



## **REGULAR BOARD MEETING** **Thursday, January 21, 2021 at 6:30 PM**

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

Pursuant to the provisions of Executive Order N-29-20 issued by Governor Gavin Newsom in response to the COVID-19 pandemic and in an effort to prevent the spread of the virus, Helendale CSD will hold its board meeting via teleconference. The Helendale CSD Board of Directors will meet in person at the District Office located at 26540 Vista Rd. Suite C. Helendale, CA 92342. This meeting is open to the public via virtual interface and can be accessed by clicking on the link below.

<https://attendee.gotowebinar.com/register/8872209326012572941>

(Dial-in instructions will be provided after registering at the link above)

### **Call to Order - Pledge of Allegiance**

#### **1. Approval of Agenda**

#### **2. Public Participation**

*Anyone wishing to address any matter pertaining to District business listed on the agenda or not, may do so at this time. However, the Board of Directors may not take action on items that are not on the agenda. The public comment period may be limited to three (3) minutes per person. Any member wishing to make comments may do so by filling out the speaker's card at the following link: <https://www.surveymonkey.com/r/HKGNLL8>.*

*We request that all speaker's cards are filled out by 6:25 pm.*

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

- a. Approval of Minutes: December 17, 2020, Special and Regular Board Meeting; and December 28 Special Meeting
- b. Directors Compensation and Expenses
- c. Bills paid report
- d. November Financials

#### **4. Reports**

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

### **Regular Business**

5. Discussion Only Regarding COVID Update
6. Discussion and Possible Action Regarding Claim Against the District from Southern California Edison
7. Discussion and Possible Action Regarding Wastewater Revenue
8. Discussion and Possible Action Regarding Adoption of Resolution 2021-01: A Resolution of the Board of Directors of the Helendale Community Services District Establishing Policies for its Compensation, Reimbursement, and Ethics Training
9. Discussion and Possible Action Regarding Adoption of Resolution 2021-02: A Resolution of the Helendale CSD to Tax Defer Member Paid Contributions-IRC 414(H)(2) Employer Pick Up

### **Other Business**

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

**Closed Session**

11. Conference with Legal Counsel – Anticipated Litigation  
Initiation of Litigation  
Pursuant to Government Code Section 54956.9(d)(4)  
One potential case
12. Public Employee Performance Evaluation  
(Government Code Section 54957)  
Title: General Manager
13. Report of Closed Session Items
14. Adjournment

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



# Helendale Community Services District

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Date: January 21, 2021  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #3  
Consent Items

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## CONSENT ITEMS

- a. Approval of Minutes: Special and Regular Board Meeting of December 17, 2020; Special Meeting of December 28, 2020
- b. Bills Paid Report
- c. Directors Expenses
- d. November Financials



# Helendale Community Services District

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Date: January 21, 2021  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
BY: Cheryl Vermette  
SUBJECT: Agenda item #3a  
Minutes from Board meetings

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*Minutes of the Helendale Community Services District  
SPECIAL BOARD OF DIRECTORS MEETING  
December 17, 2020 at 4:00 PM  
26540 Vista Road, Suite C. Helendale, CA 92342*

Pursuant to the provisions of Executive Order N-29-20 issued by Governor Gavin Newsom in response to the COVID-19 pandemic and in an effort to prevent the spread of the virus, Public Participation in Helendale CSD's Board Meeting was held via teleconference.

**Board Members Roll Call:**

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

**Staff Members Present:**

Kimberly Cox, General Manager  
Cheryl Vermette, Program Coordinator

**Consultants:**

Steve Kennedy, Legal Counsel

**Members of the Public:**

There were no members of the public present via the teleconference link.

**Call to Order - Pledge of Allegiance**

The meeting was called to order at 4:05 pm by President Clark, after which the Pledge of Allegiance was recited.

**1. Approval of Agenda**

**Discussion:** Director Schneider made the motion to approve the agenda as presented. Director Haas seconded the motion. The motion was approved by the following 5 – Yes 0 – No vote.

**2. Public Participation**

There were no members of the public present.

**Board Workshop**

**3. Biennial Ethics Training as required by SB1234**

**Discussion:** Legal Counsel Kennedy presented the Biennial Ethics Training as required by SB1234.

**Action:** There was no action on this item.

**Other Business**

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

**5. Adjournment**

**Action:** President Ron Clark adjourned the meeting at 6:22 pm

Submitted by:

Approved By:

\_\_\_\_\_  
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.*



*Minutes of the Helendale Community Services District  
BOARD OF DIRECTORS MEETING  
December 17, 2020 at 6:30 PM  
26540 Vista Road, Suite C. Helendale, CA 92342*

Pursuant to the provisions of Executive Order N-29-20 issued by Governor Gavin Newsom in response to the COVID-19 pandemic and in an effort to prevent the spread of the virus, Public Participation in Helendale CSD's Board Meeting was held via teleconference.

**Board Members Roll Call:**

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

**Staff Members Present:**

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

**Consultants:**

Steve Kennedy, Legal Counsel  
Chris Brown, Auditor (via teleconference)

**Members of the Public:**

There were no members of the public present via the teleconference link.

**Call to Order and Pledge of Allegiance**

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

**1. Approval of Agenda**

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

**Vote:** Motion carried by the following roll call vote: 5 Yes; 0 No

**2. Public Participation**

None

**3. Consent Items**

- a. Approval of Minutes: December 3, 2020, Regular Board Meeting
- b. Director's Compensation and Expenses
- c. Bills Paid Report
- d. COVID Update

**Action:** A motion was made by Vice President Smith to approve the consent items as presented. The motion was seconded by Director Spiller.

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

**4. Reports**

- a. Director's Reports

Director Schneider reported that he spent some time at the last Farmers Market and participated in the market drawing.

Director Spiller reported that he also attended the market and discussed how we can figure out what makes people come to the farmers market.

b. General Managers Report

General Manager Cox reported that the minimum wage increase goes into effect as of 1/1/2021 and will increase salaries to \$15. The RFP for the maintenance building is circulating. Update on marijuana enforcement: 500 locations in the high desert, 22,219 plants have been destroyed. This will be a focus through January 2021. The new Sheriff's Department Captain will be in their position in January and a new Lieutenant will be coming in from the Hesperia Station. There will be no more Farmers Markets until January 2021. Upcoming Office Closures: December 25, 26, 30, 31 and January 1. Bulky item pickups have been suspended until further notice until COVID settles down. Health officials are predicting January to see an upswing in cases.

General Manager Cox presented a graph of the Thrift Store sales and UIA payments. Director Schneider requested to see how many UIA customers are currently signed up.

### Regular Business

5. Discussion and Possible Action Regarding Fee Related to Water Purchase

**Discussion:** Mojave Resource Management (MRM) has been instrumental in leasing the District's water for the past several years. MRM has also handled the permanent purchases for the past several years except for the Ross acquisition. Transfers can be very complicated and often there are multiple buyers. Recently, the District concluded the purchase of 148 Acre Feet. The payment is to be made over 4 years; the transfer was completed this past week. MRM arranged the entire lengthy deal. The District pays a 4% fee on all transactions. Due to the amount, this fee exceeds the General Managers signing authority.

**Action:** Director Spiller made the motion to approve the payment of \$29,600 to Mojave Resource Management for the water rights transaction. Director Haas seconded the motion.

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

6. Discussion and Possible Action Regarding Water Storage Transfer

**Discussion:** The purpose of the consideration of the water storage transfer is to help fund the new well project. In 2010, Mojave Water Agency offered storage water for sale. In early 2011, HCSD consummated a purchase of 500 AF. Due to the District's conservation and maintenance the water has not been used. Staff has worked with Mojave water agency for a special arrangement to transfer the water to another party. MRM has worked with the District and Watermaster to draft the requested documents. MRM has a potential buyer for the storage water. Upon arrival by the Board, Staff will submit the draft request to MWA for Board consideration in conjunction to concurrence from a buyer. The Board requested Staff to work on the brokers fee and suggested asking if the District and buyer could split the fee.

**Action:** A motion was made by Director Schneider to approve liquidation of storage water to help fund new well project. The motion was seconded by Vice President Smith.

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

7. Annual Election of Officers

**Discussion:** Resolution 2018-05 spells out the timing for the election of officers. The current officers are: President Ron Clark; Vice President Tim Smith and Secretary Sandy Haas. Director Schneider asked Tim Smith if he would be willing to serve as President and Henry Spiller if he would be willing to serve as Vice President. They both said they would be willing to serve in those capacities.

**Action:** A motion was made by Director Schneider to nominate Tim Smith for President of the Board of Directors. The motion was seconded by Director Spiller. Director Schneider made a motion close the nominations and appoint Tim Smith for President. President Clark seconded the motion.

Director Schneider nominated Henry Spiller for Vice President of the Board of Directors. Director Spiller nominated Sandy Haas for the Secretary of the Board of Directors. Director Schneider made a motion to close the nominations and appoint Director Spiller as the Vice President and Director Haas as the Secretary. The motion was seconded by Director Spiller.

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

**Other Business**

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

None

9. **Adjournment**

**Action:** President Ron Clark adjourned the meeting at 7:05 pm

Submitted by:

Approved By:

\_\_\_\_\_  
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.*





*Minutes of the Helendale Community Services District  
SPECIAL BOARD OF DIRECTORS MEETING  
December 28, 2020 at 4:30 PM  
26540 Vista Road, Suite C. Helendale, CA 92342*

Pursuant to the provisions of Executive Order N-29-20 issued by Governor Gavin Newsom in response to the COVID-19 pandemic and in an effort to prevent the spread of the virus, Public Participation in Helendale CSD's Board Meeting was held via teleconference.

**Board Members Roll Call:**

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

**Staff Members Present:**

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

**Consultants:**

Robert Masseth, MWC Group  
Ryan Turner, MWC Group

**Members of the Public:**

There were no members of the public present via the teleconference link.

**Call to Order and Pledge of Allegiance**

The meeting was called to order at 4:30 pm by Vice President Henry Spiller, who chaired the meeting, after which the Pledge of Allegiance was recited.

**1. Approval of Agenda**

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

**Vote:** Motion carried by the following roll call vote: 5 Yes; 0 No

**2. Public Participation**

None

**Regular Business**

**3. Discussion and Possible Action Regarding Award of Contract for two Maintenance Buildings**

**Discussion:** Construction of maintenance buildings has been discussed for years and has been a part of the CIP, has been included in the Water Rate Increase Notification. Staff has studied various options. The Board can award the contract to the lowest, responsive, responsible bidder, or reject all bids and provide further direction to staff. The purchasing policy requires that all projects over \$25,000 be formally bid. The policy also requires the notice inviting bids to be published in a local newspaper. Staff also posted the notice in Dodge Analytics and on our website. The pre-bid conference was held on 12/14. The pre-bid conference was not mandatory, and one bidder was present. Staff discussed the project and viewed both sites.

The bid opening was held, December 28<sup>th</sup> at 8:00 am. Two bidders were present. Both hand delivered the sealed bids. The bids were open and read. MWC's bid was \$1,061,742.00 and

Monet's bid was \$1,341,356.80. Bids were reviewed by Staff and the engineer. The lowest apparent bid was determined to be responsive and responsible.

The Board has the ability to waive minor bid irregularities in awarding public works construction contracts, as long as the waiver does not result in an unfair competitive advantage to any bidder. Two minor irregularities were noted by Staff. MWC did not acknowledge the RFI but agreed to include in the given price. Monet exceeded the maximum subcontractor use of 45% by more than 5%. Fire sprinklers were listed as an optional item in the bids, Monet bid the item and MWC did not. Staff will seek bids to complete the fire sprinklers for the building. The construction timeframe estimate is 120 days. The unknown factor is the County approval process, this time will be added to the total days to complete.

On-site representation will be completed by Staff and the contract engineer. Plan submittals will be reviewed by both Staff and the engineer. The award will include the grading, footings/foundation, and erection of the two metal maintenance buildings.

**Action:** A motion was made by Director Haas to award the contract to MWC as the lowest responsive, responsible bidder in the amount of \$1,061,742 for the construction of two maintenance buildings.

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

#### **Other Business**

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

Discussion regarding the proposed new dog park on Silver Lakes Parkway. Staff will add this item to the Park and Recreation Committee meeting agenda.

Discussion regarding the Post Office.

**5. Adjournment**

**Action:** President Ron Clark adjourned the meeting at 5:00 pm

Submitted by:

Approved By:

\_\_\_\_\_  
Tim Smith, President

\_\_\_\_\_  
Sandy Haas, Secretary

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# Helendale Community Services District

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Date: January 21, 2021  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
BY: Sharon Kreinop, Senior Account Specialist  
SUBJECT: Agenda item #3 b  
Consent Items: Updated Bills Paid and Presented for Approval

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**STAFF RECOMMENDATION:**

Updated Report Only. Receive and File

**STAFF REPORT:**

Staff issued 80 checks and 28 EFT's totaling \$547,505.55

Total Cash Available:	<u>01/14/21</u>	<u>12/14/20</u>
Cash	\$5,689,561.90	\$5,544,713.08
Checks/EFT's Issues	\$ 547,504.55	\$ 268,362.35

**Investment Report**

The Investment Report shows the status of the invested District funds. The current interest rate is 0.05% for LAIF and 0.10% for the CBB Sweep Account for December 2020. Interest earned in December 2020 on CBB Sweep Account is \$462.69.



Helendale CSD

# Bills Paid and Presented for Approval Transaction Detail

Issued Date Range: 12/15/2020 - 01/14/2021

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
<b>Bank Account: 251229590 - CBB Checking</b>					
12/15/2020	<a href="#">23751</a>	Brunick, McElhaney & Kennedy	-10,400.00	Check	Accounts Payable
12/15/2020	<a href="#">23752</a>	Choice Builder	-1,144.82	Check	Accounts Payable
12/15/2020	<a href="#">23753</a>	Desert Community Bank	-193.48	Check	Accounts Payable
12/15/2020	<a href="#">23754</a>	Ed Anderson Painting	-2,500.00	Check	Accounts Payable
12/15/2020	<a href="#">23754</a>	Ed Anderson Painting Reversal	2,500.00	Check Reversal	Accounts Payable
12/15/2020	<a href="#">23755</a>	Forshock	-260.86	Check	Accounts Payable
12/15/2020	<a href="#">23756</a>	Frontier Communications	-49.11	Check	Accounts Payable
12/15/2020	<a href="#">23757</a>	Geo-Monitor, Inc.	-2,215.50	Check	Accounts Payable
12/15/2020	<a href="#">23758</a>	Home Depot Credit Services	-370.43	Check	Accounts Payable
12/15/2020	<a href="#">23759</a>	Infosend, Inc	-1,871.14	Check	Accounts Payable
12/15/2020	<a href="#">23760</a>	Inland Water Works Supply Co.	-1,913.64	Check	Accounts Payable
12/15/2020	<a href="#">23761</a>	Lowe's Inc.	-1,019.32	Check	Accounts Payable
12/15/2020	<a href="#">23762</a>	Synagro Technologies, Inc	-623.69	Check	Accounts Payable
12/15/2020	<a href="#">23763</a>	USA Blue Book	-166.85	Check	Accounts Payable
12/15/2020	<a href="#">23764</a>	USPS	-220.00	Check	Accounts Payable
12/16/2020	<a href="#">23765</a>	Ed Anderson Painting	-550.00	Check	Accounts Payable
12/17/2020	<a href="#">23766</a>	AMERICAN CONSTRUCTION AND SUPPLY INC.	-1,460.81	Check	Utility Billing
12/17/2020	<a href="#">23767</a>	Eide Bailly	-3,266.25	Check	Accounts Payable
12/18/2020	<a href="#">23768</a>	Mojave Resource Management	-29,600.00	Check	Accounts Payable
12/21/2020	<a href="#">23769</a>	Ed Anderson Painting	-1,250.00	Check	Accounts Payable
12/22/2020	<a href="#">23770</a>	ACI Payments, Inc	-57.40	Check	Accounts Payable
12/22/2020	<a href="#">23771</a>	Beck Oil Inc	-1,798.40	Check	Accounts Payable
12/22/2020	<a href="#">23772</a>	Burrtec Waste Industries, Inc.	-15,820.43	Check	Accounts Payable
12/22/2020	<a href="#">23773</a>	Cardmember Services	-1,043.83	Check	Accounts Payable
12/22/2020	<a href="#">23774</a>	County of San Bernardino, Solid Waste Mgmt. Div.	-570.00	Check	Accounts Payable
12/22/2020	<a href="#">23775</a>	Daily Press	-73.18	Check	Accounts Payable
12/22/2020	<a href="#">23776</a>	Frontier Communications	-64.94	Check	Accounts Payable
12/22/2020	<a href="#">23777</a>	Frontier Communications	-60.80	Check	Accounts Payable
12/22/2020	<a href="#">23778</a>	San Bernardino County Fire Department	-275.00	Check	Accounts Payable
12/22/2020	<a href="#">23779</a>	Uline	-672.92	Check	Accounts Payable
12/22/2020	<a href="#">23780</a>	Verizon Wireless	-106.92	Check	Accounts Payable
12/22/2020	<a href="#">23781</a>	Verizon Wireless	-659.43	Check	Accounts Payable
12/22/2020	<a href="#">23782</a>	PRESCILLA OANDASAN	-54.30	Check	Utility Billing
12/22/2020	<a href="#">23783</a>	TRACY PLILER	-272.93	Check	Utility Billing
12/23/2020	<a href="#">23784</a>	California State Disbursement Unit	-230.76	Check	Accounts Payable
12/28/2020	<a href="#">23785</a>	Ed Anderson Painting	-325.00	Check	Accounts Payable
12/28/2020	<a href="#">23786</a>	Frontier Communications	-86.72	Check	Accounts Payable
12/28/2020	<a href="#">23787</a>	Imperial Sprinkler Supply, Inc.	-1,805.90	Check	Accounts Payable
12/28/2020	<a href="#">23788</a>	Parkhouse Tire, Inc.	-2,278.42	Check	Accounts Payable
12/28/2020	<a href="#">23789</a>	Rebecca Gonzalez	-330.00	Check	Accounts Payable
12/28/2020	<a href="#">23790</a>	Shred-it USA LLC	-84.57	Check	Accounts Payable
12/28/2020	<a href="#">23791</a>	Tyler Technologies, Inc.	-112.00	Check	Accounts Payable
12/28/2020	<a href="#">23792</a>	UIA Ultimate Internet Access, Inc	-789.23	Check	Accounts Payable
12/28/2020	<a href="#">23793</a>	Fedak & Brown LLP	-2,424.00	Check	Accounts Payable
12/28/2020	<a href="#">23794</a>	Ed Anderson Painting	-1,250.00	Check	Accounts Payable
01/06/2021	<a href="#">23795</a>	California State Disbursement Unit	-230.76	Check	Accounts Payable

**Bank Transaction Report**

Issued Date	Number	Description	Amount	Type	Module
01/06/2021	<a href="#">23796</a>	Sonic Systems, Inc	-1,455.90	Check	Accounts Payable
01/06/2021	<a href="#">23797</a>	AVCOM Services Inc.	-506.50	Check	Accounts Payable
01/06/2021	<a href="#">23798</a>	Burrtec Waste Industries Inc	-1,088.73	Check	Accounts Payable
01/06/2021	<a href="#">23799</a>	County of San Bernardino	-800.00	Check	Accounts Payable
01/06/2021	<a href="#">23800</a>	Dodge Data Analytics	-568.17	Check	Accounts Payable
01/06/2021	<a href="#">23801</a>	Ed Anderson Painting	-300.00	Check	Accounts Payable
01/06/2021	<a href="#">23802</a>	FILARSKY & WATT LLP	-140.00	Check	Accounts Payable
01/06/2021	<a href="#">23803</a>	Frontier Communications	-259.88	Check	Accounts Payable
01/06/2021	<a href="#">23804</a>	G.A. Osborne Pipe & Supply Inc.	-20.53	Check	Accounts Payable
01/06/2021	<a href="#">23805</a>	Mobile Occupational Services, Inc.	-120.00	Check	Accounts Payable
01/06/2021	<a href="#">23806</a>	On Line	-37.05	Check	Accounts Payable
01/06/2021	<a href="#">23807</a>	Staples Credit Plan	-395.40	Check	Accounts Payable
01/06/2021	<a href="#">23808</a>	Uline	-262.20	Check	Accounts Payable
01/06/2021	<a href="#">23809</a>	United Rentals, Inc.	-150.86	Check	Accounts Payable
01/06/2021	<a href="#">23810</a>	USA of So. California	-57.85	Check	Accounts Payable
01/12/2021	<a href="#">23811</a>	Void Check	0.00	Check	Accounts Payable
01/12/2021	<a href="#">23812</a>	Void Check	0.00	Check	Accounts Payable
01/12/2021	<a href="#">23813</a>	Void Check	0.00	Check	Accounts Payable
01/12/2021	<a href="#">23814</a>	Void Check	0.00	Check	Accounts Payable
01/12/2021	<a href="#">23815</a>	Void Check	0.00	Check	Accounts Payable
01/12/2021	<a href="#">23816</a>	Void Check	0.00	Check	Accounts Payable
01/12/2021	<a href="#">23817</a>	Void Check	0.00	Check	Accounts Payable
01/12/2021	<a href="#">23818</a>	Void Check	0.00	Check	Accounts Payable
01/12/2021	<a href="#">23819</a>	Void Check	0.00	Check	Accounts Payable
01/12/2021	<a href="#">23820</a>	Void Check	0.00	Check	Accounts Payable
01/12/2021	<a href="#">23821</a>	Bank of America	-1,891.29	Check	Accounts Payable
01/12/2021	<a href="#">23822</a>	Beck Oil Inc	-2,256.84	Check	Accounts Payable
01/12/2021	<a href="#">23823</a>	Burrtec Waste Industries Inc	-124.18	Check	Accounts Payable
01/12/2021	<a href="#">23824</a>	Choice Builder	-1,144.82	Check	Accounts Payable
01/12/2021	<a href="#">23825</a>	Craig Carlson	-142.00	Check	Accounts Payable
01/12/2021	<a href="#">23826</a>	Frontier Communications	-49.46	Check	Accounts Payable
01/12/2021	<a href="#">23827</a>	Lowe's Inc.	-367.31	Check	Accounts Payable
01/12/2021	<a href="#">23828</a>	O'Reilly Auto Parts	-586.39	Check	Accounts Payable
01/12/2021	<a href="#">23829</a>	Tyler Technologies, Inc.	-2,888.85	Check	Accounts Payable
01/12/2021	<a href="#">23830</a>	USA Blue Book	-268.22	Check	Accounts Payable
01/12/2021	<a href="#">23831</a>	TITLE 365 COMPANY	-80.47	Check	Utility Billing
01/04/2021	<a href="#">EFT0003503</a>	SCE ACH WWTP & Wells 3,4 & 1 Acct 2-29-212-2157	-10,965.17	EFT	General Ledger
01/04/2021	<a href="#">EFT0003504</a>	SCE ACH Well 6,7,8,9 & 2 Acct 2-28-988-7853	-445.67	EFT	General Ledger
12/18/2020	<a href="#">EFT0003505</a>	SCE ACH Street Lighting Acct 2-29-286-3263	-1,604.13	EFT	General Ledger
12/17/2020	<a href="#">EFT0003506</a>	CalPERS Classic Pmt PPE 11/22/20	-6,939.87	EFT	General Ledger
12/17/2020	<a href="#">EFT0003507</a>	CalPERS PEPRA Pmt PPE 11/22/20	-1,551.91	EFT	General Ledger
12/18/2020	<a href="#">EFT0003508</a>	Reverse Dup JN13212 SCE ACH Street Lighting Acct 2-29-2	1,604.13	EFT Reversal	General Ledger
12/18/2020	<a href="#">EFT0003508</a>	SCE ACH Street Lighting Acct 2-29-286-3263	-1,604.13	EFT	General Ledger
12/24/2020	<a href="#">EFT0003509</a>	CalPERS 457 Pmt PPE 12/20/20	-3,681.72	EFT	General Ledger
12/28/2020	<a href="#">EFT0003513</a>	to record Hartford Group Life ACH (NOv/Dec/Jan)	-2,157.81	EFT	General Ledger
12/23/2020	<a href="#">EFT0003514</a>	SCE ACH Park Wellheads Acct 2-30-765-635	-109.62	EFT	General Ledger
12/28/2020	<a href="#">EFT0003515</a>	SCE ACH Sod Farm Acct 2-29-474-8751	-717.47	EFT	General Ledger
01/05/2021	<a href="#">EFT0003516</a>	To record CalPERS Health Premium	-17,428.28	EFT	General Ledger
01/02/2021	<a href="#">EFT0003517</a>	CalPERS Classic Pmt PPE 11/22/20	-6,939.87	EFT	General Ledger
01/02/2021	<a href="#">EFT0003518</a>	CalPERS PEPRA Pmt PPE	-1,551.91	EFT	General Ledger
01/06/2021	<a href="#">EFT0003519</a>	CalPERS 457 Pmt PPE 1/3/20	-3,701.38	EFT	General Ledger
01/07/2021	<a href="#">EFT0003521</a>	To record Sales Tax Pmt - 4th Quarter Pmt	-1,446.49	EFT	General Ledger

**Bank Transaction Report**

Issued Date	Number	Description	Amount	Type	Module
12/15/2020	<a href="#">EFT0003522</a>	To record outgoing wire for Water Rights Purchase Install	-185,000.00	EFT	General Ledger
01/12/2021	<a href="#">EFT0003523</a>	To record CBB Account Analysis Fees for December 2020	454.80	EFT Reversal	General Ledger
01/12/2021	<a href="#">EFT0003523</a>	To record CBB Account Analysis Fees for December 2020	-454.80	EFT	General Ledger
12/22/2020	<a href="#">EFT0003524</a>	To Record Account Analysis Fees Dec 2020	-454.80	EFT	General Ledger
12/29/2020	<a href="#">EFT0003525</a>	To record Tasc Flex Claim Pmt - PPE 12/20/20	-777.39	EFT	General Ledger
01/14/2021	<a href="#">EFT0003527</a>	to record Outing Wire to Dianan J. Pittman (Water Rights)	-185,000.00	EFT	General Ledger
01/13/2021	<a href="#">EFT0003528</a>	CalPERS Classic Pmt PPE 12/20/20	-6,939.87	EFT	General Ledger
01/13/2021	<a href="#">EFT0003529</a>	CalPERS PEPRA Pmt PPE 12/20/20	-1,551.91	EFT	General Ledger
01/13/2021	<a href="#">EFT0003530</a>	SCE ACH Water Shop Acct 2-30-765-8245	-237.96	EFT	General Ledger
01/13/2021	<a href="#">EFT0003531</a>	SCE ACH 4-Plex Acct 2-35-118-6267	-222.50	EFT	General Ledger
01/04/2021	<a href="#">EFT0003532</a>	SCE ACH Community Center Acct 2-34-148-8526	-1,220.99	EFT	General Ledger
01/04/2021	<a href="#">EFT0003533</a>	To record EVO Rec Desk CC Fees 22567	-21.75	EFT	General Ledger
01/04/2021	<a href="#">EFT0003534</a>	To record EVO Thrift Store CC Fees 23099	-269.35	EFT	General Ledger
01/04/2021	<a href="#">EFT0003535</a>	To record Global Merchant Fees Acct 4366 -	-434.23	EFT	General Ledger
01/04/2021	<a href="#">EFT0003536</a>	To record Global Merchant Fees Acct 4367 -	-1,623.58	EFT	General Ledger
01/11/2021	<a href="#">EFT0003537</a>	To record Tasc Flex Claim Pmt - PPE 1/3/21	-492.28	EFT	General Ledger
			<b>Bank Account 251229590 Total: (114)</b>		<b>-547,504.55</b>
				<b>Report Total: (114)</b>	<b>-547,504.55</b>

# Summary

**Bank Account**  
251229590\_CBB Checking

Count	Amount
114	-547,504.55
<b>Report Total:</b>	<b>-547,504.55</b>

**Cash Account**  
 \*\*No Cash Account\*\*  
99 99-111000 Cash in CBB - Checking

Count	Amount
10	0.00
104	-547,504.55
<b>Report Total:</b>	<b>-547,504.55</b>

Transaction Type	Count	Amount
Check	81	-106,516.64
Check Reversal	1	2,500.00
EFT	30	-445,546.84
EFT Reversal	2	2,058.93
<b>Report Total:</b>	<b>114</b>	<b>-547,504.55</b>



# Helendale Community Services District

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Date: January 21, 2021  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
BY: Cheryl Vermette  
SUBJECT: Agenda item #3c  
Presentation of Directors' Expenses

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## **STAFF REPORT:**

Attached for the Board's consideration is a spreadsheet that outlines Director's expenses paid for the current pay period and/or since the last Board meeting.



**Director's Expenses**  
**Pay Period Ending December 20, 2020**

<b>Name:</b>		<b>Sandy Haas</b>	
	<b>Date</b>	<b>Activity</b>	<b>Rate</b>
1	12/9/2020	Park & Rec Meeting	\$137.50
2	12/10/2020	Meeting with General Manager	\$137.50
		Call to Program Coordinator regarding time of meeting and other	
3	12/11/2020	events	\$137.50
4	12/16/2020	Meeting with General Manager	\$137.50
5	12/17/2020	Regular Board Meeting	\$137.50
		Miles	\$0.00
		Meals	
		Lodging	\$0.00
		Other	\$0.00
Total this Pay Period			\$687.50

<b>Name:</b>		<b>Henry Spiller</b>	
	<b>Date</b>	<b>Activity</b>	<b>Rate</b>
1	11/25/2020	Farmers Market Booth	\$137.50
2	12/1/2020	Meeting with General Manager	\$137.50
3	12/2/2020	Farmers Market Booth	\$137.50
4	12/3/2020	Regular Board Meeting	\$137.50
5	12/8/2020	Park & Rec Meeting	\$137.50
6	12/9/2020	Farmers Market Booth	\$137.50
7	12/15/2020	Meeting with General Manager	\$137.50
8	12/16/2020	Farmers Market Booth	\$137.50
9	12/17/2020	Regular Board Meeting	\$137.50
		Miles	\$0.00
		Meals	\$0.00
		Lodging	\$0.00
		Other	\$0.00
Total this Pay Period			\$1,237.50

<b>Name:</b>		<b>Tim Smith</b>	
	<b>Date</b>	<b>Activity</b>	<b>Rate</b>
1	12/8/2020	Park & Rec Meeting	\$137.50
2	12/15/2020	Regular Board Meeting	\$137.50
3	12/17/2020	Board Meeting	\$137.50
		Miles	\$0.00

Meals	\$0.00
Lodging	\$0.00
Other	\$0.00

Total this Pay Period \$412.50

**Name:** Craig Schneider

	<b>Date</b>	<b>Activity</b>	<b>Rate</b>
1	12/1/2020	Meeting with General Manager	\$137.50
2	12/3/2020	Regular Board Meeting	\$137.50
3	12/8/2020	Park & Rec Meeting	\$137.50
4	12/15/2020	Meeting with General Manager	\$137.50
5	12/16/2020	Farmers Market Booth	\$137.50
6	12/17/2020	Regular Board Meeting	\$137.50

Miles	\$0.00
Meals	\$0.00
Lodging	\$0.00
Other	\$0.00

Total this Pay Period \$825.00



# Helendale Community Services District

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Date: January 21, 2021  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #3d  
November Financials

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**STAFF REPORT:**

Attached for the Board's consideration is the Financial Report for the month of November.

**Helendale CSD**  
**Statement of Revenues and Expenses - Water**  
**As of November 30, 2020**  
**(Unaudited)**

	Nov. 2020	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Meter Charges	\$ 134,089	\$ 667,163	\$ 1,578,873	42%	\$ 621,708
3 Water Sales	81,193	498,132	862,015	58%	466,754
4 Standby Charges	4,170	4,170	24,400	17%	10,283
5 Other Operating Revenue	4,271	33,583	86,232	39%	46,900
<b>6 Total Operating Revenues</b>	<b>223,723</b>	<b>1,203,049</b>	<b>2,551,520</b>	<b>47%</b>	<b>1,145,645</b>
<b>7 Non-Operating Revenues</b>					
8 Grant Revenue	-	15,990	37,500	43%	74,723
9 Miscellaneous Income (Expense)	-	-	1,000	0%	-
<b>10 Total Non-Operating Revenues</b>	<b>-</b>	<b>15,990</b>	<b>38,500</b>	<b>42%</b>	<b>74,723</b>
<b>11 Total Revenues</b>	<b>223,723</b>	<b>1,219,039</b>	<b>2,590,020</b>	<b>47%</b>	<b>1,220,368</b>
<b>12 Expenses</b>					
<b>13 Salaries &amp; Benefits</b>					
14 Salaries	22,629	127,201	330,774	38%	135,253
15 Benefits	9,687	51,321	123,793	41%	68,582
<b>16 Total Salaries &amp; Benefits</b>	<b>32,315</b>	<b>178,522</b>	<b>454,567</b>	<b>39%</b>	<b>203,836</b>
<b>17 Transmission &amp; Distribution</b>					
18 Contractual Services	2,283	33,186	39,050	85%	12,136
19 Power	15,292	64,654	124,106	52%	59,368
20 Operations & Maintenance	4,148	33,516	131,682	25%	31,436
21 Rent/Lease Expense	800	4,630	10,860	43%	5,260
22 Permits & Fees	-	5,449	25,600	21%	4,066
<b>23 Total T&amp;D</b>	<b>22,523</b>	<b>141,435</b>	<b>331,298</b>	<b>43%</b>	<b>112,266</b>
<b>24 General &amp; Administrative</b>					
25 Utilities	369	1,894	5,436	35%	2,127
26 Office & Other Expenses	81	7,632	3,015	253%	327
27 Admin Allocation	46,517	232,586	558,207	42%	204,796
<b>28 Total G&amp;A</b>	<b>46,967</b>	<b>242,112</b>	<b>566,658</b>	<b>43%</b>	<b>207,250</b>
29 Debt Service	24,580	194,367	388,734	50%	169,787
<b>30 Total Expenses</b>	<b>126,385</b>	<b>756,436</b>	<b>1,741,257</b>	<b>43%</b>	<b>693,138</b>
<b>31 Net Income (Loss) Before Capital</b>	<b>97,338</b>	<b>462,603</b>	<b>848,763</b>	<b>55%</b>	<b>527,230</b>
32 Capital Expenses	(173,480)	(250,708)	(2,023,667)	12%	(250,568)
<b>33 Net Income (Loss) After Capital</b>	<b>\$ (76,142)</b>	<b>\$ 211,896</b>	<b>\$ (1,174,904)</b>		<b>\$ 276,662</b>

**Helendale CSD**  
**Financial Statement Analysis**  
For the Month Ended November 30, 2020 – 42% of Fiscal Year

**Fund 01-Water Revenues and Expenses**

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

**Line 3 Water Sales:** Water Sales reflects water consumption and is trending above budget due to higher consumption in the summer months.

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

**Line 5 Other Operating Revenue:** Other Operating Revenue includes permit & inspection charges, connection fees, meter installation fees, other fees/charges and mechanic service reimbursements. Connection and meter installation fees are budgeted conservatively due to the unexpected nature of these fees. YTD is trending slightly under budget at 39%.

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

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

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

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

**Line 18 Contractual Services:** Contract Services includes lab testing, engineering, GIS support & other contract services. YTD is over budget at 84% due to timing of the invoices for annual GIS Software \$4.8K and \$9.1K to Tyler Technologies for meter data sync.

**Line 19 Power:** This account includes electricity used for transmission & distribution. YTD is trending over budget at 52% due to increased demand from higher water consumption.

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

**Line 21 Rent/Lease Expense:** Rent/Lease Expense includes rental costs for the water shop and Bureau of Land Management LM tank sites. YTD is trending on budget.

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

**Line 25 Utilities (G&A):** Utilities includes gas and telephone expenses. YTD is trending under budget at 28%.

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

**Line 27 Admin Allocation:** This is the monthly distribution of the budgeted Administration fund (Fund 10) expenses to the enterprise funds.

**Line 29 Debt Service:** Debt Service includes interest & principal payments on outstanding debt. Payments are made quarterly in September, December, March and June.

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

- \$2.4K - Well Exploration Test Holes
- \$29.9K - AMI Meters
- \$50.0K – Water Rights Purchase
- \$168.3K – Real property Acquisition

**Helendale CSD**  
**Statement of Revenues and Expenses - Sewer**  
**As of November 30, 2020**  
**(Unaudited)**

	Nov. 2020	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Sewer Charges	\$ 106,607	\$ 533,279	\$ 1,279,029	42%	\$ 532,875
3 Standby Charges	3,985	3,985	21,350	19%	10,247
4 Other Fees & Charges	1,337	9,946	15,438	64%	10,946
5 Other Income/(Expense)	-	-	-	0%	-
<b>6 Total Revenues</b>	<b>111,929</b>	<b>547,209</b>	<b>1,315,817</b>	<b>42%</b>	<b>554,069</b>
<b>7 Expenses</b>					
<b>8 Salaries &amp; Benefits</b>					
9 Salaries	19,347	105,091	258,397	41%	98,888
10 Benefits	7,910	42,725	97,812	44%	55,475
<b>11 Total Salaries &amp; Benefits</b>	<b>27,257</b>	<b>147,816</b>	<b>356,209</b>	<b>41%</b>	<b>154,363</b>
<b>12 Sewer Operations</b>					
13 Contractual Services	377	12,213	77,400	16%	16,394
14 Power	6,409	28,495	79,750	36%	35,173
15 Operations & Maintenance	6,470	18,547	63,363	29%	22,535
16 Permits & Fees	2,848	6,824	27,617	25%	22,851
<b>17 Total Sewer Operations</b>	<b>16,104</b>	<b>66,080</b>	<b>248,130</b>	<b>27%</b>	<b>96,952</b>
<b>18 General &amp; Administrative</b>					
19 Utilities	268	1,772	5,616	32%	1,962
20 Office & Other Expenses	662	4,940	7,393	67%	1,850
21 Admin Allocation	45,587	227,935	547,043	42%	200,700
<b>22 Total G&amp;A</b>	<b>46,517</b>	<b>234,647</b>	<b>560,052</b>	<b>42%</b>	<b>204,512</b>
23 Debt Service	25,420	25,420	75,042	34%	-
<b>24 Total Expenses</b>	<b>115,297</b>	<b>473,962</b>	<b>1,239,433</b>	<b>38%</b>	<b>455,827</b>
<b>25 Net Income (Loss) Before Capital</b>	<b>(3,369)</b>	<b>73,247</b>	<b>76,384</b>	<b>96%</b>	<b>98,241</b>
26 Capital Expenses	-	(94,866)	(1,367,000)	7%	(94,616)
<b>27 Net Income (Loss) After Capital</b>	<b>\$ (3,369)</b>	<b>\$ (21,619)</b>	<b>\$ (1,290,616)</b>	<b>1.7%</b>	<b>\$ 3,625</b>

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

**Line 2 Sewer Charges:** This account includes the monthly charge for sewer services. YTD is trending on budget at 42%.

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

**Line 4 Other Fees & Charges:** Other Fees & Charges includes permit & inspection charges, connection fees, other fees and charges and delinquent charges on fees. Connection and permit fees are budgeted conservatively due to the unexpected nature of these fees. YTD is over budget at 56% due to connection fees received in August.

**Line 5 Other Income/(Expense):** Other Income includes gain or loss on sale of assets and other miscellaneous income.

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

**Line 10 Benefits:** Benefits include employee insurance, PERS retirement, workers compensation, payroll taxes, and education & training. YTD is trending slightly over budget.

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

**Line 14 Power:** YTD is trending under budget at 36%.

**Line 15 Operations & Maintenance:** This account includes compost disposal, vehicle maintenance, vehicle fuel, uniforms, small tools and salaries for mechanics. This category will trend under/ over budget depending on timing of purchases and work performed. YTD is under budget at 28%.

**Line 16 Permits and Fees:** This line accounts for all annual permits and fees paid to the state. YTD can trend over/under budget due to timing of payments. YTD is under budget at 25%.

**Line 19 Utilities (G&A):** Utilities includes gas and telephone expenses. YTD is trending under budget at 32%.

**Line 20 Office & Other Expenses:** Office & Other Expenses includes mileage/travel reimbursements, office supplies, water conservation program, and dues & subscriptions. YTD can trend over/under budget due to timing of payments. YTD is currently over budget at 66% due to the timing of operating supply purchases.

**Line 21 Admin Allocation:** This is the monthly distribution of the budgeted Administration fund (fund 10) expenses to the enterprise funds.

**Line 23 Debt Service:** Debt Service includes interest & principal payments on outstanding debt. Payments are made twice a year in December and June.

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

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



**Helendale CSD**  
**Statement of Revenues and Expenses - Recycling Center**  
**As of November 30, 2020**  
**(Unaudited)**

	Nov. 2020	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Retail Sales	\$ 23,999	\$ 126,827	\$ 264,000	48%	\$ 123,418
3 Donations	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	(84,380)	0%	-
<b>5 Total Revenues</b>	<b>23,999</b>	<b>126,827</b>	<b>179,620</b>	<b>71%</b>	<b>123,418</b>
<b>6 Expenses</b>					
<b>7 Salaries &amp; Benefits</b>					
8 Salaries	9,175	41,196	136,326	30%	53,648
9 Benefits	1,750	6,900	16,070	43%	9,425
<b>10 Total Salaries &amp; Benefits</b>	<b>10,925</b>	<b>48,096</b>	<b>152,396</b>	<b>32%</b>	<b>63,074</b>
<b>11 Recycling Center Operations</b>					
12 Contractual Services	-	-	4,300	0%	-
13 Operations & Maintenance	852	4,320	11,300	38%	5,532
<b>14 Total Recycling Center Operations</b>	<b>852</b>	<b>4,320</b>	<b>15,600</b>	<b>28%</b>	<b>5,532</b>
<b>15 General &amp; Administrative</b>					
16 Utilities	610	2,875	8,124	35%	4,586
17 Office & Other Expenses	371	1,504	3,500	43%	4,493
<b>18 Total G&amp;A</b>	<b>980</b>	<b>4,379</b>	<b>11,624</b>	<b>38%</b>	<b>9,080</b>
<b>19 Total Expenses</b>	<b>12,757</b>	<b>56,795</b>	<b>179,620</b>	<b>32%</b>	<b>77,686</b>
<b>20 Net Income (Loss) Before Capital</b>	<b>11,242</b>	<b>70,033</b>	<b>-</b>		<b>45,733</b>
21 Capital Expenses	-	-	-	0%	10,736
<b>22 Net Income (Loss) After Capital</b>	<b>\$ 11,242</b>	<b>\$ 70,033</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 34,997</b>

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

**Line 2 Retail Sales:** Retail sales include sales revenues from the Thrift Store. YTD is trending over budget at 48%.

**Line 3 Donations:** Donations are not budgeted for due to the unexpected nature of these revenues.

**Line 4 Board Discretionary Revenue:** This line shows the transfer of net cash from the Recycling Center (fund 03) to the Parks & Recreation Fund (fund 05). This transfer is done at year end for the audit.

**Line 8 Salaries:** Salaries for all recycling center employees, which are all part-time. YTD is trending below budget at 30% due to thrift store shutdown in the early part of the year due to COVID-19.

**Line 9 Benefits:** Benefits include employee insurance, workers compensation, payroll taxes, and education & training. YTD is trending slightly over budget at 43%.

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

**Line 13 Operations & Maintenance:** Operations & Maintenance includes vehicle maintenance, vehicle fuel, operating supplies and uniforms. YTD trending below budget at 38% but can trend over/under budget due to timing of work performed and payments.

**Line 16 Utilities (G&A):** Utilities includes electric and telephone expenses. YTD is trending under budget at 35%.

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

**Line 20 Net Income:** Net income in the Recycling Center is moved to Parks & Recreation fund (fund 5) at year end for the audit through Board Discretionary Revenue.

**Helendale CSD**  
**Statement of Revenues and Expenses - Property Rental**  
**As of November 30, 2020**  
**(Unaudited)**

	Nov. 2020	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Property Rental Revenues	\$ 10,690	\$ 53,532	\$ 128,280	42%	\$ 52,768
3 Other Income	220	355	200	178%	150
4 Board Discretionary Revenue	-	-	-	0%	-
<b>5 Total Revenues</b>	<b>10,910</b>	<b>53,887</b>	<b>128,480</b>	<b>42%</b>	<b>52,918</b>
<b>6 Expenses</b>					
7 Contractual Services	-	-	5,000	0%	200
8 Utilities	355	1,890	10,111	19%	2,545
9 Operations & Maintenance	90	8,424	6,000	140%	1,116
10 Debt Service	55,042	55,042	85,882	64%	-
<b>11 Total Expenses</b>	<b>55,488</b>	<b>65,356</b>	<b>106,993</b>	<b>61%</b>	<b>3,861</b>
<b>12 Net Income (Loss)</b>	<b>\$ (44,578)</b>	<b>\$ (11,469)</b>	<b>\$ 21,487</b>		<b>\$ 49,057</b>

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

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

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

**Line 4 Board Discretionary Revenue:** This line shows the transfer of net cash from the Property Rental fund (fund 04) to Parks & Recreation fund (fund 05). This entry will be done at year-end for the audit.

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

**Line 8 Utilities:** Utilities includes electric & gas expense for the rental properties. YTD is under budget at 19%.

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

**Line 10 Debt Service:** Debt Service includes interest and principal payments on outstanding debt, paid in December and June.

**Line 12 Net Income:** Net income in the Property Rental fund (fund 04) is moved to the Parks & Recreation fund (fund 05) through Board discretionary revenue at year-end for the audit.

**Helendale CSD**  
**Statement of Revenues and Expenses - Parks & Recreation**  
**As of November 30, 2020**  
**(Unaudited)**

	Nov. 2020	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Program Fees	\$ 1,169	\$ 3,984	\$ 27,800	14%	\$ 14,747
3 Property Taxes	1,604	7,813	17,160	46%	7,366
4 Donations & Sponsorships	-	1,773	10,790	16%	5,507
5 Rental Income	1,800	10,613	40,100	26%	13,470
6 Developer Impact Fees	-	1,720	-	0%	1,720
7 Grants	-	370	-	0%	-
8 Interfund Transfer Out/(In)	(3,508)	(14,033)	(42,100)	33%	-
9 Board Discretionary Revenue	40,041	111,058	417,004	27%	96,464
<b>10 Total Revenues</b>	<b>41,105</b>	<b>123,297</b>	<b>470,754</b>	<b>26%</b>	<b>139,273</b>
<b>11 Expenses</b>					
<b>12 Salaries &amp; Benefits</b>					
13 Salaries	6,304	35,508	87,564	41%	20,895
14 Benefits	3,226	15,704	43,903	36%	16,677
<b>15 Total Salaries &amp; Benefits</b>	<b>9,530</b>	<b>51,212</b>	<b>131,467</b>	<b>39%</b>	<b>37,572</b>
16 Program Expense	1,612	12,433	71,439	17%	32,312
17 Contractual Services	2,187	7,372	12,560	59%	11,641
18 Utilities	2,791	13,376	56,301	24%	12,741
19 Operations & Maintenance	308	8,445	24,216	35%	14,178
20 Permits & Fees	-	-	5,338	0%	2,625
21 Grant Expense	-	-	-	0%	-
22 Other Expenses	652	7,738	3,105	249%	1,078
23 Debt Service	-	20,340	40,679	50%	20,340
<b>24 Total Expenses</b>	<b>17,081</b>	<b>120,917</b>	<b>345,106</b>	<b>35%</b>	<b>132,487</b>
<b>25 Net Income (Loss) Before Capital</b>	<b>24,025</b>	<b>2,380</b>	<b>125,648</b>	<b>2%</b>	<b>6,786</b>
26 Capital Expenses	-	(11,777)	(135,000)	9%	(32,140)
<b>27 Net Income (Loss) After Capital</b>	<b>\$ 24,025</b>	<b>\$ (9,397)</b>	<b>\$ (9,352)</b>	<b>100%</b>	<b>\$ (25,354)</b>

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

**Line 2 Program Fees:** Program Fees include recreation program fees, basketball league fees, youth soccer league fees and farmers market revenue. YTD is trending under budget at 14% due to lower than planned activity due to Covid-19 restrictions.

**Line 3 Property Taxes:** Property taxes accounts for the transfer of property taxes for streetlight utility expenses. YTD is trending over budget at 46%.

**Line 4 Donations & Sponsorships:** This account includes concert in the park sponsorships, event sponsorships and other donations/sponsorships. YTD can trend over/under budget due to timing and nature of donations & sponsorships received. The lack of programmatic revenue is causing this account to under budget at 16%.

**Line 5 Rental Income:** Rental Income includes rental income from the water shop, storage for the recycling center, community center room rental, church rental, and gymnastics rental. YTD can trend over/under budget depending on needs and timing of rentals.

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

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

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

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

- Radio Tower Site Rent – \$12,776
- Property Taxes - \$21,165
- Solid Waste Franchise Fees - \$7,703
- Transfer Property Tax Revenue for Street Light Utilities – \$(1,604)

**Line 13 Salaries:** Amounts for full and part-time Parks and Recreation employees. YTD is trending on budget at 41%.

**Line 14 Benefits:** Benefits includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education & trainings. YTD is trending under budget at 35% due to less education and training than expected and lower than expected medical insurance.

**Line 16 Program Expense:** Program Expense includes supplies and expenses for the youth soccer league, park, community center, farmers market and other programs. YTD is currently under budget at 17% due to less program activity.

**Line 17 Contractual Services:** Contractual Services includes software support and other contract services. YTD is over budget at 59% due to services from ALTEC Engineering for CEQA study for new park facilities (\$5.0K).

**Line 18 Utilities:** Utilities includes gas and electric for parks and the community center, along with telephone & electricity for street lighting. YTD is trending under budget at 24%.

**Line 19 Operations & Maintenance:** Operations & Maintenance includes vehicle maintenance, small tools, vehicle fuel and building repair for the park and community center. YTD is trending under budget at 35%.

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

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

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

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

- \$3.5K Park Signage
- \$8.3K Park Fencing

**Helendale CSD**  
**Statement of Revenues and Expenses - Solid Waste Disposal**  
**As of November 30, 2020**  
**(Unaudited)**

	Nov. 2020	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Charges for Services	\$ 46,957	\$ 227,249	\$ 582,089	39%	\$ 208,640
3 Assessments & Fees	35,550	37,013	235,847	16%	30,492
4 Other Charges	1,606	3,867	11,000	35%	6,299
5 Board Discretionary Revenue	-	-	-	0%	-
<b>6 Total Revenues</b>	<b>84,113</b>	<b>268,129</b>	<b>828,937</b>	<b>32%</b>	<b>245,432</b>
<b>7 Expenses</b>					
<b>8 Salaries &amp; Benefits</b>					
9 Salaries	5,955	34,994	79,269	44%	29,052
10 Benefits	3,108	14,988	39,654	38%	17,278
<b>11 Total Salaries &amp; Benefits</b>	<b>9,064</b>	<b>49,982</b>	<b>118,923</b>	<b>42%</b>	<b>46,330</b>
12 Contractual Services	46,119	182,658	540,117	34%	166,515
13 Disposal Fees	13,768	57,415	141,956	40%	56,000
14 Operations & Maintenance	212	1,309	4,215	31%	1,283
15 Other Operating Expenses	576	4,158	9,997	42%	115
16 Admin Allocation	930	4,652	11,164	42%	4,096
<b>17 Total Expenses</b>	<b>70,669</b>	<b>300,175</b>	<b>826,373</b>	<b>36%</b>	<b>274,339</b>
<b>18 Net Income (Loss)</b>	<b>\$ 13,444</b>	<b>\$ (32,046)</b>	<b>\$ 2,564</b>		<b>\$ (28,907)</b>



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

**Line 2 Charges for Services – Solid Waste:** This is for regular pick up of solid waste. YTD trending near budget at 39%.

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

**Line 4 Other Charges:** Other charges includes delinquent fees and penalties on delinquent taxes. YTD is under budget at 35% but can trend under/over budget depending upon timing of receipts.

**Line 5 Board Discretionary Revenue:** This is the amount that would be transferred in from discretionary funds if this fund operates at a deficit for the fiscal year. There was no deficit budgeted for current fiscal year.

**Line 9 Salaries:** This is the salaries for solid waste employees. YTD trending slightly higher than budget at 44%.

**Line 10 Benefits:** Benefits include employee insurance, CalPERS retirement, workers compensation, payroll taxes, and education & training. YTD is trending under budget at 38%.

**Line 12 Contractual Services:** Contractual Services include Burrtec fees and other miscellaneous contract services. YTD is trending under budget at 34% due to timing of Burrtec fees.

**Line 13 Disposal Fees:** Disposal Fees include San Bernardino County disposal fees and green waste disposal fees. YTD is at 40% but can trend under/over budget depending upon time of year expenses are incurred.

**Line 14 Operations & Maintenance:** Operations & Maintenance includes vehicle maintenance, vehicle fuel, operating supplies and uniforms. YTD is trending under budget at 31% but can trend under/over budget depending upon time of year expenses are incurred.

**Line 15 Other Operating Expenses:** Other Operating Expenses include rent for park storage, telephone, postage, event expenses, public outreach, printing, small tools and bad debt expenses. YTD is currently over budget at 42% but can trend under/over budget depending upon time of year expenses are incurred.

**Line 16 Admin Allocation:** This is the monthly distribution of the budgeted Administration fund (Fund 10) expenses to the enterprise funds.

**Helendale CSD**  
**Statement of Revenues and Expenses - Administration**  
**As of November 30, 2020**  
**(Unaudited)**

	Nov. 2020	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Tower Rent	\$ 12,776	\$ 58,670	\$ 150,420	39%	\$ 51,948
3 Property Taxes	21,165	21,171	103,844	20%	19,935
4 Solid Waste Billing & Fees	13,317	67,222	149,129	45%	61,005
5 Fees & Charges	2,072	8,342	14,000	60%	8,563
6 Investments	693	4,195	45,000	9%	35,194
7 Other Income	-	1,873	6,800	28%	2,778
8 Board Discretionary Revenue	(41,645)	(118,871)	(332,624)	36%	(103,830)
<b>9 Total Revenues</b>	<b>8,379</b>	<b>42,603</b>	<b>136,570</b>	<b>31%</b>	<b>75,592</b>
<b>10 Expenses</b>					
<b>11 Salaries &amp; Benefits</b>					
12 Salaries	38,543	207,474	511,463	41%	199,187
13 Benefits	17,230	66,951	200,548	33%	66,568
14 Directors' Fees	4,286	24,233	89,000	27%	22,179
<b>15 Total Salaries &amp; Benefits</b>	<b>60,058</b>	<b>298,658</b>	<b>801,011</b>	<b>37%</b>	<b>288,721</b>
16 Contractual Services	21,906	119,442	217,210	55%	136,345
17 Insurance	-	64,791	84,673	77%	54,678
18 Utilities	1,730	8,038	25,732	31%	8,529
19 Operations & Maintenance	184	484	5,216	9%	477
20 Permits & Fees	1,427	12,464	14,685	85%	7,387
21 Office & Other Expenses	4,040	32,141	54,122	59%	29,249
22 Election Expense	-	-	20,000	0%	-
23 Admin Allocation	(93,035)	(465,173)	(1,116,414)	42%	(409,592)
<b>24 Total Expenses</b>	<b>(3,689)</b>	<b>70,845</b>	<b>106,235</b>	<b>67%</b>	<b>115,793</b>
<b>25 Net Income (Loss)</b>	<b>\$ 12,067</b>	<b>\$ (28,242)</b>	<b>\$ 30,335</b>		<b>\$ (40,200)</b>

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

**Line 2 Tower Rent:** Tower Rent includes radio tower site rental fees. YTD is trending slightly under budget at 39%.

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

**Line 4 Solid Waste Billing & Fees:** This includes franchise fees and billing for solid waste. YTD is trending over budget at 45%.

**Line 5 Fees & Charges:** Fees & Charges consists of credit card processing fees and other miscellaneous fees. YTD is trending over budget at 60% due to the large volume of credit card processing fees.

**Line 6 Investments:** This account includes investment income and unrealized gain or loss on investments. YTD is under budget at 9% due to a sharp decline in interest rates.

**Line 7 Other Income:** Other Income includes recycling revenues and other miscellaneous income. YTD is trending under budget at 28%. This account can trend over/under budget due to timing of receipts.

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

- Radio Tower Site Rent – \$12,776 (line 2)
- Property Taxes – \$21,165 (line 3)
- Solid Waste Franchise Fees – \$7,703 (part of line 4)

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

**Line 13 Benefits:** Benefits include employee insurance, CalPERS retirement, workers compensation, payroll taxes, employee benefit & morale and education & training. YTD is trending below budget at 33% due to timing of employee morale & training expenses.

**Line 14 Directors' Fees:** This category includes directors fees as well as directors training, seminars and mileage expense. YTD is trending under budget at 27% due to less activity.

**Line 16 Contractual Services:** Contractual Services include software support, legal services, and auditing & accounting services. YTD is over budget at 49% due to higher than anticipated legal costs and timing of annual audit expenses.

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

**Line 18 Utilities:** Utilities includes telephone and electricity expenses. YTD is trending under budget at 31%.

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

**Line 20 Permits & Fees:** This category includes the annual LAFCO fees, the GFOA application fee for the budget award, and San Bernardino County fees. YTD is over budget at 85% due to July payment of the annual LAFCO fees.

**Line 21 Office & Other Expense:** Office & Other Expenses include board meeting supplies, public relations, community promotion, bank charges, office supplies, postage and dues & subscription. YTD is over budget at 59% due to timing of public notices fees occurring in July.

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

**Line 23 Admin Allocation:** This is the monthly distribution of the budgeted Administration fund (Fund 10) expenses to the enterprise funds.



# Helendale Community Services District

DATE: January 21, 2021  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #5  
Discussion Only Regarding COVID-19 Pandemic Update

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## **STAFF RECOMMENDATION:**

Receive and file.

## **STAFF REPORT:**

San Bernardino County continues in the Purple (Most restrictive) and the numbers have been getting worse. ICU capacity has been at 0% for several weeks. Current positivity rate for the County is 12.6% as of 1/15/21. Helendale is showing 421 cases and three COVID related deaths. There are 64 cases in Helendale reported From December 30 through January 12, 2021.

The District has had several staff members who have come down with COVID. Due to having three cases, the District had to report it to County Public Health as this is classified as a outbreak per AB685 which requires notification within 48-hours of the third case and continual notification thereafter of any confirmed cases. Currently there are four District staff off work pending test results. The threshold for report is 3 positive cases per 500 employees is classified as an outbreak. Staff has established protocols for those exposed and experiencing symptoms. The COVID related leave is tracked in the payroll system and mandatory sick leave is paid as required. OSHA has issued new guidance for COVID in the workplace. The District's Program Coordinator has been assigned as the District's health officer to handle reporting to county as needed and maintaining the current guidance in an ever-changing landscape. We are all

Staff continues to monitor the cash flow and the unpaid accounts as the prohibition for disconnections continues. Following is the most recent information. Currently, \$36,565 remains unpaid from December; \$8,977 remains unpaid for November; \$7,138 is 90 days overdue; \$10,087 is 120 days or more overdue for a total amount in arrears of \$62,766 which is significantly down from \$113,268 from the December 17<sup>th</sup> meeting. Currently there are 85 liens filed of properties with significant past due balances. This has proven to be an effective means of securing the public's interests and motivating payment.

Lastly, the District continues to exercise precaution in daily operations with protocols in place to protect the staff and the public. With flu season approaching, there is heightened concern from the medical community regarding the combined impacts of the normal flu season and COVID-19.

**FISCAL IMPACT:** As outlined above.



# Helendale Community Services District

DATE: January 21, 2021  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #6  
Discussion and Possible Action Regarding a Claim Against the District from Southern California Edison

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**STAFF RECOMMENDATION:**

Staff recommends denial of the claim

**STAFF REPORT:**

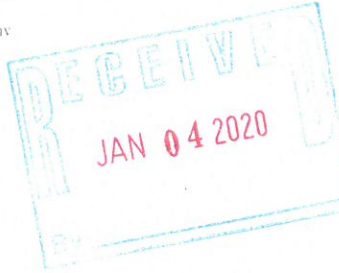
On January 4, 2021, the District received the attached claim from Southern California Edison for the amount of \$10,000. Further the letter states, "when our actual costs are known, this claim will be amended." In discussion with District Counsel, this appears to be a claim under the Tort Claim Act which has a six-month threshold for notification of a claim. Counsel will provide additional input for the Board related to this matter at the meeting.

Staff recommends that the Board deny the claim and direct that a letter be sent to SCE from either the Counsel or Staff thus notifying SCE. The claim is vague and lacks any substantive details related to the incident particularly how they arrived at the claim amount.

**FISCAL IMPACT:** \$10,000

**POSSIBLE MOTION:** Motion to deny claim and direct a letter to be sent to SCE

**ATTACHMENTS:** Claim from SCE



December 28, 2020

202007656

Helendale Community Services District

**CERTIFIED MAIL**

HELENDALE COMMUNITY SERVICES DISTRICT  
26540 VISTA RD. HELENDALE, CA 92342  
PO BOX 359 HELENDALE, CA 92342

Reference:    DOL:                    July 21, 2020  
                  Location:                    15425 Wild Road, Helendale, CA  
                  Our File No:                202007656

Enclosed is our Claim Against a Governmental Agency in the estimated amount of \$10,000.00.  
When our actual costs are known, this claim will be amended.

If additional forms are required for a claim of this nature, please forward copies, to my attention,  
in the enclosed return envelope. Please reference our file number, 202007656, on all  
correspondence.

Sincerely,



Brian.Sturtevant@SCE.com

**Our File No. 202007656**

**CLAIM AGAINST A GOVERNMENTAL AGENCY**

The Southern California Edison Company, a corporation, is hereby presenting its claim for damage/loss to Helendale Community Services District

- |   |   |
|---|---|
| 1. <b>Date of occurrence/discovery</b>  | July 21, 2020   |
| 2. <b>Location of occurrence</b>  | 15425 Wild Road Helendale, CA   |
| 3. <b>Cause of damage/loss</b>  | Helendale Community Services District, struck and damaged Edison's underground electrical facilities. |
| 4. <b>Amount or estimate of damage/loss</b>                                       | <b>\$10,000.00</b>  |
| 5. <b>Name and address (if known) of public employee or agency causing damage</b> | Contact Jonathan Escobar  |

**All correspondence in regard to this claim should be addressed to: Southern California Edison Company (Claims Department), P.O. Box 900, Rosemead, California 91770, Attention: Elaine Tan**

**VERIFICATION AND CERTIFICATION**

State of California, County of Los Angeles (ss.) Elaine Tan, being by me duly sworn, deposes and says: that he/she is a Claims Resolution Specialist for Southern California Edison Company, a corporation, claimant; that he/she has read the foregoing

claim and knows the contents thereof; and that the same is true and correct of his/her own knowledge, except as to the matters which are therein stated upon his/her information or belief, and as to those matters that he/she believes to be true.



\_\_\_\_\_  
Claimant's Signature





# Helendale Community Services District

DATE: January 21, 2021  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #7  
Discussion and Possible Action Regarding Wastewater Revenue

---

## **STAFF RECOMMENDATION:**

Staff recommends that the Board consider a rate increase for wastewater.

## **STAFF REPORT:**

Over the last few years, the revenue in the Wastewater fund has not kept up with the expenses. There have been numerous capital improvements required that have caused a reduction in the reserve balance of this fund. The reserve fund is intended to be used for such capital repairs and improvements; however, the goal is to keep the fund's revenues ahead of the expenditures in order to maintain an adequate balance in the reserve fund to the extent possible. Improvements at the plant are always very pricey due to the size and type and appurtenances that are involved. Recently a new maintenance building was commissioned for the facility that will further reduce the wastewater reserves.

As an example, over the last three years, 2018-present, the District has spent over \$764,000 on capital improvements and equipment from the wastewater fund. The past audit shows that wastewater finished the year at -\$82,681 with \$305,065 in capital expenses accrued during the year. This indicates that the capital needs are exceeding the revenue for the year and causing a reduction on the fund reserve balance. Your November financial statements (included in this agenda) indicate that as of 11/30, the fund is -\$21,691 with \$94,866 year to date expended on capital expenses.

The purpose of this discussion is to present Staff's opinion and seek direction from the Board related to a rate increase for wastewater. Currently, and since formation, the wastewater fee has been \$36.64. A \$5 increase that could be phased in over one to five years would provide significant relief to the fund and help sustain the capital reserve fund. As shown on the attached chart, the District is the fourth lowest cost wastewater facility in our area. The larger entities benefit from a significantly larger rate base over which to spread the fixed costs. Compared to the smaller Districts with sewer serve, HCSD is the lowest. Comparable Districts in size include High Desert Water District, CSA 64, 705, 42 and Crestline Sanitation. While our rates are not built to comport with what other agencies charge, it does provide a good benchmark for fixed costs over a

similar, small rate base. It is important to note that the majority of the costs for the wastewater facility are fixed regardless of the volume of flow.

**FISCAL IMPACT:** NA

**POSSIBLE MOTION:** No specific motion

**ATTACHMENTS:** Sewer Rate Comparison

# SEWER RATE COMPARISON

## Monthly Sewer Rate (Single Family)





# Helendale Community Services District

DATE: January 21, 2021  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #8  
Discussion and Possible Action Regarding Adoption of Resolution 2021-01: A Resolution of the Board of Directors of the Helendale Community Services District Establishing Policies for its Compensation, Reimbursement, and Ethics Training

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## **STAFF RECOMMENDATION:**

This matter is at the discretion of the Board.

## **STAFF REPORT:**

This Resolution is slated for annual review and was last modified in 2019. Attached for the Board's consideration is the resolution with suggested modifications to reflect the current payroll practices in Section 2.6. District Counsel will provide an overview of the significance of the resolution.

The matter of Board Member compensation is an area in which the Board governs itself. As expense reports are turned in to staff, the General Manager approves it for processing and a list is then included in the next Board agenda on the consent calendar for approval by the Board. If there are any objections to an expense reimbursement, any Board member may request that the consent item be pulled for discussion. The extent of Staff's oversight is to ensure that no more than the allotted meetings is claimed in a month.

The Board may wish to review and amend any part of this resolution as it is a document attesting to the Board's self-governance. Further it is a gesture of transparency as to what types of meetings the Board will claim compensation for in service to the community. Attachment A to the Resolution is the current list of meeting examples. A sample of meetings claimed this past year is attached for your information. The Board may wish to modify this list to reflect what the Board deems are acceptable events for which to claim compensation. If so modified, the final version of the Resolution will be brought back at the next meeting on the consent calendar to affirm the changes made during the course of discussion.

Since February 2020, the Board member expenses have been included in the agenda packet for public transparency. Staff has received a few comments from the public about Board member compensation related to the type and number of meetings for which compensation is given. As the Board recalls in 2019, the number of compensable meetings was increased from six days of service to ten days of service which is the maximum allowed under the California Water Code pursuant to Section 20202.

**FISCAL IMPACT:** None

**POSSIBLE MOTION:** This matter is at the Board's discretion

**ATTACHMENTS:** Resolution 2021-01: A Resolution of the Board of Directors of the Helendale Community Services District Establishing Policies For Its Compensation, Reimbursement, and Ethics Training

Sample List of Meeting Claimed in 2020

2021 Board Calendar with Payroll dates in red

Current Expense Report



**RESOLUTION NO. 20198-21042021-01**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
HELENDALE COMMUNITY SERVICES DISTRICT ESTABLISHING POLICIES FOR ITS  
COMPENSATION, REIMBURSEMENT, AND ETHICS TRAINING**

WHEREAS, the Board of Directors of the Helendale Community Services District finds as follows:

A. The Helendale Community Services District (the District) is a community services district organized and operating pursuant to California Government Code Section 61000 et seq.

B. The District is governed by an elected Board of Directors (the Board) whose activities are subject to the requirements of California law, including but not limited to the Local Government Sunshine Bill (AB 1234).

C. The purpose of this resolution is to ensure compliance with AB 1234 and to establish policies with respect to (1) Board member compensation, (2) Board member reimbursement, and (3) Board member ethics training.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS of the Helendale Community Services District as follows:

Section 1. **COMPENSATION.**

1.1. **Amount.** The amount of Board member compensation by the District shall be determined in accordance with all applicable requirements of California law. Pursuant to said requirements, the Board shall set the amount of such compensation at a rate established by adoption of a separate ordinance or resolution.

1.2. **Day of Service.**

1.2.1. **Definition.** For purposes of determining eligibility for compensation of Board members pursuant to the ordinance or resolution referred to in Section 1.1 above, the term “day of service” is defined as follows, and Board member attendance, representation, and participation shall be deemed previously approved by the Board, pursuant to Government Code Section 61047(e):

- (a) Attendance at a meeting of the Board;
- (b) Participation at a meeting of a standing committee of the Board;
- (c) Attendance at a meeting of an ad hoc committee of the Board;
- (d) Attendance at a meeting with the District’s General Manager involving the operations of the District;
- (e) Attendance at a meeting with the District’s auditors, attorneys, or other consultants involving matters for which the consultants have been retained by the District;
- (f) Attendance at a meeting of a local, state, or federal body with subject matter jurisdiction affecting the operations of the District;
- (g) Attendance at a meeting with a local, state, or federal representative concerning matters involving the operations of the District;
- (h) Participation in the following activities, provided that the Board member delivers a written or oral report to the Board regarding the member’s participation at the next Board meeting following the event:
  - (1) A conference, seminar, or organized educational or training

activity involving matters related to the functions and operations of the District; and

(2) A meeting of organizations or community members with interests in matters involving the function and operations of the District;

(i) Representation of the District at the following events, provided that the Board member delivers a written or oral report to the Board regarding the member's representation at the next Board meeting following the event:

(1) A public meeting or a public hearing conducted by another public agency;

(2) A public benefit nonprofit corporation on whose board the District has membership;

(j) Any occurrence that is listed in Exhibit "A" attached hereto and incorporated herein by this reference; and

(k) All other occurrences for which the Board member has obtained prior approval from the Board to attend or participate on behalf of the District.

1.2.2. Daily Limitation. If a Board member attends or participates in multiple meetings in a single day, the Board member shall only be eligible for compensation for one meeting on that day.

1.3. Procedure. To receive compensation for attendance or participation at approved meetings, a Board member shall submit to the District's General Manager a payment request for the calendar month by the first regular Board meeting of the following month. Thereafter, the District's General Manager will issue a check to the Board member in the amount of the payment



request to the extent consistent with this Resolution. The check number, name of the Board member, and amount of the check shall be included in the agenda materials for the next public meeting. If a Board member fails to timely submit his or her compensation request in the manner set forth above, payment thereof will only be made to the Board member upon formal approval by the Board taken in the exercise of its discretion within the same fiscal year in which the day of service was provided.

Section 2. **REIMBURSEMENT.**

Pursuant to Government Code Section 61047(c), the District shall reimburse Board members for their actual and necessary traveling and incidental expenses incurred while on official business as provided herein.

2.1. **Qualifying Events.** Pursuant to Government Code Section 53232.2(b), the types of occurrences that qualify a Board member to receive reimbursement of eligible expenses set forth in Section 2.2 below shall be any occurrence that is listed in Section 1.2.1 of this Resolution.

2.2. **Eligible Expenses.** Expenses eligible for reimbursement shall be limited to (1) registration or tuition costs, or other charges for participation at the meeting; (2) transportation to and from the meeting, including airfare, car rental, or mileage for use of a Board member's own automobile, and other miscellaneous transportation costs (shuttle, taxi, parking, etc.); (3) lodging at the single-room rate; and (4) costs of meals as set forth in Section 2.3.4.

2.3. **Rates.**

2.3.1. **Registration, Tuition, and Meeting Charges.** The District reimbursement rate for registration or other charges for participation at a meeting shall be the actual amount

incurred, not to exceed the maximum rate published by the conference or activity sponsor for timely registration after applying all applicable deductions for any available discounts.

2.3.2. Transportation.

(a) Members of the Board must use government and group rates offered by a provider of transportation services for travel when available. If such rates are not available, the District reimbursement rate for Board member transportation shall be the actual amount incurred, not to exceed the cost of round-trip coach airfare.

(b) The District reimbursement rate for mileage by use of a Board member's own vehicle shall be calculated on the basis of total miles driven for District purposes at the rate specified in the Internal Revenue Code in effect at the time of the vehicle usage.

(c) The District reimbursement rate for vehicle parking by a Board member shall be the actual amount incurred.

2.3.3. Lodging. Members of the Board must use government and group rates offered by a provider of lodging services when available. If the lodging is in connection with an accepted conference or organized educational activity, lodging costs must not exceed the maximum group rate published by the conference or activity sponsor, provided that lodging at the group rate is available to the member of the Board at the time of booking. If a government or group rate is not available, the District reimbursement rate for Board member lodging shall be the actual amount incurred, not to exceed the rate for comparable lodging.

2.3.4. Meals. The District reimbursement rate for Board member meals shall be the actual amount incurred, not to exceed the applicable Internal Revenue Service rates for reimbursement as established in Publication 463 or any successor publication, or \$100.00,

whichever is less, for each day of service outside the District's boundaries.

2.3.5. Other. District reimbursement of all other actual and necessary expenses incurred by a Board member shall be computed using the applicable Internal Revenue Service rates for reimbursement as established in Publication 463, or any successor publication. All expenses that do not fall within this reimbursement policy or the Internal Revenue Service reimbursable rates, as provided above, shall be approved by the Board in a public meeting before the expense is incurred.

2.4. Budget Limits. The maximum amount of District-paid expenses that each Board member may annually incur without separate prior Board approval is \$2,000 each fiscal year.

2.5. Ineligible Expenses. Board members shall not be eligible for District reimbursement of any expenses incurred by any person traveling or attending a meeting as a guest of the Board member. No Board member shall be eligible for District reimbursement of any expenses for personal services not related to District business.

2.6. Expense Forms. The District shall provide expense report forms to be filed by the members of the Board for reimbursement for actual and necessary expenses incurred on behalf of the District in the performance of official duties. The expense reports shall document that expenses meet the policy reflected in this Resolution for expenditure of public resources. Board members shall submit to the District's General Manager expense reports to be processed in the normal payroll cycle as often as desired, but no later than for the calendar month by the first regular Board meeting payroll of the following month, and the reports shall be accompanied by the receipts documenting each expense. Thereafter, the District's General Manager payment will be issued issue a check to the Board member in the amount requested in the expense report to

the extent consistent with this Resolution. ~~The check number, name of the Board member meetings,~~ and amount of ~~the checkpayment~~ shall be included in the agenda materials for the next public meeting. If a Board member fails to timely submit his or her expense report in the manner set forth above, payment thereof will only be made to the Board member upon formal approval by the Board taken in the exercise of its discretion within the same fiscal year in which the day of service was provided. All documents related to reimbursable District expenditures are public records subject to disclosure under the California Public Records Act.

2.7. **Report.** Board members shall provide brief reports on meetings attended at the expense of the District at the next regular meeting of the Board.

Section 3. **ETHICS TRAINING.**

3.1. **Requirement.** Each local agency official of the District must receive training in ethics laws no later than one year from the first day of service with the District. Thereafter, each local agency official must receive such training at least once every two years.

3.2. **Application.**

3.2.1. **Local Agency Official.** As used in Section 3.1 of this Resolution, the term “local agency official” means all of the following:

- (a) All Board members; and
- (b) All executive staff of the District.

3.2.2. **Ethics Laws.** As used in Section 3.1 of this Resolution, the phrase “ethics laws” includes, but is not limited to, the following:

- (a) Laws relating to personal financial gain by public servants, including, but not limited to, laws prohibiting bribery and conflict-of-interest laws;

(b) Laws relating to claiming prerequisites of office, including, but not limited to, gift and travel restrictions, prohibitions against the use of public resources for personal or political purposes, prohibitions against gifts of public funds, mass mailing restrictions, and prohibitions against acceptance of free or discounted transportation by transportation companies;

(c) Government transparency laws, including, but not limited to, financial interest disclosure requirements and open government laws; and

(d) Laws relating to fair processes, including, but not limited to, common law bias prohibitions, due process requirements, incompatible offices, competitive bidding requirements for public contracts, and disqualification from participating in decisions affecting family members.

3.3. **District Responsibilities.**

3.3.1. **Records.** The District shall maintain records indicating (a) the dates that local agency officials satisfied the requirements of Section 3 of this Resolution and (b) the entity that provided the training. The District shall maintain these records for at least five years after local agency officials receive the training. These records are public records subject to disclosure under the California Public Records Act.

3.3.2. **Notice.** The District is required to provide information on training available to meet the requirements of Section 3 of this Resolution to its local agency officials at least once annually.

Section 4. **REVIEW OF RESOLUTION ON ANNUAL BASIS.**

Each year the Board shall review this Resolution to determine its effectiveness and the

necessity for its continued operation. The District's General Manager shall report to the Board on the operation of this Resolution, and make any recommendations deemed appropriate, including proposals to amend the Resolution. Upon conclusion of its review, the Board may take any action it deems appropriate concerning this Resolution. Nothing herein shall preclude the Board from taking action on the Resolution at times other than upon conclusion of the annual review.

Section 5. **SEVERABILITY.**

If any provision of this Resolution or the application thereof to any person or circumstances, is held invalid, such invalidity shall not affect other provisions or applications of this Resolution which can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are declared to be severable.

Section 6. **EFFECTIVE DATE.**

This Resolution supersedes Resolution No. 201~~8619-13904~~ adopted by the Board on ~~August~~ ~~October~~ ~~May~~ 24, 2016~~2018~~2019, and shall take effect immediately upon its adoption.

ADOPTED this ~~24~~21~~st~~<sup>th</sup>~~nd~~ day of ~~October~~May, 2018~~2019~~January 2021

AYES:  
NOES:  
ABSTAIN:  
ABSENT:

~~Ron Clark~~Tim Smith, ~~Vice~~-President

ATTEST:

---

Sandy Haas, Secretary

## Exhibit "A"

This list is to be used as examples of meetings outlined under Section 1.2.1 and is subject to change at the discretion of the Board.

Brown Act Meetings

Regular and Special Board Meetings

Representation at a public hearing or public meeting of another government agency

Mojave Water Agency

Watermaster

San Bernardino County

LAFCO

Various City Councils

VVWRA

Meeting with a representative from County, State, or Federal Government

Elected officials or representatives

Ad hoc committees of the Board

Park and Rec Committee

Recycled Water Committee

Meeting with District Consultants

Attorney, Engineer, Auditor, etc.

Meetings of County, -Special District or LAFCO

Tri-Communities Special District Luncheon

Association of San Bernardino County Special Districts (ASBCSD)

Representation of the District on a non-profit Board

Chamber of Commerce

Homeowners Association

Training or education involving matters related to the functions and operations of the District

Board member training through CSDA

ABC's of Water seminars (Mojave Water Agency)

Mojave Water Agency Tours

### **Common Items Claimed as Meeting**

Meet with General Manager  
Regular Board Meeting  
Special Board Meeting  
Park and Recreation Committee Meeting  
Tri Communities Meeting  
ASBCD Meeting  
Farmers Market Booth  
Helendale Basketball Program  
CSDA online webinar  
Public Input Meeting for Park Grant  
San Bernardino Water Conference - Virtual  
Clean Up Day  
Meeting with Auditors

### **Not as Common Items Claimed as Meeting**

Met with Staff on RC Track  
High Desert Water Summit  
Phone Call Regarding Property  
RC Track Grand Opening  
Phone call with GM regarding invoice  
Test meeting for gotowebinar software  
Phone call with GM regarding use of notary  
Met with GM to discuss rampdowns  
Park and Rec update  
Phone call to GM  
Park inspection  
COVID testing event  
Phone call regarding Concerts in the Park  
Site visit to Apple Valley Farmers Market  
Phone call regarding memorial plaque at Park  
Phone call regarding Tri-Communities Meeting  
Meeting at Wastewater Plant  
Toured park with prospective homebuyers  
Phone call to ask about auto attendant phone message  
COVID Update  
New Well Site Visit  
Review of Plans for Park Grant  
Wastewater Vault Installation



# 2021 HELENDALE CSD CALENDAR

January						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

February						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

March						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

April						
S	M	T	W	T	F	S
			14th BD	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

May						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

June						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

July						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

August						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

September						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

October						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

November						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

December						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

- HOLIDAY
- COMMUNITY CLEAN UP DAYS
- HCSD 14TH OPERATIONAL ANNIVERSARY (4/1)
- HCSD BOARD MEETING
- PARK & REC COMMITTEE MEETING
- OPEN GYM CLOSED (TBD)
- CONCERT IN THE PARK
- NATIONAL NIGHT OUT

HOLIDAYS			
<b>Jan. 1</b>	New Year's Day	<b>Sept. 6</b>	Labor Day
<b>Jan. 18</b>	Martin Luther King Day	<b>Nov. 11</b>	Veterans Day
<b>Feb. 15</b>	Presidents Day	<b>Nov. 25-26</b>	Thanksgiving
<b>May 31</b>	Memorial Day	<b>Dec. 23-24</b>	Christmas Eve
<b>July 5</b>	Independence Day	<b>Dec. 31</b>	New Year's Eve

\* FARMER'S MARKET EVERY WEDNESDAY  
 \* YOUTH SOCCER - PROPOSED DATES: 9/11/21 - 11/20/21

**HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER**

Name: \_\_\_\_\_

Date		Expense Description/Explanation				Miles	Meals	Lodging	Other	Exp Category
	Event									
	Public Benefit									
	Event									
	Public Benefit									
	Event									
	Public Benefit									
	Event									
	Public Benefit									
	Event									
	Public Benefit									
	Event									
	Public Benefit									
	Event									
	Public Benefit									
	Event									
	Public Benefit									
	Event									
	Public Benefit									
	Event									
	Public Benefit									

Notes/Comments: \_\_\_\_\_

**Totals**

	-	-	-	-	-	-	-	-
Totals:	Mileage	Meals	Lodging	Other	Grand Total			
	-	-	-	-	-			

Submitted By: \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

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

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



# Helendale Community Services District

DATE: January 21, 2021  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
BY: Cindy Byerrum, Financial Consultant  
SUBJECT: Agenda item #9  
Discussion and Possible Action Regarding Adoption of Resolution 2021-02: A  
Resolution of the Board of Directors of the Helendale CSD To Tax Defer Member  
Paid Contributions – IRC 414(H)(2) Employer Pick-Up

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## **STAFF RECOMMENDATION:**

Staff recommends that the District adopt the resolution to allow the employee contributions to CalPERS to be pre-tax, pursuant to IRS Section 414(H)(2), which would benefit the employees and cause no financial impact to the District.

## **STAFF REPORT:**

The District participates in the CalPERS retirement program. The District contributes 13.35% of the employee's salary for employer contributions, and also "picks up" 2.5% of the Classic employees 8% member contribution. Classic employees contribute the remaining 5.5% of the 8% of their salary to the plan. Employees hired after January 1, 2013 are considered PEPRA employees, and they contribute 6.75% of their salary to the plan with no District "pick up".

The District's employer contributions to Classic and PEPRA members are automatically pre-taxed, meaning that the employee will pay taxes on the return of those contributions when they retire and receive their pension. The employee's contribution, however, is currently post-tax, meaning the employee will pay federal and state income taxes now on their full salary with no deductions, and then receive their pension benefits related to those contributions as tax free.

CalPERS allows organizations to adopt a resolution to consider the employee contributions to be pre-tax instead of post-tax, which reduces taxable income for the employees during their working years. Adoption of this resolution would mean that the employee contributions for both Classic and PEPRA employees would deduct from their taxable wage base and would be excluded from their W-2 at year-end, similar to the District's 457 plan. The employees would get the tax benefit during their working years when they would presumably be in higher tax bracket then they will be in retirement.

**FISCAL IMPACT:** This would have no impact on the District but would result in a tax benefit to the employees.

**POSSIBLE MOTION:** Adopt Resolution 2021-01 to tax defer member paid contributions to PERS

**ATTACHMENTS:** Resolution 2021-01: A Resolution of the Board of Directors of the Helendale CSD To Tax Defer Member Paid Contributions – IRC 414(H)(2) Employer Pick-Up

ECalPERS ID:

**RESOLUTION 2021-02: A RESOLUTION OF THE HELENDALE CSD TO TAX  
DEFER MEMBER PAID CONTRIBUTIONS –  
IRC 414(H)(2) EMPLOYER PICK-UP**

WHEREAS, 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 Board of Administration of the California Public Employees' Retirement System (CalPERS) adopted its resolution re section 414(h)(2) IRC on September 18, 1985; and

WHEREAS, the Internal Revenue Service has stated in December 1985, that the implementation of the provisions of section 414(h)(2) IRC pursuant to the Resolution of the Board of Administration would satisfy the legal requirements of section 414(h)(2) 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 Classic and PEPRAs employees who are members of the CalPERS:

**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 CalPERS on behalf of all its employees or all its employees in a recognized group or class of employment who are members of CalPERS. "Employee contributions" shall mean those contributions to CalPERS 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 CalPERS, 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 CalPERS.

- 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 CalPERS.
- IV. The Helendale Community Services District shall pay to CalPERS 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 CalPERS on behalf of an employee shall be the entire contribution required of the employee by CalPERS (California Government Code sections 20000, et seq.).
- VI. That the contributions designated as employee contributions made by Helendale Community Services District to CalPERS shall be treated for all purposes, other than taxation, in the same way that member contributions are treated by CalPERS.

**PASSED AND ADOPTED** by the governing body of the Helendale Community Services District this 21st day of January, 2021.

BY \_\_\_\_\_  
Tim Smith, President

Attest:

By \_\_\_\_\_  
Sandy Haas, Secretary