



Helendale Community Services District

26540 Vista Road, Suite C, Helendale, CA 92342

REGULAR BOARD MEETING **Thursday, August 7, 2025, at 6:00 PM**

REMOTE ACCESSIBILITY

This meeting of the Board of Directors of the Helendale Community Services District is Open to the public both in-person at the District Office located at 26540 Vista Road, Suite C, Helendale, California. join remotely: www.zoom.com or Zoom App; click on "Join". Enter **Meeting ID 463 173 8547** and Passcode: **HCSD**. Use your computer audio or join by phone with the directions below. Phone-In Instructions: Call **1-669-900-6833**, enter **Meeting ID 463 173 8547**, Participant ID or press #, and enter Audio Password/Passcode: **872103**.

Pursuant to Government Code Section 54953(b), Director Rosenberg will attend the meeting via teleconference, location at 13220 Rohn Road, Fenton, Michigan, 48430.

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 in person or using the "raise the hand" feature on Zoom.

3. Consent Items

- a. Approval of Minutes:
Regular Board Meeting of July 17, 2025
- b. Bills Paid Report
- c. June Financial Report

4. Reports

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

Regular Business:

5. Discussion and Possible Action Regarding Approval of Directors' Expense Reports
6. Public Hearing to Receive Comments Regarding Possible Adoption of Resolution 2025-06: A Resolution of the Board of Directors of the Helendale Community Services District Authorizing the Establishment and Continuation of Collection of Water and Sewer Standby Charges for Fiscal Year 2026
7. Public Hearing to Receive Comments Regarding Possible Adoption of Resolution 2025-07: A Resolution of the Board of Directors of the Helendale Community Services District Authorizing the Establishment and Continuation of Collection of Refuse Disposal Land Use Fees for Fiscal Year 2026
8. Discussion and Possible Action Regarding the Write-Off of Certain Uncollectable Accounts and Accounts with a Credit Balance

Other Business

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

Closed Session

10. Conference with Real Property Negotiators

(Government Code Section 54956.8)

District Negotiator: Kimberly Cox

Negotiating Parties: Bobby Boytor

Under Negotiation: Price and Terms of Payment

11. 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 agendaized 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

Date: August 7, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #3
Consent Items

CONSENT ITEMS

- a. Approval of Minutes: Regular Meeting July 17, 2025
- b. Bills Paid Report
- c. June Financial Report



Helendale Community Services District

Date: August 7, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Cheryl Vermette, Clerk of the Board
SUBJECT: Agenda item #3a
Minutes from Regular Board meeting 7/17/2025



Minutes of the Helendale Community Services District

REGULAR BOARD OF DIRECTORS MEETING

Date: July 17, 2025
Time: 6:02 PM
Meeting called to order by: Vice President George Cardenas

Attendance

President Ron Clark	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input type="checkbox"/> In Person	<input checked="" type="checkbox"/> Remote
Vice President George Cardenas	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote
Director Gail Guinn	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote
Director Artie DeVries	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote
Director Billy Rosenberg	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote

Staff Members Present

Kimberly Cox, General Manager; Craig Carlson, Water Operations Manager; Alex Aviles, Wastewater Operations Manager; Cheryl Vermette, Administrative Services Manager

Consultants/Guests

Haley Peterson, San Bernardino County Sherriff's Department
Battalion Chief Newcomer, San Bernardino County Fire Department

Members of the public

There was one member of the public attending in person.

1. APPROVAL OF AGENDA

Discussion None

Motion Director Guinn made a motion to approve the agenda as presented.

Second Director Rosenberg

Vote

Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director George Cardenas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Gail Guinn	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Artie DeVries	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Billy Rosenberg	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

2. PUBLIC PARTICIPATION

Haley Peterson, San Bernardino County Sherriff's Department – reported statistics
Battalion Chief Newcomer, San Bernardino County Fire Department – introduced himself
Amy Haggett, Resident – requested to use the community center to offer sound baths.

3. CONSENT ITEMS

- Approval of Minutes: Regular Board Meeting of June 19, 2025
- Bills Paid Report
- May Financial Report

Discussion None

Motion Director Rosenberg made the motion to approve the consent items as presented.

Second Director Guinn

Vote

Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director George Cardenas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Gail Guinn	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Artie DeVries	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Billy Rosenberg	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

4. REPORTS

a. Directors' Reports

Director Guinn reported that she attended the Burrtec tour and the MRF. She also commented that the Concert in the Park was great. Director Guinn gave an update on CERT – the team is working with Staff to plan the October safety night. She also reported that OES will be providing bins for all of the supplies donated by Barstow Hospital. The American Legion had their charity golf tournament and the CSD will be receiving a check for youth sports.

Director DeVries shared that she recently toured the MRF facility. She suggested including information about Burrtec tours in the upcoming newsletter. She also noted that Burrtec is able to provide compost on a regular basis. Additionally, Director DeVries was able to watch the bar screen repair at the wastewater treatment plant.

Director Rosenberg reported that he was able to watch the bar screen repair. He also gave an update on the Senior Affairs committee that he is a part of.

Vice President Cardenas reported that he watched the bar screen repair project.

General Managers Report

General Manager Cox reported that we received the reimbursement for the Per Capita park grant totaling \$182,289 was received for improvements including RC track fencing and lighting, as well as baseball field bathroom upgrades.

Wastewater Operations Manager Aviles gave the wastewater report. The vacancy for the Wastewater position will remain open until September, with recruitment for the shared Maintenance Worker role set to be posted shortly. Interviews for both positions are planned to take place during the month of September. Evan's Hydro installed the rebuilt Pump #1 at the Smithson lift station. Staff completed the installation of the step bar screen at the plant. They also removed rags accumulating in the digester, which is a result of having no operational screens at the headworks. Additionally, staff pulled wiring and installed new lights on the North field.

Administrative Services Manager Vermette gave the administration report. A total of 38 properties changed hands. Of these, 18 had new owners, 8 had new tenants, and 1 involved a tenant transfer. Seven properties reverted to the landlord, two transitioned from tenant to owner, and two are now trash-only accounts. As of 4/30/25 11 inactive accounts with balances, 5 paid leaving a total uncollected balance of \$342.45. UIA payments for 2025 total \$56,938.20 to date.

General Manager Cox gave the finance report. The District has a total cash balance of \$9,577,268. Water has a balance of \$4,285,567; wastewater has a balance of \$3,815,100; parks has a balance of \$514,652; property rentals have a balance of \$199,167; and solid waste has a balance of \$211,568. CBB Trust has a balance of \$2,242,799; LAIF has a balance of \$1,135,973; CBB Checking has a balance of \$1,507,815; Flagstar has a balance of \$131,770; and CA CLASS has a balance of \$4,871,371.

REGULAR BUSINESS

5. Discussion and Possible Action Regarding Approval of Directors' Expense Reports

Discussion: None

Motion: Director Rosenberg made the motion to accept the Directors' expense reports.

Second: Director Guinn

Vote

Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director George Cardenas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Gail Guinn	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Artie DeVries	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Billy Rosenberg	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

6. Public Hearing to Receive Comments Regarding Possible Adoption of Resolution 2025-06: A Resolution of the Board of Directors of the Helendale Community Services District Authorizing the Establishment and Continuation of Collection of Water and Sewer Standby Charges for Fiscal Year 2026

Discussion: The Board discussed the annual review of standby fees, which are charged for the availability of service to vacant properties with access to water and sewer. The district can utilize the County property tax process to collect these fees. The fee applies only to in-fill lots and not to properties away from infrastructure. A 2014 Engineer's Report evaluated the fee, noting that it could be significantly higher than the Board's current rate. This document is available for public review and is attached to an agenda item.

A fee of \$30 is charged for each vacant lot up to 1 acre. The total estimated fees for FY 2017 are \$17,190 for water and \$17,310 for wastewater, leading to a budget estimate of approximately \$34,500 for FY 2026. The fees apply to 567 properties for water and 558 properties for wastewater, with amounts changing annually as in-fill development occurs.

This meeting serves as the protest hearing where the Board has the opportunity to hear and consider objections, protests, and the adoption of standby fees. The Board requested to continue the hearing at the August 7 meeting and submit the final standby fee list to the County by August 10.

Motion: Director Rosenberg made the motion to continue the hearing until the August 7th Regular Board meeting.

Second: Director Guinn

Vote

Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director George Cardenas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Gail Guinn	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Artie DeVries	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Billy Rosenberg	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

7. Discussion and Possible Action Regarding Approval of Open Purchase Orders

Discussion: The Board reviewed the annual process for handling open purchase orders, which are expenditures exceeding the General Manager's signing authority and not covered by other contracts or regulatory fees approved in the budget. These purchase orders primarily concern goods and services necessary for District operations. Staff can establish open purchase orders with an approved limit, and expenditures up to the Board-approved amount for a particular vendor will be charged against the open purchase order. If additional funds are needed, a request will be brought to the Board for approval before exceeding the purchase order amount.

The Board reviewed a list of six open purchase orders with respective companies and amounts, totaling \$325,000. Notably, there was a budget increase of \$25,000 for Aqua Metrics and \$20,000 for Burnick, McElhaney & Kennedy.

Aqua Metrics	\$ 75,000 (Meters)
Burnick, McElhaney & Kennedy	\$100,000 (Legal Services)
Core & Main	\$ 35,000 (Water Supplies)
Western Water Works	\$ 30,000 (Water Supplies)
Beck Oil	\$ 50,000 (Fuel)
Houston & Harris	\$ 35,000 (Vactor/CCTV)
TOTAL	\$325,000

Motion: Director DeVries made the motion to approve open purchase orders for FY26.

Second: Director Guinn

Vote

Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director George Cardenas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Gail Guinn	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Artie DeVries	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Billy Rosenberg	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

8. Discussion and Possible Action Regarding Update on PFAS Remediation and Funding

Discussion: Staff gave an update on PFAS monitoring and treatment efforts. Staff has been monitoring PFAS samples - Wells 13, 1A, and 4A are positive in some of the PFAS constituents (the results are included in staff report). Results are above EPA recommended notification level (NL) and response level (RL). California has not yet established a maximum contaminant level (MCL) for PFAS, but suggested lowering the notification level from 10 parts per trillion (ppt) to 4 ppt as of July 3, 2025. The district needs to develop a treatment plan by 2027 and implement treatment by 2029. Staff has met with several contractors including Layne, ATEC, Chart Water. Staff also met with a pipeline contractor/engineer to plan a pipeline to manifold all wells to a central treatment location. Treatment will aim to eliminate manganese in well 13 and rehabilitate well 2. Preliminary costs are estimated at \$2,900,750 for development and \$364,205 annually. Staff will continue to seek treatment options and vendors.

The Board also discussed PFAS funding for remediation. Settlement funds will be received at some point, and it was suggested to put these funds in a restricted reserve. Investment options will be evaluated for the best return, and restricted funds will be represented on a chart. A possible motion to establish a restricted reserve account for PFAS settlement funds was suggested.

Motion: Director DeVries made the motion to establish a restricted reserve account for PFAS settlement funds.

Second: Director Rosenberg

Vote

Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director George Cardenas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Gail Guinn	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Artie DeVries	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Billy Rosenberg	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

9. Board Workshop: Strategic Planning

Discussion: The Board conducted a Strategic Planning Workshop to develop a roadmap for the district's future. The purpose and process of developing a Strategic Plan were highlighted, emphasizing the importance of having a strategic plan as a roadmap for thoughtful future planning. An Ad Hoc committee, consisting of Director Guinn and V.P. Cardenas, was appointed to oversee the planning process. The steps include meeting with staff, managers, and holding a board workshop to develop the plan, which will be presented to the full board in September.

The Strategic Plan is used to evaluate the district's strengths, weaknesses, opportunities, and threats (SWOT analysis) and develop actions for continued success. It serves as a roadmap to the destination, considering obstacles and necessary resources, and is a living document that is re-evaluated and updated every 3-5 years. The key components of the strategic plan include the introduction/background, mission/vision statement, SWOT analysis, goals and objectives, action plan, and financial projections. Each component has a brief status update, such as being in the budget, recently completed, or needing updates.

A SWOT analysis template was presented, divided into four sections: Strengths, Weaknesses, Opportunities, and Threats. Each section contains a list of questions designed to help evaluate the respective area. The workshop concluded with a SWOT analysis diagram, visually organizing the strengths, weaknesses, opportunities, and threats.

The Board expressed gratitude for the participation and contributions of the attendees, emphasizing the importance of community involvement in the strategic planning process.

Other Business

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

SWOT

Neighborhood Watch

Grants for Theater

Vice President Cardenas called for a brief break after which closed session began at 7:32 pm

Closed Session

11. Public Employee Appointment

[Government Code Section 54957(b)]

Title: General Manager

12. Report of Closed Session Items

Legal Counsel Kennedy reported that the Board met in closed session, there was no reportable action.

Closed session adjourned at 8:04 pm

13. Adjournment

Vice President Cardenas adjourned the meeting at 8:06 pm.

George Cardenas, Vice President

Cheryl Vermette, Clerk of the Board

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



Helendale Community Services District

DATE: August 7, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Andrea Chavis, Customer Service Lead
SUBJECT: Agenda item #3b
Consent Items: Bills Paid and Presented for Approval

STAFF RECOMMENDATION

Updated Report Only. Receive and File.

STAFF REPORT:

Staff issued 31 checks, 18 Bank Drafts and 10 EFT's totaling \$415,583.60

Total Cash Available		7/31/25
Cash		\$9,667,245.85
Checks, DFT's/EFT's Issued	\$415,583.60	\$699,819.21

INVESTMENT REPORT:

The Investment Report shows the status of the District funds invested as of 8/1/25

	Interest Rate	Interest Income
CA CLASS*	4.34%	\$18,103.39 Fiscal Year to date
CBB Trust	4.05%	\$5,241.86 Fiscal Year to date
LAIF	4.31%	\$12,445.77 Fiscal Year to date



Helendale CSD

Bills Paid and Presented for Approval

Transaction Detail

Issued Date Range: 07/12/2025 - 08/01/2025

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
Bank Account: 211102187 - CBB Checking					
07/16/2025	28963	WesTech Engineering, Inc.	-4,149.47	Check	Accounts Payable
07/17/2025	28964	AMS Construction	-160,453.87	Check	Accounts Payable
07/18/2025	28965	ACI Payments, Inc	-55.80	Check	Accounts Payable
07/18/2025	28966	Burrtec Waste Group, Inc	-14,213.37	Check	Accounts Payable
07/18/2025	28967	FNBO	-1,081.79	Check	Accounts Payable
07/18/2025	28968	Home Depot Credit Services	-2,573.46	Check	Accounts Payable
07/18/2025	28969	Konica Minolta	-876.06	Check	Accounts Payable
07/18/2025	28970	State of California Department of Justice	-98.00	Check	Accounts Payable
07/18/2025	28971	Synagro West, LLC	-1,177.92	Check	Accounts Payable
07/18/2025	28972	Underground Service Alert of Southern California	-47.00	Check	Accounts Payable
07/18/2025	28973	Beck Oil Inc	-2,969.31	Check	Accounts Payable
07/18/2025	28974	Citizens Business Bank	-149,447.45	Check	Accounts Payable
07/18/2025	28975	Craig Carlson	-1,228.85	Check	Accounts Payable
07/18/2025	28976	Frontier Communications	-104.74	Check	Accounts Payable
07/18/2025	28977	Frontier Communications	-81.92	Check	Accounts Payable
07/18/2025	28978	Konica Minolta	-969.41	Check	Accounts Payable
07/18/2025	28979	Sierra Analytical Labs, Inc	-1,186.50	Check	Accounts Payable
07/18/2025	28980	Zenith National Insurance Company	-3,042.00	Check	Accounts Payable
07/18/2025	28981	Frontier Communications	-176.19	Check	Accounts Payable
07/18/2025	28982	Hach Company	-3,650.00	Check	Accounts Payable
07/18/2025	28983	Kimberly Cox	-350.00	Check	Accounts Payable
07/18/2025	28984	Trini Martin	-1,200.00	Check	Accounts Payable
07/28/2025	28985	Boot Barn Inc.	-445.85	Check	Accounts Payable
07/28/2025	28986	County of San Bernardino, Solid Waste Mgmt. Div.	-997.86	Check	Accounts Payable
07/28/2025	28987	Lakeside Heating and Air Conditioning	-465.00	Check	Accounts Payable
07/28/2025	28988	Mojave Environmental Education Consortium	-300.00	Check	Accounts Payable
07/28/2025	28989	San Bernardino County Fire Protection District	-1,102.00	Check	Accounts Payable
07/28/2025	28990	Sierra Analytical Labs, Inc	-1,426.50	Check	Accounts Payable
07/28/2025	28991	Verizon Wireless	-136.47	Check	Accounts Payable
07/28/2025	28992	Verizon Wireless	-712.28	Check	Accounts Payable
07/30/2025	28993	Business Card	-19,229.75	Check	Accounts Payable
07/18/2025	DFT0002755	Cal PERS	-162.35	Bank Draft	Accounts Payable
07/18/2025	DFT0002756	Cal PERS	-210.91	Bank Draft	Accounts Payable
07/18/2025	DFT0002757	Cal PERS	-250.00	Bank Draft	Accounts Payable
07/18/2025	DFT0002758	Cal PERS	-5,300.53	Bank Draft	Accounts Payable
07/18/2025	DFT0002759	California State Disbursement Unit	-230.76	Bank Draft	Accounts Payable
07/18/2025	DFT0002760	Cal PERS	-2,616.45	Bank Draft	Accounts Payable
07/18/2025	DFT0002761	Cal PERS	-848.26	Bank Draft	Accounts Payable
07/18/2025	DFT0002762	Cal PERS	-5,003.96	Bank Draft	Accounts Payable
07/18/2025	DFT0002763	Cal PERS	-1,622.29	Bank Draft	Accounts Payable
07/18/2025	DFT0002764	Cal PERS	-1,304.47	Bank Draft	Accounts Payable
07/18/2025	DFT0002765	Cal PERS	-1,339.82	Bank Draft	Accounts Payable
07/18/2025	DFT0002766	Cal PERS	-14.88	Bank Draft	Accounts Payable
07/18/2025	DFT0002767	State of California - Franchise Tax Board	-150.00	Bank Draft	Accounts Payable
07/18/2025	DFT0002768	Internal Revenue Service	-927.48	Bank Draft	Accounts Payable
07/18/2025	DFT0002769	Internal Revenue Service	-2,099.24	Bank Draft	Accounts Payable

Bank Transaction Report

Issued Date	Number	Description	Amount	Type	Module
07/18/2025	DFT0002770	Employment Development Center	-861.46	Bank Draft	Accounts Payable
07/18/2025	DFT0002771	Internal Revenue Service	-7,282.71	Bank Draft	Accounts Payable
07/18/2025	DFT0002772	Employment Development Center	-2,801.79	Bank Draft	Accounts Payable
07/14/2025	EFT0005495	SCE ACH 4-Plex Acct 700392338368	-420.62	EFT	General Ledger
07/14/2025	EFT0005496	ACH Water Shop SCE Acct 700453074415	-144.26	EFT	General Ledger
07/14/2025	EFT0005497	SW Gas ACH 4-Plex Acct # 910000817466	-54.52	EFT	General Ledger
07/14/2025	EFT0005498	SW Gas Community Center 910000010177	-12.90	EFT	General Ledger
07/14/2025	EFT0005499	SW Gas Water Shop Acct # 910001037540	-11.00	EFT	General Ledger
07/14/2025	EFT0005500	SW Gas ACH WWTP Acct # 910000010195	-25.00	EFT	General Ledger
07/21/2025	EFT0005504	SCE Street Lighting Acct # 700013030275	-1,786.21	EFT	General Ledger
07/21/2025	EFT0005505	SCE ACH Park Wellheads Acct 700448234519	-651.64	EFT	General Ledger
07/29/2025	EFT0005519	SCE ACH Sod Farm Acct 700255337588	-2,329.26	EFT	General Ledger
07/31/2025	EFT0005521	ACH Well #13 SCE Acct 700812965633	-3,172.01	EFT	General Ledger
			Bank Account 211102187 Total: (59)		-415,583.60
			Report Total: (59)		-415,583.60

Summary

Bank Account
[211102187 CBB Checking](#)

Count	Amount
59	-415,583.60
Report Total:	-415,583.60

Cash Account
[99 99-111000 Cash in CBB - Checking](#)

Count	Amount
59	-415,583.60
Report Total:	-415,583.60

Transaction Type	Count	Amount
Bank Draft	18	-33,027.36
Check	31	-373,948.82
EFT	10	-8,607.42
Report Total:	59	-415,583.60



Helendale Community Services District

Date: August 7, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #3c
June Financial Report

June 2025 Financial Reporting



**Preliminary Results – Subject to Change
(Unaudited)**

Prepared by



**No assurance is provided on the financial statements. The financial statements do not include a statement of cash flows. Substantially all disclosures required by accounting principles generally accepted in the United States are not included.*



Helendale CSD
Statement of Revenues & Expenses - Water
June 2025

	June 2025	YTD Actual	Budget	100% of Budget	PYTD
1 Operating Revenues					
2 Meter Charges	\$ 135,685	\$ 1,631,710	\$ 1,600,864	102%	\$ 1,618,707
3 Water Sales	74,639	896,065	751,684	119%	797,043
4 Standby Charges	-	28,298	25,880	109%	34,178
5 Other Operating Revenue	5,328	167,885	101,887	165%	189,018
6 Total Operating Revenues	215,652	2,723,958	2,480,314	110%	2,638,945
7 Non-Operating Revenues					
8 Grant Revenue	-	90,000	-	0%	90,000
9 Miscellaneous Income (Expense)	-	12,889	-	0%	7,122
10 Total Non-Operating Revenues	-	102,889	-	0%	97,122
11 Total Revenues	215,652	2,826,848	2,480,314	114%	2,736,067
12 Expenses					
13 Salaries & Benefits					
14 Salaries	35,053	440,810	446,274	99%	419,452
15 Benefits	14,053	166,071	157,285	106%	152,590
16 Total Salaries & Benefits	49,106	606,881	603,559	101%	572,042
17 Transmission & Distribution					
18 Contractual Services	690	52,432	58,987	89%	57,805
19 Power	12,532	206,905	209,725	99%	197,842
20 Operations & Maintenance	12,754	105,298	158,000	67%	123,436
21 Rent/Lease Expense	800	11,490	11,600	99%	10,855
22 Permits & Fees	-	32,644	42,025	78%	40,535
23 Total Transmission & Distribution	26,777	408,767	480,337	85%	430,473
24 General & Administrative					
25 Utilities	507	5,514	3,906	141%	4,434
26 Office & Other Expenses	108	2,097	6,696	31%	1,348
27 Admin Allocation	57,008	684,098	684,098	100%	674,112
28 Total General & Administrative	57,623	691,709	694,700	100%	679,894
29 Debt Service	-	346,309	350,351	99%	343,410
30 Total Expenses	133,505	2,053,666	2,128,947	96%	2,025,819
31 Net Income (Loss) Before Other Items	82,146	773,182	351,367	220%	710,249
32 Sale or Lease of Water Rights	-	311,041	300,000	104%	428,475
33 Capital Expenses	(29,429)	(264,502)	(425,000)	62%	(399,165)
34 Net Income (Loss)	\$ 52,717	\$ 819,720	\$ 226,367		\$ 739,558



Helendale CSD Financial Statement Analysis June 2025 – 100% of Fiscal Year

Fund 01-Water Revenues and Expenses

Line 2 Meter Charges: Includes fixed monthly charge for water service. Year-to-date (YTD) meter charges ended the year over target budget.

Line 3 Water Sales: Includes water consumption charges. YTD ended over target budget due to increased consumption.

Line 4 Standby Charges: Includes special assessment standby charges for the current & prior years and delinquent standby penalties. Most of these revenues are received in November, December, and April. YTD ended over target budget due to higher than anticipated penalty and prior year assessment receipts.

Line 5 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 ended over target budget due to the high volume of connections, meter installations, water supply and delinquent fees.

Line 8 Grant Revenue: YTD activity consists of two grant receipts in March: \$15K for the Strategic Partners grant and \$75K for Well 13 grant.

Line 9 Miscellaneous Income (Expense): Includes gain or loss on sale of assets, the Enel X Demand Response Program and other miscellaneous income. YTD balance consists of a vendor rebate received in March and a \$12.7K insurance claim payment in received in May.

Line 14 Salaries: Includes salaries for water employees. YTD ended in line with target budget.

Line 15 Benefits: Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education and training. YTD ended slightly over target budget due to employer 457 contributions and increased insurance premiums.

Line 18 Contractual Services: Includes lab testing, engineering, geographic information system (GIS) support & other contract services. YTD ended under target budget.

Line 19 Power: Includes electricity usage for transmission & distribution. YTD ended in line with target budget.

Line 20 Operations & Maintenance: Includes operations & maintenance expenses, uniforms, vehicle maintenance and vehicle fuel. YTD can trend over/under budget due to need and the timing of services. YTD ended under target budget.



Helendale CSD Financial Statement Analysis June 2025 – 100% of Fiscal Year

Line 21 Rent/Lease Expense: Includes rental costs for the water shop and Bureau of Land Management (BLM) tank sites. YTD ended in line with target budget.

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

Line 25 Utilities (G&A): Includes gas and telephone expenses. YTD ended over target budget due to higher than anticipated phone charges.

Line 26 Office & Other Expenses: Includes mileage/travel reimbursements, office supplies, water conservation program and dues/subscriptions. These expenses are on an as-needed basis and can trend over/under budget. YTD ended under target budget.

Line 27 Admin Allocation: This is the monthly distribution of the budgeted Administration Fund (Fund 10) expenses to the enterprise funds, of which water receives 50%. YTD ended in line with target budget.

Line 29 Debt Service: Includes interest & principal payments on outstanding debt. YTD can trend over/under budget due to the timing of payments. Payments on the CNB loan are made in December and June, while payments on the MFC loan are made in February and August.

Line 32 Sale or Lease of Water Rights: Includes water rights leases to the City of Victorville and Silver Lakes Association. YTD ended over target budget due to water rights lease to Victorville coming in higher than anticipated.

Line 33 Capital Expenses: YTD balance in capital expenses includes the following:

- \$12.3K – Well House Well 13
- \$1.6K – Electrical Well #3
- \$78.7K – AMI Meters
- \$75K – Water Rights
- \$19K – New Well Pipeline
- \$39.3K – Service Truck Purchase
- \$9.8K – Trailer Purchase
- \$3K – Interior of Operations Building
- \$25.4K – Solar Roof Project



Helendale CSD
Statement of Revenues & Expenses - Sewer
June 2025

	June 2025	YTD Actual	Budget	100% of Budget	PYTD
1 Operating Revenues					
2 Sewer Charges	\$ 158,640	\$ 1,892,682	\$ 1,892,130	100%	\$ 1,828,578
3 Standby Charges	-	22,253	24,317	92%	29,009
4 Other Fees & Charges	2,279	73,794	35,920	205%	80,463
5 Interfund Transfer In/(Out)	5,964	71,571	71,571	100%	42,100
6 Other Income/(Expense)	-	-	-	0%	4,408
7 Total Revenues	166,883	2,060,300	2,023,938	102%	1,984,559
8 Expenses					
9 Salaries & Benefits					
10 Salaries	25,071	343,175	383,982	89%	324,113
11 Benefits	9,365	131,534	127,147	103%	119,224
12 Total Salaries & Benefits	34,437	474,709	511,129	93%	443,337
13 Sewer Operations					
14 Contractual Services	6,822	80,459	117,475	68%	69,251
15 Power	9,915	123,683	133,350	93%	127,869
16 Operations & Maintenance	5,375	54,292	65,800	83%	77,313
17 Permits & Fees	200	38,127	43,300	88%	34,692
18 Total Sewer Operations	22,312	296,561	359,925	82%	309,124
19 General & Administrative					
20 Utilities	577	6,183	5,350	116%	5,876
21 Office & Other Expenses	2,439	13,383	21,460	62%	23,833
22 Admin Allocation	55,868	670,416	670,416	100%	660,630
23 Total General & Administrative	58,884	689,982	697,226	99%	690,339
24 Debt Service	-	102,123	102,123	100%	102,076
25 Total Expenses	115,633	1,563,375	1,670,403	94%	1,544,876
26 Net Income (Loss) Before Other Items	51,250	496,924	353,534	141%	439,683
27 Capital Expenses	(45,846)	(263,718)	(885,000)	30%	(216,886)
28 Net Income (Loss)	\$ 5,404	\$ 233,207	\$ (531,466)		\$ 222,797



Helendale CSD Financial Statement Analysis June 2025 – 100% of Fiscal Year

Fund 02-Sewer Revenues and Expenses

Line 2 Sewer Charges: Includes the monthly charge for sewer services. YTD ended in line with target budget.

Line 3 Standby Charges: Includes special assessment standby charges for the current & prior years and delinquent standby penalties. Most of these revenues are received in November, December, and April.

Line 4 Other Fees & Charges: Includes permit & inspection charges, connection fees, other fees, and charges. YTD ended over target budget due to higher permits and inspection, connection, and delinquent fees than anticipated.

Line 5 Interfund Transfer In/(Out): This line includes the monthly repayment of the interfund loan from Sewer to Parks.

Line 6 Other Income/(Expense): Includes gain or loss on sale of assets and other miscellaneous income. There is no activity YTD.

Line 10 Salaries: Includes salaries for all sewer employees. YTD ended slightly under target budget.

Line 11 Benefits: Includes employee insurance, PERS retirement, workers compensation, payroll taxes, and education & training. YTD ended over target budget due to higher group insurance costs for wastewater employees than anticipated.

Line 14 Contractual Services: Includes lab testing, engineering, GIS support & other contractual services. YTD ended under target budget.

Line 15 Power: Includes electricity used for Sewer. YTD ended under target budget.

Line 16 Operations & Maintenance: Includes compost disposal, vehicle maintenance, vehicle fuel, uniforms, small tools, and salaries for mechanics. YTD can trend over/under budget due to need and the timing of services.

Line 17 Permits and Fees: Includes all annual permits and fees paid to the state.

Line 20 Utilities (G&A): Includes gas, water, and telephone expenses. YTD ended over target budget due to higher phone charges than anticipated.

Line 21 Office & Other Expenses: Includes mileage/travel reimbursements, office supplies, water conservation program, and dues & subscriptions. These expenses are on an as-needed basis and can trend over/under budget. YTD ended under target budget.



Helendale CSD Financial Statement Analysis June 2025 – 100% of Fiscal Year

Line 22 Admin Allocation: This is the monthly distribution of the budgeted Administration Fund (Fund 10) expenses to the enterprise funds of which wastewater receives 49%.

Line 24 Debt Service: Includes interest & principal payments on outstanding debt. YTD can trend over/under budget due to the timing of payments. Payments on the CNB loan occur bi-annually in December and June.

Line 27 Capital Expenses: YTD balance in capital expenses includes the following:

- \$17.6K – Fine Bar Screen
- \$19.5K – New Trickling Filter Pumps
- \$10K – New Filtrate Pumps, Electrical Panel & Sonic Meter
- \$39.4K – Service Truck Purchase
- \$9.5K – Wastewater Seimens Flow Meters
- \$16.9K – Gorbel 1 Ton Ganry Crane
- \$12.3K – Smithson Lift Station Pump #3
- \$20.4K – Smithson Lift Station Pump #1 Rebuild
- \$25.4K – Solar Roof Project



Helendale CSD
Statement of Revenues & Expenses - Recycling Center
June 2025

	June 2025	YTD Actual	Budget	100% of Budget	PYTD
1 Operating Revenues					
2 Retail Sales	\$ 25,724	\$ 313,947	\$ 300,000	105%	\$ 282,480
3 Donations	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	-	0%	-
5 Miscellaneous Income (Expense)	-	-	-	0%	242
6 Total Revenues	25,724	313,947	300,000	105%	282,721
7 Expenses					
8 Salaries & Benefits					
9 Salaries	15,147	176,746	191,462	92%	157,085
10 Benefits	3,103	31,643	35,334	90%	26,840
11 Total Salaries & Benefits	18,249	208,389	226,796	92%	183,924
12 Recycling Center Operations					
13 Contractual Services	-	3,873	2,500	155%	22,637
14 Operations & Maintenance	487	11,839	9,750	121%	10,294
15 Total Recycling Center Operations	487	15,711	12,250	128%	32,931
16 General & Administrative					
17 Utilities	937	11,675	12,800	91%	11,608
18 Office & Other Expenses	1,985	10,695	9,000	119%	4,438
19 Total General & Administrative	2,922	22,369	21,800	103%	16,046
20 Total Expenses	21,658	246,469	260,846	94%	232,901
21 Net Income (Loss) Before Other Items	4,065	67,477	39,154	172%	49,820
22 Capital Expenses	-	-	-	-	-
23 Net Income (Loss)	\$ 4,065	\$ 67,477	\$ 39,154		\$ 49,820



Helendale CSD Financial Statement Analysis June 2025 – 100% of Fiscal Year

Fund 03-Recycling Center Revenues and Expenses

Line 2 Retail Sales: Includes sales revenues from the Thrift Store. YTD ended slightly over target budget due to increased sales activity.

Line 3 Donations: Donations are not budgeted 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 5 Miscellaneous Income/(Expense): Includes gain or loss on sale of assets and other miscellaneous income. There is no activity YTD.

Line 9 Salaries: Salaries for all part-time recycling center employees and full-time supervisor. YTD ended under target budget.

Line 10 Benefits: Includes employee insurance, workers compensation, payroll taxes, and education & training. YTD ended under target budget in line with decreased salaries.

Line 13 Contractual Services: Includes software support and other contract services. Services are on an as-needed basis. YTD can trend over/under budget due to the timing of services needed. YTD ended over target budget due to forklift repairs in September (\$3.1K).

Line 14 Operations & Maintenance: Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD ended over target budget due to increased supplies purchases, including a \$2.9K purchase of a large donation container.

Line 17 Utilities (G&A): Includes electricity and telephone expenses. YTD ended under target budget.

Line 18 Office & Other Expenses: Includes advertising, bank charges and other miscellaneous expenses. YTD ended over target budget due to increased credit card processing fees in line with increase sales activity.

Line 21 Net Income: Net income in the Recycling Center is moved to Parks & Recreation Fund (Fund 5) at year-end during the audit through Board Discretionary Revenue.

Line 22 Capital Expenses: There is no activity YTD.



Helendale CSD
Statement of Revenues & Expenses - Property Rental
June 2025

	June 2025	YTD Actual	Budget	100% of Budget	PYTD
1 Operating Revenues					
2 Property Rental Revenues	\$ 11,399	\$ 140,368	\$ 146,388	96%	\$ 135,421
3 Other Income	-	(62)	-	0%	230
4 Board Discretionary Revenue	-	-	-	0%	-
5 Total Revenues	11,399	140,305	146,388	96%	135,651
6 Expenses					
7 Contractual Services	-	-	10,000	0%	5,600
8 Utilities	1,044	16,218	17,203	94%	16,325
9 Operations & Maintenance	11,311	18,821	13,400	140%	10,420
10 Debt Service	-	53,088	53,088	100%	7,066
11 Capital Expenses	25,442	25,442	-	0%	-
12 Total Expenses	37,797	113,569	93,690	121%	39,411
13 Net Income (Loss)	\$ (26,398)	\$ 26,736	\$ 52,698		\$ 96,240



Helendale CSD Financial Statement Analysis June 2025 – 100% of Fiscal Year

Fund 04-Property Rental Revenues and Expenses

Line 2 Property Rental Revenues: Includes revenue for 15302 Smithson and 15425 Wild Road properties. YTD ended under target budget due to unit vacancies.

Line 3 Other Income: Includes penalties and other miscellaneous income; due to the unexpected nature of these revenues these accounts are not budgeted.

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) at year-end.

Line 7 Contractual Services: Includes contractor and handyman expenses for installation of appliances, drywall repair, roofing, or plumbing repairs. Services are on an as-needed basis. YTD can trend over/under budget due to the timing of services needed. There is no activity YTD.

Line 8 Utilities: Includes electric & gas expenses for the rental properties. YTD ended under target budget.

Line 9 Operations & Maintenance: Includes maintenance and other costs relating to the rental properties. YTD ended over target budget due to cabinet, flooring, and other repairs for Unit A at the Wild Rd. Property.

Line 10 Debt Service: Includes interest and principal payments on outstanding debt. YTD can trend over/under budget due to the timing of payments. Payments on the CNB loan occur bi-annually in December and June.

Line 11 Capital Expenses: YTD activity includes \$25.4K for the Solar Roof Project.



Helendale CSD
Statement of Revenues & Expenses - Parks & Recreation
June 2025

	June 2025	YTD Actual	Budget	100% of Budget	PYTD
1 Operating Revenues					
2 Program Fees	\$ 4,490	\$ 57,046	\$ 38,000	150%	\$ 62,488
3 Property Taxes	1,799	21,180	23,000	92%	20,677
4 Donations & Sponsorships	2,696	31,481	-	0%	25,131
5 Rental Income	5,815	29,874	24,075	124%	23,994
6 Developer Impact Fees	-	18,920	6,880	275%	24,080
7 Grants	139,202	139,202	-	0%	-
8 Interfund Transfer In/(Out)	(5,964)	(71,571)	(71,571)	100%	(42,100)
9 Board Discretionary Revenue	22,983	454,982	459,818	99%	496,898
10 Miscellaneous Income (Expense)	-	-	-	0%	36,662
11 Total Revenues	171,021	681,115	480,202	142%	647,831
12 Expenses					
13 Salaries & Benefits					
14 Salaries	674	26,215	32,200	81%	66,617
15 Benefits	52	2,361	3,960	60%	18,689
16 Total Salaries & Benefits	725	28,575	36,160	79%	85,307
17 Program Expense	4,159	65,931	75,765	87%	87,460
18 Contractual Services	7,132	91,218	103,775	88%	11,224
19 Utilities	4,354	56,617	69,588	81%	71,642
20 Operations & Maintenance	1,269	34,864	29,789	117%	59,256
21 Permits & Fees	-	1,701	1,733	98%	1,652
22 Grant Expense	-	2,744	-	0%	-
23 Other Expenses	-	-	900	0%	1,184
24 Total Expenses	17,639	281,651	317,709	89%	317,724
25 Net Income (Loss) Before Other Items	153,382	399,464	162,493	246%	330,107
26 Capital Expenses	-	(231,347)	(176,000)	131%	(96,892)
27 Net Income (Loss)	\$ 153,382	\$ 168,117	\$ (13,507)		\$ 233,214



Helendale CSD Financial Statement Analysis June 2025 – 100% of Fiscal Year

Fund 05-Parks & Recreation Revenues and Expenses

Line 2 Program Fees: Includes recreation program fees, basketball league fees, youth soccer league fees and farmer's market revenue. YTD ended over target budget due to increased registrations for various sports programs.

Line 3 Property Taxes: Includes the transfer of property taxes for streetlight utility expenses. YTD ended under budget, however once year end entries are posted for property tax receivable, this should end close to target budget.

Line 4 Donations & Sponsorships: Includes concert in the park sponsorships, event sponsorships and other donations/sponsorships. YTD activity includes about \$16K in Concert in the Park sponsorships, a \$5.6K donation from American Legion, \$1K annual land use for Ventura Circus, and other miscellaneous donations.

Line 5 Rental Income: Includes rental income from the water shop, storage for the recycling center, community center room rental, church rental, and gymnastics rental. YTD ended over target budget due to increased community center rental activity.

Line 6 Developer Impact Fees: Includes park development impact fees charged to new developments. This account is budgeted based on known development. As such, this account will go over budget if more development takes place. YTD ended over target budget as development has exceeded anticipated levels.

Line 7 Grant Revenue: YTD activity includes grants receipts funding sports field lighting and additional restroom building.

Line 8 Interfund Transfer Out/(In): This line shows the year end transfer of cash balance from the Recycling Center (Fund 03) to the Parks & Recreation Fund (Fund 05), as well as the monthly repayment of the interfund loan from Sewer to Parks.

Line 9 Board Discretionary: Board Discretionary Revenue in July includes the following:

- Radio Tower Site Rent – \$14,328
- Property Taxes – \$120
- Solid Waste Franchise Fees – \$10,335
- Transfer Property Tax Revenue for Street Light Utilities – \$(1,799)

Line 10 Miscellaneous Income/(Expense): Includes gain or loss on sale of assets and other miscellaneous income. There is no activity YTD.

Line 14 Salaries: Includes part-time Parks and Recreation employees. YTD ended under target budget.



Helendale CSD

Financial Statement Analysis

June 2025 – 100% of Fiscal Year

Line 15 Benefits: Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education & training. YTD ended under target budget in line with decreased salaries.

Line 17 Program Expense: Includes supplies and expenses for the youth soccer league, park, community center, Farmer's Market, and other programs. YTD ended under target budget.

Line 18 Contractual Services: Includes software support and other contract services. These expenses are on an as-needed basis and can trend over/under budget. YTD ended under target budget.

Line 19 Utilities: Includes gas and electric for parks and the community center, along with telephone & electricity for street lighting. YTD ended under target budget.

Line 20 Operations & Maintenance: Includes vehicle maintenance, small tools, vehicle fuel and building repair for the park and community center. YTD can trend over/under budget due to need and the timing of services. YTD ended over target budget due to several expenses:

- \$4.5K evaporative cooler installation – Unit D Community Center
- \$3.6K module replacement on community center R/O system
- \$2.7K park maintenance supplies
- \$1.2K safety socket box
- \$1.7K remove/install park meter panel
- \$1.6K irrigation parts

Line 21 Permits & Fees: Includes permit and inspection fees, along with San Bernardino County fees. YTD ended in line with target budget.

Line 22 Grant Expense: There is \$2.7K in grant activity for Spartan Athletic Co. for soccer goal purchases, funded by American Legion Donation.

Line 23 Other Expenses: Includes uniforms, printing costs, dues & subscriptions, and bank charges. There is no activity YTD.

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

- \$188.7K – Lighting for baseball and sports fields
- \$16.7K – Park Lighting North
- \$25.4K – Solar Roof Project



Helendale CSD
Statement of Revenues & Expenses - Solid Waste Disposal
June 2025

	June 2025	YTD Actual	Budget	100% of Budget	PYTD
1 Operating Revenues					
2 Charges for Services	\$ 59,590	\$ 713,157	\$ 708,761	101%	\$ 707,321
3 Assessments & Fees	406	246,526	245,096	101%	236,514
4 Other Charges	4,763	36,884	25,460	145%	33,477
5 Grant Revenue	-	67,672	-	0%	-
6 Board Discretionary Revenue	-	-	-	0%	-
7 Miscellaneous Income (Expense)	-	25	-	0%	395
8 Total Revenues	64,759	1,064,264	979,316	109%	977,708
9 Expenses					
10 Salaries & Benefits					
11 Salaries	5,959	51,157	51,584	99%	86,209
12 Benefits	2,154	22,685	20,312	112%	35,505
13 Total Salaries & Benefits	8,113	73,842	71,896	103%	121,714
14 Contractual Services	118,810	710,261	694,752	102%	628,183
15 Disposal Fees	29,073	181,785	173,000	105%	194,825
16 Operations & Maintenance	293	2,463	2,650	93%	3,457
17 Other Operating Expenses	33	8,142	5,090	160%	2,877
18 Admin Allocation	1,140	13,682	13,682	100%	13,482
19 Total Expenses	157,463	990,174	961,070	103%	964,539
20 Net Income (Loss) Before Other Items	(92,703)	74,090	18,246		13,169
21 Capital Expenses	-	(67,672)	-	0%	-
22 Net Income (Loss)	\$ (92,703)	\$ 6,418	\$ 18,246		\$ 13,169



Helendale CSD Financial Statement Analysis June 2025 – 100% of Fiscal Year

Fund 06-Solid Waste Disposal Revenues and Expenses

Line 2 Charges for Services – Solid Waste: Includes regular pick up of solid waste. YTD ended in line with target budget.

Line 3 Assessment & Fees: Includes special assessments for refuse land use fees for current & prior years. YTD can trend over/under budget due to the timing of receipts which are usually received in April and December.

Line 4 Other Charges: Includes delinquent fees and penalties on delinquent taxes. YTD ended over target budget due to more delinquent fees, property tax penalties, and recycling revenue than anticipated.

Line 5 Grant Revenue: YTD activity includes reimbursement from Cal Recycle for the purchase of a brush chipper.

Line 6 Board Discretionary Revenue: This is the amount that would be transferred in from discretionary funds if this fund operates at a deficit for the FY.

Line 7 Miscellaneous Income (Expense): Includes gain or loss on sale of assets and other miscellaneous income.

Line 11 Salaries: Includes salaries for solid waste employees. YTD ended in line with target budget.

Line 12 Benefits: Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, and education & training. YTD ended over target budget due to higher group insurance costs for solid waste employees than anticipated.

Line 14 Contractual Services: Includes Burrtec fees and other miscellaneous contract services. YTD can trend over/under budget due to need and the timing of services and fees. YTD ended slightly over target budget.

Line 15 Disposal Fees: Includes San Bernardino County disposal fees and green waste disposal fees. YTD ended over target budget due to higher fees than anticipated.

Line 16 Operations & Maintenance: Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD can trend over/under budget due to need and the timing of services. YTD ended under target budget.

Line 17 Other Operating Expenses: Includes rent for park storage, telephone, postage, event expenses, public outreach, printing, small tools, and bad debt expenses. YTD ended over target budget due to bad debt write offs and increase public outreach expenses related to Earth day.



Helendale CSD Financial Statement Analysis June 2025 – 100% of Fiscal Year

Line 18 Admin Allocation: This is the monthly distribution of the budgeted Administration Fund (Fund 10) expenses to the enterprise funds, of which solid waste receives 1%.

Line 21 Capital Expenses: YTD balance in capital expenses includes \$67.7K for a brush chipper. This purchase was funded by grant proceeds from Cal Recycle.



Helendale CSD
Statement of Revenues & Expenses - Administration
June 2025

	June 2025	YTD Actual	Budget	100% of Budget	PYTD
1 Operating Revenues					
2 Tower Rent	\$ 14,328	\$ 195,220	\$ 198,909	98%	\$ 203,412
3 Property Taxes	120	156,241	125,742	124%	151,965
4 Solid Waste Billing & Fees	17,688	212,618	190,781	111%	195,863
5 Fees & Charges	3,626	41,705	28,500	146%	37,521
6 Investment income	26,604	342,348	80,000	428%	297,661
7 Other Income	-	5,704	200	2852%	10,078
8 Board Discretionary Revenue	(24,782)	(476,162)	(423,818)	112%	(468,829)
9 Total Revenues	37,582	477,675	200,314	238%	427,671
10 Expenses					
11 Salaries & Benefits					
12 Salaries	53,319	661,939	669,796	99%	707,411
13 Benefits	33,191	326,761	317,371	103%	275,030
14 Directors' Fees	1,386	25,109	47,500	53%	34,006
15 Total Salaries & Benefits	87,896	1,013,809	1,034,667	98%	1,019,799
16 Contractual Services	26,364	297,797	290,482	103%	316,017
17 Insurance	-	123,987	120,862	103%	109,253
18 Utilities	1,752	20,785	22,140	94%	21,265
19 Operations & Maintenance	-	2,931	5,150	57%	7,342
20 Permits & Fees	20	11,542	14,850	78%	19,188
21 Office & Other Expenses	8,616	75,421	96,860	78%	76,249
22 Election Expense	-	5,567	3,500	159%	-
23 Administrative Allocation	(114,016)	(1,368,196)	(1,368,196)	100%	(1,348,225)
24 Total Expenses	10,632	183,643	220,315	83%	220,889
25 Net Income (Loss) Before Capital	26,951	294,032	(20,000)		206,782
26 Capital Expenses	(25,442)	(25,442)	-	0%	(140,774)
27 Net Income (Loss) After Capital	\$ 1,509	\$ 268,590	\$ (20,000)		\$ 66,008



Helendale CSD Financial Statement Analysis June 2025 – 100% of Fiscal Year

Fund 10-Administrative Revenues and Expenses

Line 2 Tower Rent: Includes radio tower site rental fees. YTD ended in line with target budget.

Line 3 Property Taxes: Includes current & prior property tax and penalties. YTD can trend over/under budget due to the timing of property tax collections, with a majority being received in December and April. YTD ended over target budget due to greater than anticipated property tax receipts.

Line 4 Solid Waste Billing & Fees: Includes franchise fees and billing for solid waste. YTD ended over target budget due to increased franchise fees.

Line 5 Fees & Charges: Includes credit card processing fees and other miscellaneous fees. YTD ended over target budget due to higher than anticipated credit card fees.

Line 6 Investment Income: Includes investment income and unrealized gain or loss on investments. YTD ended over target budget due to the investments in California Cooperative Liquid Assets Security System (CA CLASS), LAIF, and CBB Trust accounts yielding higher interest returns.

Line 7 Other Income: Other Income includes recycling revenues and other miscellaneous income. YTD activity includes \$5.7K for recycling revenue.

Line 8 Board Discretionary Income: Includes the transfer of the following for Parks and Recreation Fund (Fund 05):

- Radio Tower Site Rent – \$14,328
- Property Taxes – \$120
- Solid Waste Franchise Fees – \$10,335

Line 12 Salaries: Includes full-time, part-time & overtime for administrative employees. YTD ended in line with target budget.

Line 13 Benefits: Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, employee benefit & morale and education & training. YTD ended slightly over target budget.

Line 14 Directors' Fees: Includes directors fees as well as directors training, seminars, and mileage expense. YTD ended under target budget.

Line 16 Contractual Services: Includes software support, legal services, and auditing & accounting services. YTD ended slightly over target budget.

Line 17 Insurance: Includes both general liability and vehicle insurance expenses.

Line 18 Utilities: Includes telephone and electricity expenses. YTD ended under target budget.



Helendale CSD Financial Statement Analysis June 2025 – 100% of Fiscal Year

Line 19 Operations & Maintenance: Includes vehicle maintenance, vehicle fuel, mileage & travel reimbursement, uniforms, and equipment maintenance. YTD can trend over/under budget due to need and the timing of services.

Line 20 Permits & Fees: Includes the annual LAFCO fees, the GFOA application fee for the budget award, and San Bernardino County fees.

Line 21 Office & Other Expense: Includes board meeting supplies, public relations, community promotion, bank charges, office supplies, postage, and dues & subscription.

Line 22 Election Expense: Includes the cost of elections. YTD ended over target budget due to election expenses coming in higher than anticipated.

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

Line 26 Capital Expenses: YTD activity includes \$25.4K for the Solar Roof Project.



Helendale Community Services District

DATE: August 7, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #5
Discussion and Possible Action Regarding Approval of Directors' Expense Reports

STAFF RECOMMENDATION

None.

STAFF REPORT

This matter is at the discretion of the Board. Included herein for the Board's consideration are expense reports submitted since the last Board meeting.

Fiscal Impact: As outlined on the attached Expense reports

Possible Motion: Approve Expense Reports as presented

Attachments: Spreadsheet of cumulative meetings
Director's Expense Reports

BOARD COMPENSATION REPORT

ROLLING 12-MONTHS

Name	Title	Type	6 2024	7 2024	8 2024	9 2024	10 2024	11 2024	12 2024	1 2025	2 2025	3 2025	4 2025	5 2025	6 2025	7 2025	TOTAL
Clark	President	Compensated	4		2	3	5	4	4	2	2	3	5	4			38
		Non-Comp	0		0	0	0	1	0	0	0	0	0	0			1
Cardenas	Vice President	Compensated	1	1	2	2	3	2	2	1	2	0	2	2			20
		Non-Comp	1	4	2	4	3	2	2	1	2	2	5	3			31
Guinn	Director	Compensated	7	6	7	2	3	6	4	2	3	4	9	4	6	2	65
		Non-Comp	6	2	0	1	1	2	1	3	1	0	4	2	2	0	25
Rosenberg	Director	Compensated							2	7	4	2	8	7	4		34
		Non-Comp							0	0	0	0	0	1	0		1
DeVries	Director	Compensated							2		4	2	6	4	4		22
		Non-Comp							0		0	2	2	1	0		5

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Pay Period Ending 5/1/25 - 7/28/25

Name	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
<u>Gail Gunn</u>								
5/5/25	cert mtg		\$	\$		N		C
5/12/25	Safety fair prep mtg with GM		\$	\$		Y		G
5/12/25	Rep open mtg		\$	\$		Y		A
5/15/25	open board mtg		\$	\$				
5/15/25	public mtg Brown Act		\$	\$		N		C
5/28/25	SLA Board mtg		\$	\$				
5/28/25	Rep at public mtg		\$	\$		Y		A
5/29/25	Strategic planning CSD Budget Wkshp		\$	\$				
5/29/25	Budget & Strategic planning district		\$	\$				
		Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total
			\$	\$	\$		\$450.	\$450.00

7/28/25
Date

Gail Gunn
Signature

Expense Categories	
G: Meeting w/GM or Designee regarding 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	
K: Meeting pre-approved by the Board of Directors	
* Written or verbal report required to be presented at the next Board meeting	
Mileage 65.5 ¢	

- A: Public Meeting governed by Brown Act
- B: Public Event *
- C: Representation at Public Meeting/Event *
- D: Representation at 501C3 Board *
- E: Conference/seminar/Training Program related to District *
- F: Ad Hoc committee of the Board

HELENDAL COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER										
Name	Pay Period Ending 5/1/25 - 7/28/25									
Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category		
5/3/25	Event		\$	\$	\$	N		C		
	Description of Public Benefit									
7/2/25	Event		\$	\$	\$	N		C		
	Description of Public Benefit									
6/3/25	Event		\$	\$	\$	Y		G		
	Description of Public Benefit									
6/5/25	Event		\$	\$	\$	Y		A		
	Description of Public Benefit									
6/17/25	Event		\$	\$	\$	Y		G		
	Description of Public Benefit									
		Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total		
			\$	\$	\$		\$450.00	\$450.00		

Signature: Yael Guinn Date: 7/28/25

Expense Categories:

- G: Meeting w/GM or Designee regarding 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
- K: Meeting pre-approved by the Board of Directors
- * Written or verbal report required to be presented at the next Board meeting

Mileage 65.5¢

HELENDAL COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER										
Name		Pay Period Ending								
Gaul Gunn		5/1/25 - 7/28/25								
Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category		
6/19/25	Open board Mtg		\$	\$	\$	Y		A		
	Description of Public Benefit									
7/2/25	Mtg covered Brown Act		\$	\$	\$	Y		J		
	Event									
	Description of Public Benefit									
7/15/25	Town meetings		\$	\$	\$	Y		G		
	Event									
	Description of Public Benefit									
7/17/25	Info on waste management		\$	\$	\$	Y		A		
	Event									
	Description of Public Benefit									
	mtg w/ GM		\$	\$	\$					
	preopen Board		\$	\$	\$					
	open Board Mtg		\$	\$	\$	Y				
	Description of Public Benefit									
	Brown Act - District operations		\$	\$	\$					
	Event									
	Description of Public Benefit									
		Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total		
			\$	\$	\$		\$600.00	\$600.00		

Signature: Gaul Gunn Date: 7/28/25

Expense Categories	
A: Public Meeting governed by Brown Act	G: Meeting w/GM or Designee regarding District Operations
B: Public Event *	H: Meeting w/auditors, attorney or consultant retained by District
C: Representation at Public Meeting/Event *	I: Meeting of Local, State or Federal body w/jurisdiction affecting HCSD
D: Representation at 501C3 Board *	J: Meeting w/organization with interests in matters involving functions or
E: Conference/seminar/Training Program related to District *	K: Meeting pre-approved by the Board of Directors
F: Ad Hoc committee of the Board	* Written or verbal report required to be presented at the next Board meeting
	Mileage 65.5 ¢



Helendale Community Services District

Date: August 7, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #6
Public Hearing to Receive Comments Regarding Possible Adoption of Resolution 2025-06: A Resolution of the Board of Directors of the Helendale Community Services District Authorizing the Establishment and Continuation of Collection of Water and Sewer Standby Charges for Fiscal Year 2026

STAFF RECOMMENDATION:

Hold the public hearing to receive comments then adopt the proposed resolution.

STAFF REPORT:

On, May 1, 2025, the Board of Directors approved the initiation of the collection of the standby fee. This is a procedural item that comes before the Board on an annual basis. The Collection of Standby Fees is a two-part process which includes the initiation of the process and then culminates in a public hearing and adoption of the proposed resolution approving the continuation of collection of the standby fees. Due to challenges scheduling the public notices, a public hearing was held last meeting on July 17 and continued to this public hearing during which the Board can receive any public comments and consider adoption of the proposed resolution. Once approved by the Board, Staff prepares and submits the final list to the County Tax Collector by August 10th.

As a public agency and consistent with LAFCO 2996, the District is allowed to utilize the County property tax process for collection of various forms of debt and fees as the County had historically done prior to the formation of the District. This would include the annual collection of sewer and water standby fees. A standby fee could best be described as a fee for the availability of service. The fee is appropriate to offset the capacity in the system that is reserved for a specific parcel that pays the standby fee and cannot be allocated to another user. Most of these parcels have water and sewer service in close proximity of the property line and upon property development the service is available for connection to the parcel. The list of parcels who pay the standby fee is modified as new development occurs with in-fill lots within the Silver Lakes housing area.

The Standby Fee is a minimum of \$30.00 for up to a one-acre parcel and increased by \$30.00 for every additional acre. The engineer's report is attached for reference and provides a more detailed analysis of the fee. The estimated amount of standby fees the District will receive for fiscal year 2026 is an estimated \$34,500.

FISCAL IMPACT: Estimated revenue of \$17,190 for water and \$17,310 for wastewater.

POSSIBLE MOTION None at this time.

ATTACHMENTS: Resolution 2025-06
Engineer's Report for Water and Sewer Standby Charges (FY2015)



RESOLUTION NO. 2025-06

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT AUTHORIZING THE ESTABLISHMENT AND CONTINUATION OF COLLECTION OF WATER AND SEWER STANDBY CHARGES FOR FISCAL YEAR 2026

WHEREAS, the Helendale Community Services District ("the District") is a Community Services District organized and operating pursuant to Government Code 61000 et seq.

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

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

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

WHEREAS, pursuant to Resolution No. 2951 of the Local Agency Formation Commission of the County of San Bernardino ("LAFCO"), the District is the successor agency to County Service Area 70, Improvement Zones B and C ("CSA 70 B&C").

WHEREAS, Condition No. 10 of LAFCO Resolution No. 2951 expressly states that "[a]ll previously authorized charges, fees, assessments, and/or taxes of [CSA 70 B&C] currently in effect shall be continued and assumed by the [District] as the successor agency in the same manner as provided in the original authorization pursuant to the provisions of Government Code Section 56886(t);"

WHEREAS, Government Code Section 56886(t) provides that LAFCO Resolution No. 2951 contains the exclusive terms and conditions for the change of organization from CSA 70 B&C to the District is it relates to the "extension or continuation of any previously authorized charge, fee, assessment, or tax by [the District as the] successor local agency in the affected territory."

WHEREAS, prior to the adoption of LAFCO Resolution No. 2951, the territory within the CSA 70

B&C was subject to water and sewer standby and availability charges that had been fixed, levied, and imposed upon such lands.

WHEREAS, the Board wishes to continue, extend, and assume all previously authorized water and sewer standby and availability charges that had been fixed, levied, and imposed upon lands within CSA 70 B&C.

WHEREAS, on July 17 and August 7, 2025, at 6:00 p.m., at the District offices located at 26540 Vista Road, Suite C, Helendale, California, the Board held public protest hearings to hear and consider any and all objections or protests regarding the imposition of the charge, which hearings were duly conducted in the manner set forth in the Act.

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

1. The public interest and necessity requires the Board to adopt this Resolution hereby fixing, levying, imposing, and collecting water standby and availability charges on all properties within the District's jurisdictional boundaries where water is available in accordance with, and in the amounts set forth in, Exhibit "A" attached hereto and incorporated herein by this reference, pursuant to applicable law, including but not limited to the pertinent provisions of the Act, Condition No. 10 of LAFCO Resolution No. 2951, and/or Government Code Section 56886(t).

2. The public interest and necessity requires the Board to adopt this Resolution hereby fixing, levying, imposing, and collecting sewer standby and availability charges on all properties within the District's jurisdictional boundaries where water is available in accordance with, and in the amounts set forth in, Exhibit "B" attached hereto and incorporated herein by this reference, pursuant to applicable law, including but not limited to the pertinent provisions of the Act, Condition No. 10 of LAFCO Resolution No. 2951, and/or Government Code Section 56886(t).

3. The written protests received by the Board which were not withdrawn at the time of its determination represented less than fifteen percent (15%) of the parcels subject to the charges set forth herein.

4. The standby charges hereby levied by the Board are based upon the report of a qualified engineer, which is on file with the District. The content of said report are hereby adopted in full by the Board and are incorporated herein in full by this reference, including, but not limited to, any and all statements and determinations specifically relating to each of the following:

- a. A description of the charge and the method by which it is proposed to be imposed;
- b. A compilation of the amount of the charge proposed for each parcel subject to the charge;
- c. A statement of the methodology and rationale followed in determining the degree of benefit conferred by the service for which the proposed charge is made;

- d. The District's legal ability to fix and adjust a standby charge, the amount of the proposed charge, and the properties affected thereby;
- e. A description of the lands upon which the charge is proposed to be imposed; and
- f. The amount of the proposed charge for each of the lands so described.

5. The Board hereby authorizes the District's General Manager to take any and all actions necessary to carry out the intent of the Board as set forth herein, and to cause the charges fixed and established herein to be collected at the same time, and in the same manner, as the levying of special assessments on the 2025-26 San Bernardino County Tax Roll, and/or to be otherwise collected in accordance with all legally-permissible methods available under applicable law.

6. If any charge hereby adopted becomes delinquent, the amount of the delinquency, together with any interest and penalties thereon, shall constitute a lien on the affected property to the fullest extent legally allowable under applicable law.

ADOPTED AND APPROVED this 7th day of August 2025, by the following vote:

AYES: _____
NOES: _____
ABSENT: _____
ABSTAIN: _____

By: _____
Ron Clark, President

ATTEST:

Cheryl Vermette, Clerk of the Board

Exhibit A

Water Standby Fee

5.6 Acres = 5 EBUs for the first five acres + 0.5 times the remaining fractional acreage of 0.6 = $(0.5 \times 0.6) = 0.3$ EBUs Total EBUs = 5.3 EBUs

The total number of EBUs equals the sum of all EBUs assigned to Undeveloped Parcels. The existing Standby Charge, equal to \$30 per EBU, is then applied to each parcel's individual EBUs to determine the parcel's proportionate benefit and total obligation. The following formulas are used to calculate each parcel's annual Levy Amount.

Standby Charge per EBU x Parcel's EBUs = Parcel's Levy

EXAMPLE:

5.6 Acres = $\$30 \times 5.3$ EBUs = \$159

.5 Acres - $\$30 \times 1$ EBU = \$30

1 Acre = $\$30 \times 1$ EBU - \$30

Exhibit B

Sewer Standby Fee

5.6 Acres = 5 EBUs for the first five acres + 0.5 times the remaining fractional acreage of 0.6 = $(0.5 \times 0.6) = 0.3$ EBUs Total EBUs = 5.3 EBUs

The total number of EBUs equals the sum of all EBUs assigned to Undeveloped Parcels. The existing Standby Charge, equal to \$30 per EBU, is then applied to each parcel's individual EBUs to determine the parcel's proportionate benefit and total obligation. The following formulas are used to calculate each parcel's annual Levy Amount.

Standby Charge per EBU x Parcel's EBUs = Parcel's Levy

EXAMPLE:

5.6 Acres = $\$30 \times 5.3$ EBUs = \$159

.5 Acres - $\$30 \times 1$ EBU = \$30

1 Acre = $\$30 \times 1$ EBU - \$30



HELENDALE COMMUNITY SERVICES DISTRICT

**ENGINEER'S REPORT
FOR FISCAL YEAR 2014-15
STANDBY CHARGE**

FINAL DRAFT: OCTOBER 2014



BARTLE WELLS ASSOCIATES



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AFFIDAVIT FOR THE ENGINEER'S REPORT: HELENDALE COMMUNITY SERVICES DISTRICT WATER STANDBY CHARGE

This Report describes the annual Standby Charge of the Helendale Community Services District (the CSD), which was initially formed by the County of San Bernardino as County Service Areas 70 B & C and assumed by the CSD as part of the reorganization pursuant to Condition 10 of LAFCO Resolution No. 2996, adopted June 21, 2006. This Report outlines the assessment methodology, affected parcels, and assessments to be levied for Fiscal Year 2014-2015. Reference is hereby made to the San Bernardino County Assessor's Maps for a detailed description of the lines and dimensions of parcels that are subject to the Standby Charge. The undersigned respectfully submits the enclosed Report as directed by the District's Board of Directors.

Dated this _____ day of _____, 2014.

By: _____
Kimberly Cox, General Manager

By: _____
Douglas Dove, PE, CIPFA
President/Principal

OVERVIEW

Pursuant to the provisions the Uniform Standby Charge Procedures Act (Gov. Code, §§ 54984-54984.9; "Act"), public agencies may set a water and/or sewer standby charge each year for making infrastructure available to property whether the services are used or not. (§ 54984.2.) On November 5, 1996, the electorate adopted an initiative measure ("Proposition 218"), amending the California Constitution by adding articles XIII C and XIII D. Under article XIII D, new limitations and procedural requirements for assessments on real property were established and Section 6.b.4 of Article XIII D specifically states:

"Standby Charges, whether characterized as charges or assessments, shall be classified as assessments and shall not be imposed without compliance with Section 4."

However, notwithstanding the following, any assessment/standby charge that was in effect prior to the effective date of Proposition 218 that was imposed exclusively to finance the capital costs or maintenance and operation expenses for sidewalks, streets, sewer, water, flood control, drainage systems or vector control shall be exempt from the procedures and approval process set forth in Section 4. Therefore, the CSD's existing standby charge is not required to re-notice and undergo a Proposition 218 Majority Protest Balloting, unless the CSD wishes to increase the standby charge above its current rate.

Accordingly, the CSD is authorized by law to provide water and sewer service, and may fix, before August 10 of any given year, a water and/or sewer standby charge, on land within the jurisdiction of the CSD to which water and/or sewer services are made available for any purpose by the CSD, whether the water or sewer service is actually used or not.

Upon approval and adoption of the annual standby charge by the CSD Board of Directors, the standby charges for Fiscal Year 2014-2015 shall be submitted to the San Bernardino County Auditor/Controller for inclusion on the property tax roll for each parcel.

For the purposes of this Report, the word "parcel" refers to an individual property assigned its own Assessor Parcel Number by the San Bernardino County Assessor's Office.

HISTORICAL BACKGROUND AND CURRENT LEGISLATION

In November 1996, California voters approved Proposition 218 that established specific requirements for the ongoing imposition of taxes, assessments and fees. The provisions of the Proposition are now contained in the California Constitutional Articles XIII C and XIII D. All assessments described in this Report and approved by the District Board of Directors are prepared in accordance with Uniform Standby Charge Procedures Act (the "Act"), LAFCO Resolution No. 2996 and in compliance with the provisions of the Constitution.

Pursuant to the Article XIII D Section 5 of the Constitution, certain existing assessments and, in this case, standby charges, were exempt from the substantive and procedural requirements of the Article XIII D Section 4. Therefore, a property owner balloting is not required until such time that a new or increased standby charge is proposed. At this time, the CSD does not intend to increase the existing standby charge and this Engineer's Report is in connection with the continued collection of the current standby charge for Fiscal Year 2014-2015.

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

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

Based on the FY2014-15 budget the existing standby charge for water is estimated to generate \$30,500 annually in comparison to an annual budget for the Water Enterprise Fund in excess of \$1.8 Million. The existing standby charge for wastewater generates \$24,000 annually in comparison to an annual budget for the Wastewater Enterprise Fund in excess of \$1.3 Million.

WATER AND SEWER SERVICES

DESCRIPTION OF CSD

The CSD is located in the High Desert area of San Bernardino County between Barstow and Victorville and has an estimated population of 6,000. The CSD's existing water and sewer service area is approximately five square miles while the District's boundary encompasses more than 100 square miles. The CSD provides water and sewer service to over 2,800 service connections. Over 90 percent of water and sewer connections service single-family residences. The CSD has not experienced much growth in recent years; however, the area has a potential for growth as there are approximately 728¹ undeveloped water parcels and 720¹ undeveloped sewer parcels that may be developed in the future in addition there is significant developer interest in the area as evidenced by the draft Specific Plan that was completed by San Bernardino County Land Use Services in January 2011. This potential development at build-out could generate up to 756² new water and 737² new sewer connections.

In general, the CSD provides for the continued delivery of water and wastewater service to its service area, including the operation, maintenance, servicing, repair and rehabilitation, and expansion of water and sewer facilities. These services are required and provide a special benefit to parcels that are not currently developed and connected to the water and sewer systems as facilities must be available for the orderly development of such properties. Therefore, many public agencies impose a water and sewer standby charge against undeveloped parcels until such time that the property is developed and connected to the existing infrastructure as a ratepayer. Standby charges provide a means to charge undeveloped parcels a proportional share of the cost of the utility that provides a special benefit to undeveloped parcels, including, but not limited to, water and sewer service, repair and replacement of existing facilities, new capital improvements, and operations.

¹ Undeveloped water and sewer parcel information provided in e-mail from Kimberly Cox, 10/2/2014

² New water and sewer connections estimated by the ratio of current connections to current built properties

METHOD OF APPORTIONMENT

BENEFIT ANALYSIS

Similar to many other public water and sewer entities in the State, standby charges provide a means to charge undeveloped parcels a proportional share of the cost of the water utility as a means to spread water and sewer service costs between existing ratepayers and undeveloped parcels, which will generate future customers as parcels are developed. Water and sewer services not only provide a direct benefit to existing customers, but it also provides a special benefit to undeveloped parcels as the CSD continues to provide service now and into the future through the ongoing operations of sewer collection and treatment, water resource management, water production, water quality, and the repair, replacement and expansion of related capital improvements. Most importantly, a standby charge reserves capacity in the existing system for the perspective development.

As previously referenced under the earlier Section of the Engineer's Report entitled "Overview," a standby charge is considered an assessment under the provisions of Article XIID of the State Constitution. Therefore, all parcels which will have a special benefit conferred upon them and upon which the standby charge will be imposed must be identified (the Assessment Roll). The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the costs of the capital water improvement, the maintenance and operation expenses of such improvement, and the cost of the property-related service being provided. In addition, no standby charge shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. In addition to the elements identified above, the standby charge of the CSD may also be used for any purpose pursuant to the Act, commencing with Government Code Section 54984.2. Therefore, the CSD may use standby charge revenue to fund any portion of its annual water and sewer budget. However, as the standby charge is only levied against undeveloped property and has not been increased since the original formation, the CSD's annual expenses for water and sewer services far exceeds revenue generated by the Standby Charge.

ASSESSMENT METHODOLOGY

The current standby charge was originally established by the County of San Bernardino and transferred to the CSD through the LAFCO proceedings that created the CSD. More specifically, Condition 10 of LAFCO Resolution No. 2996 specifically states: "All previously authorized charges, fees, assessments, and/or taxes in effect shall be continued and assumed by the Helendale Community Services District as the successor agency in the same manner as provided in the original authorization pursuant to the provisions of Government Code Section 56886(t)." The CSD does not intend to change the assessment methodology nor increase the existing standby charge; therefore, the continued collection of the current standby charge is in compliance with the Act and Article XIID of the State

Constitution.

The benefit formula used for apportioning cost over affected parcels reflects the composition of the parcels and the water and sewer services provided. Therefore, as undeveloped parcels are the only parcels subject to the existing standby charge, the most appropriate allocation basis to use to fairly apportion the costs based on the special benefits to each assessable parcel is by assigning Equivalent Benefit Units (EBU's) to each parcel based on the lot size of such parcel. Only undeveloped parcels with water and sewer service readily available to the parcel are assessed. In determining access, the original criterion established for determining development potential is property within 660 feet of a water main. In addition, billable acreage excludes territory of a parcel that cannot access water or sewer services due to unique circumstances, such as, railroad or road impediments, pressure breaks, and drainage easements or other types of easements that restrict the parcel's access to water and sewer services.

EQUIVALENT BENEFIT UNITS

To assess benefits equitably it is necessary to relate each property's proportional special benefits to the special benefits of all other properties that are subject to the Standby Charge. The method of apportionment most commonly used for assessments/standby charges is based on a weighted method of apportionment known as an Equivalent Benefit Unit (EBU) methodology. This proportional weighting may be based on several factors that may include, but are not limited to: the type and status of development (land use), size of the property, location of the property, parcel frontage, or other property related factors. In the case of the Helendale Community Services District, 1 EBU is equal to one acre and the standby charge is assessed only against unimproved property.

The assessable land area of a parcel reflects the development potential of a parcel and the special benefit that the parcel would receive from the water and sewer services. The total number of EBUs assigned to each parcel equals 1 EBU per lot up to one acre in size plus 0.5 EBUs per acre for each fraction of an acre, with a minimum assignment of 1 EBU to assessable parcel.

The following formulas are used to calculate each parcel's EBUs and the total EBUs that are assessed the standby charge:

Parcel's EBUs = 1 EBU minimum up to one Billable Acre and 0.5 EBUs x fractional Billable Acreage

EXAMPLE:

5.6 Acres = 5 EBUs for the first five acres + 0.5 times the remaining fractional acreage of
 $0.6 = (0.5 \times 0.6) = 0.3$ EBUs Total EBUs = 5.3 EBUs

The total number of EBUs equals the sum of all EBUs assigned to Undeveloped Parcels. The existing Standby Charge, equal to \$30 per EBU, is then applied to each parcel's individual EBUs to determine the parcel's proportionate benefit and total obligation. The following formulas are used to calculate each parcel's annual Levy Amount.

Standby Charge per EBU x Parcel's EBUs = Parcel's Levy

EXAMPLE:

5.6 Acres = \$30 x 5.3EBUs = \$159

.5 Acres - \$30 x 1EBU = \$30

1 Acre = \$30 x 1EBU - \$30

DISTRICT BUDGET FISCAL YEAR 2014-2015

The following provides the preliminary proposed budget of the Water and Sewer Enterprise Fund for Fiscal Year 2014-2015. The budget includes the District's estimate of anticipated expenditures associated with the water utility. Pursuant to Section 54984.2 of the Act, the Standby Charge may fund any expenditure type of the proposed budget.

Table 1
Helendale Community Services District
Preliminary Fiscal Year 2014-2015 Budget

Operating Expenses	Water	Sewer
Water Purchases	70,000	NA
Salaries & Benefits	414,984	286,612
Board Compensation	0	0
Professional Fees	33,500	72,500
Service and Supplies	221,900	142,250
Utilities	152,500	104,500
Sub-Total	892,884	605,862
Non-Operating Expenses		
Debt	395,252	54,374
Administration, taxes, etc.	265,582	324,601
Sub-Total	660,834	378,975
Depreciation Expenses		
Depreciation/Amortization	247,677	382,924
TOTAL	\$1,801,395	1,367,761

In determining the portion of the budget that may be funded by the standby charge, Bartle Wells Associates reviewed the CSD's Capital Improvement Program and the CSD's 2012 Water and Sewer Fee Study. Based on the total growth potential of the CSD³, it is projected that the CSD will add approximately 756 new water connections (1017 New EBUs) and 737 new sewer connections (800 New EBUs) through buildout. This growth potential will represent 20.94% (756 new water connections/3612 total water connections) of the CSD's total water service demand and 20.89% (737 new sewer connections/ 3529 total sewer connections) of the CSD's sewer service demand. Therefore, the portion of the CSD's budget that is authorized to be funded by the Standby Charge and represents the special benefit conferred on undeveloped water property and sewer property is \$377,169 (20.94% x \$1,801,395) and \$285,777 (20.89% x \$1,367,761) the special benefit conferred by undeveloped sewer property. The 20.94% of total water demand and 20.89% of total sewer demand at buildout that is expected to be generated from future customers shall be updated at least every five years or at the same time that the CSD's Connection Fee Study is updated.

³ Future Connections estimated by Helendale Community Services District. Estimated EBUs are based on annual assessment tax revenues divided by annual assessments (\$30 per water EBU and \$30 per sewer EBU).

Based on the allocated expenses for the water and sewer enterprise funds of \$377,169 and \$285,777 respectively, the maximum standby charge per water and sewer EBU would be equal to \$370.98 and \$357.22 for Fiscal Year 2014-2015 ($\$377,169 / 1016.67 \text{ EBU}^3 = \370.98 per EBU) and ($\$285,777 / 800 \text{ EBU}^3 = \357.22 per EBU). However, the current rate of \$30 per EBU may not be increased without a majority protest ballot proceeding pursuant to Article XIID Section 4(d) of the State Constitution. The CSD does not intend to increase the existing standby charge at this time and will continue to levy and collect the current standby charge for Fiscal Year 2013-2014.

DISTRICT BOUNDARY DIAGRAMS

The boundaries subject to the standby charge are equivalent to the existing water and sewer service area of the CSD and, by reference are hereby made part of this Engineer's Report. However, only undeveloped parcels within 66 feet of existing water and sewer infrastructure are subject to the Standby Charge. For more detailed specifications on the CSD's service area, diagrams are available for inspection at the administration office during normal business hours.

2014-2015 ASSESSMENT ROLL

Parcel identification, for each lot or parcel subject to the standby charge, shall be the parcel as shown on the San Bernardino County Assessor Parcel Maps and/or the San Bernardino County Secured Tax Roll for the year in which this Report is prepared. The proposed standby charge for each parcel has been prepared in accordance with the original rate established as part of the original formation and the method of apportionment described in this report and has been presented to the Board of Directors.

The standby charge information for each parcel as outlined in this Engineer's Report and confirmed by the District Board, shall be submitted to the County Auditor/Controller, and included on the property tax roll for Fiscal Year 2014-2015. If the parcels referenced by this Engineer's Report are renumbered, reapportioned or changed by the County Assessor's Office after approval of the Report, the new parcel(s) with the appropriate standby charge amount will be submitted to the County Auditor/Controller.

The Assessment roll includes parcels for the water standby fee and parcels for the sewer standby fee. The Assessment Roll has been provided to the Board under separate cover and is on file at the District Office and is made part of this Engineer's Report by reference.



Helendale Community Services District

DATE: August 7, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #7
Public Hearing to Receive Comments Regarding Possible Adoption of Resolution
2025-07: A Resolution of the Board of Directors of the Helendale Community
Services District Authorizing the Establishment and Continuation of Collection of
Refuse Disposal Land Use Fees for Fiscal Year 2026

STAFF RECOMMENDATION

Staff recommends approval of Resolution 2025-07. Additionally, staff requests authorization to make any final adjustments prior to County submittal.

STAFF REPORT

LAFCO Resolution 2951 determined that the Helendale Community services District was the successor agency for County Service Area 70, Improvement Zones B and C. In addition, it expressly states that all previously authorized charges, fees and assessments, and/or taxes of CSA 70 B and C currently in effect shall be continued as assumed by the District as the successor agency.

Prior to the adoption of the LAFCO resolution, the territory within CSA 70 B and C was subject to a refuse disposal land use fee that had been fixed, levied, and imposed upon such lands by the County of San Bernardino prior to 1978 and consistent with the California Integrated Waste Management Act of 1989, in order to discourage illegal dumping and to offset the cost of disposal of waste from the Helendale community. LAFCO Resolution 2927 and Resolution 2951 authorize the District to collect, transfer, and dispose of solid waste and provide solid waste handling service, including, but not limited to, source reduction, recycling, and composting activities, pursuant to Division 30 of the California Public Resources Code. Demolition waste, tires, hard to handle and special handling items are excluded from the disposal fee.

In November 2010, the District and San Bernardino County entered into a Solid Waste Fee Transfer Agreement under which the District continued and assumed the same Refuse Disposal Land Use Fee as the successor agency to County Solid Waste Management Division.

The District is authorized to fix the land use fee using San Bernardino County Land Use Codes. Exhibit A of Resolution 2025-07 documents the codes previously used by San Bernardino Solid Waste Management. The Land Use Codes, Tax Rate Areas (Traps) and Assessor Parcel Numbers (APNs) were provided by the Assessor and Solid Waste Management. The estimated total amount to be assessed is \$243,457.83 from 2,949 parcels including 136 parcels from the 2023 Annexation area.

Resolution 2025-07 authorizes the General Manager to take any and all actions necessary to carry out the intent of the Board and to cause the levy of the special assessment for fiscal year 2025-26.

At the public hearing, the Board will hear and consider any and all objections or protests to the imposition of the land use fee.

Fiscal Impact: Estimated collection of special assessment revenue of \$243,457.83

Possible Motion: Approve Staff recommendation and adopt Resolution 2025-07

Attachments: Resolution 2025-07



RESOLUTION NO. 2025-07

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT AUTHORIZING THE ESTABLISHMENT AND CONTINUATION OF COLLECTION OF REFUSE DISPOSAL LAND USE FEES FOR FISCAL YEAR 2024-2025

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

WHEREAS, on or about December 4, 2006, the Local Agency Formation Commission of the County of San Bernardino (“LAFCO”) adopted Resolution No. 2951 (“Resolution No. 2951”) which determined that the District is the successor agency to County Service Area 70, Improvement Zones B and C (“CSA 70 B&C”).

WHEREAS, Condition No. 10 of LAFCO Resolution No. 2951 expressly states that “[a]ll previously authorized charges, fees, assessments, and/or taxes of [CSA 70 B&C] currently in effect shall be continued and assumed by the [District] as the successor agency in the same manner as provided in the original authorization pursuant to the provisions of Government Code Section 56886(t).”

WHEREAS, Government Code Section 56886(t) provides that LAFCO Resolution No. 2951 contains the exclusive terms and conditions for the change of organization from CSA 70 B&C to the District as it relates to the “extension or continuation of any previously authorized charge, fee, assessment, or tax by [the District as the] successor local agency in the affected territory.”

WHEREAS, prior to the adoption of LAFCO Resolution No. 2951, the territory within CSA 70 B&C was subject to a refuse disposal land use fee that had been fixed, levied, and imposed upon such lands by the County of San Bernardino (“the County”) pursuant to the California Integrated Waste Management Act of 1989 (Division 30 of the California Public Resources Code) (“the Act”) in order to discourage illegal dumping and to offset the cost of disposal of waste from the Helendale community (the “Refuse Disposal Land Use Fee”).

WHEREAS, on or about June 21, 2006, LAFCO adopted Resolution No. 2927 (“Resolution No. 2927”) making determinations on and approving the incorporation of the District, which was subsequently approved by the electorate at the November 7, 2006, general election and confirmed by LAFCO pursuant to its adoption of Resolution No. 2951.

WHEREAS, Resolution No. 2927 and Resolution No. 2951 authorize the District to collect, transfer, and dispose of solid waste and provide solid waste handling service, including, but not limited to, source reduction, recycling, composting activities, pursuant to Division 30 (commencing with Section

40000), and consistent with Section 41821.2 of the Public Resources Code.

WHEREAS, on or about July 21, 2010, LAFCO adopted Resolution No. 3099 (“Resolution No. 3099”) affirming the District’s authorization to (1) collect, transfer and dispose of solid waste and provide solid waste handling service, and (2) continue and assume the Refuse Disposal Land Use Fee in the same manner as provided in the original County authorization, pursuant to Condition No. 10 of Resolution No 2927 and Resolution No. 2951.

WHEREAS, on or about November 16, 2010, the District and the County entered into a Solid Waste Fee Transfer Agreement (“Fee Transfer Agreement”) to provide for the terms and conditions under which the District will continue and assume the Refuse Disposal Land Use Fee.

WHEREAS, on or about February 5, 2024, LAFCO adopted Resolution No. 3390 (“Resolution No. 3390”) which annexed certain additional territory into the District’s jurisdictional boundaries.

WHEREAS, Condition No. 3 of LAFCO Resolution No. 3390 expressly states that “[a]ll previously authorized charges, fees, assessments, and/or taxes currently in effect by the [District] shall be assumed by the annexing territory in the same manner as provided in the original authorization pursuant to the provisions of Government Code Section 56886(t).”

WHEREAS, pursuant to the legal authority set forth above, the District is authorized to fix before August 10 of any given year a Refuse Disposal Land Use Fee on residential parcels within its jurisdiction entitling the owners of such parcels to utilize refuse disposal sites without the payment of any pay-at-the gate fee for ordinary refuse generated on such residential property.

WHEREAS, pursuant to the legal authority set forth above, the District’s Board of Directors (“the Board”) may establish the Refuse Disposal Land Use Fee according to San Bernardino County Assessor’s Land Use Codes, and the benefit derived or to be derived from the use of solid waste facilities or services for ordinary refuse (excluding demolition waste, tires, and hard to handle and special handling items) generated on the parcel of property for which the Refuse Disposal Land Use Fee is paid.

WHEREAS, the Board wishes to continue, extend, and assume all previously authorized Refuse Disposal Land Use Fees that had been fixed, levied, and imposed upon lands within the jurisdictional boundary of the District.

WHEREAS, beginning on or about July 18, 2024, the District published a Notice of Public Hearing concerning the Board’s intent to adopt the Refuse Disposal Land Use Fees for 2025-2026 in a newspaper of general circulation within the District once a week for two successive weeks pursuant to the Act and Government Code Section 6066.

WHEREAS, on August 7, 2025, at 6:00 p.m., at the District offices located at 26540 Vista Road, Suite C, Helendale, California, the Board held a public protest hearing to hear and consider any and all objections or protests regarding the imposition of the Refuse Disposal Land Use Fee, which hearing was duly conducted in the manner set forth in the Act.

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

1. The public interest and necessity requires the Board to adopt this Resolution hereby fixing, levying, imposing, and collecting a Refuse Disposal Land Use Fee on all properties within the District's jurisdictional boundaries in accordance with, and in the amounts set forth in, Exhibit "A" attached hereto and incorporated herein by this reference, pursuant to applicable law, including but not limited to the pertinent provisions of the Act, Government Code Section 56886(t), LAFCO Resolution Nos. 2927, 2951, 3099, and 3390, and the Fee Transfer Agreement.

2. The Refuse Disposal Land Use Fees hereby levied by the Board are a continuation of the Refuse Disposal Land Use Fees previously charged by the County that have been transferred to the District in accordance with the Fee Transfer Agreement and LAFCO Resolution Nos. 2927, 2951, 3099, and 3390 granting the District the active power and authority for refuse collection as the successor agency to CSA 70 B&C and the County with respect to applicable territory annexed by LAFCO into the District's boundaries.

3. The Refuse Disposal Land Use Fees hereby adopted meet the definition of the exception of a tax as defined in Proposition 26 passed November 3, 2010, and amending Article XIII C of the California Constitution. The exceptions met by this fee are: (a) a charge imposed for the specific benefit conferred or privilege granted directly to the payer that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege; (b) a charge imposed for a specific government service or product provided directly to the payer that is not provided to those not charged and which does not exceed the reasonable costs to the local government of providing the service or product; and/or (c) a charge imposed for the entrance to our use of local government property, or the purchase, rental, or lease of local government property. The District has examined the impact of Proposition 26 on fees for solid waste disposal services and has concluded the three exceptions discussed above are applicable and do not violate Proposition 26.

4. The Board hereby authorizes the District's General Manager to take any and all actions necessary to carry out the intent of the Board as set forth herein, and to cause the Refuse Disposal Land Use Fees fixed and established herein to be collected at the same time, and in the same manner, as the levying of special assessments on the 2024-25 San Bernardino County Tax Roll, and/or to be otherwise collected in accordance with all legally-permissible methods available under applicable law.

5. If any Refuse Disposal Land Use Fee hereby adopted becomes delinquent, the amount of the delinquency, together with any interest and penalties thereon, shall constitute a lien on the affected property to the fullest extent legally allowable under applicable law.

ADOPTED AND APPROVED this 7th day of August 2025, by the following vote:

AYES: _____
NOES: _____
ABSENT: _____
ABSTAIN: _____

By: _____
Ron Clark, President

ATTEST:

Cheryl Vermette, Clerk of the Board

Exhibit A

<u>USE CODE</u>	<u>DESCRIPTION</u>	<u>FEES</u>
0510	Single Family Residence (suitable for permanent use)	\$ 85.14
0511	Recreation Cabin (unsuitable for permanent use)	\$ 42.57
0520	Mobile home on fee land, not in a subdivision	\$ 85.14
0525	Mobile home on fee land, in a subdivision	\$ 85.14
0526	Mobile home on a permanent foundation	\$ 85.14
0533	Time share	\$ 85.14
0534	Attached single-family residence (common wall)	\$ 85.14
0535	Zero lot line single-family residence	\$ 85.14
0599	Miscellaneous residential structure	\$ 85.14
0600	Two single-family residences	\$ 170.28
0601	Three single-family residences	\$ 255.42
0602	Four single-family residences	\$ 340.56
0603	Duplex	\$ 170.28
0604	Triplex	\$ 255.42
0605	Quad	\$ 340.56
0610	Multi single-family residence (5 to 14 units)	\$ 425.70
9999	No services provided	\$ 0.00



Helendale Community Services District

Date: August 7, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #8
Discussion and Possible Action Regarding Write Off of Certain Uncollectable
Accounts and Accounts with a Credit Balances

STAFF RECOMMENDATION:

Staff recommends approval.

STAFF REPORT:

On an annual basis as part of the year-end procedures, staff reviews the closed and uncollected accounts as well as closed accounts with a credit balance to determine if they are eligible for write-off. The District adopted a written policy (2019), that outlines this process. The policy states that the write-off of accounts under \$25.00 can be approved by the General Manager and should be brought to the Board at least annually. Accounts with an outstanding balance over \$25 must come to the Board at least annually to be written off. Accounts with a credit balance are also subject to write-off (Section 4(b)).

Accounts with a balance due are written off when the District has exhausted options for collecting that debt. While the District utilizes the lien process to the extent possible to secure the District's interest, for closed accounts this is not an option. Section 4 of the policy outlines when a balance must be written off.

A list of the recommended accounts to be written off in FY 26 with overdue balances greater than \$25 are shown below for the Board's review and consideration. Three accounts for \$355.93 meet this criteria. This is significantly less than the amount of \$3593 that was written off last year due in great part to the efforts of Shavon Aviles on our customer service staff who handles collections.

Accounts with outstanding balances to be written off:

Account Number	Balance
12-2250-04	42.39
12-1074-01	251.59
12-1404-01	61.95
	\$ 355.93

Below is a list of accounts under \$25.00 that have been approved by the General Manager for write off. This list which totals \$52.88 is presented to the Board per Section 5 and Section 6 of the policy for review.

Accounts to be written off under \$25:

Account Number	Balance
12-2933-04	24.39
12-2583-05	0.02
12-2132-08	21.6
12-2236-07	6.87
	\$ 52.88

The following chart lists accounts with a credit balance that to be written off. In a recent review of accounts with credit balances a few older accounts were discovered that are included on this list for consideration. Credit balances are listed on our website and will be remitted to the customer upon request.

Accounts with a credit balance to be written off:

Account Number	Balance	Disconnect Date
12-1594-09	-42	02/29/2016
12-2806-02	-0.5	03/31/2018
12-1449-06	-82.41	09/30/2018
12-3804-00	-332.12	07/05/2023
12-1137-01	-0.28	09/07/2023
12-1379-01	-28.13	01/18/2024
12-1730-06	-64.26	02/29/2024
12-3528-01	-233.3	04/17/2024
12-1277-04	-2	05/03/2024
12-1757-05	-6.44	05/15/2024
12-2381-01	-109.69	05/31/2024
12-2710-02	-0.58	08/21/2024
12-3206-10	-6.87	03/31/2025
12-2588-00	-126.95	04/30/2025

-1035.53

Once approved by the Board, the accounts with outstanding balances will be written off in the Tyler accounting system and no longer appear as receivables or credit balances for FY26.

FISCAL IMPACT: As outlined in the staff report

POSSIBLE MOTION: Approve accounts to be removed from Accounts Receivable

ATTACHMENTS: Account Write-Off Policy and Procedures (08-2019)

HELENDALE COMMUNITY SERVICES DISTRICT
Account Write-Off Policy and Procedures
(Revised August 1, 2019)

Section 1. Purpose.

The purposes of this policy are to standardize the account write-off procedures of the Helendale Community Services District ("District"), when water, sewer, and/or trash service accounts and recreation fees cannot be collected through normal means; and to set forth the duties and responsibilities of the General Manager and District staff.

Section 2. Definitions.

- A) Uncollectible Account** – means a water/sewer and/or trash account with an outstanding balance which cannot be collected through the lien process, has changed ownership without knowledge of the District or the District is otherwise not able to obtain complete payment in full.
- B) Board** – means the Board of Directors of the District.
- C) Water, Sewer, Trash Utility Bill** – means a bill for water, sewer, and/or trash services sent to the owner or tenant of record.
- D) Accounts Receivable** – means a general ledger account in which the balance of all water, sewer, and/or trash accounts is recorded and adjusted for payments made, for changes to customer balances or for accounts which are no longer collectible.
- E) Write-Off** – means to reduce to zero dollars the outstanding balance in the utility billing system and to adjust the general ledger **Accounts Receivable** account accordingly.
- F) Recreation Fees** – means program fees for classes or sports programs

Section 3. Applicability.

This policy shall apply to all water, sewer, and trash accounts serviced by the Helendale Community Services District and unpaid recreation fees.

Section 4. Determination of a Write-off.

An account balance shall be written-off when:

- a. The owner no longer owns the property and the District was not notified until after the sale;
- b. The property lien was recorded AFTER the property was sold;
- c. The District has been unable to collect the debt;
- d. The customer has filed bankruptcy;
- e. The balance due is too small. i.e. the amount does not justify the cost of filing a lien on the property;

HELENDALE COMMUNITY SERVICES DISTRICT
Account Write-Off Policy and Procedures

- f. The balance is too old (i.e. aged over twelve months);
- g. The account has a credit balance and the owner or tenant cannot be located. The District must comply with the requirements of Government Code Sections 50050-50056 in order to transfer credit balances to the District's General Fund.

Section 5. Approval of Account Write-off – Accounts \$25.00 and Under.

Accounts which meet the criteria set forth in Section 4 and have a balance of less than \$25.00 shall be written-off upon written approval of the General Manager. A listing of all accounts written-off upon approval by the General Manager during the fiscal year shall be presented to the Board of Directors for review quarterly or at least annually. Accounts shall be listed by account number, account closing date and account balance.

Section 6. Approval of Account Write-off – Accounts Greater Than \$25.00.

Accounts which meet the criteria set forth in Section 4 and have a balance greater than \$25.00 may be presented to the Board quarterly or at least annually for approval to Write-Off. Accounts shall be listed by account number, account closing date and account balance.

Section 7. Collection Remedies Unaffected.

A Write-Off of an account by the District shall not in any way be deemed a waiver or relinquishment of, nor an estoppel to assert, any of the legal, equitable, and/or administrative rights and/or remedies otherwise available to the District to pursue collection of the amount written off pursuant to this policy.

Section 8. Supersedes Other Policies.

This Account Write-Off Policy and Procedures supersedes any inconsistent prior policies adopted by the Board.