners are "shareholders."*

Size and Location of Offices

The firm was originally established in 1999. In 2013, we opened our second office in Northern California in order to better serve our growing client base of agencies in the San Francisco Bay Area. The Firm now has five partners and a professional staff of 18 accountants and expects to add more in the coming years as we continue to grow. We are a full service firm, providing audit and review, tax, consulting, and accounting services to local government, non-profit organizations, charter schools, commercial businesses and homeowners' associations. The office serves clients of all sizes and industries, however, we focus on government agencies, just like yours.

We are prepared to do what it takes to provide the extra level of service required to maintain a long-term business relationship.



MURRIETA OFFICE



WALNUT CREEK OFFICE

Range of Activities Performed

- Consulting and other services for numerous other agencies and not-for-profits
- Tax services for individuals, corporations, and non-profit organizations

PROFILE OF THE FIRM (CONTINUED)

Peer Review

Our firm's most recently issued peer review report can be found under the "Additional Documents" section of the proposal. A firm can receive a "Fail", "Pass with Deficiencies", or a "Pass" rating. The firm's most recent peer review report rating was a Pass. This rating indicates that the firm's system of quality control has been suitably designed and complied with to provide the audit organization with reasonable assurance of performing and reporting in conformity with professional standards and applicable legal and regulatory requirements in all material respects. As required by our membership in the Government Audit Quality Center (GAQC), the peer review included a selection of a sample of governmental audit engagements.

Meet Your Audit Leadership Team

Listed on the following pages are the resumes of the management team that will be assigned to your audit. As mentioned previously, our staff members have considerable governmental audit experience. This gives us a pool to draw on in addition to the group listed.

Name	Role	Years of Experience in Audits
Paul J. Kaymark, CPA	Lead Partner	30
Peter Glenn, CPA	Review Partner	17
Jared Solmons, CPA	Audit Senior Manager	6
Stacy Macias, CPA	Audit Manager – Federal Compliance	6
Anabel Cruz, CPA	Audit Manager	5
Tyler Cook	Audit Supervisor	2
Angelina Paunkov	Audit Senior	1

Paul J. Kaymark, CPA

Lead Audit Partner

Paul joined the firm in 2019 and has more than 30 years of public accounting and auditing governmental entities experience. Paul is our choice for new governmental audit clients, having extensive experience in the areas of governmental entities. His main responsibilities include assistance in the preliminary planning of audit work, review of assistants' work, and performing audit procedures in more complex audit areas.

Audit Services:

Mr. Kaymark has been working on audit engagements of governmental agencies, not-for-profit organizations, as well as for-profit corporations and companies. His previous experience includes audit and consulting work for large and small businesses with a focus on client service. Paul strives to build strong relationships with his clients by assisting them with any emerging issues and being available as a resource.

Consulting Services:

Mr. Kaymark has experience in a variety of governmental issues, garnered from his auditing experience over the years. He regularly consults with clients in areas of:

Special District Accounting:

- Internal controls
- Financial reporting
- Annual report of financial transactions

Financial Reporting:

- Year-end closing procedures
- Cash flows
- Budget development and projections
- Multi-Year projections
- Pension and OPEB accounting

Some Agencies Served:

- Metropolitan Water District of So Cal
- Palmdale Water District
- Oxnard Harbor District
- Western Municipal Water District
- Auburn Area RPD
- Lake Cuyamaca RPD
- Tehachapi Valley RPD



California Special Districts Association
Districts Stronger Together

CSDA Workshop Speaker



Education:

Bachelor of Science, Business Administration, Accountancy
California State University, Long Beach
1994

Licenses and Certifications:

- Certified Public Accountant, California
- GFOA Certificate for Excellence in Financial Reporting - Reviewer

Professional Affiliations:

- Government Finance Officers Association (GFOA)
- California Society of Municipal Finance Officers (CSMFO)
- California Special District Association (CSDA)

Continuing Education:

Various municipal accounting courses offered by the AICPA, CalCPA Education Foundation including:

- Governmental and Nonprofit Annual Update
- GASB Basic Financial Statements for State and Local Governments
- Single Audits: Uniform Grant Guidance (formerly OMB Circular A-133)
- Financial Accounting Standards Board Annual Updates



Water and Wastewater Clients Audited and/or Consulted With Over My Career

Water and Wastewater

Metropolitan Water District of Southern California
Los Angeles County Sanitation District
Long Beach Water Department
Glendale Water and Power
Colton Public Utilities
Baldy Mesa Water District
Bear Valley Community Services District
Beaumont-Cherry Valley Water District
Big Bear City Community Services District
Cabazon Water District
California Domestic Water Company
Casitas Municipal Water District
Castaic Lake Water Agency
Chino Basin Water Conservation District
Chino Basin Watermaster
Coachella Valley Water District
Diablo Water District
East Orange County Water District
El Toro Water District
Farm Mutual Water Company
Golden Hills Community Services District
Goleta Water District
Hi-Desert Water District
Inverness Public Utilities District
Irvine Ranch Water District
Joshua Basin Water District
Jurupa Community Services District
Leucadia Wastewater District
Mesa Consolidated Water District
Mojave Water Agency
Monte Vista Water District
Montecito Water District
North Coast County Water District
North Marin Water District
Novato Sanitary District
Palmdale Water District

Water and Wastewater, continued

Phelan Pinon Hills Community Services District
Pomona Valley Protective Agency
Purissima Hills Water District
Rincon del Diablo Water District
Rosamond Community Services District
Rossmoor Los Alamitos Area Sewer District
Sacramento Suburban Water District
San Bernardino Valley Water Conservation District
San Gabriel Valley Municipal Water District
San Lorenzo Valley Water District
Santa Ana Watershed Project Authority
Santa Margarita Water District
Saticoy Sanitary District
Solano County Water Agency
Soquel Creek Water District
Stallion Springs Community Services District
Summerland Sanitary District
Trabuco Canyon Water District
Tres Pinos Water District
Triunfo Sanitation District
Twentynine Palms Water District
Vallecitos Water District
Valley County Water District
Ventura Regional Sanitation District
Victor Valley Water District
Victor Valley Wastewater Reclamation Authority
Victorville Water District
Water Facilities Authority - Joint Power Agency
Water Replenishment District
West County Agency
West County Wastewater District
West Valley Water District
Westborough Water District
Western Municipal Water District
Western Riverside County Regional Wastewater
Yorba Linda Water District

Peter Glenn, CPA

Review Partner

Peter joined the firm in 2011 after nearly three years of previous public accounting and auditing experience. Peter will work under the general direction of the partner. Peter is our choice for new governmental audit clients, having successfully worked on each of the Firm's clients since beginning with the Firm. His main responsibilities include assistance in the preliminary planning of audit work, review of assistants' work, and performing audit procedures in more complex audit areas.

Audit Services:

Peter Glenn began his auditing career with Nigro & Nigro in 2011, participating in audits of special districts, LEAs, other governmental audits, and agreed-upon procedure engagements. Prior to joining the firm, he worked for three years at another public accounting firm, developing his auditing skills. He has previously been the in-charge accountant for some of the firm's largest clients.

Consulting Services:

Mr. Glenn has experience in a variety of governmental accounting issues, derived from his auditing experience at the firm. He regularly consults with clients in areas of:

Special District Accounting:

- Internal controls
- Financial reporting & GASB 34
- Annual report of financial transactions

Financial Reporting:

- Uniform Guidance
- Performance Audits
- Year-end closing procedures
- Cash flows
- Budget development and projections
- Multi-Year projections

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- Auburn Area RPD
- Lake Cuyamaca RPD
- Tehachapi Valley RPD



Education:

Bachelor of Science, Business Administration, Accounting
California State University,
San Marcos, 2008, Magna Cum Laude

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- CASBO Annual Conference
- SSC Finance & Management Conferences
- Government Accounting & Auditing Conference
- In-house training for audit staff (presenter)



Jared Solmosen, CPA

Audit Senior Manager

After completing his degree, Jared went to work for a midsize construction company where he worked as an estimator and project manager before transitioning into more of an accounting and finance role. It was working in this role that led him to the decision to pursue the goal of becoming a Certified Public Accountant. He continues to hone his skills and expand his knowledge as he branches out into different areas of accounting services and working with various governmental agencies and not-for-profit organizations. Jared will work with the audit partner and oversee staff as they work together through different audit areas.

Audit Services:

Jared began his career with Nigro & Nigro in 2019 focusing on special districts and not-for-profit organizations. He has a customer-oriented approach to auditing, striving to build strong relationships by working with clients to help them navigate the ever-changing world of accounting rules and standards.

Consulting Services:

Jared has experience with a variety of governmental and not-for-profit accounting issues, as well as other tax and audit concerns, derived from his audit and consulting experience at the firm.

Special District Accounting:

- Internal control policies, procedures, and best practices
- Year-end closing procedures
- Capital asset and depreciation schedule

Financial Reporting:

- Federal and state compliance
- Single audits
- Revenue and expense tracking by program/grant
- Statement of functional expense
- Compiling financial statements
- Disclosure requirements
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA's

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- Auburn Area RPD
- Lake Cuyamaca RPD
- Tehachapi Valley RPD



Education:

Bachelor of Science, Business Administration, Finance
California State University,
San Marcos, 2013

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff
- Spidell Tax Seminar
- Western CPE Tax update webinars
- In-house training for audit staff (presenter)

Additional Areas:

- Tax preparation
- QuickBooks knowledge

Stacy Macias, CPA

Audit Manager – Federal Compliance

Stacy joined the firm in 2018 as a staff accountant after completing her degree at California State University, Chico and has worked her way up to Audit Manager. Stacy continues to expand her knowledge as she branches out into different areas of accounting services and working with varying governmental and not-for profit clients. Stacy will work under the general direction of the audit partner and oversee staff as they work together through different audit areas.

Audit Services:

Stacy began her auditing career on audit engagements of governmental agencies, and non-for-profit organizations. Stacy enjoys auditing governmental agencies and non-for-profit due to their varying structures and sizes. Stacy truly values customer service and building client relationships. Her friendly demeanor makes clients comfortable in reaching out to her during the audit process or throughout the year.

Consulting Services:

Stacy has experience in a variety of governmental and not-for-profit accounting, tax, and audit concerns, derived from her audit and consulting experience with those industries.

Financial Reporting:

- Year-end closing procedures
- Internal control policies and procedures and best practices
- Compiling Financial Statements
- Revenue and Expense tracking by program/grant
- Statement of Functional Expenses
- Capital assets and depreciation schedules
- Disclosure requirements
- Federal and State compliance
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA

Additional Areas:

- Tax preparation
- QuickBooks knowledge

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- Auburn Area RPD
- Lake Cuyamaca RPD
- Tehachapi Valley RPD



Education:

Bachelor of Science, Business Administration, Accounting
California State University,
Chico, 2018

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff
- Spidell Tax Seminar
- Western CPE Tax update webinars
- In-house training for audit staff (presenter)

Anabel Cruz, CPA

Audit Manager

Anabel began her career in public accounting in 2019 with Nigro & Nigro, PC. Previous to joining the firm, she worked as an Accountant at private sector companies. Her audit experience includes audits of governmental and not-for-profit organizations, Anabel values building quality relationships with clients while providing timely and reliable services. Anabel will work under the general direction of the audit partner and oversee staff as they work together through different audit areas.

Audit Services:

Anabel enjoys auditing governmental agencies and non-for-profits due to their varying structures and sizes.

Consulting Services:

Anabel has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from her audit and consulting experience with those industries.

Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA's

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- Auburn Area RPD
- Lake Cuyamaca RPD
- Tehachapi Valley RPD



Education:

Bachelor of Science, Finance and Accountancy
California State University, Northridge,
2014

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff
- Spidell Tax Seminar
- Western CPE Tax update webinars
- In-house training for audit staff (presenter)

Tyler Cook

Audit Supervisor

Tyler began his career in public accounting in 2022 with Nigro & Nigro, PC. Tyler's audit experience includes audits of governmental and not-for-profit organizations such as cemeteries, resource conservation districts, water districts, fire protection districts and community service districts. Tyler values building quality relationships with clients while providing timely and reliable services. Tyler is working under the general direction of the Audit Manager.

Audit Services:

Tyler enjoys auditing governmental agencies and non-for-profits due to their varying structures and sizes.

Consulting Services:

Tyler has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from his audit and consulting experience with those industries.

Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA's

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- Auburn Area RPD
- Lake Cuyamaca RPD
- Tehachapi Valley RPD



Education:

Bachelor of Science, Accountancy
BYU Hawaii – 2022
Master's in Accountancy
San Diego State University – 2023

Licenses and Certifications:

- CPA License Candidate

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff

Angelina Paunkov

Audit Senior

Angelina began her career in public accounting in 2023 with Nigro & Nigro, PC. Angelina’s audit experience includes audits of governmental and not-for-profit organizations such as cemeteries, resource conservation districts, water districts, fire protection districts and community service districts. Angelina values building quality relationships with clients while providing timely and reliable services. Angelina is working under the general direction of the Audit Supervisor.



Audit Services:

Angelina enjoys auditing governmental agencies and non-for-profits due to their varying structures and sizes.

Consulting Services:

Angelina has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from her audit and consulting experience with those industries.

Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA's

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- Auburn Area RPD
- Lake Cuyamaca RPD
- Tehachapi Valley RPD

Education:

Bachelor of Science, Accountancy
California State University, San Marcos,
2023

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff

PROFILE OF THE FIRM (CONTINUED)

Training & Resources

The Firm is committed to a continuing professional education program, which emphasizes the areas of expertise of each member of our professional staff. The Firm is required to comply with the *Government Auditing Standards* for each professional practicing in the area of governmental accounting and auditing. We are committed to follow those standards, which result in quality audit services, including continuing education for all staff of 60-80 hours each year, specifically in school districts and governmental auditing. As required by *Government Auditing Standards*, all governmental audit staff receives the required continuing education in the area of governmental auditing and accounting. These policies are monitored internally, reviewed annually and certified periodically by independent peer review.

Library facilities are maintained which include current professional literature and specific information for the industries that we serve. The Firm library is also reviewed as part of the external quality review program. The Firm has in-house training programs specific to our school district clients. We also perform auditing and accounting updates for our clients that are organized by our staff. These practices ensure the quality of our staff over the term of the engagement.

Our staff participates in activities relating to government accounting and reporting issues through our membership and involvement with the following organizations:

- a. American Institute of CPA's Governmental Audit Quality Center
- b. California Society of CPAs
- c. Government Finance Officers Association (GFOA)
- d. California Special Districts Association (CSDA)
- e. Government Accounting Standards Board (GASB)
- f. Association of Certified Fraud Examiners (ACFE)



We recognize that our most important product is prompt and effective service.

Through our participation in these organizations and continuing education provided by them, the Firm continues to stay abreast of all current governmental accounting and reporting issues. Some of the professional education our audit team members have either presented at or attended in the last two years include:

- SSC Annual Finance and Management Conference
- SSC Governor's Budget Workshop
- CSDA Annual Conference
- CSMFO Conference
- GFOA Annual Conference
- Various other governmental workshops

We recognize that our most important product is prompt and effective service. We believe the District should work with its CPA firm throughout the entire year. We are available at any time throughout the year to provide any assistance you may need.

PROFILE OF THE FIRM (CONTINUED)

Similar Engagements with Other Special Districts

We currently conduct over 100+ government audits each year and have well rounded experience with local governmental agencies. We are excited for the opportunity to devote our attention to you and your specific needs. Below is a partial list of some similar governmental clients we are currently auditing.

Please contact our clients for a Reference of our services!

Let's start with our Recreation and Park District clients:

Tehachapi Valley Recreation and Park District – Carrie Champlin – 661-822-3228 x 2

Auburn Area Recreation and Park District – Veona Galbraith – 530-537-2185

Lake Cuyamaca Recreation and Park District – Ann Stone – 760-765-0515

Here are our current Resource Conservation District clients:

RCD of Greater San Diego County – Chris Kelley – 619-562-0096

Antelope Valley RCD – Debra Gillis – 661-305-3405

Coachella Valley RCD – Yvonne Franco – 442-370-0291

Gold Ridge RCD – Mare O'Connell – 707-823-5244

Mission RCD – Darcy Cook – 760-728-1332

Tahoe RCD – Tori Walton – 530-543-1501 x 117

TEAM RCD – Rose Corona – 909-208-7848

Ventura County RCD – Debra Gillis – 661-305-3405

SCOPE OF THE AUDIT

We will audit the basic financial statements of the District for the fiscal year ended June 30, 2023-2025 in accordance with the following standards:

- Auditing Standards Generally Accepted in the United States of America
- *Government Auditing Standards*, issued by the Comptroller General of the United States
- Minimum Audit Requirements and Reporting Guidelines for Special Districts

Our audit will be for the purpose of expressing an opinion on the basic financial statements, and will include such auditing procedures as considered necessary to accomplish this purpose. We will also provide an "in-relation-to" opinion on any other supplemental information and statistical schedules. We anticipate issuing the following reports:

- Independent Auditors' Report on the basic financial statements.
- Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

In addition, we will provide the District with a management letter that will give written appraisals of its accounting and related systems. This letter will identify any control deficiencies, significant control deficiencies or material weaknesses that are identified during the audit. We will work with management before audit fieldwork and during the course of the audit to assess internal controls and review mitigating controls in place in an effort to reduce the control deficiencies, significant control deficiencies and material weaknesses that need to be reported to management in writing, assuming there are mitigating controls in place. The letter will also offer recommendations for the elimination of weaknesses that we identify, and we will suggest any methods we discover to help improve efficiency and effectiveness.

We will schedule an appearance with the Board and the Audit Committee that allows an opportunity for us to present the audit and management letter. This is an excellent time for the District to resolve any questions it has regarding our audit or management letter. As mentioned earlier, the value in hiring our Firm comes from not only the audit, but from our experience and the education, we can provide. We hope that as questions or concerns arise throughout the year, the District staff will contact us and draw on our knowledge and experience.

Non-significant deficiencies discovered during the audit process shall be reported in a separate letter to management, the Board and the Audit Committee, which shall be referred to in the report(s) on internal controls. This separate letter also informs the Board and the Audit Committee of the following:

- 1) The auditor's responsibility under auditing standards generally accepted in the United States of America.
- 2) Significant accounting policies.
- 3) Management judgments and accounting estimates.
- 4) Significant audit adjustments.
- 5) Other information in documents containing audited financial statements.
- 6) Disagreements with management.
- 7) Management consultation with other accountants.
- 8) Major issues discussed with management prior to retention.
- 9) Difficulties encountered in performing the audit.

All working papers and reports will be retained at the Firm's expense for a minimum of seven (7) years, unless the Firm is notified in writing by the District of the need to extend the retention period.

SCOPE OF THE AUDIT(CONTINUED)

Segmentation of Engagement

STEP 1: Planning

Our goal in preliminary fieldwork is to gain a thorough understanding of your internal controls, processes and procedures. Our goal is to accomplish as much interim fieldwork as possible so that our stay during final fieldwork is kept to a minimum. Our preliminary work focuses on planning and internal control documentation.

STEP 2: Interim Field Work

Internal Control Documentation

Our internal control documentation usually occurs during interim fieldwork. Our documentation process will be as follows:

- 1) Gather or update documentation for significant processes defined in our preliminary fieldwork.
- 2) Perform a "walk-through" of these significant processes.
- 3) Ask "what can go wrong" questions.
- 4) Identify controls in place. This will include both preventative and detective controls.
- 5) Evaluate the design of internal controls.
- 6) Decide whether to test and rely on controls.
- 7) Summarize preliminary fieldwork and submit management letter of all areas of concern.

STEP 3: Final Fieldwork

We assess risks, design procedures and obtain evidence to support financial statement amounts and disclosures during final fieldwork. Our Firm utilizes a methodology designed specifically for special districts. Our process emphasizes continuous communication with our staff.

Assess Risks and Design Procedures

As outlined in the risk based statements of audit standards (SAS 104 to 111), our Firm uses a risk-based approach to the audit. Our procedures to assess risks and design procedures are as follows:

- 1) Assess risk of material misstatement from errors or fraud based on internal controls combined with inherent risk of significant accounts.
- 2) Design procedures to test controls if considered necessary.
- 3) Design procedures to test details of account balances and classes of transactions based on risk.

Interim and Year End Testing

- 1) Perform tests of controls if considered necessary.
- 2) Perform tests of details of account balances and classes of transactions.
- 3) Evaluate quality and sufficiency of audit evidence.
- 4) Evaluate misstatements.

STEP 4: Audit Completion

Preparation of Audit Report and Management Letter

After reviewing the financial statements, notes and required supplementary schedules, we will agree the data to our working papers and provide a thorough review of all information by using written Firm standards and checklists. We will also review and incorporate any statistical data. This will verify appropriate presentation and disclosure. We will also at this time prepare our management letter that identifies financial trends and recommendations for improvement, reports required communications to the governing board, and discusses change in the environment in which the District operates.

SCOPE OF THE AUDIT (CONTINUED)

Proposed Schedule/Level of Staff & Number of Hours Assigned to Each Segment

We will provide a detailed audit plan and prepare a list of schedules upon proposal acceptance. The following table summarizes our proposed segmentation of the engagement by date, segment, and level of staff as we have estimated based on the RFP timeline:

Date/Segment	Total Hours			Total
	Partner/Manager	Supervisor	Staff/Admin	
April/May				
Preliminary planning and fieldwork	12	8	16	36
May/June				
Interim fieldwork	26	24	36	86
September/October				
Final fieldwork, report preparation, review, finalization, and presentation	34	28	33	95
Total hours	72	60	85	217
Preliminary planning and fieldwork	12	8	16	36
Control	26	24	36	86
Substantive	22	28	28	78
Reporting	12	0	5	17
	72	60	85	217

Sample Size and the Extent to Which Statistical Sampling is to be Used

We perform sampling techniques and determine sample size after assessing the risk associated with specific transaction classes. No single “cookie-cutter” approach will be followed in regards to sampling techniques, but the District can be assured that an appropriate sampling methodology will be utilized. We use the following methods of sampling during our audits: statistical, haphazard, and judgmental. For statistical sampling we use guidance provided by the AICPA and by federal guidelines in accordance with industry standards, which typically recommends sample sizes between 40 to 60 items.

Type and Extent of Analytical Procedures to be Used

We will perform analytical procedures throughout the course of our audit. Professional standards require that analytical procedures be performed in the planning and wrap-up stages of the audit. Analytical review will be used during our expenditure, revenue, budget information as well as many other areas.

These procedures typically entail a review of interim reports, budgets, and comparisons to prior year data. We also use financial statement amounts to calculate certain ratios to determine whether any unusual or unexpected relationships exist in the financial data.

These procedures are then followed by inquiry of key District personnel to corroborate the auditors' expectations based on the data.

SPECIFIC AUDIT APPROACH (CONTINUED)

Approach to be Taken to Gain and Document an Understanding of Internal Control Structure(s)

Our audit approach will entail interviews with key personnel in the District involved in the design and implementation of internal controls. In conjunction with the interviews, we will perform tests and observations of how well the controls function. Key areas of internal control generally include: cash receiving, accounts payable/purchasing, payroll/personnel, technology, facilities, and maintenance and operations.

Approach to be Taken in Determining Laws and Regulations That Will be Subject to Audit Test Work

We are required to obtain an understanding of the possible financial statement effect of laws and regulations that have a direct and material effect on the determination of financial statement amounts. The determination of laws and regulations is addressed in the planning stage through reading available grant documentation, inquiry of the client, a preliminary review of finance system accounts and search of the Board minutes. We also have working knowledge of the types of laws and regulations under which California special districts operate. We also obtain further information about federal laws and regulations through the Catalog of Federal Domestic Assistance (CFDA) and the Uniform Guidance.

Approach to be Taken in Drawing Audit Samples

Since each program or grant agreement is different, we use many different approaches to sampling in our tests of compliance. The size of the sample considers many factors; size and risk of the program, program maturity, complexity, level of oversight and prior audit findings. AICPA Guidelines generally recommend sample sizes of 25, 40, or 60 items when the population is greater than 250. Ultimately, our professional judgment determines that a representative number of transactions have been selected. You can be confident in our judgment because our peer reviews and an outside review by the U.S. Department of Education have all accepted our audit sampling techniques and procedures.

Use of Technology/Remote Proficiency

In order to facilitate the exchange of data between us and our clients in a secured manner throughout the course of the audit, we employ the use of an online secured portal. Our clients have appreciated this unique and forward-thinking platform which helps minimize duplicate requests and unnecessary email and phone exchanges to request and receive audit documentation. The software is very user-friendly and easy to understand. This also allows us to perform much of the audit remotely without being onsite to reduce our carbon footprint.

Proposing Firm Warranties

1. The firm is willing and able to obtain an Errors and Omissions Insurance Policy providing a prudent amount of coverage for the willful or negligent acts or omissions of any officers, employees, or agents thereof.
2. The firm will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the District.
3. All information provided by the firm in connection with this proposal is true and correct.
4. The firm will acknowledge and agree with all terms and conditions stated in this Request for Proposal.



Paul J. Kaymark, CPA
Audit Services Partner

**COST PROPOSAL
FOR
PROFESSIONAL AUDITING SERVICES
Hesperia Recreation & Park District**

**For the Fiscal Years Ending
June 30, 2024-2026
(with option for two subsequent years)**

NIGRO & NIGRO^{PC}

Respectfully Submitted on April 29, 2024 by:

Paul J. Kaymark, CPA

Nigro & Nigro, PC

pkaymark@nncpas.com

Federal Tax ID: 30-0636241

Nncpas.com

Murrieta Office: 25220 Hancock Ave. #400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064
Walnut Creek: 2121 N. California Blvd. #290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444

COST PROPOSAL

Proposed Pricing Per Professional Staff Member

Professional	Hours	Rates		Total
		Standard	Quoted	
Partner	24.00	\$ 250.00	\$ 225.00	\$ 5,400.00
Manager	48.00	225.00	200.00	9,600.00
Senior	60.00	200.00	175.00	10,500.00
Staff Members	80.00	175.00	150.00	12,000.00
Admin	5.00	125.00	100.00	500.00
Subtotal	<u>217.00</u>			<u>38,000.00</u>
Out-of-Pocket - Included in Rates (We Are Local)				<u>-</u>
Total Max				<u>\$ 38,000.00</u>

Fiscal Year	FY 2024	FY 2025	FY 2026	Total
District Financials	\$ 30,000	\$ 30,000	\$ 30,000	\$ 90,000
GASB 87 Compliance	\$ 5,000	\$ 5,000	\$ 5,000	\$ 15,000
Tax Return	\$ 2,000	\$ 2,000	\$ 2,000	\$ 6,000
State Controller's	\$ 1,000	\$ 1,000	\$ 1,000	\$ 3,000
Total	<u>\$ 38,000</u>	<u>\$ 38,000</u>	<u>\$ 38,000</u>	<u>\$ 114,000</u>

Same Price for FY 2027 and FY 2028

Federal Single-Audit \$5,000 per major program if not clustered

ADDITIONAL INFORMATION

Testimonial

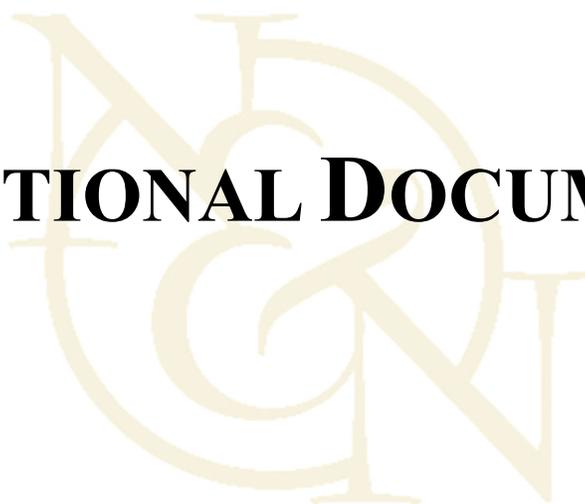
"Few people have the opportunity to work with someone who was a coach and a mentor-but I did when I worked with Paul. I had the pleasure working directly under Paul's supervision and I was particularly impressed by his ability to handle even the toughest clients - and effortlessly. That skill often takes years to develop, but it seemed to come perfectly natural to him. Paul was one of those rare partners who also naturally serve as an inspiring mentor for the whole staff and I was grateful to learn a lot from him."

*Deana Miller
Accounting Manager
PolyCera, Inc.*

Fraud Hotline



Throughout the audit process, we will make available our fraud hotline reporting service at no additional charge over the period of the contract to ensure the District has an effective anti-fraud program.



ADDITIONAL DOCUMENTS



Report on the Firm's System of Quality Control

To Nigro & Nigro, PC
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Nigro & Nigro, PC (the firm) in effect for the year ended August 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Nigro & Nigro, PC in effect for the year ended August 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)*, or *fail*. Nigro & Nigro, PC has received a peer review rating of *pass*.

June 11, 2021



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

8/1/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER RANCHO CAL INSURANCE SERVICES 29930 Hunter Rd Ste 106 Murrieta, CA 92563	CONTACT NAME: James Mitchell PHONE (A/C, No, Ext): (951)260-0190 E-MAIL ADDRESS: jim@ranchoins.com	FAX (A/C, No): (951)260-0189
	INSURER(S) AFFORDING COVERAGE	
INSURED Nigro & Nigro, PC PO Box 1247 Murrieta, CA 92564	INSURER A: Ohio Security Insurance Company	NAIC # 24082
	INSURER B: Amaran Fire and Casualty Company	24066
	INSURER C: Sequoia Insurance Company	22985
	INSURER D: Swiss Re Corporate Solutions	29874
	INSURER E:	
	INSURER F:	

COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	X	X	BZS64971750	8/15/2023	8/15/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY	X	X	BAS64971750	8/15/2023	8/15/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			ESA64971750	8/15/2023	8/15/2024	EACH OCCURRENCE \$ 3,000,000 AGGREGATE \$ 3,000,000
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	QWC1302193	8/15/2023	8/15/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
D	Cyber Insurance			C-4MQ8-065674-CYBER-2023	8/24/2023	8/24/2024	\$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER**CANCELLATION**

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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Proposal for Financial Audit Services

Hesperia Recreation & Park District

May 28, 2024

PREPARED BY

EadiePayne
3880 Lemon St., Suite 300
Riverside, CA 92501

CONTACT PERSON

Brandon Ferrell
Office: (951) 241-7814
Mobile: (909) 767-3011
bferrell@eadiepaynellp.com

expect quality

WWW.EADIEPAYNELLP.COM

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 3880 Lemon St., Ste. 300
Riverside, CA 92501

 P.O. Box 1529
Riverside, CA 92502-1529

 951-241-7800

 www.eadiepaynellp.com

May 28, 2024

Moises Artola, Finance Manager
Hesperia Recreation & Park District
P.O. Box 401055
Hesperia, CA 92345

Dear Moises,

We are pleased to submit our proposal to continue as the independent auditor for Hesperia Recreation & Park District (District) for the fiscal years ending June 30, 2024, through 2026. As your existing auditors, we deeply value our relationship and are committed to delivering the high-quality service you have come to expect from EadiePayne.

Our firm is well-acquainted with the unique needs of the District and possesses the expertise required to perform your audits in accordance with the California State Controller's minimum audit requirements for special districts, Generally Accepted Auditing Standards, and Government Auditing Standards. Our proposal includes comprehensive audit services designed to ensure the reliability and integrity of your financial statements.

EadiePayne is uniquely positioned to provide exceptional audit services, distinguishing ourselves from competitors through our comprehensive service offerings, advanced technological capabilities, and a deep understanding of the District's needs based on our longstanding relationship as your trusted auditor. We are dedicated to continuing this relationship with the District, providing audit services that not only meet but exceed your expectations.

- ✓ **Partner Transition:** Eden Casareno, Partner-In-Charge of Attest, has been your engagement partner from FY 2014 - 2019 and from FY 2021 - 2023. In FY 2020, we assigned Ms. Hong Nguyen as engagement partner to comply with the partner rotation requirements. Ms. Nguyen, however resigned from the firm in December 2021, so she was unable to complete the FY 2021 audit as engagement partner. Starting FY 2024, we are proposing Mr. Brandon Ferrell, who was part of the District's audit team as audit manager for two years, and as technical review partner in FY 2023, to become your Engagement Partner.
- ✓ **Experience:** Our experience with the District provides us with unique insights into the District's financial operations and specific needs, allowing us to:
- ✓ **Tailored Services:** Customize our audit approach to address the unique challenges and opportunities within the District.
- ✓ **Proven Track Record:** Demonstrate a history of reliable, high-quality audit services that have consistently met the District's expectations.
- ✓ **In-depth Knowledge:** Utilize our extensive knowledge of the District's financial landscape to provide more accurate and relevant audit results.

We hereby certify that our firm and its employees remain free from any conflicts of interest and agree to perform all the work outlined in the District's RFP within the established timeframes. Our proposal is a firm and irrevocable offer for a period of sixty (60) calendar days from submission. The undersigned is authorized to represent the firm, submit this proposal, and sign a contract with the District.

We deeply appreciate the opportunity to continue serving the District and look forward to furthering our productive partnership. Should you have any questions or require additional information, please feel free to contact us. Our contact information is below..

Sincerely,



Brandon Ferrell, Engagement Partner
Office: (951) 241-7814 | Mobile: (909) 767-3011
Email: bferrell@eadiepaynellp.com



Eden Casareno, Partner-in-Charge of Attest Services
Office: (951) 241-7805 | Mobile: (909) 809-7662
Email: ecasareno@eadiepaynellp.com

FIRM QUALIFICATIONS AND EXPERIENCE



EadiePayne is a local full service firm providing Attest, Tax and Consulting services to a broad client base for over 100 years. Our professional services team includes approximately 20 professionals of which are 11 full time government services personnel.

The Firm was founded in 1919 in San Bernardino. Since then, EadiePayne has grown, expanding its reach to a large portion of California. Our offices were historically in the San Bernardino County, until we moved to Downtown Riverside in 2017.

We pride ourselves in the quality of our people. The quality of our staff is assured by providing relevant continuing education as well as day-to-day supervision and training by more experienced professionals. To achieve continuity of staff from year-to-year, key personnel such as the partner, senior manager, and supervisor shall not be removed or replaced without your prior concurrence.

We assembled an audit team possessing extensive knowledge of highly technical government accounting standards such as GASB 34, 67, 68, 74, 75, 87, and 96 as well as government operations. Our team members have direct experience in assisting governments in assessing emerging risk, deploying the Committee of Sponsoring Organizations of Treadway Commission (COSO) Internal Control Framework, applying generally accepted accounting principles (GAAP), and complying with State and Federal regulations. Having managed numerous, large, complex projects, our team can ensure timely and dependable delivery of services to the District.

Furthermore, we have extensive experience in providing audit and tax services to not-for-profit organizations, including foundations.

Our existing clients describe us as extremely customer-focused as we take pride in tailoring our engagements to our client's unique needs. We value effective two-way communications to ensure we understand your objectives and priorities and we work with you to accomplish and maintain these over the duration of our professional relationship.

FIRM QUALIFICATIONS AND EXPERIENCE

We have performed financial and compliance audits, agreed upon procedures and consulting services for municipalities and other governmental entities. Below is a sampling of our governmental engagements in recent years:

- ✓ Financial statement audits
- ✓ Single audits
- ✓ Grant specific audits
- ✓ Testing of utility billing
- ✓ Payroll testing
- ✓ Review of cost allocation
- ✓ IT vulnerability assessments
- ✓ Risk assessment studies
- ✓ Special procedures related to checks, EFTs and ACHs
- ✓ Agreed upon procedures in relation to special sales tax measures
- ✓ Special procedures in relation to former Redevelopment Agencies and Successor Agencies
- ✓ Preparation of ACFR & basic financial statements
- ✓ Confirmation of property tax allocation
- ✓ Review of purchasing card process
- ✓ Pension and OPEB accounting and disclosure
- ✓ Reconciliation of fund balances
- ✓ COSO internal control studies
- ✓ Consulting on water revenues and rates
- ✓ Assistance with new GASB Implementation
- ✓ Fixed asset inventory audits
- ✓ Special procedures related to Board of Directors expenses

FIRM QUALIFICATIONS AND EXPERIENCE

Clients Served

Special Districts & Joint Powers of Authorities Served

Bell Canyon Community Services District | County of San Bernardino Special Districts | Hesperia Recreation and Park District | Inland Empire Resource Conservation District | Inland Valley Development Agency | Law Library for San Bernardino County | Orange County Public Law Library | Riverside County Community Action Partnership | Riverside County Law Library | Riverside County Regional Park & Open Space District | Riverside County Transportation Commission | San Bernardino Public Safety Authority | San Bernardino Regional Emergency Training Center | Wrightwood Community Services District

Water Entities Served

Antelope Valley East-Kern Water Agency | Big Bear Municipal Water District | Cedarpines Park Mutual Water Company | Fontana Union Water Company | Fort Mojave Tribal Utilities Authority | Riverside Highland Water Company | Riverside Public Utilities | San Bernardino Valley Water Conservation District | San Geronio Pass Water Agency | The Gage Canal Company | Twentynine Palms Water District | West Valley Water District

Cities Served

City of Barstow | City of Compton | City of Eastvale | City of Huntington Park | City of Industry | City of Montebello | City of Moreno Valley | City of Riverside | City of Oxnard | City of San Juan Capistrano | City of South Pasadena | City of Stockton

Counties Served

County of Los Angeles | County of San Bernardino Auditor-Controller/Treasurer/Tax Collector | County of Riverside | County of San Bernardino Department of Behavioral Health | County of San Bernardino Purchasing Department | Riverside County Department of Public Social Services | Riverside County Sheriff's Department | Successor Agency to the County of San Bernardino

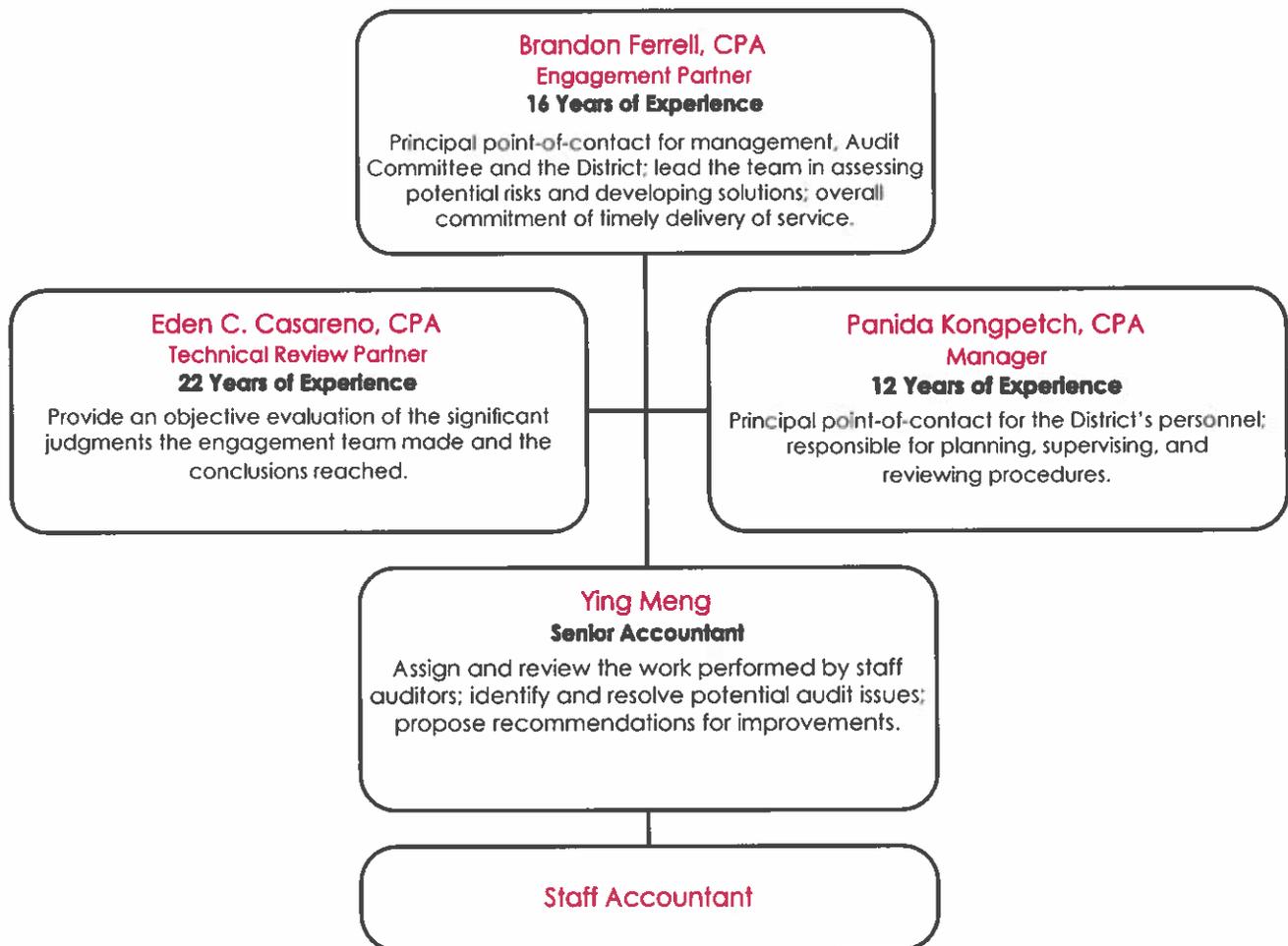
SIMILAR ENGAGEMENTS / REFERENCES

<p>Big Bear Municipal Water District 400 Hours 2004-2018, 2022-Present Mike Stephenson, General Manager (909) 866-5796 mstephenson@bbmwd.net 40524 Lakeview Drive, Big Bear Lake, CA 92315</p> <p><i>Engagement Partner: Eden Casareno</i></p>	<p>Financial audits, preparation of GAAP financial statements, assistance with implementation of GASB 87 & 96, and SCO report preparation. Tax preparation for related corporation.</p>
<p>Twentynine Palms Water District 300 Hours 2018 – Present Matt Shragge, General Manager (760) 367-7546 mshragge@29palmswater.org Cindy Byerrum, Outside Accountant (909) 204-8858 cbyerrum@eidebailly.com 72401 Hatch Rd., Twentynine Palms, CA 92277</p> <p><i>Engagement Partner: Brandon Ferrell</i></p>	<p>Financial audits, preparation of GAAP financial statements, assistance with implementation of GASB 87 & 96, and SCO report preparation.</p>
<p>Inland Empire Resource Conservation District 190 Hours 2018 – Present Mandy Parkes, District Manager (909) 799-7407 mparkes@iercd.org 25864-K Business Center Drive, Redlands, CA 92374</p> <p><i>Engagement Partner: Brandon Ferrell</i></p>	<p>Financial audit.</p>
<p>Riverside County Regional Park and Open Space District 565 Hours 2018 – Present Michael Alfarez, District Manager (951) 539-6064 mparkes@iercd.org 4600 Crestmore Rd Jurupa Valley, California 92509</p> <p><i>Engagement Partner: Eden Casareno</i></p>	<p>Financial audits, preparation of GAAP financial statements, assistance with implementation of GASB 87 & 96, and SCO report preparation.</p>
<p>Antelope Valley East-Kern Water Agency 250 Hours 2013 – Present Teresa Yates, Finance Manager (661) 943-3201 tyates@avek.org 6500 West Avenue N, Palmdale, CA 93551</p> <p><i>Engagement Partner: Brandon Ferrell</i></p>	<p>Financial audits, preparation of GAAP financial statements, assistance with implementation of GASB 87 & 96, and SCO report preparation.</p>
<p>Wrightwood Community Services District 155 Hours 2018 – 2021 Tamara Keen, General Manager (760) 249-3205 office@wrightwoodcsd.org 1275 Hwy 2, Wrightwood, CA 92397</p> <p><i>Engagement Partner: Brandon Ferrell</i></p>	<p>Financial audits, preparation of GAAP financial statements, assistance with implementation of GASB 87 & 96, and SCO report preparation.</p>

PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

We assembled the following professionals to be the audit team for the District. Their resumes provide information on their government auditing experience, continuing professional education (CPE) and membership in professional organizations. The quality of our staff is assured by providing relevant governmental CPE as required by *Governmental Auditing Standards* as well as day-to-day close supervision and training by more experienced professionals.

Key personnel will be available to the extent proposed for the duration of the project. We acknowledge that no person designated as "key" to the project shall be removed or replaced without the prior written concurrence of the District's. All personnel will be available for on-site work activities as needed.



We are pleased to confirm that no officer or principal of our firm has been involved in any litigation relating to auditing or accounting activities.



BRANDON FERRELL, CPA

Engagement Partner

Office: 951.241.7814 | Mobile: 909.767.3011 | bferrell@eadiepaynellp.com

Mr. Ferrell leads in the planning, organization and execution of attest engagements. He has strong interpersonal, communication, and project management skills, which are necessary to meet your service expectations. Mr. Ferrell is able to apply technical accounting and auditing knowledge to real-life situations of the clients he serves. He is committed to exceeding his clients expectations by providing quality and timely service in an ever-changing environment.

Mr. Ferrell works closely with management to ensure that EadiePayne is being responsive to the reporting needs within the time frame developed by management. Additionally, Mr. Ferrell performs top level review of project work.

Mr. Ferrell served as audit manager for the District's audit for FY 2020 and FY 2021. He served as technical review partner for the District in FY 2023.

Mr. Ferrell served the following clients:

- Antelope Valley East-Kern Water Agency
- Cedarpinos Park Mutual Water Company
- City of Compton
- City of Moreno Valley
- City of Oxnard
- City of Riverside
- City of Stockton
- County of Riverside
- Riverside Public Utilities
- Fontana Union Water Company
- Fort Mojave Tribal Utilities Authority
- Fort Mojave Tribe / Avi Kwa Ame Farms
- Hesperia Recreation and Park District
- Inland Empire Latino Lawyers Association Inc.
- Inland Empire Resource Conservation District
- Inland Valley Development Agency
- Law Library of San Bernardino County
- Legal Aid Society of San Bernardino, Inc.
- Orange County Sanitation District
- Riverside County Law Library
- Riverside Highland Water Company
- San Bernardino Regional Emergency Training Center
- San Bernardino County Special Districts
- San Geronio Pass Water Agency
- The Gage Canal Company
- Twentynine Palms Water District
- Wrightwood Community Services District

EDUCATION

BS Degree in Business Administration with emphasis in Accounting, University of La Verne

Leaderology Academy, 2019

CalCPA Leadership Institute 2023-24

PROFESSIONAL ORGANIZATIONS

American Institute of Certified Public Accountants

California Society of Certified Public Accountants

- Inland Empire Chapter, Secretary

- State Council Representative

National Society of Accountants for Cooperatives

- Farwest Chapter - Director

California Special Districts Association

- Fiscal Committee

- Audit Committee

COMMUNITY ORGANIZATIONS

Riverside Chamber of Commerce

- Downtown Council

- Military Affairs Council

- Economic Development Council

- Leadership Riverside Class of 2021

Optimist International

BRANDON FERRELL, CPA (continued)

Engagement Partner

RECENT RELEVANT CPE

AICPA: Single Audit Fundamentals Series 2024
CSMFO Annual Conference: 2024, 2023, 2022, 2021
Are you challenged by GASB?: 2023
GASB 87 and 96: An Intro and Comparison: 2023
GASB 96: Lost in Translation: 2023
GASB Update - Implementation Continues / The Big Three and Beyond: 2023
Insights from SBITA Implementation: 2023
New Accounting Guidance on Compensated Absences: 2023
Putting Principles into Practice: 2023
AICPA Government Audit Quality Center Update: 2022, 2021, 2020
Wolters Kluwer Government Accounting & Auditing Update: 2022, 2021
Wolters Kluwer 2022 Govt Entities and Cyber Fraud: 2022
Wolters Kluwer GASB 87 leases one last look: 2022
Wolters Kluwer Common Deficiencies: Audits Under Gov't Auditing Standards and the Single Audit Act: 2021
Calcpa The CARES Act: How it Impacts Government and Public Agencies: 2021
AICPA Preparing for your Single Audit: 2021
AICPA Compliance Supplement and Single Audit Update: 2021
EP New SAS, SSARS and SSAE: 2021
Calcpa Risk Assessment Compliance Standards: 2021



EDEN C. CASARENO, CPA

Technical Review Partner

Office: 951.241.7805 | Mobile: 909.809.7662 | ecasareno@eadiepaynellp.com

Ms. Casareno joined EadiePayne in 2002 as a staff accountant and became a partner in 2009. She was appointed head of attest and governmental services in 2016. She has been the quality control partner since 2019. As head of attest and governmental services, Ms. Casareno leads the EadiePayne team in providing attest and consulting services to cities and municipalities, special districts, JPAs and former redevelopment agencies.

Based on her experience providing similar services to governmental clients, Ms. Casareno offers valuable insight on internal controls, ensuring successful identification of findings and development and implementation of solutions.

Ms. Casareno served the following clients:

- Bell Canyon Community Services District
- Big Bear Valley Recreation and Park District
- Bloomington Recreation and Park District
- Big Bear Municipal Water District
- Cedarpines Park Mutual Water Company
- City of Compton
- City of Huntington Park
- City of Industry
- City of Montebello
- City of Moreno Valley
- City of Oxnard
- City of Riverside
- City of Stockton
- Community Action Partnership Riverside County
- County of Riverside
- Fontana Union Water Company
- Fort Mojave Tribe / Avi Kwa Ame Farms
- Hesperia Recreation and Park District
- Inland Empire Resource Conservation District
- Inland Valley Development Authority
- Law Library for San Bernardino County
- Orange County Public Law Library
- Riverside County Regional Park and Open Space District
- Riverside Highland Water Company
- Riverside County Law Library
- Riverside County Transportation Commission
- San Bernardino County Service Areas
- San Bernardino County Special Districts
- San Geronio Pass Water Agency
- Twentynine Palms Water District

EDUCATION

BS Degree in Business Administration, emphasis in Accounting, University of California, Riverside
 Leadership Excellence Summit, Brainard Strategy Leadership Academy
 Single Audit Certificate - AICPA

PROFESSIONAL ORGANIZATIONS

Association of Certified Fraud Examiners
 American Institute of Certified Public Accountants
 California Society of Certified Public Accountants
 California Society of Municipal Finance Officers
 California Special Districts Association
 Government Finance Officers Association

RECENT RELEVANT CPE

CSMFO Annual Conference: 2024, 2023, 2022, 2021
 AICPA GAQC Single Audit Lightning Round: 2023
 CCH Governmental Entities and Cyber Frauds: 2023
 CCH Accounting and Auditing Update: 2023
 CCH Fraud Risks When Conducting Remote Audits: 2023
 AICPA Auditor Considerations: The Coronavirus State and Local Fiscal: 2022
 Recovery Funds Program: 2022
 AICPA 2022 Compliance Supplement and Single Audit Update: 2022
 AICPA GAQC Update: 2022, 2021, 2020
 AICPA Annual Update for Accountants and Auditors: 2021
 CCH 2021 GAAP, GAAS & SSARS Update: 2021
 AICPA OMB Compliance Supplement and Covid-19 Audit Implications: 2021
 EP GASB 84 & 87: 2021



PANIDA KONGPETCH, CPA

Manager

Office: 951.241.7813 | pkongpetch@eadiepaynellp.com

Ms. Kongpetch joined EadiePayne as audit manager in 2023, bringing with her eight years of Big Four Firm experience. Ms. Kongpetch has served a highly diverse client base with a history of providing quality audit services for over 12 years. Her most recent auditing experience included leading a team of 8-10 staff members, delivering high quality professional audit and review services. She has extensive experience in compliance filings, financial statements and disclosures, and complex accounting issues.

Here at EadiePayne Ms. Kongpetch leads in the planning, organization and execution of attest engagements. Ms. Kongpetch's experience allows her to provide exceptional professional judgment, sound and decisive decisions, and strong project management and interpersonal skills. She will be responsible for assessing the design and operating effectiveness of internal controls environment, designing and executing analytical procedures over financial statements, and maintaining close communications with the clients.

Since joining EadiePayne, she has served as manager for the following governmental clients:

- City of Compton
- City of Huntington Park
- City of Oxnard
- Orange County Sanitation District
- Riverside County Regional Park and Open Space District
- Twentynine Palms Water District
- Wrightwood Community Services District

EDUCATION

MS Degree in Accounting, Liberty University, Lynchburg, VA
 BS Degree in Accounting, Liberty University Lynchburg, VA
 Certified Public Accountant in Maryland

PROFESSIONAL ORGANIZATIONS

American Institute of Certified Public Accountants

RECENT RELEVANT CPE

AICPA: Single Audit Fundamentals Series 2024
 CSFMO Conference: 2024
 Key to Maintaining Objectivity and Professional Skepticism: 2022
 Planning for Success – Inherent Risk: 2022
 Quarterly Accounting Webcast Series: 2022, 2021
 Auditing Services, Methods & Tools Series: 2022, 2021
 Executing Transaction Level Controls Testing: 2021
 Leadership Pathways Series: 2021
 Planning for Success Series – Risk Assessment: 2021
 Planning for Success Series – Cybersecurity Risk: 2021
 Planning for Success Series – Independence: 2021
 Planning for Success Series – Walkthroughs: 2021
 Planning for Success Series – Project Management: 2021



YING MENG

Senior Accountant

Office: 951.241.7823 | Mobile: 909.557.5751 | ymeng@eadiepaynellp.com

Ms. Meng joined EadiePayne in September 2022. She has a strong understanding of all aspects of GAAP accounting and financial reporting and has proven to be a key team member in audit and tax engagements where she efficiently performs substantive procedures and effectively communicates important matters to the engagement team. Since joining EadiePayne, she has provided audit, review and tax services for clients ranging from government and not for profit entities, to privately owned businesses and individuals.

Ms. Meng has been a key team member on the following audits:

- Calcot Ltd
- Central California Almond Growers Association
- Chino Valley Chamber of Commerce
- City of Compton
- City of Huntington Park
- City of Oxnard
- Community Action Partnership of San Bernardino County
- Family Service Association
- Hesperia Recreation and Park District
- Inland Empire Electrical Training Center
- Inland Empire Latino Lawyers Association
- Inland Empire Resource Conservation District
- Inland Valley Development Agency
- NECA/IBEW Inland Training Center
- Riverside County Regional Park and Open Space District
- Riverside Highland Water Company
- Springboard CDFI
- Ultimate Internet Access
- Woodcrest Christian School System

EDUCATION

Master of Professional Accountancy, University of California, Riverside, CA

Bachelor of Management in Financial Management, China Youth University of Political Studies, Beijing, China

PROFESSIONAL ORGANIZATIONS

American Institute of Certified Public Accountants

California Society of Certified Public Accountants

Chinese Institute of Certified Public Accountants

RECENT RELEVANT CPE

CSMFO Conference 2024

AICPA: Single Audit Fundamentals Series 2024

GAQC 2024 Single Audit Lightning Round: 2024

GAQC 2023 Single Audit Lightning Round: 2023

Intermediate Governmental Accounting: 2023

2022 Single Audit Update: What to Know and How to Prepare: 2023

GASB Update: 2023

Auditwatch University: Experienced Staff Training: 2023

GASB 87: 2022

PEER REVIEW REPORT

Our peer review letter dated October 7, 2022 expressed an opinion that the system for quality control for the auditing practice of EadiePayne met the objectives established by the AICPA. The quality control review included a review of specific governmental audit engagements performed under Government Auditing Standards and the Single Audit Act.

The firm has had no federal or state desk reviews or field reviews of its audits during the past three (3) years. Neither had the firm any disciplinary action taken or pending against it during the past three (3) years with state regulatory bodies or professional organizations.



PRICE PAIGE & COMPANY
Accountancy Corporation

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Report on the Firm's System of Quality Control

October 7, 2022

To the Partners of Eadie & Payne, LLP
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Eadie & Payne, LLP (the firm) in effect for the year ended April 30, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Eadie & Payne, LLP in effect for the year ended April 30, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Eadie & Payne, LLP has received a peer review rating of *pass*.



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SPECIFIC AUDIT APPROACH

EadiePayne is experienced in meeting the needs and expectations of our clients. Our goal is to perform quality audits that provide reasonable assurance to the District's leaders that the financial statements are fairly stated and that the District complies with certain federal, state and local requirements. Our approach is differentiated by the following:

- ✓ Focus on internal control;
- ✓ Use of technology; and
- ✓ Open communication.

Proposed Schedule for the 2023-2024 Audit

Planning & Interim Fieldwork	
Entrance Conference	End of July 2024
Interim Work	August 2024
Detailed Audit Plan	End of August 2024
Final Audit Fieldwork	
Entrance Conference	September 2024
Field Work	September or October 2024 (to be agreed upon with management)
Exit Conference	October or November 2024
Report Finalization and Presentation	
Draft Reports	November 2024
Final Reports	Mid December 2024
Finance Committee Presentation	Management to determine
Board Presentation	Management to determine

Focus on Internal Control

Our audits begin with documenting our understanding of the District and its environments, including their internal control. We evaluate the design and implementation of internal control over financial reporting and compliance based on the framework contained in the State Controller's Office Internal Control Guidelines for Local Agencies (2015) and Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control - Integrated Framework (2013).

Our approach to be taken to document and test the District's internal control structures is further detailed on page 19.

Use of Technology

The Firm utilizes a dynamic audit software that institutes a fully integrated audit approach. This integrated audit approach leverages automated processes steered by auditor expertise to drive the overall audit process - not standardized, predefined checklist methods. This solution improves audit preparation and execution while promoting efficiency, quality, and client understanding.

We utilize CCH Solutions, an integrated solution consisting of Prosystem fx Engagement, Knowledge Coach, and Teammate Analytics, to increase efficiency and quality of our audits. Additionally, we have implemented several artificial intelligence applications to improve efficiencies and allow for more value-added, top-level analysis of financial information. Teammate Analytics plays a crucial role in our audit process by providing advanced data analytics capabilities. It enables our auditors to perform comprehensive data analysis, identify anomalies, and uncover trends that may not be immediately apparent. This powerful tool enhances our ability to conduct thorough risk assessments and generate deeper insights, which ultimately leads to more informed decision-making and robust audit outcomes.

SPECIFIC AUDIT APPROACH

Furthermore, we have integrated Trullion software into our audit processes. Trullion enhances our ability to handle complex accounting tasks by using AI-powered technology to automate data extraction and analysis, ensuring accuracy and compliance with the latest accounting standards. This addition allows us to deliver more insightful and timely financial information to our clients, further enhancing the overall audit experience.

Open Communication

As your auditors, we report directly to the District's Boards of Directors while working closely with management in the performance of our audit. Our engagement will commence with an entrance conference with key personnel. Throughout the engagement, our team will provide status reports and stay in close communication with management to discuss steps performed, significant issues, conclusions, and recommendations. We will present our audit reports to the Finance Committee and Board of Directors.

Planning & Interim Fieldwork

Our audit begins with a kick-off meeting with key personnel to discuss the scope, project timelines and deliverables. The interim fieldwork follows where we obtain our understanding of the District and their environments, including their internal control, in order to assess the risks of material misstatements and design our audit procedures. This process includes inquiries with management and others in your organization, preliminary analytical procedures, observation and inspection, and discussions among the audit team. Specifically, this process will involve:

- ✓ Reviewing important contracts, debt issues, leases, and grant agreements;
- ✓ Reviewing organizational charts, manuals, and program documents;
- ✓ Comparison and inquiry regarding fluctuations of revenues and expenditures by fund, budget vs. actual;
- ✓ Reviewing prior-year audit files, findings, and recommendations; and
- ✓ Reviewing policies and procedures over significant business processes such as banking an investment, purchasing, and grant management.

Various tests or walk-throughs will be performed to provide evidence regarding the design and operating effectiveness of your internal control. Depending on the success of these tests the first year, we will be able to rely on the results for subsequent years. The amount of time spent in this area will be reduced after the initial audit year. EadiePayne is committed to investing this additional amount of time spent the first year to ensure smooth audits for the following years.

We focus on specific accounting cycles during the internal control testing but we also address other processes such as credit card transactions, inventory process, and contract compliance. Each year we will modify our approach to evaluate changes in the District's internal controls.

At the end of this phase, we will have another meeting with key personnel to discuss steps performed, significant issues, conclusions, and recommendations and provide a request list for year-end procedures.

Final Audit Fieldwork

EadiePayne will review and analyze account balances and transactions and certain general ledger accounts, utilizing data analytics and other audit techniques. We will also review the accounting principles followed and the consistency of their application in preparing the financial statements. Our audit will also include evaluating the reasonableness of accounting estimates and the completeness and accuracy of financial statement disclosures.

SPECIFIC AUDIT APPROACH

Our audit procedures may include, among others:

- ✓ Confirmations of cash and investment balances;
- ✓ Testing of bank reconciliations;
- ✓ Examination of subsequent receipts of receivable balances;
- ✓ Search for unrecorded liabilities;
- ✓ Review of attorney letters;
- ✓ Use of client-prepared schedules and analysis; and
- ✓ Examination of supporting documents.

We will request all entries booked after the year-end procedures have commenced to be provided to us. All proposed audit adjustments will be discussed and explained to the designated Finance and Accounting personnel. We will have an exit conference with key personnel at the end of the audit fieldwork.

Protection of Client Data and Handling of Data Breaches

Our firm places the utmost importance on the protection of client data, implementing robust security measures and protocols to safeguard sensitive information. We adhere to industry best practices and comply with all relevant regulations to ensure the highest level of data security.

Data protection efforts include:

Access Controls: We employ stringent access control mechanisms to ensure that only authorized personnel can access client data. This includes multi-factor authentication, as well as role-based access controls.

Regular Security Audits: Our systems undergo regular security audits and vulnerability assessments by security experts to identify and address potential weaknesses.

Employee Training: We conduct regular training sessions for our employees on data protection policies, privacy laws, and cybersecurity best practices to ensure they are well-equipped to handle client data securely.

Report Finalization and Presentation

The following reports will be issued after the completion of the audits for fiscal year ending June 30, 2024:

- ✓ Independent Auditor's Report, expressing an opinion on the fair presentation of the District's basic financial statements.
- ✓ A report on the internal control over financial reporting and on compliance based on the audit of the financial statements performed in accordance with Government Auditing Standards.
- ✓ A separate management letter that includes recommendations for improvements in internal control, accounting procedures and other significant observations.
- ✓ The auditor's communication with those charged with governance regarding significant findings or issues from the audit.
- ✓ Special District's Financial Transaction Report to the State Controller
- ✓ Single Audit report, if necessary
- ✓ Tax returns for HARD Foundation

A draft of the financial statements and audit reports along with copies of any journal entries and explanations to support changes to the trial balance will be provided to management for review prior to their issuance. All irregularities and illegal acts, or indications of illegal acts of which we become aware will be reported to the appropriate level of management and the Board of Directors.

Brandon Ferrell, Engagement Partner, will present the audit reports, findings and recommendations to the District's management, Finance Committee, and the Board of Directors.

SPECIFIC AUDIT APPROACH

Information Technology Assistance Request

We will utilize the following online tools to promote audit efficiency:

1. Engagement Organizer - Engagement Organizer provides an automated way to request and provide audit documents. It also allows for easier tracking of when the documents have been received and what remains outstanding. We request that you utilize this tool to provide us audit schedules and scanned documents.
2. Confirmation.com - Confirmation.com is an online platform that we use to request confirmations from third parties (i.e. banks and attorneys). You will need to authorize the confirmation response to be sent to us directly.
3. We request that audit schedules be provided to us in Excel as much as possible.
4. We will also need to use your internet connection when we are at your office.

Method of Providing the District with Important Accounting Changes

With the list of new GASB pronouncements continuing to grow, EadiePayne is committed to assist the District in implementing accounting changes. We can provide implementation guidance through formal education and training sessions or informal discussions with finance management and staff.

Standard Number	Title	Effective Date FYE	Summary
GASB 101	Compensated Absences	June 30, 2025	<i>Statement 101 aligns recognition and measurement guidance for all types of compensated absences under a unified model which will result in governments recognizing a liability that more appropriately reflects when they incur an obligation for compensated absences. The model also will lead to greater consistency in application and improved comparability across governments.</i>
GASB 100	Accounting Changes and Error Corrections	June 30, 2024	<i>Statement No. 100, Accounting Changes and Error Corrections, prescribes accounting and financial reporting for (1) each category of accounting change and (2) error corrections. Statement 101 also addresses how accounting changes and error corrections should be displayed in financial statements, disclosed in notes, and presented in required supplementary information and supplementary information.</i>
GASB 99	Omnibus 2022	Various dates	<p><i>The requirements of this Statement are effective as follows:</i></p> <ul style="list-style-type: none"> - <i>The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance.</i> - <i>The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.</i> - <i>The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.</i>

Sample Sizes

Sampling is one of many audit procedures we use to provide sufficient appropriate audit evidence to support our auditor's opinion. The purpose and nature of sampling is to gather sufficient appropriate audit evidence without testing every transaction. We can test a selection of transactions and draw conclusions about the broader population provided the sample selected is a representative of the relevant population. We utilize random selection, systematic selection, and haphazard selection to achieve a representative sample.

In a standard audit, sample sizes will generally range from 25-60 items depending on the nature of transactions and purpose of the test. We may also use dual- or multi-purpose samples if the situation permits.

In all cases, Teammate Analytics (data analytics tool) will be used to obtain a representative sample of the total population of the items to be tested. In addition, Teammate Analytics will also enable us to analyze 100% of the population which will provide more reliable results and more relevant insight.

SPECIFIC AUDIT APPROACH

Analytical Procedures

We will use analytical procedures during the planning, performance, and review phases of our audit. We will analyze current and prior-year amounts to ensure changes from year to year are reasonable and proper. Variances will be followed up until we are satisfied that the current-year financial statements are fairly presented. We may also use specific ratio analyses and trend analyses of these ratios as well as budget to actual comparisons.

We will use the many analytic tools available with Teammate Analytics to achieve success in this area. For example, with payroll testing, we are able to use the entire data set to derive employees with excessive overtime and time off. In testing manual journal entries posted we are able to use the entire population based on accounting software report to easily spot outlying entries for further inspection.

Internal Control

We will evaluate the design and implementation of internal control over financial reporting and compliance based on the framework contained in the State Controller's Office Internal Control Guidelines for Local Agencies (2015) and Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control - Integrated Framework (2013).

- ✓ **Control environment** - Is the environment favorable to internal control?
- ✓ **Risk assessment** - Does the District have risk assessment processes at appropriate levels?
- ✓ **Control activities** - Do control activities contribute to the mitigation of risks and include a mixture of control activity types that address authorization and approval, verification, physical control, reconciliations, supervisory controls, and segregation of duties?
- ✓ **Information and communication** - Does the District provide, share, and obtain information continually, up, down, and across the organizations?
- ✓ **Monitoring** - How does the District perform ongoing evaluations to ascertain whether the components of internal control are present and functioning?

Our evaluation of internal control will include an assessment of information technology general controls (ITGC).

Determining Laws and Regulations that will be Subject to Audit Test Work

As part of the risk assessment process, EadiePayne will obtain an understanding of laws, regulations, and provisions of contracts and grant agreements that have a direct and material effect on the determination of financial statement amounts, design tests of compliance with those laws, regulations, and provisions of contracts and grant agreements, and evaluate the results of those tests. Because governments are subject to many laws, regulations, and provisions of contracts or grant agreements, we will identify those that directly relate to specific aspects of the government within the context of our audit objectives. This process will involve discussions with management, legal counsel, or grant administrators about your compliance requirements and reviewing relevant laws, regulations, contracts, and agreements. In addition, we will review minutes of the Committee Meetings, and staff reports.

Drawing Audit Samples for Purposes of Tests of Compliance

To test compliance, we will follow the AICPA's Audit Sampling Considerations of Uniform Guidance Compliance Audits. We will select appropriate sample size based on our professional judgment. Any deviations from control and compliance requirements will be documented and communicated to management.

List of Requested Items

Please refer to Appendix on page 22 for a sample list of requested items.

SPECIFIC AUDIT APPROACH

Level of Staff and Number of Hours

We estimate that we'll utilize the following hours by level of staff to complete the audit of the District's and affiliates' financial statements.

Position/Task	Financial Audit			Total for Financial Audit	Preparation of Annual Financial Report
	Planning & Interim Fieldwork (JUL/AUG)	Final Audit Fieldwork (SEP/OCT)	Report Preparation & Presentation (NOV/DEC)		
Partners	8	8	10	26	10
Manager	8	16	20	44	20
Senior	20	80	20	120	30
Staff Accountant	20	80	-	100	-
Clerical	-	-	10	10	10
TOTALS	56	184	60	300	70

The estimated hours above include all proposed services except for Single Audit and tax services for the HARD Foundation.

Given the proposed timing and number of hours, we anticipate that our team can accommodate this project into our current workload.

COST PROPOSAL

Our fee proposal for the audit of the financial statements for the three years beginning with the fiscal year ended June 30, 2024 is as follows:

Position/Task	HRPD Financial Audit - FY 2024				Quoted Rate	Total Cost Audit
	Planning & Interim Fieldwork (JUL/AUG)	Final Audit Fieldwork (SEP/OCT)	Report Preparation & Presentation (NOV/DEC)	Total for Financial Audit		
Partners	8	8	10	26	\$ 310	\$ 8,060
Manager	8	16	20	44	\$ 245	\$ 10,780
Senior	20	80	20	120	\$ 130	\$ 15,600
Staff Accountant	20	80	-	100	\$ 110	\$ 11,000
Clerical	-	-	10	10	\$ 100	\$ 1,000
TOTALS FOR FINANCIAL AUDIT	56	184	60	300		\$ 46,440
Preparation of Annual Financial Report			70	70		\$ 12,000
Preparation of State Controller Report						\$ 900
Tax Services						\$ 4,500
Total All-Inclusive Maximum Fee						\$ 63,840

The maximum fee above includes all direct and indirect costs, including travel and out-of-pocket expenses, for the District's financial audit. Not included in the above maximum fee are the cost of a Single Audit, if any.

Position/Task	HRPD Financial Audit - FY 2025				Quoted Rate	Total Cost Audit
	Planning & Interim Fieldwork (JUL/AUG)	Final Audit Fieldwork (SEP/OCT)	ACFR Report Preparation & Presentation (NOV/DEC)	Total for Financial Audit		
Partners	8	8	10	26	\$ 320	\$ 8,320
Manager	8	16	20	44	\$ 250	\$ 11,000
Senior	20	80	20	120	\$ 140	\$ 16,800
Staff Accountant	20	80	-	100	\$ 110	\$ 11,000
Clerical	-	-	10	10	\$ 100	\$ 1,000
TOTALS	56	184	60	300		\$ 48,120
Preparation of Annual Financial Report			70	70		\$ 12,500
Preparation of State Controller Report						\$ 900
Tax Services						\$ 4,600
Total All-Inclusive Maximum Fee						\$ 66,120

The maximum fee above includes all direct and indirect costs, including travel and out-of-pocket expenses. Not included in the above maximum fee are the cost of a Single Audit, if any.

Position/Task	HRPD Financial Audit - FY 2026				Quoted Rate	Total Cost Audit
	Planning & Interim Fieldwork (JUL/AUG)	Final Audit Fieldwork (SEP/OCT)	ACFR Report Preparation & Presentation (NOV/DEC)	Total for Financial Audit		
Partners	8	8	10	26	\$ 330	\$ 8,580
Manager	8	16	20	44	\$ 260	\$ 11,440
Senior	20	80	20	120	\$ 150	\$ 18,000
Staff Accountant	20	80	-	100	\$ 110	\$ 11,000
Clerical	-	-	10	10	\$ 100	\$ 1,000
TOTALS	56	184	60	300		\$ 50,020
Preparation of Annual Financial Report			70	70		\$ 13,000
Preparation of State Controller Report						\$ 900
Tax Services						\$ 4,750
Total All-Inclusive Maximum Fee						\$ 68,670

The maximum fee above includes all direct and indirect costs, including travel and out-of-pocket expenses. Not included in the above maximum fee are the cost of a Single Audit, if any.

APPENDIX: SAMPLE LIST OF REQUESTED ITEMS

SECTION NAME	REQUEST ITEM
Interim - General	Signed engagement letters for audit and tax List of attorneys used for the FY -- include legal matter they were working on and amount of fees List of bank accounts used during FY (including those closed during FY) List of employees (including terminated during FY) -- please include name, title/position, date of hire, term date, number of hours worked, compensation (either hourly rate or salary) Cash receipt listing Beginning and ending check numbers New subscription-based IT arrangements (SBITA), including amendments to previous year New leases, including amendments to previous year Updated policies & procedures
General	GL Detail (in excel) Final trial balance Original and amended budgets in Excel Journal entry listing
Cash and Investments	Bank reconciliations for June - including o/s check list June bank statements July bank statements Authorization for confirmation.com
Payroll and Pension (SBCERA/OPEB)	Payroll of employees covered by the pension plan and OPEB Employee/Employer contributions for OPEB and Pension CalPERS Billing Roster Report GASB 68 report from SBCERA GASB 75 report from Nicolay Consulting Forms 941 Payroll register for PP that includes 6/30 Detailed listing of current year capital asset additions and deletions (we will select sample and obtain supporting documentation)
Capital Assets	Receivables detailed schedules Cash receipts detail from 7/1 - 8/31
Receivables	District inventory listing 6/30
Inventories	Prepaid expense listing
Prepaid Expenses	A/P listing/aging
Accounts Payable	Check register from 7/1 - 8/31
Accrued Expenses	Accrued expense listing at year end (including payroll, compensated absences, etc.)
Other Current Liabilities	Security deposits schedule Deferred revenue schedule
Due To/Due From	Interfund reconciliation at year end
Long Term Debt	Annual invoice from City of Hesperia



		2021-2022		2022-2023		2023-2024		Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
SubObject: 00 - No subobject code									
Revenue									
800-49500-00-00	Other Grants	0.00	248,427.00	0.00	0.00	0.00	0.00		
Revenue Total:		0.00	248,427.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense									
800-61920-00-00	Salaries and benefits - Transfers ...	0.00	0.00	0.00	693,136.67	1,385,268.00	1,185,763.36	2,001,500.00	1,925,106.00
800-62921-00-00	Transfer out Sr. Ex. Reimb to A...	0.00	0.00	28,870.70	19,161.40	0.00	1,221.70		
Expense Total:		0.00	0.00	28,870.70	712,298.07	1,385,268.00	1,186,985.06	2,001,500.00	1,925,106.00
SubObject: 00 - No subobject code Surplus (Deficit):		0.00	248,427.00	-28,870.70	-712,298.07	-1,385,268.00	-1,186,985.06	-2,001,500.00	-1,925,106.00
SubObject: 01 - General administration									
Revenue									
800-44012-01-00	Fingerprinting Income	0.00	312.00	100.00	936.00	100.00	676.00	500.00	500.00
800-44013-01-00	Non-Resident Fee - Program Ac...	0.00	2,924.00	1,500.00	1,056.00	1,500.00	0.00		
800-44014-01-00	Printing Income	0.00	2,319.00	1,300.00	-263.85	1,300.00	0.00		
800-44015-01-00	Admin Processing Fee	0.00	310.00	100.00	215.00	100.00	15.00	100.00	100.00
800-44019-01-00	Other Misc Income	0.00	708.00	0.00	4,236.13	0.00	0.00		
800-44041-01-00	Snack Bar Sales	0.00	0.00	0.00	452.97	0.00	3,006.99	3,000.00	3,000.00
800-46000-01-00	Fines, fees, and forfeitures	0.00	9,497.00	0.00	0.00	0.00	0.00		
800-47000-01-00	Investment income - Interest	0.00	1,959.00	2,000.00	20,702.51	2,000.00	9,415.78	10,000.00	10,000.00
800-49000-01-00	Other income	0.00	100.00	0.00	309.34	0.00	3,746.28		
800-49300-01-00	Citations - Foundation 75%	0.00	0.00	37,500.00	5,742.14	37,500.00	9,945.00		
Revenue Total:		0.00	18,129.00	42,500.00	33,386.24	42,500.00	26,805.05	13,600.00	13,600.00
Expense									
800-61000-01-00	Salaries and benefits - General ...	0.00	4,606.00	5,396.00	0.00	0.00	0.00		
800-62100-01-00	Administrative expenses	0.00	11,501.00	12,500.00	12,652.67	12,500.00	20,533.53	25,000.00	25,000.00
800-62110-01-00	Advertising - G&A	0.00	5,929.00	10,100.00	11,492.85	15,000.00	14,162.55	17,000.00	17,000.00
800-62240-01-00	Bank service charges	0.00	1,698.00	1,950.00	2,657.80	1,950.00	2,117.96	2,800.00	2,800.00
800-62260-01-00	Clothing - Foundation Board	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00

My Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Defined Budgets

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DRAFT	DRAFT 2
800-62270-01-00	Communication - G&A	0.00	0.00	7,800.00	14,757.41	10,000.00	28,174.39	21,144.00	21,144.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Charter Communications - Internet Svc - HL			12.00	130.00	1,560.00			
DRAFT 2	Charter Communications - Internet Svc - PBC			12.00	140.00	1,680.00			
DRAFT 2	Charter Communications - Internet Svc - PPC			12.00	280.00	3,360.00			
DRAFT 2	Charter Communications - Internet Svc - RNCC			12.00	120.00	1,440.00			
DRAFT 2	Frontier - Harrison			12.00	48.00	576.00			
DRAFT 2	Frontier - Harrison Alarm			12.00	66.00	792.00			
DRAFT 2	Frontier - Harrison Internet			12.00	60.00	720.00			
DRAFT 2	Frontier - HL Alarm			12.00	70.00	840.00			
DRAFT 2	Frontier - HL ATM			12.00	112.00	1,344.00			
DRAFT 2	Frontier - HL Store			12.00	251.00	3,012.00			
DRAFT 2	Frontier - Timberlane TT			12.00	165.00	1,980.00			
DRAFT 2	Verizon Wireless - AM Run			12.00	21.00	252.00			
DRAFT 2	Verizon Wireless - Cell			12.00	260.00	3,120.00			
DRAFT 2	Verizon Wireless - Rec iPad			12.00	39.00	468.00			
800-62300-01-00	Computer - Hardware and net...	0.00	0.00	0.00	0.00	72,850.00	7,921.80	10,000.00	10,000.00
800-62300-01-02	Computer - Hardware and net...	0.00	1,215.00	0.00	209.96	0.00	0.00		
800-62300-01-03	Computer - Hardware and net...	0.00	1,578.00	0.00	275.96	0.00	0.00		
800-62302-01-00	Computer - Software licenses	0.00	2,216.00	3,750.00	1,374.78	3,750.00	14.40		
800-62340-01-00	Credit card processing charges -..	0.00	94.00	120.00	493.92	300.00	736.67	500.00	500.00
800-62340-01-01	Credit card processing charges -..	0.00	3,412.00	3,200.00	3,834.52	3,200.00	3,770.14	5,000.00	5,000.00
800-62340-01-03	Credit card processing charges -..	0.00	497.00	0.00	515.57	2,500.00	639.99	1,000.00	1,000.00
800-62340-01-04	Credit card processing charges -..	0.00	9,470.00	6,000.00	13,189.80	9,500.00	11,533.18	13,500.00	13,500.00
800-62340-01-05	Credit card processing charges -..	0.00	1,083.00	0.00	1,275.19	1,000.00	959.52	1,500.00	1,500.00
800-62350-01-00	Employment expenses - Physica..	0.00	605.00	1,000.00	50.00	1,000.00	326.00	1,000.00	1,000.00
800-62352-01-00	Fingerprinting	0.00	8,219.00	6,000.00	7,148.30	6,000.00	2,349.00	6,000.00	6,000.00
800-62500-01-00	Mailings	0.00	7,250.00	7,250.00	0.00	0.00	8.73		
800-62550-01-00	Miscellaneous expenses	0.00	423.00	0.00	-129,048.16	500.00	2,880.22	1,000.00	1,000.00
800-62670-01-00	Printing	0.00	2,363.00	1,600.00	2,481.58	2,300.00	0.00	2,500.00	2,500.00
800-62700-01-00	Professional services	0.00	0.00	0.00	510.00	0.00	0.00		

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Defined Budgets

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DRAFT	DRAFT 2	
800-62730-01-00	Publications	0.00	5,537.00	7,000.00	0.00	0.00	350.00		350.00	
800-62740-01-00	Repairs & maint.- Building and ...	0.00	0.00	0.00	4,426.11	0.00	2,996.69			
800-62780-01-00	Staff recognition	0.00	3,746.00	6,200.00	949.62	4,000.00	3,623.05	4,000.00	4,000.00	
800-62810-01-00	Taxes and licenses	0.00	568.00	9,250.00	7,285.52	9,250.00	4,939.48	8,685.00	8,685.00	
Budget Detail										
Budget Code	Description			Units	Price	Amount				
DRAFT 2	ASCAP - Music License Fee			1.00	1,045.00	1,045.00				
DRAFT 2	BMI (Broadcast Music Inc) - Music License			1.00	1,010.00	1,010.00				
DRAFT 2	CDTFD - Sales & Use Tax			1.00	3,000.00	3,000.00				
DRAFT 2	Dept of Alcoholic Beverage - License Fee			1.00	900.00	900.00				
DRAFT 2	Hesperia Bldg & Safety - Business License Renewal			1.00	450.00	450.00				
DRAFT 2	Hesperia Bldg & Safety - PBC FOG Permit			1.00	160.00	160.00				
DRAFT 2	Hesperia Bldg & Safety - PPC			1.00	120.00	120.00				
DRAFT 2	SESAC LLC - Music License			1.00	2,000.00	2,000.00				
800-64051-01-00	COGS - Snack Bar	0.00	0.00	0.00	3,109.22	0.00	1,645.45	1,800.00	1,800.00	
	Expense Total:	0.00	72,010.00	89,116.00	-40,357.38	155,600.00	109,682.75	123,929.00	124,279.00	
	SubObject: 01 - General administration Surplus (Deficit):	0.00	-53,881.00	-46,616.00	73,743.62	-113,100.00	-82,877.70	-110,329.00	-110,679.00	
SubObject: 02 - Historical preservation										
Revenue										
800-44000-02-00	Historical preservation - Reven...	0.00	600.00	200.00	0.00	200.00	0.00	200.00	200.00	
	Revenue Total:	0.00	600.00	200.00	0.00	200.00	0.00	200.00	200.00	
Expense										
800-62740-02-00	Maintenance Bldg - Historical p...	0.00	1,241.00	1,000.00	217.45	1,000.00	533.70	1,000.00	1,000.00	
800-62850-02-00	Utilities - Historical preservation	0.00	0.00	0.00	0.00	0.00	1,224.09	4,860.00	4,860.00	
Budget Detail										
Budget Code	Description			Units	Price	Amount				
DRAFT 2	City of Hesperia Water District			6.00	210.00	1,260.00				
DRAFT 2	SCE			12.00	200.00	2,400.00				
DRAFT 2	SouthWest Gas			12.00	100.00	1,200.00				
800-64020-02-00	Historical preservation - Operat...	0.00	6,955.00	5,000.00	4,369.49	5,000.00	3,148.10	5,000.00	5,000.00	
800-64021-02-00	Historical preservation - Commi...	0.00	494.00	300.00	0.00	300.00	0.00			

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Defined Budgets

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DRAFT	DRAFT 2
800-64022-02-00	Historical preservation - Genera..	0.00	0.00	550.00	994.22	550.00	1,144.09	1,500.00	1,500.00
	Expense Total:	0.00	8,690.00	6,850.00	5,581.16	6,850.00	6,049.98	12,360.00	12,360.00
	SubObject: 02 - Historical preservation Surplus (Deficit):	0.00	-8,090.00	-6,650.00	-5,581.16	-6,650.00	-6,049.98	-12,160.00	-12,160.00
SubObject: 03 - Foundation									
Revenue									
800-49100-03-00	Donations - Unrestricted	0.00	3,420.00	0.00	3,890.00	0.00	500.00		
800-49200-03-00	Donations - Restricted	0.00	2,428.00	0.00	85,683.00	900.00	69,333.01	1,000.00	1,000.00
800-49250-03-00	Sponsorships	0.00	0.00	0.00	0.00	0.00	250.00		
	Revenue Total:	0.00	5,848.00	0.00	89,573.00	900.00	70,083.01	1,000.00	1,000.00
Expense									
800-64034-03-00	Foundation - Scholarships	0.00	2,520.00	3,000.00	3,000.00	4,500.00	4,500.00	4,500.00	4,500.00
	Expense Total:	0.00	2,520.00	3,000.00	3,000.00	4,500.00	4,500.00	4,500.00	4,500.00
	SubObject: 03 - Foundation Surplus (Deficit):	0.00	3,328.00	-3,000.00	86,573.00	-3,600.00	65,583.01	-3,500.00	-3,500.00
SubObject: 05 - Facility rentals									
Revenue									
800-48100-05-00	Facility rentals	0.00	41,860.00	135,184.00	168,284.29	127,863.00	126,821.32	130,000.00	115,000.00
800-48150-05-00	Facility Rentals w/ Bar (UBI)	0.00	63,907.00	0.00	23,915.50	0.00	0.00		
800-48200-05-00	Facility rentals - Service Charge	0.00	5,829.00	1,425.00	3,117.50	1,425.00	4,629.43	3,200.00	3,200.00
800-48300-05-00	Non Resident Fee	0.00	0.00	625.00	2,026.00	0.00	1,214.57		
800-48500-05-00	Facility Rentals - Sports Field - ...	0.00	29,343.00	0.00	2,678.00	0.00	30,962.33	25,000.00	25,000.00
800-48600-05-00	BMX Field Lighting	0.00	2,819.00	3,000.00	298.84	3,000.00	0.00	300.00	300.00
800-48610-05-00	BMX Facility Use Fee	0.00	12.00	7,712.00	1,200.67	7,712.00	3,976.66	3,600.00	3,600.00
800-48690-05-00	BMX Late fee revenue	0.00	178.00	0.00	0.00	0.00	0.00		
800-48700-05-00	Facility rentals - Bar sales	0.00	19,124.00	10,000.00	20,839.82	10,000.00	11,914.95	15,000.00	15,000.00
800-48900-05-00	Rents and concessions - Miscell...	0.00	165.00	0.00	977.43	0.00	374.45	400.00	400.00
	Revenue Total:	0.00	163,237.00	157,946.00	223,338.05	150,000.00	179,893.71	177,500.00	162,500.00
Expense									
800-61000-05-00	Facility Rentals - Salaries and b...	0.00	44,105.00	59,710.00	0.00	0.00	0.00		
800-62250-05-01	Cash over or short - LS	0.00	121.00	0.00	1,122.97	0.00	4,256.17		
800-62250-05-03	Cash over or short - PBCC	0.00	85.00	0.00	232.73	0.00	-152.59		
800-62810-05-00	Facility rentals - Taxes and licen...	0.00	2,922.00	0.00	1,281.86	0.00	0.00		
800-64000-05-00	Facility rentals - General Expen...	0.00	23,080.00	13,950.00	5,652.64	17,000.00	4,701.28	8,000.00	8,000.00

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Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
800-64051-05-00	FR - COGS Bar - PBC	0.00	7,011.00	8,000.00	7,333.31	8,000.00	5,168.42	8,000.00	8,000.00
800-64052-05-00	Facility rentals - Food and beve...	0.00	0.00	0.00	0.00	0.00	63.62		
	Expense Total:	0.00	77,324.00	81,660.00	15,623.51	25,000.00	14,036.90	16,000.00	16,000.00
	SubObject: 05 - Facility rentals Surplus (Deficit):	0.00	85,913.00	76,286.00	207,714.54	125,000.00	165,856.81	161,500.00	146,500.00

SubObject: 09 - Hesperia lake

Revenue									
800-44090-09-00	Non Taxable Sales - HL	0.00	0.00	199,800.00	144,534.23	134,000.00	75,294.79	90,000.00	90,000.00
800-44091-09-00	Fishing Fees - HL	0.00	376,773.00	361,000.00	558,515.48	361,000.00	495,973.90	450,000.00	450,000.00
800-44093-09-00	Camping Fees - HL	0.00	102,664.00	100,000.00	92,379.74	100,000.00	70,561.50	100,000.00	70,000.00
800-44094-09-00	Equestr Camp Fees - HL	0.00	770.00	770.00	545.00	0.00	260.00	500.00	500.00
800-44123-09-00	Store Taxable item sales - HL	0.00	0.00	0.00	119,906.35	0.00	154,418.77	160,000.00	160,000.00
800-48200-09-00	Facility rental service charge - ...	0.00	19.00	0.00	0.00	0.00	0.00		
800-48400-09-00	FR - Picnic Area - HL	0.00	8,715.00	0.00	5,690.00	0.00	7,734.75	6,000.00	6,000.00
	Revenue Total:	0.00	488,941.00	661,570.00	921,570.80	595,000.00	804,243.71	806,500.00	776,500.00

Expense									
800-61000-09-00	Salaries and benefits - HL	0.00	262,778.00	291,216.00	0.00	0.00	0.00		
800-62110-09-00	Advertising - HL	0.00	0.00	0.00	15.77	7,900.00	2,217.38	1,500.00	1,500.00
800-62250-09-00	Cash over or short - HL	0.00	-118.00	0.00	89.13	0.00	160.00		
800-62270-09-00	Communication - HL	0.00	6,362.00	0.00	986.62	0.00	919.97		1,000.00
800-62300-09-00	Computer - Hardware and net...	0.00	0.00	0.00	0.00	2,800.00	0.00		
800-62740-09-00	Maintenance - Building and Gr...	0.00	50,769.00	40,000.00	60,749.39	50,000.00	46,105.15	50,000.00	50,000.00

Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Advance Disposal			12.00	2,200.00	26,400.00			
DRAFT 2	Diamond Environmental Svc, LP			12.00	1,700.00	20,400.00			
DRAFT 2	Misc			1.00	3,200.00	3,200.00			
800-62746-09-00	Equipment Maintenance - HL	0.00	377.00	1,800.00	0.00	1,800.00	160.00		1,800.00
800-62750-09-00	Equipment Lease - HL	0.00	420.00	500.00	455.00	500.00	454.00	520.00	520.00

Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Arctic Glacier - Ice Machine Lease			12.00	35.00	420.00			
DRAFT 2	Misc			1.00	100.00	100.00			
800-62810-09-00	Taxes and licenses - HL	0.00	2,285.00	0.00	1,013.46	0.00	2,257.00	2,310.00	2,310.00

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Defined Budgets

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DRAFT	DRAFT 2
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Dept of Alcoholic Beverage Control - License Fee			1.00	450.00	450.00			
DRAFT 2	Dept of Fish & Wildlife			1.00	1,510.00	1,510.00			
DRAFT 2	Dept of Public Health - Permit			1.00	350.00	350.00			
800-62850-09-00	Utilities - HL	0.00	0.00	49,500.00	70,952.72	0.00	54,033.84	73,200.00	73,200.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	City of Hesperia Water District			12.00	1,500.00	18,000.00			
DRAFT 2	SCE			12.00	4,600.00	55,200.00			
800-62850-09-99	Utilities - HL Conversion Only	0.00	50,395.00	0.00	0.00	0.00	0.00		
800-64000-09-00	General Expenses - HL	0.00	6,538.00	18,000.00	14,453.31	18,000.00	5,771.12	18,000.00	18,000.00
800-64091-09-00	COGS - HL	0.00	137,048.00	108,300.00	162,677.04	140,000.00	141,407.79	165,000.00	165,000.00
800-64092-09-00	Fish stocking - HL	0.00	168,839.00	200,000.00	275,174.30	215,000.00	229,285.00	265,000.00	265,000.00
	Expense Total:	0.00	685,693.00	709,316.00	586,566.74	436,000.00	482,771.25	575,530.00	578,330.00
	SubObject: 09 - Hesperia lake Surplus (Deficit):	0.00	-196,752.00	-47,746.00	335,004.06	159,000.00	321,472.46	230,970.00	198,170.00
SubObject: 10 - Contract Classes									
Revenue									
800-44000-10-00	Contract classes - Registration	0.00	125,697.00	109,476.00	165,357.03	90,000.00	110,364.18	120,000.00	100,000.00
	Revenue Total:	0.00	125,697.00	109,476.00	165,357.03	90,000.00	110,364.18	120,000.00	100,000.00
Expense									
800-61000-10-00	Contract Classes - Salaries and ...	0.00	2,283.00	4,926.00	0.00	0.00	0.00		
800-64000-10-00	Contract classes - General Expe...	0.00	1,242.00	1,980.00	1,557.97	3,100.00	10.00	2,000.00	2,000.00
800-64110-10-00	Contract classes - Class instruct...	0.00	80,368.00	71,159.45	107,701.03	58,500.00	77,843.94	83,000.00	83,000.00
	Expense Total:	0.00	83,893.00	78,065.45	109,259.00	61,600.00	77,853.94	85,000.00	85,000.00
	SubObject: 10 - Contract Classes Surplus (Deficit):	0.00	41,804.00	31,410.55	56,098.03	28,400.00	32,510.24	35,000.00	15,000.00
SubObject: 20 - ASAP									
Revenue									
800-44000-20-00	ASAP - Registration	0.00	271,836.00	315,930.00	309,307.50	0.00	0.00		
	Revenue Total:	0.00	271,836.00	315,930.00	309,307.50	0.00	0.00	0.00	0.00
Expense									
800-61000-20-00	ASAP - Salaries and benefits	0.00	234,765.00	270,642.00	0.00	0.00	0.00		
800-62270-20-00	Communication - ASAP	0.00	4,358.00	9,750.00	4,669.57	0.00	400.88		

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Defined Budgets

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DRAFT	DRAFT 2
800-62800-20-00	ASAP - Supplies/Misc.	0.00	4,489.00	15,600.00	1,713.09	0.00	0.00		
	Expense Total:	0.00	243,612.00	295,992.00	6,382.66	0.00	400.88	0.00	0.00
	SubObject: 20 - ASAP Surplus (Deficit):	0.00	28,224.00	19,938.00	302,924.84	0.00	-400.88	0.00	0.00
SubObject: 25 - Kids Kamp Revenue									
800-44000-25-00	Kids Kamp - Registration Fees	0.00	35,354.00	114,197.00	44,288.28	35,400.00	49,678.30	50,000.00	50,000.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Misc			1.00	-972.40	-972.40			
DRAFT 2	NOV Kids Kamp - Daily Online Registration			24.00	-30.00	-720.00			
DRAFT 2	NOV Kids Kamp - Weekly Online Registration			8.00	-79.20	-633.60			
DRAFT 2	OCT Kids Kamp - Daily Online Registration			25.00	-30.00	-750.00			
DRAFT 2	OCT Kids Kamp - Weekly Online Registration			7.00	-132.00	-924.00			
DRAFT 2	Summer			1.00	-43,500.00	-43,500.00			
DRAFT 2	Winter			1.00	-2,500.00	-2,500.00			
800-44141-25-00	Kids Kamp - Field Trips	0.00	0.00	5,000.00	0.00	5,000.00	0.00		
800-44142-25-00	Kids Kamp - T-Shirts	0.00	0.00	600.00	0.00	600.00	0.00		
	Revenue Total:	0.00	35,354.00	119,797.00	44,288.28	41,000.00	49,678.30	50,000.00	50,000.00
Expense									
800-61000-25-00	Kids Kamp - Salaries and benefi...	0.00	24,244.00	67,915.00	0.00	0.00	0.00		
800-62110-25-00	Advertising / Printing - Kids Ka...	0.00	0.00	0.00	0.00	60.00	40.99	60.00	60.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	NOV Kids Kamp			1.00	30.00	30.00			
DRAFT 2	OCT Kids Kamp			1.00	30.00	30.00			
800-62270-25-00	Communication - Kids Kamp	0.00	0.00	0.00	5.43	0.00	1,644.88	1,320.00	1,320.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Verizon Wireless			12.00	110.00	1,320.00			
800-64000-25-00	Kids Kamp - General Expense	0.00	860.00	7,424.00	1,585.70	31,940.00	5,038.07	5,296.00	5,296.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Misc			1.00	5,000.00	5,000.00			

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		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
DRAFT 2	NOV Kids Kamp - Consumable Supplies			1.00	100.00	100.00			
DRAFT 2	NOV Kids Kamp - Misc			1.00	25.00	25.00			
DRAFT 2	NOV Kids Kamp - Movie License			1.00	23.00	23.00			
DRAFT 2	OCT Kids Kamp - Consumable Supplies			1.00	100.00	100.00			
DRAFT 2	OCT Kids Kamp - Misc			1.00	25.00	25.00			
DRAFT 2	OCT Kids Kamp - Movie License			1.00	23.00	23.00			
800-65140-25-01	Kids Kamp - Lime Street	0.00	0.00	0.00	210.12	0.00	0.00		
800-65141-25-00	Kids Kamp - Field trip expense	0.00	0.00	5,000.00	0.00	5,000.00	0.00		3,000.00
800-65142-25-00	Kids Kamp - T-shirts expense	0.00	0.00	600.00	0.00	600.00	0.00		1,500.00
	Expense Total:	0.00	25,104.00	80,939.00	1,801.25	37,600.00	6,723.94	6,676.00	11,176.00
	SubObject: 25 - Kids Kamp Surplus (Deficit):	0.00	10,250.00	38,858.00	42,487.03	3,400.00	42,954.36	43,324.00	38,824.00
SubObject: 40 - Special Events									
Revenue									
800-44000-40-00	Special Events - Revenue	0.00	17,649.00	34,563.00	133,374.90	106,165.00	93,372.96	100,000.00	85,000.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Bobcat's Summer Concert - Profit booth 4 nights			8.00	-194.00	-1,552.00			
DRAFT 2	Bobcat's Summer Concert-NonProfit booth 4 nights			4.00	-60.00	-240.00			
DRAFT 2	Easter Egg Hunt - Vendors - Non-Profit			5.00	-80.00	-400.00			
DRAFT 2	Easter Egg Hunt - Vendors - Profit			7.00	-40.00	-280.00			
DRAFT 2	Fall Festival & Car Show - Car Show (50 cars)			50.00	-10.00	-500.00			
DRAFT 2	Fall Festival & Car Show - Non-Profit booth			4.00	-15.00	-60.00			
DRAFT 2	Fall Festival & Car Show - Profit booth			8.00	-49.00	-392.00			
DRAFT 2	MISC Rodeo Event			1.00	-80,051.00	-80,051.00			
DRAFT 2	Movies in the Park - Vendor Non-Profit 1 night			10.00	-15.00	-150.00			
DRAFT 2	Movies in the Park - Vendor Non-Profit 5 night			2.00	-75.00	-150.00			
DRAFT 2	Movies in the Park - Vendor Profit 1 night			5.00	-49.00	-245.00			
DRAFT 2	Movies in the Park - Vendor Profit 5 nights			4.00	-245.00	-980.00			
800-44083-40-00	Vendor Revenue - Special Even...	0.00	0.00	0.00	0.00	0.00	4,240.00		2,500.00
	Revenue Total:	0.00	17,649.00	34,563.00	133,374.90	106,165.00	97,612.96	100,000.00	87,500.00
Expense									
800-61000-40-00	Special events - Salaries and be...	0.00	8,768.00	51,009.00	-856.96	0.00	0.00		

My Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
<u>800-62110-40-00</u>	Advertising - Special Events	0.00	0.00	0.00	0.00	140.00	2,402.04	140.00	140.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Concert - Facebook Advertising			1.00	30.00	30.00			
DRAFT 2	Easter Egg Hunt - Advertising / Printing			1.00	30.00	30.00			
DRAFT 2	Fall Festival - Facebook Advertising			1.00	40.00	40.00			
DRAFT 2	Movies in the Park - Facebook Advertising			1.00	40.00	40.00			
<u>800-64000-40-00</u>	Special events - General Expen...	0.00	6,830.00	113,659.00	198,681.63	283,325.00	305,648.29	300,000.00	290,000.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Concert - Bands			1.00	7,500.00	7,500.00			
DRAFT 2	Concert - Beer garden supplies			1.00	4,000.00	4,000.00			
DRAFT 2	Concert - Porta Potties & hand washing			1.00	2,000.00	2,000.00			
DRAFT 2	Concert - Stage and Lighting			1.00	18,500.00	18,500.00			
DRAFT 2	Co-Sponsored Events HCPP - Porta Potties			1.00	15,000.00	15,000.00			
DRAFT 2	Easter Egg Hunt - Baskets for Golden Eggs			1.00	240.00	240.00			
DRAFT 2	Easter Egg Hunt - Bounce Houses			1.00	1,870.00	1,870.00			
DRAFT 2	Easter Egg Hunt - Decorations / Inflatables			1.00	300.00	300.00			
DRAFT 2	Easter Egg Hunt - Easter Eggs			1.00	2,300.00	2,300.00			
DRAFT 2	Fall Festival - Activities / Bounce House			1.00	5,000.00	5,000.00			
DRAFT 2	Fall Festival - Candy			1.00	8,000.00	8,000.00			
DRAFT 2	Fall Festival - Stage and Sound			1.00	5,000.00	5,000.00			
DRAFT 2	Hesperia Days Rodeo			1.00	150,000.00	150,000.00			
DRAFT 2	Misc			1.00	57,915.00	57,915.00			
DRAFT 2	Movies in the Park - Best Opportunities clean up			1.00	4,200.00	4,200.00			
DRAFT 2	Movies in the Park - Movie License			1.00	3,475.00	3,475.00			
DRAFT 2	Movies in the Park - Movies & Misc Supplies			1.00	300.00	300.00			
DRAFT 2	Movies in the Park - Porta Potties & hand washing			1.00	1,400.00	1,400.00			
DRAFT 2	Veterans Day			1.00	3,000.00	3,000.00			
<u>800-65061-40-00</u>	Special events - Concert expen...	0.00	16,886.00	0.00	0.00	0.00	7,831.83		
<u>800-65062-40-00</u>	Special Events - Movies in the ...	0.00	22,960.00	0.00	0.00	0.00	1,168.89		
	Expense Total:	0.00	55,444.00	164,668.00	197,824.67	283,465.00	317,051.05	300,140.00	290,140.00
	SubObject: 40 - Special Events Surplus (Deficit):	0.00	-37,795.00	-130,105.00	-64,449.77	-177,300.00	-219,438.09	-200,140.00	-202,640.00

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Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
SubObject: 41 - Tree Lighting									
Revenue									
800-44000-41-00	Tree lighting - Revenue	0.00	660.00	0.00	0.00	925.00	1,040.00	925.00	925.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Non-Profit Booth			5.00	-35.00	-175.00			
DRAFT 2	Profit Booth			15.00	-50.00	-750.00			
	Revenue Total:	0.00	660.00	0.00	0.00	925.00	1,040.00	925.00	925.00
Expense									
800-61000-41-00	Tree lighting - Salaries and ben...	0.00	25,080.00	0.00	0.00	0.00	0.00		
800-62110-41-00	Advertising / Printing - Tree ligh...	0.00	0.00	0.00	0.00	40.00	68.00	40.00	80.00
800-64000-41-00	Tree lighting - Ceremony expen...	0.00	21,195.00	0.00	-84.66	38,597.00	43,341.61	38,597.00	38,840.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Activities (train, reindeer)			1.00	20,000.00	20,000.00			
DRAFT 2	Advertising / Printing			1.00	40.00	40.00			
DRAFT 2	Christmas Lights & Supplies			1.00	9,600.00	9,600.00			
DRAFT 2	Equipment Rental			1.00	5,000.00	5,000.00			
DRAFT 2	Porta Potties Service			1.00	800.00	800.00			
DRAFT 2	Stage & Lighting			1.00	3,400.00	3,400.00			
800-65070-41-00	Tree lighting - Main & C Expens...	0.00	2,830.00	0.00	0.00	0.00	0.00		
	Expense Total:	0.00	49,105.00	0.00	-84.66	38,637.00	43,409.61	38,637.00	38,920.00
	SubObject: 41 - Tree Lighting Surplus (Deficit):	0.00	-48,445.00	0.00	84.66	-37,712.00	-42,369.61	-37,712.00	-37,995.00
SubObject: 42 - Hesperia Days									
Revenue									
800-44000-42-00	Hesperia Days - Revenue	0.00	300.00	0.00	3,993.00	38,260.00	39,647.95	38,260.00	53,900.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Duck Race Payment			1.00	-300.00	-300.00			
DRAFT 2	Kids Area			1.00	-48,000.00	-48,000.00			
DRAFT 2	Vendors			1.00	-5,600.00	-5,600.00			
800-44081-42-00	Hesperia Days - SK Run - Reven...	0.00	2,855.00	0.00	310.00	0.00	0.00		
800-44082-42-00	Hesperia Days - Entertainment -..	0.00	1,000.00	0.00	0.00	0.00	0.00		
800-44083-42-00	Hesperia Days - Event Vendor -..	0.00	4,619.00	0.00	3,827.00	0.00	0.00		
800-44084-42-00	Hesperia Days - Fireworks - Rev...	0.00	13,000.00	0.00	2,000.00	0.00	0.00		

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Defined Budgets

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DRAFT	DRAFT 2
800-44085-42-00	Hesperia Days - Kids area - Rev...	0.00	9,891.00	0.00	0.00	0.00	0.00		
	Revenue Total:	0.00	31,665.00	0.00	10,130.00	38,260.00	39,647.95	38,260.00	53,900.00
Expense									
800-61000-42-00	Hesperia Days - Salaries and be...	0.00	7,636.00	0.00	0.00	0.00	0.00		
800-64000-42-00	Hesperia Days - General Expen...	0.00	13,493.00	0.00	314.66	69,948.00	66,135.96	69,948.00	70,348.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	5K Run			1.00	9,200.00	9,200.00			
DRAFT 2	Best Opportunities - clean up service			1.00	1,000.00	1,000.00			
DRAFT 2	Entertainment			1.00	10,148.00	10,148.00			
DRAFT 2	Fireworks			1.00	29,000.00	29,000.00			
DRAFT 2	Floats			1.00	300.00	300.00			
DRAFT 2	General Expense			1.00	2,000.00	2,000.00			
DRAFT 2	Jolly Jumps - Equipment for Kids Area			1.00	10,200.00	10,200.00			
DRAFT 2	Meal Cards			1.00	800.00	800.00			
DRAFT 2	Portable Restrooms & Hand washing stations			1.00	6,000.00	6,000.00			
DRAFT 2	Printing / advertising / posters			1.00	1,700.00	1,700.00			
800-65081-42-00	Hesperia Days - 5K Run - Expen...	0.00	6,323.00	0.00	0.00	0.00	371.10		
800-65082-42-00	Hesperia Days - Entertainment -..	0.00	9,914.00	0.00	0.00	0.00	0.00		
800-65084-42-00	Hesperia Days - Fireworks - Exp...	0.00	25,276.00	0.00	9,971.00	0.00	0.00		
	Expense Total:	0.00	62,642.00	0.00	10,285.66	69,948.00	66,507.06	69,948.00	70,348.00
	SubObject: 42 - Hesperia Days Surplus (Deficit):	0.00	-30,977.00	0.00	-155.66	-31,688.00	-26,859.11	-31,688.00	-16,448.00

SubObject: 50 - Youth Sports

Revenue									
800-44101-50-00	Youth Sports - Basketball - Regi...	0.00	27,633.00	55,960.00	86,306.40	57,500.00	42,317.80	57,500.00	62,666.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Summer Basketball - Registration (B,A,AA)			190.00	-85.00	-16,150.00			
DRAFT 2	Summer Basketball - Registration (Intro, PW,C)			212.00	-68.00	-14,416.00			
DRAFT 2	Winter Basketball - Registration (B,A,AA)			150.00	-94.00	-14,100.00			
DRAFT 2	Winter Basketball - Registration (Intro, PW,C)			240.00	-75.00	-18,000.00			
800-44102-50-00	Youth Sports - Flag Football - R...	0.00	9,996.00	10,300.00	11,970.50	10,655.00	11,979.00	10,655.00	11,869.00

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Defined Budgets

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DRAFT	DRAFT 2
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Flag Football - Registrations			143.00	-83.00	-11,869.00			
800-44104-50-00	Youth Sports - Open Gym	0.00	11,811.00	11,224.00	5,252.65	0.00	0.00		
800-44107-50-00	Youth Sports - Volleyball	0.00	21,242.00	21,760.00	12,024.80	23,095.00	-80.00	23,095.00	25,110.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Fall Youth Volleyball - Registrations			130.00	-81.00	-10,530.00			
DRAFT 2	Spring Youth Volleyball - Registrations			180.00	-81.00	-14,580.00			
Revenue Total:		0.00	70,682.00	99,244.00	115,554.35	91,250.00	54,216.80	91,250.00	99,645.00
Expense									
800-61000-50-00	Salaries and benefits - Youth S...	0.00	0.00	17,141.00	0.00	0.00	0.00		
800-61101-50-00	Salaries and benefits - Youth sp...	0.00	25,445.00	34,590.00	35.56	0.00	0.00		
800-61102-50-00	Salaries and benefits - Youth sp...	0.00	7,133.00	7,891.00	0.00	0.00	0.00		
800-61107-50-00	Salaries and benefits - Youth sp...	0.00	20,382.00	17,784.00	0.00	0.00	0.00		
800-65101-50-00	Youth sports - Basketball - Exp...	0.00	7,119.00	10,400.00	8,741.89	20,110.00	11,667.41	20,110.00	12,860.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Summer Basketball - Equipment			1.00	400.00	400.00			
DRAFT 2	Summer Basketball - HUSD - postcards			1.00	30.00	30.00			
DRAFT 2	Summer Basketball - Shirts			1.00	7,000.00	7,000.00			
DRAFT 2	Winter Basketball - Equipment			1.00	400.00	400.00			
DRAFT 2	Winter Basketball - HUSD - postcards			1.00	30.00	30.00			
DRAFT 2	Winter Basketball - Shirts			1.00	5,000.00	5,000.00			
800-65102-50-00	Youth sports - Flag Football - E...	0.00	732.00	1,000.00	1,428.29	3,300.00	0.00	3,300.00	5,400.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Flag Football - Advertising/Printing/Facebook			1.00	40.00	40.00			
DRAFT 2	Flag Football - Equipment / Supplies			1.00	1,200.00	1,200.00			
DRAFT 2	Flag Football - Maintenance: Field Paint			1.00	160.00	160.00			
DRAFT 2	Flag Football - Shirts			1.00	4,000.00	4,000.00			
800-65104-50-00	Youth sports - Open gym	0.00	253.00	600.00	307.20	600.00	0.00	600.00	600.00
800-65107-50-00	Youth sports - Volleyball	0.00	3,640.00	2,600.00	1,889.27	4,900.00	0.00	4,900.00	8,900.00

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Defined Budgets

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DRAFT	DRAFT 2
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Fall Volleyball - Advertising/Printing/Facebook			1.00	50.00	50.00			
DRAFT 2	Fall Youth Volleyball - Equipment / Supplies			1.00	400.00	400.00			
DRAFT 2	Fall Youth Volleyball - Shirts			1.00	4,000.00	4,000.00			
DRAFT 2	Spring Volleyball - Advertising/Printing/Facebook			1.00	50.00	50.00			
DRAFT 2	Spring Youth Volleyball - Equipment / Supplies			1.00	400.00	400.00			
DRAFT 2	Spring Youth Volleyball - Shirts			1.00	4,000.00	4,000.00			
800-65109-50-00									
	Youth sports - Basketball - Refe...	0.00	3,059.00	6,500.00	5,812.00	2,390.00	7,465.00	6,500.00	8,200.00
	Expense Total:	0.00	67,763.00	98,506.00	18,214.21	31,300.00	19,132.41	35,410.00	35,960.00
	SubObject: 50 - Youth Sports Surplus (Deficit):	0.00	2,919.00	738.00	97,340.14	59,950.00	35,084.39	55,840.00	63,685.00
SubObject: 51 - Sport User Group									
Revenue									
800-44100-51-00	Youth Sports Partner	0.00	22,323.00	45,000.00	51,389.93	31,000.00	54,327.32	40,800.00	40,800.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	AYSO			1.00	-8,000.00	-8,000.00			
DRAFT 2	Desert Aquatics			12.00	-900.00	-10,800.00			
DRAFT 2	HALL			1.00	-12,000.00	-12,000.00			
DRAFT 2	HNLL			1.00	-10,000.00	-10,000.00			
	Revenue Total:	0.00	22,323.00	45,000.00	51,389.93	31,000.00	54,327.32	40,800.00	40,800.00
Expense									
800-61000-51-00	Salaries and benefits - Youth sp...	0.00	0.00	404.00	0.00	0.00	0.00		
800-65100-51-00	Youth Sports Partner	0.00	10.00	6,600.00	1,802.84	12,000.00	3,431.31	2,000.00	10,000.00
	Expense Total:	0.00	10.00	7,004.00	1,802.84	12,000.00	3,431.31	2,000.00	10,000.00
	SubObject: 51 - Sport User Group Surplus (Deficit):	0.00	22,313.00	37,996.00	49,587.09	19,000.00	50,896.01	38,800.00	30,800.00
SubObject: 60 - Adult Sports									
Revenue									
800-44000-60-00	Charge for svc - Adult Open Gym	0.00	0.00	0.00	0.00	9,446.00	0.00		
800-44115-60-00	Adult Sports - Pickleball	0.00	8,089.00	7,200.00	12,888.00	10,000.00	13,274.27	10,000.00	10,000.00
800-44116-60-00	Adult Sports - Softball	0.00	17,279.00	11,030.00	15,169.33	15,904.00	12,644.80	15,904.00	15,312.00

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Defined Budgets

2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025
Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DRAFT	DRAFT 2

Budget Detail

Budget Code	Description	Units	Price	Amount								
DRAFT 2	Fall Softballs - Previous Season Winner Discount	2.00	66.00	132.00								
DRAFT 2	Fall Softballs - Team registration	14.00	-374.00	-5,236.00								
DRAFT 2	Spring Softballs - Previous Season Winner Discount	2.00	66.00	132.00								
DRAFT 2	Spring Softballs - Team registration	14.00	-374.00	-5,236.00								
DRAFT 2	Summer Softballs - Previous Season Winner Discount	2.00	66.00	132.00								
DRAFT 2	Summer Softballs - Team registration	14.00	-374.00	-5,236.00								
Revenue Total:					0.00	25,368.00	18,230.00	28,057.33	35,350.00	25,919.07	25,904.00	25,312.00

Expense

800-61000-60-00	Salaries and benefits - Adult Sp...	0.00	14,918.00	0.00	0.00	0.00	0.00	0.00	0.00
800-61115-60-00	Adults sports - Salaries and ben...	0.00	8,150.00	8,201.00	0.00	0.00	0.00	0.00	0.00
800-61116-60-00	Adults sports - Salaries and ben...	0.00	477.00	1,239.00	0.00	0.00	0.00	0.00	0.00
800-65114-60-00	Adult sports - Open gym expen...	0.00	2.00	0.00	144.67	0.00	0.00	0.00	0.00
800-65115-60-00	Adult sports - Pickleball expense	0.00	224.00	250.00	0.00	0.00	0.00	0.00	0.00
800-65116-60-00	Adult sports - Softball expense	0.00	396.00	3,030.00	681.21	9,112.00	2,080.96	9,112.00	3,687.00

Budget Detail

Budget Code	Description	Units	Price	Amount
DRAFT 2	Fall Softballs - Advertising / Printing / Facebook	1.00	20.00	20.00
DRAFT 2	Fall Softballs - Lights (hourly)	95.00	12.00	1,140.00
DRAFT 2	Fall Softballs - Maintenances: Chalk & Field Paint	1.00	130.00	130.00
DRAFT 2	Fall Softballs - Shipping & tax for softballs	1.00	38.59	38.59
DRAFT 2	Fall Softballs - Softballs (units are per dozen)	8.00	41.75	334.00
DRAFT 2	Spring Softballs - Advertising/Printing/Facebook	1.00	20.00	20.00
DRAFT 2	Spring Softballs - Lights (hourly)	42.00	12.00	504.00
DRAFT 2	Spring Softballs - Maintenance: Chalk&Field Paint	1.00	130.00	130.00
DRAFT 2	Spring Softballs - Shipping and tax for softballs	1.00	38.83	38.83
DRAFT 2	Spring Softballs - Softballs (units are per dozen)	5.00	41.75	208.75

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Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
DRAFT 2	Summer Softballs - Advertising/Printing/Facebook			1.00	20.00	20.00			
DRAFT 2	Summer Softballs - Lights (hourly)			50.00	12.00	600.00			
DRAFT 2	Summer Softballs - Maintenance: Chalk&Field Paint			1.00	130.00	130.00			
DRAFT 2	Summer Softballs - Shipping and tax for softballs			1.00	38.83	38.83			
DRAFT 2	Summer Softballs - Softballs (units are per dozen)			8.00	41.75	334.00			
800-65119-60-00	Adult sports - Softball - Referee	0.00	5,650.00	4,050.00	4,750.00	888.00	4,550.00	5,000.00	5,850.00
	Expense Total:	0.00	29,817.00	16,770.00	5,575.88	10,000.00	6,630.96	14,112.00	9,537.00
	SubObject: 60 - Adult Sports Surplus (Deficit):	0.00	-4,449.00	1,460.00	22,481.45	25,350.00	19,288.11	11,792.00	15,775.00

SubObject: 70 - Skating

Revenue									
800-44000-70-00	PPC/Skating - Public	0.00	41,664.00	36,000.00	43,224.14	36,000.00	41,772.87	33,000.00	33,000.00
800-44121-70-00	PPC/Skating - Skates Rentals	0.00	17,324.00	13,600.00	11,213.91	12,000.00	3,558.00	5,000.00	5,000.00
800-44122-70-00	PPC/Skating - Video Game Mac...	0.00	4,119.00	3,500.00	3,359.25	0.00	2,214.75	1,500.00	1,500.00
800-44123-70-00	PPC/Skating - Taxable Item Sales	0.00	188.00	130.00	438.16	0.00	205.24	500.00	500.00
800-48100-70-00	PPC/Skating - Facility Rentals	0.00	26,709.00	21,432.00	11,988.40	0.00	29,281.51	23,000.00	23,000.00
800-48200-70-00	Facility rental service charge - ...	0.00	122.00	0.00	0.00	0.00	0.00		
800-48740-70-00	PPC/Skating - Vending Machine...	0.00	0.00	0.00	4,007.70	0.00	5,887.25	4,500.00	4,500.00
	Revenue Total:	0.00	90,126.00	74,662.00	74,231.56	48,000.00	82,919.62	67,500.00	67,500.00

Expense									
800-61000-70-00	PPC/Skating - Salaries and bene...	0.00	40,127.00	31,594.00	0.00	0.00	0.00		
800-62270-70-00	Communication - PPC	0.00	0.00	0.00	0.00	0.00	202.20	300.00	300.00

Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Verizon Wireless			12.00	25.00	300.00			
800-62810-70-00	PPC/Skating - Taxes and licenses	0.00	879.00	0.00	339.17	0.00	0.00		
800-62850-70-00	PPC/Skating - Utilities	0.00	14,260.00	0.00	1,740.91	0.00	12,950.52	8,280.00	13,000.00

Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Misc Utilities			1.00	4,720.00	4,720.00			
DRAFT 2	SCE			12.00	650.00	7,800.00			

My Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
DRAFT 2	SouthWest Gas			12.00	40.00	480.00			
800-64000-70-00	PPC/Skating - General Expense	0.00	3,597.00	11,650.00	5,370.09	18,000.00	15,885.72	18,000.00	18,000.00
800-64050-70-05	PPC/Skating - Facility rentals ex...	0.00	0.00	500.00	0.00	0.00	0.00		
800-65121-70-00	PPC Vending Stock - COGS	0.00	0.00	0.00	1,127.03	0.00	346.61	1,000.00	1,000.00
	Expense Total:	0.00	58,863.00	43,744.00	8,577.20	18,000.00	29,385.05	27,580.00	32,300.00
	SubObject: 70 - Skating Surplus (Deficit):	0.00	31,263.00	30,918.00	65,654.36	30,000.00	53,534.57	39,920.00	35,200.00
SubObject: 80 - Aquatics									
Revenue									
800-44000-80-00	Aquatics - Registration	0.00	15,150.00	0.00	12.00	33,000.00	0.00		
800-44151-80-00	Aquatics - Pool Rentals income	0.00	4,977.00	0.00	3,918.30	0.00	3,533.00	4,000.00	4,000.00
800-44152-80-00	Aquatics - Swim Registration	0.00	12,752.00	59,484.00	19,702.30	0.00	23,041.00	2,000.00	2,000.00
800-44153-80-00	Aquatics - Lifeguard/WSI Classes	0.00	588.00	4,310.00	1,343.56	0.00	675.00	1,500.00	1,500.00
800-44154-80-00	Aquatics - Open Swim	0.00	14,857.00	48,020.00	13,447.86	0.00	11,366.90	15,000.00	15,000.00
	Revenue Total:	0.00	48,324.00	111,814.00	38,424.02	33,000.00	38,615.90	22,500.00	22,500.00
Expense									
800-61000-80-00	Aquatics - Salaries and benefits	0.00	8,318.00	8,097.00	0.00	0.00	0.00		
800-61152-80-00	Aquatics - Salaries and benefits ..	0.00	10,447.00	29,460.00	0.00	0.00	0.00		
800-61154-80-00	Aquatics - Salaries and benefits ..	0.00	14,099.00	34,888.00	0.00	0.00	0.00		
800-62110-80-00	Advertising - Aquatics	0.00	0.00	0.00	47.42	0.00	44.81		
800-64000-80-00	Aquatics - General expense	0.00	0.00	0.00	1,521.85	4,000.00	3,064.62	3,000.00	3,000.00
800-65151-80-00	Aquatics - General swim lessons..	0.00	443.00	1,275.00	1,679.15	0.00	214.83		
800-65152-80-00	Aquatics - Open swim exp	0.00	3,336.00	1,291.00	265.56	0.00	671.30		
800-65153-80-00	Aquatics - Facility rentals - LS P...	0.00	210.00	0.00	273.79	0.00	0.00		
800-65154-80-00	Aquatics - Training classes exp	0.00	819.00	2,835.00	3,415.18	0.00	0.00		
	Expense Total:	0.00	37,672.00	77,846.00	7,202.95	4,000.00	3,995.56	3,000.00	3,000.00
	SubObject: 80 - Aquatics Surplus (Deficit):	0.00	10,652.00	33,968.00	31,221.07	29,000.00	34,620.34	19,500.00	19,500.00
	Report Surplus (Deficit):	0.00	104,704.00	8,584.85	588,429.23	-1,276,218.00	-743,180.13	-1,760,383.00	-1,745,074.00

Fund Summary

Fund	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	Defined Budgets		
						2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
800 - Foundation	0.00	104,704.00	8,584.85	588,429.23	-1,276,218.00	-743,180.13	-1,760,383.00	-1,745,074.00
Report Surplus (Deficit):	0.00	104,704.00	8,584.85	588,429.23	-1,276,218.00	-743,180.13	-1,760,383.00	-1,745,074.00

Draft Budget - For Review Only



Hesperia Recreation and Park District

- Fund 100: General Fund
- Fund 110: Park Center General Fund
- Fund 120: Corona Center General Fund
- Fund 130: Hercules Center General Fund
- Fund 180: Foundation Payroll Reimbursement Fund
- Fund 200: Assessment District #1 Fund
- Fund 300: Developers Fees Fund

My Budget Worksheet

Account Summary

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Defined Budgets

2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
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Fund: 100 - MDD - General Fund

Revenue		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
100-40100-00-00	Taxes - Current	0.00	1,915,396.00	1,236,500.00	1,519,421.44	1,400,000.00	1,615,783.43	1,520,000.00	1,520,000.00
100-40200-00-00	Taxes - Prior years	0.00	48,121.00	35,600.00	-30.41	0.00	0.00		
100-40300-00-00	Taxes - Pass-through	0.00	1,552,008.00	1,219,300.00	2,470,317.61	1,875,000.00	2,837,877.36	2,250,000.00	2,250,000.00
100-40400-00-00	Taxes - Homeowners exemption	0.00	10,064.00	0.00	9,373.68	0.00	7,775.29	10,000.00	10,000.00
100-40500-00-00	Interest & Penalty Delinquency	0.00	0.00	6,500.00	0.00	0.00	0.00		
100-46000-00-00	Fines, fees, and forfeitures	0.00	7,654.00	0.00	-0.52	0.00	0.00		
100-47000-00-00	Investment income - Interest	0.00	42,286.00	26,225.00	130,456.64	25,000.00	167,874.59	50,000.00	50,000.00
100-47500-00-00	Net Incr/Decr in fair value	0.00	-112,131.00	0.00	1,195.04	0.00	0.00		
100-48000-00-00	Rents and concessions	0.00	75,541.00	0.00	303,139.00	0.00	0.00		
100-48950-00-00	Cell Tower Lease Payments	0.00	0.00	0.00	38,458.06	0.00	4,079.74	4,944.00	4,944.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	american Tower Cell Tower			12.00	-412.00	-4,944.00			
100-49000-00-00	Other income	0.00	50,076.00	0.00	11,730.08	0.00	25,386.91		
100-49300-00-00	Citations - District 25%	0.00	0.00	12,500.00	512.08	30,000.00	4,827.75	15,000.00	15,000.00
100-49500-00-00	Other grants	0.00	205,000.00	136,080.00	17,694.60	136,080.00	92,271.20	88,000.00	88,000.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Tobacco Grant for Rangers			4.00	-22,000.00	-88,000.00			
100-70000-00-00	Sale of capital assets	0.00	12,330.00	0.00	0.00	0.00	0.00		
100-73500-00-00	Contra Lease Revenue - GASB 87	0.00	-71,487.00	0.00	-157,815.00	0.00	0.00		
Revenue Total:		0.00	3,734,858.00	2,672,705.00	4,344,452.30	3,466,080.00	4,755,876.27	3,937,944.00	3,937,944.00
Expense									
100-00-62910-00	Services and supplies - Transfer...	0.00	-248,605.00	213,744.00	-213,744.00	0.00	0.00		
100-61200-00-00	Regular salary	0.00	1,937,216.00	2,441,345.74	2,141,290.69	0.00	400.00		

My Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
100-61200-00-31	Regular salary - District Board	0.00	0.00	0.00	0.00	29,768.00	47,536.24	72,933.00	72,933.00
100-61200-00-41	Regular salary - GM Admin	0.00	0.00	0.00	0.00	66,414.00	98,038.69	82,063.00	87,288.00
100-61200-00-43	Regular salary - District Clerk	0.00	0.00	0.00	0.00	39,978.00	39,877.61	41,961.00	41,961.00
100-61200-00-44	Regular salary - Finance	0.00	0.00	0.00	0.00	321,859.00	301,940.01	349,315.00	349,315.00
100-61200-00-45	Regular salary - Rangers	0.00	0.00	0.00	0.00	143,832.00	136,426.40	216,258.00	216,258.00
100-61200-00-51	Regular salary - Asst GM - Adm...	0.00	0.00	0.00	0.00	115,814.00	108,164.95	125,710.00	125,710.00
100-61220-00-46	Casual Salary - Public Safety - C...	0.00	0.00	0.00	0.00	129,846.00	76,999.99	134,916.00	73,190.00
100-61250-00-00	Overtime	0.00	2,711.00	8,000.00	4,445.24	0.00	242.19		
100-61250-00-44	Overtime - Finance	0.00	0.00	0.00	0.00	3,000.00	0.00	3,000.00	3,000.00
100-61250-00-45	Overtime - Rangers	0.00	0.00	0.00	0.00	2,000.00	553.76	2,000.00	2,000.00
100-61300-00-00	On Call	0.00	3,018.00	3,000.00	1,018.00	0.00	0.00		
100-61350-00-00	Cell Phone/Vehicle allowance	0.00	3,232.00	5,580.00	2,510.44	0.00	0.00		
100-61350-00-41	Cell phone/Vehicle allowance	0.00	0.00	0.00	0.00	3,000.00	2,136.89	600.00	3,000.00
100-61450-00-00	Predesignation benefit	0.00	13,039.00	0.00	12,253.82	0.00	0.00		
100-61500-00-00	FICA and Medicare taxes	0.00	28,722.00	35,026.00	37,559.96	0.00	9.40		
100-61500-00-31	FICA and Medicare taxes - Distr...	0.00	0.00	0.00	0.00	432.00	689.24	1,069.00	1,069.00
100-61500-00-41	FICA and Medicare taxes - GM ...	0.00	0.00	0.00	0.00	963.00	1,422.50	1,219.00	1,295.00
100-61500-00-43	FICA and Medicare taxes - Distr...	0.00	0.00	0.00	0.00	580.00	555.46	623.00	623.00
100-61500-00-44	FICA and Medicare taxes - Fina...	0.00	0.00	0.00	0.00	4,667.00	4,590.32	5,156.00	5,156.00
100-61500-00-45	FICA and Medicare taxes - Ran...	0.00	0.00	0.00	0.00	2,086.00	2,102.90	3,194.00	3,194.00
100-61500-00-46	FICA and Medicare taxes - Publi...	0.00	0.00	0.00	0.00	1,883.00	1,117.01	1,978.00	1,073.00
100-61500-00-51	FICA and Medicare taxes - Asst...	0.00	0.00	0.00	0.00	1,679.00	1,524.14	1,879.00	1,879.00
100-61530-00-00	State disability insurance-Empl...	0.00	43,101.00	53,425.80	30,538.58	0.00	3.60		
100-61530-00-31	SDI - Employer paid - District B...	0.00	0.00	0.00	0.00	268.00	0.00	802.00	802.00
100-61530-00-41	SDI Employer paid - GM Admin	0.00	0.00	0.00	0.00	692.00	781.01	903.00	960.00
100-61530-00-43	SDI Employer paid - District Cle...	0.00	0.00	0.00	0.00	381.00	355.63	462.00	462.00
100-61530-00-44	SDI Employer paid - Finance	0.00	0.00	0.00	0.00	3,026.00	3,113.20	3,842.00	3,842.00
100-61530-00-45	SDI Employer paid - Rangers	0.00	0.00	0.00	0.00	1,359.00	1,440.84	2,379.00	2,379.00
100-61530-00-46	SDI Employer paid - Public Safe...	0.00	0.00	0.00	0.00	1,169.00	744.71	1,484.00	806.00
100-61530-00-51	SDI Employer paid - Asst GM - ...	0.00	0.00	0.00	0.00	1,042.00	1,058.03	1,383.00	1,383.00
100-61550-00-00	Unemployment insurance	0.00	5,783.00	83,006.00	2,173.22	0.00	1,587.82	-2,000.00	

My Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
100-61550-00-41	Unemployment insurance - GM...	0.00	0.00	0.00	0.00	80,000.00	0.00	80,000.00	80,000.00
100-61600-00-00	Workers compensation insuran...	0.00	136,615.00	135,105.60	146,790.00	0.00	41,000.00	60,000.00	
100-61600-00-31	Workers compensation insuran...	0.00	0.00	0.00	0.00	515.00	0.00	2,485.00	2,485.00
100-61600-00-41	Workers comp insurance - GM ...	0.00	0.00	0.00	0.00	1,024.00	0.00		273.57
100-61600-00-43	Workers comp insurance - Distr...	0.00	0.00	0.00	0.00	133.00	0.00		133.00
100-61600-00-44	Workers comp insurance - Fina...	0.00	0.00	0.00	0.00	1,052.00	0.00		1,140.00
100-61600-00-45	Workers comp insurance - Ran...	0.00	0.00	0.00	0.00	5,136.00	0.00		3,907.00
100-61600-00-46	Workers comp insurance - Publ...	0.00	0.00	0.00	0.00	4,415.00	0.00		1,054.00
100-61600-00-51	Workers comp insurance - Asst...	0.00	0.00	0.00	0.00	4,050.00	0.00		394.00
100-61700-00-00	Employee Health insurance	0.00	477,017.00	596,827.00	398,267.71	0.00	20,304.59		
100-61700-00-31	Employee group insurance - Dis...	0.00	0.00	0.00	0.00	103,494.00	111,670.64	128,061.00	128,061.00
100-61700-00-41	Employee group insurance - G...	0.00	0.00	0.00	0.00	2,400.00	2,724.07	11,192.00	11,192.00
100-61700-00-43	Employee group insurance - Dis...	0.00	0.00	0.00	0.00	12,719.00	15,392.30	19,755.00	19,755.00
100-61700-00-44	Employee group insurance - Fi...	0.00	0.00	0.00	0.00	85,010.00	67,777.76	63,058.00	77,458.00
100-61700-00-45	Employee group insurance - Ra...	0.00	0.00	0.00	0.00	30,733.00	29,854.18	58,189.00	58,189.00
100-61700-00-51	Employee group insurance - As...	0.00	0.00	0.00	0.00	25,555.00	24,034.24	26,148.00	26,148.00
100-61700-00-91	Health Insurance - Retiree	0.00	0.00	0.00	-2,340.49	0.00	1,504.66		7,536.00
100-61750-00-00	Life insurance	0.00	2,570.00	8,954.00	-6,565.33	0.00	122.46		
100-61750-00-41	Life insurance - GM Admin	0.00	0.00	0.00	0.00	109.00	70.40	109.00	109.00
100-61750-00-43	Life insurance - District Clerk	0.00	0.00	0.00	0.00	109.00	77.79	109.00	109.00
100-61750-00-44	Life insurance - Finance	0.00	0.00	0.00	0.00	816.00	757.08	816.00	816.00
100-61750-00-45	Life insurance - Rangers	0.00	0.00	0.00	0.00	327.00	300.32	490.00	490.00
100-61750-00-51	Life insurance - Asst GM - Admin	0.00	0.00	0.00	0.00	218.00	191.55	218.00	218.00
100-61760-00-00	Dental & Vision Insurance	0.00	0.00	0.00	30,802.66	0.00	1,838.74		
100-61760-00-31	Vision & Dental Insurance - Dist...	0.00	0.00	0.00	0.00	9,122.00	8,052.00	8,502.00	8,502.00
100-61760-00-41	Vision & Dental Insurance - GM...	0.00	0.00	0.00	0.00	0.00	186.83	567.00	567.00
100-61760-00-43	Vision & Dental Insurance - Dist...	0.00	0.00	0.00	0.00	561.00	569.66	567.00	567.00
100-61760-00-44	Vision & Dental Insurance - Fin...	0.00	0.00	0.00	0.00	6,734.00	3,709.31	3,921.00	3,921.00
100-61760-00-45	Vision & Dental Insurance - Ran...	0.00	0.00	0.00	0.00	3,367.00	3,112.70	3,401.00	3,401.00
100-61760-00-51	Vision & Dental Insurance - Asst..	0.00	0.00	0.00	0.00	2,245.00	1,819.23	1,700.00	1,700.00
100-61760-00-91	Vision & Dental Insurance - Reti...	0.00	0.00	0.00	-1,549.80	0.00	-911.68		

My Budget Worksheet

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Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
100-61800-00-00	Members retirement	0.00	421,159.00	457,230.00	455,682.07	0.00	-2,523.06		
100-61800-00-41	Members retirement - GM Adm..	0.00	0.00	0.00	0.00	20,616.00	14,368.39	20,758.00	21,398.00
100-61800-00-43	Members retirement - District C..	0.00	0.00	0.00	0.00	12,421.00	10,809.42	12,504.00	12,890.00
100-61800-00-44	Members retirement - Finance	0.00	0.00	0.00	0.00	99,968.00	94,540.65	104,096.00	107,310.00
100-61800-00-45	Members retirement - Rangers	0.00	0.00	0.00	0.00	44,678.00	41,435.68	64,445.00	66,434.00
100-61800-00-51	Members retirement - Asst GM ..	0.00	0.00	0.00	0.00	41,274.00	40,743.99	43,150.00	44,306.00
100-61810-00-00	OPEB other post-retirement be...	0.00	0.00	30,082.00	0.00	0.00	0.00		
100-61820-00-00	Deferred comp District paid	0.00	7,334.00	7,476.00	10,049.19	0.00	0.00		
100-61820-00-41	Deferred comp District paid - ...	0.00	0.00	0.00	0.00	1,620.00	1,377.79	1,080.00	1,080.00
100-61820-00-43	Deferred comp District paid - Di..	0.00	0.00	0.00	0.00	501.00	470.44	526.00	526.00
100-61820-00-44	Deferred comp District paid - Fi...	0.00	0.00	0.00	0.00	0.00	2,091.66	2,442.00	2,442.00
100-61820-00-45	Deferred comp District paid - R...	0.00	0.00	0.00	0.00	1,578.00	1,456.56	1,657.00	1,657.00
100-61820-00-51	Deferred comp District paid - A...	0.00	0.00	0.00	0.00	2,316.00	2,076.70	2,514.00	2,514.00
100-61830-00-00	PARS District paid	0.00	19,670.00	24,860.00	19,282.71	0.00	0.21		
100-61830-00-31	PST plan District paid - District ...	0.00	0.00	0.00	0.00	595.00	901.79		
100-61830-00-41	PST plan District paid - GM Adm..	0.00	0.00	0.00	0.00	248.00	0.00	248.00	353.00
100-61830-00-46	PST plan District paid - Public Sa..	0.00	0.00	0.00	0.00	2,597.00	1,531.18	2,698.00	1,464.00
100-61910-00-00	Salaries and benefits - Tranfers ...	0.00	-1,238,803.00	1,756,439.00	-1,328,222.30	129,724.00	0.00	129,724.00	129,724.00
100-62110-00-41	Advertising - Admin	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00	25,000.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Advertising Admin/ El Dorado, VVNG, Daily Press			0.00	0.00	10,000.00			
DRAFT 2	Promotional Items/Advertising Admin			0.00	0.00	15,000.00			
100-62220-00-00	Auto - Fuel	0.00	19,229.00	16,500.00	20,250.33	35,000.00	17,288.92	10,000.00	10,000.00
100-62220-00-45	Auto - Fuel	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00	20,000.00
100-62225-00-00	Auto Mileage	0.00	0.00	3,000.00	1,072.52	4,000.00	2,757.87	4,000.00	4,000.00
100-62240-00-00	Bank service charges	0.00	0.00	0.00	0.00	0.00	656.16		
100-62250-00-00	Cash over or short	0.00	0.00	0.00	1,080.00	0.00	30.00		
100-62260-00-00	Clothing	0.00	3,367.00	6,000.00	3,450.04	10,000.00	11,860.38	10,000.00	10,000.00

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Defined Budgets

2021-2022 Total Budget 2021-2022 Total Activity 2022-2023 Total Budget 2022-2023 Total Activity 2023-2024 Total Budget 2023-2024 YTD Activity 2024-2025 DRAFT 2024-2025 DRAFT 2

Budget Detail

Budget Code	Description	Units	Price	Amount	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
DRAFT 2	Clothing - Admin Staff	0.00	0.00	5,000.00								
DRAFT 2	Clothing - District Board	0.00	0.00	1,500.00								
DRAFT 2	Clothing - Staff - Events	0.00	0.00	1,500.00								
DRAFT 2	Clothing Misc.	0.00	0.00	2,000.00								
100-62260-00-45	Clothing - Rangers				0.00	0.00	0.00	0.00	0.00	30.00	20,000.00	20,000.00
100-62270-00-00	Communication				0.00	0.00	0.00	1,942.06	25,000.00	20,560.85	20,000.00	20,000.00
100-62270-00-45	Communication				0.00	2,610.00	21,750.00	20,705.17	0.00	6,965.97	10,000.00	10,000.00
100-62300-00-00	Computer - Hardware and net...				0.00	447.00	500.00	186.06	1,000.00	37.70	500.00	500.00
100-62360-00-00	General maintenance supplies				0.00	0.00	0.00	1,371.19	0.00	0.00		
100-62400-00-00	Insurance - General liability				0.00	231,985.00	220,800.00	180,926.00	250,000.00	353,416.00	350,000.00	350,000.00
100-62420-00-43	Legal notices				0.00	6,264.00	2,000.00	5,353.09	7,500.00	0.00	7,000.00	7,000.00
100-62510-00-31	Meals				0.00	1,887.00	4,000.00	1,943.98	4,000.00	2,724.29	2,500.00	2,500.00
100-62520-00-41	Membership				0.00	12,204.00	14,850.00	18,304.00	16,000.00	14,908.00	18,000.00	18,000.00
100-62520-00-45	Membership - Rangers				0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00
100-62550-00-00	Miscellaneous expenses				0.00	3,332.00	0.00	35,247.29	0.00	-39,155.88	1,000.00	1,000.00
100-62600-00-41	Office expenses				0.00	174,054.00	201,308.00	160,926.10	250,000.00	109,185.85	200,000.00	170,000.00
100-62600-00-45	Office expenses - Rangers				0.00	0.00	0.00	0.00	0.00	0.00	6,200.00	10,000.00

Budget Detail

Budget Code	Description	Units	Price	Amount	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
DRAFT 2	Citation Management	0.00	0.00	5,000.00								
DRAFT 2	Office Expenses	0.00	0.00	5,000.00								
100-62620-00-00	Other services				0.00	0.00	0.00	2,858.78	0.00	0.00		
100-62650-00-00	Outside services - Payroll service				0.00	18,741.00	15,000.00	0.00	0.00	0.00		
100-62670-00-41	Printing				0.00	0.00	0.00	239.44	0.00	0.00		
100-62700-00-41	Professional services				0.00	174,990.00	149,850.00	244,544.51	280,000.00	425,426.38	400,700.00	337,000.00

Budget Detail

Budget Code	Description	Units	Price	Amount	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
DRAFT 2	Acorn IT	12.00	4,000.00	48,000.00								
DRAFT 2	Granicus - Agenda Automation - Tier 1	1.00	11,000.00	11,000.00								
DRAFT 2	Legal Fee	1.00	150,000.00	150,000.00								
DRAFT 2	Misc - Training	1.00	50,000.00	50,000.00								
DRAFT 2	Rojas Group	12.00	3,000.00	36,000.00								

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		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
DRAFT 2	Townsend Public Affairs, Inc.			12.00	3,500.00	42,000.00			
100-62702-00-44	Professional services - Auditing	0.00	49,822.00	53,000.00	86,884.50	53,000.00	51,038.43	53,000.00	53,000.00
100-62704-00-44	Professional services - County	0.00	25,303.00	31,500.00	38,329.01	31,500.00	18,670.36	40,000.00	40,000.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	County Department of Registrar of Voters - Ballot			0.00	0.00	40,000.00			
100-62730-00-41	Publications	0.00	92.00	1,000.00	180.00	50,000.00	2,486.77	15,000.00	5,000.00
100-62740-00-62	Repairs and maintenance - Buil...	0.00	27.00	0.00	1,722.63	0.00	418.34	1,000.00	1,000.00
100-62744-00-00	Repairs and maintenance - Auto	0.00	0.00	0.00	0.00	0.00	0.00	3,500.00	3,500.00
100-62744-00-45	Repairs and maintenance - Auto	0.00	10,076.00	5,500.00	5,912.05	5,500.00	15,552.92	5,000.00	10,000.00
100-62746-00-00	Repairs and maintenance - Equ...	0.00	0.00	0.00	914.48	0.00	0.00		
100-62750-00-41	Rent and lease - Equipment	0.00	5,091.00	7,100.00	7,697.49	7,100.00	7,361.15	9,800.00	9,800.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Quadient Leasing			4.00	650.00	2,600.00			
DRAFT 2	Xerox Financial			12.00	600.00	7,200.00			
100-62760-00-45	Rent and Lease - Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00	15,000.00
100-62802-00-45	Safety Supplies	0.00	0.00	0.00	5,357.66	0.00	5,414.89	21,600.00	12,000.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Background Investigations			0.00	0.00	2,000.00			
DRAFT 2	Psychological Testing			0.00	0.00	1,200.00			
DRAFT 2	RIPA			0.00	0.00	3,400.00			
DRAFT 2	Safety Equipment			0.00	0.00	5,400.00			
100-62804-00-45	Technical Supplies	0.00	0.00	0.00	4,953.10	0.00	3,383.25	60,000.00	30,000.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Axon Body Cam Annual Contract			0.00	0.00	15,000.00			
DRAFT 2	Ranger Supplies			0.00	0.00	15,000.00			
100-62820-00-00	Telephone	0.00	16,773.00	0.00	0.00	0.00	0.00		
100-62830-00-41	Training - GM Admin	0.00	9,648.00	15,000.00	12,056.53	30,000.00	8,219.52	15,000.00	15,000.00
100-62830-00-44	Training - Finance	0.00	0.00	0.00	189.00	0.00	0.00	8,000.00	8,000.00

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Defined Budgets

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DRAFT	DRAFT 2
100-62830-00-45	Training - Rangers	0.00	0.00	0.00	0.00	0.00	0.00	13,000.00	13,000.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Conferences			0.00	0.00	4,000.00			
DRAFT 2	Seminars			0.00	0.00	2,000.00			
DRAFT 2	Training			0.00	0.00	7,000.00			
100-62842-00-41	Travel - Air - GM Admin	0.00	494.00	1,500.00	6.81	5,000.00	0.00	5,000.00	5,000.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Admin Training - Notary Course			0.00	0.00	1,000.00			
DRAFT 2	Admin Training Misc.			0.00	0.00	4,000.00			
100-62844-00-41	Travel - Car rental	0.00	806.00	2,000.00	324.65	2,000.00	384.10	1,000.00	2,000.00
100-62846-00-41	Travel - Hotel	0.00	6,713.00	11,000.00	14,666.23	25,000.00	6,729.02	20,000.00	20,000.00
100-62848-00-41	Travel - Other	0.00	411.00	350.00	555.03	350.00	595.55	500.00	1,000.00
100-62848-00-45	Travel - Other - Rangers	0.00	0.00	0.00	0.00	0.00	27.50	1,000.00	1,000.00
100-62850-00-45	Utilities	0.00	2,418.00	2,700.00	2,864.79	2,700.00	1,325.62	2,160.00	2,160.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	SCE			12.00	140.00	1,680.00			
DRAFT 2	Southwest Gas			12.00	40.00	480.00			
100-66000-00-41	Capital outlay - Equipment	0.00	0.00	0.00	0.00	0.00	0.00	90,000.00	90,000.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Board Room Remodel - Audio/Visual Setup			0.00	0.00	55,000.00			
DRAFT 2	Board Room Remodel - Board Room Audience Chairs			0.00	0.00	5,000.00			
DRAFT 2	Board Room Remodel - Board Room Dias			0.00	0.00	30,000.00			
100-66000-00-51	Capital outlay - Equipment	0.00	73,500.00	0.00	18,230.00	75,000.00	46,504.90	99,000.00	99,000.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	12 Foot Dump Trailer with 4 Foot Side Walls			0.00	0.00	12,000.00			
DRAFT 2	20 Foot Trailer For Tractor			0.00	0.00	15,000.00			
DRAFT 2	200 Gallon Spray Rig with Booms			0.00	0.00	7,000.00			
DRAFT 2	Bunker Rake with Drag			0.00	0.00	15,000.00			

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		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
DRAFT 2	Towable Boom Lift (Trees, Building)			0.00	0.00	50,000.00			
100-91000-00	Operating Transfers in	0.00	-125,000.00	100,000.00	-80,000.00	0.00	0.00		
	Expense Total:	0.00	2,339,063.00	6,746,309.14	2,561,486.89	2,783,368.00	2,471,657.58	3,493,719.00	3,282,261.57
	Fund: 100 - MDD - General Fund Surplus (Deficit):	0.00	1,395,795.00	-4,073,604.14	1,782,965.41	682,712.00	2,284,218.69	444,225.00	655,682.43
Fund: 110 - MDB - Park Center									
Revenue									
110-47000-00-00	Investment income - Interest	0.00	2,696.00	2,450.00	4,042.21	0.00	286.43		
110-47500-00-00	Net Incr/Decr in fair value	0.00	-10,545.00	0.00	3,208.59	0.00	0.00		
110-48000-00-00	Rental Income	0.00	113,617.00	130,488.00	112,570.00	72,000.00	112,265.00	129,732.00	129,732.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	9594 I Ave #E - Kathy Hopkins			12.00	-848.00	-10,176.00			
DRAFT 2	9594 I Ave #F - Comic Cult			12.00	-915.00	-10,980.00			
DRAFT 2	9594 I Ave #G - Living Springs Church			12.00	-1,326.00	-15,912.00			
DRAFT 2	9594 I Ave #H - Luv-N-Paws			12.00	-975.00	-11,700.00			
DRAFT 2	9594 I Ave #I - Live Oak Liquor			12.00	-2,787.00	-33,444.00			
DRAFT 2	Unit A - Claudia Garcia			12.00	-1,292.00	-15,504.00			
DRAFT 2	Unit B&C - Marcelo Mafra			12.00	-2,668.00	-32,016.00			
	Revenue Total:	0.00	105,768.00	132,938.00	119,820.80	72,000.00	112,551.43	129,732.00	129,732.00
Expense									
110-61810-00-00	OPEB other post-retirement be...	0.00	0.00	0.00	1,475.25	0.00	0.00		
110-62230-00-00	Bad debt	0.00	0.00	0.00	3,876.00	0.00	0.00		
110-62270-00-00	Communication	0.00	0.00	0.00	662.43	0.00	0.00		
110-62420-00-43	Legal notices	0.00	284.00	0.00	0.00	0.00	0.00		
110-62652-00-00	Outside services - Vandalism cl...	0.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
110-62700-00-00	Professional services	0.00	9,689.00	8,529.28	19,634.52	10,000.00	7,016.00	10,000.00	10,000.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	CPI - Other Fee			1.00	1,600.00	1,600.00			
DRAFT 2	CPI Management Fees			12.00	700.00	8,400.00			
110-62704-00-00	Professional services - County	0.00	658.00	1,750.00	0.00	1,750.00	0.00		
110-62740-00-00	Repairs and maintenance - Buil...	0.00	12,868.00	16,450.00	18,618.84	16,450.00	19,742.93	16,450.00	20,000.00
110-62850-00-00	Utilities	0.00	7,488.00	7,000.00	8,306.28	7,000.00	6,957.17	9,600.00	9,600.00

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		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DRAFT	DRAFT 2
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	City of Hesperia - Water			12.00	600.00	7,200.00			
DRAFT 2	SCE			12.00	200.00	2,400.00			
110-66000-00-00	Capital outlay - Equipment	0.00	116,800.00	0.00	0.00	0.00	0.00		
110-92000-00-00	Operating Transfers out	0.00	70,000.00	70,000.00	70,000.00	0.00	0.00		
	Expense Total:	0.00	217,787.00	104,729.28	122,573.32	36,200.00	33,716.10	37,050.00	40,600.00
Fund: 110 - MDB - Park Center Surplus (Deficit):		0.00	-112,019.00	28,208.72	-2,752.52	35,800.00	78,835.33	92,682.00	89,132.00
Fund: 120 - MDC - Corona Bldg.									
Revenue									
120-47000-00-00	Investment income - Interest	0.00	1,175.00	1,050.00	2,226.41	0.00	278.02		
120-47500-00-00	Net Incr/Decr in fair value	0.00	-4,328.00	0.00	981.86	0.00	0.00		
120-48000-00-00	Rental Income	0.00	74,897.00	78,984.00	61,732.20	85,000.00	60,224.00	71,928.00	71,928.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	#101 - Superior Legal			12.00	-808.00	-9,696.00			
DRAFT 2	#102 - Compassion Center Church			12.00	-1,080.00	-12,960.00			
DRAFT 2	#103 - Paul Seguin			12.00	-880.00	-10,560.00			
DRAFT 2	#105 - Color Pop Salon			12.00	-832.00	-9,984.00			
DRAFT 2	#106 & 107 - New West Tile			12.00	-1,518.00	-18,216.00			
DRAFT 2	#108 - TRLS Engineering, Inc.			12.00	-876.00	-10,512.00			
	Revenue Total:	0.00	71,744.00	80,034.00	64,940.47	85,000.00	60,502.02	71,928.00	71,928.00
Expense									
120-62550-00-00	Miscellaneous expenses	0.00	1.00	0.00	0.00	0.00	0.00		
120-62652-00-00	Outside services - Vandalism cl...	0.00	350.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
120-62700-00-00	Professional services	0.00	8,502.00	8,700.00	7,864.12	8,700.00	9,553.48	10,000.00	10,000.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	CPI - Other Fee			1.00	1,600.00	1,600.00			
DRAFT 2	CPI Management Fee			12.00	700.00	8,400.00			
120-62704-00-00	Professional services - County	0.00	658.00	1,750.00	0.00	1,750.00	0.00		
120-62740-00-00	Repairs and maintenance - Buil...	0.00	28,720.00	22,050.00	11,311.21	22,050.00	18,372.45	15,000.00	20,000.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Advance Disposal			12.00	650.00	7,800.00			

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		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
DRAFT 2	All Pro Pest Control			12.00	60.00	720.00			
DRAFT 2	Hi Desert Alarm			4.00	200.00	800.00			
DRAFT 2	Misc Repairs			1.00	10,680.00	10,680.00			
120-62850-00-00	Utilities	0.00	8,018.00	8,650.00	7,624.92	8,650.00	7,045.94	9,600.00	9,600.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	City of Hesperia Water District			6.00	1,400.00	8,400.00			
DRAFT 2	SCE			12.00	100.00	1,200.00			
120-66000-00-00	Capital outlay - Equipment	0.00	58,662.00	0.00	0.00	0.00	0.00		
120-66100-00-00	Capital outlay - Structures and ...	0.00	0.00	17,500.00	0.00	0.00	0.00		
120-92000-00-00	Operating Transfers out	0.00	0.00	10,000.00	10,000.00	0.00	0.00		
	Expense Total:	0.00	104,911.00	69,650.00	36,800.25	42,150.00	34,971.87	35,600.00	40,600.00
	Fund: 120 - MDC - Corona Bldg. Surplus (Deficit):	0.00	-33,167.00	10,384.00	28,140.22	42,850.00	25,530.15	36,328.00	31,328.00
Fund: 130 - MDK - Hercules									
Revenue									
130-47000-00-00	Investment income - Interest	0.00	3,418.00	3,290.00	5,861.01	0.00	278.02		
130-47500-00-00	Net Incr/Decr in fair value	0.00	-14,289.00	0.00	3,718.83	0.00	0.00		
130-48000-00-00	Rental Income	0.00	142,560.00	169,355.40	134,029.00	200,000.00	161,051.00	195,420.00	195,420.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	#A1-A4, B5 , B6 - God's House			12.00	-9,500.00	-114,000.00			
DRAFT 2	#B5 - B6 - Aaron Castronuovo			12.00	-1,900.00	-22,800.00			
DRAFT 2	#B7 - Forbes Graphx			12.00	-1,960.00	-23,520.00			
DRAFT 2	#B8 - Iglesia Oasis Church			12.00	-2,925.00	-35,100.00			
	Revenue Total:	0.00	131,689.00	172,645.40	143,608.84	200,000.00	161,329.02	195,420.00	195,420.00
Expense									
130-61200-00-00	Regular salary	0.00	0.00	50,417.00	0.00	0.00	0.00		
130-61920-00-00	Salaries and benefits - Transfers...	0.00	43,616.00	0.00	0.04	0.00	0.00		
130-62270-00-00	Communication	0.00	0.00	2,000.00	2,679.70	3,000.00	2,590.61	3,120.00	3,120.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Epic Center Phone			12.00	260.00	3,120.00			
130-62550-00-00	Miscellaneous expenses	0.00	1.00	0.00	0.00	0.00	0.00		

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Defined Budgets

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DRAFT	DRAFT 2	
130-62600-00-00	Office expenses	0.00	1,174.00	1,250.00	721.84	0.00	161.18	1,000.00	1,000.00	
130-62652-00-00	Outside services - Vandalism cl...	0.00	0.00	1,000.00	0.00	1,000.00	0.00			
130-62700-00-00	Professional services	0.00	6,536.00	14,612.00	22,085.00	15,000.00	8,512.60	10,000.00	10,000.00	
Budget Detail										
Budget Code	Description			Units	Price	Amount				
DRAFT 2	CPI - Other Fee			1.00	1,000.00	1,000.00				
DRAFT 2	CPI Management Fee			12.00	750.00	9,000.00				
130-62704-00-00	Professional services - County	0.00	658.00	1,750.00	0.00	1,750.00	0.00			
130-62740-00-00	Repairs and maintenance - Buil...	0.00	128,445.00	22,200.00	23,374.25	30,000.00	66,089.11	24,640.00	25,000.00	
Budget Detail										
Budget Code	Description			Units	Price	Amount				
DRAFT 2	Advance Disposal			12.00	700.00	8,400.00				
DRAFT 2	All Pro Pest Control			12.00	120.00	1,440.00				
DRAFT 2	Hi Desert Alarm			12.00	400.00	4,800.00				
DRAFT 2	Misc Repair			1.00	10,360.00	10,360.00				
130-62820-00-00	Telephone	0.00	1,920.00	0.00	0.00	2,500.00	0.00			
130-62850-00-00	Utilities	0.00	17,116.00	18,800.00	17,012.44	20,000.00	14,217.70	15,000.00	16,000.00	
Budget Detail										
Budget Code	Description			Units	Price	Amount				
DRAFT 2	City of Hesperia Water District			6.00	2,000.00	12,000.00				
DRAFT 2	misc			1.00	0.04	0.04				
DRAFT 2	SCE			12.00	333.33	3,999.96				
130-66000-00-00	Capital outlay - Equipment	0.00	0.00	0.00	0.00	0.00	0.00			
130-66100-00-00	Capital outlay - Structures and ...	0.00	0.00	175,000.00	0.00	75,000.00	9,822.43	75,000.00	75,000.00	
130-92000-00-00	Operating Transfers out	0.00	35,000.00	0.00	0.00	0.00	0.00			
Expense Total:		0.00	234,466.00	287,029.00	65,873.27	148,250.00	101,393.63	128,760.00	130,120.00	
Fund: 130 - MDK - Hercules Surplus (Deficit):		0.00	-102,777.00	-114,383.60	77,735.57	51,750.00	59,935.39	66,660.00	65,300.00	
Fund: 180 - Foundation Payroll										
Expense										
180-61200-00-32	Regular salary - Foundation Boa..	0.00	0.00	0.00	0.00	6,000.00	5,908.70	8,400.00	8,400.00	
180-61200-00-41	Regular salary - GM Admin	0.00	0.00	0.00	0.00	66,414.00	121,567.84	110,663.00	115,888.00	
180-61200-00-43	Regular salary - District Clerk	0.00	0.00	0.00	0.00	39,978.00	37,127.90	41,961.00	41,961.00	
180-61200-00-51	Regular salary - Asst GM - Adm...	0.00	0.00	0.00	0.00	91,395.00	34,848.43	38,746.00	38,746.00	

My Budget Worksheet

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Defined Budgets

		Total Budget	Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
180-61200-00-73	Regular salary - FDN Communit...	0.00	0.00	0.00	0.00	227,968.00	238,423.98	382,179.00	324,335.00
180-61220-00-52	Casual Salary - Community Svc -..	0.00	0.00	0.00	48.00	633,197.00	546,021.46	956,685.00	956,685.00
180-61250-00-41	Overtime - GM Admin	0.00	0.00	0.00	0.00	0.00	49.11		500.00
180-61350-00-41	Cell Phone/Vehicle allowance - ...	0.00	0.00	0.00	0.00	3,000.00	2,075.41	3,000.00	3,000.00
180-61500-00-32	FICA and Medicare taxes - Fou...	0.00	0.00	0.00	0.00	87.00	76.85	123.00	123.00
180-61500-00-41	FICA and Medicare taxes - GM ...	0.00	0.00	0.00	0.00	963.00	1,721.64	1,638.00	1,715.00
180-61500-00-43	FICA and Medicare taxes - Distr...	0.00	0.00	0.00	0.00	580.00	526.99	623.00	623.00
180-61500-00-51	FICA and Medicare taxes - Asst...	0.00	0.00	0.00	0.00	1,325.00	470.11	579.00	579.00
180-61500-00-52	FICA and Medicare taxes - Co...	0.00	0.00	0.00	0.70	9,181.00	6,594.99	14,025.00	14,025.00
180-61500-00-73	FICA and Medicare taxes - FDN...	0.00	0.00	0.00	0.00	3,306.00	3,118.52	5,645.00	4,797.00
180-61530-00-32	SDI Employer paid - Foundation...	0.00	0.00	0.00	0.00	54.00	0.00	92.00	93.00
180-61530-00-41	SDI Employer paid - GM Admin	0.00	0.00	0.00	0.00	692.00	941.87	1,217.00	1,275.00
180-61530-00-43	SDI Employer paid - District Cle...	0.00	0.00	0.00	0.00	381.00	346.02		462.00
180-61530-00-51	SDI Employer paid - Asst GM - ...	0.00	0.00	0.00	0.00	823.00	334.42		426.00
180-61530-00-52	SDI Employer paid - Community..	0.00	0.00	0.00	0.44	5,699.00	5,605.76	10,525.00	10,525.00
180-61530-00-73	SDI Employer paid - FDN Com...	0.00	0.00	0.00	0.00	2,052.00	2,293.68	4,205.00	3,568.00
180-61600-00-32	Workers comp insurance - Fou...	0.00	0.00	0.00	0.00	104.00	0.00	286.00	286.00
180-61600-00-41	Workers com insurance - GM A...	0.00	0.00	0.00	0.00	1,024.00	0.00	1,080.00	364.00
180-61600-00-43	Workers comp insurance - Distr...	0.00	0.00	0.00	0.00	133.00	0.00	133.00	133.00
180-61600-00-51	Workers comp insurance - Asst...	0.00	0.00	0.00	0.00	4,754.00	0.00	121.00	121.00
180-61600-00-52	Workers comp insurance - Co...	0.00	0.00	0.00	0.00	24,841.00	0.00	42,692.00	46,800.00
180-61600-00-73	Workers comp insurance - FDN...	0.00	0.00	0.00	0.00	14,798.00	0.00	9,445.00	7,475.00
180-61700-00-41	Employee Health insurance - ...	0.00	0.00	0.00	0.00	2,400.00	7,287.57	18,778.00	16,380.00
180-61700-00-43	Employee group insurance - Dis...	0.00	0.00	0.00	0.00	12,718.00	14,719.46	19,755.00	19,755.00
180-61700-00-51	Employee group insurance - As...	0.00	0.00	0.00	0.00	16,892.00	7,348.89	8,000.00	8,000.00
180-61700-00-73	Employee group insurance - F...	0.00	0.00	0.00	0.00	43,804.00	52,339.07	113,018.00	103,418.00
180-61750-00-41	Life insurance - GM Admin	0.00	0.00	0.00	0.00	108.00	146.79	191.00	191.00
180-61750-00-43	Life insurance - District Clerk	0.00	0.00	0.00	0.00	109.00	75.86	109.00	109.00
180-61750-00-51	Life insurance - Asst GM - Admin	0.00	0.00	0.00	0.00	218.00	49.56	55.00	55.00
180-61750-00-73	Life insurance - FDN Communit...	0.00	0.00	0.00	0.00	686.00	685.83	1,142.00	979.00
180-61760-00-41	Dental & Vision Insurance - GM...	0.00	0.00	0.00	0.00	0.00	495.27	910.00	910.00

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Defined Budgets

		Total Budget	Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
180-61760-00-43	Vision & Dental Insurance - Dist...	0.00	0.00	0.00	0.00	561.00	554.77	567.00	567.00
180-61760-00-51	Vision & Dental Insurance - Asst..	0.00	0.00	0.00	0.00	1,240.00	257.06		
180-61760-00-73	Vision & Dental Insurance - FDN..	0.00	0.00	0.00	0.00	5,061.00	3,183.03	3,073.00	3,073.00
180-61800-00-41	Members retirement - GM Adm..	0.00	0.00	0.00	0.00	20,616.00	25,427.76	33,478.00	34,382.00
180-61800-00-43	Members retirement - District C..	0.00	0.00	0.00	0.00	12,421.00	10,535.08	12,504.00	12,890.00
180-61800-00-51	Members retirement - Asst GM ..	0.00	0.00	0.00	0.00	41,525.00	15,863.91	17,234.00	17,591.00
180-61800-00-73	Members retirement - FDN Co...	0.00	0.00	0.00	0.00	70,838.00	68,079.71	113,890.00	99,636.00
180-61820-00-41	Deferred comp District paid - ...	0.00	0.00	0.00	0.00	1,620.00	1,342.68	1,080.00	1,080.00
180-61820-00-43	Deferred comp District paid - Di..	0.00	0.00	0.00	0.00	501.00	458.33	526.00	526.00
180-61820-00-51	Deferred comp District paid - A...	0.00	0.00	0.00	0.00	738.00	675.63	775.00	775.00
180-61820-00-73	Deferred comp District paid - C...	0.00	0.00	0.00	0.00	1,431.00	1,366.49	2,910.00	2,910.00
180-61830-00-32	PST plan District paid	0.00	0.00	0.00	0.00	120.00	106.00	120.00	120.00
180-61830-00-41	PARS District paid - GM Admin	0.00	0.00	0.00	0.00	248.00	0.00	248.00	353.00
180-61830-00-52	PST plan District paid - Commu...	0.00	0.00	0.00	0.48	12,664.00	11,102.87	19,134.00	19,134.00
180-61830-00-73	PST plan District paid	0.00	0.00	0.00	0.00	0.00	259.47		
180-61910-00-00	Salaries and benefits - Tranfers ...	0.00	0.00	0.00	0.00	0.00	-1,185,763.36	-2,001,560.00	-1,925,106.00
180-61920-00-00	Salaries and benefits - Tranfers...	0.00	0.00	0.00	0.00	-1,385,268.00	0.00		
180-62225-00-00	Fuel reimbursement	0.00	0.00	0.00	572.48	0.00	0.00		
	Expense Total:	0.00	0.00	0.00	622.10	0.00	44,651.41	0.00	633.00
	Fund: 180 - Foundation Payroll Total:	0.00	0.00	0.00	622.10	0.00	44,651.41	0.00	633.00
Fund: 200 - MDE - AD#1									
Revenue									
200-41000-00-00	Special assessments - Current	0.00	1,920,320.00	1,935,652.00	1,973,193.23	1,969,590.00	1,962,348.10	1,982,480.00	1,982,480.00
200-41500-00-00	Special assessments - Prior yea...	0.00	44,594.00	0.00	0.00	0.00	0.00		
200-41700-00-00	Special assessments - Contra R...	0.00	0.00	0.00	0.00	0.00	-1,221.70		
200-46000-00-00	Fines, fees, and forfeitures	0.00	18,323.00	0.00	-0.11	0.00	0.00		
200-47000-00-00	Investment income - Interest	0.00	18,302.00	15,900.00	30,003.67	5,000.00	0.00	5,000.00	5,000.00
200-47500-00-00	Net Incr/Decr in fair value	0.00	-68,317.00	0.00	13,798.98	0.00	0.00		
200-49500-00-00	Other grants	0.00	60,700.00	0.00	0.00	0.00	0.00		
	Revenue Total:	0.00	1,993,922.00	1,951,552.00	2,016,995.77	1,974,590.00	1,961,126.40	1,987,480.00	1,987,480.00

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Expense		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DRAFT	DRAFT 2
200-61200-00-00	Regular salary	0.00	0.00	740,000.00	462.32	0.00	0.00		
200-61200-00-41	Regular salary - GM Admin	0.00	0.00	0.00	0.00	66,414.00	121,567.53	110,764.00	116,042.00
200-61200-00-43	Regular salary - District Clerk	0.00	0.00	0.00	0.00	39,978.00	37,127.75	42,022.00	42,022.00
200-61200-00-51	Regular salary - Asst GM - Adm...	0.00	0.00	0.00	0.00	36,920.00	34,848.45	38,802.00	38,802.00
200-61200-00-62	Regular salary - Facilities Maint...	0.00	0.00	0.00	0.00	546,127.00	477,057.05	557,316.00	557,316.00
200-61200-00-73	Regular salary - FDN Communit...	0.00	0.00	0.00	0.00	6,656.00	0.00	6,656.00	
200-61220-00-52	Casual Salary - Community Svc -..	0.00	0.00	0.00	0.00	245,612.00	62,063.26	65,366.00	65,366.00
200-61250-00-62	Overtime - Customer Service	0.00	0.00	0.00	0.00	2,500.00	1,263.43	2,500.00	2,500.00
200-61250-00-73	Overtime - Customer Service R...	0.00	0.00	0.00	0.00	2,500.00	0.00	2,500.00	
200-61350-00-41	Cell phone/Vehicle allowance	0.00	0.00	0.00	0.00	3,000.00	2,076.10	3,000.00	3,000.00
200-61500-00-00	FICA and Medicare taxes	0.00	0.00	0.00	7.02	0.00	0.00		
200-61500-00-41	FICA and Medicare taxes - GM ...	0.00	0.00	0.00	0.00	963.00	1,720.34	1,640.00	1,717.00
200-61500-00-43	FICA and Medicare taxes - Distr...	0.00	0.00	0.00	0.00	580.00	526.93	625.00	625.00
200-61500-00-51	FICA and Medicare taxes - Asst...	0.00	0.00	0.00	0.00	535.00	470.19	581.00	581.00
200-61500-00-52	FICA and Medicare taxes - Co...	0.00	0.00	0.00	0.00	3,561.00	833.98	959.00	959.00
200-61500-00-62	FICA and Medicare taxes - Facili...	0.00	0.00	0.00	0.00	7,919.00	6,535.30	8,192.00	8,192.00
200-61500-00-73	FICA and Medicare taxes - FDN...	0.00	0.00	0.00	0.00	97.00	0.00	97.00	
200-61530-00-41	SDI Employer paid - GM Admin	0.00	0.00	0.00	0.00	691.00	932.30	1,218.00	1,278.00
200-61530-00-43	SDI Employer paid - District Cle...	0.00	0.00	0.00	0.00	381.00	346.01	462.00	462.00
200-61530-00-51	SDI Employer paid - Asst GM - ...	0.00	0.00	0.00	0.00	332.00	334.54	427.00	427.00
200-61530-00-52	SDI Employer paid - Community..	0.00	0.00	0.00	0.00	2,211.00	635.93	719.00	719.00
200-61530-00-62	SDI Employer paid - Facilities M...	0.00	0.00	0.00	0.00	4,980.00	4,900.55	6,131.00	6,131.00
200-61530-00-73	SDI Employer paid - FDN Com...	0.00	0.00	0.00	0.00	60.00	0.00	60.00	
200-61600-00-41	Workers comp insurance - GM ...	0.00	0.00	0.00	0.00	1,024.00	0.00	355.00	364.00
200-61600-00-43	Workers comp insurance - Distr...	0.00	0.00	0.00	0.00	133.00	0.00	133.00	133.00
200-61600-00-51	Workers comp insurance - Asst...	0.00	0.00	0.00	0.00	3,803.00	0.00	122.00	122.00
200-61600-00-52	Workers comp insurance - Co...	0.00	0.00	0.00	0.00	24,970.00	0.00	6,748.00	6,748.00
200-61600-00-62	Workers comp insurance - Facil...	0.00	0.00	0.00	0.00	57,003.00	0.00	59,733.00	59,733.00
200-61600-00-73	Workers comp insurance - FDN...	0.00	0.00	0.00	0.00	686.00	0.00	686.00	
200-61700-00-41	Employee group insurance - G...	0.00	0.00	0.00	0.00	2,400.00	6,939.55	18,803.00	16,405.00

My Budget Worksheet

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Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
200-61700-00-43	Employee group insurance - Dis...	0.00	0.00	0.00	0.00	12,719.00	14,714.00	19,780.00	19,780.00
200-61700-00-51	Employee group insurance - As...	0.00	0.00	0.00	0.00	7,848.00	7,348.93	8,000.00	8,000.00
200-61700-00-62	Employee group insurance - Fac...	0.00	0.00	0.00	0.00	179,598.00	153,530.00	177,334.00	177,334.00
200-61700-00-73	Employee group insurance - F...	0.00	0.00	0.00	0.00	2,380.00	0.00	2,380.00	
200-61750-00-41	Life insurance - GM Admin	0.00	0.00	0.00	0.00	109.00	140.49	191.00	191.00
200-61750-00-43	Life insurance - District Clerk	0.00	0.00	0.00	0.00	109.00	76.03	109.00	109.00
200-61750-00-51	Life insurance - Asst GM - Admin	0.00	0.00	0.00	0.00	54.00	49.69	55.00	55.00
200-61750-00-62	Life insurance - Facilities Maint...	0.00	0.00	0.00	0.00	2,123.00	1,764.76	1,958.00	1,958.00
200-61750-00-73	Life insurance - FDN Communit...	0.00	0.00	0.00	0.00	33.00	0.00	33.00	
200-61760-00-41	Vision & Dental Insurance	0.00	0.00	0.00	0.00	0.00	495.04	910.00	910.00
200-61760-00-43	Vision & Dental Insurance - Dist...	0.00	0.00	0.00	0.00	561.00	554.79	567.00	567.00
200-61760-00-51	Vision & Dental Insurance - Asst...	0.00	0.00	0.00	0.00	561.00	257.06		
200-61760-00-62	Vision & Dental Insurance - Faci...	0.00	0.00	0.00	0.00	18,871.00	6,892.07	7,398.00	7,398.00
200-61760-00-73	Vision & Dental Insurance - FDN...	0.00	0.00	0.00	0.00	337.00	0.00	337.00	
200-61800-00-41	Members retirement - GM Adm...	0.00	0.00	0.00	0.00	20,616.00	25,428.02	33,508.00	34,412.00
200-61800-00-43	Members retirement - District C...	0.00	0.00	0.00	0.00	12,421.00	10,534.59	12,522.00	12,909.00
200-61800-00-51	Members retirement - Asst GM ..	0.00	0.00	0.00	0.00	16,770.00	15,863.76	17,260.00	17,616.00
200-61800-00-62	Members retirement - Facilities...	0.00	0.00	0.00	0.00	185,086.00	164,462.02	183,331.87	188,459.00
200-61800-00-73	Members retirement - FDN Co...	0.00	0.00	0.00	0.00	2,070.00	0.00	2,070.00	
200-61820-00-41	Deferred comp District paid - ...	0.00	0.00	0.00	0.00	1,620.00	1,342.78	1,081.00	1,081.00
200-61820-00-43	Deferred comp District paid - Di...	0.00	0.00	0.00	0.00	501.00	458.19	526.00	526.00
200-61820-00-51	Deferred comp District paid - A...	0.00	0.00	0.00	0.00	738.00	675.65	776.00	776.00
200-61820-00-62	Deferred comp District paid	0.00	0.00	0.00	0.00	0.00	1,245.40	1,466.00	1,466.00
200-61830-00-41	PST plan District paid - GM Adm...	0.00	0.00	0.00	0.00	248.00	0.00	248.00	354.00
200-61830-00-52	PST plan District paid - Commu...	0.00	0.00	0.00	0.00	4,912.00	1,174.49	1,308.00	1,308.00
200-61920-00-00	Salaries and benefits - Transfers...	0.00	493,775.00	0.00	574,660.99	0.00	0.00		
200-62220-00-00	Auto - Fuel	0.00	44,897.00	50,000.00	55,038.74	75,000.00	45,171.11	60,000.00	60,000.00
200-62260-00-00	Clothing	0.00	2,292.00	3,800.00	3,035.48	10,000.00	4,332.93	6,000.00	6,000.00
200-62270-00-62	Communication	0.00	0.00	4,200.00	6,877.08	4,200.00	7,722.41	8,500.00	8,500.00
200-62360-00-00	General Maintenance Supplies	0.00	46,831.00	55,000.00	22,297.63	65,000.00	41,750.19	50,000.00	50,000.00
200-62420-00-43	Legal notices	0.00	0.00	2,000.00	364.51	2,000.00	0.00	500.00	500.00

My Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
200-62430-00-62	Fees and services	0.00	0.00	0.00	0.00	0.00	0.00		15,000.00
200-62510-00-00	Meals	0.00	0.00	0.00	0.00	0.00	608.44		1,000.00
200-62520-00-41	Membership	0.00	0.00	560.00	0.00	0.00	0.00		
200-62550-00-00	Miscellaneous expenses	0.00	0.00	0.00	128.00	0.00	0.00		
200-62600-00-00	Office expenses	0.00	-60,182.00	0.00	60,425.00	0.00	44.28		1,000.00
200-62652-00-00	Outside services - Vandalism cl...	0.00	12,039.00	10,000.00	3,198.83	0.00	0.00		
200-62704-00-62	Professional services - County	0.00	2,069.00	5,500.00	3,895.00	5,500.00	0.00		
200-62740-00-62	Repairs and maintenance - Buil...	0.00	609,563.00	569,875.00	375,885.16	220,000.00	268,856.77	275,000.00	260,000.00

Budget Detail

Budget Code	Description	Units	Price	Amount
DRAFT 2	Advance Disposal - Calhoun	12.00	3,500.00	42,000.00
DRAFT 2	Advance Disposal - Choicean	12.00	90.00	1,080.00
DRAFT 2	Advance Disposal - HCP	12.00	900.00	10,800.00
DRAFT 2	Advance Disposal - HL	12.00	1,600.00	19,200.00
DRAFT 2	Advance Disposal - HL Equestrian	12.00	230.00	2,760.00
DRAFT 2	Advance Disposal - JSCC	12.00	300.00	3,600.00
DRAFT 2	Advance Disposal - Live Oak	12.00	450.00	5,400.00
DRAFT 2	Advance Disposal - LS	12.00	1,350.00	16,200.00
DRAFT 2	Advance Disposal - Maple Park	12.00	230.00	2,760.00
DRAFT 2	Advance Disposal - PBC	12.00	910.00	10,920.00
DRAFT 2	Advance Disposal - RNCC	12.00	450.00	5,400.00
DRAFT 2	Advance Disposal - Timberlane	12.00	460.00	5,520.00
DRAFT 2	All Pro Pest Control - Calhoun	12.00	45.00	540.00
DRAFT 2	All Pro Pest Control - HCP	12.00	45.00	540.00
DRAFT 2	All Pro Pest Control - HL Store	12.00	45.00	540.00
DRAFT 2	All Pro Pest Control - JSCC	12.00	60.00	720.00
DRAFT 2	All Pro Pest Control - LS	12.00	60.00	720.00
DRAFT 2	All Pro Pest Control - PBC	26.00	120.00	3,120.00
DRAFT 2	All Pro Pest Control - RNCC	12.00	65.00	780.00
DRAFT 2	All Pro Pest Control - Timberlane	12.00	40.00	480.00
DRAFT 2	Diamond Environmental Svc - HL Restroom Service	12.00	1,300.00	15,600.00
DRAFT 2	Frontier California Inc - Alarm - Calhoun	12.00	70.00	840.00
DRAFT 2	Frontier California Inc - Alarm - HCP	12.00	200.00	2,400.00
DRAFT 2	Frontier California Inc - Alarm - RNCC	12.00	300.00	3,600.00
DRAFT 2	Misc	1.00	99,480.00	99,480.00
DRAFT 2	Pete's Termite &Pest Control-Squirrel/Gother Svc	4.00	1,250.00	5,000.00

My Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Defined Budgets

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DRAFT	DRAFT 2
200-62742-00-62	Repairs and maintenance - Con...	0.00	153,588.00	195,000.00	198,929.21	195,000.00	162,500.00	195,000.00	195,000.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Landscape Maintenance - HCP			12.00	3,500.00	42,000.00			
DRAFT 2	Landscape Maintenance - HCPP			12.00	1,400.00	16,800.00			
DRAFT 2	Landscape Maintenance - HL			12.00	3,700.00	44,400.00			
DRAFT 2	Landscape Maintenance - Live Oak			12.00	1,300.00	15,600.00			
DRAFT 2	Landscape Maintenance - LS			12.00	2,300.00	27,600.00			
DRAFT 2	Landscape Maintenance - Maple Park			12.00	1,500.00	18,000.00			
DRAFT 2	Landscape Maintenance - Palm Park			12.00	1,250.00	15,000.00			
DRAFT 2	Landscape Maintenance - Timberlane			12.00	1,300.00	15,600.00			
200-62744-00-62	Repairs and maintenance - Auto	0.00	62,883.00	25,000.00	44,123.30	25,000.00	24,987.90	25,000.00	25,000.00
200-62746-00-62	Repairs and maintenance - Equ...	0.00	3,595.00	7,500.00	13,794.61	7,500.00	2,646.85	5,000.00	5,000.00
200-62750-00-62	Rent and lease - Equipment	0.00	0.00	0.00	0.24	21,600.00	9,122.90	21,600.00	20,000.00
200-62760-00-62	Rent and Lease - Vehicles	0.00	0.00	21,600.00	37,337.29	125,000.00	98,390.36	117,640.00	120,000.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Misc			1.00	12,360.00	12,360.00			
DRAFT 2	Vehicle Lease - 26BQ7M			12.00	1,248.00	14,976.00			
DRAFT 2	Vehicle Lease - 26DDPH			12.00	1,197.00	14,364.00			
DRAFT 2	Vehicle Lease - 26Q8ZC			12.00	881.00	10,572.00			
DRAFT 2	Vehicle Lease - 26Q8ZJ			12.00	881.00	10,572.00			
DRAFT 2	Vehicle Lease - 26Q8ZM			12.00	874.00	10,488.00			
DRAFT 2	Vehicle Lease - 26Q8ZM			12.00	874.00	10,488.00			
DRAFT 2	Vehicle Lease - 26Q8ZR			12.00	881.00	10,572.00			
DRAFT 2	Vehicle Lease - 26W4VD			12.00	1,367.00	16,404.00			
DRAFT 2	Vehicle Lease - 27DJH2			12.00	767.00	9,204.00			
200-62770-00-00	Small tools	0.00	0.00	0.00	635.43	0.00	0.00		
200-62802-00-62	Safety Supplies	0.00	0.00	0.00	0.00	10,000.00	5,134.70	10,000.00	10,000.00
200-62804-00-62	Technical Supplies	0.00	0.00	0.00	0.00	230,000.00	191,717.99	200,000.00	200,000.00
200-62820-00-00	Telephone	0.00	3,546.00	0.00	463.39	0.00	0.00		
200-62830-00-62	Training	0.00	85.00	0.00	337.43	5,000.00	5,572.96	5,000.00	5,000.00
200-62850-00-62	Utilities	0.00	798,927.00	849,286.64	702,822.54	1,083,977.00	673,531.52	811,920.00	811,920.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	City of Hesperia Water District - Choiceana			6.00	300.00	1,800.00			

Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
DRAFT 2	City of Hesperia Water District - EPI			6.00	450.00	2,700.00			
DRAFT 2	City of Hesperia Water District - HCP			6.00	16,800.00	100,800.00			
DRAFT 2	City of Hesperia Water District - HL			6.00	12,800.00	76,800.00			
DRAFT 2	City of Hesperia Water District - JSCC			6.00	300.00	1,800.00			
DRAFT 2	City of Hesperia Water District - Live Oak			6.00	3,500.00	21,000.00			
DRAFT 2	City of Hesperia Water District - LS			6.00	7,700.00	46,200.00			
DRAFT 2	City of Hesperia Water District - Maple			6.00	6,000.00	36,000.00			
DRAFT 2	City of Hesperia Water District - PBC			6.00	1,300.00	7,800.00			
DRAFT 2	City of Hesperia Water District - RNCC			6.00	4,100.00	24,600.00			
DRAFT 2	City of Hesperia Water District - Timberlane			6.00	5,000.00	30,000.00			
DRAFT 2	SB Special District - Sewer Charge - Palm Street			6.00	1,400.00	8,400.00			
DRAFT 2	SCE - Choiceana			12.00	600.00	7,200.00			
DRAFT 2	SCE - Epicentre			12.00	2,000.00	24,000.00			
DRAFT 2	SCE - HCP			12.00	7,500.00	90,000.00			
DRAFT 2	SCE - HL			12.00	300.00	3,600.00			
DRAFT 2	SCE - JSCC			12.00	1,200.00	14,400.00			
DRAFT 2	SCE - Live Oak			12.00	650.00	7,800.00			
DRAFT 2	SCE - LS			12.00	5,000.00	60,000.00			
DRAFT 2	SCE - Maple Park			12.00	3,000.00	36,000.00			
DRAFT 2	SCE - PBC			12.00	2,400.00	28,800.00			
DRAFT 2	SCE - RNCC			12.00	1,600.00	19,200.00			
DRAFT 2	SCE - Street Lights (AD1)			12.00	10,000.00	120,000.00			
DRAFT 2	SCE - Timberlane			12.00	150.00	1,800.00			
DRAFT 2	SouthWest Gas - Epicentre			12.00	500.00	6,000.00			
DRAFT 2	SouthWest Gas - Live Oak			12.00	25.00	300.00			
DRAFT 2	SouthWest Gas - LS			12.00	1,800.00	21,600.00			
DRAFT 2	SouthWest Gas - PBC			12.00	600.00	7,200.00			
DRAFT 2	SouthWest Gas - RNCC			12.00	450.00	5,400.00			
DRAFT 2	SouthWest Gas - Timberlane			12.00	60.00	720.00			
200-62910-00-00	Services and supplies - Transfer...	0.00	0.00	28,870.70	-19,161.40	0.00	0.00		
200-62911-00-00	Senior Exemptions - Transfer in	0.00	0.00	0.00	0.00	0.00	-1,221.70		
200-62920-00-00	Services and supplies - Transfer...	0.00	127,597.00	110,000.00	110,000.00	0.00	0.00		
200-66000-00-62	Capital outlay - Equipment	0.00	183,208.00	1,500.00	58,292.75	75,000.00	37,550.88	75,000.00	75,000.00
200-66100-00-62	Capital outlay - Structures and ...	0.00	0.00	80,000.00	0.00	80,000.00	0.00	80,000.00	80,000.00
200-66400-00-62	Capital Outlay - Building and I...	0.00	0.00	0.00	38,000.00	0.00	0.00		
200-66500-00-62	Capital Outlay - Equipment	0.00	0.00	0.00	7,780.50	0.00	0.00		

My Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Defined Budgets

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DRAFT	DRAFT 2
200-91000-00-00	Operating Transfers in	0.00	0.00	0.00	0.00	250,000.00	0.00	250,000.00	250,000.00
	Expense Total:	0.00	2,484,713.00	2,759,692.34	2,299,631.05	4,022,098.00	2,745,607.44	3,605,925.87	3,603,773.00
	Fund: 200 - MDE - AD#1 Surplus (Deficit):	0.00	-490,791.00	-808,140.34	-282,635.28	-2,047,508.00	-784,481.04	-1,618,445.87	-1,616,293.00
Fund: 300 - MDZ - Developer's Fees									
Revenue									
300-45000-00-00	Developer fees	0.00	2,134,270.00	1,100,000.00	1,387,612.25	1,200,000.00	1,299,837.00	1,500,000.00	1,200,000.00
300-47000-00-00	Investment income - Interest	0.00	63,857.00	50,686.28	135,075.09	0.00	0.00		
300-47500-00-00	Net Incr/Decr in fair value	0.00	-206,681.00	0.00	13,812.36	0.00	0.00		
300-49500-00-00	Other grants	0.00	0.00	4,646,965.00	0.00	0.00	0.00		
	Revenue Total:	0.00	1,991,446.00	5,797,651.28	1,536,499.70	1,200,000.00	1,299,837.00	1,500,000.00	1,200,000.00
Expense									
300-62420-00-43	Legal notices	0.00	0.00	500.00	0.00	0.00	0.00		
300-62600-00-00	Office expenses	0.00	226.00	0.00	0.00	0.00	0.00		
300-62700-00-00	Professional services	0.00	42,000.00	127,500.00	42,000.00	0.00	0.00		
300-66000-00-00	Capital outlay	0.00	338,657.00	0.00	0.00	2,400,000.00	81,677.63	2,400,000.00	2,400,000.00
300-66100-00-00	Capital outlay - Structures and ...	0.00	0.00	7,803,661.00	244,192.95	0.00	0.00		
300-66200-00-00	Capital outlay - Land	0.00	0.00	700,000.00	793,039.67	0.00	-501.28		
300-92000-00-00	Operating Transfers out	0.00	20,000.00	20,000.00	0.00	0.00	0.00		
	Expense Total:	0.00	400,883.00	8,651,661.00	1,079,232.62	2,400,000.00	81,176.35	2,400,000.00	2,400,000.00
	Fund: 300 - MDZ - Developer's Fees Surplus (Deficit):	0.00	1,590,563.00	-2,854,009.72	457,267.08	-1,200,000.00	1,218,660.65	-900,000.00	-1,200,000.00
	Report Surplus (Deficit):	0.00	2,247,604.00	-7,811,545.08	2,060,098.38	-2,434,396.00	2,838,047.76	-1,878,550.87	-1,975,483.57

Fund Summary

Fund	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
100 - MDD - General Fund	0.00	1,395,795.00	-4,073,604.14	1,782,965.41	682,712.00	2,284,218.69	444,225.00	655,682.43
110 - MDB - Park Center	0.00	-112,019.00	28,208.72	-2,752.52	35,800.00	78,835.33	92,682.00	89,132.00
120 - MDC - Corona Bldg.	0.00	-33,167.00	10,384.00	28,140.22	42,850.00	25,530.15	36,328.00	31,328.00
130 - MDK - Hercules	0.00	-102,777.00	-114,383.60	77,735.57	51,750.00	59,935.39	66,660.00	65,300.00
180 - Foundation Payroll	0.00	0.00	0.00	-622.10	0.00	-44,651.41	0.00	-633.00
200 - MDE - AD#1	0.00	-490,791.00	-808,140.34	-282,635.28	-2,047,508.00	-784,481.04	-1,618,445.87	-1,616,293.00
300 - MDZ - Developer's Fees	0.00	1,590,563.00	-2,854,009.72	457,267.08	-1,200,000.00	1,218,660.65	-900,000.00	-1,200,000.00
Report Surplus (Deficit):	0.00	2,247,604.00	-7,811,545.08	2,060,098.38	-2,434,396.00	2,838,047.76	-1,878,550.87	-1,975,483.57



Hesperia Recreation and Park District

Fund 400: Assessment District #2 Fund

My Budget Worksheet

Account Summary

For Fiscal: 2023-2024 Period Ending: 06/30/2024

		2021-2022		2022-2023		2023-2024		Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
Fund: 401 - MDF - AD#2 Zone A									
Revenue									
401-41000-00-00	Special assessments - Current	0.00	10,875.00	10,930.05	10,871.47	10,930.00	10,853.80	10,930.00	10,930.00
401-41500-00-00	Special assessments - Prior yea...	0.00	17.00	0.00	0.00	0.00	0.00		
401-46000-00-00	Fines, fees, and forfeitures	0.00	3.00	0.00	0.00	0.00	0.00		
401-47000-00-00	Investment income - Interest	0.00	50.00	37.00	37.90	40.00	0.00	40.00	40.00
401-47500-00-00	Net Incr/Decr in fair value	0.00	-201.00	0.00	46.93	0.00	0.00		
	Revenue Total:	0.00	10,744.00	10,967.05	10,956.30	10,970.00	10,853.80	10,970.00	10,970.00
Expense									
401-62420-00-00	Legal notices	0.00	14.00	0.00	0.00	0.00	0.00		
401-62740-00-00	Repairs and maintenance - Buil...	0.00	38.00	384.00	75.00	928.00	0.00	100.00	100.00
401-62742-00-00	Repairs and maintenance - Con...	0.00	2,954.00	9,282.36	9,282.49	9,283.00	7,735.30	9,300.00	9,300.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Landscape Maintenance			12.00	775.00	9,300.00			
401-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	262.00	0.00	0.00	0.00		
401-62850-00-00	Utilities	0.00	7,227.00	8,145.00	7,629.78	9,340.00	6,986.60	7,754.00	7,754.00
401-62920-00-00	Services and supplies - Transfer...	0.00	1,917.00	1,745.00	1,745.00	2,425.00	0.00	2,425.00	2,425.00
	Expense Total:	0.00	12,150.00	19,818.36	18,732.27	21,976.00	14,721.90	19,579.00	19,579.00
	Fund: 401 - MDF - AD#2 Zone A Surplus (Deficit):	0.00	-1,406.00	-8,851.31	-7,775.97	-11,006.00	-3,868.10	-8,609.00	-8,609.00
Fund: 402 - MDG - AD#2 Zone B									
Revenue									
402-41000-00-00	Special assessments - Current	0.00	11,602.00	11,735.68	11,757.06	11,736.00	11,619.39	11,736.00	11,736.00
402-47000-00-00	Investment income - Interest	0.00	67.00	48.00	114.41	62.00	0.00	62.00	62.00
402-47500-00-00	Net Incr/Decr in fair value	0.00	-232.00	0.00	33.47	0.00	0.00		
	Revenue Total:	0.00	11,437.00	11,783.68	11,904.94	11,798.00	11,619.39	11,798.00	11,798.00
Expense									
402-62420-00-00	Legal notices	0.00	15.00	0.00	0.00	0.00	0.00		

My Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Defined Budgets

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DRAFT	DRAFT 2
402-62740-00-00	Repairs and maintenance - Buil...	0.00	41.00	442.00	75.00	534.00	1,150.00	3,000.00	3,000.00
402-62742-00-00	Repairs and maintenance - Con...	0.00	3,400.00	5,343.12	5,343.47	5,343.00	4,452.60	5,400.00	5,400.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Landscape Maintenance			12.00	450.00	5,400.00			
402-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	240.00	0.00	0.00	0.00		
402-62850-00-00	Utilities	0.00	6,588.00	6,612.00	6,147.58	7,621.00	5,744.98	6,890.00	6,890.00
402-62920-00-00	Services and supplies - Transfer...	0.00	1,774.00	1,618.00	1,618.00	2,216.00	0.00	2,216.00	2,216.00
	Expense Total:	0.00	11,818.00	14,255.12	13,184.05	15,714.00	11,347.58	17,506.00	17,506.00
Fund: 402 - MDG - AD#2 Zone B Surplus (Deficit):		0.00	-381.00	-2,471.44	-1,279.11	-3,916.00	271.81	-5,708.00	-5,708.00
Fund: 403 - MDH - AD#2 Zone C									
Revenue									
403-41000-00-00	Special assessments - Current	0.00	11,181.00	11,263.00	11,365.58	11,263.00	11,800.23	11,263.00	11,263.00
403-41500-00-00	Special assessments - Prior yea...	0.00	202.00	0.00	0.00	0.00	0.00		
403-46000-00-00	Fines, fees, and forfeitures	0.00	56.00	0.00	0.00	0.00	0.00		
403-47000-00-00	Investment income - Interest	0.00	37.00	14.00	18.89	39.00	0.00	39.00	39.00
403-47500-00-00	Net Incr/Decr in fair value	0.00	-126.00	0.00	-5.05	0.00	0.00		
	Revenue Total:	0.00	11,350.00	11,277.00	11,379.42	11,302.00	11,800.23	11,302.00	11,302.00
Expense									
403-62420-00-00	Legal notices	0.00	14.00	0.00	0.00	0.00	0.00		
403-62740-00-00	Repairs and maintenance - Buil...	0.00	-2,261.00	566.00	75.00	1,935.00	0.00	100.00	100.00
403-62742-00-00	Repairs and maintenance - Con...	0.00	3,996.00	19,354.68	19,355.01	19,355.00	16,128.90	19,560.00	19,560.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Landscape Maintenance			12.00	1,630.00	19,560.00			
403-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	295.00	0.00	0.00	0.00		
403-62850-00-00	Utilities	0.00	6,069.00	8,246.00	7,533.43	9,446.00	9,239.06	9,945.00	9,945.00
403-62920-00-00	Services and supplies - Transfer...	0.00	2,139.00	1,281.00	1,281.00	2,722.00	0.00	2,722.00	2,722.00
	Expense Total:	0.00	9,957.00	29,742.68	28,244.44	33,458.00	25,367.96	32,327.00	32,327.00
Fund: 403 - MDH - AD#2 Zone C Surplus (Deficit):		0.00	1,393.00	-18,465.68	-16,865.02	-22,156.00	-13,567.73	-21,025.00	-21,025.00

My Budget Worksheet

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Defined Budgets

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DRAFT	DRAFT 2
Fund: 404 - MDJ - AD#2 Zone D									
Revenue									
404-41000-00-00	Special assessments - Current	0.00	15,612.00	15,817.75	15,957.12	15,818.00	15,560.35	15,818.00	15,818.00
404-41500-00-00	Special assessments - Prior yea...	0.00	51.00	0.00	0.00	0.00	0.00		
404-46000-00-00	Fines, fees, and forfeitures	0.00	7.00	0.00	0.00	0.00	0.00		
404-47000-00-00	Investment income - Interest	0.00	544.00	465.00	1,084.69	521.00	0.00	521.00	521.00
404-47500-00-00	Net Incr/Decr in fair value	0.00	-1,922.00	0.00	254.26	0.00	0.00		
	Revenue Total:	0.00	14,292.00	16,282.75	17,296.07	16,339.00	15,560.35	16,339.00	16,339.00
Expense									
404-62420-00-00	Legal notices	0.00	20.00	0.00	0.00	0.00	0.00		
404-62740-00-00	Repairs and maintenance - Buil...	0.00	55.00	388.00	75.00	467.00	0.00	100.00	100.00
404-62742-00-00	Repairs and maintenance - Con...	0.00	2,986.00	4,666.68	4,666.42	4,667.00	3,888.90	4,680.00	4,680.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Landscape Maintenance			12.00	390.00	4,680.00			
404-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	224.00	0.00	0.00	0.00		
404-62850-00-00	Utilities	0.00	5,478.00	5,990.00	5,303.20	7,506.00	5,031.92	5,541.00	5,541.00
404-62920-00-00	Services and supplies - Transfer...	0.00	1,718.00	1,448.00	1,448.00	2,070.00	0.00	2,070.00	2,070.00
	Expense Total:	0.00	10,257.00	12,716.68	11,492.62	14,710.00	8,920.82	12,391.00	12,391.00
	Fund: 404 - MDJ - AD#2 Zone D Surplus (Deficit):	0.00	4,035.00	3,566.07	5,803.45	1,629.00	6,639.53	3,948.00	3,948.00
Fund: 405 - MDM - AD#2 Zone E									
Revenue									
405-41000-00-00	Special assessments - Current	0.00	1,200.00	1,200.00	1,200.00	1,200.00	1,139.85	1,200.00	1,200.00
405-47000-00-00	Investment income - Interest	0.00	24.00	17.00	25.20	18.00	0.00	18.00	18.00
405-47500-00-00	Net Incr/Decr in fair value	0.00	-72.00	0.00	19.89	0.00	0.00		
	Revenue Total:	0.00	1,152.00	1,217.00	1,245.09	1,218.00	1,139.85	1,218.00	1,218.00
Expense									
405-62420-00-00	Legal notices	0.00	2.00	0.00	0.00	0.00	0.00		
405-62740-00-00	Repairs and Maintenance - Buil...	0.00	4.00	0.00	0.00	0.00	0.00		
405-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	40.00	0.00	0.00	0.00		
405-62850-00-00	Utilities	0.00	699.00	1,716.00	1,541.56	2,059.00	1,488.47	1,659.00	1,659.00
405-62910-00-00	Services and supplies - Transfer...	0.00	-1,412.00	0.00	0.00	0.00	0.00		

My Budget Worksheet

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Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
405-62920-00-00	Services and supplies - Transfer...	0.00	1,703.00	243.00	243.00	375.00	0.00	375.00	375.00
	Expense Total:	0.00	996.00	1,999.00	1,784.56	2,434.00	1,488.47	2,034.00	2,034.00
	Fund: 405 - MDM - AD#2 Zone E Surplus (Deficit):	0.00	156.00	-782.00	-539.47	-1,216.00	-348.62	-816.00	-816.00
Fund: 406 - MDI - AD#2 Zone F									
Revenue									
406-41000-00-00	Special assessments - Current	0.00	3,229.00	3,243.24	3,222.90	3,243.00	3,229.53	3,243.00	3,243.00
406-41500-00-00	Special assessments - Prior yea...	0.00	50.00	0.00	0.00	0.00	0.00		
406-46000-00-00	Fines, fees, and forfeitures	0.00	60.00	0.00	0.00	0.00	0.00		
406-47000-00-00	Investment income - Interest	0.00	41.00	28.00	20.64	28.00	0.00	28.00	28.00
406-47500-00-00	Net Incr/Decr in fair value	0.00	-124.00	0.00	46.62	0.00	0.00		
	Revenue Total:	0.00	3,256.00	3,271.24	3,290.16	3,271.00	3,229.53	3,271.00	3,271.00
Expense									
406-62420-00-00	Legal notices	0.00	4.00	0.00	0.00	0.00	0.00		
406-62740-00-00	Repairs and Maintenance - Buil...	0.00	11.00	0.00	0.00	0.00	0.00		
406-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	122.00	0.00	0.00	0.00		
406-62850-00-00	Utilities	0.00	2,215.00	5,148.00	4,624.71	6,178.00	4,465.42	5,600.00	5,600.00
406-62910-00-00	Services and supplies - Transfer...	0.00	-4,237.00	0.00	0.00	0.00	0.00		
406-62920-00-00	Services and supplies - Transfer...	0.00	5,103.00	728.00	728.00	1,125.00	0.00	1,125.00	1,125.00
	Expense Total:	0.00	3,096.00	5,998.00	5,352.71	7,303.00	4,465.42	6,725.00	6,725.00
	Fund: 406 - MDI - AD#2 Zone F Surplus (Deficit):	0.00	160.00	-2,726.76	-2,062.55	-4,032.00	-1,235.89	-3,454.00	-3,454.00
Fund: 407 - MDL - AD#2 Zone G									
Revenue									
407-41000-00-00	Special assessments - Current	0.00	4,846.00	4,951.92	5,079.23	4,952.00	4,899.09	4,952.00	4,952.00
407-41500-00-00	Special assessments - Prior yea...	0.00	53.00	0.00	0.00	0.00	0.00		
407-46000-00-00	Fines, fees, and forfeitures	0.00	7.00	0.00	0.00	0.00	0.00		
407-47000-00-00	Investment income - Interest	0.00	37.00	28.00	61.18	33.00	0.00	33.00	33.00
407-47500-00-00	Net Incr/Decr in fair value	0.00	-132.00	0.00	22.20	0.00	0.00		
	Revenue Total:	0.00	4,811.00	4,979.92	5,162.61	4,985.00	4,899.09	4,985.00	4,985.00
Expense									
407-62420-00-00	Legal notices	0.00	6.00	0.00	0.00	0.00	0.00		
407-62600-00-00	Office expenses	0.00	1.00	0.00	0.00	0.00	0.00		
407-62740-00-00	Repairs and maintenance - Buil...	0.00	17.00	311.00	0.00	37.00	0.00		

My Budget Worksheet

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Defined Budgets

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DRAFT	DRAFT 2
407-62742-00-00	Repairs and maintenance - Con...	0.00	2,397.00	3,766.08	3,765.80	3,766.00	3,138.40	3,780.00	3,780.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Landscape Maintenance			12.00	315.00	3,780.00			
407-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	105.00	0.00	0.00	0.00		
407-62850-00-00	Utilities	0.00	1,710.00	1,954.00	1,557.54	2,152.00	1,613.21	1,866.00	1,866.00
407-62920-00-00	Services and supplies - Transfer...	0.00	777.00	758.00	758.00	974.00	0.00	974.00	974.00
	Expense Total:	0.00	4,908.00	6,894.08	6,081.34	6,929.00	4,751.61	6,620.00	6,620.00
	Fund: 407 - MDL - AD#2 Zone G Surplus (Deficit):	0.00	-97.00	-1,914.16	-918.73	-1,944.00	147.48	-1,635.00	-1,635.00
Fund: 408 - MDN - AD#2 Zone H									
Revenue									
408-41000-00-00	Special assessments - Current	0.00	13,003.00	13,003.02	13,003.02	13,003.00	12,797.82	13,003.00	13,003.00
408-41500-00-00	Special Assessments - Prior yea...	0.00	82.00	0.00	0.00	0.00	0.00		
408-46000-00-00	Fines, fees, and forfeitures	0.00	12.00	0.00	0.00	0.00	0.00		
408-47000-00-00	Investment income - Interest	0.00	112.00	94.00	235.81	113.00	0.00	113.00	113.00
408-47500-00-00	Net Incr/Decr in fair value	0.00	-483.00	0.00	71.25	0.00	0.00		
	Revenue Total:	0.00	12,726.00	13,097.02	13,310.08	13,116.00	12,797.82	13,116.00	13,116.00
Expense									
408-62420-00-00	Legal notices	0.00	17.00	0.00	0.00	0.00	0.00		
408-62740-00-00	Repairs and maintenance - Buil...	0.00	155.00	393.00	0.00	476.00	0.00	200.00	200.00
408-62742-00-00	Repairs and maintenance - Con...	0.00	3,027.00	4,756.68	4,756.93	4,757.00	3,963.90	4,800.00	4,800.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Landscape Maintenance			12.00	400.00	4,800.00			
408-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	226.00	0.00	0.00	0.00		
408-62850-00-00	Utilities	0.00	5,488.00	6,442.00	5,044.49	7,615.00	5,355.73	6,251.00	6,251.00
408-62920-00-00	Services and supplies - Transfer...	0.00	1,700.00	1,519.00	1,519.00	2,093.00	0.00	2,093.00	2,093.00
	Expense Total:	0.00	10,387.00	13,336.68	11,320.42	14,941.00	9,319.63	13,344.00	13,344.00
	Fund: 408 - MDN - AD#2 Zone H Surplus (Deficit):	0.00	2,339.00	-239.66	1,989.66	-1,825.00	3,478.19	-228.00	-228.00
Fund: 409 - MDO - AD#2 Zone I									
Revenue									
409-41000-00-00	Special assessments - Current	0.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00

My Budget Worksheet

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Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
409-47000-00-00	Investment income - Interest	0.00	16.00	14.00	27.62	15.00	0.00	15.00	15.00
409-47500-00-00	Net Incr/Decr in fair value	0.00	-59.00	0.00	12.24	0.00	0.00		
	Revenue Total:	0.00	557.00	614.00	639.86	615.00	600.00	615.00	615.00
Expense									
409-62420-00-00	Legal notices	0.00	1.00	0.00	0.00	0.00	0.00		
409-62740-00-00	Repairs and maintenance - Buil...	0.00	2.00	15,000.00	0.00	0.00	0.00		
409-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	15.00	0.00	0.00	0.00		
409-62850-00-00	Utilities	0.00	296.00	686.00	616.64	823.00	595.38	623.00	623.00
409-62910-00-00	Services and supplies - Transfer...	0.00	-565.00	0.00	0.00	0.00	0.00		
409-62920-00-00	Services and supplies - Transfer...	0.00	683.00	97.00	97.00	150.00	0.00	150.00	150.00
	Expense Total:	0.00	417.00	15,798.00	713.64	973.00	595.38	773.00	773.00
Fund: 409 - MDO - AD#2 Zone I Surplus (Deficit):		0.00	140.00	-15,184.00	-73.78	-358.00	4.62	-158.00	-158.00
Fund: 410 - MDQ - AD#2 Zone J									
Revenue									
410-41000-00-00	Special assessments - Current	0.00	30,954.00	31,032.00	31,039.96	18,600.00	18,550.21	18,600.00	18,600.00
410-47000-00-00	Investment income - Interest	0.00	876.00	735.00	1,746.00	836.00	0.00	836.00	836.00
410-47500-00-00	Net Incr/Decr in fair value	0.00	-3,040.00	0.00	394.78	0.00	0.00		
	Revenue Total:	0.00	28,790.00	31,767.00	33,180.74	19,436.00	18,550.21	19,436.00	19,436.00
Expense									
410-62420-00-00	Legal notices	0.00	40.00	0.00	0.00	0.00	0.00		
410-62740-00-00	Repairs and maintenance - Buil...	0.00	109.00	10,388.00	302.00	469.00	0.00	350.00	350.00
410-62742-00-00	Repairs and maintenance - Con...	0.00	2,987.00	4,693.20	4,693.09	4,693.00	3,911.00	4,800.00	4,800.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Landscape Maintenance			12.00	400.00	4,800.00			
410-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	385.00	0.00	0.00	0.00		
410-62850-00-00	Utilities	0.00	12,405.00	14,273.00	12,680.92	15,864.00	12,433.38	14,319.00	14,319.00
410-62920-00-00	Services and supplies - Transfer...	0.00	2,998.00	2,616.00	2,616.00	3,553.00	0.00	3,553.00	3,553.00
410-66000-00-00	Capital outlay	0.00	2,435.00	0.00	0.00	75,000.00	0.00	75,000.00	75,000.00
	Expense Total:	0.00	20,974.00	32,355.20	20,292.01	99,579.00	16,344.38	98,022.00	98,022.00
Fund: 410 - MDQ - AD#2 Zone J Surplus (Deficit):		0.00	7,816.00	-588.20	12,888.73	-80,143.00	2,205.83	-78,586.00	-78,586.00

My Budget Worksheet

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Defined Budgets

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DRAFT	DRAFT 2
Fund: 411 - MDT - AD#2 Zone K									
Revenue									
411-41000-00-00	Special assessments - Current	0.00	43,598.00	43,736.76	43,818.66	43,737.00	43,608.04	43,737.00	43,737.00
411-41500-00-00	Special assessments - Prior yea...	0.00	135.00	0.00	0.00	0.00	0.00		
411-46000-00-00	Fines, fees, and forfeitures	0.00	22.00	0.00	0.00	0.00	0.00		
411-47000-00-00	Investment income - Interest	0.00	628.00	521.00	1,078.66	566.00	0.00	566.00	566.00
411-47500-00-00	Net Incr/Decr in fair value	0.00	-2,251.00	0.00	398.93	0.00	0.00		
	Revenue Total:	0.00	42,132.00	44,257.76	45,296.25	44,303.00	43,608.04	44,303.00	44,303.00
Expense									
411-62420-00-00	Legal notices	0.00	56.00	0.00	0.00	0.00	0.00		
411-62740-00-00	Repairs and maintenance - Buil...	0.00	153.00	900.00	3,211.00	1,088.00	1,290.92	2,000.00	2,000.00
411-62742-00-00	Repairs and maintenance - Con...	0.00	6,924.00	10,883.04	10,883.17	10,883.00	9,069.20	10,920.00	10,920.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Landscape Maintenance			12.00	910.00	10,920.00			
411-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	902.00	0.00	0.00	0.00		
411-62850-00-00	Utilities	0.00	32,864.00	38,926.00	35,689.12	37,264.00	34,499.67	39,572.00	39,572.00
411-62920-00-00	Services and supplies - Transfer...	0.00	6,633.00	6,872.00	6,872.00	8,288.00	0.00	8,288.00	8,288.00
411-66000-00-00	Capital outlay	0.00	0.00	0.00	0.00	26,000.00	0.00	26,000.00	26,000.00
	Expense Total:	0.00	46,630.00	58,483.04	56,655.29	83,523.00	44,859.79	86,780.00	86,780.00
Fund: 411 - MDT - AD#2 Zone K Surplus (Deficit):		0.00	-4,498.00	-14,225.28	-11,359.04	-39,220.00	-1,251.75	-42,477.00	-42,477.00
Fund: 412 - MDU - AD#2 Zone L									
Revenue									
412-41000-00-00	Special assessments - Current	0.00	9,541.00	4,900.00	5,018.72	2,600.00	2,534.25	1,000.00	1,000.00
412-41500-00-00	Special assessments - Prior yea...	0.00	343.00	0.00	0.00	0.00	0.00		
412-46000-00-00	Fines, fees, and forfeitures	0.00	138.00	0.00	0.00	0.00	0.00		
412-47000-00-00	Investment income - Interest	0.00	749.00	652.00	1,504.23	721.00	0.00	721.00	721.00
412-47500-00-00	Net Incr/Decr in fair value	0.00	-2,670.00	0.00	357.84	0.00	0.00		
	Revenue Total:	0.00	8,101.00	5,552.00	6,880.79	3,321.00	2,534.25	1,721.00	1,721.00
Expense									
412-62420-00-00	Legal notices	0.00	13.00	0.00	0.00	0.00	0.00		
412-62740-00-00	Repairs and maintenance - Buil...	0.00	34.00	0.00	0.00	0.00	0.00		

My Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
412-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	28.00	0.00	0.00	0.00		
412-62850-00-00	Utilities	0.00	1,080.00	1,201.00	1,170.84	1,441.00	1,041.94	1,090.00	1,090.00
412-62920-00-00	Services and supplies - Transfer...	0.00	315.00	170.00	170.00	262.00	0.00	262.00	262.00
	Expense Total:	0.00	1,442.00	1,399.00	1,340.84	1,703.00	1,041.94	1,352.00	1,352.00
	Fund: 412 - MDU - AD#2 Zone L Surplus (Deficit):	0.00	6,659.00	4,153.00	5,539.95	1,618.00	1,492.31	369.00	369.00

Fund: 413 - MDX - AD#2 Zone M

Revenue									
413-41000-00-00	Special assessments - Current	0.00	43,211.00	43,678.44	43,848.54	43,678.00	43,233.01	43,678.00	43,678.00
413-41500-00-00	Special assessments - Prior yea...	0.00	93.00	0.00	0.00	0.00	0.00		
413-46000-00-00	Fines, fees, and forfeitures	0.00	14.00	0.00	0.00	0.00	0.00		
413-47000-00-00	Investment income - Interest	0.00	454.00	354.00	863.10	432.00	0.00	432.00	432.00
413-47500-00-00	Net Incr/Decr in fair value	0.00	-1,581.00	0.00	190.15	0.00	0.00		
	Revenue Total:	0.00	42,191.00	44,032.44	44,901.79	44,110.00	43,233.01	44,110.00	44,110.00

Expense									
413-62420-00-00	Legal notices	0.00	56.00	0.00	0.00	0.00	0.00		
413-62740-00-00	Repairs and maintenance - Buil...	0.00	167.00	2,080.00	225.00	2,517.00	843.50	1,000.00	1,000.00
413-62742-00-00	Repairs and maintenance - Con...	0.00	16,017.00	25,169.16	25,168.89	25,169.00	20,974.30	25,200.00	25,200.00

Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Landscape Maintenance			12.00	2,100.00	25,200.00			

413-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	856.00	0.00	0.00	0.00		
413-62850-00-00	Utilities	0.00	15,499.00	18,270.00	14,359.97	22,445.00	15,541.71	17,453.00	17,453.00
413-62920-00-00	Services and supplies - Transfer...	0.00	6,327.00	5,806.00	5,806.00	7,872.00	0.00	7,872.00	7,872.00
413-66000-00-00	Capital outlay	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	50,000.00
	Expense Total:	0.00	38,066.00	52,181.16	45,559.86	108,003.00	37,359.51	101,525.00	101,525.00
	Fund: 413 - MDX - AD#2 Zone M Surplus (Deficit):	0.00	4,125.00	-8,148.72	-658.07	-63,893.00	5,873.50	-57,415.00	-57,415.00

Fund: 414 - MEB - AD#2 Zone N

Revenue									
414-41000-00-00	Special assessments - Current	0.00	25,159.00	25,437.08	25,615.07	25,437.00	25,590.47	23,000.00	23,000.00
414-41500-00-00	Special Assessments - Prior yea...	0.00	138.00	0.00	0.00	0.00	0.00		
414-46000-00-00	Fines, fees, and forfeitures	0.00	20.00	0.00	0.00	0.00	0.00		
414-47000-00-00	Investment income - Interest	0.00	314.00	246.00	606.28	292.00	0.00	292.00	292.00

My Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Defined Budgets

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DRAFT	DRAFT 2
414-47500-00-00	Net Incr/Decr in fair value	0.00	-1,065.00	0.00	130.47	0.00	0.00		
414-49000-00-00	Other income	0.00	0.00	0.00	865.26	0.00	0.00		
	Revenue Total:	0.00	24,566.00	25,683.08	27,217.08	25,729.00	25,590.47	23,292.00	23,292.00
Expense									
414-62420-00-00	Legal notices	0.00	33.00	0.00	0.00	0.00	0.00		
414-62740-00-00	Repairs and maintenance - Buil...	0.00	3,727.00	10,456.00	867.00	551.00	0.00		
414-62742-00-00	Repairs and maintenance - Con...	0.00	3,507.00	5,510.88	5,511.12	5,511.00	4,592.40	5,580.00	5,580.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Landscape Maintenance			12.00	465.00	5,580.00			
414-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	399.00	0.00	0.00	0.00		
414-62850-00-00	Utilities	0.00	12,586.00	14,595.00	11,938.76	16,027.00	12,380.13	14,232.00	14,232.00
414-62920-00-00	Services and supplies - Transfer...	0.00	3,022.00	2,765.00	2,765.00	3,681.00	0.00	3,681.00	3,681.00
414-66000-00-00	Capital outlay	0.00	0.00	0.00	0.00	25,000.00	0.00	25,000.00	25,000.00
	Expense Total:	0.00	22,875.00	33,725.88	21,081.88	50,770.00	16,972.53	48,493.00	48,493.00
	Fund: 414 - MEB - AD#2 Zone N Surplus (Deficit):	0.00	1,691.00	-8,042.80	6,135.20	-25,041.00	8,617.94	-25,201.00	-25,201.00
Fund: 415 - MEC - AD#2 Zone O									
Revenue									
415-41000-00-00	Special assessments - Current	0.00	9,459.00	9,459.45	9,308.82	9,459.00	9,635.58	8,064.00	8,064.00
415-47000-00-00	Investment income - Interest	0.00	306.00	261.00	602.51	290.00	0.00	290.00	290.00
415-47500-00-00	Net Incr/Decr in fair value	0.00	-1,087.00	0.00	151.43	0.00	0.00		
	Revenue Total:	0.00	8,678.00	9,720.45	10,062.76	9,749.00	9,635.58	8,354.00	8,354.00
Expense									
415-62420-00-00	Legal notices	0.00	12.00	0.00	0.00	0.00	0.00		
415-62740-00-00	Repairs and maintenance - Buil...	0.00	33.00	15,066.00	470.00	80.00	0.00	500.00	500.00
415-62742-00-00	Repairs and maintenance - Con...	0.00	509.00	801.12	801.60	801.00	667.60	801.00	801.00
415-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	138.00	0.00	0.00	0.00		
415-62850-00-00	Utilities	0.00	5,221.00	6,009.00	5,299.67	6,434.00	5,340.41	6,456.00	6,456.00
415-62920-00-00	Services and supplies - Transfer...	0.00	1,056.00	950.00	950.00	1,278.00	0.00	1,278.00	1,278.00
	Expense Total:	0.00	6,831.00	22,964.12	7,521.27	8,593.00	6,008.01	9,035.00	9,035.00
	Fund: 415 - MEC - AD#2 Zone O Surplus (Deficit):	0.00	1,847.00	-13,243.67	2,541.49	1,156.00	3,627.57	-681.00	-681.00

My Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
Fund: 416 - MEE - AD#2 Zone P									
Revenue									
416-41000-00-00	Special assessments - Current	0.00	5,201.00	3,652.00	9,960.00	10,126.00	9,918.35	5,063.00	5,063.00
416-47000-00-00	Investment income - Interest	0.00	567.00	504.00	1,063.48	517.00	0.00	517.00	517.00
416-47500-00-00	Net Incr/Decr in fair value	0.00	-2,067.00	0.00	362.86	0.00	0.00		
	Revenue Total:	0.00	3,701.00	4,156.00	11,386.34	10,643.00	9,918.35	5,580.00	5,580.00
Expense									
416-62420-00-00	Legal notices	0.00	7.00	0.00	0.00	0.00	0.00		
416-62740-00-00	Repairs and Maintenance - Buil...	0.00	18.00	0.00	0.00	0.00	0.00		
416-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	874.00	0.00	0.00	0.00		
416-62850-00-00	Utilities	0.00	1,079.00	1,201.00	1,170.84	1,441.00	1,041.94	1,307.00	1,307.00
416-62920-00-00	Services and supplies - Transfer...	0.00	5,960.00	287.00	287.00	262.00	0.00	262.00	262.00
	Expense Total:	0.00	7,064.00	2,362.00	1,457.84	1,703.00	1,041.94	1,569.00	1,569.00
	Fund: 416 - MEE - AD#2 Zone P Surplus (Deficit):	0.00	-3,363.00	1,794.00	9,928.50	8,940.00	8,876.41	4,011.00	4,011.00
Fund: 417 - MEF - AD#2 Zone Q									
Revenue									
417-41000-00-00	Special assessments - Current	0.00	13,040.00	13,120.00	14,586.68	13,120.00	12,897.19	11,152.00	11,152.00
417-41500-00-00	Special assessments - Prior yea...	0.00	240.00	0.00	0.00	0.00	0.00		
417-46000-00-00	Fines, fees, and forfeitures	0.00	37.00	0.00	0.00	0.00	0.00		
417-47000-00-00	Investment income - Interest	0.00	397.00	339.00	785.37	378.00	0.00	378.00	378.00
417-47500-00-00	Net Incr/Decr in fair value	0.00	-1,419.00	0.00	197.33	0.00	0.00		
	Revenue Total:	0.00	12,295.00	13,459.00	15,569.38	13,498.00	12,897.19	11,530.00	11,530.00
Expense									
417-62420-00-00	Legal notices	0.00	17.00	0.00	0.00	0.00	0.00		
417-62740-00-00	Repairs and maintenance - Buil...	0.00	46.00	7,774.00	0.00	332.00	0.00	100.00	100.00
417-62742-00-00	Repairs and maintenance - Con...	0.00	2,110.00	3,316.08	3,315.93	3,316.00	2,763.40	3,360.00	3,360.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Landscape Maintenance			12.00	280.00	3,360.00			
417-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	205.00	0.00	0.00	0.00		
417-62850-00-00	Utilities	0.00	6,377.00	7,261.00	5,477.15	7,712.00	7,617.04	8,871.00	8,871.00

My Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Defined Budgets

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DRAFT	DRAFT 2
417-62920-00-00	Services and supplies - Transfer...	0.00	1,558.00	1,449.00	1,449.00	1,898.00	0.00	1,898.00	1,898.00
	Expense Total:	0.00	10,108.00	20,005.08	10,242.08	13,258.00	10,380.44	14,229.00	14,229.00
	Fund: 417 - MEF - AD#2 Zone Q Surplus (Deficit):	0.00	2,187.00	-6,546.08	5,327.30	240.00	2,516.75	-2,699.00	-2,699.00
Fund: 418 - MEI - AD#2 Zone R									
Revenue									
418-41000-00-00	Special assessments - Current	0.00	6,267.00	6,266.77	6,266.58	5,662.00	5,662.00	3,800.00	3,800.00
418-47000-00-00	Investment income - Interest	0.00	350.00	300.00	701.15	333.00	0.00	333.00	333.00
418-47500-00-00	Net Incr/Decr in fair value	0.00	-1,223.00	0.00	163.75	0.00	0.00		
	Revenue Total:	0.00	5,394.00	6,566.77	7,131.48	5,995.00	5,662.00	4,133.00	4,133.00
Expense									
418-62420-00-00	Legal notices	0.00	8.00	0.00	0.00	0.00	0.00		
418-62740-00-00	Repairs and maintenance - Buil...	0.00	22.00	10,000.00	0.00	0.00	0.00		
418-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	257.00	0.00	0.00	0.00		
418-62850-00-00	Utilities	0.00	772.00	858.00	836.33	1,030.00	744.23	933.00	933.00
418-62920-00-00	Services and supplies - Transfer...	0.00	1,819.00	1,536.00	1,536.00	2,372.00	0.00	2,372.00	2,372.00
	Expense Total:	0.00	2,621.00	12,651.00	2,372.33	3,402.00	744.23	3,305.00	3,305.00
	Fund: 418 - MEI - AD#2 Zone R Surplus (Deficit):	0.00	2,773.00	-6,084.23	4,759.15	2,593.00	4,917.77	828.00	828.00
Fund: 419 - MEK - AD#2 Zone S									
Revenue									
419-41000-00-00	Special assessments - Current	0.00	18,416.00	18,584.73	18,920.33	13,875.00	13,812.35	13,875.00	13,875.00
419-47000-00-00	Investment income - Interest	0.00	380.00	313.00	748.16	362.00	0.00	362.00	362.00
419-47500-00-00	Net Incr/Decr in fair value	0.00	-1,326.00	0.00	169.53	0.00	0.00		
	Revenue Total:	0.00	17,470.00	18,897.73	19,838.02	14,237.00	13,812.35	14,237.00	14,237.00
Expense									
419-62420-00-00	Legal notices	0.00	24.00	0.00	0.00	0.00	0.00		
419-62550-00-00	Miscellaneous expenses	0.00	0.00	0.00	6,295.00	0.00	0.00		
419-62740-00-00	Repairs and maintenance - Buil...	0.00	65.00	20,386.00	545.00	467.00	0.00	500.00	500.00
419-62742-00-00	Repairs and maintenance - Con...	0.00	2,972.00	4,669.80	4,669.44	4,670.00	3,891.50	4,740.00	4,740.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Landscape Maintenance			12.00	395.00	4,740.00			
419-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	299.00	0.00	0.00	0.00		

My Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
419-62850-00-00	Utilities	0.00	9,083.00	10,858.00	8,708.78	11,663.00	8,814.46	9,970.00	9,970.00
419-62920-00-00	Services and supplies - Transfer...	0.00	2,263.00	2,129.00	2,129.00	2,765.00	0.00	2,765.00	2,765.00
	Expense Total:	0.00	14,407.00	38,341.80	22,347.22	19,565.00	12,705.96	17,975.00	17,975.00
	Fund: 419 - MEK - AD#2 Zone S Surplus (Deficit):	0.00	3,063.00	-19,444.07	-2,509.20	-5,328.00	1,106.39	-3,738.00	-3,738.00
Fund: 420 - MFT - AD#2 Zone T									
Revenue									
420-41000-00-00	Special assessments - Current	0.00	65,850.00	66,600.00	65,436.24	66,600.00	66,283.21	66,600.00	66,600.00
420-41500-00-00	Special assessments - Prior yea...	0.00	300.00	0.00	0.00	0.00	0.00		
420-46000-00-00	Fines, fees, and forfeitures	0.00	37.00	0.00	0.00	0.00	0.00		
420-47000-00-00	Investment income - Interest	0.00	1,366.00	1,147.00	2,299.19	1,213.00	0.00	1,213.00	1,213.00
420-47500-00-00	Net Incr/Decr in fair value	0.00	-4,845.00	0.00	969.63	0.00	0.00		
	Revenue Total:	0.00	62,708.00	67,747.00	68,705.06	67,813.00	66,283.21	67,813.00	67,813.00
Expense									
420-62420-00-00	Legal notices	0.00	83.00	0.00	0.00	0.00	0.00		
420-62740-00-00	Repairs and maintenance - Buil...	0.00	30,234.00	33,293.00	150.00	3,985.00	270.77	1,000.00	1,000.00
420-62742-00-00	Repairs and maintenance - Con...	0.00	25,224.00	39,848.52	39,941.44	39,849.00	33,207.10	39,900.00	39,900.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Landscape Maintenance			12.00	3,325.00	39,900.00			
420-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	1,113.00	0.00	0.00	0.00		
420-62850-00-00	Utilities	0.00	18,419.00	22,749.00	15,125.54	22,199.00	15,545.15	18,110.00	18,110.00
420-62920-00-00	Services and supplies - Transfer...	0.00	8,346.00	8,305.00	8,305.00	10,229.00	0.00	10,229.00	10,229.00
420-66000-00-00	Capital outlay	0.00	0.00	0.00	0.00	100,000.00	0.00	100,000.00	100,000.00
	Expense Total:	0.00	82,306.00	105,308.52	63,521.98	176,262.00	49,023.02	169,239.00	169,239.00
	Fund: 420 - MFT - AD#2 Zone T Surplus (Deficit):	0.00	-19,598.00	-37,561.52	5,183.08	-108,449.00	17,260.19	-101,426.00	-101,426.00
Fund: 421 - MFU - AD#2 Zone U									
Revenue									
421-41000-00-00	Special assessments - Current	0.00	7,059.00	4,440.00	4,997.07	4,440.00	3,813.50	4,440.00	4,440.00
421-47000-00-00	Investment income - Interest	0.00	197.00	161.00	397.78	192.00	0.00	192.00	192.00
421-47500-00-00	Net Incr/Decr in fair value	0.00	-678.00	0.00	73.32	0.00	0.00		
	Revenue Total:	0.00	6,578.00	4,601.00	5,468.17	4,632.00	3,813.50	4,632.00	4,632.00

My Budget Worksheet

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Defined Budgets

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DRAFT	DRAFT 2
Expense									
421-62420-00-00	Legal notices	0.00	10.00	0.00	0.00	0.00	0.00		
421-62740-00-00	Repairs and maintenance - Buil...	0.00	32.00	207.00	75.00	251.00	0.00		
421-62742-00-00	Repairs and maintenance - Con...	0.00	1,596.00	2,508.12	2,508.13	2,508.00	2,090.10	2,520.00	2,520.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Landscape Maintenance			12.00	210.00	2,520.00			
421-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	67.00	0.00	0.00	0.00		
421-62850-00-00	Utilities	0.00	927.00	1,041.00	1,676.13	1,256.00	1,958.68	2,234.00	2,234.00
421-62920-00-00	Services and supplies - Transfer...	0.00	551.00	468.00	468.00	624.00	0.00	624.00	624.00
	Expense Total:	0.00	3,116.00	4,291.12	4,727.26	4,639.00	4,048.78	5,378.00	5,378.00
Fund: 421 - MFU - AD#2 Zone U Surplus (Deficit):		0.00	3,462.00	309.88	740.91	-7.00	-235.28	-746.00	-746.00
Fund: 422 - MFV - AD#2 Zone V									
Revenue									
422-41000-00-00	Special assessments - Current	0.00	9,999.00	5,986.00	5,986.00	5,986.00	5,949.35	5,986.00	5,986.00
422-41500-00-00	Special assessments - Prior yea...	0.00	224.00	0.00	0.00	0.00	0.00		
422-46000-00-00	Fines, fees, and forfeitures	0.00	54.00	0.00	0.00	0.00	0.00		
422-47000-00-00	Investment income - Interest	0.00	824.00	726.00	1,548.26	762.00	0.00	762.00	762.00
422-47500-00-00	Net Incr/Decr in fair value	0.00	-2,997.00	0.00	504.45	0.00	0.00		
	Revenue Total:	0.00	8,104.00	6,712.00	8,038.71	6,748.00	5,949.35	6,748.00	6,748.00
Expense									
422-62420-00-00	Legal notices	0.00	15.00	0.00	0.00	0.00	0.00		
422-62740-00-00	Repairs and maintenance - Buil...	0.00	35.00	41.00	0.00	49.00	0.00	50.00	50.00
422-62742-00-00	Repairs and maintenance - Con...	0.00	312.00	489.96	489.94	490.00	408.30	540.00	540.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Landscape Maintenance			12.00	45.00	540.00			
422-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	88.00	0.00	0.00	0.00		
422-62850-00-00	Utilities	0.00	3,556.00	3,750.00	3,059.19	4,200.00	2,007.66	2,528.00	2,528.00
422-62920-00-00	Services and supplies - Transfer...	0.00	728.00	592.00	592.00	821.00	0.00	821.00	821.00

My Budget Worksheet

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Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
422-66000-00-00	Capital outlay	0.00	5,000.00	0.00	0.00	50,000.00	0.00	50,000.00	50,000.00
	Expense Total:	0.00	9,646.00	4,960.96	4,141.13	55,560.00	2,415.96	53,939.00	53,939.00
	Fund: 422 - MFV - AD#2 Zone V Surplus (Deficit):	0.00	-1,542.00	1,751.04	3,897.58	-48,812.00	3,533.39	-47,191.00	-47,191.00

Fund: 423 - MFW - AD#2 Zone W

Revenue									
423-41000-00-00	Special assessments - Current	0.00	229,795.00	231,256.02	233,105.96	231,256.00	233,895.69	207,600.00	207,600.00
423-41500-00-00	Special assessments - Prior yea...	0.00	1,691.00	0.00	-0.22	0.00	0.00		
423-46000-00-00	Fines, fees, and forfeitures	0.00	828.00	0.00	-0.43	0.00	0.00		
423-47000-00-00	Investment income - Interest	0.00	4,485.00	3,855.00	7,796.30	4,017.00	0.00	4,017.00	4,017.00
423-47500-00-00	Net Incr/Decr in fair value	0.00	-16,562.00	0.00	3,209.60	0.00	0.00		
	Revenue Total:	0.00	220,237.00	235,111.02	244,111.21	235,273.00	233,895.69	211,617.00	211,617.00

Expense									
423-62420-00-00	Legal notices	0.00	296.00	0.00	0.00	0.00	0.00		
423-62740-00-00	Repairs and maintenance - Buil...	0.00	50,986.00	71,457.00	10,393.90	9,766.00	5,104.79	10,500.00	10,500.00
423-62742-00-00	Repairs and maintenance - Con...	0.00	62,146.00	97,658.76	99,325.80	97,659.00	81,382.30	97,800.00	97,800.00

Budget Detail									
Budget Code	Description		Units	Price	Amount				
DRAFT 2	Landscape Maintenance		12.00	8,150.00	97,800.00				
423-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	4,030.00	0.00	0.00	0.00		
423-62850-00-00	Utilities	0.00	99,431.00	109,504.00	83,810.42	125,839.00	97,899.75	105,078.00	105,078.00
423-62920-00-00	Services and supplies - Transfer...	0.00	44,482.00	42,116.00	42,116.00	52,012.00	0.00	52,012.00	52,012.00
423-66000-00-00	Capital outlay	0.00	32,611.00	0.00	0.00	200,000.00	0.00	200,000.00	200,000.00
	Expense Total:	0.00	289,952.00	324,765.76	235,646.12	485,276.00	184,386.84	465,390.00	465,390.00
	Fund: 423 - MFW - AD#2 Zone W Surplus (Deficit):	0.00	-69,715.00	-89,654.74	8,465.09	-250,003.00	49,508.85	-253,773.00	-253,773.00

Fund: 424 - MFX - AD#2 Zone X

Revenue									
424-41000-00-00	Special assessments - Current	0.00	1,790.00	900.00	899.98	900.00	900.00	900.00	900.00
424-47000-00-00	Investment income - Interest	0.00	50.00	41.00	99.29	48.00	0.00	48.00	48.00
424-47500-00-00	Net Incr/Decr in fair value	0.00	-169.00	0.00	19.22	0.00	0.00		
	Revenue Total:	0.00	1,671.00	941.00	1,018.49	948.00	900.00	948.00	948.00

Expense									
424-62420-00-00	Legal notices	0.00	1.00	0.00	0.00	0.00	0.00		

My Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Defined Budgets

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DRAFT	DRAFT 2
424-62740-00-00	Repairs and Maintenance - Buil...	0.00	6.00	0.00	0.00	0.00	0.00		
424-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	19.00	0.00	0.00	0.00		
424-62850-00-00	Utilities	0.00	772.00	858.00	836.26	1,030.00	744.23	933.00	933.00
424-62920-00-00	Services and supplies - Transfer...	0.00	160.00	121.00	121.00	187.00	0.00	187.00	187.00
	Expense Total:	0.00	939.00	998.00	957.26	1,217.00	744.23	1,120.00	1,120.00
	Fund: 424 - MFX - AD#2 Zone X Surplus (Deficit):	0.00	732.00	-57.00	61.23	-269.00	155.77	-172.00	-172.00
Fund: 425 - MFY - AD#2 Zone Y									
Revenue									
425-41000-00-00	Special assessments - Current	0.00	12,700.00	12,700.02	12,700.02	10,200.00	10,200.00	8,670.00	8,670.00
425-47000-00-00	Investment income - Interest	0.00	290.00	233.00	554.81	273.00	0.00	273.00	273.00
425-47500-00-00	Net Incr/Decr in fair value	0.00	-979.00	0.00	128.80	0.00	0.00		
	Revenue Total:	0.00	12,011.00	12,933.02	13,383.63	10,473.00	10,200.00	8,943.00	8,943.00
Expense									
425-62420-00-00	Legal notices	0.00	17.00	0.00	0.00	0.00	0.00		
425-62550-00-00	Miscellaneous expenses	0.00	0.00	0.00	-1,868.00	0.00	0.00		
425-62740-00-00	Repairs and maintenance - Buil...	0.00	4,045.00	10,263.00	429.00	318.00	0.00	318.00	318.00
425-62742-00-00	Repairs and maintenance - Con...	0.00	2,026.00	3,183.72	3,183.55	3,184.00	2,653.10	3,240.00	3,240.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Landscape Maintenance			12.00	270.00	3,240.00			
425-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	151.00	0.00	0.00	0.00		
425-62850-00-00	Utilities	0.00	2,857.00	3,364.00	4,591.00	5,158.00	3,088.41	3,577.00	3,577.00
425-62920-00-00	Services and supplies - Transfer...	0.00	1,188.00	886.00	886.00	1,402.00	0.00	1,402.00	1,402.00
	Expense Total:	0.00	10,133.00	17,847.72	7,221.55	10,062.00	5,741.51	8,537.00	8,537.00
	Fund: 425 - MFY - AD#2 Zone Y Surplus (Deficit):	0.00	1,878.00	-4,914.70	6,162.08	411.00	4,458.49	406.00	406.00
Fund: 426 - MFZ - AD#2 Zone Z									
Revenue									
426-41000-00-00	Special assessments - Current	0.00	12,207.00	12,207.00	12,207.10	9,750.00	9,374.25	6,825.00	6,825.00
426-47000-00-00	Investment income - Interest	0.00	408.00	340.00	866.20	404.00	0.00	404.00	404.00
426-47500-00-00	Net Incr/Decr in fair value	0.00	-1,387.00	0.00	132.15	0.00	0.00		
	Revenue Total:	0.00	11,228.00	12,547.00	13,205.45	10,154.00	9,374.25	7,229.00	7,229.00

My Budget Worksheet

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Defined Budgets

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DRAFT	DRAFT 2
Expense									
426-62420-00-00	Legal notices	0.00	14.00	0.00	0.00	0.00	0.00		
426-62550-00-00	Miscellaneous expenses	0.00	0.00	0.00	1,087.00	0.00	0.00		
426-62740-00-00	Repairs and maintenance - Buil...	0.00	43.00	10,227.00	75.00	274.00	0.00	100.00	100.00
426-62742-00-00	Repairs and maintenance - Con...	0.00	1,745.00	2,743.44	2,743.93	2,744.00	2,286.20	2,760.00	2,760.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Landscape Maintenance			12.00	230.00	2,760.00			
426-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	75.00	0.00	0.00	0.00		
426-62850-00-00	Utilities	0.00	1,080.00	1,201.00	1,169.84	1,441.00	1,041.94	1,307.00	1,307.00
426-62920-00-00	Services and supplies - Transfer...	0.00	666.00	521.00	521.00	698.00	0.00	698.00	698.00
	Expense Total:	0.00	3,548.00	14,767.44	5,596.77	5,157.00	3,328.14	4,865.00	4,865.00
Fund: 426 - MFZ - AD#2 Zone Z Surplus (Deficit):		0.00	7,680.00	-2,220.44	7,608.68	4,997.00	6,046.11	2,364.00	2,364.00
Fund: 431 - MHA - AD#2 Zone A1									
Revenue									
431-41000-00-00	Special assessments - Current	0.00	15,567.00	15,567.64	15,567.20	15,568.00	15,036.05	15,568.00	15,568.00
431-47000-00-00	Investment income - Interest	0.00	377.00	327.00	741.58	358.00	0.00	358.00	358.00
431-47500-00-00	Net Incr/Decr in fair value	0.00	-1,383.00	0.00	199.83	0.00	0.00		
	Revenue Total:	0.00	14,561.00	15,894.64	16,508.61	15,926.00	15,036.05	15,926.00	15,926.00
Expense									
431-62420-00-00	Legal notices	0.00	20.00	0.00	0.00	0.00	0.00		
431-62550-00-00	Miscellaneous expenses	0.00	0.00	0.00	2,858.00	0.00	0.00		
431-62740-00-00	Repairs and maintenance - Buil...	0.00	2,733.00	20,348.00	75.00	420.00	0.00	420.00	420.00
431-62742-00-00	Repairs and maintenance - Con...	0.00	4,356.00	4,204.56	4,204.53	4,205.00	3,503.80	4,260.00	4,260.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Landscape Maintenance			12.00	355.00	4,260.00			
431-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	264.00	0.00	0.00	0.00		
431-62850-00-00	Utilities	0.00	6,183.00	7,499.00	6,269.66	10,370.00	6,771.97	7,448.00	7,448.00
431-62920-00-00	Services and supplies - Transfer...	0.00	1,986.00	1,601.00	1,601.00	2,440.00	0.00	2,440.00	2,440.00
	Expense Total:	0.00	15,278.00	33,916.56	15,008.19	17,435.00	10,275.77	14,568.00	14,568.00
Fund: 431 - MHA - AD#2 Zone A1 Surplus (Deficit):		0.00	-717.00	-18,021.92	1,500.42	-1,509.00	4,760.28	1,358.00	1,358.00

My Budget Worksheet

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Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
Fund: 432 - MHB - AD#2 Zone B1									
Revenue									
432-41000-00-00	Special assessments - Current	0.00	9,141.00	9,141.58	9,141.40	6,426.00	6,426.00	5,100.00	5,100.00
432-41500-00-00	Special assessments - Prior yea...	0.00	135.00	0.00	0.00	0.00	0.00		
432-46000-00-00	Fines, fees, and forfeitures	0.00	20.00	0.00	0.00	0.00	0.00		
432-47000-00-00	Investment income - Interest	0.00	294.00	245.00	613.25	288.00	0.00	288.00	288.00
432-47500-00-00	Net Incr/Decr in fair value	0.00	-1,015.00	0.00	108.04	0.00	0.00		
	Revenue Total:	0.00	8,575.00	9,386.58	9,862.69	6,714.00	6,426.00	5,388.00	5,388.00
Expense									
432-62420-00-00	Legal notices	0.00	13.00	0.00	0.00	0.00	0.00		
432-62740-00-00	Repairs and maintenance - Buil...	0.00	32.00	15,207.00	75.00	251.00	0.00	251.00	251.00
432-62742-00-00	Repairs and maintenance - Con...	0.00	1,595.00	2,506.92	2,506.86	2,507.00	2,089.10	2,520.00	2,520.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Landscape Maintenance			12.00	210.00	2,520.00			
432-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	84.00	0.00	0.00	0.00		
432-62850-00-00	Utilities	0.00	1,691.00	2,016.00	1,478.32	2,214.00	1,647.71	1,844.00	1,844.00
432-62920-00-00	Services and supplies - Transfer...	0.00	687.00	605.00	605.00	779.00	0.00	779.00	779.00
	Expense Total:	0.00	4,018.00	20,418.92	4,665.18	5,751.00	3,736.81	5,394.00	5,394.00
	Fund: 432 - MHB - AD#2 Zone B1 Surplus (Deficit):	0.00	4,557.00	-11,032.34	5,197.51	963.00	2,689.19	-6.00	-6.00
Fund: 433 - MHC - AD#2 Zone C1									
Revenue									
433-41000-00-00	Special assessments - Current	0.00	10,561.00	10,561.31	10,461.00	7,367.00	7,484.24	6,625.00	6,625.00
433-47000-00-00	Investment income - Interest	0.00	296.00	246.00	615.35	290.00	0.00	290.00	290.00
433-47500-00-00	Net Incr/Decr in fair value	0.00	-1,030.00	0.00	103.92	0.00	0.00		
	Revenue Total:	0.00	9,827.00	10,807.31	11,180.27	7,657.00	7,484.24	6,915.00	6,915.00
Expense									
433-62420-00-00	Legal notices	0.00	13.00	0.00	0.00	0.00	0.00		
433-62740-00-00	Repairs and maintenance - Buil...	0.00	37.00	10,156.00	75.00	189.00	1,324.00	189.00	189.00
433-62742-00-00	Repairs and maintenance - Con...	0.00	1,201.00	1,887.12	2,330.18	1,887.00	1,572.60	1,920.00	1,920.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Landscape Maintenance			12.00	160.00	1,920.00			

My Budget Worksheet

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Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
433-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	123.00	0.00	0.00	0.00		
433-62850-00-00	Utilities	0.00	3,230.00	3,556.00	3,669.58	4,773.00	4,342.24	3,080.00	3,080.00
433-62920-00-00	Services and supplies - Transfer...	0.00	965.00	746.00	746.00	1,134.00	0.00	1,134.00	1,134.00
	Expense Total:	0.00	5,446.00	16,468.12	6,820.76	7,983.00	7,238.84	6,323.00	6,323.00
	Fund: 433 - MHC - AD#2 Zone C1 Surplus (Deficit):	0.00	4,381.00	-5,660.81	4,359.51	-326.00	245.40	592.00	592.00

Fund: 434 - MHD - AD#2 Zone D1

Revenue									
434-41000-00-00	Special assessments - Current	0.00	9,547.00	7,860.00	9,098.36	7,860.00	7,597.70	7,860.00	7,860.00
434-47000-00-00	Investment income - Interest	0.00	111.00	83.00	223.86	106.00	0.00	106.00	106.00
434-47500-00-00	Net Incr/Decr in fair value	0.00	-366.00	0.00	29.85	0.00	0.00		
	Revenue Total:	0.00	9,292.00	7,943.00	9,352.07	7,966.00	7,597.70	7,966.00	7,966.00

Expense									
434-62420-00-00	Legal notices	0.00	13.00	0.00	0.00	0.00	0.00		
434-62740-00-00	Repairs and maintenance - Buil...	0.00	35.00	197.00	75.00	238.00	0.00	100.00	100.00
434-62742-00-00	Repairs and maintenance - Con...	0.00	1,515.00	2,380.08	2,380.30	2,380.00	1,983.40	2,400.00	2,400.00

Budget Detail									
Budget Code	Description	Units	Price	Amount					
DRAFT 2	Landscape Maintenance	12.00	200.00	2,400.00					

434-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	130.00	0.00	0.00	0.00		
434-62850-00-00	Utilities	0.00	5,241.00	6,595.00	3,541.00	4,787.00	3,655.26	4,083.00	4,083.00
434-62920-00-00	Services and supplies - Transfer...	0.00	1,008.00	1,229.00	1,229.00	1,203.00	0.00	1,203.00	1,203.00
	Expense Total:	0.00	7,812.00	10,531.08	7,225.30	8,608.00	5,638.66	7,786.00	7,786.00
	Fund: 434 - MHD - AD#2 Zone D1 Surplus (Deficit):	0.00	1,480.00	-2,588.08	2,126.77	-642.00	1,959.04	180.00	180.00

Fund: 435 - MHE - AD#2 Zone E1

Revenue									
435-41000-00-00	Special assessments - Current	0.00	9,634.00	9,634.14	9,549.48	9,634.00	9,564.30	8,835.00	8,835.00
435-41500-00-00	Special Assessments - Prior yea...	0.00	254.00	0.00	0.00	0.00	0.00		
435-46000-00-00	Fines, fees, and forfeitures	0.00	64.00	0.00	0.00	0.00	0.00		
435-47000-00-00	Investment income - Interest	0.00	440.00	377.00	869.49	420.00	0.00	420.00	420.00
435-47500-00-00	Net Incr/Decr in fair value	0.00	-1,544.00	0.00	207.25	0.00	0.00		
	Revenue Total:	0.00	8,848.00	10,011.14	10,626.22	10,054.00	9,564.30	9,255.00	9,255.00

My Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Defined Budgets

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DRAFT	DRAFT 2
Expense									
435-62420-00-00	Legal notices	0.00	13.00	0.00	0.00	0.00	0.00		
435-62740-00-00	Repairs and maintenance - Buil...	0.00	-226.00	10,131.00	0.00	396.00	0.00		
435-62742-00-00	Repairs and maintenance - Con...	0.00	0.00	3,961.32	3,961.32	3,961.00	3,301.10	3,961.00	3,961.00
435-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	44.00	0.00	0.00	0.00		
435-62850-00-00	Utilities	0.00	5,035.00	5,486.00	3,663.73	2,266.00	3,804.73	4,355.00	4,355.00
435-62920-00-00	Services and supplies - Transfer...	0.00	424.00	924.00	924.00	412.00	0.00	412.00	412.00
	Expense Total:	0.00	5,246.00	20,546.32	8,549.05	7,035.00	7,105.83	8,728.00	8,728.00
	Fund: 435 - MHE - AD#2 Zone E1 Surplus (Deficit):	0.00	3,602.00	-10,535.18	2,077.17	3,019.00	2,458.47	527.00	527.00
Fund: 436 - MHF - AD#2 Zone F1									
Revenue									
436-41000-00-00	Special assessments - Current	0.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
436-47000-00-00	Investment income - Interest	0.00	40.00	36.00	77.60	38.00	0.00	38.00	38.00
436-47500-00-00	Net Incr/Decr in fair value	0.00	-149.00	0.00	23.35	0.00	0.00		
	Revenue Total:	0.00	-9.00	136.00	200.95	138.00	100.00	138.00	138.00
Expense									
436-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	6.00	0.00	0.00	0.00		
436-62920-00-00	Services and supplies - Transfer...	0.00	2.00	1.00	1.00	0.00	0.00		
	Expense Total:	0.00	2.00	7.00	1.00	0.00	0.00	0.00	0.00
	Fund: 436 - MHF - AD#2 Zone F1 Surplus (Deficit):	0.00	-11.00	129.00	199.95	138.00	100.00	138.00	138.00
Fund: 437 - MET - AD#2 Zone G1									
Revenue									
437-41000-00-00	Special assessments - Current	0.00	7,213.00	7,414.43	7,646.84	5,550.00	5,474.85	4,440.00	4,440.00
437-47000-00-00	Investment income - Interest	0.00	360.00	312.00	727.97	346.00	0.00	346.00	346.00
437-47500-00-00	Net Incr/Decr in fair value	0.00	-1,281.00	0.00	167.21	0.00	0.00		
	Revenue Total:	0.00	6,292.00	7,726.43	8,542.02	5,896.00	5,474.85	4,786.00	4,786.00
Expense									
437-62420-00-00	Legal notices	0.00	9.00	0.00	0.00	0.00	0.00		
437-62740-00-00	Repairs and maintenance - Buil...	0.00	26.00	10,129.00	0.00	156.00	0.00	156.00	156.00
437-62742-00-00	Repairs and maintenance - Con...	0.00	994.00	1,563.84	1,563.77	1,564.00	1,303.20	1,620.00	1,620.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Landscape Maintenance			12.00	135.00	1,620.00			

My Budget Worksheet

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Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
437-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	63.00	0.00	0.00	0.00		
437-62850-00-00	Utilities	0.00	1,887.00	2,270.00	1,712.62	1,990.00	2,001.28	2,234.00	2,234.00
437-62920-00-00	Services and supplies - Transfer...	0.00	527.00	519.00	519.00	591.00	0.00	591.00	591.00
	Expense Total:	0.00	3,443.00	14,544.84	3,795.39	4,301.00	3,304.48	4,601.00	4,601.00
	Fund: 437 - MET - AD#2 Zone G1 Surplus (Deficit):	0.00	2,849.00	-6,818.41	4,746.63	1,595.00	2,170.37	185.00	185.00
Fund: 438 - MEU - AD#2 Zone H1									
Revenue									
438-41000-00-00	Special assessments - Current	0.00	1,795.00	1,430.00	1,430.17	1,430.00	1,264.55	1,430.00	1,430.00
438-47000-00-00	Investment income - Interest	0.00	124.00	110.00	240.50	116.00	0.00	116.00	116.00
438-47500-00-00	Net Incr/Decr in fair value	0.00	-457.00	0.00	72.49	0.00	0.00		
	Revenue Total:	0.00	1,462.00	1,540.00	1,743.16	1,546.00	1,264.55	1,546.00	1,546.00
Expense									
438-62420-00-00	Legal notices	0.00	2.00	0.00	0.00	0.00	0.00		
438-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	29.00	0.00	0.00	0.00		
438-62850-00-00	Utilities	0.00	1,291.00	1,521.00	560.85	1,609.00	446.55	560.00	560.00
438-62920-00-00	Services and supplies - Transfer...	0.00	228.00	214.00	214.00	279.00	0.00	279.00	279.00
	Expense Total:	0.00	1,521.00	1,764.00	774.85	1,888.00	446.55	839.00	839.00
	Fund: 438 - MEU - AD#2 Zone H1 Surplus (Deficit):	0.00	-59.00	-224.00	968.31	-342.00	818.00	707.00	707.00
Fund: 439 - MEV - AD#2 Zone I1									
Revenue									
439-41000-00-00	Special assessments - Current	0.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
439-47000-00-00	Investment income - Interest	0.00	9.00	8.00	3.91	8.00	0.00	8.00	8.00
439-47500-00-00	Net Incr/Decr in fair value	0.00	-34.00	0.00	-18.42	0.00	0.00		
	Revenue Total:	0.00	-5.00	28.00	5.49	28.00	20.00	28.00	28.00
Expense									
439-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	6.00	0.00	0.00	0.00		
439-62920-00-00	Services and supplies - Transfer...	0.00	1.00	1.00	1.00	0.00	0.00		
	Expense Total:	0.00	1.00	7.00	1.00	0.00	0.00	0.00	0.00
	Fund: 439 - MEV - AD#2 Zone I1 Surplus (Deficit):	0.00	-6.00	21.00	4.49	28.00	20.00	28.00	28.00
Fund: 440 - MEW - AD#2 Zone J1									
Revenue									
440-41000-00-00	Special assessments - Current	0.00	3,375.00	2,700.00	2,700.04	2,700.00	2,700.00	2,700.00	2,700.00
440-47000-00-00	Investment income - Interest	0.00	420.00	379.00	813.02	396.00	0.00	396.00	396.00

My Budget Worksheet

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Defined Budgets

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DRAFT	DRAFT 2
440-47500-00-00	Net Incr/Decr in fair value	0.00	-1,576.00	0.00	254.36	0.00	0.00		
	Revenue Total:	0.00	2,219.00	3,079.00	3,767.42	3,096.00	2,700.00	3,096.00	3,096.00
	Expense								
440-62420-00-00	Legal notices	0.00	4.00	0.00	0.00	0.00	0.00		
440-62740-00-00	Repairs and Maintenance - Buil...	0.00	12.00	0.00	0.00	0.00	0.00		
440-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	56.00	0.00	0.00	0.00		
440-62850-00-00	Utilities	0.00	2,159.00	2,402.00	2,340.73	2,882.00	2,083.86	2,613.00	2,613.00
440-62920-00-00	Services and supplies - Transfer...	0.00	428.00	340.00	340.00	525.00	0.00	525.00	525.00
	Expense Total:	0.00	2,603.00	2,798.00	2,680.73	3,407.00	2,083.86	3,138.00	3,138.00
	Fund: 440 - MEW - AD#2 Zone J1 Surplus (Deficit):	0.00	-384.00	281.00	1,086.69	-311.00	616.14	-42.00	-42.00
Fund: 441 - MEX - AD#2 Zone K1									
	Revenue								
441-41000-00-00	Special assessments - Current	0.00	23,173.00	23,173.28	23,173.28	23,173.00	23,173.28	17,472.00	17,472.00
441-47000-00-00	Investment income - Interest	0.00	616.00	504.00	1,096.42	545.00	0.00	545.00	545.00
441-47500-00-00	Net Incr/Decr in fair value	0.00	-2,074.00	0.00	384.49	0.00	0.00		
	Revenue Total:	0.00	21,715.00	23,677.28	24,654.19	23,718.00	23,173.28	18,017.00	18,017.00
	Expense								
441-62420-00-00	Legal notices	0.00	30.00	0.00	0.00	0.00	0.00		
441-62740-00-00	Repairs and maintenance - Buil...	0.00	641.00	12,524.00	0.00	634.00	243.11	634.00	634.00
441-62742-00-00	Repairs and maintenance - Con...	0.00	4,035.00	6,341.04	6,341.31	6,341.00	5,284.20	6,341.00	6,341.00
441-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	207.00	0.00	0.00	0.00		
441-62850-00-00	Utilities	0.00	4,230.00	5,036.00	3,466.41	5,234.00	3,644.42	4,211.00	4,211.00
441-62920-00-00	Services and supplies - Transfer...	0.00	1,700.00	1,521.00	1,521.00	1,919.00	0.00	1,919.00	1,919.00
441-66000-00-00	Capital outlay	0.00	14,630.00	0.00	0.00	0.00	0.00		
	Expense Total:	0.00	25,266.00	25,629.04	11,328.72	14,128.00	9,171.73	13,105.00	13,105.00
	Fund: 441 - MEX - AD#2 Zone K1 Surplus (Deficit):	0.00	-3,551.00	-1,951.76	13,325.47	9,590.00	14,001.55	4,912.00	4,912.00
Fund: 442 - MFN - AD#2 Zone L1									
	Revenue								
442-41000-00-00	Special assessments - Current	0.00	19,320.00	19,320.00	19,320.15	19,320.00	19,320.00	16,514.00	16,514.00
442-47000-00-00	Investment income - Interest	0.00	335.00	278.00	628.82	305.00	0.00	305.00	305.00
442-47500-00-00	Net Incr/Decr in fair value	0.00	-1,178.00	0.00	219.85	0.00	0.00		
	Revenue Total:	0.00	18,477.00	19,598.00	20,168.82	19,625.00	19,320.00	16,819.00	16,819.00

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Defined Budgets

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DRAFT	DRAFT 2
Expense									
442-62420-00-00	Legal notices	0.00	25.00	0.00	0.00	0.00	0.00		
442-62740-00-00	Repairs and maintenance - Buil...	0.00	68.00	7,834.00	452.00	404.00	0.00	404.00	404.00
442-62742-00-00	Repairs and maintenance - Con...	0.00	2,574.00	4,044.00	4,141.74	4,044.00	3,370.00	4,080.00	4,080.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Landscape Maintenance			12.00	340.00	4,080.00			
442-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	257.00	0.00	0.00	0.00		
442-62850-00-00	Utilities	0.00	11,965.00	15,924.00	7,344.53	10,224.00	9,088.66	9,737.00	9,737.00
442-62920-00-00	Services and supplies - Transfer...	0.00	1,984.00	2,744.00	2,744.00	2,372.00	0.00	2,372.00	2,372.00
442-66000-00-00	Capital outlay	0.00	3,280.00	0.00	0.00	0.00	0.00		
	Expense Total:	0.00	19,896.00	30,803.00	14,682.27	17,044.00	12,458.66	16,593.00	16,593.00
Fund: 442 - MFN - AD#2 Zone L1 Surplus (Deficit):		0.00	-1,419.00	-11,205.00	5,486.55	2,581.00	6,861.34	226.00	226.00
Fund: 443 - MFO - AD#2 Zone M1									
Revenue									
443-41000-00-00	Special assessments - Current	0.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00
443-47000-00-00	Investment income - Interest	0.00	116.00	105.00	224.21	109.00	0.00	109.00	109.00
443-47500-00-00	Net Incr/Decr in fair value	0.00	-435.00	0.00	70.44	0.00	0.00		
	Revenue Total:	0.00	-139.00	285.00	474.65	289.00	180.00	289.00	289.00
Expense									
443-62740-00-00	Repairs and Maintenance - Buil...	0.00	1.00	0.00	0.00	0.00	0.00		
443-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	6.00	0.00	0.00	0.00		
443-62920-00-00	Services and supplies - Transfer...	0.00	3.00	1.00	1.00	0.00	0.00		
	Expense Total:	0.00	4.00	7.00	1.00	0.00	0.00	0.00	0.00
Fund: 443 - MFO - AD#2 Zone M1 Surplus (Deficit):		0.00	-143.00	278.00	473.65	289.00	180.00	289.00	289.00
Fund: 444 - MFQ - AD#2 Zone N1									
Revenue									
444-41000-00-00	Special assessments - Current	0.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
444-47000-00-00	Investment income - Interest	0.00	67.00	60.00	125.88	62.00	0.00	62.00	62.00
444-47500-00-00	Net Incr/Decr in fair value	0.00	-247.00	0.00	40.61	0.00	0.00		
	Revenue Total:	0.00	-130.00	110.00	216.49	112.00	50.00	112.00	112.00
Expense									
444-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	6.00	0.00	0.00	0.00		

My Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
444-62920-00-00	Services and supplies - Transfer...	0.00	2.00	1.00	1.00	0.00	0.00		
	Expense Total:	0.00	2.00	7.00	1.00	0.00	0.00	0.00	0.00
	Fund: 444 - MFR - AD#2 Zone N1 Surplus (Deficit):	0.00	-132.00	103.00	215.49	112.00	50.00	112.00	112.00
Fund: 445 - MFR - AD#2 Zone O1									
Revenue									
445-41000-00-00	Special assessments - Current	0.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
445-47000-00-00	Investment income - Interest	0.00	6.00	7.00	17.06	8.00	0.00	8.00	8.00
445-47500-00-00	Net Incr/Decr in fair value	0.00	-31.00	0.00	5.07	0.00	0.00		
	Revenue Total:	0.00	-5.00	27.00	42.13	28.00	20.00	28.00	28.00
Expense									
445-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	6.00	0.00	0.00	0.00		
445-62920-00-00	Services and supplies - Transfer...	0.00	1.00	1.00	1.00	0.00	0.00		
	Expense Total:	0.00	1.00	7.00	1.00	0.00	0.00	0.00	0.00
	Fund: 445 - MFR - AD#2 Zone O1 Surplus (Deficit):	0.00	-6.00	20.00	41.13	28.00	20.00	28.00	28.00
Fund: 446 - MFS - AD#2 Zone P1									
Revenue									
446-41000-00-00	Special assessments - Current	0.00	3,020.00	3,080.00	3,019.70	3,080.00	3,064.85	3,080.00	3,080.00
446-47000-00-00	Investment income - Interest	0.00	6,233.00	5,694.00	11,816.66	5,786.00	0.00	5,786.00	5,786.00
446-47500-00-00	Net Incr/Decr in fair value	0.00	-23,532.00	0.00	4,062.68	0.00	0.00		
	Revenue Total:	0.00	-14,279.00	8,774.00	18,899.04	8,866.00	3,064.85	8,866.00	8,866.00
Expense									
446-62420-00-00	Legal notices	0.00	5.00	0.00	0.00	0.00	0.00		
446-62740-00-00	Repairs and Maintenance - Buil...	0.00	11.00	0.00	0.00	0.00	0.00		
446-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	778.00	0.00	0.00	0.00		
446-62850-00-00	Utilities	0.00	2,728.00	3,260.00	3,177.07	3,500.00	2,828.11	3,546.00	3,546.00
446-62920-00-00	Services and supplies - Transfer...	0.00	5,287.00	558.00	558.00	637.00	0.00	637.00	637.00
446-66000-00-00	Capital outlay	0.00	6,200.00	0.00	0.00	0.00	0.00		
	Expense Total:	0.00	14,231.00	4,596.00	3,735.07	4,137.00	2,828.11	4,183.00	4,183.00
	Fund: 446 - MFS - AD#2 Zone P1 Surplus (Deficit):	0.00	-28,510.00	4,178.00	15,163.97	4,729.00	236.74	4,683.00	4,683.00
Fund: 447 - MGC - AD#2 Zone Q1									
Revenue									
447-41000-00-00	Special assessments - Current	0.00	70.00	70.00	70.00	70.00	70.00	70.00	70.00
447-47000-00-00	Investment income - Interest	0.00	3.00	3.00	8.49	4.00	0.00	4.00	4.00

My Budget Worksheet

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Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
447-47500-00-00	Net Incr/Decr in fair value	0.00	-13.00	0.00	1.59	0.00	0.00		
	Revenue Total:	0.00	60.00	73.00	80.08	74.00	70.00	74.00	74.00
Expense									
447-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	6.00	0.00	0.00	0.00		
447-62920-00-00	Services and supplies - Transfer...	0.00	2.00	1.00	1.00	0.00	0.00		
	Expense Total:	0.00	2.00	7.00	1.00	0.00	0.00	0.00	0.00
	Fund: 447 - MGC - AD#2 Zone Q1 Surplus (Deficit):	0.00	58.00	66.00	79.08	74.00	70.00	74.00	74.00
Fund: 448 - MGD - AD#2 Zone R1									
Revenue									
448-41000-00-00	Special assessments - Current	0.00	16,840.00	16,913.74	16,999.25	11,840.00	11,736.54	10,116.00	10,116.00
448-41500-00-00	Special assessments - Prior yea...	0.00	641.00	0.00	0.00	0.00	0.00		
448-46000-00-00	Fines, fees, and forfeitures	0.00	536.00	0.00	0.00	0.00	0.00		
448-47000-00-00	Investment income - Interest	0.00	331.00	265.00	676.97	323.00	0.00	323.00	323.00
448-47500-00-00	Net Incr/Decr in fair value	0.00	-1,115.00	0.00	112.12	0.00	0.00		
	Revenue Total:	0.00	17,233.00	17,178.74	17,788.34	12,163.00	11,736.54	10,439.00	10,439.00
Expense									
448-62420-00-00	Legal notices	0.00	20.00	0.00	0.00	0.00	0.00		
448-62740-00-00	Repairs and maintenance - Buil...	0.00	60.00	15,377.00	576.00	456.00	0.00	456.00	456.00
448-62742-00-00	Repairs and maintenance - Con...	0.00	2,902.00	4,559.52	4,559.31	4,559.00	3,799.60	4,620.00	4,620.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Landscape Maintenance			12.00	385.00	4,620.00			
448-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	234.00	0.00	0.00	0.00		
448-62850-00-00	Utilities	0.00	6,707.00	8,076.00	6,186.83	8,389.00	7,193.57	7,992.00	7,992.00
448-62920-00-00	Services and supplies - Transfer...	0.00	1,802.00	1,721.00	1,721.00	2,166.00	0.00	2,166.00	2,166.00
	Expense Total:	0.00	11,491.00	29,967.52	13,043.14	15,570.00	10,993.17	15,234.00	15,234.00
	Fund: 448 - MGD - AD#2 Zone R1 Surplus (Deficit):	0.00	5,742.00	-12,788.78	4,745.20	-3,407.00	743.37	-4,795.00	-4,795.00
Fund: 449 - MGE - AD#2 Zone S1									
Revenue									
449-41000-00-00	Special assessments - Current	0.00	30.00	30.00	30.00	30.00	520.00	520.00	520.00
449-47000-00-00	Investment income - Interest	0.00	3.00	3.00	6.25	3.00	0.00	3.00	3.00

My Budget Worksheet

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Defined Budgets

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DRAFT	DRAFT 2
449-47500-00-00	Net Incr/Decr in fair value	0.00	-11.00	0.00	1.36	0.00	0.00		
	Revenue Total:	0.00	22.00	33.00	37.61	33.00	520.00	523.00	523.00
Expense									
449-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	6.00	0.00	0.00	0.00		
449-62920-00-00	Services and supplies - Transfer...	0.00	1.00	1.00	1.00	0.00	0.00		
	Expense Total:	0.00	1.00	7.00	1.00	0.00	0.00	0.00	0.00
Fund: 449 - MGE - AD#2 Zone S1 Surplus (Deficit):		0.00	21.00	26.00	36.61	33.00	520.00	523.00	523.00
Fund: 450 - MGF - AD#2 Zone T1									
Revenue									
450-41000-00-00	Special assessments - Current	0.00	10.00	10.00	4.85	10.00	0.00	10.00	10.00
450-47000-00-00	Investment income - Interest	0.00	2.00	3.00	5.05	3.00	0.00	3.00	3.00
450-47500-00-00	Net Incr/Decr in fair value	0.00	-10.00	0.00	1.33	0.00	0.00		
	Revenue Total:	0.00	2.00	13.00	11.23	13.00	0.00	13.00	13.00
Expense									
450-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	6.00	0.00	0.00	0.00		
450-62920-00-00	Services and supplies - Transfer...	0.00	1.00	1.00	1.00	0.00	0.00		
	Expense Total:	0.00	1.00	7.00	1.00	0.00	0.00	0.00	0.00
Fund: 450 - MGF - AD#2 Zone T1 Surplus (Deficit):		0.00	1.00	6.00	10.23	13.00	0.00	13.00	13.00
Fund: 451 - MGG - AD#2 Zone U1									
Revenue									
451-41000-00-00	Special assessments - Current	0.00	13,128.00	13,184.40	13,245.44	11,880.00	11,880.00	10,080.00	10,080.00
451-47000-00-00	Investment income - Interest	0.00	185.00	143.00	380.69	181.00	0.00	181.00	181.00
451-47500-00-00	Net Incr/Decr in fair value	0.00	-612.00	0.00	50.97	0.00	0.00		
	Revenue Total:	0.00	12,701.00	13,327.40	13,677.10	12,061.00	11,880.00	10,261.00	10,261.00
Expense									
451-62420-00-00	Legal notices	0.00	16.00	0.00	0.00	0.00	0.00		
451-62550-00-00	Miscellaneous expenses	0.00	0.00	0.00	-2,973.00	0.00	0.00		
451-62740-00-00	Repairs and maintenance - Buil...	0.00	46.00	5,315.00	75.00	381.00	0.00	100.00	100.00
451-62742-00-00	Repairs and maintenance - Con...	0.00	2,422.00	3,805.92	3,890.54	3,806.00	3,171.60	3,816.00	3,816.00
Budget Detail									
Budget Code	Description			Units	Price	Amount			
DRAFT 2	Landscape Maintnrance			12.00	318.00	3,816.00			
451-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	212.00	0.00	0.00	0.00		

My Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Defined Budgets

		2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
451-62850-00-00	Utilities	0.00	5,054.00	5,804.00	5,216.87	7,897.00	5,233.91	5,951.00	5,951.00
451-62920-00-00	Services and supplies - Transfer...	0.00	1,609.00	1,310.00	1,310.00	1,966.00	0.00	1,966.00	1,966.00
	Expense Total:	0.00	9,147.00	16,446.92	7,519.41	14,050.00	8,405.51	11,833.00	11,833.00
	Fund: 451 - MGG - AD#2 Zone U1 Surplus (Deficit):	0.00	3,554.00	-3,119.52	6,157.69	-1,989.00	3,474.49	-1,572.00	-1,572.00
Fund: 452 - MGH - AD#2 Zone V1									
Revenue									
452-41000-00-00	Special assessments - Current	0.00	10.00	10.00	0.00	10.00	0.00	10.00	10.00
452-47000-00-00	Investment income - Interest	0.00	5.00	5.00	8.73	5.00	0.00	5.00	5.00
452-47500-00-00	Net Incr/Decr in fair value	0.00	-19.00	0.00	2.76	0.00	0.00		
	Revenue Total:	0.00	-4.00	15.00	11.49	15.00	0.00	15.00	15.00
Expense									
452-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	6.00	0.00	0.00	0.00		
452-62920-00-00	Services and supplies - Transfer...	0.00	1.00	1.00	1.00	0.00	0.00		
	Expense Total:	0.00	1.00	7.00	1.00	0.00	0.00	0.00	0.00
	Fund: 452 - MGH - AD#2 Zone V1 Surplus (Deficit):	0.00	-5.00	8.00	10.49	15.00	0.00	15.00	15.00
Fund: 453 - MGI - AD#2 Zone W1									
Revenue									
453-41000-00-00	Special assessments - Current	0.00	10.00	10.00	10.00	10.00	4.85	10.00	10.00
453-47000-00-00	Investment income - Interest	0.00	9.00	7.00	15.30	7.00	0.00	7.00	7.00
453-47500-00-00	Net Incr/Decr in fair value	0.00	-29.00	0.00	4.49	0.00	0.00		
	Revenue Total:	0.00	-10.00	17.00	29.79	17.00	4.85	17.00	17.00
Expense									
453-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	6.00	0.00	0.00	0.00		
453-62920-00-00	Services and supplies - Transfer...	0.00	1.00	1.00	1.00	0.00	0.00		
	Expense Total:	0.00	1.00	7.00	1.00	0.00	0.00	0.00	0.00
	Fund: 453 - MGI - AD#2 Zone W1 Surplus (Deficit):	0.00	-11.00	10.00	28.79	17.00	4.85	17.00	17.00
Fund: 454 - MGJ - AD#2 Zone X1									
Revenue									
454-41000-00-00	Special assessments - Current	0.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
454-47000-00-00	Investment income - Interest	0.00	4.00	4.00	9.39	4.00	0.00		
454-47500-00-00	Net Incr/Decr in fair value	0.00	-17.00	0.00	2.83	0.00	0.00		
	Revenue Total:	0.00	-3.00	14.00	22.22	14.00	10.00	10.00	10.00

My Budget Worksheet

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Defined Budgets

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DRAFT	DRAFT 2
Expense									
454-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	6.00	0.00	0.00	0.00		
454-62920-00-00	Services and supplies - Transfer...	0.00	1.00	1.00	1.00	0.00	0.00		
	Expense Total:	0.00	1.00	7.00	1.00	0.00	0.00	0.00	0.00
	Fund: 454 - MGJ - AD#2 Zone X1 Surplus (Deficit):	0.00	-4.00	7.00	21.22	14.00	10.00	10.00	10.00
Fund: 455 - MGK - AD#2 Zone Y1									
Revenue									
455-41000-00-00	Special assessments - Current	0.00	443.00	710.00	1,379.15	710.00	529.75	710.00	710.00
455-41500-00-00	Special assessments - Prior yea...	0.00	103.00	0.00	-0.40	0.00	0.00		
455-46000-00-00	Fines, fees, and forfeitures	0.00	20.00	0.00	-0.37	0.00	0.00		
455-47000-00-00	Investment income - Interest	0.00	412.00	379.00	780.59	382.00	0.00		
455-47500-00-00	Net Incr/Decr in fair value	0.00	-1,575.00	0.00	273.09	0.00	0.00		
	Revenue Total:	0.00	-597.00	1,089.00	2,432.06	1,092.00	529.75	710.00	710.00
Expense									
455-62420-00-00	Legal notices	0.00	1.00	0.00	0.00	0.00	0.00		
455-62740-00-00	Repairs and Maintenance - Buil...	0.00	2.00	0.00	0.00	0.00	0.00		
455-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	73.00	0.00	0.00	0.00		
455-62850-00-00	Utilities	0.00	1,331.00	3,144.00	1,426.81	3,892.00	1,203.96	1,592.00	1,592.00
455-62920-00-00	Services and supplies - Transfer...	0.00	510.00	207.00	207.00	683.00	0.00	683.00	683.00
	Expense Total:	0.00	1,844.00	3,424.00	1,633.81	4,575.00	1,203.96	2,275.00	2,275.00
	Fund: 455 - MGK - AD#2 Zone Y1 Surplus (Deficit):	0.00	-2,441.00	-2,335.00	798.25	-3,483.00	-674.21	-1,565.00	-1,565.00
Fund: 461 - MGM - AD#2 Zone A2									
Revenue									
461-41000-00-00	Special assessments - Current	0.00	5,700.00	5,700.00	5,700.00	5,700.00	5,700.00	5,700.00	5,700.00
461-47000-00-00	Investment income - Interest	0.00	372.00	328.00	708.34	337.00	0.00	337.00	337.00
461-47500-00-00	Net Incr/Decr in fair value	0.00	-1,341.00	0.00	160.00	0.00	0.00		
	Revenue Total:	0.00	4,731.00	6,028.00	6,568.34	6,037.00	5,700.00	6,037.00	6,037.00
Expense									
461-62420-00-00	Legal notices	0.00	9.00	0.00	0.00	0.00	0.00		
461-62652-00-00	Outside services - Vandalism cl...	0.00	2,995.00	0.00	0.00	0.00	0.00		
461-62740-00-00	Repairs and maintenance - Buil...	0.00	292.00	16,296.00	341.10	357.00	-12.35	357.00	357.00
461-62742-00-00	Repairs and maintenance - Con...	0.00	0.00	3,568.32	3,568.32	3,568.00	2,973.60	3,720.00	3,720.00

My Budget Worksheet

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Defined Budgets

		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	DRAFT	DRAFT 2
Budget Detail	Description			Units	Price	Amount			
Budget Code									
DRAFT 2	Landscape Maintenance			12.00	310.00	3,720.00			
461-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	354.00	0.00	0.00	0.00		
461-62850-00-00	Utilities	0.00	991.00	686.00	2,183.92	823.00	1,987.43	2,282.00	2,282.00
461-62920-00-00	Services and supplies - Transfer...	0.00	2,467.00	2,395.00	2,395.00	150.00	0.00	150.00	150.00
	Expense Total:	0.00	6,754.00	23,299.32	8,488.34	4,898.00	4,948.68	6,509.00	6,509.00
	Fund: 461 - MGM - AD#2 Zone A2 Surplus (Deficit):	0.00	-2,023.00	-17,271.32	-1,920.00	1,139.00	751.32	-472.00	-472.00
Fund: 462 - MGN - AD#2 Zone B2									
Revenue									
462-41000-00-00	Special assessments - Current	0.00	0.00	559.51	0.00	571.00	0.00	582.00	582.00
462-47000-00-00	Investment income - Interest	0.00	1.00	0.00	-2.51	1.00	0.00		
462-47500-00-00	Net Incr/Decr in fair value	0.00	-4.00	0.00	0.14	0.00	0.00		
	Revenue Total:	0.00	-3.00	559.51	-2.37	572.00	0.00	582.00	582.00
Expense									
462-62420-00-00	Legal notices	0.00	1.00	0.00	0.00	0.00	0.00		
462-62740-00-00	Repairs and Maintenance - Buil...	0.00	2.00	0.00	0.00	0.00	0.00		
462-62760-00-00	Rent and Lease - Vehicles	0.00	0.00	11.00	0.00	0.00	0.00		
462-62850-00-00	Utilities	0.00	362.00	515.00	462.49	618.00	446.59	559.00	559.00
462-62920-00-00	Services and supplies - Transfer...	0.00	7.00	73.00	73.00	113.00	0.00	113.00	113.00
	Expense Total:	0.00	372.00	599.00	535.49	731.00	446.59	672.00	672.00
	Fund: 462 - MGN - AD#2 Zone B2 Surplus (Deficit):	0.00	-375.00	-39.49	-537.86	-159.00	-446.59	-90.00	-90.00
Fund: 471 - CFD 2022-1									
Revenue									
471-41000-00-00	Special assessments - Current	0.00	0.00	0.00	54,609.06	0.00	59,945.37	55,000.00	55,000.00
471-47000-00-00	Investment income - Interest	0.00	0.00	0.00	138.38	0.00	0.00		
471-49400-00-00	Annexation Fee - Murphy Const..	0.00	0.00	0.00	0.00	0.00	9,250.00		
471-49401-00-00	Annexation Fee - San Luis Conc...	0.00	0.00	0.00	0.00	0.00	9,250.00		
471-49402-00-00	Annexation Fee - WCCG Inc Ge...	0.00	0.00	0.00	0.00	0.00	9,610.00		
471-49403-00-00	Annexation Fee - K. Hovnanian ...	0.00	0.00	0.00	0.00	0.00	9,250.00		

My Budget Worksheet

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Defined Budgets

	Total Budget	Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
471-49404-00-00 Annexation Fee - Cal Wood Cus...	0.00	0.00	0.00	0.00	0.00	9,250.00		
Revenue Total:	0.00	0.00	0.00	54,747.44	0.00	106,555.37	55,000.00	55,000.00
Fund: 471 - CFD 2022-1 Total:	0.00	0.00	0.00	54,747.44	0.00	106,555.37	55,000.00	55,000.00
Report Surplus (Deficit):	0.00	-62,016.00	-348,251.08	164,141.99	-633,825.00	258,426.65	-582,737.00	-582,737.00

Draft Budget - For Review Only

Fund Summary

Fund	2021-2022		2022-2023		2023-2024		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2024-2025 DRAFT	2024-2025 DRAFT 2
401 - MDF - AD#2 Zone A	0.00	-1,406.00	-8,851.31	-7,775.97	-11,006.00	-3,868.10	-8,609.00	-8,609.00
402 - MDG - AD#2 Zone B	0.00	-381.00	-2,471.44	-1,279.11	-3,916.00	271.81	-5,708.00	-5,708.00
403 - MDH - AD#2 Zone C	0.00	1,393.00	-18,465.68	-16,865.02	-22,156.00	-13,567.73	-21,025.00	-21,025.00
404 - MDJ - AD#2 Zone D	0.00	4,035.00	3,566.07	5,803.45	1,629.00	6,639.53	3,948.00	3,948.00
405 - MDM - AD#2 Zone E	0.00	156.00	-782.00	-539.47	-1,216.00	-348.62	-816.00	-816.00
406 - MDI - AD#2 Zone F	0.00	160.00	-2,726.76	-2,062.55	-4,032.00	-1,235.89	-3,454.00	-3,454.00
407 - MDL - AD#2 Zone G	0.00	-97.00	-1,914.16	-918.73	-1,944.00	147.48	-1,635.00	-1,635.00
408 - MDN - AD#2 Zone H	0.00	2,339.00	-239.66	1,989.66	-1,825.00	3,478.19	-228.00	-228.00
409 - MDO - AD#2 Zone I	0.00	140.00	-15,184.00	-73.78	-358.00	4.62	-158.00	-158.00
410 - MDQ - AD#2 Zone J	0.00	7,816.00	-588.20	12,888.73	-80,143.00	2,205.83	-78,586.00	-78,586.00
411 - MDT - AD#2 Zone K	0.00	-4,498.00	-14,225.28	-11,359.04	-39,220.00	-1,251.75	-42,477.00	-42,477.00
412 - MDU - AD#2 Zone L	0.00	6,659.00	4,153.00	5,539.95	1,618.00	1,492.31	369.00	369.00
413 - MDX - AD#2 Zone M	0.00	4,125.00	-8,148.72	-658.07	-63,893.00	5,873.50	-57,415.00	-57,415.00
414 - MEB - AD#2 Zone N	0.00	1,691.00	-8,042.80	6,135.20	-25,041.00	8,617.94	-25,201.00	-25,201.00
415 - MEC - AD#2 Zone O	0.00	1,847.00	-13,243.67	2,541.49	1,156.00	3,627.57	-681.00	-681.00
416 - MEE - AD#2 Zone P	0.00	-3,363.00	1,794.00	9,928.50	8,940.00	8,876.41	4,011.00	4,011.00
417 - MEF - AD#2 Zone Q	0.00	2,187.00	-6,546.08	5,327.30	240.00	2,516.75	-2,699.00	-2,699.00
418 - MEI - AD#2 Zone R	0.00	2,773.00	-6,084.23	4,759.15	2,593.00	4,917.77	828.00	828.00
419 - MEK - AD#2 Zone S	0.00	3,063.00	-19,444.07	-2,509.20	-5,328.00	1,106.39	-3,738.00	-3,738.00
420 - MFT - AD#2 Zone T	0.00	-19,598.00	-37,561.52	5,183.08	-108,449.00	17,260.19	-101,426.00	-101,426.00
421 - MFU - AD#2 Zone U	0.00	3,462.00	309.88	740.91	-7.00	-235.28	-746.00	-746.00
422 - MFV - AD#2 Zone V	0.00	-1,542.00	1,751.04	3,897.58	-48,812.00	3,533.39	-47,191.00	-47,191.00
423 - MFW - AD#2 Zone W	0.00	-69,715.00	-89,654.74	8,465.09	-250,003.00	49,508.85	-253,773.00	-253,773.00
424 - MFX - AD#2 Zone X	0.00	732.00	-57.00	61.23	-269.00	155.77	-172.00	-172.00
425 - MFY - AD#2 Zone Y	0.00	1,878.00	-4,914.70	6,162.08	411.00	4,458.49	406.00	406.00
426 - MFZ - AD#2 Zone Z	0.00	7,680.00	-2,220.44	7,608.68	4,997.00	6,046.11	2,364.00	2,364.00
431 - MHA - AD#2 Zone A1	0.00	-717.00	-18,021.92	1,500.42	-1,509.00	4,760.28	1,358.00	1,358.00
432 - MHB - AD#2 Zone B1	0.00	4,557.00	-11,032.34	5,197.51	963.00	2,689.19	-6.00	-6.00
433 - MHC - AD#2 Zone C1	0.00	4,381.00	-5,660.81	4,359.51	-326.00	245.40	592.00	592.00
434 - MHD - AD#2 Zone D1	0.00	1,480.00	-2,588.08	2,126.77	-642.00	1,959.04	180.00	180.00
435 - MHE - AD#2 Zone E1	0.00	3,602.00	-10,535.18	2,077.17	3,019.00	2,458.47	527.00	527.00
436 - MHF - AD#2 Zone F1	0.00	-11.00	129.00	199.95	138.00	100.00	138.00	138.00
437 - MET - AD#2 Zone G1	0.00	2,849.00	-6,818.41	4,746.63	1,595.00	2,170.37	185.00	185.00
438 - MEU - AD#2 Zone H1	0.00	-59.00	-224.00	968.31	-342.00	818.00	707.00	707.00
439 - MEV - AD#2 Zone I1	0.00	-6.00	21.00	4.49	28.00	20.00	28.00	28.00
440 - MEW - AD#2 Zone J1	0.00	-384.00	281.00	1,086.69	-311.00	616.14	-42.00	-42.00
441 - MEX - AD#2 Zone K1	0.00	-3,551.00	-1,951.76	13,325.47	9,590.00	14,001.55	4,912.00	4,912.00
442 - MFN - AD#2 Zone L1	0.00	-1,419.00	-11,205.00	5,486.55	2,581.00	6,861.34	226.00	226.00
443 - MFO - AD#2 Zone M1	0.00	-143.00	278.00	473.65	289.00	180.00	289.00	289.00
444 - MFQ - AD#2 Zone N1	0.00	-132.00	103.00	215.49	112.00	50.00	112.00	112.00

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445 - MFR - AD#2 Zone O1	0.00	-6.00	20.00	41.13	28.00	20.00	28.00	28.00
446 - MFS - AD#2 Zone P1	0.00	-28,510.00	4,178.00	15,163.97	4,729.00	236.74	4,683.00	4,683.00
447 - MGC - AD#2 Zone Q1	0.00	58.00	66.00	79.08	74.00	70.00	74.00	74.00
448 - MGD - AD#2 Zone R1	0.00	5,742.00	-12,788.78	4,745.20	-3,407.00	743.37	-4,795.00	-4,795.00
449 - MGE - AD#2 Zone S1	0.00	21.00	26.00	36.61	33.00	520.00	523.00	523.00
450 - MGF - AD#2 Zone T1	0.00	1.00	6.00	10.23	13.00	0.00	13.00	13.00
451 - MGG - AD#2 Zone U1	0.00	3,554.00	-3,119.52	6,157.69	-1,989.00	3,474.49	-1,572.00	-1,572.00
452 - MGH - AD#2 Zone V1	0.00	-5.00	8.00	10.49	15.00	0.00	15.00	15.00
453 - MGI - AD#2 Zone W1	0.00	-11.00	10.00	28.79	17.00	4.85	17.00	17.00
454 - MGJ - AD#2 Zone X1	0.00	-4.00	7.00	21.22	14.00	10.00	10.00	10.00
455 - MGK - AD#2 Zone Y1	0.00	-2,441.00	-2,335.00	798.25	-3,483.00	-674.21	-1,565.00	-1,565.00
461 - MGM - AD#2 Zone A2	0.00	-2,023.00	-17,271.32	-1,920.00	1,139.00	751.32	-472.00	-472.00
462 - MGN - AD#2 Zone B2	0.00	-375.00	-39.49	-537.86	-159.00	-446.59	-90.00	-90.00
471 - CFD 2022-1	0.00	0.00	0.00	54,747.44	0.00	106,555.37	55,000.00	55,000.00
Report Surplus (Deficit):	0.00	-62,016.00	-348,251.08	164,141.99	-633,825.00	258,426.65	-582,737.00	-582,737.00

Draft Available Fund Balance For FY25 Budgeting Purposes - Updated 6/06/2024

Fund Balance Recap	FY 24/25	FY 24/25	FY 24/25	FY 24/25	FY 24/25	FY 24/25	FY 24/25
Fund No	Beginning FB	Plus: Revenues	Less: Sal & Ben	Less: Expenses	Less: Capital Exp	Plus: Transfers	Ending FB
Fund: 100 - General Fund	9,079,918.80	3,937,944.00	1,882,514.00	1,263,460.00	189,000.00	-	9,682,888.80
Fund: 110 - Park Center	292,803.00	129,732.00	-	40,600.00	-	-	381,935.00
Fund: 120 - Corona Center	200,091.00	71,928.00	-	40,600.00	-	-	231,419.00
Fund: 130 - Hercules Center	242,113.00	195,420.00	-	55,120.00	75,000.00	-	307,413.00
Fund: 180 - Foundation Payroll	-	-	1,925,646.00	-	-	1,925,646.00	-
Fund: 200 - AD#1	5,103.00	1,987,480.00	1,404,831.00	1,793,920.00	155,000.00	250,000.00	(1,111,168.00)
Fund: 300 - Developer Fees	8,668,283.00	1,200,000.00	-	-	2,400,000.00	-	7,468,283.00
Fund: 401 - MDF - AD#2 Zone A *	(19,004.75)	10,970.00	-	17,154.00	-	(2,425.00)	(27,613.75)
Fund: 402 - MDG - AD#2 Zone B *	1,926.68	11,798.00	-	15,290.00	-	(2,216.00)	(3,781.32)
Fund: 403 - MDH - AD#2 Zone C *	(39,190.00)	11,302.00	-	29,605.00	-	(2,722.00)	(60,215.00)
Fund: 404 - MDJ - AD#2 Zone D *	81,861.75	16,339.00	-	10,321.00	-	(2,070.00)	85,809.75
Fund: 405 - MDM - AD#2 Zone E *	(1,253.00)	1,218.00	-	1,659.00	-	(375.00)	(2,069.00)
Fund: 406 - MDI - AD#2 Zone F *	(8,343.76)	3,271.00	-	5,600.00	-	(1,125.00)	(11,797.76)
Fund: 407 - MDL - AD#2 Zone G *	1,105.92	4,985.00	-	5,646.00	-	(974.00)	(529.08)
Fund: 408 - MDN - AD#2 Zone H *	14,885.02	13,116.00	-	11,251.00	-	(2,093.00)	14,657.02
Fund: 409 - MDO - AD#2 Zone I	968.00	615.00	-	623.00	-	(150.00)	810.00
Fund: 410 - MDQ - AD#2 Zone J	51,401.00	19,436.00	-	19,469.00	75,000.00	(3,553.00)	(27,185.00)
Fund: 411 - MDT - AD#2 Zone K	22,293.76	44,303.00	-	52,492.00	26,000.00	(8,288.00)	(20,183.24)
Fund: 412 - MDU - AD#2 Zone L	112,762.00	1,721.00	-	1,090.00	-	(262.00)	113,131.00
Fund: 413 - MDX - AD#2 Zone M	(8,275.56)	44,110.00	-	43,653.00	50,000.00	(7,872.00)	(65,690.56)
Fund: 414 - MEB - AD#2 Zone N	19,396.08	23,292.00	-	19,812.00	25,000.00	(3,681.00)	(5,804.92)
Fund: 415 - MEC - AD#2 Zone O	44,912.45	8,354.00	-	7,757.00	-	(1,278.00)	44,231.45
Fund: 416 - MEE - AD#2 Zone P	92,191.00	5,580.00	-	1,307.00	-	(262.00)	96,202.00
Fund: 417 - MEF - AD#2 Zone Q	58,894.00	11,530.00	-	12,331.00	-	(1,898.00)	56,195.00
Fund: 418 - MEI - AD#2 Zone R	55,627.00	4,133.00	-	933.00	-	(2,372.00)	56,455.00
Fund: 419 - MEK - AD#2 Zone S	48,565.00	14,237.00	-	15,210.00	-	(2,765.00)	44,827.00
Fund: 420 - MFT - AD#2 Zone T	48,564.00	67,813.00	-	59,010.00	100,000.00	(10,229.00)	(52,862.00)
Fund: 421 - MFU - AD#2 Zone U	28,500.00	4,632.00	-	4,754.00	-	(624.00)	27,754.00
Fund: 422 - MFV - AD#2 Zone V	63,814.00	6,748.00	-	3,118.00	50,000.00	(821.00)	16,623.00
Fund: 423 - MFW - AD#2 Zone W	277,822.02	211,617.00	-	213,378.00	200,000.00	(52,012.00)	24,049.02
Fund: 424 - MFX - AD#2 Zone X	6,742.00	948.00	-	933.00	-	(187.00)	6,570.00
Fund: 425 - MFY - AD#2 Zone Y	41,569.00	8,943.00	-	7,135.00	-	(1,402.00)	41,975.00
Fund: 426 - MFZ - AD#2 Zone Z	72,849.00	7,229.00	-	4,167.00	-	(698.00)	75,213.00
Fund: 431 - MHA - AD#2 Zone A1	53,090.64	15,926.00	-	12,128.00	-	(2,440.00)	54,448.64

Draft Available Fund Balance For FY25 Budgeting Purposes - Updated 6/06/2024

Fund Balance Recap	FY 24/25	FY 24/25	FY 24/25	FY 24/25	FY 24/25	FY 24/25	FY 24/25
Fund No	Beginning FB	Plus: Revenues	Less: Sal & Ben	Less: Expenses	Less: Capital Exp	Plus: Transfers	Ending FB
Fund: 432 - MHB - AD#2 Zone B1	47,734.00	5,388.00	-	4,615.00	-	(779.00)	47,728.00
Fund: 433 - MHC - AD#2 Zone C1	45,484.00	6,915.00	-	5,189.00	-	(1,134.00)	46,076.00
Fund: 434 - MHD - AD#2 Zone D1	15,367.00	7,966.00	-	6,583.00	-	(1,203.00)	15,547.00
Fund: 435 - MHE - AD#2 Zone E1	65,730.14	9,255.00	-	8,316.00	-	(412.00)	66,257.14
Fund: 436 - MHF - AD#2 Zone F1	5,833.00	138.00	-	-	-	-	5,971.00
Fund: 437 - MET - AD#2 Zone G1	56,525.00	4,786.00	-	4,010.00	-	(591.00)	56,710.00
Fund: 438 - MEU - AD#2 Zone H1	17,339.00	1,546.00	-	560.00	-	(279.00)	18,046.00
Fund: 439 - MEV - AD#2 Zone I1	1,296.00	28.00	-	-	-	-	1,324.00
Fund: 440 - MEW - AD#2 Zone J1	57,830.00	3,096.00	-	2,613.00	-	(525.00)	57,788.00
Fund: 441 - MEX - AD#2 Zone K1	94,720.28	18,017.00	-	11,186.00	-	(1,919.00)	99,632.28
Fund: 442 - MFN - AD#2 Zone L1	48,383.10	16,819.00	-	14,221.00	-	(2,372.00)	48,609.10
Fund: 443 - MFO - AD#2 Zone M1	16,651.00	289.00	-	-	-	-	16,940.00
Fund: 444 - MFQ - AD#2 Zone N1	9,313.00	112.00	-	-	-	-	9,425.00
Fund: 445 - MFR - AD#2 Zone O1	1,202.00	28.00	-	-	-	-	1,230.00
Fund: 446 - MFS - AD#2 Zone P1	858,798.00	8,866.00	-	3,546.00	-	(637.00)	863,481.00
Fund: 447 - MGC - AD#2 Zone Q1	707.00	74.00	-	-	-	-	781.00
Fund: 448 - MGD - AD#2 Zone R1	46,833.85	10,439.00	-	13,068.00	-	(2,166.00)	42,038.85
Fund: 449 - MGE - AD#2 Zone S1	508.00	5,230.00	-	-	-	-	5,738.00
Fund: 450 - MGF - AD#2 Zone T1	405.00	13.00	-	-	-	-	418.00
Fund: 451 - MGG - AD#2 Zone U1	26,204.00	10,261.00	-	9,867.00	-	(1,966.00)	24,632.00
Fund: 452 - MGH - AD#2 Zone V1	717.00	15.00	-	-	-	-	732.00
Fund: 453 - MGI - AD#2 Zone W1	1,091.00	17.00	-	-	-	-	1,108.00
Fund: 454 - MGJ - AD#2 Zone X1	650.00	10.00	-	-	-	-	660.00
Fund: 455 - MGK - AD#2 Zone Y1	52,541.00	710.00	-	1,592.00	-	(683.00)	50,976.00
Fund: 461 - MGM - AD#2 Zone A2	45,171.00	6,037.00	-	6,359.00	-	(150.00)	44,699.00
Fund: 462 - MGN - AD#2 Zone B2	(1,464.30)	582.00	-	559.00	-	(113.00)	(1,554.30)
Fund: 471 - CFD 2022-1	54,747.00	55,000.00	-	-	-	-	109,747.00
Fund: 800 - Foundation	1,988,791.00	1,501,882.00	-	1,321,850.00	-	(1,925,646.00)	243,177.00
Total	23,171,092.12	9,770,189.00	5,212,991.00	5,183,660.00	3,345,000.00	120,277.00	19,319,907.12

* No inflator built in

Preliminary - Detailed Salaries & Benefits Schedule - Updated 6/02/2024

Department	Class	Position	FTE	Status	Salary Step	Salary Range	Hourly Rate	Annual Hours	Annual Salary	SBCERA Tier-II	SBCERA Tier-I	SBCERA Tier-I P/U	Medicare	SDI	Survivor	Health Benefits	Dental & Vision	Medical Opt-Out	Car Allowance	Cell Phone Allowance	APPLE PT Retirement	Group Term Life	Workers Comp	Deferred Comp
Administration	EXM	Admin Serv Mng'r FT	FT	Filled	E Step	11430	41.81	2080	86,964.80	25,915.51	-	-	1,300.08	956.61	800.08	18,147.60	1,700.40	-	-	-	-	163.20	272.56	1,739.30
Administration	EXM	Assist Gen Manager	FT	Filled	C Step	11840	55.91	2080	116,292.80	-	40,679.22	11,047.82	1,738.52	1,279.22	1,069.89	24,000.00	-	-	-	-	-	163.20	364.47	2,325.86
Administration	EXM	Executive Dist Ctk	FT	Filled	C Step	11430	37.93	2080	78,894.40	23,510.53	-	-	1,179.43	867.84	725.83	35,289.84	1,700.40	-	-	-	-	163.20	247.26	1,577.89
Administration	EXM	General Manager	FT	Vacant	A Step	13150	77.89	2080	162,011.20	48,279.34	-	-	2,421.99	1,782.12	1,490.50	24,000.00	1,700.40	-	7,200.00	1,800.00	-	163.20	507.76	3,240.22
Administration	REG	Executive Assist FT	FT	Filled	B Step	11080	22.62	2080	47,049.60	14,020.78	-	-	689.72	517.55	432.86	24,000.00	-	-	-	-	-	163.20	147.46	-
Administration	REG	Executive Assist/GM	FT	Filled	B Step	11080	22.62	2080	47,049.60	14,020.78	-	-	689.72	517.55	432.86	9,600.00	-	-	-	-	-	163.20	147.46	-
Administration	REG	Executive Assist AGM	FT	Filled	F Step	11080	27.50	2080	57,200.00	-	20,008.56	5,434.00	838.52	629.20	526.24	10,373.04	686.16	-	-	-	-	163.20	179.27	-
Administration	REG	PT Executive Advisor	PT	Vacant	A Step	-	53.60	988	52,956.80	-	-	-	776.32	582.52	-	-	-	-	-	-	1,059.14	-	165.97	-
Administration Total									648,419.20	125,746.94	60,687.78	16,481.82	9,634.31	7,132.61	5,478.25	145,410.48	5,787.36	-	7,200.00	1,800.00	1,059.14	1,142.40	2,032.21	8,883.28

Department	Class	Position	FTE	Status	Salary Step	Salary Range	Hourly Rate	Annual Hours	Annual Salary	SBCERA Tier-II	SBCERA Tier-I	SBCERA Tier-I P/U	Medicare	SDI	Survivor	Health Benefits	Dental & Vision	Medical Opt-Out	Car Allowance	Cell Phone Allowance	APPLE PT Retirement	Group Term Life	Workers Comp	Deferred Comp	
District Board	REG	Board Member - Elect	BOARD	Filled	-	-	173.65	84	14,586.52	-	-	-	213.83	160.45	-	27,000.84	1,700.40	-	-	-	-	-	-	496.97	-
District Board	REG	Board Member - Elect	BOARD	Filled	-	-	173.65	84	14,586.52	-	-	-	213.83	160.45	-	31,595.28	1,700.40	-	-	-	-	-	-	496.97	-
District Board	REG	Board Member - Elect	BOARD	Filled	-	-	173.65	84	14,586.52	-	-	-	213.83	160.45	-	18,159.60	1,700.40	-	-	-	-	-	-	496.97	-
District Board	REG	Board Member - Elect	BOARD	Filled	-	-	173.65	84	14,586.52	-	-	-	213.83	160.45	-	24,304.08	1,700.40	-	-	-	-	-	-	496.97	-
District Board	REG	Board Member - Elect	BOARD	Filled	-	-	173.65	84	14,586.52	-	-	-	213.83	160.45	-	27,000.84	1,700.40	-	-	-	-	-	-	496.97	-
District Board Total									72,932.58	-	-	-	1,069.16	802.26	-	128,060.64	8,502.00	-	-	-	-	-	-	2,484.86	

Department	Class	Position	FTE	Status	Salary Step	Salary Range	Hourly Rate	Annual Hours	Annual Salary	SBCERA Tier-II	SBCERA Tier-I	SBCERA Tier-I P/U	Medicare	SDI	Survivor	Health Benefits	Dental & Vision	Medical Opt-Out	Car Allowance	Cell Phone Allowance	APPLE PT Retirement	Group Term Life	Workers Comp	Deferred Comp	
Facilities	REG	Comm Serv Assist II	FT	Filled	B Step	11080	22.62	2080	47,049.60	14,020.78	-	-	689.72	517.55	432.86	-	-	7,200.00	-	-	-	-	163.20	5,591.73	-
Facilities	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	988	16,341.52	-	-	-	239.56	179.76	-	-	-	-	-	-	-	326.83	-	556.77	-
Facilities	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	988	16,341.52	-	-	-	239.56	179.76	-	-	-	-	-	-	-	326.83	-	1,686.82	-
Facilities	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	988	16,341.52	-	-	-	239.56	179.76	-	-	-	-	-	-	-	326.83	-	1,686.82	-
Facilities	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	741	12,256.14	-	-	-	179.67	134.82	-	-	-	-	-	-	-	245.12	-	1,265.12	-
Facilities	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	247	4,085.38	-	-	-	59.89	44.94	-	-	-	-	-	-	-	81.71	-	421.71	-
Facilities	REG	PT Rec Leader	PT	Vacant	B Step	10760	16.00	988	15,808.00	-	-	-	231.74	173.89	-	-	-	-	-	-	-	316.16	-	1,631.75	-
Facilities Total									128,223.68	14,020.78	-	-	1,879.70	1,410.46	432.86	-	-	7,200.00	-	-	-	-	1,632.00	12,840.71	

Department	Class	Position	FTE	Status	Salary Step	Salary Range	Hourly Rate	Annual Hours	Annual Salary	SBCERA Tier-II	SBCERA Tier-I	SBCERA Tier-I P/U	Medicare	SDI	Survivor	Health Benefits	Dental & Vision	Medical Opt-Out	Car Allowance	Cell Phone Allowance	APPLE PT Retirement	Group Term Life	Workers Comp	Deferred Comp
Finance	EXM	Finance Manager	FT	Filled	D Step	11840	58.70	2080	122,096.00	36,384.61	-	-	1,825.27	1,343.06	1,123.28	9,079.92	520.32	-	-	-	-	163.20	382.66	2,441.92
Finance	REG	Account Technician	FT	Filled	B Step	11080	22.62	2080	47,049.60	14,020.78	-	-	689.72	517.55	432.86	-	-	7,200.00	-	-	-	163.20	169.78	-
Finance	REG	Account Technician	FT	Filled	B Step	11080	22.62	2080	47,049.60	14,020.78	-	-	689.72	517.55	432.86	-	-	7,200.00	-	-	-	163.20	169.78	-
Finance	REG	Accountant FT	FT	Filled	B Step	11180	31.22	2080	64,937.60	19,351.40	-	-	951.95	714.31	597.43	26,988.96	1,700.40	-	-	-	-	163.20	203.52	-
Finance	REG	Accountant FT	FT	Filled	C Step	11180	32.78	2080	68,182.40	20,318.36	-	-	999.52	750.01	627.28	26,988.96	1,700.40	-	-	-	-	163.20	213.69	-
Finance Total									349,315.20	104,095.93	-	-	5,156.19	3,842.47	3,213.70	63,057.84	3,921.12	14,400.00	-	-	-	816.00	1,139.43	2,441.92

Department	Class	Position	FTE	Status	Salary Step	Salary Range	Hourly Rate	Annual Hours	Annual Salary	SBCERA Tier-II	SBCERA Tier-I	SBCERA Tier-I P/U	Medicare	SDI	Survivor	Health Benefits	Dental & Vision	Medical Opt-Out	Car Allowance	Cell Phone Allowance	APPLE PT Retirement	Group Term Life	Workers Comp	Deferred Comp	
Foundation Board	REG	Board Member Appoint	BOARD	Filled	-	-	100.00	24	2,400.00	-	-	-	35.18	26.40	-	-	-	-	-	-	-	-	-	81.77	-
Foundation Board	REG	Board Member Appoint	BOARD	Filled	-	-	100.00	12	1,200.00	-	-	-	17.59	13.20	-	-	-	-	-	-	-	-	-	40.88	-
Foundation Board	REG	Board Member Appoint	BOARD	Filled	-	-	100.00	24	2,400.00	-	-	-	35.18	26.40	-	-	-	-	-	-	-	-	-	81.77	-
Foundation Board	REG	Board Member Appoint	BOARD	Filled	-	-	100.00	12	1,200.00	-	-	-	17.59	13.20	-	-	-	-	-	-	-	-	-	40.88	-
Foundation Board	REG	Board Member Appoint	BOARD	Filled	-	-	100.00	12	1,200.00	-	-	-	17.59	13.20	-	-	-	-	-	-	-	-	-	40.88	-
Foundation Board Total									8,400.00	-	-	-	123.14	92.40	-	-	-	-	-	-	-	-	-	286.19	

Department	Class	Position	FTE	Status	Salary Step	Salary Range	Hourly Rate	Annual Hours	Annual Salary	SBCERA Tier-II	SBCERA Tier-I	SBCERA Tier-I P/U	Medicare	SDI	Survivor	Health Benefits	Dental & Vision	Medical Opt-Out	Car Allowance	Cell Phone Allowance	APPLE PT Retirement	Group Term Life	Workers Comp	Deferred Comp
Parks	EXM	Facility Supervisor	FT	Filled	C Step	11390	35.24	2080	73,299.20	21,843.16	-	-	1,095.79	806.29	674.35	26,988.96	1,700.40	-	-	-	-	163.20	7,566.17	1,465.98
Parks	REG	Com Serv Assist FT	FT	Filled	B Step	10760	16.80	2080	34,944.00	10,413.31	-	-	512.26	384.38	321.48	9,079.92	520.32	-	-	-	-	163.20	3,607.03	-
Parks	REG	Com Serv Assist FT	FT	Filled	B Step	10760	16.80	2080	34,944.00	10,413.31	-	-	512.26	384.38	321.48	-	-	7,200.00	-	-	-	163.20	4,342.15	-
Parks	REG	Com Serv Assist FT	FT	Filled	B Step	10760	16.80	2080	34,944.00	10,413.31	-	-	512.26	384.38	321.48	-	-	7,200.00	-	-	-	163.20	4,342.15	-
Parks	REG	Com Serv Assist FT	FT	Filled	B Step	10760	16.80	2080	34,944.00	10,413.31	-	-	512.26	384.38	321.48	9,600.00	-	-	-	-	-	163.20	3,607.03	-
Parks	REG	Com Serv Assist FT	FT	Filled	D Step	10760	18.52	2080	38,521.60	11,479.44	-	-	564.71	423.74	354.40	9,423.36	176.64	-	-	-	-	163.20	3,976.32	-
Parks	REG	Comm Serv Assist II	FT	Filled	B Step	11080	22.62	2080	47,049.60	14,020.78	-	-	689.72	517.55	432.86	9,067.92	686.16	-	-	-	-	163.20	4,856.61	-
Parks	REG	Comm Serv Assist II	FT	Filled	B Step	11080	22.62	2080	47,049.60	14,020.78	-	-	689.72	517.55	432.86	9,079.92	520.32	-	-	-	-	163.20	4,856.61	-
Parks	REG	Comm Serv Assist II	FT	Filled	B Step	11080	22.62	2080	47,049.60	14,020.78	-	-	689.72	517.55	432.86	23,607.60	392.64	-	-	-	-	163.20	4,856.61	-
Parks	REG	Comm Serv Assist III	FT	Filled	C Step	11150	28.25	2080	58,760.00	-	20,554.25	5,582.20	861.39	646.36										

Preliminary - Detailed Salaries & Benefits Schedule - Updated 6/02/2024

Department	Class	Position	FTE	Status	Salary Step	Salary Range	Hourly Rate	Annual Hours	Annual Salary	SBCERA Tier-II	SBCERA Tier-I	SBCERA Tier-I P/U	Medicare	SDI	Survivor	Health Benefits	Dental & Vision	Medical Opt-Out	Car Allowance	Cell Phone Allowance	APPLE PT Retirement	Group Term Life	Workers Comp	Deferred Comp	
Recreation	EXM	Event Coordinator	FT	Vacant	A Step	11390	32.00	2080	66,560.00	19,834.88	-	-	995.04	732.16	612.35	24,000.00	-	-	-	-	-	163.20	2,267.75	1,331.20	
Recreation	EXM	Recreation Manager	FT	Filled	C Step	11430	37.93	2080	78,894.40	23,510.53	-	-	1,179.43	867.84	725.83	26,988.96	1,700.40	-	-	-	-	163.20	247.26	1,577.89	
Recreation	REG	Comm Outreach Coord	FT	Filled	C Step	11150	28.25	2080	58,760.00	17,510.48	-	-	861.39	646.36	540.59	10,373.04	686.16	-	-	-	-	-	163.20	2,001.99	-
Recreation	REG	Event Specialist	FT	Vacant	A Step	11080	21.54	2080	44,803.20	13,351.35	-	-	656.79	492.84	412.19	24,000.00	-	-	-	-	-	-	163.20	1,526.48	-
Recreation	REG	Senior Recreation Leader	FT	Vacant	A Step	10980	18.57	2080	38,625.60	11,510.43	-	-	566.23	424.88	355.36	8,456.40	686.16	-	-	-	-	-	163.20	1,316.00	-
Recreation	REG	Office Assistant FT	FT	Filled	C Step	10760	17.64	2080	36,691.20	10,933.98	-	-	537.87	403.60	337.56	9,600.00	-	-	-	-	-	-	163.20	114.99	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	741	12,256.14	-	-	-	179.67	134.82	-	-	-	-	-	-	-	245.12	-	417.58	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	988	16,341.52	-	-	-	239.56	179.76	-	-	-	-	-	-	-	326.83	-	556.77	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	988	16,341.52	-	-	-	239.56	179.76	-	-	-	-	-	-	-	326.83	-	1,686.82	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	988	16,341.52	-	-	-	239.56	179.76	-	-	-	-	-	-	-	326.83	-	556.77	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	741	12,256.14	-	-	-	179.67	134.82	-	-	-	-	-	-	-	245.12	-	417.58	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	494	8,170.76	-	-	-	119.78	89.88	-	-	-	-	-	-	-	163.42	-	278.38	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	741	12,256.14	-	-	-	179.67	134.82	-	-	-	-	-	-	-	245.12	-	417.58	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	494	8,170.76	-	-	-	119.78	89.88	-	-	-	-	-	-	-	163.42	-	278.38	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	494	8,170.76	-	-	-	119.78	89.88	-	-	-	-	-	-	-	163.42	-	843.41	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	988	16,341.52	-	-	-	239.56	179.76	-	-	-	-	-	-	-	326.83	-	1,686.82	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	988	16,341.52	-	-	-	239.56	179.76	-	-	-	-	-	-	-	326.83	-	556.77	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	494	8,170.76	-	-	-	119.78	89.88	-	-	-	-	-	-	-	163.42	-	278.38	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	494	8,170.76	-	-	-	119.78	89.88	-	-	-	-	-	-	-	163.42	-	278.38	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	988	16,341.52	-	-	-	239.56	179.76	-	-	-	-	-	-	-	326.83	-	556.77	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	741	12,256.14	-	-	-	179.67	134.82	-	-	-	-	-	-	-	245.12	-	417.58	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	988	16,341.52	-	-	-	239.56	179.76	-	-	-	-	-	-	-	326.83	-	556.77	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	494	8,170.76	-	-	-	119.78	89.88	-	-	-	-	-	-	-	163.42	-	278.38	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	988	16,341.52	-	-	-	239.56	179.76	-	-	-	-	-	-	-	326.83	-	556.77	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	988	16,341.52	-	-	-	239.56	179.76	-	-	-	-	-	-	-	326.83	-	556.77	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	494	8,575.84	-	-	-	125.72	94.33	-	-	-	-	-	-	-	171.52	-	292.18	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	247	4,085.38	-	-	-	59.89	44.94	-	-	-	-	-	-	-	81.71	-	139.19	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	988	16,341.52	-	-	-	239.56	179.76	-	-	-	-	-	-	-	326.83	-	1,686.82	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	988	16,341.52	-	-	-	239.56	179.76	-	-	-	-	-	-	-	326.83	-	556.77	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	741	12,256.14	-	-	-	179.67	134.82	-	-	-	-	-	-	-	245.12	-	417.58	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	988	16,341.52	-	-	-	239.56	179.76	-	-	-	-	-	-	-	326.83	-	556.77	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	988	16,341.52	-	-	-	239.56	179.76	-	-	-	-	-	-	-	326.83	-	1,686.82	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	247	4,085.38	-	-	-	59.89	44.94	-	-	-	-	-	-	-	81.71	-	139.19	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	988	16,341.52	-	-	-	239.56	179.76	-	-	-	-	-	-	-	326.83	-	556.77	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	988	16,341.52	-	-	-	239.56	179.76	-	-	-	-	-	-	-	326.83	-	1,686.82	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	988	16,341.52	-	-	-	239.56	179.76	-	-	-	-	-	-	-	326.83	-	556.77	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	741	12,256.14	-	-	-	179.67	134.82	-	-	-	-	-	-	-	245.12	-	417.58	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	741	12,256.14	-	-	-	179.67	134.82	-	-	-	-	-	-	-	245.12	-	417.58	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	988	16,341.52	-	-	-	239.56	179.76	-	-	-	-	-	-	-	326.83	-	556.77	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	988	16,341.52	-	-	-	239.56	179.76	-	-	-	-	-	-	-	326.83	-	1,686.82	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	741	12,256.14	-	-	-	179.67	134.82	-	-	-	-	-	-	-	245.12	-	417.58	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	741	12,256.14	-	-	-	179.67	134.82	-	-	-	-	-	-	-	245.12	-	417.58	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	988	16,341.52	-	-	-	239.56	179.76	-	-	-	-	-	-	-	326.83	-	556.77	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	988	16,341.52	-	-	-	239.56	179.76	-	-	-	-	-	-	-	326.83	-	1,686.82	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	741	12,256.14	-	-	-	179.67	134.82	-	-	-	-	-	-	-	245.12	-	417.58	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	741	12,256.14	-	-	-	179.67	134.82	-	-	-	-	-	-	-	245.12	-	417.58	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	988	16,341.52	-	-	-	239.56	179.76	-	-	-	-	-	-	-	326.83	-	556.77	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	988	16,341.52	-	-	-	239.56	179.76	-	-	-	-	-	-	-	326.83	-	1,686.82	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	247	4,085.38	-	-	-	59.89	44.94	-	-	-	-	-	-	-	81.71	-	139.19	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	741	12,256.14	-	-	-	179.67	134.82	-	-	-	-	-	-	-	245.12	-	417.58	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	741	12,256.14	-	-	-	179.67	134.82	-	-	-	-	-	-	-	245.12	-	417.58	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	741	12,256.14	-	-	-	179.67	134.82	-	-	-	-	-	-	-	245.12	-	417.58	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	988	16,341.52	-	-	-	239.56	179.76	-	-	-	-	-	-	-	326.83	-	556.77	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	988	16,341.52	-	-	-	239.56	179.76	-	-	-	-	-	-	-	326.83	-	1,686.82	-
Recreation	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	741	12,256.14	-	-	-</													

Preliminary - Detailed Salaries & Benefits Schedule - Updated 6/02/2024

Department	Class	Position	FTE	Status	Salary Step	Salary Range	Hourly Rate	Annual Hours	Annual Salary	SBCERA Tier-II	SBCERA Tier-I	SBCERA Tier-I P/U	Medicare	SDI	Survivor	Health Benefits	Dental & Vision	Medical Opt-Out	Car Allowance	Cell Phone Allowance	APPLE PT Retirement	Group Term Life	Workers Comp	Deferred Comp
Recreation	REG	PT Rec Leader	PT	Vacant	D Step	10760	17.36	494	8,575.84	-	-	-	125.72	94.33	-	-	-	-	-	-	171.52	-	292.18	-
Recreation	REG	PT Rec Leader	PT	Vacant	D Step	10760	17.36	454	7,881.44	-	-	-	115.54	86.70	-	-	-	-	-	-	157.63	-	268.53	-
Recreation	REG	PT Rec Leader	PT	Vacant	D Step	10760	17.36	454	7,881.44	-	-	-	115.54	86.70	-	-	-	-	-	-	157.63	-	268.53	-
Recreation	REG	PT Rec Leader	PT	Vacant	D Step	10760	17.36	454	7,881.44	-	-	-	115.54	86.70	-	-	-	-	-	-	157.63	-	268.53	-
Recreation	REG	PT Rec Leader	PT	Vacant	D Step	10760	17.36	454	7,881.44	-	-	-	115.54	86.70	-	-	-	-	-	-	157.63	-	268.53	-
Recreation	REG	PT Rec Leader	PT	Vacant	D Step	10760	17.36	454	7,881.44	-	-	-	115.54	86.70	-	-	-	-	-	-	157.63	-	268.53	-
Recreation	REG	PT Rec Leader	PT	Vacant	D Step	10760	17.36	454	7,881.44	-	-	-	115.54	86.70	-	-	-	-	-	-	157.63	-	268.53	-
Recreation / Facilit	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	988	16,341.52	-	-	-	239.56	179.76	-	-	-	-	-	-	326.83	-	556.77	-
Recreation / Facilit	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	988	16,341.52	-	-	-	239.56	179.76	-	-	-	-	-	-	326.83	-	556.77	-
Recreation / Facilit	REG	PT Rec Leader	PT	Filled	C Step	10760	16.54	741	12,256.14	-	-	-	179.67	134.82	-	-	-	-	-	-	245.12	-	417.58	-
Recreation / Facilit	REG	PT Rec Leader	PT	Filled	E Step	10760	18.23	988	18,011.24	-	-	-	264.04	198.12	-	-	-	-	-	-	360.22	-	613.66	-
Recreation Total									1,199,845.62	96,651.65	-	-	17,631.32	13,198.30	2,983.88	103,418.40	3,072.72	-	-	-	17,510.22	979.20	47,024.69	2,909.09

Department	Class	Position	FTE	Status	Salary Step	Salary Range	Hourly Rate	Annual Hours	Annual Salary	SBCERA Tier-II	SBCERA Tier-I	SBCERA Tier-I P/U	Medicare	SDI	Survivor	Health Benefits	Dental & Vision	Medical Opt-Out	Car Allowance	Cell Phone Allowance	APPLE PT Retirement	Group Term Life	Workers Comp	Deferred Comp	
Special Services	EXM	Chief Park Ranger FT	FT	Filled	D Step	11430	39.82	2080	82,825.60	24,682.03	-	-	1,238.20	911.08	762.00	26,988.96	1,700.40	-	-	-	-	-	163.20	1,448.64	1,656.51
Special Services	REG	Admin Park Ranger - FT	FT	Vacant	A Step	11180	29.73	2080	61,838.40	18,427.84	-	-	906.52	680.22	568.91	24,000.00	-	-	-	-	-	-	163.20	1,081.57	-
Special Services	REG	Park Ranger - FT	FT	Filled	D Step	11180	34.42	2080	71,593.60	21,334.89	-	-	1,049.53	787.53	658.66	-	1,700.40	7,200.00	-	-	-	-	163.20	1,376.75	-
Special Services	REG	PT Office Assistant	PT	Filled	A Step	10760	16.00	988	15,808.00	-	-	-	231.74	173.89	-	-	-	-	-	-	-	-	316.16	-	49.54
Special Services	REG	PT Park Ranger	PT	Filled	B Step	11180	31.22	850	26,537.00	-	-	-	-	389.02	291.91	-	-	-	-	-	-	-	530.74	-	464.14
Special Services	REG	PT Park Ranger	PT	Filled	B Step	11180	31.22	988	30,845.36	-	-	-	452.18	339.30	-	-	-	-	-	-	-	-	616.91	-	539.49
Special Services Total									289,447.96	64,444.76	-	-	3,878.16	3,281.04	2,281.48	50,988.96	3,400.80	7,200.00	-	-	-	933.07	1,020.34	4,496.01	2,120.65

Draft Budget - For Review

Preliminary - Summary Salaries & Benefits Schedule - Updated 5/23/2024

Department	Annual Salary	SBCERA Tier-II	SBCERA Tier-I	SBCERA Tier-I P/U	Medicare	SDI	Survivor	Health Benefits	Dental & Vision	Medical Opt-Out	Car Allowance	Cell Phone Allowance	APPLE PT Retirement	Group Term Life	Workers Comp	Deferred Comp
Administration Total	648,419.20	125,746.94	60,687.78	16,481.82	9,634.31	7,132.61	5,478.25	145,410.48	5,787.36	-	7,200.00	1,800.00	1,059.14	1,142.40	2,032.21	8,883.26
District Board Total	72,932.58	-	-	-	1,069.16	802.26	-	128,060.64	8,502.00	-	-	-	-	-	2,484.86	-
Facilities Total	128,223.68	14,020.78	-	-	1,879.70	1,410.46	432.86	-	-	7,200.00	-	-	1,623.48	163.20	12,840.71	-
Finance Total	349,315.20	104,095.93	-	-	5,156.19	3,842.47	3,213.70	63,057.84	3,921.12	14,400.00	-	-	-	816.00	1,139.43	2,441.92
Foundation Board Total	8,400.00	-	-	-	123.14	92.40	-	-	-	-	-	-	-	-	286.19	-
Parks Total	575,631.68	117,038.19	41,108.50	11,164.40	8,459.73	6,331.95	4,694.44	155,733.12	7,397.28	14,400.00	-	-	1,307.32	1,795.20	60,888.73	1,465.98
Recreation Total	1,199,845.62	96,651.65	-	-	17,631.32	13,198.30	2,983.88	103,418.40	3,072.72	-	-	-	17,510.22	979.20	47,024.69	2,909.09
Special Services Total	289,447.96	64,444.76	-	-	3,878.16	3,281.04	2,281.48	50,988.96	3,400.80	7,200.00	-	-	933.07	1,020.34	4,496.01	2,120.65
Hesperia Recreation & Park District Total	3,272,215.92	521,998.26	101,796.28	27,646.22	47,831.70	36,091.49	19,084.61	646,669.44	32,081.28	43,200.00	7,200.00	1,800.00	22,433.23	5,916.34	131,192.83	17,820.91

	FY24/25	FY23/24	FY22/23
Salaries	3,272,215.92	2,864,170.00	2,446,925.74
Benefits	1,662,762.58	1,537,413.00	1,442,992.40
Total	4,934,978.50	4,401,583.00	3,889,918.14

Note: Salaries & Benefits increased by \$599,019 in FY24/25 from FY23/24. The Board of Directors approved 4 positions that were not in the FY23/24 budget: Administrative Park Ranger (Sal & Ben: \$107,666.67), Event Coordinator (Sal & Ben: \$116,496.58), Executive Assistant - GM (Sal & Ben: \$72,621.16), and Event Specialist (Sal & Ben: \$85,406.05). The rest is due to increase in hours for part time positions including district board members and increase in salary steps.

Note: If Finance Committee approves 2% COLA adjustment for the District, it would incur an additional amount of \$82.203 in Salaries & Benefits

Draft Budget - For Review

Preliminary - Full Time Salary Schedule with COLA Adjustment - Updated 6/06/24

CLASSIFICATION	RANGE	MONTHLY MINIMUM	MONTHLY MAXIMUM	STEP A	STEP B	STEP C	STEP D	STEP E	STEP F	STEP G	ANNUAL MINIMUM	ANNUAL MAXIMUM
Recreation Leader	10760	2,828.80	3,790.86	16.32	17.14	17.99	18.89	19.84	20.83	21.87	33,945.60	45,490.35
Office Assistant	10760	2,828.80	3,790.86	16.32	17.14	17.99	18.89	19.84	20.83	21.87	33,945.60	45,490.35
Community Services Assistant I	10760	2,828.80	3,790.86	16.32	17.14	17.99	18.89	19.84	20.83	21.87	33,945.60	45,490.35
Senior Recreation Leader	10980	3,283.18	4,399.77	18.94	19.89	20.88	21.93	23.02	24.17	25.38	39,398.11	52,797.24
Administrative Assistant	10980	3,283.18	4,399.77	18.94	19.89	20.88	21.93	23.02	24.17	25.38	39,398.11	52,797.24
Executive Assistant	11080	3,808.27	5,103.45	21.97	23.07	24.22	25.43	26.71	28.04	29.44	45,699.26	61,241.38
Community Services Assistant II	11080	3,808.27	5,103.45	21.97	23.07	24.22	25.43	26.71	28.04	29.44	45,699.26	61,241.38
Account Technician	11080	3,808.27	5,103.45	21.97	23.07	24.22	25.43	26.71	28.04	29.44	45,699.26	61,241.38
Recreation Program Coordinator	11120	4,099.99	5,494.38	23.65	24.84	26.08	27.38	28.75	30.19	31.70	49,199.90	65,932.58
Recreation Activities Coordinator	11120	4,099.99	5,494.38	23.65	24.84	26.08	27.38	28.75	30.19	31.70	49,199.90	65,932.58
Senior Executive Assistant	11120	4,099.99	5,494.38	23.65	24.84	26.08	27.38	28.75	30.19	31.70	49,199.90	65,932.58
Community Services Assistant III	11150	4,529.62	6,070.12	26.13	27.44	28.81	30.25	31.76	33.35	35.02	54,355.39	72,841.42
Community Outreach Coordinator	11150	4,529.62	6,070.12	26.13	27.44	28.81	30.25	31.76	33.35	35.02	54,355.39	72,841.42
Accountant	11180	5,256.26	7,043.90	30.32	31.84	33.43	35.10	36.86	38.70	40.64	63,075.17	84,526.76
Park Ranger	11180	5,256.26	7,043.90	30.32	31.84	33.43	35.10	36.86	38.70	40.64	63,075.17	84,526.76
Event Specialist	11180	5,256.26	7,043.90	30.32	31.84	33.43	35.10	36.86	38.70	40.64	63,075.17	84,526.76
Facilities Supervisor	11390	5,657.60	7,581.73	32.64	34.27	35.99	37.78	39.67	41.66	43.74	67,891.20	90,980.70
Senior Park Ranger	11390	5,657.60	7,581.73	32.64	34.27	35.99	37.78	39.67	41.66	43.74	67,891.20	90,980.70
Event Coordinator	11390	5,657.60	7,581.73	32.64	34.27	35.99	37.78	39.67	41.66	43.74	67,891.20	90,980.70
Executive District Clerk	11430	6,081.92	8,150.35	35.09	36.84	38.68	40.62	42.65	44.78	47.02	72,983.04	97,804.25
Administrative Services Manager	11430	6,081.92	8,150.35	35.09	36.84	38.68	40.62	42.65	44.78	47.02	72,983.04	97,804.25
Recreation Manager	11430	6,081.92	8,150.35	35.09	36.84	38.68	40.62	42.65	44.78	47.02	72,983.04	97,804.25
Chief Ranger	11430	6,081.92	8,150.35	35.09	36.84	38.68	40.62	42.65	44.78	47.02	72,983.04	97,804.25
Finance Manager	11840	8,965.53	12,014.66	51.72	54.31	57.03	59.88	62.87	66.01	69.32	107,586.34	144,175.98
Assistant General Manager	11840	8,965.53	12,014.66	51.72	54.31	57.03	59.88	62.87	66.01	69.32	107,586.34	144,175.98
General Manager (CONTRACT)	13150	13,500.93		77.89							162,011.20	

COLA Adjustment 2.00%

Preliminary - Full Time Salary Schedule with COLA Adjustment - Updated 6/06/24

CLASSIFICATION	RANGE	MONTHLY MINIMUM	MONTHLY MAXIMUM	STEP A	STEP B	STEP C	STEP D	STEP E	STEP F	STEP G	ANNUAL MINIMUM	ANNUAL MAXIMUM
Recreation Leader	10760	2,828.80	3,790.86	16.32	17.14	17.99	18.89	19.84	20.83	21.87	33,945.60	45,490.35
Office Assistant	10760	2,828.80	3,790.86	16.32	17.14	17.99	18.89	19.84	20.83	21.87	33,945.60	45,490.35
Community Services Assistant I	10760	2,828.80	3,790.86	16.32	17.14	17.99	18.89	19.84	20.83	21.87	33,945.60	45,490.35
Senior Recreation Leader	10980	3,283.18	4,399.77	18.94	19.89	20.88	21.93	23.02	24.17	25.38	39,398.11	52,797.24
Administrative Assistant	10980	3,283.18	4,399.77	18.94	19.89	20.88	21.93	23.02	24.17	25.38	39,398.11	52,797.24
Executive Assistant	11080	3,808.27	5,103.45	21.97	23.07	24.22	25.43	26.71	28.04	29.44	45,699.26	61,241.38
Community Services Assistant II	11080	3,808.27	5,103.45	21.97	23.07	24.22	25.43	26.71	28.04	29.44	45,699.26	61,241.38
Account Technician	11080	3,808.27	5,103.45	21.97	23.07	24.22	25.43	26.71	28.04	29.44	45,699.26	61,241.38
Recreation Program Coordinator	11120	4,099.99	5,494.38	23.65	24.84	26.08	27.38	28.75	30.19	31.70	49,199.90	65,932.58
Recreation Activities Coordinator	11120	4,099.99	5,494.38	23.65	24.84	26.08	27.38	28.75	30.19	31.70	49,199.90	65,932.58
Senior Executive Assistant	11120	4,099.99	5,494.38	23.65	24.84	26.08	27.38	28.75	30.19	31.70	49,199.90	65,932.58
Community Services Assistant III	11150	4,529.62	6,070.12	26.13	27.44	28.81	30.25	31.76	33.35	35.02	54,355.39	72,841.42
Community Outreach Coordinator	11150	4,529.62	6,070.12	26.13	27.44	28.81	30.25	31.76	33.35	35.02	54,355.39	72,841.42
Accountant	11180	5,256.26	7,043.90	30.32	31.84	33.43	35.10	36.86	38.70	40.64	63,075.17	84,526.76
Park Ranger	11180	5,256.26	7,043.90	30.32	31.84	33.43	35.10	36.86	38.70	40.64	63,075.17	84,526.76
Event Specialist	11180	5,256.26	7,043.90	30.32	31.84	33.43	35.10	36.86	38.70	40.64	63,075.17	84,526.76
Facilities Supervisor	11390	5,657.60	7,581.73	32.64	34.27	35.99	37.78	39.67	41.66	43.74	67,891.20	90,980.70
Senior Park Ranger	11390	5,657.60	7,581.73	32.64	34.27	35.99	37.78	39.67	41.66	43.74	67,891.20	90,980.70
Event Coordinator	11390	5,657.60	7,581.73	32.64	34.27	35.99	37.78	39.67	41.66	43.74	67,891.20	90,980.70
Executive District Clerk	11430	6,081.92	8,150.35	35.09	36.84	38.68	40.62	42.65	44.78	47.02	72,983.04	97,804.25
Administrative Services Manager	11430	6,081.92	8,150.35	35.09	36.84	38.68	40.62	42.65	44.78	47.02	72,983.04	97,804.25
Recreation Manager	11430	6,081.92	8,150.35	35.09	36.84	38.68	40.62	42.65	44.78	47.02	72,983.04	97,804.25
Chief Ranger	11430	6,081.92	8,150.35	35.09	36.84	38.68	40.62	42.65	44.78	47.02	72,983.04	97,804.25
Finance Manager	11840	8,965.53	12,014.66	51.72	54.31	57.03	59.88	62.87	66.01	69.32	107,586.34	144,175.98
Assistant General Manager	11840	8,965.53	12,014.66	51.72	54.31	57.03	59.88	62.87	66.01	69.32	107,586.34	144,175.98
General Manager (CONTRACT)	13150	13,500.93		77.89							162,011.20	

COLA Adjustment 2.00%

Preliminary - Part Time Salary Schedule Updated 5/23/2024

CLASSIFICATION	RANGE	STEP A	STEP B	STEP C	STEP D	STEP E	STEP F	STEP G
PT-Recreation Leader	9890	16.00	16.80	17.64	18.52	19.45	20.42	21.44
PT-Office Assistant	9890	16.00	16.80	17.64	18.52	19.45	20.42	21.44
PT-Community Services Assistant I	9890	16.00	16.80	17.64	18.52	19.45	20.42	21.44
PT-SENIOR RECREATION LEADER	9960	16.14	16.95	17.79	18.68	19.62	20.60	21.63
PT-PARK RANGER	11180	29.73	31.22	32.78	34.42	36.14	37.94	39.84
PT-ELECTRICTION	11640	40.00	42.00	44.10	46.31	48.62	51.05	53.60
PT-PLUMBER	11640	40.00	42.00	44.10	46.31	48.62	51.05	53.60
PT-PARK RANGER TRAINING OFFICER	11910	53.60	56.28	59.09	62.05	65.15	68.41	71.83
PT-EXECUTIVE ADVISOR	11910	53.60	56.28	59.09	62.05	65.15	68.41	71.83

Draft Salary Schedule

Preliminary - Part Time Salary Schedule Updated with COLA Adjustment - 6/06/2024

CLASSIFICATION	RANGE	STEP A	STEP B	STEP C	STEP D	STEP E	STEP F	STEP G
PT-Recreation Leader	9890	16.32	17.14	17.99	18.89	19.84	20.83	21.87
PT-Office Assistant	9890	16.32	17.14	17.99	18.89	19.84	20.83	21.87
PT-Community Services Assistant I	9890	16.32	17.14	17.99	18.89	19.84	20.83	21.87
PT-SENIOR RECREATION LEADER	9960	16.46	17.29	18.15	19.06	20.01	21.01	22.06
PT-PARK RANGER	11180	30.32	31.84	33.43	35.10	36.86	38.70	40.64
PT-ELECTRICTION	11640	40.80	42.84	44.98	47.23	49.59	52.07	54.68
PT-PLUMBER	11640	40.80	42.84	44.98	47.23	49.59	52.07	54.68
PT-PARK RANGER TRAINING OFFICER	11910	54.67	57.41	60.28	63.29	66.45	69.78	73.27
PT-EXECUTIVE ADVISOR	11910	54.67	57.41	60.28	63.29	66.45	69.78	73.27

COLA Adjustment 2.00%

Draft Salary Schedule



Hesperia Recreation & Park District
16292 Lime Street, Hesperia, Ca 92345
Telephone: (760) 244-5488
hesperiaparks.com

RESOLUTION NO. 24-06-04



July 2024 is Parks Make Life Better!® Month

This resolution recognizes the importance of access to local parks, recreation, trails, open space, and facilities. We, therefore, declare the month of July 2024 as Parks Make Life Better!® Month.

WHEREAS, Parks and Recreation *promotes physical, emotional, and mental health and wellness* through organized and self-directed fitness, play, and activity; and

WHEREAS, Parks and Recreation *supports the economic vitality of communities* by partnering with local businesses and non-profits, and offering events for resident's engagement; and

WHEREAS, Parks and Recreation *creates memorable experiences* through youth sports and enrichment activities, teen centers, and programs, senior activity centers, adult fitness, and enrichment programs, free community events, and beyond; and

WHEREAS, Parks and Recreation *fosters social cohesiveness* in communities by celebrating diversity, providing spaces to come together peacefully, modeling compassion, promoting social equity, connecting social networks, and ensuring all people have access to its benefits; and

WHEREAS, Parks and Recreation *supports human development* and endless learning opportunities that foster social, intellectual, physical, and emotional growth in people of all ages and abilities; and

BOARD OF DIRECTORS

President Kelly Gregg, Vice President James Roberts, Director Roman Aguilar, Director Jose Gonzalez, Director Shawna Irish
Parks Make Life Better!® is a state wide campaign of the California Park & Recreation Society
Visit www.cprs.org for more information.
Voting Area 2, Voting Area 5, Voting Area 4, Voting Area 3, Voting Area 1

WHEREAS, Parks and Recreation *strengthens community identity* by providing facilities and services that reflect and celebrate community character, heritage, culture, history, aesthetics, and landscape; and

WHEREAS, Parks and Recreation *facilitates community problem and issue resolution* by providing safe spaces to come together peacefully and serving as key points of service, helping our communities heal both physically and emotionally; and

WHEREAS, Parks and Recreation *sustains and stewards our natural resources* by protecting habitats and open space, connecting people to nature, and promoting the ecological function of parkland; and

WHEREAS, Parks and Recreation *supports safe, vibrant, attractive, progressive communities* that make life better through positive alternatives offered in their recreational opportunities; and

WHEREAS, Parks and Recreation remains *versatile and innovative* in providing vital services to communities through local, national, or global emergencies, all while adhering to guidelines set forth by governing agencies; and

WHEREAS, the residents of Hesperia including children, youth, families, adults, seniors, businesses, community organizations, and visitors benefit from the wide range of parks, trails, open space, sports fields, tennis courts, facilities, and programs including Lime Street Park, Hesperia Civic Plaza Park, Hesperia Community Park, Hesperia Lake Park, Palm Street Park, Timberlane Park, Maple Park, Live Oak Park, Kids Kamp, Youth Basketball, Movies In The Park, Bobcat's Summer Concert Series, Hesperia Days, Hesperia Days Rodeo, Mens and Coed Softball, Aquatics Programs, and Contract Classes provided by Hesperia Recreation and Park District; and

WHEREAS, the Hesperia Recreation and Park District urges all its residents to recognize that parks and recreation enriches the lives of its residents and visitors as well as adding value to the community's homes and neighborhoods; and

WHEREAS, July is Parks and Recreation Month nationally.

THEREFORE BE IT RESOLVED, the Board of Directors of the Hesperia Recreation and Park District hereby proclaims July 2024 as Parks Make Life Better!® Month and in doing so urges all its citizens to use and enjoy its parks, trails, open space, facilities, and recreation opportunities.

PASSED, APPROVED, AND ADOPTED this 12th day of June 2024:

Kelly Gregg, Board President

James Roberts III, Vice President

Roman Aguilar III, Director

Jose Gonzalez, Director

Shawna Irish, Director

Calvin Louie, General Manager

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO) ss.
HESPERIA RECREATION AND PARK DISTRICT)

I, Frances Schauwecker, District Secretary of the Hesperia Recreation and Park District, County of San Bernardino, State of California, do hereby certify that the foregoing Resolution No. 24-06-04 was regularly adopted by the Board of Directors of said Hesperia Recreation and Park District at a regular meeting of said Board of Directors held on this 12th day of June, 2024, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

District Secretary
Hesperia Recreation and Park District

HIGH DESERT WINDOW & GLASS

10750 I AVE
 Hesperia, CA 92345
 760 947 5254

Date	Estimate #
4/17/2024	7354

Name / Address
Hesperia R&P District PO BOX 401055 Hesperia CA 92340

Qty	Item	Description	Class
1	Commerc...	Lime St Park interior hall way door Commercial Glass 70 1/2" x 94 1/4" Interior door, transom and sidelites. 1 3/4" x 4 1/2" Bronze anodized storefront materila with 1/4" clear tempered glass. 42" x 84" Door with Hinge on Right side and prepped for Trilogy DL2700 door hardware (NOT supplied by HDWAG) Overhead surface mount closer, Gear hinge.	Commerical
1	Commerc...	Commercial Labor Sales Tax	Commerical

Bid By

Phone #	Fax #	Total \$5,750.00
(760) 947-5254	(760) 947-5256	

Signature: _____

Date: _____

I AGREE TO PAY THE ABOVE TOTAL AMOUNT

ESTIMATE IS VALID FOR 30 DAYS

Proposal Form

From: Apple Valley Glass Lic #713011 21840 US Hwy 18 Apple Valley, Ca. 92307 phone: 760-247-8003 email: info@applevalleyglass.com	Page No: of
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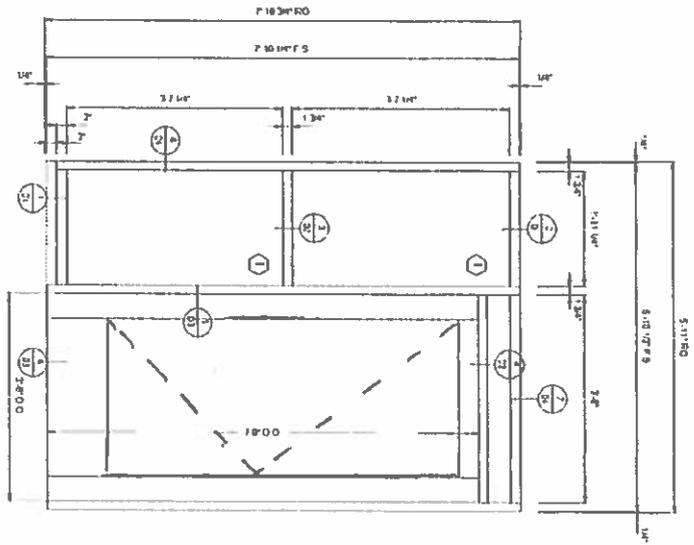
Submitted to: Michael Varner		Phone: 760-604-2234	Date: 5/15/24
Street:		Job Name: Hesperia Recreation & Park District	
City, State, Zip:		Job Location: 16292 Lime St	
Architect:	Plan Date:	Hesperia, Ca.	Job Phone:

Specification & Estimate details:
Interior Door, transom, and sidelites, single glaze, clear tempered glass
Bronze anodized storefront material
42 x 84 hinge rt door prepped for Trilogy DL2700 door hardware, continuous hinge, surface closer
Price includes all mat, tax and labor
\$6233.00

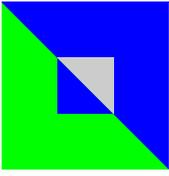
We propose to furnish the material and labor required to complete the work as per the specifications above, for a sum of: \$6233.00	
Payment method: To be arranged	
Terms & Conditions	Authorized Signature: <i>Mike Silveroli</i>
	Mike Silveroli
	Proposal will be valid till: 5 / 15 / 24

Acceptance of Proposal: The specifications and the amount quoted above are accepted with the terms & conditions specified. You are authorized to proceed with the work.	Authorized by:
	Signature:
	Authorized by:
Date of Acceptance: / /	Signature:

Interior Entrance
 FG-2000 STACK STOREFRONT 1 3/4" X 4 1/2"
 FINISH BRONZE
 DOOR NUMBER(S) # 1



PROJECT Lime st park interior		CLIENT Diversified Glass	
DATE 12/15/24		LOCATION Hesperia CA	
SCALE 1" = 1'-0"		DRAWN BY EJW/df	
SHEET NO. E1		REVISIONS	
PROJECT NO.		DATE	
CUSTOMER		COLLECTION	
LABORER		NO.	

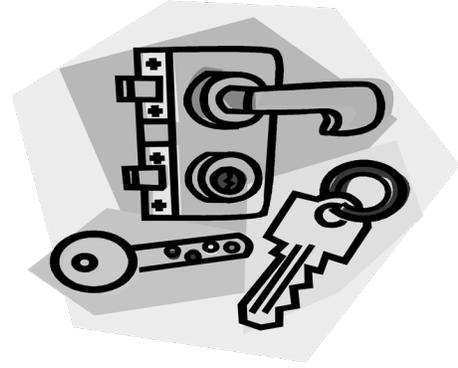


STRAUSER COMMERCIAL DOOR & HARDWARE

Tuesday, April 16, 2024 PG. 1

Mailing Address:
12550 Main St. #40
HESPERIA, CA. 92345

OWNER: ROBERT STRAUSER
ROB@STRAUSERDOOR.COM
Cell 760-403-6281



Phone: 760-948-4201
Fax: 760-948-4241
Lic.# 404729

SHOP LOCATION:
17205 EUCALYPTUS ST. # C-7
HESPERIA, CA. 92345

PROPOSAL TO: **Hesperia Parks & Recreation** JOB ADDRESS: **Percy Bakker Center**
P.O. Box 401055 **9333 "E" Ave.**
Hesperia, Ca. 92340 **Hesperia, Ca. 92345**

PHONE #: **(760)244-5488**
ATTN : **Mike Varner(760) 604-2234**

Proposal # 1455

Electrical Closet, HMF. x HMD's + HDWR.

Materials with installation as follows:

1. 6'-0"x7'-0"x7-3/4" PR. HMF. W/Wood Screw Anchors & Polyurethane Caulking. (No Stucco patching will be required.)
2. 1 Pr. HMDs W/ Welded Flat Astragals, top & Bottom Security Louvers. (See Elevation & Louver Cut-Sheet.)
3. HD. Dr. Closers with Stops & Hold-Opens.(SCE. & OSHA Requirements)
4. Gd.#1 Mortise Lockset W-Deadbolt (Schlage "C" Keyway)
5. Flush-Bolts & HD. Surface-Bolts.
6. Drip Cap, T-Hold & Sweeps.
7. BB NRP. Hinges & Additional Hinge Reinforcing Pivots.

Total cost for above including sales tax & delivery is: \$ 9,572.63

Notes:

1. This proposal subject to change after 20 Days.
2. Payment terms are Deposit for Custom ordered Materials(\$ 4,572.63)
Balance Due upon Completion. (\$ 5,000.00)
3. No painting is included in this work.
4. Only items listed above are included in this Proposal, any additional items discovered during our work will have additional costs involved. No additional work will be done without owners' prior approval.

POPOSAL BY: ROBERT F. STRAUSER JR.

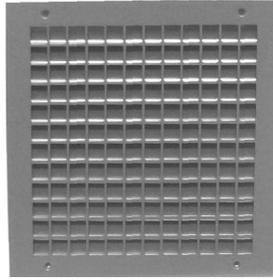
Please check this proposal for accuracy. We have tried to provide a complete list of materials per the information you have provided. We cannot be held responsible for any errors or omissions. This proposal subject to change after 20 Days.

Approved By: _____ Date: ____/____/____
(Print Name) (Signature)

1500A LOUVER WITH SECURITY GRILLE: 1500A

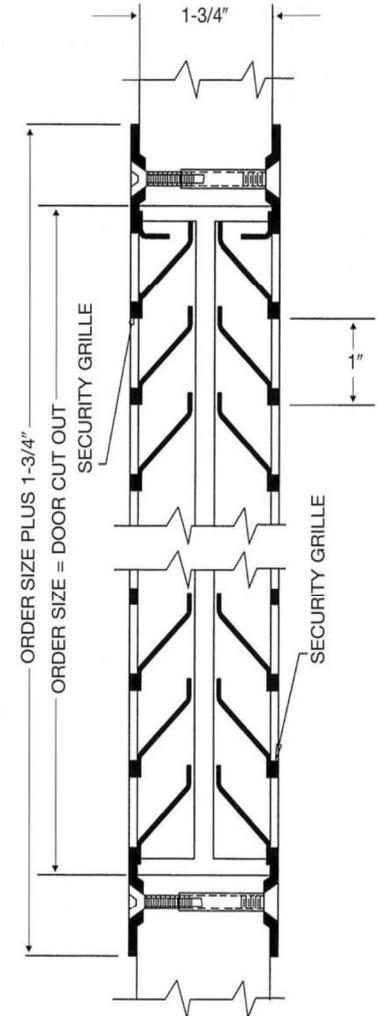
L11

Inverted, Split "Y" Blades with 12 Gauge Security Grille on Both Sides.
Two-Piece Thru-bolt Louver Design Recommended for Vandal-Proof Building Design.



SPECIFICATIONS:

Material:	18 gauge CRS frame and blades; 12 gauge CRS security grille. Min size 6" x 6", Max 36" x 80". Multiple sections can be combined for larger sizes	
Construction:	Louvers: 2 rows of Inverted, split "Y" blades with 1" blade spacing are attached to welded frame with by interlocking construction. Non-vision. Security Frame: Security grille is welded to on interior and exterior of louver with 13/16" square openings 1" on center. Thru-bolted to door.	
Door:	1-3/4" Doors.	Door cutout = order size.
Fasteners:	#8 x 32 Phillips head thru-bolts with blank head one side to match finish.	
Powder Coat Finishes:	<input type="checkbox"/> (B) Mineral Bronze (standard color) <input type="checkbox"/> (G) Gray <input type="checkbox"/> (BK) Black <input type="checkbox"/> (FBK) Flat Black <input type="checkbox"/> (W) White <input type="checkbox"/> (SB) SC Beige <input type="checkbox"/> (SI) Silver <input type="checkbox"/> (S) Sand <input type="checkbox"/> (AB) AMS Beige <input type="checkbox"/> (BRA) Brass Color Samples Online	
Free Flow Area:	40% free area.	



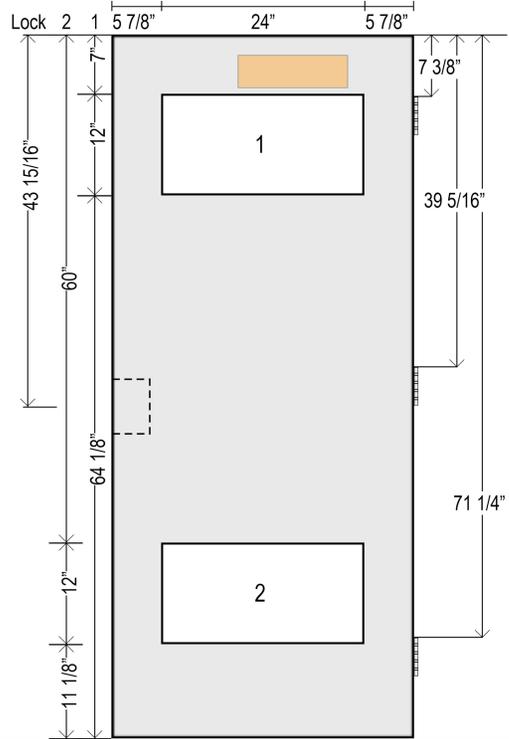
OPTIONAL FEATURES AT AN ADDITIONAL COST:

Finishes & Materials:	<input type="checkbox"/> (S) Stainless steel: #4 finish - Contact Manufacturer for Details. <input type="checkbox"/> (E) Electro Zinc Plating for Maximum Corrosion Resist. <input type="checkbox"/> 16 gauge CRS blade.
Fasteners:	<input type="checkbox"/> Torx <input type="checkbox"/> Other: _____
Screen:	<input type="checkbox"/> 18x14 mesh insect screen installed with rivets or screws between frames. <input type="checkbox"/> aluminum <input type="checkbox"/> bronze <input type="checkbox"/> fiberglass <input type="checkbox"/> stainless <input type="checkbox"/> Bird Screen.
Custom:	Custom sizes, other door thickness, other options; Contact Customer Service.

Order Format:	1500A	_____	_____	_____	_____
Example: 1500ASG 1212B	Option S,E	W	H	Color	

	Distributor:	Width: _____ x Height: _____
	Architect:	Quantity:
	Contractor:	Model:
	Project:	Date: _____ Version: ALPDS1709
800-554-6077 QUOTES@ACTIVARCPG.COM ORDERS@ACTIVARCPG.COM SALES@ACTIVARCPG.COM FAX: 952-835-2218 		
Visit WWW.ACTIVARCPG.COM FOR THE MOST UPDATED PRODUCT INFORMATION © 2017 ACTIVAR CONSTRUCTION PRODUCTS GROUP, INC Mfg: COMMERCE CA, BLOOMINGTON, MN • WAREHOUSES: LANCASTER PA, ATLANTA GA, CHICAGO IL, SEATTLE WA, FORT MYERS FL, DALLAS TX, FARGO ND, OMAHA NE		

Elevation: T&B,LVR
BOTH DOORS



Door Size: Door Size: 2'11 3/4" x 6'11 1/8"

ID	Type	Ctr	Width*	Height*		Lock Stile*	Top Rail*	Bottom Rail*
1	CutOut	X	24"	12"		5 7/8"	7"	64 1/8"
2	CutOut	X	24"	12"		5 7/8"	60"	11 1/8"

Wall To Wall Construction
 13455 Malaki Rd Suite 2
 Apple Valley, Ca. 92308
 License #1022772



Hesperia Park District
 Percy Bakker Community Center
 9333 E Avenue
 Hesperia Ca

ESTIMATE

Estimate # 0022352

Estimate Date 05/14/2024

Item	Description	Unit Price	Quantity	Amount
	Installation of pre-hung door, jamb, and hardware on utility room closet at the east (rear) of building	795.00	1.00	795.00
NOTES: Materials provided by others.				
			Subtotal	795.00
			Total	795.00
			Amount Paid	0.00
			Estimate	\$795.00



**STATES DOOR
AND HARDWARE,
INC.**

22421 Powhatan Rd #3
Apple Valley, CA 92308
USA

760 240-0006

QUOTATION

Quote Number: 2438
Quote Date: May 20, 2024
Page: 1

Quoted To:
WALL 2 WALL
760-269-5036
wall2wallconstructionhd@gmail.com

Job Information for Quote
WALL 2 WALL
HESPERIA PARK AND REC
760-269-5036

Customer ID	Good Thru	Payment Terms	Sales Rep
WALL 2 WALL COLIN	6/19/24	C.O.D.	

Quantity	Item	Description	Unit Price	Amount
1.00		6/0 7/0 7-3/4" HOLLOW METAL FRAME 6-3/4" THROAT WELDED W/FLUSH BOLT STRIKE PREP W/WOOD STUD ANCHORS WELDED W/CLOSER REINFCEMENTS	568.20	568.20
1.00		6/0 7/0 PAIR 18GA HOLLOW METAL 86 PREP, PREPPED FOR A ASTRIGAL W/FLUSH BOLT PREP W/2EA 12" X 24" VENTS TOP AND BOTTOM PER DOOR(R.0 . 76-1/2" X 86-1/4")	3,448.80	3,448.80
2.00		LCN 4040XP ALUMINUM CLOSEERS W/HOLD OPEN ARMS	533.18	1,066.36
1.00		SCHLAGE L9080 STOREROOM MORTISE LOCK SATURN LEVER A ROSE US26D	759.41	759.41
2.00		UL453 8" SURFACE BOLTS US26D	18.77	37.54
2.00		MF6341 FLUSH BOLTS US26D	17.87	35.74
2.00		RPH 45 REINFORCING PIVOT HINGE US26D	70.25	140.50
6.00		4-1/2" X 4-1/2" BB179 US26D NRP HINGES	6.55	39.30
1.00		PEMKO 272A 72" ALUMINUN SADDLE	91.88	91.88
2.00		PEMKO 345AV 36" ALUMINUM SWEEP W/DRIP	13.58	27.16

**Please note: Quoted prices will be honored for (10) days from date of quotation.
After the expiration of ten days, prices and availability are subject to change.
Thank you for your business!**

Subtotal	6,214.89
Sales Tax	544.11
TOTAL	6,759.00

BIG SCREEN TV PRICES

Pricing does not include sales tax

STORE	50"	55"	75"	85"	Original price	Sale price
BEST BUY	Pioneer LED 4KUHD Smart Xumo TV				\$299.99	\$199.99
		NA				
		Insignia Class F30 series LED 4K UHD Smart Fire TV			\$599.99	\$469.99
			TCL Q-Class 4K OLED HDR Smart TV with Google TV		\$899.99	
WALMART						
	NA					
		Class 4K UHD LED Roku Smart TV HDR			\$228.00	
			Class 4K UHD LED Framless Roku Smart TV		\$490.00	\$448.00
				TCL S Class 4K UHD LED Smart TV with Roku	\$748.00	
TARGET						
	Westinghouse 4K Ultra HD Smart Roku with HDR				\$279.99	\$229.99
		NA				
			Vizio 4K UHD HDR Smart TV		\$599.99	
				NA		



Your Cart

Special Offers We found offers available based on items in your cart! [See all](#)



Pioneer - 50" Class LED 4K UHD Smart Xumo TV

Pickup at Apple Valley
Ready for pickup in 1hr

Save for later
Remove

\$199.99
Save **\$100**
Was ~~\$299.99~~

FREE Shipping to 92345
Get it by **tomorrow** if you order within 5 hr 9 min
Delivery + Installation as soon as Fri, **May 31**
Same-Day Delivery is also available in checkout

Protection Plans



Standard Geek Squad Protection
(26491)

[See All Plans](#)

Professional Services



Installation & setup services are available in 92345

[See All Services](#)



Insignia™ - 75" Class F30 Series LED 4K UHD Smart Fire TV

Pickup at Apple Valley
Ready for pickup in 1hr

1
Save for later
Remove

\$469.99
Save **\$130**
Was ~~\$599.99~~

Delivery to 92345
Delivery as soon as Tue, Jun 4
Delivery + Installation as soon as Fri, May 31

Included Free



Apple - Free Apple TV+ for 3 months (new or qualified returning subscribers only)

Remove

FREE



FuboTV - Free for 30 days (new subscribers only, not billed unless activated) [Digital]

Remove

FREE



Apple - Free Apple Arcade for up to 4 months (new or returning subscribers only)

Remove

FREE



Apple - Free MLS Season Pass for 1 Month (new or qualified returning subscribers only)

Remove

FREE

Protection Plans



Standard Geek Squad Protection
(26491)

[See All Plans](#)

Professional Services



Installation & setup services are available in 92345

[See All Services](#)

Order Summary

Original Price **\$899.98**
Savings **-\$230.00**
Estimated Sales Tax **Calculated in checkout**

Total \$669.98

Checkout

My Best Buy® members enjoy exclusive offers & free shipping with no minimum purchase.

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Apply today, shop today.



10% back in rewards on your first day of purchases when you are approved for the My Best Buy® Credit Card.

\$55.84/month* suggested monthly payments with **12 month financing** on this purchase of **\$669.98**

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Buying a gift for someone special?

Gift options can be added in checkout. [Learn more >](#)

Saved Items

Your list is currently empty

Need inspiration? Check out [recommended items](#), or search for items to save.



Your Cart

Special Offers We found offers available based on items in your cart! [See all](#)

Order Summary

Original Price	\$1,199.98
Savings	-\$100.00
Estimated Sales Tax	Calculated in checkout
Total	\$1,099.98



TCL - 85" Class Q6 Q-Class 4K QLED HDR Smart TV with Google TV

- Pickup at Apple Valley**
Ready for pickup in 1hr
Will this fit in your car?
- Delivery to 92345**
Delivery as soon as **Tue, Jun 4**
Delivery + Installation as soon as **Fri, May 31**

1

[Save for later](#)
[Remove](#)

\$899.99

Checkout

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(26490)

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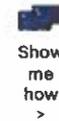
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10% back in rewards on your first day of purchases when you are approved for the My Best Buy® Credit Card.

\$45.84/month* suggested monthly payments with **24 month financing** on this purchase of **\$1,099.98**

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Pioneer - 50" Class LED 4K UHD Smart Xumo TV

- Pickup at Apple Valley**
Ready for pickup in 1hr
- FREE Shipping to 92345**
Get it by **tomorrow** if you order within 5 hr 8 min
Delivery + Installation as soon as **Fri, May 31**
Same-Day Delivery is also available in checkout

[Save for later](#)
[Remove](#)

\$199.99
Save \$100
Was \$299.99

Included Free



Apple - Free Apple TV+ for 3 months (new or qualified returning subscribers only) [Remove](#)

FREE



FuboTV - Free for 30 days (new subscribers only, not billed unless activated) [Digital] [Remove](#)

FREE

Protection Plans



Standard Geek Squad Protection
(26491)

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Professional Services



Installation & setup services are available in 92345

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Cart (2 items)

Pickup and delivery options ^



Shipping
Available for 1 of 2 items



Pickup
All items available



Delivery
Available for 1 of 2 items



Free pickup today, after 3:47pm

[Change](#)

Hesperia Supercenter - We'll hold your order for 4 days.

2 items ^



TCL 85" Class S Class 4K UHD HDR LED Smart TV with Roku TV, 85S410R

\$748.00

\$748.00/ea
Only 3 left

Add Walmart Protection Plan by Allstate

[View details](#)

(Only one option can be selected at a time.)

4-Year plan - \$94.00

5-Year plan - \$114.00

Add Expert Help

[View details](#)

Mounting Service (Mount not Included) - \$79.00

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[Save for later](#)

- 1 +

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Best seller



onn. 55" Class 4K UHD (2160P) LED Roku Smart Television HDR (1100012586)

\$228.00

\$228.00/ea

Free 30-day returns

Add Walmart Protection Plan by Allstate

[View details](#)

(Only one option can be selected at a time.)

4 Year plan - \$33.00

5 Year plan - \$39.00

Add Expert Help

[View details](#)

Mounting Service (Mount not Included) - \$79.00

[Remove](#)

[Save for later](#)

- 1 +

[Continue to checkout](#)



TCL 85" Class S Class 4K UHD is selling fast! Check out soon before it's sold out

Subtotal (2 items) \$976.00

Pickup Free

Taxes Calculated at checkout

Estimated total \$976.00

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As low as \$91/mo

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Walmart+ Become a member & save time with free delivery of groceries + more!

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See if you're pre-approved with no credit risk. [Learn how](#)

Recommended with your order

Best seller

Best seller

Cart (2 items)

Pickup and delivery options ^


Shipping
All items available


Pickup
All items available


Delivery
Available for 1 of 2 items

Continue to checkout



Items in your cart have reduced prices. Check out now for extra savings!



Free pickup today, after 3:45pm

[Change](#)

Hesperia Supercenter · We'll hold your order for 4 days.

Want to skip a trip to the store?

[Ship instead](#)

2 items

In 200+ people's carts

Best seller



onn. 55" Class 4K UHD (2160P) LED Roku Smart Television HDR (100012586)

\$228.00

\$228.00/ea

Free 30-day returns

Add Walmart Protection Plan by Allstate

[View details](#)

(Only one option can be selected at a time.)

4-Year plan - \$33.00

5-Year plan - \$39.00

Add Expert Help

[View details](#)

Mounting Service (Mount not Included) - \$79.00

[Remove](#)

[Save for later](#)

- 1 +

In 200+ people's carts

Best seller



onn. 75" Class 4K UHD (2160P) LED Frameless Roku Smart Television (100044717)

\$448.00

\$448.00/ea

Free 30-day returns

~~\$498.00~~

You save \$50.00

Add Walmart Protection Plan by Allstate

[View details](#)

(Only one option can be selected at a time.)

4-Year plan - \$59.00

5-Year plan - \$69.00

Add Expert Help

[View details](#)

Mounting Service (Mount not Included) - \$79.00

[Remove](#)

[Save for later](#)

- 1 +

Subtotal (2 items)	\$726.00
Savings	-\$50.00
	\$676.00
Pickup	Free
Taxes	Calculated at checkout
Estimated total	\$676.00

Pay over time with **ONE**

As low as \$63/mo

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Walmart+ Become a member & save time with free delivery of groceries + more!

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Best seller

Best seller

Ship to 92345

Hesperia



What can we help you find?

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Cart

\$829.98 subtotal • 2 items



Order Pickup

2 items at Hesperia

[Edit](#)



\$599.99

VIZIO 75" Class 4K UHD LED HDR Smart TV - V4K75M-08

Qty 1

Save for later

Shipping not available

Order Pickup
Ready within 2 hours at Hesperia [Change store](#)



3 Year TV Protection Plan (\$500-\$599.99) - Allstate

\$83.00

Add a substitute

[Add](#)



\$229.99

reg ~~\$279.99~~

Sale

Westinghouse 50" 4K Ultra HD Smart Roku TV with HDR

Qty 1

Save for later

Shipping
Get it by Sun, Jun 2

Order Pickup

\$829.98 subtotal • 2 items

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