



Helendale Community Services District

BOARD OF DIRECTORS MEETING

November 16, 2017 at 6:30 PM

26540 Vista Road, Suite C, Helendale, CA 92342

Call to Order - Pledge of Allegiance

1. **Approval of Agenda**
2. **Public Participation** - *Anyone wishing to address any matter pertaining to District business listed on the agenda or not, may do so at this time. However, the Board of Directors may not take action on items that are not on the agenda. The public comment period may be limited to three (3) minutes per person. Any member may speak on any agenda item at the time the agenda item is discussed by the Board of Directors.*
3. **Consent Items**
 - a. Approval of Minutes: November 2, 2017 Regular Board Meeting
 - b. Bills Paid and Presented for Approval
4. **Reports**
 - a. Directors' Reports
 - b. General Manager's Report

Special Presentation

5. State of the County Presentation/First District Presented by Supervisor Lovingood's District Representative, Dillon Lesovsky

Discussion Items

6. Discussion and Possible Action Regarding Program Guidelines of Green Waste Drop Off Program
7. Discussion and Possible Action Regarding Criteria for Waiver of Payment of Deposits and Adoption of Changes to the District's Deposit and Application for Service Policy
8. Discussion and Possible Action Regarding Adoption of Resolution 2017-17: A Resolution of the Helendale Community Services District to Tax Defer Member Paid Contributions – ICR414(h) Employer Pick-Up

Other Business

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

Closed Session

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

Open Session

11. Reportable Action from Closed Session
12. Adjournment

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

Providing:

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

OFFICE HOURS:

Monday-Friday
8:00 – 5:30 p.m.

PHONE:

760-951-0006

FAX:

760-951-0046

ADDRESS:

26540 Vista Road
Suite B
Helendale, CA
92342

MAILING

ADDRESS:
PO BOX 359
Helendale, CA
92342

Visit us on the Web
at:

www.helendalecsd.org





Minutes of the Helendale Community Services District Board of
Directors Meeting for October 19, 2017 at 6:30 PM
26540 Vista Road, Suite C, Helendale, CA 92342

Roll Call:

Board:

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

Staff:

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

Consultants

Legal Counsel Steve Kennedy

Audience:

There were twenty-eight (28) members of the public present.

Call to Order and Pledge of Allegiance – The meeting was called to order at 6:32 pm by President Clark after which the Pledge of Allegiance was recited.

1. Approval of Agenda

Action: Director Schneider made the motion to approve the Agenda as presented. Director Haas seconded the motion.

Vote: Motion carried. 5 Yes; 0 No

2. Public Participation

Wally Linn gave a brief congressional update.

Lieutenant Newton talked about the incident that happened on Halloween Night.

Various other members of the community commented and asked questions regarding the topic of public safety. The Board asked staff to schedule a public meeting dedicated to this topic.

The Board took a brief recess at 7:20 pm and resumed the meeting at 7:29 pm.

3. Consent Items

a. Approval of Minutes: October 19, 2017 Regular Board Meeting

b. Bills Paid and Presented for Approval

Action: Director Smith made the motion to approve the Consent Items as presented. Director Schneider Seconded the motion.

Vote: Motion carried. 5 Yes; 0 No

4. Reports

a. Directors' Reports

- There were no reports.

b. General Manager's Report

- GM Cox reported that Staff has a meeting with a hydrogeologist to discuss possible locations for a new well.
- Announced that Operator Chris Zuber passed his D3 water exam.
- Announced that General Manager Kimberly Cox passed her Qualified Applicator Licensing exam.

- Wastewater Report was given by Wastewater Operations Manager Alex Aviles
 - Had two 55-gallon drums of waste oil removed from the plant
 - Cleared cat tails in Pond #2
 - Staff disassembled primary Pump #2
 - Silver Lakes Parkway Pump is having discharge issues, staff has bypassed the station to assess the issue
 - Staff installed new suction line to Pond #1
 - There was damage to the secondary clarifier #2 and Primary Clarifier #1 after vendor ECC came out to hook up generator for emergency power.
- The Program Report was given by Program Coordinator Cheryl Vermette
 - Clean Up day will be held on November 4th
 - Youth Basketball sign-ups are now open

Discussion Items

5. Discussion and Possible Action Regarding Adoption of 2018 District Calendar

Discussion: The Board was presented with the 2018 calendar which called for the cancellation of the January 4 and July 5th meetings, also included in the calendar are the District's holidays, Open Gym closures, Clean Up Days, and the Concerts in the Park.

Motion: Director Schneider made the motion to approve the 2018 Helendale CSD Calendar. Director Spiller Seconded the motion.

Vote: Motion carried. 5 Yes; 0 No; 0 absent

6. Discussion and Possible Action Regarding Minimum Wage Increase for Part-Time Employees

Discussion: Director Smith recused himself due any perceived conflicts. Director Smith left the room. The Board discussed the mandatory increase in minimum wage. The Board discussed passing the 50-cent increase to all employees. The Board Reviewed Thrift Store revenue and discussed the impact the increase would have on the budget.

Public Comment: John Darvell asked why wage adjustments were not part of the budget planning process. General Manager Cox responded that the mandatory minimum wage adjustments were factored into the budget.

Action: Director Haas made the motion to approve minimum wage increase for all Thrift Store staff costing an estimated increase of \$6,000 for the balance of the Fiscal Year. Director Spiller seconded the motion.

Vote: Motion carried. 4 Yes; 0 No; 0 absent; 1 Abstain

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

Abstain: Director Smith

After the vote Director Smith re-entered the Board Room.

7. Discussion and Possible Action Regarding Completion of a Bureau of Reclamation Feasibility Report for Future Grant Funding

Discussion: General Manger Cox discussed the need for the Bureau of Reclamation Feasibility Study as it pertains to future grant funding. Certain Bureau of Reclamation grants require a specific "Bureau Style" feasibility study in order to be considered for funding. The Board supported Staff moving forward with the Feasibility Study. If the quote is above the GM's signing authority, it will be brought to the Board for approval.

Action: There was no action on this item

Other Business

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

9. Adjournment

President Clark adjourned the meeting at 8:03 pm

Submitted by:

Attest:

Ron Clark, President

Sandy Haas, Secretary

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



Helendale Community Services District

Date: November 16, 2017
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Sharon Kreinop, Senior Account Specialist
SUBJECT: Agenda item # 3 b.
Consent Item: Bills Paid and Presented for Approval

STAFF RECOMMENDATION:

Report Only. Receive and File

STAFF REPORT:

Staff issued 53 checks for the period of November 1, 2017 through November 9, 2017 totaling \$51,942.27.



Helendale CSD

Bills Paid and Presented for Approval

Transaction Detail

Issued Date Range: 11/01/2017 - 11/13/2017

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
Bank Account: 251229590 - CBB Checking					
11/02/2017	<u>19888</u>	Apple Valley Communications	-130.00	Check	Accounts Payable
11/02/2017	<u>19889</u>	AVCOM Services Inc.	-95.00	Check	Accounts Payable
11/02/2017	<u>19890</u>	Capital One Commercial	-26.30	Check	Accounts Payable
11/02/2017	<u>19891</u>	Chris Zuber	-300.00	Check	Accounts Payable
11/02/2017	<u>19892</u>	Consolidated Electrical Distributors, Inc.	-35.63	Check	Accounts Payable
11/02/2017	<u>19893</u>	Frontier Communications	-77.72	Check	Accounts Payable
11/02/2017	<u>19894</u>	G.A. Osborne Pipe & Supply Inc.	-282.30	Check	Accounts Payable
11/02/2017	<u>19895</u>	Geo-Monitor, Inc.	-178.50	Check	Accounts Payable
11/02/2017	<u>19896</u>	Graham Equipment	-2,000.00	Check	Accounts Payable
11/02/2017	<u>19897</u>	H. James Keoshkerian, Inc	-1,200.00	Check	Accounts Payable
11/02/2017	<u>19898</u>	Harbor Freight Tools	-278.85	Check	Accounts Payable
11/02/2017	<u>19899</u>	Hartford Life	-553.23	Check	Accounts Payable
11/02/2017	<u>19900</u>	Henry Spiller	-625.00	Check	Accounts Payable
11/02/2017	<u>19901</u>	Hi Desert Trophy & Awards	-104.52	Check	Accounts Payable
11/02/2017	<u>19902</u>	Imperial Sprinkler Supply, Inc.	-26.01	Check	Accounts Payable
11/02/2017	<u>19903</u>	Inland Water Works Supply Co.	-790.91	Check	Accounts Payable
11/02/2017	<u>19904</u>	Larry Walker Associates	-2,692.50	Check	Accounts Payable
11/02/2017	<u>19905</u>	Napa Auto Parts	-159.46	Check	Accounts Payable
11/02/2017	<u>19906</u>	Rebecca Gonzalez	-495.00	Check	Accounts Payable
11/02/2017	<u>19907</u>	Sandy Haas	-750.00	Check	Accounts Payable
11/02/2017	<u>19908</u>	Silver Lakes Hardware	-70.35	Check	Accounts Payable
11/02/2017	<u>19909</u>	Southern California Edison	-118.94	Check	Accounts Payable
11/02/2017	<u>19910</u>	Staples Office Supplies	-246.88	Check	Accounts Payable
11/02/2017	<u>19911</u>	Stotz Equipment	-85.62	Check	Accounts Payable
11/02/2017	<u>19912</u>	Sullivan Uniform	-144.56	Check	Accounts Payable
11/02/2017	<u>19913</u>	Top Notch Networking, LLC	-813.98	Check	Accounts Payable
11/02/2017	<u>19914</u>	Tunnel Vision Pipeline Cleaning	-800.00	Check	Accounts Payable
11/02/2017	<u>19915</u>	Tyler Technologies, Inc.	-137.00	Check	Accounts Payable
11/02/2017	<u>19916</u>	Univar USA Inc	-2,385.52	Check	Accounts Payable
11/02/2017	<u>19917</u>	USA Blue Book	-244.59	Check	Accounts Payable
11/02/2017	<u>19918</u>	Zachary Jennings	-45.00	Check	Accounts Payable
11/06/2017	<u>19925</u>	Craig Schneider	-625.00	Check	Accounts Payable
11/06/2017	<u>19926</u>	Ron Clark	-750.00	Check	Accounts Payable
11/09/2017	<u>19930</u>	ASBCSD	-63.00	Check	Accounts Payable
11/09/2017	<u>19931</u>	Bank of America	-3,594.60	Check	Accounts Payable
11/09/2017	<u>19932</u>	Beck Oil	-1,712.00	Check	Accounts Payable
11/09/2017	<u>19933</u>	Brunick, McElhaney & Kennedy	-1,500.00	Check	Accounts Payable
11/09/2017	<u>19934</u>	Burrtec Waste Industries	-112.91	Check	Accounts Payable
11/09/2017	<u>19935</u>	Cazcom, Inc.	-175.00	Check	Accounts Payable
11/09/2017	<u>19936</u>	County of San Bernardino	-123.00	Check	Accounts Payable
11/09/2017	<u>19937</u>	Employment Development Department	-5,469.00	Check	Accounts Payable
11/09/2017	<u>19938</u>	Evelyn Nadeau	-90.67	Check	Accounts Payable
11/09/2017	<u>19939</u>	Fedak & Brown LLP	-2,600.00	Check	Accounts Payable
11/09/2017	<u>19940</u>	Forshock	-15,748.29	Check	Accounts Payable
11/09/2017	<u>19941</u>	Frontier Communications	-139.07	Check	Accounts Payable
11/09/2017	<u>19942</u>	Imperial Sprinkler Supply, Inc.	-113.06	Check	Accounts Payable
11/09/2017	<u>19943</u>	O'Reilly Auto Parts	-498.14	Check	Accounts Payable
11/09/2017	<u>19944</u>	Southern California Edison	-1,363.25	Check	Accounts Payable
11/09/2017	<u>19945</u>	Southern California Edison	-321.36	Check	Accounts Payable
11/09/2017	<u>19946</u>	Southern California Edison	-632.53	Check	Accounts Payable
11/09/2017	<u>19947</u>	Southern California Edison	-133.98	Check	Accounts Payable
11/09/2017	<u>19948</u>	Southern California Edison	-176.69	Check	Accounts Payable

Bank Transaction Report

Issued Date Range: -

Issued

Date	Number	Description	Amount	Type	Module
11/09/2017	<u>19949</u>	USA of So. California	-107.35	Check	Accounts Payable
		Bank Account 251229590 Total: (53)	-51,942.27		
		Report Total: (53)	-51,942.27		

Bank Transaction Report

Bank Account
251229590 CBB Checking

	Count	Amount
	53	-51,942.27
Report Total:	<u>53</u>	<u>-51,942.27</u>

Cash Account
99 99-111000 Cash in CBB - Checking

Report Total:

	Count	Amount
	53	-51,942.27
	<u>53</u>	<u>-51,942.27</u>

Transaction Type

Check

	Count	Amount
	53	-51,942.27
Report Total:	<u>53</u>	<u>-51,942.27</u>



Helendale Community Services District

Date: November 16, 2017
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Cheryl Vermette, Program Coordinator
SUBJECT: Agenda item #6
Discussion and Possible Action Regarding Program Guidelines for Green Waste Drop Off Program

STAFF REPORT:

The purpose of this staff report is to review the volume and cost of the program and highlight the frequency of the commercial gardener usage.

The District began a Green Waste Drop Off Pilot Program in August 2015. The program was aimed to provide a place for residents to drop off grass clippings, branches, and other compostable yard waste. On December 17, 2015, the Board voted to continue the Green Waste Drop Off Program. The Thrift Store accepts green waste seven days a week from 10-4pm Monday through Friday and 11-4 on Sunday. There are two 40-yard containers available for the public to dispose of their green waste.

Number of Pickups:

	2015	2016	2017
January		3	2
February		2	1
March		2	3
April		2	2
May		1	2
June		1	2
July		1	2
August		1	2
September	1	3	1
October	4	2	
November	3	3	
December	2	3	

FY 2016/17 Charges

\$8,176.48 FY 2016/17 Total Cost for disposal of 61.26 tons.

\$5,989.50 FY 2016/17 Hauling for 25 pickups

\$2,186.98 FY 2016/17 Tonnage fees for 50 bins

Hauling Charges and Tipping Fees

Hauling charge was \$239.58. The tipping fees depend upon tonnage. As of 7/1/2017 the hauling charge increased to \$244.18 per set.

Budget

The FY 2016/17 budget projection was \$6,567.36.

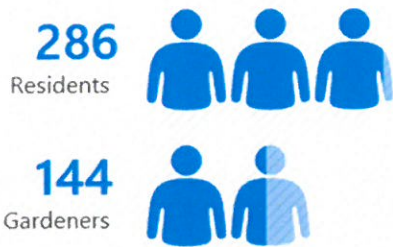
FY 17/18 budget amount is \$12,750.00.

FY 2017/18 to date:

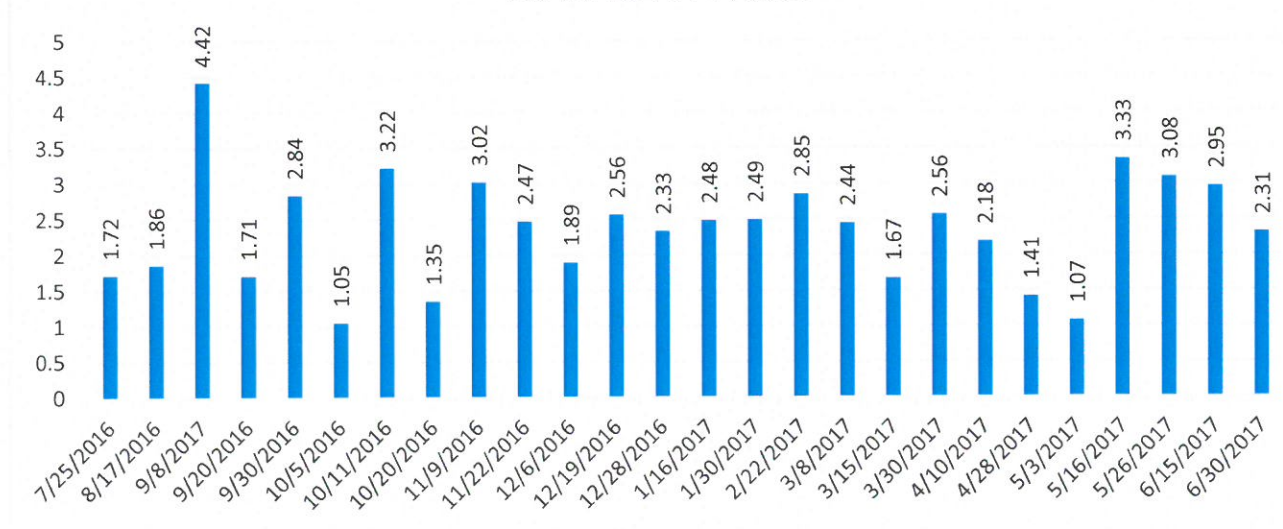
From July, 1 2017 through October, 18.97 tons have been picked up for a total cost of \$2,616.88, with an average of 2 pick-ups per month.

Customers using the Service

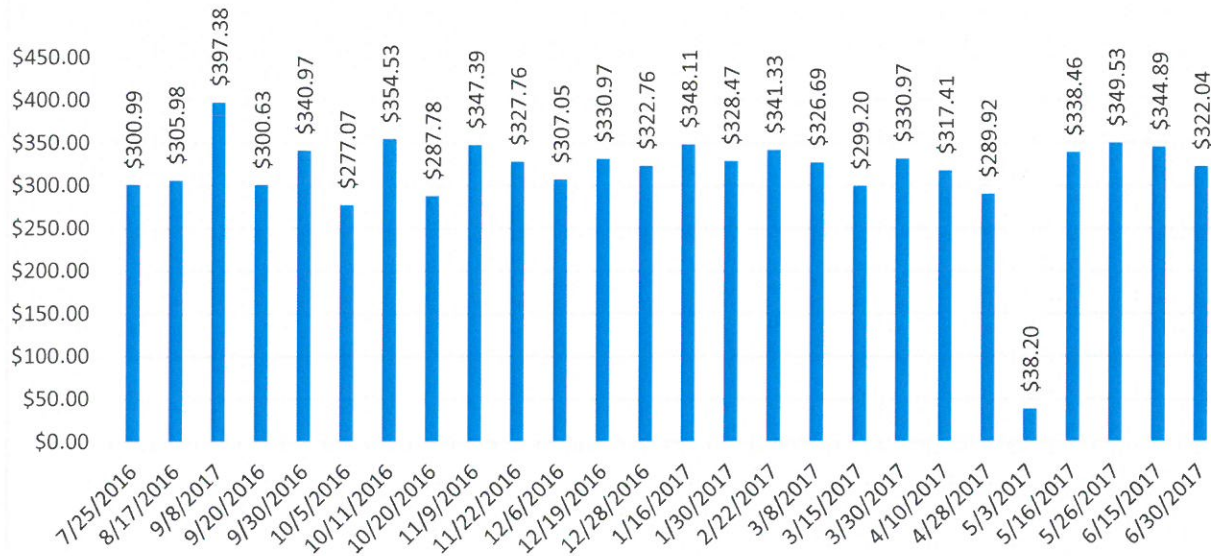
FY 2016/17 Customers



TONNAGE BY PICKUP



TOTAL FEES BY PICK-UP



FEES BY MONTH



Out of the last 68 drop offs (10/6/2017 -11-6-2017), 40 were from professional gardeners. Green waste drop offs take 4-5 minutes of staff time per drop off. It is important to note that a drop off by a commercial gardener is significantly more in volume than the residential customer. Often a commercial gardener will come back several times in the same day to dispose of green waste.



Helendale Community Services District

Date: November 16, 2017
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #7
Discussion and Possible Action Regarding Criteria for Waiver of Payment of Deposits and Adoption of Changes to the District's Deposit and Application for Service Policy

STAFF RECOMMENDATION:

Staff seeks input from the Board regarding this item.

STAFF REPORT:

On February 2, 2017, and on April 6, 2017, the Board directed Staff to work on an alternative to collecting a deposit. Staff located a company who offers an instantaneous soft credit check that can be completed at the counter by the customer. The contract has been reviewed by District's Counsel who was able to make appropriate modifications to the contract language to satisfy the needs of the District.

If approved by the Board, the deposit process would be as follows:

1. Customer would be informed of the deposit
2. Customer could pay the deposit or opt for the credit check options
3. Customer would sign a waiver and pay the fee for the credit check
4. The customer would input required information and a Red, Yellow or Green light would show up on the screen signifying the level of the customer's credit score. Staff would not know the actual credit score, only the color.
5. If the customer receives a Green light then the deposit would be waived.

Staff has included three options for the credit scores for the Board's consideration.

Option 1: Customer would either get a Green light to waive the deposit or a red light which would require them to pay the deposit.

Option 2: Customer would get a Green light if their credit score was within 700 to 850 to waive his/her deposit. If they received a Yellow light the customer would only pay two times the average monthly bill rather than three times the average monthly bill. If the customer received a Red light then the full three-month deposit would have to be paid.

Option 3: This option is similar to Option 2 except the credit score ranges are less stringent than under Option 2

DEPOSIT POLICY:

Staff requests consideration of the proposed changes to the District adopted Deposit Policy to coincide with the Board's direction regarding deposits. Attached for review is a copy of suggested revisions to the existing Deposit policy that was updated on 2/2/17. The proposed changes provide for the credit check options as well as minor changes to the balance of the policy.

FISCAL IMPACT: Cost per each credit inquiry is \$4 plus Staff costs. Staff proposes a \$20 fee to cover the costs for this new added optional service.

HELENDALE COMMUNITY SERVICES DISTRICT
Deposit and Application Policy and Procedures

Section 1. Purpose

The purpose of this policy is to establish the water and sewer deposit procedures and to improve the financial strength of District funds by reducing the risk of loss on delinquent accounts. This policy sets forth the duties and responsibilities of the General Manager and District staff regarding customer deposits and new customer applications.

Section 2. Application for Service

A. Required Documentation

1. Application for service must be made in writing by completing a New Owner/Agent Application or Owner-Tenant Agreement as provided by the District.

2. Application for service may be made in person, via fax, or by mail. The District Office located at 26540 Vista Road, Suite B, mailing address is P.O. Box 359, Helendale, California, fax no. (760) 951-0046. If application is made by either fax or mail an original copy must be notarized and delivered to the office. A previous completed and signed application may be used to verify signature by District staff.

3. A valid California driver's license, or other photo identification as issued by the United States government, any U.S. State government, or other foreign government must be provided so that a photocopy of said identification may remain as a permanent part of the application documents.

4. Upon completion of the written application the applicant's payment history will be assessed based on one or both of the following:

- a. By reference of District records;
- b. By written statements reflecting payment experience with other water and sewer companies.

5. The applicant's payment history may be used in the determination of security deposit requirements as defined in Section 3.

Such amounts placed on deposit as defined in this policy shall secure the District from significant financial losses resulting from the non-payment of bills.

2. The following security deposit requirements shall be required of any and all persons purchasing, renting or leasing real property of any and all type or nature that will obtain and secure service from the District.

3. Security deposits for District service shall be as follows:

A. Residential property security deposits

1. All residential property is subject to the deposit requirements as determined by Public Utilities Code section 10009.6(c) which states that “a deposit cannot exceed three times the average monthly bill” for the past 12--month period. In the event of a new residential service connection, the deposit shall be equal to 3 months the base amount. (See Fee Package for rates)

2. The District reserves the full right and discretion to require high-risk customers with a history of past delinquency and turnoffs for non-payment to keep the deposit on the account until the account is closed, where at that time the deposit will be applied to the closing bill and the remaining balance, if any, will be refunded to the customer.

3. Residential applicants that provide a letter on company letterhead from another water or wastewater district proving a consecutive twelve-month period of on-time payments with no delinquencies or turn-offs for non-payment within the past twelve months prior to application can have the deposit requirement waived. Owner has the option to request a deposit from the tenant, regardless of the tenant’s ability to provide prompt payment history. Deposit amount is determined by the District.

4. Security deposits are required of property owners and of persons renting or leasing real property of any and all types except as noted in paragraph 3 of this section.

5. The District reserves the full right and discretion to require high-risk customers with a history of past delinquency, turnoffs for non-payment, and/or ~~multiple~~ returned checks to place a security deposit with the District to secure the District from significant financial losses resulting from the non-payment of bills.

6. In lieu of paying a deposit the new residential owner or tenant can opt for a credit check. If an appropriate check score is confirmed the customer may have the requirement waived.

B. All commercial, industrial, and all other establishments except residential property

1. All commercial, industrial, and other establishments with the exception of residential

2. Upon notice of service termination, a final meter reading (where applicable) shall establish all charges for service then due.

3. The amount of the final bill will be deducted from the security deposit, to the extent of bill due, and any remaining deposit will be returned to the applicant of record.

4. Any and all charges on the final bill that exceed the deposit on reserve shall be the responsibility of the owner of record or tenant of record for payment. Any utility balance left unpaid by the tenant shall become the responsibility of the owner.

5. Upon cancellation and termination of said service, the bill and responsibility for payment of further service charges beyond the final bill shall automatically revert to the property owner of record or the property owner/landlord in a tenant agreement.

Section 8. ACH Automatic Payment Program

1. Applicants have the option to apply for the ACH Debit Automatic Payment Plan. This plan debits the customer checking or savings account or for a fee charges the customer's credit card for the current bill payment. This service deducts the payment on the last day of the billing cycle and ensures the customer is not charged a late fee.

2. Customers enrolled in the program can only have two (2) ~~episodes-occurrences~~ of Non-Sufficient Funds within a twelve-month period. After the second NSF occurrence, the District shall have the option of canceling the customer participation in the ACH Payment Plan.

Section 9. Right to the Deposit

1. The right to the deposit may not be assigned or delivered to any other person, and the right of refund is limited to the person making the deposit or to his or her heirs or fiduciaries.

Section 10. Interest on Deposit

1. The District neither expresses nor imputes payment of interest on said deposits as retained.

Section 11. Restrictions

1. Nothing in this Policy is to be construed as restricting service disconnection for non-payment of any account or accounts.

Section 12. Supersedes Other Policies



Helendale Community Services District

Date: November 16, 2017
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #8
Discussion and Possible Action Regarding Adoption of Resolution 2017-17; A
Resolution of the Helendale Community Services District to Tax Defer Member Paid
Contributions – ICR414(h) Employer Pick-Up

STAFF RECOMMENDATION:

Staff recommends the Board adopt Resolution 2017-17.

STAFF REPORT:

This is a clean-up item related to an action that the Board of Directors took in 2009 in which the Board of Directors opted to pick up 2.5% of the employees' retirement in lieu of granting a cost of living increase (COLA). Employees currently pay 5.5 percent and the District picks up the balance of 2.5% for the full employee-paid portion of the retirement contribution. In addition, the employer contribution for CalPERS Classic members is 11.049%.

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

FISCAL IMPACT:

None

POSSIBLE MOTION:

Adopt Resolution 2017-17



RESOLUTION NO. 2017-17

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

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

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

NOW, THEREFORE, BE IT RESOLVED:

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

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

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

this day of 16th Day of November 2017

BY

Ron Clark

President, Board of Directors

RETURN ADDRESS:

FOR CALPERS USE ONLY

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

Approved by: _____

Title: _____