



REGULAR BOARD MEETING
Thursday, November 6, 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, and via teleconference. To join remotely: www.zoom.com or Zoom Ap; click on "Join". Enter **Meeting ID 463 173 8547** and Passcode: **HCS D**. 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 October 2, 2025
- b. Bills Paid Report
- c. August and September Financial Statement

4. Reports

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

Regular Business:

5. Discussion and Possible Action Regarding Approval of Directors Expense Reports
6. Discussion Only Regarding Review of Annual Water Usage
7. Discussion and Possible Action Regarding 2026 Concert Series Schedule and Beer Booth
8. Discussion and Possible Action Regarding Mojave Desert Land Trust Short-Term Management Agreement

Other Business

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

Closed Session

10. Conference with Real Property Negotiators
(Government Code Section 54956.8)
Property: 15302 Smithson Road
APN: 0466-181-25
District Negotiator: Kimberly Cox
Negotiating Parties: Vertical Bridge
Under Negotiation: Option and Lease Agreement

11. Conference with Real Property Negotiators

(Government Code Section 54956.8)

Property: 28685 Helendale Road

APN: 0466-181-43

District Negotiator: Kimberly Cox

Negotiating Parties: Lee Graham

Under Negotiation: Lease

12. Public Employee Appointment

[Government Code Section 54957(b)]

Title: General Manager

13. Conference with Labor Negotiator

(Government Code Section 54957)

Designated representative: Steven M. Kennedy, General Counsel

Unrepresented Employee: General Manager

14. Report of Closed Session Items

15. 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: November 6, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #3
Consent Items

CONSENT ITEMS

- a. Approval of Minutes: Regular Meeting October 2, 2025
- b. Bills Paid Report
- c. August and September Financial Reports



Helendale Community Services District

Date: November 6, 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 10/2/2025



**Minutes of the
Helendale Community Services District
REGULAR BOARD OF DIRECTORS MEETING**

Date: October 2, 2025
Time: 6:00 PM
Meeting called to order by: President Ron Clark

Attendance

President Ron Clark	☒ Present	☐ Absent	☒ In Person	☐ Remote
Vice President George Cardenas	☒ Present	☐ Absent	☒ In Person	☐ Remote
Director Gail Guinn	☒ Present	☐ Absent	☒ In Person	☐ Remote
Director Artie DeVries	☒ Present	☐ Absent	☒ In Person	☐ Remote
Director Billy Rosenberg	☒ Present	☐ Absent	☒ In Person	☐ Remote

Staff Members Present

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

Consultants/Guests

Steve Kennedy, Legal Counsel

Christopher Porter, Policy Director – Office of San Bernardino County First District Supervisor Paul Cook
Battalion Chief Allen, San Bernardino County Fire

Members of the public

There were no members of the public in attendance.

1. APPROVAL OF AGENDA

Discussion General Manager Cox requested to remove item #13 from the agenda.

Motion Director Rosenberg made a motion to approve the agenda as amended.

Second Vice President Cardenas

Vote

Vice President Ron Clark	☒ Yes	☐ No	☐ Absent	☐ Abstain
Director George Cardenas	☒ Yes	☐ No	☐ Absent	☐ Abstain
Director Gail Guinn	☒ Yes	☐ No	☐ Absent	☐ Abstain
Director Artie DeVries	☒ Yes	☐ No	☐ Absent	☐ Abstain
Director Billy Rosenberg	☒ Yes	☐ No	☐ Absent	☐ Abstain

2. PUBLIC PARTICIPATION

Battalion Chief Allen reported there were 74 calls for service – 50 were EMS, 1 Hazmat, and 3 Helicopters for an auto accident. He also discussed capital improvements at the station; they are getting new concrete. He also reported that the County approved funding for fire personnel to get voluntary physicals to help detect cancer early.

Christopher Porter, Policy Director – Office of San Bernardino County First District Supervisor Paul Cook reported that the County reached out BNSF and provided design comments on the Daugherty Crossing. They are still working through the design.

3. CONSENT ITEMS

- a. Approval of Minutes: Regular Board Meeting of September 18, 2025
- b. Bills Paid Report

Discussion None

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

Second Director DeVries

Vote

Vice President Ron Clark	☒ Yes	☐ No	☐ Absent	☐ Abstain
Director George Cardenas	☒ Yes	☐ No	☐ Absent	☐ Abstain
Director Gail Guinn	☒ Yes	☐ No	☐ Absent	☐ Abstain
Director Artie DeVries	☒ Yes	☐ No	☐ Absent	☐ Abstain
Director Billy Rosenberg	☒ Yes	☐ No	☐ Absent	☐ Abstain

4. REPORTS

a. Directors' Reports

Director Guinn reported that she attended the flag football party and made a suggestion that only the Board President speaks at the events. She also reported that she worked with Cheryl on the strategic plan. She also reported that the town hall with Senator Ochoa-Bogh was well attended. She also reported on the SLA Board meeting – they were grateful for the water the District gave them, they will be recruiting for the GM position soon.

Director DeVries reported that she attended the flag football party and asked if we could do something about the flies in Unit D.

Director Cardenas reported that he attended the Town Hall with Senator Ochoa Bogh and it was well attended. He was glad to hear that she acknowledged the Joshua tree issue. He also reported that he attended the TAC meeting where they discussed well drilling. They also had TAC elections, the Board will remain the same with the exception of the Vice President, which will be Darren Paulson from VVWRA. He also warned of text scams and to be aware of clicking on links.

Director Rosenberg enjoyed cooking and helping with the flag football party. He emphasized the programs we are doing are creating better citizens. He also reported that he attended the Town Hall.

President Clark reported that he attended the football party and the Town Hall.

General Managers Report

General Manager Cox reported that the yard sale is this Saturday – we have 52 vendors signed up. On October 11th we will hold our last concert in the park which will also be the safety fair. She also reported that the Town Hall with Senator Ochoa-Bogh was well attended.

Water Operations manager Carlson reported that Staff completed all required reports and inspections for September and carried out a range of maintenance tasks, including replacing the a-stop on Mainsail, repairing a leak and concrete in Fairway Courts, and installing a new pressure washer pump on the vactor. A broken hydrant shaft was also repaired, and oil changes with new batteries were performed on two service trucks. Three team members attended the HDMWA distribution review class for CEUs, and hands-on interviews were held for the 50/50 water/wastewater position. The revised Cross Connection Control policy was finalized, and staff met with a fire sprinkler contractor regarding additional fire drops for the tenant improvement at the water shop. County fire is scheduled to conduct an inspection tomorrow.

Regular Business:

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

Discussion: None

Motion: Vice President Cardenas made the motion to accept the Directors' expense reports.

Second: Director Rosenberg

Vote:

Vice President Ron Clark	☒ Yes	☐ No	☐ Absent	☐ Abstain
Director George Cardenas	☒ Yes	☐ No	☐ Absent	☐ Abstain
Director Gail Guinn	☒ Yes	☐ No	☐ Absent	☐ Abstain
Director Artie DeVries	☒ Yes	☐ No	☐ Absent	☐ Abstain
Director Billy Rosenberg	☒ Yes	☐ No	☐ Absent	☐ Abstain

6. Discussion and Possible Action Regarding Landscape Updates for Community Center

Discussion: The District office landscape, originally installed in 2013 with Mojave Water Agency grant funding and designed for drought tolerance and water conservation, along with the 2014 Eagle Scout Project memorial tree grove, now require significant updates. Staff proposes simplifying both areas to reduce maintenance costs and improve usability and curb appeal. The front landscaping suffers from irrigation issues, missing plants and rocks, and lack of upkeep, prompting recommendations to reduce plant variety, concentrate planting in one area, replace rocks with decomposed granite, and repair the irrigation system. The memorial tree grove, currently difficult to walk through and prone to weed growth, would benefit from replacing the rock ground cover with decomposed granite and applying a groundcover adhesive to create a more accessible, low-maintenance surface.

Motion: Director Rosenberg made the motion to approve Staff to seek bids for renovation of the Community Center and Lakeview tank site landscaped area.

Second: Director DeVries

Vote:

Vice President Ron Clark	☒ Yes	☐ No	☐ Absent	☐ Abstain
Director George Cardenas	☒ Yes	☐ No	☐ Absent	☐ Abstain
Director Gail Guinn	☒ Yes	☐ No	☐ Absent	☐ Abstain
Director Artie DeVries	☒ Yes	☐ No	☐ Absent	☐ Abstain
Director Billy Rosenberg	☒ Yes	☐ No	☐ Absent	☐ Abstain

7. Discussion and Possible Action Regarding District Electronic Sign Policy and Placement of Signage on District Property

Discussion: The Board has been asked to review the current signage policy, which governs the use and messaging of the District's electronic sign. The sign was originally installed by Quiel Signs in 2013 at a cost of \$26,515.68 and has not required maintenance since its installation. However, given the advancements in display technology—including higher resolution and improved graphics—an upgrade or replacement may be necessary in the future to maintain visual quality and functionality. The existing policy, adopted in 2014 and revised in 2018, outlines the framework for sign messaging. It specifies who is authorized to approve messages, sets content guidelines, and establishes a hierarchy for message types to ensure appropriate prioritization. Staff are now seeking input from the Board on potential modifications to this policy to better align with current needs and technological capabilities. The Board discussed use of the sign, Legal Counsel recommended not allowing businesses

to use the sign. He does not recommend the sign be used for revenue generation. He further recommended, in regard to the sign on Jordan Rd., that the District does not allow the use of District property for private purposes. Vice President Cardenas requested a correction to the numbering in the policy.

Motion: There was no motion on this item

8. Discussion and Possible Action Regarding Water Pipeline for Treatment and Blending

Discussion: Well 13 is currently offline due to manganese levels. The State Water Resources Control Board (SWRCB) has proposed a new Maximum Contaminant Level (MCL) for manganese, which will be discussed at their October 7th board meeting. The proposed notification level is 0.05 mg/L and the response level is 0.20 mg/L. Manganese levels at Well 13 range from 0.11 mg/L to 0.19 mg/L. SWRCB has also proposed reclassifying manganese from a Secondary Maximum Contaminant Level (SMCL) to an MCL. The district will still be required to remediate the manganese.

Motion: Vice President Cardenas made the motion to direct Staff to proceed with seeking engineer services for pipeline project.

Second: Director Guinn

Vote:

Vice President Ron Clark	☒ Yes	☐ No	☐ Absent	☐ Abstain
Director George Cardenas	☒ Yes	☐ No	☐ Absent	☐ Abstain
Director Gail Guinn	☒ Yes	☐ No	☐ Absent	☐ Abstain
Director Artie DeVries	☒ Yes	☐ No	☐ Absent	☐ Abstain
Director Billy Rosenberg	☒ Yes	☐ No	☐ Absent	☐ Abstain

9. Discussion Only Regarding Review of Resolution 2012-06: A Resolution of the Board of Directors of the Helendale Community Services District Establishing a Policy for District Reserves

Discussion: The California Constitution Article XIII B says that government entities may create funds for contingencies, emergencies, unemployment, reserves, retirement, sinking funds, or similar purposes if deemed reasonable. The 2000 Little Hoover Commission Report was critical of California's special districts, particularly in their management of reserve funds. It highlighted a lack of clear guidelines, limited visibility into financial information, and overall transparency issues. The report emphasized the need for the development of formal reserve policies to ensure accountability and proper financial stewardship. These concerns became more pressing in 2012 when the state faced a fiscal crisis and considered raiding the reserves held by special districts, underscoring the vulnerability of these funds without clear protections.

The overarching intent of reserve funds is to provide sufficient financial resources to support both short-term and long-term planning, such as a five-year Capital Improvement Plan. Reserves also serve to stabilize rates, maintain financial stability, and promote transparency to the public. There are two basic types of reserve funds: restricted reserves, which are earmarked for specific purposes defined by external authorities like the constitution or granting entities, and unrestricted reserves, which encompass all other funds not subject to such constraints. Among the most common reserve types are operating reserves, capital reserves aligned with long-term infrastructure plans, and emergency reserves. Policies governing these reserves typically establish target levels to guide financial planning and ensure fiscal responsibility.

A chart was shown with the following information:

Reserve Requirements (Water & Wastewater)

• **Water Total:**

- **Low Estimate:** \$3,401,272

- Operations: \$600,000
- Replacement: \$1,543,573
- Disaster: \$1,257,700
- **High Estimate:** \$5,544,845
 - Operations: \$1,200,000
 - Replacement: \$3,087,145
 - Disaster: \$1,257,700
- **Wastewater Total:**
 - **Low Estimate:** \$3,898,777
 - Operations: \$475,000
 - Replacement: \$1,886,589
 - Disaster: \$1,537,189
 - **High Estimate:** \$6,260,366
 - Operations: \$950,000
 - Replacement: \$3,773,178
 - Disaster: \$1,537,189

Combined Low: \$7,300,049

Combined High: \$11,805,211

Another chart was shown with cash balances by fund as of 9/18/25 :

Cash Balances by Fund (as of 9/18/2025)

- **Trend:** Steady growth from 2017 to 2025 across all funds.
- **2025 Balances:**
 - **Water:** \$4,458,275
 - **Sewer:** \$3,722,435
 - **Park:** \$786,751
 - **Property Rental:** \$91,222
 - **SW:** \$138,609
 - **Total (approx.):** \$9.2M

Motion: There was no motion on this item.

Other Business

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

President Clark called for a brief break at 7:31 pm. Closed session began at 7:36 pm

Closed Session

11. Public Employee Appointment

[Government Code Section 54957(b)]

Title: General Manager

12. Conference with Labor Negotiator

(Government Code Section 54957)

Designated representative: Steven M. Kennedy, General Counsel

Unrepresented Employee: General Manager

13. Conference with Real Property Negotiators

(Government Code Section 54956.8)

Property: 28685 Helendale Road

APN 0466-181-43

District Negotiator: Kimberly Cox

Negotiating Parties: Lee Graham

Under Negotiation: Price and Terms of Payment

Closed Session ended at 8:28 pm

14. Report of Closed Session Items

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

15. Adjournment

President Clark adjourned the meeting at 8:29 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: November 6, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Andrea Chavis, CSR Lead / Account Tech
Bills Paid Report



Helendale Community Services District

DATE: November 3, 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 85 checks, 35 Bank Drafts and 19 EFT's totaling \$448,328.61.

Total Cash Available	11/3/25	9/29/25
Cash	\$7,955,716.95	\$9,592,272.82
Checks, DFT's/EFT's Issued	\$448,328.61	\$216,762.83

INVESTMENT REPORT:

The Investment Report shows the status of the District funds invested as of 9/30/25

	Interest Rate	Interest Income
CA CLASS*	4.3238%	\$63,933.19 Fiscal Year to date
CBB Trust	4.02%	\$60,319.01 Year to date
LAIF	4.25%	\$37,745.06 Fiscal Year to date



Helendale CSD

Bills Paid and Presented for Approval

Transaction Detail

Issued Date Range: 09/30/2025 - 11/03/2025

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
Bank Account: 211102187 - CBB Checking					
10/07/2025	28618	Reverse Refund Check KIMBERLY KENNELLY	252.94	Check Reversal	Utility Billing
10/01/2025	29161	Void Check	0.00	Check	Accounts Payable
10/01/2025	29162	Void Check	0.00	Check	Accounts Payable
10/01/2025	29163	Void Check	0.00	Check	Accounts Payable
10/01/2025	29164	Void Check	0.00	Check	Accounts Payable
10/01/2025	29164	Void Check	0.00	Check	Accounts Payable
10/01/2025	29165	Choice Builder Reversal	30.00	Check Reversal	Accounts Payable
10/01/2025	29165	Choice Builder	-30.00	Check	Accounts Payable
10/01/2025	29166	Void Check	0.00	Check	Accounts Payable
10/01/2025	29167	Void Check	0.00	Check	Accounts Payable
10/01/2025	29168	Business Card	-6,340.39	Check	Accounts Payable
10/01/2025	29169	Void Check	0.00	Check	Accounts Payable
10/01/2025	29170	Silver Lakes Landscaping and Maintenance LLC	-7,000.00	Check	Accounts Payable
10/01/2025	29171	Sonic Systems, Inc	-2,151.60	Check	Accounts Payable
10/02/2025	29172	Brunick, McElhaney & Kennedy Professional Law Corp	-22,500.00	Check	Accounts Payable
10/02/2025	29173	Burrtec Waste Industries Inc	-197.48	Check	Accounts Payable
10/02/2025	29174	Cal Fire	-894.86	Check	Accounts Payable
10/02/2025	29175	ES OPCO USA LLC	-2,492.43	Check	Accounts Payable
10/02/2025	29176	G.A. Osborne Pipe & Supply Inc.	-406.79	Check	Accounts Payable
10/02/2025	29177	Imperial Sprinkler Supply, Inc.	-471.85	Check	Accounts Payable
10/02/2025	29178	Mobile Occupational Services, Inc.	-95.00	Check	Accounts Payable
10/02/2025	29179	On Line Information Services, Inc	-18.72	Check	Accounts Payable
10/02/2025	29180	O'Reilly Auto Parts	-1,395.37	Check	Accounts Payable
10/02/2025	29181	Ornnell Fire Sprinkler, Inc	-8,747.00	Check	Accounts Payable
10/02/2025	29182	Parkhouse Tire, Inc.	-26.78	Check	Accounts Payable
10/02/2025	29183	Sierra Analytical Labs, Inc	-755.50	Check	Accounts Payable
10/02/2025	29184	Silver Lakes Hardware	-74.94	Check	Accounts Payable
10/02/2025	29185	Silver Lakes Landscaping and Maintenance LLC	-218.48	Check	Accounts Payable
10/02/2025	29186	Stericycle, Inc	-102.81	Check	Accounts Payable
10/02/2025	29187	The Woodall Group, Inc	-35.00	Check	Accounts Payable
10/02/2025	29188	Ultimate Internet Access, Inc	-815.59	Check	Accounts Payable
10/02/2025	29189	Underground Service Alert of Southern California	-44.00	Check	Accounts Payable
10/08/2025	29190	Pacific Advanced Civil Engineering, Inc	-32,470.00	Check	Accounts Payable
10/08/2025	29191	Starting Line Advisory	-9,611.25	Check	Accounts Payable
10/08/2025	29192	C. J. Brown & Company, CPAs	-9,481.00	Check	Accounts Payable
10/09/2025	29198	American Water Works Assoc.	-139.00	Check	Accounts Payable
10/09/2025	29199	AVCOM Services Inc.	-1,195.00	Check	Accounts Payable
10/09/2025	29200	Burrtec Waste Industries Inc	-474.24	Check	Accounts Payable
10/09/2025	29201	Burrtec Waste Industries Inc	-1,761.92	Check	Accounts Payable
10/09/2025	29202	County of San Bernardino	-40.00	Check	Accounts Payable
10/09/2025	29203	Frontier Communications	-70.31	Check	Accounts Payable
10/09/2025	29204	Frontier Communications	-230.86	Check	Accounts Payable
10/09/2025	29205	Helendale School District	-300.00	Check	Accounts Payable
10/09/2025	29206	Hi Desert Trophy & Awards	-304.50	Check	Accounts Payable
10/09/2025	29207	Infosend, Inc	-2,171.67	Check	Accounts Payable
10/09/2025	29208	James Harvey	-390.00	Check	Accounts Payable

Bank Transaction Report

Issued Date	Number	Description	Amount	Type	Module
10/09/2025	29209	Jared Yates	-3,200.00	Check	Accounts Payable
10/09/2025	29210	Lowe's Inc.	-176.81	Check	Accounts Payable
10/09/2025	29211	Rebecca Gonzalez	-400.00	Check	Accounts Payable
10/09/2025	29212	Tyler Technologies, Inc.	-6,857.30	Check	Accounts Payable
10/09/2025	29213	Univar Solutions, USA	-2,707.86	Check	Accounts Payable
10/09/2025	29214	USA Blue Book	-346.39	Check	Accounts Payable
10/21/2025	29215	GREG NOBLES	-346.44	Check	Utility Billing
10/21/2025	29216	GUSTAVO SALGADO	-104.03	Check	Utility Billing
10/21/2025	29217	OLGA L. FERNANDEZ	-323.92	Check	Utility Billing
10/21/2025	29218	TICOR TITLE COMPANY OF CALIFORNIA	-375.26	Check	Utility Billing
10/21/2025	29219	JAMES LANGE	-290.81	Check	Utility Billing
10/21/2025	29220	LONGINO PUENTES	-21.38	Check	Utility Billing
10/23/2025	29221	ACI Payments, Inc	-55.70	Check	Accounts Payable
10/23/2025	29222	Beck Oil Inc	-2,942.58	Check	Accounts Payable
10/23/2025	29223	Beck Oil Inc	-719.66	Check	Accounts Payable
10/23/2025	29224	Burrtec Waste Group, Inc	-14,324.38	Check	Accounts Payable
10/23/2025	29225	Burrtec Waste Group, Inc	-62,467.93	Check	Accounts Payable
10/23/2025	29226	Burrtec Waste Group, Inc	-62,260.40	Check	Accounts Payable
10/23/2025	29227	C Wells Pipeline Materials , Inc	-361.24	Check	Accounts Payable
10/23/2025	29228	Cal Fire	-447.43	Check	Accounts Payable
10/23/2025	29229	County of San Bernardino, Solid Waste Mgmt. Div.	-920.17	Check	Accounts Payable
10/23/2025	29230	Frontier Communications	-81.75	Check	Accounts Payable
10/23/2025	29231	Frontier Communications	-176.71	Check	Accounts Payable
10/23/2025	29232	Frontier Communications	-105.19	Check	Accounts Payable
10/23/2025	29233	Geo-Monitor, Inc.	-2,507.00	Check	Accounts Payable
10/23/2025	29234	Helendale Community Services District	-237.67	Check	Accounts Payable
10/23/2025	29235	Home Depot Credit Services	-1,658.23	Check	Accounts Payable
10/23/2025	29236	Konica Minolta	-1,352.68	Check	Accounts Payable
10/23/2025	29237	Silver Lakes SK	-200.00	Check	Accounts Payable
10/23/2025	29238	State of California Department of Justice	-169.00	Check	Accounts Payable
10/23/2025	29239	SWRCB, DWOCP	-60.00	Check	Accounts Payable
10/23/2025	29240	USA Blue Book	-2,034.48	Check	Accounts Payable
10/23/2025	29241	Verizon Wireless	-136.35	Check	Accounts Payable
10/23/2025	29242	Verizon Wireless	-690.85	Check	Accounts Payable
10/31/2025	29243	Blg Sky Electric Inc	-2,255.03	Check	Accounts Payable
10/31/2025	29244	Business Card	-18,075.76	Check	Accounts Payable
10/31/2025	29245	Mobile Occupational Services, Inc.	-90.00	Check	Accounts Payable
10/31/2025	29246	Parkhouse Tire, Inc.	-40.79	Check	Accounts Payable
10/31/2025	29247	Rebecca Gonzalez	-400.00	Check	Accounts Payable
10/31/2025	29248	Sierra Analytical Labs, Inc	-1,907.00	Check	Accounts Payable
10/31/2025	29249	Stericycle, Inc	-102.81	Check	Accounts Payable
10/01/2025	DFT0002881	Cal PERS	-16.63	Bank Draft	Accounts Payable
10/01/2025	DFT0002882	Choice Builder	-495.68	Bank Draft	Accounts Payable
10/02/2025	DFT0002883	Choice Builder	-30.00	Bank Draft	Accounts Payable
10/10/2025	DFT0002884	Cal PERS	-162.35	Bank Draft	Accounts Payable
10/10/2025	DFT0002885	Cal PERS	-210.91	Bank Draft	Accounts Payable
10/10/2025	DFT0002886	Cal PERS	-250.00	Bank Draft	Accounts Payable
10/10/2025	DFT0002887	Cal PERS	-5,300.53	Bank Draft	Accounts Payable
10/10/2025	DFT0002888	California State Disbursement Unit	-230.76	Bank Draft	Accounts Payable
10/10/2025	DFT0002889	Cal PERS	-2,623.75	Bank Draft	Accounts Payable
10/10/2025	DFT0002890	Cal PERS	-848.26	Bank Draft	Accounts Payable
10/10/2025	DFT0002891	Cal PERS	-5,017.92	Bank Draft	Accounts Payable

Bank Transaction Report

Issued Date	Number	Description	Amount	Type	Module
10/10/2025	DFT0002892	Cal PERS	-1,622.29	Bank Draft	Accounts Payable
10/10/2025	DFT0002893	Cal PERS	-1,377.85	Bank Draft	Accounts Payable
10/10/2025	DFT0002894	Cal PERS	-1,415.19	Bank Draft	Accounts Payable
10/10/2025	DFT0002895	Cal PERS	-15.81	Bank Draft	Accounts Payable
10/10/2025	DFT0002896	State of California - Franchise Tax Board	-150.00	Bank Draft	Accounts Payable
10/10/2025	DFT0002897	Hartford Life	-173.66	Bank Draft	Accounts Payable
10/10/2025	DFT0002898	Cal PERS	-10,395.13	Bank Draft	Accounts Payable
10/10/2025	DFT0002899	TASC	-1,031.22	Bank Draft	Accounts Payable
10/10/2025	DFT0002900	Internal Revenue Service	-1,355.02	Bank Draft	Accounts Payable
10/10/2025	DFT0002901	Internal Revenue Service	-2,257.25	Bank Draft	Accounts Payable
10/10/2025	DFT0002902	Employment Development Center	-856.03	Bank Draft	Accounts Payable
10/10/2025	DFT0002903	Internal Revenue Service	-7,242.23	Bank Draft	Accounts Payable
10/10/2025	DFT0002904	Employment Development Center	-2,832.34	Bank Draft	Accounts Payable
10/10/2025	DFT0002905	Cal PERS	-16.63	Bank Draft	Accounts Payable
10/10/2025	DFT0002906	Choice Builder	-495.74	Bank Draft	Accounts Payable
10/10/2025	DFT0002907	Choice Builder	-30.00	Bank Draft	Accounts Payable
10/24/2025	DFT0002908	Cal PERS	-29,409.23	Bank Draft	Accounts Payable
10/24/2025	DFT0002909	California State Disbursement Unit	-230.76	Bank Draft	Accounts Payable
10/24/2025	DFT0002910	Choice Builder	-495.67	Bank Draft	Accounts Payable
10/24/2025	DFT0002911	Hartford Life	-173.66	Bank Draft	Accounts Payable
10/24/2025	DFT0002912	TASC	-1,031.22	Bank Draft	Accounts Payable
10/24/2025	DFT0002913	Internal Revenue Service	-10,670.48	Bank Draft	Accounts Payable
10/24/2025	DFT0002914	Employment Development Center	-3,743.01	Bank Draft	Accounts Payable
10/30/2025	DFT0002916	FNBO	-2,068.07	Bank Draft	Accounts Payable
09/30/2025	EFT0005572	ACH Well #13 SCE Acct 700812965633	-2,033.08	EFT	General Ledger
10/02/2025	EFT0005574	SCE Community Center ACH Acct.# 700218740906	-4,280.27	EFT	General Ledger
10/02/2025	EFT0005575	SCE ACH Well 6,7,8,9 & 2 Acct 700620711734	-477.54	EFT	General Ledger
10/07/2025	EFT0005578	SCE ACH WWTP & Wells 3,4 & 1 Acct 700547354472	-30,776.07	EFT	General Ledger
10/13/2025	EFT0005581	ACH Water Shop SCE Acct 700453074415	-185.73	EFT	General Ledger
10/13/2025	EFT0005582	SCE ACH 4-Plex Acct 700392338368	-629.53	EFT	General Ledger
10/02/2025	EFT0005585	To record Paymentech Fees Acct Ending 6621	-2,460.88	EFT	General Ledger
10/02/2025	EFT0005586	To record Paymentech CC Fees Acct Ending 9479	-501.73	EFT	General Ledger
10/02/2025	EFT0005587	To record EVO Thrift Store CC Fees 23099	-995.97	EFT	General Ledger
10/21/2025	EFT0005588	SCE Street Lighting Acct # 700013030275	-1,786.21	EFT	General Ledger
10/27/2025	EFT0005589	SCE ACH Park Wellheads Acct 700448234519	-14.90	EFT	General Ledger
10/13/2025	EFT0005590	SW Gas Community Center 910000010177	-11.00	EFT	General Ledger
10/13/2025	EFT0005591	SW Gas Water Shop Acct # 910001037540	-11.00	EFT	General Ledger
10/13/2025	EFT0005592	SW Gas ACH WWTP Acct # 910000010195	-25.00	EFT	General Ledger
10/13/2025	EFT0005593	SW Gas ACH 4-Plex Acct # 910000817466	-57.45	EFT	General Ledger
10/27/2025	EFT0005595	SCE ACH Sod Farm Acct 700255337588	-2,030.63	EFT	General Ledger
10/29/2025	EFT0005596	ACH Well #13 SCE Acct 700812965633	-324.66	EFT	General Ledger
10/29/2025	EFT0005597	SCE ACH Well 6,7,8,9 & 2 Acct 700620711734	-306.66	EFT	General Ledger
10/20/2025	EFT0005600	To record Sales Tax Pmt # 3 - 3rd Quarter	-2,042.63	EFT	General Ledger
			Bank Account 211102187 Total: (141)		-448,328.61
			Report Total: (141)		-448,328.61

Summary

Bank Account
[211102187 CBB Checking](#)

Count	Amount
141	-448,328.61
Report Total:	-448,328.61

Cash Account
[**No Cash Account**](#)
[99 99-111000 Cash in CBB - Checking](#)

Count	Amount
8	0.00
133	-448,328.61
Report Total:	-448,328.61

Transaction Type	Count	Amount
Bank Draft	35	-94,275.28
Check	85	-305,385.33
Check Reversal	2	282.94
EFT	19	-48,950.94
Report Total:	141	-448,328.61



Helendale Community Services District

Date: November 6, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #3c
August and September Financial Reports

August 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
August 2025

	August 2025	YTD Actual	Budget	17% of Budget	PYTD
1 Operating Revenues					
2 Meter Charges	\$ 135,863	\$ 271,136	\$ 1,632,679	17%	\$ 136,644
3 Water Sales	105,252	204,528	840,792	24%	123,573
4 Standby Charges	-	2,486	26,220	9%	-
5 Other Operating Revenue	13,085	17,503	117,710	15%	7,431
6 Total Operating Revenues	254,200	495,653	2,617,401	19%	267,648
7 Non-Operating Revenues					
8 Grant Revenue	-	-	-	0%	-
9 Miscellaneous Income (Expense)	172,299	172,299	-	0%	-
10 Total Non-Operating Revenues	172,299	172,299	-	0%	-
11 Total Revenues	426,499	667,952	2,617,401	26%	267,648
12 Expenses					
13 Salaries & Benefits					
14 Salaries	54,898	72,395	511,480	14%	34,336
15 Benefits	19,182	28,313	202,810	14%	12,734
16 Total Salaries & Benefits	74,080	100,707	714,290	14%	47,070
17 Transmission & Distribution					
18 Contractual Services	3,633	35,588	57,975	61%	1,658
19 Power	21,395	44,207	224,405	20%	22,377
20 Operations & Maintenance	4,086	12,007	182,500	7%	2,941
21 Rent/Lease Expense	800	1,600	12,200	13%	800
22 Permits & Fees	646	646	40,225	2%	627
23 Total Transmission & Distribution	30,559	94,047	517,305	18%	28,402
24 General & Administrative					
25 Utilities	464	902	6,150	15%	424
26 Office & Other Expenses	34	115	4,193	3%	87
27 Admin Allocation	69,003	138,006	828,036	17%	57,008
28 Total General & Administrative	69,500	139,023	838,379	17%	57,519
29 Debt Service	-	149,447	346,309	43%	-
30 Total Expenses	174,139	483,225	2,416,283	20%	132,991
31 Net Income (Loss) Before Other Items	252,360	184,727	201,118		134,657
32 Sale or Lease of Water Rights	-	-	300,000	0%	-
33 Capital Expenses	-	(32,091)	(1,621,000)	2%	-
34 Net Income (Loss)	\$ 252,360	\$ 152,636	\$ (1,119,882)		\$ 134,657



Helendale CSD Financial Statement Analysis August 2025 – 17% of Fiscal Year

Fund 01-Water Revenues and Expenses

Line 2 Meter Charges: Includes fixed monthly charge for water service. YTD is trending in line with target budget.

Line 3 Water Sales: Includes water consumption charges. YTD is trending over target budget due to higher consumption in the summer months.

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 can trend over or under budget depending on timing of property tax 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.

Line 8 Grant Revenue: Including any grant funding received during the fiscal year. There is no activity YTD.

Line 9 Miscellaneous Income (Expense): Includes gain or loss on sale of assets and other miscellaneous income. YTD activity includes receipt of PFAS settlement received in August for \$172.3K.

Line 14 Salaries: Includes salaries for water employees.

Line 15 Benefits: Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education and training.

Line 18 Contractual Services: Includes lab testing, engineering, geographic information system (GIS) support & other contract services. YTD is trending over target budget due to timing of annual Aqua Metrics renewal.

Line 19 Power: Includes electricity usage for transmission & distribution. YTD is trending slightly over target budget due to higher consumption in the summer months.

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.

Line 21 Rent/Lease Expense: Includes rental costs for the water shop and Bureau of Land Management (BLM) tank sites.

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.



Helendale CSD Financial Statement Analysis August 2025 – 17% of Fiscal Year

Line 25 Utilities (G&A): Includes gas and telephone expenses. YTD is trending in line with target budget.

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.

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 is trending 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. August 2025 payment on the MFC loan paid in July.

Line 32 Sale or Lease of Water Rights: Includes water rights leases to the City of Victorville and Silver Lakes Association. There is no activity YTD.

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

- \$32.1K – Solar Roof Project



Helendale CSD
Statement of Revenues & Expenses - Sewer
August 2025

	August 2025	YTD Actual	Budget	17% of Budget	PYTD
1 Operating Revenues					
2 Sewer Charges	\$ 164,789	\$ 323,104	\$ 1,961,647	16%	\$ 160,488
3 Standby Charges	-	2,477	24,510	10%	-
4 Other Fees & Charges	6,004	8,536	46,479	18%	2,452
5 Interfund Transfer In/(Out)	5,964	11,929	71,571	17%	5,964
6 Other Income/(Expense)	-	6,500	-	0%	-
7 Total Revenues	176,758	352,546	2,104,208	17%	168,904
8 Expenses					
9 Salaries & Benefits					
10 Salaries	37,994	50,213	446,410	11%	28,341
11 Benefits	12,029	18,572	156,051	12%	11,909
12 Total Salaries & Benefits	50,022	68,785	602,461	11%	40,250
13 Sewer Operations					
14 Contractual Services	1,003	8,949	135,335	7%	9,845
15 Power	11,558	22,750	144,150	16%	12,988
16 Operations & Maintenance	6,829	8,967	66,900	13%	8,458
17 Permits & Fees	3,137	4,239	44,300	10%	3,046
18 Total Sewer Operations	22,527	44,905	390,685	11%	34,337
19 General & Administrative					
20 Utilities	415	831	5,350	16%	392
21 Office & Other Expenses	250	1,086	15,960	7%	1,008
22 Admin Allocation	67,623	135,246	811,475	17%	55,868
23 Total General & Administrative	68,288	137,163	832,785	16%	57,268
24 Debt Service	-	-	102,123	0%	-
25 Total Expenses	140,837	250,853	1,928,054	13%	131,855
26 Net Income (Loss) Before Other Items	35,921	101,693	176,153		37,050
27 Capital Expenses	(3,613)	(39,853)	(1,100,000)	4%	-
28 Net Income (Loss)	\$ 32,308	\$ 61,839	\$ (923,847)		\$ 37,050



Helendale CSD Financial Statement Analysis August 2025 – 17% of Fiscal Year

Fund 02-Sewer Revenues and Expenses

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

Line 5 Interfund Transfer In/(Out): This line includes the monthly repayment of the interfund loan from Sewer to Parks. YTD is trending in line with target budget.

Line 6 Other Income/(Expense): Includes gain or loss on sale of assets and other miscellaneous income. No current activity.

Line 10 Salaries: Includes salaries for all sewer employees.

Line 11 Benefits: Includes employee insurance, PERS retirement, workers compensation, payroll taxes, and education & training.

Line 14 Contractual Services: Includes lab testing, engineering, GIS support & other contractual services.

Line 15 Power: Includes electricity used for Sewer. YTD is trending in line with target budget.

Line 16 Operations & Maintenance: Includes compost disposal, vehicle maintenance, vehicle fuel, uniforms, small tools, and salaries for mechanics.

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 is trending in line with target budget.

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.

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%. YTD is trending in line with target budget.



Helendale CSD Financial Statement Analysis August 2025 – 17% of Fiscal Year

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. There is no activity YTD.

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

- \$4.1K – BioFilter Rebuild TF#1 & TF#2
- \$3.6K – Fine Bar Screen Replacement
- \$32.1K – Solar Roof Project



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

	August 2025	YTD Actual	Budget	17% of Budget	PYTD
1 Operating Revenues					
2 Retail Sales	\$ 27,982	\$ 55,915	\$ 300,000	19%	\$ 24,276
3 Donations	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	(9,000)	0%	-
5 Miscellaneous Income (Expense)	-	-	-	0%	-
6 Total Revenues	27,982	55,915	291,000	19%	24,276
7 Expenses					
8 Salaries & Benefits					
9 Salaries	26,072	33,805	206,964	16%	9,168
10 Benefits	3,884	5,652	45,104	13%	2,048
11 Total Salaries & Benefits	29,956	39,457	252,068	16%	11,216
12 Recycling Center Operations					
13 Contractual Services	-	-	2,500	0%	-
14 Operations & Maintenance	1,157	5,145	10,600	49%	1,641
15 Total Recycling Center Operations	1,157	5,145	13,100	39%	1,641
16 General & Administrative					
17 Utilities	1,384	2,421	14,500	17%	1,617
18 Office & Other Expenses	1,225	1,225	10,500	12%	698
19 Total General & Administrative	2,609	3,647	25,000	15%	2,314
20 Total Expenses	33,721	48,249	290,168	17%	15,171
21 Net Income (Loss) Before Other Items	(5,739)	7,666	832		9,105
22 Capital Expenses	-	-	-	-	-
23 Net Income (Loss)	\$ (5,739)	\$ 7,666	\$ 832		\$ 9,105



Helendale CSD Financial Statement Analysis August 2025 – 17% of Fiscal Year

Fund 03-Recycling Center Revenues and Expenses

Line 2 Retail Sales: Includes sales revenues from the Thrift Store. YTD is trending in line with target budget.

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.

Line 9 Salaries: Salaries for all part-time recycling center employees and full-time supervisor. YTD is trending in line with target budget.

Line 10 Benefits: Includes employee insurance, workers compensation, payroll taxes, and education & training. YTD is trending in line with target budget.

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. There is no activity YTD.

Line 14 Operations & Maintenance: Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD is trending over target budget due to purchase of thrift store signs (\$2K) and poly box trucks (\$1.4K) in July.

Line 17 Utilities (G&A): Includes electricity and telephone expenses.

Line 18 Office & Other Expenses: Includes advertising, bank charges and other miscellaneous expenses.

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
August 2025

	August 2025	YTD Actual	Budget	17% of Budget	PYTD
1 Operating Revenues					
2 Property Rental Revenues	\$ -	\$ 12,999	\$ 146,388	9%	\$ 12,310
3 Other Income	-	-	-	0%	(96)
4 Board Discretionary Revenue	-	-	-	0%	-
5 Total Revenues	-	12,999	146,388	9%	12,214
6 Expenses					
7 Contractual Services	-	-	10,000	0%	-
8 Utilities	2,320	2,795	19,023	15%	4,817
9 Operations & Maintenance	174	470	8,400	6%	1,046
10 Debt Service	-	-	53,088	0%	-
11 Capital Expenses	-	32,091	-	0%	-
12 Total Expenses	2,494	35,355	90,511	39%	5,863
13 Net Income (Loss)	\$ (2,494)	\$ (22,356)	\$ 55,877		\$ 6,351



Helendale CSD Financial Statement Analysis August 2025 – 17% 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. Rental revenues for August posted on September 1st, YTD will catch up on September reports.

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.

Line 8 Utilities: Includes electric & gas expenses for the rental properties. YTD is trending in line with target budget.

Line 9 Operations & Maintenance: Includes maintenance and other costs relating to the rental properties.

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 balance in capital expenses includes the following:

- \$32.1K – Solar Roof Project



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

	August 2025	YTD Actual	Budget	17% of Budget	PYTD
1 Operating Revenues					
2 Program Fees	\$ 10,806	\$ 14,449	\$ 37,900	38%	\$ 12,770
3 Property Taxes	1,786	3,572	23,000	16%	1,746
4 Donations & Sponsorships	7,098	7,090	-	0%	867
5 Rental Income	1,032	2,746	23,575	12%	6,465
6 Developer Impact Fees	1,720	1,720	10,320	17%	-
7 Grants	-	-	-	0%	-
8 Interfund Transfer In/(Out)	(5,964)	(11,929)	(71,571)	17%	(5,964)
9 Board Discretionary Revenue	20,098	45,057	443,382	10%	22,123
10 Miscellaneous Income (Expense)	-	-	-	0%	-
11 Total Revenues	36,575	62,705	466,606	13%	38,006
12 Expenses					
13 Salaries & Benefits					
14 Salaries	1,966	2,300	38,246	6%	905
15 Benefits	150	177	5,925	3%	138
16 Total Salaries & Benefits	2,117	2,477	44,171	6%	1,043
17 Program Expense	2,569	22,129	75,475	29%	3,313
18 Contractual Services	895	15,195	107,960	14%	16,020
19 Utilities	8,287	11,108	70,488	16%	11,000
20 Operations & Maintenance	754	1,876	27,650	7%	1,693
21 Permits & Fees	-	-	1,733	0%	-
22 Other Expenses	-	-	900	0%	-
23 Total Expenses	14,622	52,785	328,377	16%	33,069
24 Net Income (Loss) Before Other Items	21,952	9,921	138,229		4,937
25 Capital Expenses	(726)	(32,816)	(119,000)	28%	(63,200)
26 Net Income (Loss)	\$ 21,227	\$ (22,896)	\$ 19,229		\$ (58,263)



Helendale CSD Financial Statement Analysis August 2025 – 17% 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, concert in the park vendor fees and farmer's market revenue. YTD is trending over target budget due to higher volume of program fees.

Line 3 Property Taxes: Includes the transfer of property taxes for streetlight utility expenses.

Line 4 Donations & Sponsorships: Includes concert in the park sponsorships, event sponsorships and other donations/sponsorships. Donation of \$7K from Silver Lakes American Legion Post #855 was received in August.

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 is trending in line with target budget.

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 is trending in line with target budget.

Line 7 Grant Revenue: There is no activity YTD.

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 August includes the following:

- Radio Tower Site Rent – \$11,036
- Property Taxes – \$0
- Solid Waste Franchise Fees – \$10,848
- Transfer Property Tax Revenue for Street Light Utilities – \$(1,786)

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 is trending below target budget.

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



Helendale CSD Financial Statement Analysis August 2025 – 17% of Fiscal Year

Line 17 Program Expense: Includes supplies and expenses for the youth soccer league, park, community center, Farmer's Market, and other programs. YTD is trending over target budget due to timing of camps, program supplies, and concert expenses.

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.

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

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.

Line 21 Permits & Fees: Includes permit and inspection fees, along with San Bernardino County fees. There is no activity YTD.

Line 22 Other Expenses: Includes uniforms, printing costs, dues & subscriptions, and bank charges. There is no activity YTD.

Line 25 Capital Expenses: YTD balance in capital expenses includes the following:

- \$32.1K – Solar Roof Project
- \$0.7K Drive Box for RC Track



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

	August 2025	YTD Actual	Budget	17% of Budget	PYTD
1 Operating Revenues					
2 Charges for Services	\$ 62,723	\$ 122,828	\$ 754,050	16%	\$ 58,945
3 Assessments & Fees	-	3,247	247,000	1%	433
4 Other Charges	2,343	4,498	31,549	14%	4,094
5 Grant Revenue	-	-	-	0%	67,672
6 Board Discretionary Revenue	-	-	-	0%	-
7 Miscellaneous Income (Expense)	-	-	-	0%	-
8 Total Revenues	65,065	130,573	1,032,599	13%	131,143
9 Expenses					
10 Salaries & Benefits					
11 Salaries	6,178	8,305	54,850	15%	8,762
12 Benefits	2,337	3,622	26,286	14%	2,800
13 Total Salaries & Benefits	8,515	11,927	81,136	15%	11,562
14 Contractual Services	62,281	62,281	717,673	9%	58,657
15 Disposal Fees	16,221	17,493	188,000	9%	17,855
16 Operations & Maintenance	8,582	8,879	3,100	286%	113
17 Other Operating Expenses	93	177	5,490	3%	1,967
18 Admin Allocation	1,380	2,760	16,561	17%	1,140
19 Total Expenses	97,072	103,517	1,011,960	10%	91,295
20 Net Income (Loss) Before Other Items	(32,007)	27,056	20,639		39,848
21 Capital Expenses	-	-	-	0%	-
22 Net Income (Loss)	\$ (32,007)	\$ 27,056	\$ 20,639		\$ 39,848



Helendale CSD Financial Statement Analysis August 2025 – 17% 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 is trending 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 is trending in line with target budget.

Line 5 Grant Revenue: YTD balance consists of remaining CalRecycle grant proceeds used for dump hopper purchases.

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 is trending in line with target budget.

Line 12 Benefits: Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, and education & training. YTD is trending in line with target budget.

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.

Line 15 Disposal Fees: Includes San Bernardino County disposal fees and green waste disposal fees.

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 is over budget due to dump hopper purchases which were funded by remaining CalRecycle grant proceeds.

Line 17 Other Operating Expenses: Includes rent for park storage, telephone, postage, event expenses, public outreach, printing, small tools, and bad debt expenses.

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%.



Helendale CSD
Statement of Revenues & Expenses - Administration
August 2025

	August 2025	YTD Actual	Budget	17% of Budget	PYTD
1 Operating Revenues					
2 Tower Rent	\$ 11,036	\$ 25,372	\$ 188,563	13%	\$ 13,642
3 Property Taxes	-	2,171	140,647	2%	-
4 Solid Waste Billing & Fees	18,446	36,057	215,712	17%	17,561
5 Fees & Charges	3,762	7,334	38,500	19%	3,334
6 Investment income	29,218	52,679	-	0%	29,991
7 Other Income	-	-	200	0%	775
8 Board Discretionary Revenue	(21,884)	(48,629)	(434,382)	11%	(23,869)
9 Total Revenues	40,578	74,985	149,240	50%	41,433
10 Expenses					
11 Salaries & Benefits					
12 Salaries	82,648	107,888	700,027	15%	51,521
13 Benefits	28,452	121,239	372,016	33%	69,983
14 Directors' Fees	1,975	4,645	37,500	12%	78
15 Total Salaries & Benefits	113,075	233,772	1,109,543	21%	121,705
16 Contractual Services	17,648	89,881	281,540	32%	42,405
17 Insurance	-	87,718	153,079	57%	-
18 Utilities	2,208	3,977	21,360	19%	1,575
19 Operations & Maintenance	-	465	4,850	10%	152
20 Permits & Fees	100	10,169	11,000	92%	-
21 Office & Other Expenses	5,262	13,885	74,700	19%	3,838
22 Election Expense	-	-	-	0%	-
23 Administrative Allocation	(138,006)	(276,012)	(1,656,072)	17%	(114,016)
24 Total Expenses	286	163,855	-	0%	55,659
25 Net Income (Loss) Before Capital	40,292	(88,870)	149,240		(14,226)
26 Capital Expenses	-	(32,091)	-	0%	-
27 Net Income (Loss) After Capital	\$ 40,292	\$ (120,961)	\$ 149,240		\$ (14,226)



Helendale CSD Financial Statement Analysis August 2025 – 17% of Fiscal Year

Fund 10-Administrative Revenues and Expenses

Line 2 Tower Rent: Includes radio tower site rental fees. YTD is trending 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.

Line 4 Solid Waste Billing & Fees: Includes franchise fees and billing for solid waste. YTD is trending in line with target budget.

Line 5 Fees & Charges: Includes credit card processing fees and other miscellaneous fees. YTD is trending in line with target budget.

Line 6 Investment Income: Includes investment income and unrealized gain or loss on investments.

Line 7 Other Income: Other Income includes recycling revenues and other miscellaneous income.

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

- Radio Tower Site Rent – \$11,036
- Property Taxes - \$0
- Solid Waste Franchise Fees – \$10,848

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

Line 13 Benefits: Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, employee benefit & morale and education & training. YTD is trending over target budget due to timing of annual PERS UAL payment made in July.

Line 14 Directors' Fees: Includes directors fees as well as directors training, seminars, and mileage expense. YTD is trending in line with target budget.

Line 16 Contractual Services: Includes software support, legal services, and auditing & accounting services. YTD is trending over target budget due to timing of annual Tyler software support renewals.

Line 17 Insurance: Includes both general liability and vehicle insurance expenses. YTD is trending over target budget at 57% due to the timing of annual insurance policy renewals.

Line 18 Utilities: Includes telephone and electricity expenses. YTD is trending in line with target budget.



Helendale CSD Financial Statement Analysis August 2025 – 17% 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. YTD is trending over target budget due to timing of annual LAFCO fees paid in July.

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. There is no activity YTD.

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 balance in capital expenses includes the following:

- \$32.1K – Solar Roof Project

September 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
September 2025

	September 2025	YTD Actual	Budget	25% of Budget	PYTD
1 Operating Revenues					
2 Meter Charges	\$ 135,985	\$ 407,121	\$ 1,632,679	25%	\$ 136,644
3 Water Sales	95,184	299,712	840,792	36%	123,573
4 Standby Charges	-	2,486	26,220	9%	-
5 Other Operating Revenue	5,371	22,874	117,710	19%	7,431
6 Total Operating Revenues	236,540	732,192	2,617,401	28%	267,648
7 Non-Operating Revenues					
8 Grant Revenue	-	-	-	0%	-
9 Miscellaneous Income (Expense)	-	172,299	-	0%	-
10 Total Non-Operating Revenues	-	172,299	-	0%	-
11 Total Revenues	236,540	904,492	2,617,401	35%	267,648
12 Expenses					
13 Salaries & Benefits					
14 Salaries	37,902	110,297	511,480	22%	34,336
15 Benefits	15,221	43,534	202,810	21%	12,734
16 Total Salaries & Benefits	53,123	153,831	714,290	22%	47,070
17 Transmission & Distribution					
18 Contractual Services	307	35,895	57,975	62%	1,658
19 Power	30,583	74,790	224,405	33%	22,377
20 Operations & Maintenance	15,282	27,617	182,500	15%	2,941
21 Rent/Lease Expense	800	2,400	12,200	20%	800
22 Permits & Fees	958	1,604	40,225	4%	627
23 Total Transmission & Distribution	47,930	142,306	517,305	28%	28,402
24 General & Administrative					
25 Utilities	464	1,366	6,150	22%	424
26 Office & Other Expenses	282	397	4,193	9%	87
27 Admin Allocation	69,003	207,009	828,036	25%	57,008
28 Total General & Administrative	69,749	208,772	838,379	25%	57,519
29 Debt Service	-	149,447	346,309	43%	-
30 Total Expenses	170,802	654,355	2,416,283	27%	132,991
31 Net Income (Loss) Before Other Items	65,738	250,136	201,118		134,657
32 Sale or Lease of Water Rights	-	-	300,000	0%	-
33 Capital Expenses	(2,274,752)	(2,306,843)	(1,621,000)	142%	-
34 Net Income (Loss)	\$ (2,209,014)	\$ (2,056,707)	\$ (1,119,882)		\$ 134,657



Helendale CSD Financial Statement Analysis September 2025 – 25% of Fiscal Year

Fund 01-Water Revenues and Expenses

Line 2 Meter Charges: Includes fixed monthly charge for water service. YTD is trending in line with target budget.

Line 3 Water Sales: Includes water consumption charges. YTD is trending over target budget due to higher consumption in the summer months.

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 can trend over or under budget depending on timing of property tax 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.

Line 8 Grant Revenue: Includes any grant funding received during the fiscal year.

Line 9 Miscellaneous Income (Expense): Includes gain or loss on sale of assets and other miscellaneous income. YTD activity includes receipt of PFAS settlement received in August for \$172.3K.

Line 14 Salaries: Includes salaries for water employees.

Line 15 Benefits: Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education and training.

Line 18 Contractual Services: Includes lab testing, engineering, geographic information system (GIS) support & other contract services. YTD is trending over target budget due to timing of annual Aqua Metrics renewal.

Line 19 Power: Includes electricity usage for transmission & distribution. YTD is trending over target budget due to higher consumption in the summer months.

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.

Line 21 Rent/Lease Expense: Includes rental costs for the water shop and Bureau of Land Management (BLM) tank sites.

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.



Helendale CSD Financial Statement Analysis September 2025 – 25% of Fiscal Year

Line 25 Utilities (G&A): Includes gas and telephone expenses. YTD is trending in line with target budget.

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.

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%.

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.

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

- \$32.1K – Solar Roof Project
- \$2.2M – Water Rights Purchase



Helendale CSD
Statement of Revenues & Expenses - Sewer
September 2025

	September 2025	YTD Actual	Budget	25% of Budget	PYTD
1 Operating Revenues					
2 Sewer Charges	\$ 164,269	\$ 487,373	\$ 1,961,647	25%	\$ 160,488
3 Standby Charges	-	2,477	24,510	10%	-
4 Other Fees & Charges	2,542	11,078	46,479	24%	2,452
5 Interfund Transfer In/(Out)	5,964	17,893	71,571	25%	5,964
6 Other Income/(Expense)	-	6,500	-	0%	-
7 Total Revenues	172,775	525,322	2,104,208	25%	168,904
8 Expenses					
9 Salaries & Benefits					
10 Salaries	26,686	76,899	446,410	17%	28,341
11 Benefits	10,463	29,035	156,051	19%	11,909
12 Total Salaries & Benefits	37,149	105,934	602,461	18%	40,250
13 Sewer Operations					
14 Contractual Services	1,184	10,133	135,335	7%	9,845
15 Power	11,171	33,920	144,150	24%	12,988
16 Operations & Maintenance	5,270	14,237	66,900	21%	8,458
17 Permits & Fees	-	4,239	44,300	10%	3,046
18 Total Sewer Operations	17,624	62,529	390,685	16%	34,337
19 General & Administrative					
20 Utilities	416	1,248	5,350	23%	392
21 Office & Other Expenses	746	1,832	15,960	11%	1,008
22 Admin Allocation	67,623	202,869	811,475	25%	55,868
23 Total General & Administrative	68,785	205,949	832,785	25%	57,268
24 Debt Service	-	-	102,123	0%	-
25 Total Expenses	123,558	374,411	1,928,054	19%	131,855
26 Net Income (Loss) Before Other Items	49,217	150,910	176,153		37,050
27 Capital Expenses	-	(72,323)	(1,100,000)	7%	-
28 Net Income (Loss)	\$ 49,217	\$ 78,587	\$ (923,847)		\$ 37,050



Helendale CSD Financial Statement Analysis September 2025 – 25% of Fiscal Year

Fund 02-Sewer Revenues and Expenses

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

Line 5 Interfund Transfer In/(Out): This line includes the monthly repayment of the interfund loan from Sewer to Parks. YTD is trending in line with target budget.

Line 6 Other Income/(Expense): Includes gain or loss on sale of assets and other miscellaneous income. YTD activity includes the sale of a Dodge truck in July.

Line 10 Salaries: Includes salaries for all sewer employees.

Line 11 Benefits: Includes employee insurance, PERS retirement, workers compensation, payroll taxes, and education & training.

Line 14 Contractual Services: Includes lab testing, engineering, GIS support & other contractual services.

Line 15 Power: Includes electricity used for Sewer. YTD is trending in line with target budget.

Line 16 Operations & Maintenance: Includes compost disposal, vehicle maintenance, vehicle fuel, uniforms, small tools, and salaries for mechanics.

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 is trending in line with target budget.

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.

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%.



Helendale CSD

Financial Statement Analysis

September 2025 – 25% of Fiscal Year

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:

- \$4.1K – BioFilter Rebuild TF#1 & TF#2
- \$3.6K – Fine Bar Screen Replacement
- \$32.1K – Solar Roof Project
- \$32.5K – Tertiary Engineering



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

	September 2025	YTD Actual	Budget	25% of Budget	PYTD
1 Operating Revenues					
2 Retail Sales	\$ 24,731	\$ 80,654	\$ 300,000	27%	\$ 24,276
3 Donations	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	(9,000)	0%	-
5 Miscellaneous Income (Expense)	-	-	-	0%	-
6 Total Revenues	24,731	80,654	291,000	28%	24,276
7 Expenses					
8 Salaries & Benefits					
9 Salaries	17,771	51,575	206,964	25%	9,168
10 Benefits	3,314	8,967	45,104	20%	2,048
11 Total Salaries & Benefits	21,085	60,542	252,068	24%	11,216
12 Recycling Center Operations					
13 Contractual Services	-	-	2,500	0%	-
14 Operations & Maintenance	1,899	7,044	10,600	66%	1,641
15 Total Recycling Center Operations	1,899	7,044	13,100	54%	1,641
16 General & Administrative					
17 Utilities	1,366	3,787	14,500	26%	1,617
18 Office & Other Expenses	1,249	2,474	10,500	24%	698
19 Total General & Administrative	2,615	6,262	25,000	25%	2,314
20 Total Expenses	25,598	73,848	290,168	25%	15,171
21 Net Income (Loss) Before Other Items	(867)	6,806	832		9,105
22 Capital Expenses	-	-	-	-	-
23 Net Income (Loss)	\$ (867)	\$ 6,806	\$ 832		\$ 9,105



Helendale CSD Financial Statement Analysis September 2025 – 25% of Fiscal Year

Fund 03-Recycling Center Revenues and Expenses

Line 2 Retail Sales: Includes sales revenues from the Thrift Store. YTD is trending in line with target budget.

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.

Line 9 Salaries: Salaries for all part-time recycling center employees and full-time supervisor. YTD is trending in line with target budget.

Line 10 Benefits: Includes employee insurance, workers compensation, payroll taxes, and education & training. YTD is trending in line with target budget.

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.

Line 14 Operations & Maintenance: Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD is trending over target budget due to purchase of thrift store signs (\$2K) and poly box trucks (\$1.4K) in July. Multiple air conditioning parts purchases (\$1.4K) were made in September.

Line 17 Utilities (G&A): Includes electricity and telephone expenses.

Line 18 Office & Other Expenses: Includes advertising, bank charges and other miscellaneous expenses.

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
September 2025

	September 2025	YTD Actual	Budget	25% of Budget	PYTD
1 Operating Revenues					
2 Property Rental Revenues	\$ 24,018	\$ 37,017	\$ 146,388	25%	\$ 12,310
3 Other Income	16	16	-	0%	(96)
4 Board Discretionary Revenue	-	-	-	0%	-
5 Total Revenues	24,034	37,033	146,388	25%	12,214
6 Expenses					
7 Contractual Services	-	-	10,000	0%	-
8 Utilities	1,386	4,181	19,023	22%	4,817
9 Operations & Maintenance	460	929	8,400	11%	1,046
10 Debt Service	-	-	53,088	0%	-
11 Capital Expenses	-	32,091	-	0%	-
12 Total Expenses	1,846	37,201	90,511	41%	5,863
13 Net Income (Loss)	\$ 22,189	\$ (168)	\$ 55,877		\$ 6,351



Helendale CSD Financial Statement Analysis September 2025 – 25% 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. Rental revenues for August posted on September 1st and now caught up this month. YTD is trending in line with target budget.

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.

Line 8 Utilities: Includes electric & gas expenses for the rental properties. YTD is trending in line with target budget.

Line 9 Operations & Maintenance: Includes maintenance and other costs relating to the rental properties.

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 balance in capital expenses includes the following:

- \$32.1K – Solar Roof Project



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

	September 2025	YTD Actual	Budget	25% of Budget	PYTD
1 Operating Revenues					
2 Program Fees	\$ 4,751	\$ 19,200	\$ 37,900	51%	\$ 12,770
3 Property Taxes	1,786	5,359	23,000	23%	1,746
4 Donations & Sponsorships	75	7,165	-	0%	867
5 Rental Income	2,809	5,555	23,575	24%	6,465
6 Developer Impact Fees	-	1,720	10,320	17%	-
7 Grants	-	-	-	0%	-
8 Interfund Transfer In/(Out)	(5,964)	(17,893)	(71,571)	25%	(5,964)
9 Board Discretionary Revenue	28,315	73,372	443,382	17%	22,123
10 Miscellaneous Income (Expense)	-	-	-	0%	-
11 Total Revenues	31,772	94,478	466,606	20%	38,006
12 Expenses					
13 Salaries & Benefits					
14 Salaries	1,695	3,995	38,246	10%	905
15 Benefits	130	307	5,925	5%	138
16 Total Salaries & Benefits	1,825	4,302	44,171	10%	1,043
17 Program Expense	10,021	32,150	75,475	43%	3,313
18 Contractual Services	7,000	22,195	107,960	21%	16,020
19 Utilities	5,673	16,781	70,488	24%	11,000
20 Operations & Maintenance	884	2,838	27,650	10%	1,693
21 Permits & Fees	-	-	1,733	0%	-
22 Other Expenses	-	-	900	0%	-
23 Total Expenses	25,403	78,266	328,377	24%	33,069
24 Net Income (Loss) Before Other Items	6,370	16,212	138,229		4,937
25 Capital Expenses	(7,455)	(40,271)	(119,000)	34%	(63,200)
26 Net Income (Loss)	\$ (1,085)	\$ (24,060)	\$ 19,229		\$ (58,263)



Helendale CSD Financial Statement Analysis September 2025 – 25% 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, concert in the park vendor fees and farmer's market revenue. YTD is trending over target budget due to higher volume of program fees.

Line 3 Property Taxes: Includes the transfer of property taxes for streetlight utility expenses. YTD is trending in line with target budget.

Line 4 Donations & Sponsorships: Includes concert in the park sponsorships, event sponsorships and other donations/sponsorships. Donation of \$7K from Silver Lakes American Legion Post #855 was received in August.

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 is trending in line with target budget.

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.

Line 7 Grant Revenue: There is no activity YTD.

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 September includes the following:

- Radio Tower Site Rent – \$19,304
- Property Taxes – \$0
- Solid Waste Franchise Fees – \$10,798
- Transfer Property Tax Revenue for Street Light Utilities – \$(1,786)

Line 10 Miscellaneous Income/(Expense): Includes gain or loss on sale of assets and other miscellaneous income.

Line 14 Salaries: Includes part-time Parks and Recreation employees. YTD is trending below target budget.

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



Helendale CSD

Financial Statement Analysis

September 2025 – 25% of Fiscal Year

Line 17 Program Expense: Includes supplies and expenses for the youth soccer league, park, community center, Farmer's Market, and other programs. YTD is trending over target budget due to timing of camps, program supplies, and concert expenses.

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.

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

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. Purchase of a rotor and valve (\$.9K) for the park in September.

Line 21 Permits & Fees: Includes permit and inspection fees, along with San Bernardino County fees.

Line 22 Other Expenses: Includes uniforms, printing costs, dues & subscriptions, and bank charges. There is no activity YTD.

Line 25 Capital Expenses: YTD balance in capital expenses includes the following:

- \$39.6K – Solar Roof Project
- \$0.7K – Driver Box for RC Track



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

	September 2025	YTD Actual	Budget	25% of Budget	PYTD
1 Operating Revenues					
2 Charges for Services	\$ 62,744	\$ 185,572	\$ 754,050	25%	\$ 58,945
3 Assessments & Fees	-	3,247	247,000	1%	433
4 Other Charges	4,000	8,499	31,549	27%	4,094
5 Grant Revenue	-	7,328	-	0%	67,672
6 Board Discretionary Revenue	-	-	-	0%	-
7 Miscellaneous Income (Expense)	-	-	-	0%	-
8 Total Revenues	66,745	204,646	1,032,599	20%	131,143
9 Expenses					
10 Salaries & Benefits					
11 Salaries	4,118	12,423	54,850	23%	8,762
12 Benefits	2,184	5,806	26,286	22%	2,800
13 Total Salaries & Benefits	6,302	18,229	81,136	22%	11,562
14 Contractual Services	-	62,281	717,673	9%	58,657
15 Disposal Fees	13,074	30,567	188,000	16%	17,855
16 Operations & Maintenance	249	9,129	3,100	294%	113
17 Other Operating Expenses	33	210	5,490	4%	1,967
18 Admin Allocation	1,380	4,140	16,561	25%	1,140
19 Total Expenses	21,039	124,556	1,011,960	12%	91,295
20 Net Income (Loss) Before Other Items	45,706	80,089	20,639		39,848
21 Capital Expenses	-	-	-	0%	-
22 Net Income (Loss)	\$ 45,706	\$ 80,089	\$ 20,639		\$ 39,848



Helendale CSD

Financial Statement Analysis

September 2025 – 25% 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 is trending 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 is trending in line with target budget.

Line 5 Grant Revenue: YTD balance consists of remaining CalRecycle grant proceeds used for dump hopper purchases.

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 is trending in line with target budget.

Line 12 Benefits: Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, and education & training. YTD is trending in line with target budget.

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.

Line 15 Disposal Fees: Includes San Bernardino County disposal fees and green waste disposal fees.

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 is over budget due to dump hopper purchases which were funded by remaining CalRecycle grant proceeds.

Line 17 Other Operating Expenses: Includes rent for park storage, telephone, postage, event expenses, public outreach, printing, small tools, and bad debt expenses.

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%.



Helendale CSD
Statement of Revenues & Expenses - Administration
September 2025

	September 2025	YTD Actual	Budget	25% of Budget	PYTD
1 Operating Revenues					
2 Tower Rent	\$ 19,304	\$ 44,676	\$ 188,563	24%	\$ 13,642
3 Property Taxes	-	2,171	140,647	2%	-
4 Solid Waste Billing & Fees	18,402	54,458	215,712	25%	17,561
5 Fees & Charges	3,505	10,840	38,500	28%	3,334
6 Investment income	23,553	76,233	-	0%	29,991
7 Other Income	-	-	200	0%	775
8 Board Discretionary Revenue	(30,102)	(78,731)	(434,382)	18%	(23,869)
9 Total Revenues	34,662	109,647	149,240	73%	41,433
10 Expenses					
11 Salaries & Benefits					
12 Salaries	53,771	161,659	700,027	23%	51,521
13 Benefits	21,492	142,731	372,016	38%	69,983
14 Directors' Fees	5,177	9,822	37,500	26%	78
15 Total Salaries & Benefits	80,440	314,212	1,109,543	28%	121,705
16 Contractual Services	31,289	106,170	281,540	38%	42,405
17 Insurance	-	87,718	153,079	57%	-
18 Utilities	2,193	6,170	21,360	29%	1,575
19 Operations & Maintenance	321	786	4,850	16%	152
20 Permits & Fees	40	10,209	11,000	93%	-
21 Office & Other Expenses	4,572	18,457	74,700	25%	3,838
22 Election Expense	-	-	-	0%	-
23 Administrative Allocation	(138,006)	(414,018)	(1,656,072)	25%	(114,016)
24 Total Expenses	(19,151)	129,703	-	0%	55,659
25 Net Income (Loss) Before Capital	53,814	(20,056)	149,240		(14,226)
26 Capital Expenses	-	(32,091)	-	0%	-
27 Net Income (Loss) After Capital	\$ 53,814	\$ (52,147)	\$ 149,240		\$ (14,226)



Helendale CSD Financial Statement Analysis September 2025 – 25% of Fiscal Year

Fund 10-Administrative Revenues and Expenses

Line 2 Tower Rent: Includes radio tower site rental fees. YTD is trending 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.

Line 4 Solid Waste Billing & Fees: Includes franchise fees and billing for solid waste. YTD is trending in line with target budget.

Line 5 Fees & Charges: Includes credit card processing fees and other miscellaneous fees. YTD is trending in line with target budget.

Line 6 Investment Income: Includes investment income and unrealized gain or loss on investments.

Line 7 Other Income: Other Income includes recycling revenues and other miscellaneous income.

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

- Radio Tower Site Rent – \$19,304
- Property Taxes - \$0
- Solid Waste Franchise Fees – \$10,798

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

Line 13 Benefits: Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, employee benefit & morale and education & training. YTD is trending over target budget due to timing of annual PERS UAL payment made in July.

Line 14 Directors' Fees: Includes directors fees as well as directors training, seminars, and mileage expense. YTD is trending in line with target budget.

Line 16 Contractual Services: Includes software support, legal services, and auditing & accounting services. YTD is trending over target budget due to timing of annual Tyler software support renewals (\$9K) and timing of annual audit.

Line 17 Insurance: Includes both general liability and vehicle insurance expenses. YTD is trending over target budget at 57% due to the timing of annual insurance policy renewals.

Line 18 Utilities: Includes telephone and electricity expenses. YTD is trending in line with target budget.



Helendale CSD Financial Statement Analysis September 2025 – 25% 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. YTD is trending over target budget due to timing of annual LAFCO fees paid in July.

Line 21 Office & Other Expense: Includes board meeting supplies, public relations, community promotion, bank charges, office supplies, postage, and dues & subscription. YTD is trending in line with target budget.

Line 22 Election Expense: Includes the cost of elections.

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 balance in capital expenses includes the following:

- \$32.1K – Solar Roof Project



Helendale Community Services District

DATE: November 6, 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

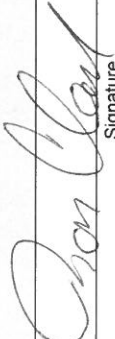
BOARD COMPENSATION REPORT

ROLLING 12-MONTHS

Name	Title	Type	11 2024	12 2024	1 2025	2 2025	3 2025	4 2025	5 2025	6 2025	7 2025	8 2025	9 2025	10 2025	TOTAL
Clark	President	Compensated	4	4	2	2	3	5	4	4	2	4	5	2	41
		Non-Comp	1	0	0	0	0	0	0	0	0	0	0	0	1
Cardenas	Vice President	Compensated	2	2	1	2	0	2	2						11
		Non-Comp	2	2	1	2	2	5	3						17
Guinn	Director	Compensated	6	4	2	3	4	9	4	6	2	9	7		56
		Non-Comp	2	1	3	1	0	4	2	2	0	2	2		19
Rosenberg	Director	Compensated		2	7	4	2	8	7	4	4	7	4	2	51
		Non-Comp		0	0	0	0	0	1	0	0	0	0	0	1
		Compensated		2		4	2	6	4	4	3	6	3		34
DeVries	Director	Non-Comp		0		0	2	2	1	0	0	0	1		6

HELENDAL COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER									
Name	Pay Period Ending								
Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category	
10/2	Regular Bd Mtg		\$	\$	\$		✓	17	
10/1	Senator Bugh		\$	\$	\$	4			
	Event		\$	\$	\$				
	Description of Public Benefit								
	Event		\$	\$	\$				
	Description of Public Benefit								
	Event		\$	\$	\$				
	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		Date							
10/23/25									

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 Ending								
Date		Expense Description/Explanation		Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
6/4	Event	Review Adgenda with CM		\$	\$		\$	Y		G
6/5	Event	Reg Board mtg		\$	\$		\$	Y		A
6/17	Event	Review Adgenda with CM		\$	\$		\$	Y		G
6/19	Event	Reg Board mtg		\$	\$		\$	Y		A
7/15	Event	Review Adgenda with CM		\$	\$		\$	Y		G
				Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total
					\$	\$	\$		\$	\$
				 Signature 10/22/25 Date						

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
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Mileage 65.5¢	

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER										
Name		Pay Period Ending								
Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category		
7/17	Event Description of Public Benefit		\$	\$	\$	Y		A		
	Event Description of Public Benefit		\$	\$	\$					
	Event Description of Public Benefit		\$	\$	\$					
	Event Description of Public Benefit		\$	\$	\$					
	Event Description of Public Benefit		\$	\$	\$					
	Event 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  Date 10/22/25								

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	
* 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 Ending 9/16 - 10/3									
Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category		
9/16	Pre Board with gm		\$	\$	\$	Y	N			
9/18	Board meeting		\$	\$	\$	Y	N			
9/23	Flag Football awards		\$	\$	\$	Y	N			
9/30	Pre Board meeting with gm		\$	\$	\$	Y	N			
10/2	Board meeting		\$	\$	\$	Y	N			
		Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total		
			\$	\$	\$		\$	\$		

[Signature]
Signature

10/2/25
Date

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 c	

HELENDAL COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER									
Name		Pay Period Ending							
Billy Buck Rosenberg		9/4/25 - 10/3/25							
Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category	
10/1/25	Event ME Town hall		\$	\$	\$	Y	N		
	Description of Public Benefit Meeting with Senator		\$	\$	\$				
	Event		\$	\$	\$				
	Description of Public Benefit								
	Event		\$	\$	\$				
	Description of Public Benefit								
	Event		\$	\$	\$				
	Description of Public Benefit								
	Event		\$	\$	\$				
	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	
			\$	\$	\$		\$	\$	

Billy Buck Rosenberg
Signature

10/2/25
Date

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 501 C3 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 ¢	

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HELENDAL COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER										
Name		Pay Period Ending		August 1 - Sept 29, 2005						
Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category		
8/5/25	mtg w/ GM		\$	\$		Y	N	G		
	Description of Public Benefit									
8/7/25	District Operations					Y	N	A		
	Event									
	Description of Public Benefit									
8/9/25	Open Board mtg									
	Event									
	Description of Public Benefit									
8/9/25	mtg governed by Brown Act					N	N	B		
	Event									
	Description of Public Benefit									
8/10/25	concert in park									
	Event									
	Description of Public Benefit									
8/10/25	public event					Y	N	C		
	Event									
	Description of Public Benefit									
8/19/25	ASCSB mtg					Y	N	G		
	Event									
	Description of Public Benefit									
8/19/25	communication & inservice w/ like local agencies					Y	N			
	Event									
	Description of Public Benefit									
8/19/25	mtg w/ GM									
	Event									
	Description of Public Benefit									
8/19/25	District Operations									
	Event									
	Description of Public Benefit									
		Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total		
			\$	\$	\$	4	\$600.00	\$600.00		

Signature: Gail Guinn Date: 9/29/25

Expense Categories

- 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
- 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¢

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name: Gail Gunn Pay Period Ending: Aug 1 - Sept 29, 2025

Date	Event	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
8/21/25		HCS open bd mtg		\$	\$	\$	Y	N	A
8/21/25	Description of Public Benefit	District mtg covered by Brown Act		\$	\$	\$	N	N	C
8/21/25	Event	BNSF (BIG) mtg							
8/21/25	Description of Public Benefit	communications w/ govt officials BNSF reps re project					Y	N	C
8/25/25	Event	Travel to CSDA conf 355		\$	\$	\$			
8/25/25	Description of Public Benefit	Inservice					Y	N	C
8/26/25	Event	CSDA conf		\$	\$	\$			
8/26/25	Description of Public Benefit	Inservice and interforce					Y	N	C
8/27/25	Event	CSDA conf		\$	\$	\$			
8/27/25	Description of Public Benefit	Inservice and interforce							
			Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total
			355	\$ 2	\$	\$	600-00	\$ 600.00	\$ 848.50
							4		
							9/29/25		

(248.50)

9/29/25

Gail Gunn

Signature

Expense Categories

Date

- 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
- 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¢

(3)

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name: Gail Gullon Pay Period Ending: Aug. 1 - Sept 29, 2025

Phone: Call Y/N

Expense Category

Reimburse Y/N

Other Expense

Lodging

Meals

Miles

Expense Description/Explanation

Event

Description of Public Benefit

Event

Description of Public Benefit

Event

Description of Public Benefit

Event

Description of Public Benefit

Event

Description of Public Benefit

Event

Description of Public Benefit

Event

Description of Public Benefit

Event

Date

8/28/25

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HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name: Gail Quinn Pay Period Ending: August 1 - Sept 29, 2025

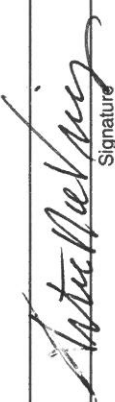
Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
9/6/25	Event HCSD Flag Football Super Bowl		\$	\$	\$	Y	N	B
9/13/25	Description of Public Benefit End of season sporting event concert in park set up flags, grill tribute etc.		\$	\$	\$	N	N	B
9/16/25	Event mtg w/ 6M		\$	\$	\$	Y	N	G
9/16/25	Description of Public Benefit District operations		\$	\$	\$	Y	N	A
9/18/25	Event open board mtg.		\$	\$	\$	Y	N	A
9/18/25	Description of Public Benefit mtg covered by Brown Act		\$	\$	\$	Y	N	B
9/23/25	Event Flag Football season party		\$	\$	\$	Y	N	B
9/23/25	Description of Public Benefit speak help for sporting event		\$	\$	\$	Y	N	B
		Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total
			\$	\$	\$	4	\$600.00	\$600.00

Signature: Gail Quinn

Date: 9/29/25

Expense Categories
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
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¢

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER										
Name		Pay Period Ending								
Artie DeVries										
Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category		
07/08/2025	Event View Bar Screen Replacement		\$	\$	\$	No	Please Self			
	Description of Public Benefit									
07/16/2025	Event Pre-meeting with GM		\$	\$	\$	Yes	Please Self	G		
	Description of Public Benefit									
07/17/2025	Event Board meeting		\$	\$	\$	Yes	Please Self	A		
	Description of Public Benefit									
	Event		\$	\$	\$	Please Select	Please Self			
	Description of Public Benefit									
	Event		\$	\$	\$	Please Select	Please Self			
	Description of Public Benefit									
		Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total		
		\$ 0.00	\$ 0	\$ 0	\$ 0	2	\$ 300	\$ 300		



Signature

09/30/2025

Date

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: November 6, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #6
Discussion Only Regarding Water Usage for Water Year 2024/2025

STAFF RECOMMENDATION:

None.

STAFF REPORT:

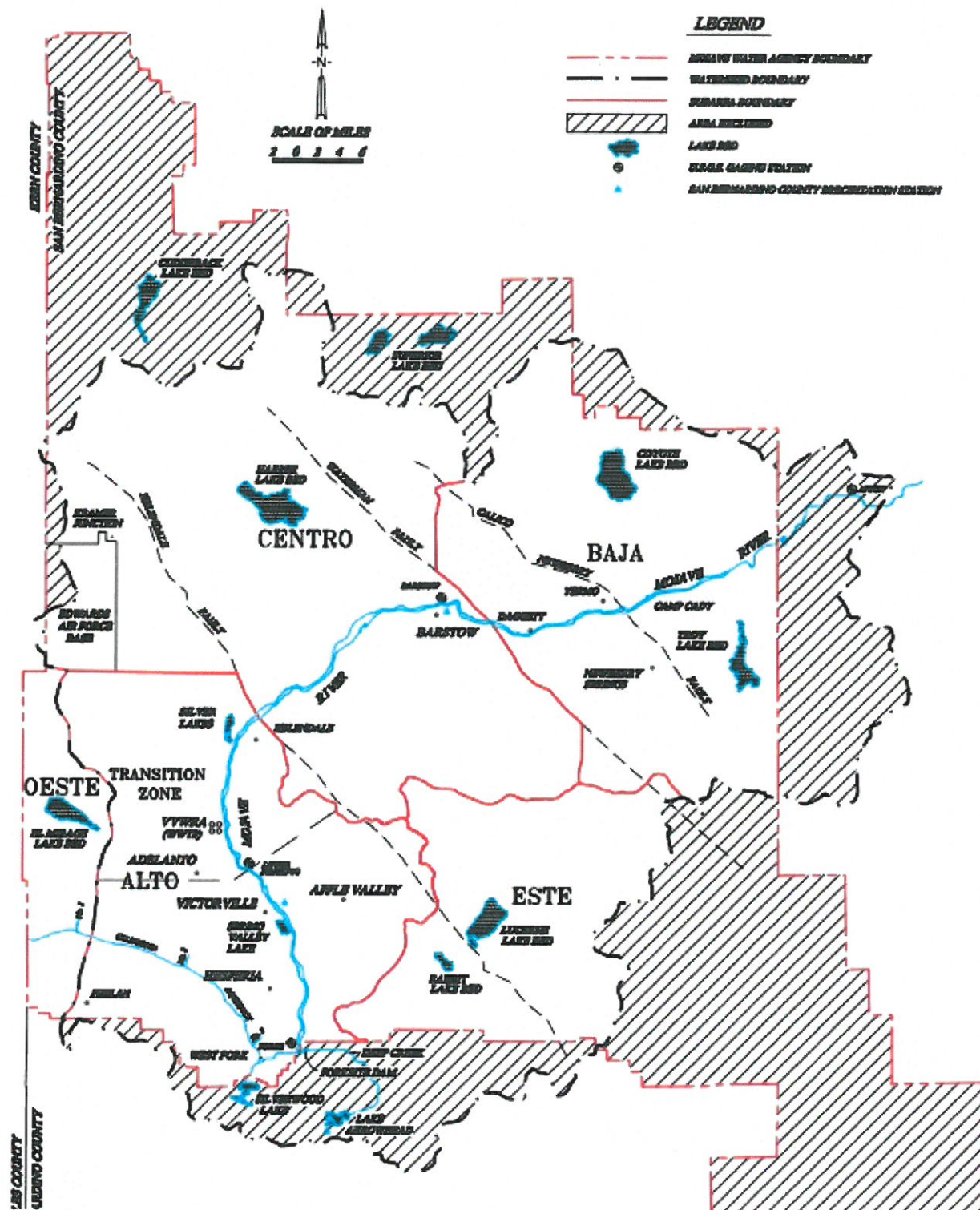
Each year staff provides an update to the Board at the end of the water year which begins October 1 of each year and ends September 30th. The District has been very aggressive over the past several years in purchasing water rights as they become available. Most recently the District was able to secure 291 acre-feet of water rights in the Alto subarea. Last year we purchased 50 acre-feet in the Centro subarea.

As ramp downs and growth have occurred there are fewer water rights transactions available each year. For the upcoming year the judge, who makes the final determination on water rights each year, has left the prior ramp down in place that allows the District to pump 50.4% of its Base Annual Production (BAP) water rights.

The District extracts water in the Alto subarea which includes the majority of the Victor Valley from Apple Valley to West Victorville and Adelanto. More specifically, the District pumps from an area known as the Alto Transition Zone. Fortunately, this area is of critical importance to the water balance between Alto proper and the Centro sub area and as such is watched closely by Watermaster staff and the assigned judge. Victor Valley Wastewater Reclamation Authority (VWVRA) discharges over 13,000 acre-feet of water to the Transition Zone each year which helps maintain the health of this area. This supply is critically important to long-term sustainability for us as this contribution to the river provides direct recharge to the aquifer from which we extract our water.

A portion of the District's boundary is in the Centro Sub Area, including the entirety of the newly annexed area. While the District owns 349 acre-feet of water rights in the Centro Sub Area, it does not have wells in that area. This water is used for meeting a make-up obligation to Centro as required in the judgment. Perhaps as the area grows there may be the need to expand the District's infrastructure to that area.

Following is a graphic of the sub areas.



Water rights are bought in sold in a unit known as the Base Annual Production (BAP) Allowance. That usage is reduced or “ramped down” each year depending upon a complicated water calculation completed by the Watermaster’s engineer. The purpose of ramp down is to bring production into line with the sustainable yield of the basin. The current judge who oversees the Adjudication takes a hard line on the rules of the judgement and has regularly over-ruled the Watermaster Engineer’s recommendation.

For WY 24/25, the District owned 4157 acre-feet of BAP and with the ramp down at 50.4% can only pump up to 2096 without having to buy more water. This past water-year, the District pumped 1539 acre-feet (AF) of water leaving 601 acre-feet remaining. Pumping was up slightly from the prior year of 1495 AF. The District provided approximately 4.4 acre-feet of water to the Silver Lakes Association as emergency augmentation for the lakes during this past summer compared to the previous year during which we provided 31 acre-feet.

The District will have an estimated 601 acre-feet of water (pending verification) to lease to the City of Victorville at approximately \$305,608.50 (based upon an estimated amount of \$508.50/AF). Watermaster adopted a not-to-exceed amount of \$624/AF for the 2024/25 Water year that will be approved by February of 2026. Typically, the amount is less than the not-to-exceed amount. The water production must go through a verification process with Watermaster Staff and the final production amount will be confirmed by February 2026. If the District elects, it could hold back 15% of the available water to sell to another party or bank as carryover water for the current water year. This would equal approximately 90 acre-feet of water. The District is in year three of a five-year agreement to lease carryover water to the City of Victorville. This has been a mutually beneficial arrangement. There are two more years left on the agreement.

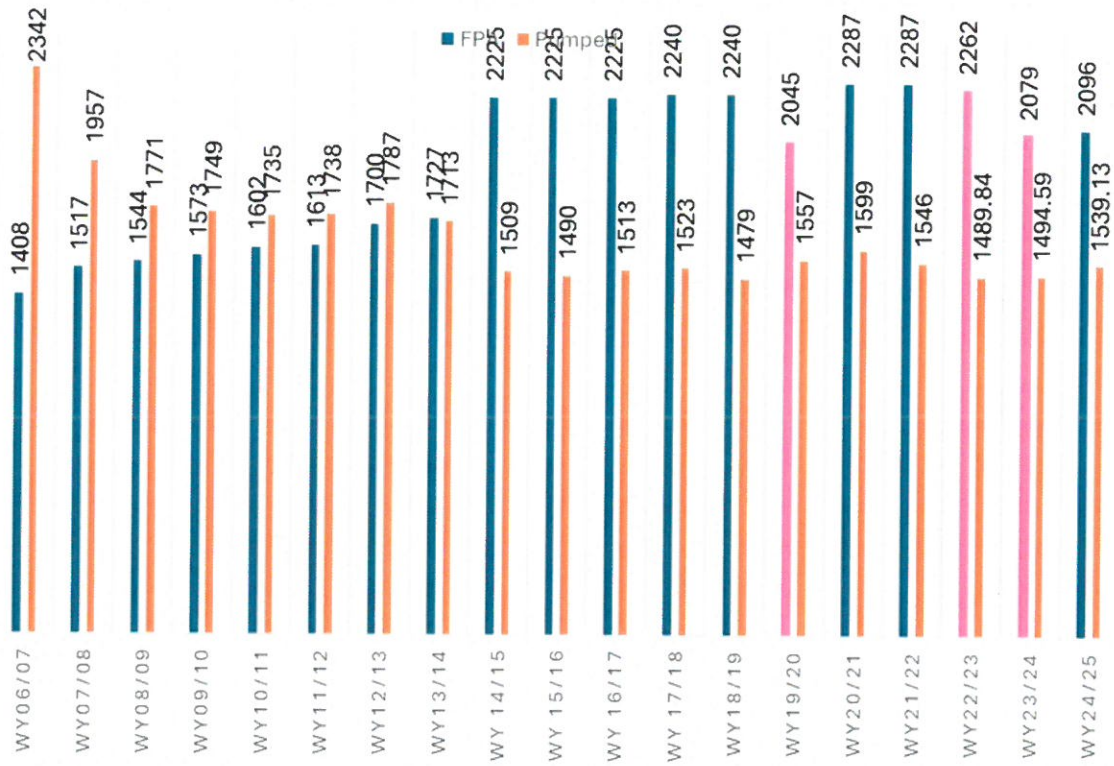
Following is a graph showing the available free production allowance each year and the annual production. In WY06/07 when the District assumed operations from County, water production far exceeded the available water rights owned by the District. The \$4 million dollar acquisition in 2014 has served to provide relief to the District from a shrinking water market with minimal purchase transactions occurring. As noted on the graph, production over time has reduced and the District has enjoyed a healthy surplus of water rights over production demands since the 2014 purchase. These rights have been leased every year to offset the debt service for the purchase.

FISCAL IMPACT: Apx \$305,608

POSSIBLE MOTION: None

ATTACHMENTS: FPA vs. Water Pumped by Year

FPA vs. Water Pumped by Year





Helendale Community Services District

DATE: November 6, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #7
Discussion and Possible Action Regarding 2026 Concert Series and Beer Booth

STAFF RECOMMENDATION

Staff seeks input from the Board regarding this item.

Staff Report

With the concert series recently ended, Staff felt it would be an appropriate time to review the season with the Board. The October concert was added as the public safety event this year. Due to the weather, it was more lightly attended than previous concerts. Staff wanted direction from the Board regarding any modifications the Board would like to make for the 2026 concert series. Currently we have the same format with the first concert in May and the last concert in October.

As we had seen in years past with the Mojave Trail Days event, October can be beautiful or not so nice. Does the Board wish to have an October concert in 2026 and if so, do you want to have the public safety emphasis again?

The second discussion under this item relates to the Lions Club's use of the Snack Shack for a beer booth. As a local non-profit they were invited to participate when we first began the concerts to host a beer garden. This was similar to any of the food vendors. Originally they set up the beer booth in the first pavilion that was cordoned off and patrons would enter the beer garden to purchase their libation. Due to inclement weather, extremes winds primarily, allowed them to use the Snack Shack for the past two seasons.

Because the use is occupying the Snack Shack and not stand-alone booth like other vendors, Staff believes it would be important to formalize the use of the Snack Shack along with the roles and responsibilities related thereto. Because it is for temporary and occasional use, a Use Agreement may be applicable to this application.

Staff seeks direction from the Board regarding this matter.

FISCAL IMPACT: None

POSSIBLE MOTION: Motion for Staff to work with Legal Counsel on a use agreement.

ATTACHMENTS: None



Helendale Community Services District

DATE: November 6, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #8
Discussion and Possible Action Regarding Mojave Desert Land Trust Short-Term Management Agreement

STAFF RECOMMENDATION

Staff seeks input from the Board regarding this item.

STAFF REPORT:

The District entered into a Management agreement with the Mojave Desert Land Trust on February 28, 2019, when the property changed hands from the Western Rivers Conservancy. The role of the District has been to collect the rent, assist with contractors and make minor repairs as needed. In exchange for this oversight and support the District is paid \$150 per month. The MDLT account that the District maintains has \$7,003 to cover any expenses and repairs necessary. Currently, the well is out for the property and staff is hauling water to fill the tank once per week. This cost will be charged back to the MDLT account.

Staff feels that it would be in the best interest of the District to terminate the agreement in an effort to preserve staff resources for district-related obligations. Management's recommendation is to make the termination effective January 1, 2026, to allow for sufficient time for the MDLT to transition to full management of the property. Section 2(c) of the agreement requires a 30-day notification period for termination without cause.

FISCAL IMPACT: Loss of \$150 monthly payment

POSSIBLE MOTION: Approve the termination of the Short-Term Management Agreement

ATTACHMENTS: Short Term Management Agreement dated 2/28/2019

SHORT-TERM MANAGEMENT AGREEMENT

This SHORT-TERM MANAGEMENT AGREEMENT ("Agreement") is made and entered into this 28 day of Feb, 2018, between MOJAVE DESERT LAND TRUST ("MDLT"), a California nonprofit public benefit corporation, and the HELENDALE COMMUNITY SERVICES DISTRICT ("HCSD"), a California public agency (MDLT and HCSD may hereinafter be referred to individually as "Party" or collectively as "Parties").

RECITALS

WHEREAS, MDLT is a corporation exempt from taxation under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, whose exempt purpose includes acquiring and conveying title to lands, or interests in land, for the purpose of conserving the natural and scientific features of those lands for the benefit of the general public;

WHEREAS, MDLT purchased 1647.8 acres (more or less) of real property located adjacent to the Mojave River in the County of San Bernardino, State of California, and is commonly known as "Safari Ranch" or "Palisades Ranch" (and which shall hereinafter be referred to as "Palisades Ranch," the legal description of which is attached hereto as **Exhibit "A"** and incorporated herein by this reference);

WHEREAS, HCSD is organized and operating as a Community Services District under California Government Code Section 61000 et seq.; and

WHEREAS, upon MDLT's acquisition of title to Palisades Ranch, HCSD is willing to manage Palisades Ranch for MDLT on a short-term basis under the terms and conditions set forth in this Agreement pursuant to HCSD's statutory authority to acquire, construct, improve, maintain, and operate recreation facilities, including, but not limited to, parks and open space, under Government Code Section 61100(e).

COVENANTS

NOW, THEREFORE, in consideration of the mutual covenants and promises contained herein and for other good and valuable consideration from each Party to the other, the sufficiency and receipt of which are hereby acknowledged, the Parties hereby enter into this Agreement subject to the following terms and conditions:

1. LAND MANAGEMENT.

(a) As of the Effective Date as defined in Section 2(a) below, MDLT authorizes HCSD to supervise, manage, operate, and oversee the Palisades Ranch, at no cost whatsoever to HCSD, and HCSD agrees to do so, in a manner consistent with the terms and conditions of this Agreement and the Short-Term Management Plan attached hereto as **Exhibit "B"** and incorporated herein by this reference.

(b) Subject to the provisions of this Agreement, including but not limited to Section 1(a) and Exhibit B, MDLT shall be responsible for the payment of all costs under this Agreement and/or the Short-Term Management Plan, including but not limited to the payment of all taxes, fees, permits, licenses, and operation, maintenance, upkeep, and other expenses associated with Palisades Ranch.

(c) MDLT shall give HCSD at least sixty (60) days' prior written notice of the construction or installation of any project to be developed on the Palisades Ranch.

2. TERM.

(a) This Agreement shall become effective on the date it is fully executed by the Parties ("Effective Date") and shall remain in force until terminated by a Party according to its terms.

(b) MDLT may terminate this Agreement any time for Cause after ten (10) days written notice thereof to HCSD and a good faith opportunity to cure. For purposes of this Agreement, "Cause" shall mean a good faith determination by MDLT that HCSD has committed an act that jeopardizes MDLT's ability to perform any of its obligations to any lender or funding source, or an act that is contrary to the nonprofit purpose of MDLT, or that HCSD has otherwise defaulted on its obligations under this Agreement.

(c) HCSD may terminate this Agreement at any time for any reason or no reason by providing notice of such termination to MDLT in writing at least thirty (30) days prior to the proposed termination date.

(d) MDLT may terminate this Agreement by providing HCSD with notice of termination in writing at least thirty (30) days prior to the proposed termination date.

3. PROJECT MANAGERS.

(a) The Project Manager for MDLT shall be Peter Satin, or his successor designated by MDLT. All correspondence and communications to MDLT shall be directed to MDLT's Project Manager. The Project Manager, on behalf of MDLT, shall be responsible for overall coordination and oversight related to MDLT's performance of this Agreement.

(b) The Project Manager for HCSD shall be Kimberly Cox, the HCSD General Manager, or her successor, and all correspondence and communications to HCSD shall be directed to HCSD's Project Manager, with a copy to the HCSD's legal department. The Project Manager, on behalf of the HCSD, shall be responsible for overall coordination and oversight related to HCSD's performance of this Agreement.

4. ACCESS. HCSD shall have access to Palisades Ranch at all times, subject to any rights of possession granted to third parties, in order to exercise its authorities granted by this Agreement. MDLT hereby reserves the right for itself and its agents to enter upon, over, and across Palisades Ranch for any and all purposes attendant to its ownership of the Palisades Ranch and role under this Agreement.

5. INDEMNIFICATION.

(a) Obligations of HCSD. Subject to the limitations as to liability imposed and permitted by applicable law, HCSD, for itself, officers, agents, contractors, employees, successors and assigns does hereby agree to indemnify, defend, reimburse and hold harmless MDLT, its directors, officers, affiliates, agents and contractors from and against any and all liabilities, claims, demands, obligations, suits (whether legal or equitable), proceedings, causes of action, choses in action, losses, awards, damages, judgments, or amounts paid in settlement or compromise thereon, and costs associated therewith, including reasonable attorneys' fees, arising out of the willful acts, gross negligence, or active misfeasance of HCSD and/or its officers and employees in connection with HCSD's obligations under this Agreement. Notwithstanding anything in this section, HCSD shall have no liability for approved charges to the Management Account under Sections 4(a) and 4(b) of the Short-Term Management Plan.

(b) Obligations of MDLT. Subject to the limitations as to liability imposed and permitted by applicable law, MDLT, for itself, its officers, directors, agents, contractors, employees, affiliates, successors and assigns do hereby agree to indemnify, defend, reimburse and hold HCSD harmless from and against any and all liabilities, claims, demands, obligations, suits (whether legal or equitable), proceedings, causes of action, choses in action, losses, awards, damages, judgments, or amounts paid in settlement or compromise thereon, and costs associated therewith, including reasonable attorneys' fees, arising in connection with Palisades Ranch or this Agreement and the Short-Term Management Plan, except as to those matters for which HCSD has agreed to indemnify MDLT pursuant to subsection (a) above.

6. INSURANCE. The Parties shall maintain insurance as set forth in **Exhibit "C"** attached hereto and incorporated herein by this reference.

7. ASSIGNMENT AND INUREMENT. This Agreement is personal to the Parties and may not be assigned, in full or in part, by either Party without the prior written consent of the other Party. This Agreement and the covenants and conditions hereof apply to and are binding upon the heirs, successors, legal representatives, and assigns of the Parties hereto.

8. NOTICE. Any notice or other communication permitted or required to be given hereunder by one party to the other shall be in writing and shall be hand delivered, delivered by overnight courier or mailed by United States mail, postage prepaid, to the party entitled or required to receive such notice or communication at the address specified below or at such other address as designated in writing by a Party to this Agreement.

To MDLT: Mojave Desert Land Trust
60124 Twentynine Palms Hwy
Joshua Tree, CA 92252
Attention: Peter Satin
Telephone: (760) 366-5440

To HCSD: Helendale Community Services District
26540 Vista Road, Suite B
P.O. Box 359

Helendale, CA 92342
Attention: Project Manager
Telephone: (760) 951-0006
Fax: (760) 951-0046

With copies to: Brunick, McElhaney & Kennedy
Post Office Box 13130
San Bernardino, CA 92423-3130
Attention: Steven M. Kennedy
Telephone: (909) 889-8301
Fax: (909) 388-1889

9. INTEGRATION AND AMENDMENT. This Agreement constitutes the entire understanding of the Parties hereto with respect to the subject matter hereof and supersedes any and all prior agreements, whether oral or written, between the Parties in connection therewith. Any waiver of any term of, or amendment to, this Agreement must be in writing signed by both Parties hereto.

10. ARBITRATION. Any Party to this Agreement claiming breach of this Agreement shall give written notice of the alleged default to the other Party, and such Parties shall make a serious effort to meet, address, and resolve all issue within thirty (30) days of such written notice. Failing resolution, the Parties agree to submit to arbitration in accordance with the rules of the Federal Arbitration Act administered by the America Arbitration Association, and that specific performance shall be a remedy available to the arbitrator. Notwithstanding the foregoing, the decision by a Party to terminate this Agreement shall not be subject to arbitration.

11. ATTORNEYS' FEES. If either HCSD or MDLT is the prevailing Party in any legal dispute caused by the non-prevailing Party, which said legal dispute arose out of, under, in connection with, or in relation to this Agreement, and any amendments thereto, or the breach thereof, the prevailing Party shall be entitled to receive from the non-prevailing Party all reasonable attorneys' fees and costs incurred by the prevailing Party in connection therewith. In any such action, arbitration, mediation, or other proceeding, the entitlement to recover attorneys' fees and costs will be considered an element of costs and not of damages.

12. CAPTIONS. The captions of sections and subsections of this Agreement are for reference only and are not to be construed in any way as a part of this Agreement.

13. INTERPRETATION AND ENFORCEMENT. This Agreement shall not be construed against the Party preparing it, but shall be construed as if both Parties jointly prepared this Agreement and any uncertainty or ambiguity contained herein shall not be interpreted against the Party responsible for the drafting thereof. This Agreement shall be enforced and governed by and under the laws of the State of California, and venue for any action brought to interpret and/or enforce any provision of this Agreement shall be in a state or federal court located in the State of California with in rem jurisdiction over Palisades Ranch.

14. TIME OF THE ESSENCE. Time is of the essence in this Agreement and each and every provision thereof.

15. AUTHORITY. The persons executing this Agreement hereby represent and warrant that they are fully and duly authorized and empowered to so execute on behalf of each of the respective Parties hereto.

IN WITNESS WHEREOF, MDLT and HCSD have caused this Agreement to be duly executed by their appropriate representatives effective as of the Effective Date.

MOJAVE DESERT LAND TRUST,
a California nonprofit public benefit corporation

By: 
Name: John Simpson
Title: President, Board of Directors

HELENDALE COMMUNITY SERVICES DISTRICT,
a California public agency

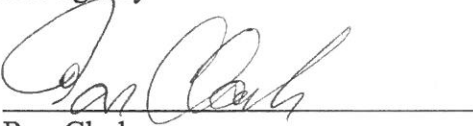
By: 
Name: Ron Clark
Title: President, Board of Directors

Exhibit "A"

Palisades Ranch Property Description

All that certain real property situated in the County of San Bernardino, State of California, described as follows:

Parcel 1: (Assessor's Parcel No: 0460-094-06, 19, 20 and 21)

The East ½ of the Northeast ¼ of Section 23, Township 7 North, Range 5 West, San Bernardino Base and Meridian, in the County of San Bernardino, State of California, according to the Official Plat thereof.

Parcel 2 (Assessor's Parcel No: 0465-151-20 and a Portion of 0470-011-01)

Parcel 1 of Certificate of Compliance No. P201500412 A, recorded November 13, 2015 as Instrument No. 2015-0490460 of Official Records, being more particularly described as follows:

The Southeast ¼ and the East ½ of the Northeast ¼ of Section 12, Township 7 North, Range 5 West, San Bernardino Base and Meridian.

Together with the East ½ of Section 13, Township 7 North, Range 5 West, San Bernardino Base and Meridian.

Excepting therefrom the West ½ of the Northwest ¼ of the Southeast ¼ of said Section 12, all oil, gas, petroleum or other hydrocarbon substances within or underlying said land, as reserved in the deed from William M. Neil, recorded May 12, 1952 in Book 2947, Page 418 of Official Records.

Also excepting from the East ½ of the Northwest ¼ of the Southeast ¼ of said Section 12, ½ of all oil, gas, petroleum or other hydrocarbon substances within or underlying said land, as reserved in the deed from Ardis E. Guhn, recorded September 8, 1952 in Book 3017, Page 129 of Official Records.

Also excepting from the Southwest ¼ of the Southeast ¼ of said Section 12, ½ of all oil, gas, petroleum or other hydrocarbon substances within or underlying said land, as reserved in the deed from Golden Rule Finance Company, recorded September 8, 1952 in Book 3017, Page 119 of Official Records.

Also excepting from the East ½ of Section 13, ½ of all oil and minerals in and under said land, as reserved by Arrowhead Lake Company, a Corporation by deed recorded July 6, 1923 in Book 800, Page 140 of Deeds.

Parcel 3: (Assessor's Parcel No: 0470-021-10)

The Southwest $\frac{1}{4}$ of the Northwest $\frac{1}{4}$ of Section 18, Township 7 North, Range 4 West, San Bernardino Base and Meridian, in the County of San Bernardino, State of California, according to the Official plat thereof.

Also described as the South $\frac{1}{2}$ of Government Lot 2 of the Northwest $\frac{1}{4}$ of Section 18, designated on the Official Plat thereof.

Together with the Northwest $\frac{1}{4}$ of the Southwest $\frac{1}{4}$ of Section 18, Township 7 North, Range 4 West, San Bernardino Base and Meridian, in the County of San Bernardino, State of California, according to the Official Plat thereof.

Also described as the North $\frac{1}{2}$ of Government Lot 2 of the Southwest $\frac{1}{4}$ of Section 18, designated on the Official Plat thereof.

Except therefrom $\frac{1}{2}$ of all oil and minerals in and under said land as reserved by Arrowhead Lake Company, a Corporation, in deed recorded July 6, 1923 in Book 800, Page 140 of Deeds, Records of said County.

Parcel 4: (A portion of Assessor's Parcel No: 0470-011-01)

Parcel 2 of Certificate of Compliance No. P201500412 A, recorded November 13, 2015 as Instrument No. 2015-0490460 of Official Records, being more particularly described as follows:

The West $\frac{1}{2}$ of Section 13, Township 7 North, Range 5 West, San Bernardino Base and Meridian, in the County of San Bernardino, State of California, according to the official plat thereof.

Except therefrom $\frac{1}{2}$ of all oil, and minerals in and under said land, as reserved by Arrowhead Lake Company, a Corporation in deed recorded July 6, 1923 in Book 800, Page 140 of Deeds.

Parcel 5: (Assessor's Parcel No: 0470-011-04)

The Northeast $\frac{1}{4}$ of the Northwest $\frac{1}{4}$ and the Northwest $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ of Section 24, Township 7 North, Range 5 West, San Bernardino Base and Meridian, in the County of San Bernardino, State of California, according to the Official Plat thereof.

Excepting $\frac{1}{2}$ of all oil and minerals in, on and/or under said land as reserved by Arrowhead Lake Company, a Corporation, in deed recorded July 6, 1923 in Book 800, Page 140 of Deeds.

Parcel 6: (Assessor's Parcel No: 0470-011-30)

The Southeast $\frac{1}{4}$ of the Northwest $\frac{1}{4}$ and the Northeast $\frac{1}{4}$ of the Southwest $\frac{1}{4}$ of Section 24, Township 7 North, Range 5 West, San Bernardino Base and Meridian, in the County of San Bernardino, State of California, according to the Official Plat thereof.

Excepting therefrom that portion lying Southerly of a line that is parallel to the South line of the North $\frac{1}{2}$ of the Southwest $\frac{1}{4}$ of said Section 4 and distant 300 feet, measured Northerly at right angles, from said South line of the North $\frac{1}{2}$ of the Southwest $\frac{1}{4}$ of said Section 24.

Also except $\frac{1}{2}$ of all the oil and minerals in and under said land by the Arrowhead Lake Company, a Corporation in deed recorded July 6, 1923 in Book 800, Page 140 of Deeds.

Parcel 7: (Assessor's Parcel No: 0470-011-06)

The Southwest $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ of Section 24, Township 7 North, Range 5 West, San Bernardino Base and Meridian, according to the Official Plat thereof.

Excepting therefrom $\frac{1}{2}$ of all the oil, gas and petroleum together with the right to enter upon the land and explore for, develop, take and remove such oil, gas and petroleum as reserved by Arrowhead Lake Corporation in deed recorded January 11, 1938 in Book 1249, Page 367 of Official Records.

Parcel 8: (Assessor's Parcel No: 0470-011-11)

The West $\frac{1}{2}$ of the Southeast $\frac{1}{4}$ of Section 24, Township 7 North, Range 5 West, San Bernardino Base and Meridian, according to the Official Plat thereof.

Excepting therefrom $\frac{1}{2}$ of all the oil, gas and petroleum, together with the right to enter upon the land and explore for, develop, take and remove such oil, gas and petroleum, as reserved by Arrowhead Lake Company in deed recorded July 6, 1923 in Book 800, Page 140 of Deeds.

Parcel 9: (A portion of Assessor's Parcel No: 0470-011-32)

Parcel 3 of Certificate of Compliance No. P201500412A, recorded November 13, 2015 as Instrument No. 2015-0490460 of Official Records, being more particularly described as follows:

The West $\frac{1}{2}$ of the Northwest $\frac{1}{4}$ of Section 24, Township 7 North, Range 5 West, San Bernardino Base and Meridian, in the County of San Bernardino, State of California, according to the official plat thereof.

Also except all mineral deposits together with the rights to prospect for, mine and remove the same as reserved in the patent from the United States, recorded September 8, 1970 in Book 7512, Page 738 of Official Records.

Parcel 10: (Assessor's Parcel No: 0470-011-29, 31, 33 and a portion of 0470-011-32)

Parcel 4 of Certificate of Compliance No. P201500412A, recorded November 13, 2015 as Instrument No. 2015-0490460 of Official Records, being more particularly described as follows:

The Southwest $\frac{1}{4}$ of Section 24, Township 7 North, Range 5 West, San Bernardino Base and Meridian, in the County of San Bernardino, State of California, according to the official plat thereof.

Except therefrom that portion of the Northeast $\frac{1}{4}$ of said Southwest $\frac{1}{4}$, lying Northerly of a line that is parallel with the South line of the North $\frac{1}{2}$ of said Southwest $\frac{1}{4}$ of said Section 24 and 300.00 feet Northerly, measured at right angles, from said South line.

Parcel 11: (Assessor's Parcel No: 0469-011-47, 48)

The North $\frac{1}{2}$ of the Northwest $\frac{1}{4}$ of Section 25, Township 7 North, Range 5 West, San Bernardino Base and Meridian, according to the Official Plat thereof.

Parcel 12: (Assessor's Parcel No: 0469-011-63)

Parcel 1 of Parcel Map No. 4909, as per plat recorded in Book 45, Pages 16 and 17 of Parcel Maps, Records of said County.

Parcel 13: (Assessor's Parcel No: 0460-094-40)

The North $\frac{1}{2}$ of the Southeast $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ of the Southeast $\frac{1}{4}$ of Section 23, Township 7 North, Range 5 West, San Bernardino Base and Meridian, according to the Official Plat thereof.

Excepting and reserving to the United States all oil and gas in the lands so patented, and to it, or persons authorized by it, the right to prospect for, mine and remove such deposits from the same upon compliance with the conditions and subject to the provisions and limitations of the Act of July 17, 1914 (39 Stat. 509) as set forth in the patent from the United States of America, recorded April 5, 1962 in Book 5675, Page 909 of Official Records.

Parcel 14: (Assessor's Parcel No: 0460-094-41)

The South $\frac{1}{2}$ of the Southwest $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ of the Southeast $\frac{1}{4}$ of Section 23, Township 7 North, Range 5 West, San Bernardino Base and Meridian, according to the Official Plat thereof.

Excepting and reserving to the United States all oil and gas in the lands so patented, and to it, or persons authorized by it, the right to prospect for, mine and remove such deposits from the same upon compliance with the conditions and

subject to the provisions and limitations of the Act of July 17, 1914 (39 Stat. 509) as set forth in the patent from the United States of America, recorded April 5, 1962 in Book 5675, Page 909 of Official Records.

Parcel 15: (Assessor's Parcel No: 0460-094-46)

The South $\frac{1}{2}$ of the Northeast $\frac{1}{4}$ of the Southeast $\frac{1}{4}$ of the Southeast $\frac{1}{4}$ of Section 23, Township 7 North, Range 5 West, San Bernardino Base and Meridian, according to the Official Plat thereof.

Excepting and reserving to the United States all oil and gas in the land so patented, and to it, or persons authorized by it, the right to prospect for, mine and remove such deposits from the same upon compliance with the conditions and subject to the provisions and limitations of the Act of July 17, 1914 (39 Stat. 509) as set forth in the patent from the United States of America, recorded April 5, 1962 in Book 5675, Page 909 of Official Records.

Parcel 16: (Assessor's Parcel No: 0460-094-48)

The North $\frac{1}{2}$ of the Southeast $\frac{1}{4}$ of the Southeast $\frac{1}{4}$ of the Southeast $\frac{1}{4}$ of Section 23, Township 7 North, Range 5 West, San Bernardino Base and Meridian, according to the Official Plat thereof.

Excepting and reserving to the United States all oil and gas in the land so patented, and to it, or persons authorized by it, the right to prospect for, mine and remove such deposits from the same upon compliance with the conditions and subject to the provisions and limitations of the Act of July 17, 1914 (39 Stat. 509) as set forth in the patent from the United States of America, recorded April 5, 1962 in Book 5675, Page 909 of Official Records.

Parcel 17: (Assessor's Parcel No: 0460-094-50)

The South $\frac{1}{2}$ of the Southeast $\frac{1}{4}$ of the Southeast $\frac{1}{4}$ of the Southeast $\frac{1}{4}$ of Section 23, Township 7 North, Range 5 West, San Bernardino Base and Meridian, according to the Official Plat thereof.

Excepting and reserving to the United States all oil and gas in the land so patented, and to it, or persons authorized by it, the right to prospect for, mine and remove such deposits from the same upon compliance with the conditions and subject to the provisions and limitations of the Act of July 17, 1914 (39 Stat. 509) as set forth in the patent from the United States of America, recorded April 5, 1962 in Book 5675, Page 909 of Official Records.

Parcel 18: (Assessor's Parcel No: 0465-151-13)

The South $\frac{1}{2}$ of the West one-fifth of the East three-fifths of the Northwest $\frac{1}{4}$ of the Southwest $\frac{1}{4}$ of Section 12, Township 7 North, Range 5 West, San Bernardino Base and Meridian, in the County of San Bernardino, State of California, according to the Official Plat thereof.

Except an undivided 1/2 interest in and to all oil, gas and other hydrocarbon substances and minerals in and under said land provided, however, that such rights shall not be exercised by means of any entry upon the surface of said land and the subsurface thereof to a depth of 500 feet, measured in a vertical direction from the earth's surface of said land, for the exploration development, extracting or removing any gas, oil or other hydrocarbon substances or minerals found therein, as reserved by S. W. Ford and Willie Lee Ford, husband and wife in the Deed recorded June 22, 1970, in Book 7465, Page 452 of Official Records.

Exhibit "B"

Short-Term Management Plan

1. Management Account. On the Effective Date, MDLT will provide \$10,000 toward HCSD's initial costs of management under the Agreement, which HCSD will deposit and maintain in a separate account ("Management Account") solely for management of the Palisades Ranch.
 - a. HCSD will deposit in the Management Account all grants received for use on the Palisades Ranch and other revenues realized as a result of operations at the Palisades Ranch, and will pay for all operational costs from the Management Account.
 - b. HCSD will provide MDLT with monthly statements showing all payments made and revenues deposited into the Management Account.
 - c. HCSD will notify MDLT when the Management Account balance drops below \$5,000, at which time MDLT will replenish the account to \$10,000.
 - d. Upon termination of the Agreement, HCSD will transfer the balance in the Management Account to MDLT within three days of termination.
2. Caretaker's Residence. MDLT has entered into an agreement with Paul Harvey, under which Mr. Harvey will reside in the rock house on the Palisades Ranch ("Caretaker's Residence") to provide a regular presence thereon.
3. HCSD Costs. HCSD may charge the Management Account for the time spent on management of the Palisades Ranch by its Project Manager at the rate of \$100 per hour.
4. Communications. MDLT's and HCSD's respective Project Managers will confer regularly on operation of the Palisades Ranch. In addition:
 - a. HCSD will obtain advance approval from MDLT on any expense charged to the Management Account in excess of \$500 (including any costs to be charged for the HCSD Project Manager's time), except in an emergency situation, in which case HCSD will provide notice and discussion as promptly after the emergency as is reasonably feasible.
 - b. HCSD may recommend that MDLT enter into a real property lease of a portion of the Palisades Ranch, subject to approval by MDLT.
 - c. HCSD may directly charge the Management Account for all fees, costs, and expenses that are (1) incurred in connection with the protection of the buildings

and other infrastructure on the Palisades Ranch and (2) not subject to MDLT's advance approval under subsections 4(a) and (b) above.

- d. MDLT and HCSD will reasonably collaborate on pursuing grants that may be available for management or improvement of the Palisades Ranch.

5. RIGHT TO AUDIT. HCSD shall establish and maintain a reasonable accounting system that enables MDLT to readily identify HCSD's assets, expenses, costs of goods, and use of funds. MDLT and its authorized representatives shall have the right to audit, to examine, and to make copies of or extracts from all financial and related records (in whatever form they may be kept, whether written, electronic, or other) relating to or pertaining to this Agreement kept by or under the control of the HCSD, including, but not limited to those kept by the HCSD, its employees, agents, assigns, successors, and subcontractors. Such records shall include, but not be limited to, accounting records, written policies and procedures; subcontract files (including proposals of successful and unsuccessful bidders, bid recaps, etc.); all paid vouchers including those for out-of-pocket expenses; other reimbursement supported by invoices; ledgers; cancelled checks; deposit slips; bank statements; journals; original estimates; estimating work sheets; contract amendments and change order files; back charge logs and supporting documentation; insurance documents; payroll documents; timesheets; memoranda; and correspondence.

- a. HCSD shall, at all times during the term of this Agreement and for a period of three years after the completion of this Agreement, maintain such records, together with such supporting or underlying documents and materials.

Exhibit "C"

Insurance Requirements

Policies of insurance to be maintained by MDLT:

MDLT shall procure and maintain during the term of this Agreement and any extensions thereof such policies of insurance as will protect it and HCSD in such a manner and in such amounts as set forth below. The premiums for such insurance coverage shall be paid by MDLT. The failure to comply with these insurance requirements may constitute a material breach of this Agreement at the sole discretion of HCSD.

(1) Certificates of Insurance. No later than ten (10) calendar days after execution of this Agreement, MDLT shall furnish HCSD with Certificates of Insurance and endorsements verifying the insurance coverage required by this Agreement is in full force and effect. HCSD reserves the right to require complete and accurate copies of all insurance policies required under this Agreement.

(2) Required Provisions. The insurance policies required by this Agreement shall include the following provisions or have them incorporated by endorsement(s):

(i) Primary Coverage. The insurance policies provided by MDLT shall be primary insurance and any self-insured retention and/or insurance carried by or available to HCSD or its employees shall be excess and non-contributory coverage so that any self-insured retention and/or insurance carried by or available to HCSD shall not contribute to any loss or expense under MDLT's insurance.

(ii) Additional Insured. The policies of insurance provided by MDLT, except Workers' Compensation, shall include as additional insureds: HCSD, its directors, officers, employees, and agents when acting in their capacity as such in conjunction with the performance of this Agreement. Such policies shall contain a "severability of interests" provision, also known as "Cross liability" or "separation of insured".

(iii) Cancellation. If any insurance policy is non-renewed, canceled (for reasons other than non-payment of premium), or materially changed, MDLT will give thirty (30) days advance written notice to HCSD, or ten (10) days advance written notice in the event of cancellation due to non-payment of premium.

(iv) Waiver of Subrogation. The insurance policies provided by MDLT shall (1) contain a waiver of subrogation against HCSD, its directors, officers, employees and agents for any claims arising out of this Agreement, or (2) allow MDLT to waive subrogation, in writing, before any loss, in which case this provision of the Agreement shall be deemed to be MDLT's written waiver of subrogation against HCSD for any and all losses covered by any and all insurance policies required under this Agreement.

(v) Claim Reporting. MDLT shall not fail to comply with the claim reporting provisions or cause any breach of a policy condition or warranty of the insurance policies required by this Agreement that would affect the coverage afforded under the policies to HCSD.

(vi) Deductible/Retention. If the insurance policies provided by MDLT contain deductibles or self-insured retentions, any such deductible or self-insured retention shall not be applicable with respect to the coverage provided to HCSD under such policies. MDLT shall be solely responsible for any such deductible or self-insured retention and HCSD, in its sole discretion, may require MDLT to secure the payment of any such deductible or self-insured retention by a surety bond or an irrevocable and unconditional letter of credit.

(vii) Sub-Contractors. MDLT shall include all sub-contractors as additional insureds under the insurance policies required by this Agreement to the same extent as HCSD or shall furnish separate certificates of insurance and policy endorsements for each sub-contractor verifying that the insurance for each sub-contractor complies with the same insurance requirements applicable to MDLT under this Agreement.

(3) Insurance Company Requirements. MDLT shall provide insurance coverage through insurers that have at least an "A" Financial Strength Rating and a "VII" Financial Size Category in accordance with the current ratings by the A. M. Best Company, Inc. as published in *Best's Key Rating Guide* or on said company's web site. In addition, any and all insurers must be admitted and authorized to conduct business in the State of California and be a participant in the California Insurance Guaranty Association, as evidenced by a listing in the appropriate publication of the California Department of Insurance.

(4) Policy Requirements. The insurance required under this Agreement shall meet or exceed the minimum requirements as set forth below:

(i) Workers' Compensation. MDLT shall maintain Workers' Compensation insurance as required by law in the State of California to cover MDLT's obligations as imposed by federal and state law having jurisdiction over MDLT's employees and Employers' Liability insurance, including disease coverage, of not less than \$1,000,000. Even if MDLT contends that it has no employees, MDLT shall obtain a policy to cover its potential exposure on a payroll basis of "if any" for the workers' classification applicable to MDLT's obligations under this Agreement.

(ii) General Liability. MDLT shall maintain Comprehensive General Liability insurance with a combined single limit of not less than \$1,000,000 per occurrence or claim and \$2,000,000 aggregate. The policy shall include, but not be limited to, coverage for bodily injury, property damage, fire legal liability, personal injury, products, completed operations and contractual to cover, but not be limited to, the liability assumed under the indemnification provisions of this Agreement. In the event the Comprehensive General Liability insurance policy is written on a "claims made" basis, coverage shall extend for two years after expiration or termination of this Agreement.

(iii) Automobile Liability. MDLT shall maintain Commercial Automobile Liability insurance with a combined single limit for bodily injury and property damage of not less than \$2,000,000 each occurrence for any owned, hired, or non-owned vehicles.

(iv) Property Insurance. MDLT shall maintain property insurance in an amount sufficient to cover the full replacement cost for any physical damage to or destruction of Palisades Ranch and any and all structures, improvements, or other real property (not including the land) located thereon.

(v) Excess/Umbrella Liability Insurance. MDLT shall maintain Excess/Umbrella Liability insurance, with the Commercial General Liability, Automobile Liability and Employers Liability policies scheduled as underlying policies. Limits of the policy shall be at least \$3 million per occurrence and in the annual aggregate.

(vi) Manner of Satisfaction. The insurance required in subsections (ii) through (v) above may be provided by separate policies of insurance or combined into a single package policy.

Policies of insurance to be maintained on behalf of HCSD at HCSD expense:

- Commercial General Liability insurance, insuring for third party claims of legal liability against HCSD and caused by bodily injury, property damage, personal injury or advertising injury, arising out of the activities of HCSD, and including the costs to defend such actions brought against HCSD. Completed Operations coverage shall also be included in the policy.
- Limits of the policy shall be at least \$1 million per occurrence and \$2 million in the general aggregate.
- Umbrella/Excess Liability insurance, with the Commercial General Liability, Automobile Liability and Employers Liability policies scheduled as underlying policies. Limits of the policy shall be at least \$2 million per occurrence and in the annual aggregate.

All insurance policies shall be underwritten by companies licensed to write such insurance in the State of California, and shall be rated in the latest A.M. Best's Insurance Rating Guide with a rating of at least A-, and be in a financial category of at least IX. HCSD and its carriers shall be subject to the same conditions as for MDLT's policies under sections (1) and (2) above (relating to certificates of insurance and required provisions) so that HCSD and its carriers provide the same provisions and certificates to MDLT.