



REGULAR BOARD MEETING
Thursday, August 21, 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 Ap; 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**.

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 August 7, 2025
- b. Bills Paid Report

4. Reports

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

Special Presentation

5. San Bernardino County Fire Budget – Station 4

Regular Business:

6. Discussion and Possible Action Regarding Approval of Directors' Expense Reports
7. Discussion and Possible Action Regarding Community Yard Sale Events
8. Discussion and Possible Action Regarding Adoption of Resolution 2025-08: A Resolution of the Helendale Community Services District Board of Directors Establishing the Statement of Investment Policy for Fiscal Year 2026
9. Discussion Only Regarding Memorial Tree Program

Other Business

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

Closed Session

11. 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

12. Adjournment

Pursuant to Government Code Section 54954.2(a), any request for a disability-related modification or accommodation, including auxiliary aids or services, that is sought in order to participate in the above 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 21, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #3
Consent Items

CONSENT ITEMS

- a. Approval of Minutes: Regular Meeting August 7, 2025
- b. Bills Paid Report



Helendale Community Services District

Date: August 21, 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 8/7/2025



Minutes of the Helendale Community Services District

REGULAR BOARD OF DIRECTORS MEETING

Date: August 7, 2025
Time: 6:00 PM
Meeting called to order by: President Ron Clark

Attendance

| | | | | |
|--------------------------------|---|---------------------------------|---|--|
| President Ron Clark | <input checked="" type="checkbox"/> Present | <input type="checkbox"/> Absent | <input checked="" type="checkbox"/> In Person | <input 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 type="checkbox"/> In Person | <input checked="" type="checkbox"/> Remote |

Staff Members Present

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

Consultants/Guests

Steve Kennedy, Legal Counsel
Christopher Porter, First District Supervisor Paul Cook's Office
Battalion Chief Allen, San Bernardino County Fire Station 4

Members of the public

There was one member of the public attending in person and one member of the public attending via Zoom.

1. APPROVAL OF AGENDA

Discussion None

Motion Director DeVries made a motion to approve the agenda 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 |

2. PUBLIC PARTICIPATION

Christopher Porter did not have a report; however, he did thank the CSD for having he and his family at the Concert in the Park.

Battalion Chief Allen reported the statistics for July. He also gave an update on some repairs at Station 4.

3. CONSENT ITEMS

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

Discussion None

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

Second Vice President Cardenas

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 confirmed the start time for the concert is 6 pm. She also reported that the Silver Lakes Association's General Manager resigned and suggested that this is a good time for the CSD and SLA to meet. She commented that she is noticing longer trains and asked for an update on the status of paving to Darghty Rd. Lastly, she commented on the District's strategic planning – and requested another opportunity for the Board to do the SWOT analysis.

Director DeVries confirmed that the Sheriff's Posse will be at the October Concert in the Park.

Vice President Cardenas reported a revision has been posted on the Western Joshua Tree Conservation policy. Director Cardenas also attended the Tri State conference where he attended a session on AI and suggested the District look at an AI policy.

Director Rosenberg said that he is excited to represent the District at the upcoming CSDA conference in Monterey. He also reported that he attended the opening day of Flag Football.

President Clark presented a certificate from the American Legion and announced that they will be making a donation to the CSD's youth sports programs.

General Managers Report

The fiscal year concluded with: Water – \$819,720; Wastewater – \$233,207; Administration – \$268,590; Parks – \$168,117; Recycling Center – \$67,477; Property – \$26,736; and Solid Waste – \$6,418. Capital expenditures totaled \$852,681, which included Well 13, AMI meters, water rights acquisition, trailer purchase, service trucks, solar project development, bar screen installation, WWTP pump upgrades, flow meters, crane system installation, and sports field lighting enhancements. Investment income for the year amounted to \$342,348.

The Concert in the Park is scheduled for August 9th with Keepin' the Summer Alive. The temperature is supposed to be 98 degrees and will cool off toward the end of the night at 88 degrees. Staff also added some shade for the band. General Manager Cox showed several photos of the flag football opening day. Our part time rec-lead represented the District at the Helendale Elementary School's back to school night.

Water Operations Manager Carlson gave the water report. Staff completed all scheduled monthly inspections for July. Staff repaired a service line leak on Bluegrass, assisted Wastewater with the bar screen installation, and worked with wastewater staff on wiring and installing the lights on the north field at the park. Staff repaired a 4" irrigation line at the park, replaced the forklift radiator, and flushed Well 13 for water quality sampling, which led to the discharge of approximately 7 acre-feet into South Lake. The cross-connection report was finalized. Staff is

continuing the valve turning, hydrant flushing, and the meter replacement programs. Staff from both the water and wastewater departments attended participated in the Tri-State conference.

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: Each year, the Board reviews and discusses the district's standby fees, which are charges applied to vacant properties that have access to water and sewer infrastructure. These fees are collected through the County property tax process, and the Board holds a public hearing to consider any objections or protests before adopting the resolution to approve the charges. The deadline to submit the final standby fee list to the County is August 10.

For the current fiscal year, the estimated revenue from standby fees is \$17,190 for water services and \$17,310 for wastewater services, totaling approximately \$34,500 for FY26. The fees apply to in-fill lots that are near existing infrastructure. The fees are set at \$30 per lot up to one acre. The number of properties subject to the fee is 567 for water and 558 for wastewater, though this number changes annually due to ongoing development.

The standby fee is based on the availability of service, not actual usage, and is intended to ensure that infrastructure costs are shared fairly among properties that benefit from proximity to water and sewer mains. A 2014 Engineer's Report evaluated the fee structure and concluded that the fee could be significantly higher than the current rate set by the Board. This report is available for public review and is attached to the relevant agenda item.

President Clark opened the public hearing at 6:37 pm. There were no public comments or protests received. The hearing was closed at 6:37 pm

Motion: Director Guinn made the motion to adopt Resolution 2025-06.

Second: Director DeVries

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. 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

Discussion: In November 2010, the San Bernardino Solid Waste Management transferred responsibility for the Refuse Disposal Land Use Fee to the Helendale Community Services District. The District collects an annual fee of \$85.14 per Equivalent Single Family Residence (ESFR) to cover refuse disposal costs. This fee is a pre-Proposition 13 tax, meaning it cannot be increased without voter approval.

The fee is assessed based on the type and number of residential units on each parcel—such as single-family homes, duplexes, triplexes, etc.—as detailed in Exhibit A of the Resolution. It is collected through the County property tax bill and paid to the District throughout the fiscal year. For FY 2026, the total estimated revenue from this fee is \$243,500.

Funds collected through the ESFR fee support a variety of community waste management programs, including:

- Weekly curbside waste disposal by Burrtec
- Two annual Community Clean-up Days
- A Shred Truck for secure document destruction
- Green Waste Disposal Program
- Bulky Item Pickup and Disposal
- Thrift Store Dumpsters
- Dump Passes
- Outreach and educational materials
- Funds one full time employee

Resolution 2025-07 authorizes the General Manager to levy this special assessment for the 2025–26 tax roll, with parcel data submitted to the County by August 10. No public protests have been received, and staff recommends authorizing final adjustments based on payments or new information before submission.

President Clark opened the public hearing at 6:43pm. There were no public comments or protests received. The hearing was closed at 6:43 pm

Motion: Director Guinn made the motion to adopt Resolution 2025-07.

Second: Director DeVries

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 the Write-Off of Certain Uncollectable Accounts and Accounts with a Credit Balance

Discussion: The Board approves write-offs at least annually, primarily due to the low volume of uncollectible accounts. Write-offs typically occur when closing bills remain unpaid and collection efforts—such as phone calls and letters—have been exhausted. This year, in-house collection efforts have been notably successful, minimizing the number of accounts requiring write-off.

Per District policy write-offs under \$25 are approved by the General Manager and write-offs over \$25 require Board approval. For the current year: 4 accounts under \$25 total \$52.88; 3 accounts over \$25 total \$355.93. The total write-off amount is \$408.81.

The policy also addresses closed accounts with credit balances. This year, 14 such accounts totaling \$1,035.53 will be written off and added to the unclaimed property list on the District's website.

Motion: Director DeVries made the motion to approve the write-off of certain utility accounts.

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 |

Other Business

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

None

President Clark called for a brief break at 6:48. Closed session began at 6:59 pm

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. Report of Closed Session Items

Legal Counsel Kennedy reported that the Board met in closed session and gave the general manager authority with respect to the item discussed in closed session. There was no other reportable action.

Closed session adjourned at 7:14 pm

12. Adjournment

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

Ron Clark, 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 21, 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 68 checks, 15 EFT's , fts, 5 Bank Draft Reversals, and 18 EFT's totaling \$699,819.21

| Total Cash Available | 7/31/25 | 8/18/25 |
|----------------------------|----------------|----------------|
| Cash | \$9,667,245.85 | \$9,520,135.71 |
| Checks, DFT's/EFT's Issued | 415,583.60 | 121,089.39 |
| Paid by Payroll Draft | - | 39,420.84 |

INVESTMENT REPORT:

The Investment Report shows the status of the District funds invested as of 6/30/25

| | Interest Rate | Interest Income |
|-----------|---------------|---------------------------------|
| CA CLASS* | 4.33% | \$28,029.38 Fiscal Year to date |
| CBB Trust | 4.04% | \$59,908.61 Year to date |
| LAIF | 4..258 | \$37,745.06 Year to date |



Helendale CSD

Bills Paid and Presented for Approval

Transaction Detail

Issued Date Range: 08/01/2025 - 08/18/2025

Cleared Date Range: -

| Issued Date | Number | Description | Amount | Type | Module |
|---|-----------------------|--|-----------|----------------|------------------|
| Bank Account: 211102187 - CBB Checking | | | | | |
| 08/05/2025 | 28554 | Reverse Refund Check BRENT ASTON | 49.20 | Check Reversal | Utility Billing |
| 08/05/2025 | 28994 | Silver Lakes Landscaping and Maintenance LLC | -7,000.00 | Check | Accounts Payable |
| 08/06/2025 | 29005 | AVCOM Services Inc. | -229.97 | Check | Accounts Payable |
| 08/06/2025 | 29006 | Blg Sky Electric Inc | -2,092.81 | Check | Accounts Payable |
| 08/06/2025 | 29007 | Burrtec Waste Industries Inc | -197.48 | Check | Accounts Payable |
| 08/06/2025 | 29008 | C Wells Pipeline Materials , Inc | -199.33 | Check | Accounts Payable |
| 08/06/2025 | 29009 | Ferguson Enterprises, LLC #1350 | -107.74 | Check | Accounts Payable |
| 08/06/2025 | 29010 | G.A. Osborne Pipe & Supply Inc. | -135.68 | Check | Accounts Payable |
| 08/06/2025 | 29011 | High Desert Lock & Safe, Inc. | -308.05 | Check | Accounts Payable |
| 08/06/2025 | 29012 | Infosend, Inc | -2,083.09 | Check | Accounts Payable |
| 08/06/2025 | 29013 | Mobile Occupational Services, Inc. | -140.00 | Check | Accounts Payable |
| 08/06/2025 | 29014 | On Line Information Services, Inc | -9.36 | Check | Accounts Payable |
| 08/06/2025 | 29015 | O'Reilly Auto Parts | -538.81 | Check | Accounts Payable |
| 08/06/2025 | 29016 | Parkhouse Tire, Inc. | -335.65 | Check | Accounts Payable |
| 08/06/2025 | 29017 | Rebecca Gonzalez | -400.00 | Check | Accounts Payable |
| 08/06/2025 | 29018 | Sierra Analytical Labs, Inc | -335.50 | Check | Accounts Payable |
| 08/06/2025 | 29019 | Stericyclcle, Inc | -102.81 | Check | Accounts Payable |
| 08/06/2025 | 29020 | Steve A. Filarsky, Attorney at Law | -195.00 | Check | Accounts Payable |
| 08/06/2025 | 29021 | Uline, Inc | -1,383.30 | Check | Accounts Payable |
| 08/06/2025 | 29022 | Ultimate Internet Access, Inc | -815.59 | Check | Accounts Payable |
| 08/06/2025 | 29023 | Underground Service Alert of Southern California | -48.00 | Check | Accounts Payable |
| 08/06/2025 | 29024 | Univar Solutions, USA | -2,828.32 | Check | Accounts Payable |
| 08/07/2025 | 29025 | Burrtec Waste Industries Inc | -474.24 | Check | Accounts Payable |
| 08/07/2025 | 29026 | Burrtec Waste Industries Inc | -1,272.16 | Check | Accounts Payable |
| 08/07/2025 | 29027 | Frontier Communications | -215.65 | Check | Accounts Payable |
| 08/07/2025 | 29028 | Frontier Communications | -70.15 | Check | Accounts Payable |
| 08/07/2025 | 29029 | Hartford Life | -347.32 | Check | Accounts Payable |
| 08/07/2025 | 29030 | Sonic Systems, Inc | -2,151.60 | Check | Accounts Payable |
| 08/07/2025 | 29031 | Starting Line Advisory | -2,533.05 | Check | Accounts Payable |
| 08/07/2025 | 29032 | C. J. Brown & Company, CPAs | -9,023.00 | Check | Accounts Payable |
| 08/08/2025 | 29033 | ASBCSD | -105.00 | Check | Accounts Payable |
| 08/08/2025 | 29034 | Christopher P. Farmer | -1,950.00 | Check | Accounts Payable |
| 08/11/2025 | 29035 | Kimberly Cox | -250.00 | Check | Accounts Payable |
| 08/13/2025 | 29036 | JOSELINE JOANNA FUENTES | -230.32 | Check | Utility Billing |
| 08/13/2025 | 29037 | MIKE CHANG | -28.13 | Check | Utility Billing |
| 08/13/2025 | 29038 | Reverse Refund Check LAJUANA PHILLIPS | 82.41 | Check Reversal | Utility Billing |
| 08/13/2025 | 29038 | LAJUANA PHILLIPS | -82.41 | Check | Utility Billing |
| 08/13/2025 | 29039 | ANNA CALLIHAN | -204.17 | Check | Utility Billing |
| 08/13/2025 | 29039 | Reverse Refund Check ANNA CALLIHAN | 204.17 | Check Reversal | Utility Billing |
| 08/13/2025 | 29040 | GREGORY HARVEY | -42.00 | Check | Utility Billing |
| 08/13/2025 | 29041 | GABRIEL MARTINEZ | -64.26 | Check | Utility Billing |
| 08/13/2025 | 29042 | CONRAD BOVE | -118.26 | Check | Utility Billing |
| 08/13/2025 | 29043 | KEN GREEN | -89.87 | Check | Utility Billing |
| 08/13/2025 | 29044 | BRENT HAWKER | -34.00 | Check | Utility Billing |
| 08/13/2025 | 29045 | LORA SIMPSON | -226.34 | Check | Utility Billing |
| 08/13/2025 | 29046 | COWGILL FAMILY TRUST | -109.69 | Check | Utility Billing |

Bank Transaction Report

| Issued Date | Number | Description | Amount | Type | Module |
|-------------|----------------------------|--|---|--------------|--------------------|
| 08/13/2025 | 29047 | MICHAEL MANGAN | -126.95 | Check | Utility Billing |
| 08/13/2025 | 29048 | DANIEL BREWER | -261.52 | Check | Utility Billing |
| 08/13/2025 | 29049 | NANCY McKINNEY | -143.31 | Check | Utility Billing |
| 08/13/2025 | 29050 | DAVID WILLIAMS | -175.98 | Check | Utility Billing |
| 08/13/2025 | 29051 | XINYING MA | -408.44 | Check | Utility Billing |
| 08/13/2025 | 29052 | GAYLE KALLMANN | -162.51 | Check | Utility Billing |
| 08/13/2025 | 29053 | ROBERTO JARAMILLO | -233.30 | Check | Utility Billing |
| 08/13/2025 | 29054 | ORANGETHORPE LLC | -15.48 | Check | Utility Billing |
| 08/13/2025 | 29055 | CALICO HOMES DEVELOPMENT | -332.12 | Check | Utility Billing |
| 08/13/2025 | 29056 | DARRELL HARRIS | -90.52 | Check | Utility Billing |
| 08/13/2025 | 29057 | DCM DESIGNS | -244.94 | Check | Utility Billing |
| 08/14/2025 | 29058 | Apex/Hesperia Rentals | -4,337.40 | Check | Accounts Payable |
| 08/14/2025 | 29059 | Beck Oil Inc | -1,215.23 | Check | Accounts Payable |
| 08/14/2025 | 29060 | Beck Oil Inc | -3,037.69 | Check | Accounts Payable |
| 08/14/2025 | 29061 | Blg Sky Electric Inc | -1,787.00 | Check | Accounts Payable |
| 08/14/2025 | 29062 | Cal Fire | -447.43 | Check | Accounts Payable |
| 08/14/2025 | 29063 | Frontier Communications | -104.74 | Check | Accounts Payable |
| 08/14/2025 | 29064 | Geo-Monitor, Inc. | -1,464.00 | Check | Accounts Payable |
| 08/14/2025 | 29065 | Home Depot Credit Services | -4,328.28 | Check | Accounts Payable |
| 08/14/2025 | 29066 | Jeffrey Himmelrick | -35.00 | Check | Accounts Payable |
| 08/14/2025 | 29067 | Print Mart | -101.95 | Check | Accounts Payable |
| 08/14/2025 | 29068 | Richard LaTour | -72.13 | Check | Accounts Payable |
| 08/14/2025 | 29069 | Roto-Rooter Plumbers & Septic Services | -730.85 | Check | Accounts Payable |
| 08/14/2025 | 29070 | Silver Lakes Hardware | -132.71 | Check | Accounts Payable |
| 08/14/2025 | 29071 | USA Blue Book | -282.42 | Check | Accounts Payable |
| 08/04/2025 | EFT0005526 | SCE ACH Well 6,7,8,9 & 2 Acct 700620711734 | -478.07 | EFT | General Ledger |
| 08/04/2025 | EFT0005527 | SCE Community Center ACH Acct.# 700218740906 | -3,664.71 | EFT | General Ledger |
| 08/08/2025 | EFT0005528 | To record CalPERS Health Premium | -20,806.78 | EFT | General Ledger |
| 08/11/2025 | EFT0005530 | SCE ACH WWTP & Wells 3,4 & 1 Acct 700547354472 | -29,832.39 | EFT | General Ledger |
| 08/11/2025 | EFT0005532 | SW Gas Community Center 910000010177 | -11.00 | EFT | General Ledger |
| 08/11/2025 | EFT0005533 | SW Gas ACH WWTP Acct # 910000010195 | -25.00 | EFT | General Ledger |
| 08/11/2025 | EFT0005534 | SCE ACH 4-Plex Acct 700392338368 | -62.82 | EFT | General Ledger |
| 08/11/2025 | EFT0005535 | SW Gas Water Shop Acct # 910001037540 | -11.00 | EFT | General Ledger |
| 08/13/2025 | EFT0005536 | SCE ACH 4-Plex Acct 700392338368 | -573.75 | EFT | General Ledger |
| 08/13/2025 | EFT0005537 | ACH Water Shop SCE Acct 700453074415 | -153.85 | EFT | General Ledger |
| 08/08/2025 | EFT0005542 | SCE ACH Sod Farm Acct 700255337588 | 2,196.37 | EFT Reversal | General Ledger |
| 08/08/2025 | EFT0005542 | SCE ACH Sod Farm Acct 700255337588 | -2,196.37 | EFT | General Ledger |
| 08/06/2025 | EFT0005544 | To record Sales Tax Pmt # 2 - 1st Quarter | -2,164.74 | EFT | General Ledger |
| 08/01/2025 | EFT0005548 | To record EVO Thrift Store CC Fees 23099 | -1,225.35 | EFT | General Ledger |
| 08/04/2025 | EFT0005549 | To record Paymentech Fees Acct Ending 6621 | -2,462.70 | EFT | General Ledger |
| 08/04/2025 | EFT0005550 | To record Paymentech CC Fees Acct Ending 9479 | -573.00 | EFT | General Ledger |
| | | | Bank Account 211102187 Total: (87) | | -121,089.39 |
| | | | Report Total: (87) | | -121,089.39 |

Summary

Bank Account
[211102187 CBB Checking](#)

| Count | Amount |
|---------------|-------------|
| 87 | -121,089.39 |
| Report Total: | -121,089.39 |

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

| Count | Amount |
|---------------|-------------|
| 87 | -121,089.39 |
| Report Total: | -121,089.39 |

| Transaction Type | Count | Amount |
|------------------|-------|-------------|
| Check | 68 | -59,380.01 |
| Check Reversal | 3 | 335.78 |
| EFT | 15 | -64,241.53 |
| EFT Reversal | 1 | 2,196.37 |
| Report Total: | 87 | -121,089.39 |



Helendale Community Services District

DATE: August 21, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #6
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 | 9 2024 | 10 2024 | 11 2024 | 12 2024 | 1 2025 | 2 2025 | 3 2025 | 4 2025 | 5 2025 | 6 2025 | 7 2025 | 8 2025 | TOTAL |
|-----------|----------------|-------------|--------|---------|---------|---------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| Clark | President | Compensated | 3 | 5 | 4 | 4 | 2 | 2 | 3 | 5 | 4 | | | 4 | 36 |
| | | Non-Comp | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 1 |
| Cardenas | Vice President | Compensated | 2 | 3 | 2 | 2 | 1 | 2 | 0 | 2 | 2 | | | | 16 |
| | | Non-Comp | 4 | 3 | 2 | 2 | 1 | 2 | 2 | 5 | 3 | | | | 24 |
| Guinn | Director | Compensated | 2 | 3 | 6 | 4 | 2 | 3 | 4 | 9 | 4 | 6 | 2 | | 45 |
| | | Non-Comp | 1 | 1 | 2 | 1 | 3 | 1 | 0 | 4 | 2 | 2 | 0 | | 17 |
| Rosenberg | Director | Compensated | | | | 2 | 7 | 4 | 2 | 8 | 7 | 4 | 4 | 1 | 39 |
| | | Non-Comp | | | | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 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

Name

Ron Clark

| Date | Expense Description/Explanation | Miles | Meals | Lodging | Other Expense | Reimburse Y/N | Phone Call Y/N | Expense Category |
|------|---------------------------------|-------------|-------------|---------------|---------------------|---------------------------------|----------------|------------------|
| 8/15 | Event Meet with Kimberly Cox | | \$ | \$ | \$ | Y | | G |
| | Description of Public Benefit | | | | | | | |
| 8/17 | Event Rever Adgonda | | \$ | \$ | \$ | Y | | A |
| | Description of Public Benefit | | | | | | | |
| 8/15 | Event Meet with Kimberly Cox | | \$ | \$ | \$ | Y | | G |
| | Description of Public Benefit | | | | | | | |
| 8/17 | Event Rever Adgonda | | \$ | \$ | \$ | Y | | A |
| | Description of Public Benefit | | | | | | | |
| | Event | | \$ | \$ | \$ | | | |
| | Description of Public Benefit | | | | | | | |
| | | Total Miles | Total Meals | Total Lodging | Total Other Expense | Total # of Compensable Meetings | Meeting Total | Total |
| | | | \$ | \$ | \$ | | \$ | \$ |

Signature

Ron Clark

Date


8/13/25

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 BOARD MEMBER EXPENSE VOUCHER

| Name | | Pay Period Endnig | | | | | | | | | |
|---------------------------------|---------------------------------|-------------------|-------|---------|---------------|---------------|----------------|------------------|--|--|--|
| Billy Rosenberg | | | | | | | | | | | |
| Date | Expense Description/Explanation | Miles | Meals | Lodging | Other Expense | Reimburse Y/N | Phone Call Y/N | Expense Category | | | |
| July 15, 2025 | Event | | \$ | \$ | \$ | Yes | No | G | | | |
| | Description of Public Benefit | | | | | | | | | | |
| July 17, 2025 | Event | | \$ | \$ | \$ | Yes | No | A | | | |
| | Description of Public Benefit | | | | | | | | | | |
| July 19, 2025 | Event | | \$ | \$ | \$ | Yes | No | B | | | |
| | Description of Public Benefit | | | | | | | | | | |
| July 29, 2025 | Event | | \$ | \$ | \$ | Yes | No | G | | | |
| | Description of Public Benefit | | | | | | | | | | |
| August 7, 2025 | Event | | \$ | \$ | \$ | Yes | Yes | A | | | |
| | Description of Public Benefit | | | | | | | | | | |
| Total Miles | | \$ 0.00 | \$ 0 | \$ 0 | \$ 0 | 5 | \$ 750 | \$ 750 | | | |
| Total Other Expense | | | | | | | | | | | |
| Total Lodging | | | | | | | | | | | |
| Total Meals | | | | | | | | | | | |
| Total # of Compensable Meetings | | | | | | | | | | | |
| Meeting Total | | | | | | | | | | | |
| Total | | | | | | | | | | | |

Signature:  Date: 8-18-25

Expense Categories

A: Public Meeting governed by Brown Act

B: Public Event *

C: Representation at Public Meeting/Event *

D: Representation at 501 C3 Board *

E: Conference/seminar/Training Program related to District *

F: Ad Hoc committee of the Board

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 c



Helendale Community Services District

Date: August 21, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #7
Discussion and Possible Action Regarding Community Yard Sale Events

STAFF RECOMMENDATION:

Staff seeks direction regarding this item.

STAFF REPORT:

This item was discussed in January and February with dates and program rules for the yard sale events approved by the Board in February 6, 2025. This was to replace the Farmer's Market that had seen waning participation over the prior year. The two yard sale events have seen tremendous participation by the community and costs a fraction of what the Farmer's Markets did in staff time.

To date quarterly yard sale events have been held in March and June with the last event scheduled for September 6th with very positive response from the community. Minimal staff participation has been required other than designating where participants set up. The Community Yard Sale events will be advertised in the monthly newsletter and will also be on the Board's annual District calendar.

The purpose of this staff report is to seek input from the Board regarding adding a yard sale event on October 4 and an indoor boutique event on November 8 for the holiday season. In addition, Staff is recommended that in 2026 the yard sale events be scheduled for:

April 4, 2026
May 2, 2026
September 5, 2026
October 4, 2026
November 7, 2026- indoor boutique event

This schedule is being recommended in an effort to avoid the hotter temperatures during the summer months. Staff would recommend that this event continue with no fees due to the minimal cost to the District.

FISCAL IMPACT: Approximately 20 hours of staff time per year

POSSIBLE MOTION: Approve Community Yard Sale events as outlined in the staff report.



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 Adoption of Resolution 2025-08: A Resolution of the Board of Directors of the Helendale Community Services District Authorizing the Establishment the Statement of Investment Policy for Fiscal Year 2026

STAFF RECOMMENDATION

Staff seeks approval of Resolution 2025-08.

Staff Report

Investment Policy:

Based upon the District's adopted investment strategy the three guiding principles are safety, liquidity and yield. Annually the District Investment policy is reviewed by Staff and any changes necessary to the policy are suggested to the Board. This year Staff has no recommended changes to the Investment Policy. However, the Statement of Investment Policy is required to be adopted by resolution on an annual basis, regardless of any proposed changes. Attached for your consideration and adoption is Resolution 2025-08 affirming the District's investment policy for the current fiscal year.

Investments:

Over the past several years the District has been focused on growing its reserves to address future capital infrastructure needs as outlined in the Capital Improvement Plan. The CIP serves as an important guiding document for the short-term capital needs of the District. These needs are often driven by the regulatory process, such as the upcoming PFAS remediation that will be required by FY2029. Further operational necessities also dictate our capital expenditures such as pumps, motors and valve replacements required to keep the infrastructure operational and meeting regulatory standards.

Even with several capital projects being completed in the past year, the District has managed to continue to grow the reserve fund. A strong investment market has assisted the District in building additional cash that has been instrumental in purchasing new service trucks, completing the roofing project at the Community Center and the installation of the roof mounted solar. In FY25 the interest earned on investments was \$342,348.

Currently the District has \$9,520,135 in cash, a healthy increase of over a million dollars from this same time last year. Current depository totals include: CBB Trust - \$2,266,582 LAIF - \$1,148,419; CBB Checking - \$987,014 California CLASS - \$4,924,946; and Flagstar Bank - \$193.174

A word of admonition for the future: The District is in a healthy financial position with the caution that fiscal prudence must be maintained moving into the future, particularly with the change in leadership in the near future. Staff and the Board must continue to resist flashy sales pitches and chasing the latest process improvements but rather we must studiously evaluate what is required in meeting the regulatory mandates or suggested best practices. I caution us to have a well-researched and focused understanding of what is necessary and the most cost-effective approach to achieving the required end results. Falling for the slick sales pitches and high-pressure tactics of consultants will quickly result in draining the reserves unnecessarily. The District (Board and Staff) must stand resolutely on the foundation that we are educated, certified and knowledgeable about our business and don't need a consultant or sales person to do what we have the capacity to complete and control in-house. Further the use of consultants must be judicious.

FISCAL IMPACT: None

POSSIBLE MOTION: Approve Resolution 2025-08

ATTACHMENTS: Resolution 2025-08
Total Cash Balances
Funds by Depository
Cash Balance by Fund
District Investment Policy for FY 2026



RESOLUTION NO. 2025-08

A RESOLUTION OF THE HELENDALE COMMUNITY SERVICES DISTRICT ESTABLISHING THE STATEMENT OF INVESTMENT POLICY FOR FISCAL YEAR 2025-26

**THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT
DOES HEREBY RESOLVE AS FOLLOWS:**

WHEREAS, the Helendale Community Services District, under Government Code Section 53646.(a)(2) must provide to its governing Board a Statement of Investment Policy; and

WHEREAS, the Statement of Investment Policy has been modeled after similar agency policies and in conformity with the California Government Code Sections 53600 and 53635, et seq.; and

WHEREAS, the Statement of Investment Policy provides District Staff with a management tool to implement future investment decisions by the District.

NOW, THEREFORE, BE IT RESOLVED, ORDERED AND DETERMINED BY THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT THAT the District, as set forth in the attached Statement of Investment Policy, does hereby adopt as the Investment Policy for public funds held by and entrusted to the Helendale Community Services District through its elected Board of Directors and employees.

APPROVED AND ADOPTED this 21st day of August 2025, by the following vote:

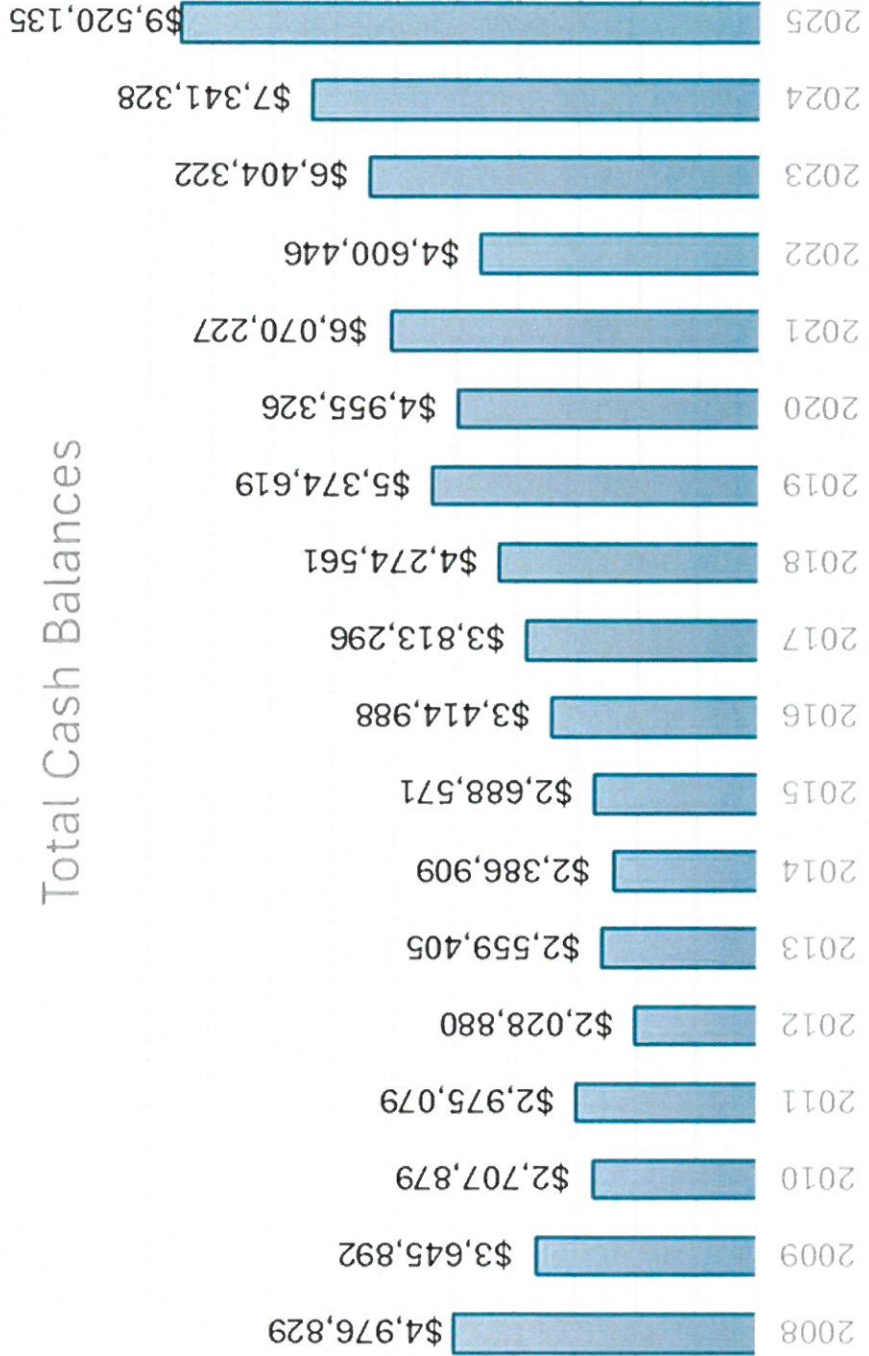
AYES: _____
NOES: _____
ABSENT: _____
ABSTAIN: _____

Ron Clark President

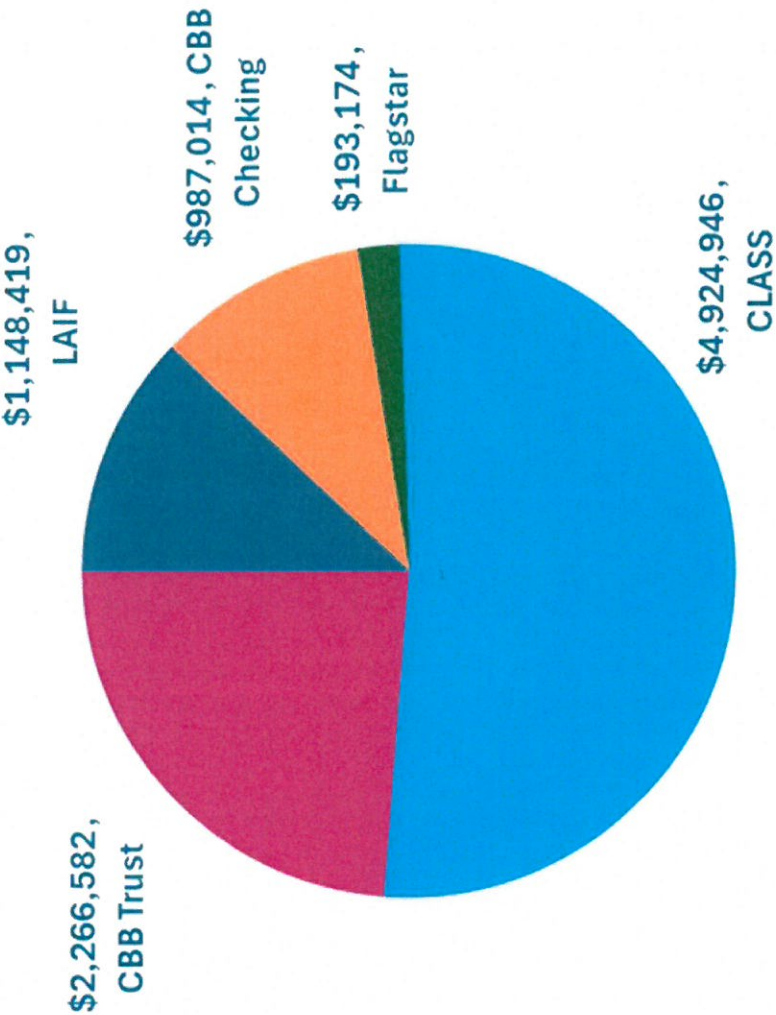
ATTEST:

Clerk of the Board

Total Cash Balances



FUNDS BY DEPOSITORY



CASH BALANCES BY FUND



Helendale Community Services District
Statement of Investment Policy and Procedures
Adopted August 21 2025

I. PURPOSE

It is the policy of the Helendale Community Services District to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all state and local statutes governing the investment of public funds.

II. OBJECTIVE

The objective of the investment policy is to provide guidelines for insuring the safety of funds invested while maximizing investment interest income to the District.

III. INVESTMENT POLICY

1. **RESPONSIBILITY.** The General Manager, or authorized designee, is responsible for investing the cash balances in all District funds in accordance with the California Government Code, Sections 53600 et seq. and 53635 et seq. This policy does not include Long Term Debt Reserve Funds and Deferred Compensation Funds, which are exceptions covered by other more specific Government Code sections and the legal documents unique to each debt transaction.
2. **PRUDENT INVESTOR STANDARD.** The standard of prudence to be used by the General Manager and other individuals assigned to manage the investment portfolio shall be the "prudent investor" standard which states, in essence, that "in investing... property for the benefit of another, a trustee shall exercise the judgment and care, under the circumstances then prevailing, which men of prudence, discretion and intelligence exercise in the management of their own affairs..." (Civil Code Sect. 2261, et seq.) This standard shall be applied in the context of managing an overall portfolio. These individuals acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.
3. **INVESTMENT INTENT.** It is the District's full intent, at the time of purchase, to hold all investments until maturity in order to ensure the return of all invested principal. However, it is realistically anticipated that market prices of securities purchased as investments will vary depending on economic conditions, interest rate fluctuations, or individual security credit factors. In a well-diversified investment portfolio, such temporary variations in market value will inevitably result in measurable losses at any specific point in time. From time to time, changes in economic or market conditions may dictate that it is in the District's best interest to sell a security prior to maturity.

Helendale Community Services District
Statement of Investment Policy and Procedures

4. **PRINCIPAL INVESTMENT FACTORS.** The three principle investment factors of **Safety, Liquidity and Yield** are to be taken into consideration, in the specific order listed, when making any and all investment decisions.

A. **Safety** of principal is the foremost factor to be considered during each investment transaction. Safety in investing refers to minimizing the potential for loss of principal, interest or a combination of the two, due to the two types of risk, Credit Risk and Market Risk.

- a. Credit Risk, defined as the risk of loss due to failure of the issuer of a security, shall be mitigated by only investing in very safe, or "investment grade" securities and diversifying where feasible.
 - b. Market Risk, defined as market value fluctuations due to overall changes in interest rates shall be mitigated by limiting the average maturity of the investment portfolio to less than 3 years, with a maximum maturity of any one security of 5 years without prior Board approval. Also, the portfolio will be structured based on liquidity needs so as to avoid the need to sell securities prior to maturity.
- B. **Liquidity** refers to the ability to convert an investment to cash promptly with minimum risk of losing some portion of principal or interest. The investment portfolio will be structured based on historic cash flow analysis in order to provide the necessary liquidity as investments routinely mature. A portion of the portfolio will be maintained in liquid short-term securities which can be converted to cash if necessary to meet unforeseen disbursement requirements.
- C. **Yield** is the average annual return on an investment based on the interest rate, price, and length of time to maturity. The District attempts to obtain the highest yield possible, provided that the basic criteria of safety and liquidity have been met.

5. **AUTHORIZED INVESTMENT INSTRUMENTS.** The District is subject to California Government Code, Section 53601 et seq. Within the context of the governing language, the General Manager or designee is authorized to invest in the following types of securities. (The percentage noted in this section is the maximum percentage the investment is allowed in regards to the portfolio.)

- A. **United States Treasury Bills, Notes, and Bonds – Maximum of 100%.** Maximum term of investment 5 years. There is no limitation as to the percentage of the portfolio, which can be invested.

Helendale Community Services District
Statement of Investment Policy and Procedures

B. Obligations issued by the Federal Government – Maximum of 100%. Obligations issued by the Government National Mortgage Association (GNMA), the Federal Farm Credit Bank System (FFCB), the Federal Home Loan Bank (FHLB), the Federal Home Loan Mortgage Corporation (FHLMC), the Federal National Mortgage Association (FNMA), and the Student Loan Marketing Association (SLMA). Although there is no percentage limitation on “governmental agency” issues, the prudent person rule shall apply for a single agency name.

C. Banker’s Acceptances – Maximum of 25%

Time drafts drawn on and accepted by a commercial bank, otherwise known as Banker’s Acceptances. Banker’s Acceptances purchased shall not exceed 270 days to maturity, or 25% of the market value of the portfolio. No more than 5% of the market value of the portfolio may be invested in Banker Acceptances issued by any one commercial bank.

D. Commercial Paper – Maximum of 15%

Commercial Paper rated “P1” by Moody’s Investor Services and A1 by Standard and Poor’s and issued by a United States corporation having assets exceeding \$500,000 and having an “A” or better rating on its long-term debentures as rated by Moody’s and Standard and Poor. Commercial Paper purchases cannot exceed 15% of the market value of the portfolio (30% if the dollar weighted average maturity of all commercial paper does not exceed 31 days). Purchase of commercial paper may not exceed 10% of outstanding paper of an issuing corporation.

E. Negotiable Certificates of Deposit - Maximum of 25%

Negotiable Certificates of Deposit (NCD) issued by a nationally or state chartered bank or state or federal savings and loan association. To be eligible for purchase by the District the NCD must be issued by:

1. A California bank rated “BB” or better by Standard and Poor’s; or
2. A major national regional bank outside California rated “BBB” or better by Standard and Poor’s; or
3. A savings and loan association operating in California rated “BBB” or better by Standard and Poor’s.

Purchases of negotiable certificates of deposits may not exceed 25% of the market value of the portfolio. A maturity limitation of five (5) years is applicable on NCDs.

F. Repurchase Agreements – Maximum of 20%

The District may invest in Repurchase Agreements with banks and dealers with which the District has entered into a Master Repurchase Agreement which specifies terms and conditions of Repurchase Agreements. A signed copy of the Master Repurchase Agreement shall be required from the authorized financial dealer prior

Helendale Community Services District
Statement of Investment Policy and Procedures

to the execution of any applicable transaction. The maturity of Repurchase Agreements shall not exceed one year. The market value of securities used as collateral for Repurchase Agreements shall be monitored daily and will not be allowed to fall below 102% of the value of the Repurchase agreement as set forth in California Government Code Section 53601 (j) (2).

G. Local Agency Investment Fund – Maximum of \$40 million per account

The District may invest in the Local Agency Investment Fund (LAIF) established by the State Treasurer for the benefit of local agencies up to the maximum permitted by State law.

H. Medium-Term Notes – Maximum 30%

Medium-Term Notes with a maximum of five years maturity issued by corporations organized and operating within the United States or any state and operating within the United States. Notes eligible for investment shall be rated in a rating category of "A" or its equivalent or better by nationally recognized rating service. No more than 30% of the market value of the portfolio may be invested in Medium-Term Notes.

I. Money Market Mutual Funds – Maximum of 20%

Shares of beneficial interest issued by diversified management companies that are money market mutual funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940, as defined in Section 53601(l)(2) of the California Government Code. To invest in securities and obligations, which comply, with the investment restrictions pursuant to Section 53601(l)(2), companies shall either:

1. Attain the highest ranking or the highest letter and numerical ranking provided by not less than two out of the three rating services: Moody's Investor Service, standard and Poor's, or Fitch Investor's Service, Inc.
2. Retain an investment advisor registered or exempt from registration with the Securities and Exchange Commission with not less than five years' experience managing money market mutual funds with assets under management in excess of five hundred million dollars (\$500,000,000). The purchase price of shares of beneficial interest purchased pursuant to this section shall not include any commission that these companies may charge and shall not exceed 20% of the District's surplus money that may be invested in money market mutual funds. Further, the District may invest only in money market mutual funds, which have an average maturity of 90 days or less per Securities and Exchange Commission regulations.
3. All positions in government-sponsored investment pools and permitted

Helendale Community Services District
Statement of Investment Policy and Procedures

money market mutual funds (per Sections G and I, above) shall be subject to periodic review by the General Manager or designee, in order to ensure that the monies in question are managed in a manner consistent with the standards and objectives set forth elsewhere in this policy.

J. Collateralized Bank Deposits – Maximum of 10%

The Agency may invest in notes, bonds or other obligations, which are at all times secured by a valid first priority security interest. The securities serving as collateral shall be placed by delivery or book entry into the custody of a trust company or the trust department of a bank which is not affiliated with the issuer of the secured obligation, and the security interest shall be perfected in accordance with the requirements of the Uniform Commercial Code or Federal regulations applicable to the types of securities in which the security interest is placed. For the purposes of Time Deposits issued by financial institutions, the District may not invest more than 10% of the market value of the portfolio in this category.

K. Investment Pools – Maximum of \$10 Million

The District may invest in Pools and other investment structures rated AA or higher, incorporating investments permitted in California Government Code Sections 53601, 53635, and 5922(d) to a maximum of \$10 million per account and each account shall not exceed 40% of total available funds to be invested.

Summary of Maximum % Limitations of Investments by Investment Type:

The following summary of maximum percentage limits by investment type established for the District's total pooled investment portfolio:

| <u>Investment Type</u> | <u>Limit</u> | <u>Period</u> |
|---|--------------------------------|---------------|
| US Treasury Bills Notes & Bonds | 0 to 100% | No Limit |
| Obligations Issued by the US Government | 0 to 100% | No Limit |
| Banker's Acceptances | 0 to 25% | 270 Days |
| Commercial Paper | 0 to 15% | 45 Days |
| Negotiable Certificates of Deposit | 0 to 25% | 5 Years |
| Repurchase Agreements | 0 to 20% | 1 Year |
| Local Agency Investment Fund | \$40 million/Acct | No Limit |
| Medium-Term Notes | 0 to 30% | 5 Years |
| Money Market Mutual Funds | 0 to 20% | 90 Days |
| Collateralized Bank Deposits | 0 to 10% | No Limit |
| Investment Pools | \$10 million/Acct Up to 40% | No Limit |

Helendale Community Services District
Statement of Investment Policy and Procedures

- 6. PROHIBITED INVESTMENTS.** In accordance with California Government Code Section 53601.6, the District will not invest any funds in inverse floaters, range notes, or interest only strips that are derived from a pool of mortgages. The District may hold previously permitted but currently prohibited investments until their maturity dates.
- 7. SAFEKEEPING.** All investments of the District shall have the Helendale Community Services District as registered owner and shall be held in safekeeping by a third-party bank trust department, acting as agent for the District under the terms of a custody agreement.
- 8. MAXIMUM MATURITIES.** The District will match its investments with anticipated cash flow requirements. Per California Government Code Sections 53601 et seq., maximum maturities shall not exceed five (5) years. The average maturity of funds should not exceed 1,275 days (3.5 years), and the cash flow requirements shall prevail at all times.
- 9. DIVERSIFICATION.** Investments shall be diversified among institutions, types of securities and maturities to maximize safety and yield with changing market conditions. Local financial institutions will be given preferential consideration for investment of District funds consistent with the District's objective of attaining market rates of return, and consistent with constraints imposed by its safety objectives, cash flow considerations and State laws.
- 10. LEGISLATIVE CHANGES.** Any State of California legislative actions that further restricts allowable maturities, investment type, or percentage allocations will be incorporated into the Helendale Community Services District Investment Policy and supersede any and all previous applicable language.
- 11. DELEGATION AND GRANTS OF AUTHORITY.** Management responsibility for the investment program is delegated to the General Manager, who shall establish written procedures and policies for the operation of the investment program with this Investment Policy. The General Manager may delegate the responsibility for investment to other management employees as necessary and approved by the Board of Directors.
- 12. ETHICS & CONFLICT OF INTEREST.** The General Manager and all personnel authorized to invest District monies shall refrain from personal business activity which would create a conflict with the proper execution of the investment program, or the execution of impartial investment decisions. A State of California Form 700, Statement of Economic Interests Disclosure shall be completed by the General Manager and other management personnel that invest District monies.

Helendale Community Services District
Statement of Investment Policy and Procedures

13. INVESTMENT REPORTS. The General Manager shall submit a quarterly investment report to the District Board in accordance with Government Code Section 16481.2 containing the following information for each individual investment:

- Financial institution
- Type of investment
- Purchase Price of investment
- Rate of interest
- Purchase date
- Maturity date
- Current market value for securities
- Other data as required by the District

In addition, the report shall include a statement of compliance of the portfolio with the Board approved Investment Policy and a statement indicating the ability of the District to meet its expenditure requirements for the next six months.

14. INVESTMENT POLICY REVIEW

This investment policy and guidelines shall be adopted by resolution of the District Board on an annual basis after being reviewed to ensure its consistency with the overall objectives of preservation of principal, liquidity, and yield, and its relevance to current law and financial and economic trends.



Helendale Community Services District

Date: August 21, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #9
Discussion Only Regarding the Memorial Tree Program

STAFF RECOMMENDATION:

The purpose of this agenda item is to outline the current Memorial Tree Program for the Board and seek direction on continuing or terminating the program.

STAFF REPORT:

In May 2013, the Board approved an Eagle Scout project to install irrigation and plant a memorial grove on the north side of the Community Center. This project was well received by the community with a large dedication ceremony held on June 17, 2014. There are 22 trees in the grove. In 2015, the program was expanded to the park property where there are now 52 memorial trees at the park with 4 of those available for adoption.

The donation for a memorial tree is \$250. Currently the cost of trees is approximately \$150 and the memorial plaque cost has increased from \$10 to the current cost of \$160 per plaque, exceeding the donation amount. The engraver is holding the cost at 50% (\$85) for the plaques temporarily. The type of material for the plaques has changed over time as we found the initial plastic plaques did not stand up on the weather. Over time the plaques have weathered, cracked or disappeared and the District has purchased replacements. In many cases we have spent more money replacing plaques than the donation amount.

PPROPOSED CHANGES:

Staff recommends that if the Board wishes to continue the program that it no longer includes a plaque at the base of the tree. The District will provide a map of the trees on the website noting who is memorialized. The one requesting the memorial tree would receive a certificate noting the living tribute to the loved one. This would eliminate the costly plaques along with the related maintenance of them. If and when the current plaques disappear or are broken they will not be replaced.

Further, unless the Board wishes to eliminate the program, Staff would recommend a formalized policy adopted by the Board that outlines what the role and responsibility of the District is related to the memorial trees. The policy should address such items as tree location or removal for construction/expansion; what is done when a tree dies; signage; placing of tokens, etc.

The Board may recall last year an email was sent to each of you from someone who was unhappy with their designated tree. Staff was able to eventually find a satisfactory path forward for the family, but not without some emotional conversations.

FISCAL IMPACT: As outlined in Staff Report

POSSIBLE MOTION: No motion. Staff is seeking direction.

ATTACHMENTS: None