



Helendale Community Services District

26540 Vista Road, Suite C, Helendale, CA 92342

REGULAR BOARD MEETING

Thursday, December 4, 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: **HCSD**. Use your computer audio or join by phone with the directions below. Phone-In Instructions: Call **1-669-900-6833**, enter **Meeting ID 463 173 8547**, Participant ID or press #, and enter Audio Password/Passcode: **872103**.

Pursuant to Government Code Section 54953(b), President Clark will attend the meeting via teleconference location at 3280 West Black Jack Ridge, Prescott, AZ 86305

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 November 20, 2025
- b. Bills Paid Report
- c. Recycling Report
- d. October Financial Report

4. Reports

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

Regular Business:

5. Discussion and Possible Action Regarding Approval of Directors' Expense Reports
6. Discussion and Possible Action Regarding Acceptance of the 2025 Fiscal Year Audit
7. Discussion and Possible Action Regarding Silver Lakes Association Request for Water
8. Discussion and Possible Action Regarding Comment on Barstow International Gateway Project Environmental Impact Report

Other Business

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

10. Adjournment

Pursuant to Government Code Section 54954.2(a), any request for a disability-related modification or accommodation, including auxiliary aids or services, that is sought in order to participate in the above agenda 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: December 4, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #3
Consent Items

CONSENT ITEMS

- a. Approval of Minutes: Regular Meeting November 20, 2025
- b. Bills Paid Report
- c. Recycling Report
- d. October Financial Report



Helendale Community Services District

Date: December 4, 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 11/20/2025



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

Date: November 20, 2025
Time: 6:00 PM
Meeting called to order by: President Ron Clark

Attendance

President Ron Clark	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote
Vice President George Cardenas	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote
Director Gail Guinn	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote
Director Artie DeVries	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote
Director Billy Rosenberg	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> 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 – San Bernardino County First District Supervisor Paul Cook

Members of the public

There were three members of the public in attendance via Zoom.

1. APPROVAL OF AGENDA

Discussion None

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

Second Director DeVries

Vote

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

2. PUBLIC PARTICIPATION

None

3. CONSENT ITEMS

a. Approval of Minutes: Regular Board Meeting of November 6, 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	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director George Cardenas	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Gail Guinn	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Artie DeVries	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Billy Rosenberg	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

4. REPORTS**a. Directors' Reports**

Director Guinn reported that she attended the end of season soccer party, which went well. She said the holiday boutique was not very well attended but was still nice. The strategic plan is progressing well, with the ad hoc committee having met to finalize details, and a draft should be ready soon. She also reported that she attended the annual Thanksgiving potluck the previous day. The American Legion cookoff was successful despite weather challenges. Director Guinn also reported that there are ten candidates running for the SLA board. A meet the candidates is scheduled for December 6th at 9 am in the library. She also reported that the association has stocked the lake. Interviews for the Silver Lakes Association General Manager position are expected to begin in early December. The Christmas parade is scheduled for December 13th. The Christmas tree lighting is scheduled for December 5th. She also mentioned the association received a letter from David Spik, a railroad administrator, and noted the details of the letter were unclear.

Director DeVries reported that she attended the soccer end of season party. She also had the opportunity to observe the wastewater department using a robot for sewer pipe inspection and found it educational.

Director Cardenas reported that he participated in the strategic planning meeting, noting some of the suggested changes and inclusion of cybersecurity/technology recommendations.

Director Rosenberg expressed his appreciation for the community members in attendance and discussed the Thanksgiving potluck, highlighting the strong sense of camaraderie among staff and crediting that to General Manager Cox leadership.

President Clark agreed with the comments about the potluck.

General Managers Report

General Manager Cox reminded everyone that the office would be closed on Thursday, 11/26 and Friday 11/27 for Thanksgiving. The Thrift Store annual Christmas sale is Friday beginning at 11 am.

Wastewater Operations Manager Aviles reported that Staff replaced splash plates and support cables on the trickling filter. Preventative maintenance performed by Cali Coast Electric on electrical control panels at the treatment plant, main lift station on Smithson Road, and pump stations on Schooner and Parkway. Staff has been jetting over 3 miles of mainline in various parts of the collection system. CCTV inspection was conducted with Houston Harris. Approximately 10-15% of the system is inspected annually. There were issues with the generator at the Smithson lift station, with repairs scheduled pending parts arrival

Administrative Services Manager Vermette gave the administration update. There were 26 new accounts in October. For past due collections there is an outstanding balance of \$491.76 remaining to be collected. Thrift Store sales to date are at \$17,286.69. A breakdown of payment methods was presented showing that most customers pay online followed by ACH. Registration is open for both youth basketball and youth cheer.

General Manager Cox presented the financial report. The total cash balance is \$8.1 million - Water - \$2.6 million, Wastewater - \$3.8 million, Park \$761,000, and Solid Waste \$42,000 and noted that water funds are lower than normal due to recent \$2 million purchase of water rights. Funds by depository: \$2.2 million in Citizens Trust, \$3.2 million in California Class, \$1.1 million in LAIF, and \$1.2 million in Citizens Business Bank.

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 DeVries

Vote:

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

6. Discussion and Possible Action Regarding Secondary Ingress/Egress from Vista Rd.

Discussion: This item was requested by the Board. GM Cox noted that there has been some confusion regarding the overcrossing project. BNSF has committed \$2 million to engineering, with leftover funds available for construction. Staff is unsure if County or BNSF is doing the design. Staff understands the project phases to be: 1. Paving the natural extension of Jordan Road south to Doherty Road where there is an at-grade crossing 2. Constructing an overcrossing at the natural extension of Shadow Mountain Road over the railroad tracks to Route 66 3. Extending Shadow Mountain Road across the river to connect to the overcrossing. Dr. Cox noted there has been no direct communication from County Public Works since 2023, with information coming through the supervisor's office. She showed historical designs including an early plan for Vista Road and the current phased approach. CJ Porter from Supervisor Cook's office commented the Jordan Road extension is the immediate priority to provide another access point before longer-term projects - BNSF is responsible for the design with three renderings sent to the county. The Jordan Road extension would cost approximately \$2.62 million with BNSF committing \$2 million - The county has agreed to cover any cost overages - The commitment from BNSF is officially unrelated to any potential increase in train traffic - BNSF has approximately 100 at-grade crossings on this line and doesn't want to set a precedent regarding impact mitigation - The Railroad Crossing Elimination grant program would require closure of the Vista Road crossing if an overpass is built - Design concepts for the Jordan Road extension are expected to be completed by early 2026. GM Cox gave additional information: Phase 2 involves extending Vista Road with two lanes, adding traffic signals, and building a grade separation bridge at the railroad for \$39.5 million, with construction expected 3-4 years after funding availability. Phase 3 includes extending Shadow Mountain Road and constructing a bridge over the Mojave River for \$54.5 million, anticipated to start 3 years after funding. Phase 4 combines both projects for \$85 million (10% savings), with a similar 3-4-year timeline post-funding; critical paths include railroad and right-of-way acquisition.

Board members and community members expressed concerns: noting that the Helendale community is the most significantly impacted by the project but barely mentioned in BNSF's environmental impact report. Two-mile-long trains could potentially block both Vista Road and Darghty Road crossings

simultaneously. One comment noted that the at-grade crossing solution was viewed as a temporary fix rather than addressing long-term needs. President Clark noted that the original plan from Measure I funds was to extend Helendale Road to Airbase Road. Questions were raised about who has authority to close railroad crossings - BNSF or the Public Utilities Commission.

Public comments included: Dan Guinn, Debbie Valentine-Smith, Kris Cerone, Scott Limbacher, Martin Purcelli.

Motion: Director Guinn made a motion to draft a letter in response to the environmental impact report and create a sample letter for homeowners to use for their own responses.

Second: Director Rosenberg

Vote:

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

7. Discussion and Possible Action Regarding Letter to Supervisor Cook Regarding ICEMA's

Discussion: Dr. Cox explained that ICEMA (Inland Counties Emergency Medical Agency) was considering a policy change affecting how ambulances offload patients. If approved, it could impact patients with stroke, heart attack, and trauma, resulting in greater costs and risks due to delayed critical care. The item was tabled at ICEMA's October meeting but could return.

CJ Porter confirmed the supervisor's office is aware of the issue: - APOD (ambulance patient offload delay) rates in the high desert are a function of population growth outpacing hospital infrastructure - The proposed Policy 4110 changes are concerning, particularly regarding potential redesignation of hospitals exceeding APOD thresholds - St. Mary's Hospital is currently a Level 4 trauma center working toward Level 3 certification - The policy change process requires a 30-day public comment period and typically takes 120 days - The supervisor's office is working to ensure high desert communities aren't negatively impacted.

Board members and public commenters discussed: - Concerns that patients with heart attacks or strokes would need to be transported to San Bernardino, adding significant time to treatment - The high cost of helicopter transport (\$50,000+) and insurance challenges - The critical time windows for effective treatment: approximately 4 hours for strokes, 1 hour for heart attacks, and minutes for trauma - The need for Level 3 trauma centers to have neurosurgeons and cardiovascular specialists nearby.

Public comments included: Kris Cerone, Martin Purcelli.

Motion: Director Rosenberg made the motion to send a letter to Supervisor Cook's office expressing community concerns about the proposed ICEMA policy changes

Second: Director Rosenberg

Vote:

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

Workshop:

8. Mandatory Harassment Training for Board Members

This item was removed from the agenda. The Board members will take the training online individually.

Other Business

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

None

10. Adjournment

President Clark adjourned the meeting at 7:20 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: December 4, 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 10 checks, 20 Bank Drafts and 3 EFT's totaling \$66,893.90.

Total Cash Available	12/1/25	11/17/25
Cash	\$8,314,340.78	\$8,160,049.89
Checks, DFT's/EFT's Issued	\$66,893.90	\$153,367.47

INVESTMENT REPORT:

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

	Interest Rate	Interest Income
CA CLASS*	4.0548%	\$74,258.71 Fiscal Year to date
CBB Trust	4.02%	\$60,319.01 Year to date
LAIF	4.15%	\$37,745.06 Fiscal Year to date



Helendale CSD

Bills Paid and Presented for Approval

Transaction Detail

Issued Date Range: 11/18/2025 - 12/01/2025

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
Bank Account: 211102187 - CBB Checking					
11/21/2025	29283	Brunick, McElhane & Kennedy Professional Law Corp	-7,500.00	Check	Accounts Payable
11/21/2025	29284	C. J. Brown & Company, CPAs	-588.00	Check	Accounts Payable
11/21/2025	29285	ACI Payments, Inc	-55.60	Check	Accounts Payable
11/21/2025	29286	Beck Oil Inc	-2,810.81	Check	Accounts Payable
11/21/2025	29287	C Wells Pipeline Materials , Inc	-680.28	Check	Accounts Payable
11/21/2025	29288	Lowe's Inc.	-669.60	Check	Accounts Payable
11/21/2025	29289	TASC	-1,279.76	Check	Accounts Payable
11/21/2025	29290	Verizon Wireless	-686.46	Check	Accounts Payable
11/21/2025	29291	Verizon Wireless	-136.31	Check	Accounts Payable
11/25/2025	29292	KRISTINA VADERPOOL	-348.90	Check	Utility Billing
11/28/2025	DFT0002934	Southern California Edison	-396.57	Bank Draft	Accounts Payable
11/28/2025	DFT0002935	Southern California Edison	-343.24	Bank Draft	Accounts Payable
11/21/2025	DFT0002945	Cal PERS	-808.43	Bank Draft	Accounts Payable
11/21/2025	DFT0002946	Cal PERS	-9,586.60	Bank Draft	Accounts Payable
11/21/2025	DFT0002947	State of California - Franchise Tax Board	-150.00	Bank Draft	Accounts Payable
11/21/2025	DFT0002948	CAL PERS - SIP 457	-6,288.88	Bank Draft	Accounts Payable
11/21/2025	DFT0002949	Cal PERS	-10,120.59	Bank Draft	Accounts Payable
11/21/2025	DFT0002950	California State Disbursement Unit	-230.76	Bank Draft	Accounts Payable
11/21/2025	DFT0002951	Choice Builder	-482.55	Bank Draft	Accounts Payable
11/21/2025	DFT0002952	Hartford Life	-173.66	Bank Draft	Accounts Payable
11/21/2025	DFT0002953	CAL PERS - PEPRA	-3,256.68	Bank Draft	Accounts Payable
11/21/2025	DFT0002954	TASC	-1,031.22	Bank Draft	Accounts Payable
11/21/2025	DFT0002955	Internal Revenue Service	-11,133.87	Bank Draft	Accounts Payable
11/21/2025	DFT0002956	Employment Development Center	-3,836.48	Bank Draft	Accounts Payable
11/24/2025	DFT0002957	Frontier Communications	-176.71	Bank Draft	Accounts Payable
11/24/2025	DFT0002958	Frontier Communications	-81.75	Bank Draft	Accounts Payable
11/21/2025	DFT0002959	Southwest Gas Company	-106.47	Bank Draft	Accounts Payable
11/21/2025	DFT0002960	Southwest Gas Company	-38.22	Bank Draft	Accounts Payable
11/21/2025	DFT0002961	Southwest Gas Company	-129.42	Bank Draft	Accounts Payable
11/21/2025	DFT0002962	Southwest Gas Company	-11.00	Bank Draft	Accounts Payable
11/25/2025	EFT0005610	SCE ACH Sod Farm Acct 700255337588	-1,795.72	EFT	General Ledger
11/24/2025	EFT0005611	SCE Street Lighting Acct # 700013030275	-1,822.98	EFT	General Ledger
11/24/2025	EFT0005612	SCE ACH Park Wellheads Acct 700448234519	-136.38	EFT	General Ledger
Bank Account 211102187 Total: (33)					-66,893.90
			Report Total: (33)		-66,893.90

Summary

Bank Account
[211102187 CBB Checking](#)

Count	Amount
33	-66,893.90
Report Total:	-66,893.90

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

Count	Amount
33	-66,893.90
Report Total:	-66,893.90

Transaction Type	Count	Amount
Bank Draft	20	-48,383.10
Check	10	-14,755.72
EFT	3	-3,755.08
Report Total:	33	-66,893.90



Helendale Community Services District

Date: December 4, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Cheryl Vermette, Administrative Services Manager
SUBJECT: Agenda item #3C
Quarterly Recycling Report

STAFF RECOMMENDATION:

Receive and File

STAFF REPORT:

This report will be presented to the Board on a quarterly basis on the consent calendar for the second meeting in February, May, August, and November. The District provides solid waste services to the community and the Recycling Center/Thrift Store serves as the collection center for recycling. Below is information related to recycling operations including tonnage and revenue to offset the operation.

July 2025 – November 2025

	August	September
Recycling tonnage	74.43 tons	71.80 tons
Refuse tonnage	310.33 tons	378.80 tons
Electronics	-	1.73 tons
Metal Recycling	4.37 tons	2.56 tons
E-Waste (TV's, computers, etc.)	4,412 pounds (\$1,941.28 revenue)	
Bulky Item Pick Ups	33	36
Mattresses	0	0
Green Waste	13.08 tons	10.89 tons

Helendale CSD Cleanup October 25, 2025

Frontloader	
<u>Trash</u>	
	2.20
	4.50
	3.03
	3.64
	3.35
	4.13
	2.39
<u>Total</u>	<u>23.24 Tons</u>
<u>Metal</u>	
	1.55
	1.75
	1.87
	1.25
<u>Total</u>	<u>6.42 Tons</u>
<u>G/W</u>	
	0.53 R/L
	0.64 R/L
<u>Total</u>	<u>1.17 Tons</u>
<u>Tires</u>	
	1.83 Tons
	1.83 Tons
<u>Mattress</u>	
	16 mattresses
<u>1 Load of Compost</u>	
	8.05 Tons

Helendale CSD Cleanup April 3, 2025

Frontloader	
<u>Trash</u>	
	2.67
	2.64
	3.35
	3.04
	1.32
	6.39
	3.06
	3.41
<u>Total</u>	<u>25.88 Tons</u>
<u>Metal</u>	
	1.03
	1.49
	1.45
	0.89
	1.37
	1.12
<u>Total</u>	<u>7.35 Tons</u>
<u>G/W</u>	
	1.32
	0.89 R/L
<u>Total</u>	<u>2.21 Tons</u>
<u>Tires</u>	
	2.86 Tons
	2.86 Tons
<u>1 Load of Compost</u>	
	8.76 Tons

Helendale CSD Cleanup October 26, 2024

Frontloader	
<u>Trash</u>	
	3.08
	0.81
	4.36
	4.02
	3.01
	2.16
	9.19
	3.51
<u>Total</u>	<u>30.14 Tons</u>
<u>Metal</u>	
	2.19
	1.14
	1.94
<u>Total</u>	<u>5.27 Tons</u>
<u>G/W</u>	
	0.68 R/L
	0.93 R/L
<u>Total</u>	<u>1.61 Tons</u>
<u>Tires</u>	
	2.34 Tons
	2.34 Tons
<u>1 Load of Compost</u>	
	12.46
	12.46 Tons



Helendale Community Services District

Date: December 4, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #3d
October Financial Reports

October 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
October 2025

	October 2025	YTD Actual	Budget	33% of Budget	PYTD
1 Operating Revenues					
2 Meter Charges	\$ 135,595	\$ 542,430	\$ 1,632,679	33%	\$ 136,644
3 Water Sales	101,608	398,356	840,792	47%	123,573
4 Standby Charges	-	2,486	26,220	9%	-
5 Other Operating Revenue	6,478	29,352	117,710	25%	7,431
6 Total Operating Revenues	243,681	972,624	2,617,401	37%	267,648
7 Non-Operating Revenues					
8 Grant Revenue	-	-	-	0%	-
9 Miscellaneous Income (Expense)	368,194	540,494	-	0%	-
10 Total Non-Operating Revenues	368,194	540,494	-	0%	-
11 Total Revenues	611,875	1,513,118	2,617,401	58%	267,648
12 Expenses					
13 Salaries & Benefits					
14 Salaries	36,970	147,267	511,480	29%	34,336
15 Benefits	14,428	57,961	202,810	29%	12,734
16 Total Salaries & Benefits	51,397	205,228	714,290	29%	47,070
17 Transmission & Distribution					
18 Contractual Services	427	36,322	57,975	63%	1,658
19 Power	23,669	98,459	224,405	44%	22,377
20 Operations & Maintenance	13,364	40,981	182,500	22%	2,941
21 Rent/Lease Expense	800	3,200	12,200	26%	800
22 Permits & Fees	-	1,604	40,225	4%	627
23 Total Transmission & Distribution	38,260	180,566	517,305	35%	28,402
24 General & Administrative					
25 Utilities	464	1,830	6,150	30%	424
26 Office & Other Expenses	222	619	4,193	15%	87
27 Admin Allocation	69,003	276,012	828,036	33%	57,008
28 Total General & Administrative	69,689	278,461	838,379	33%	57,519
29 Debt Service	-	149,447	346,309	43%	-
30 Total Expenses	159,346	813,702	2,416,283	34%	132,991
31 Net Income (Loss) Before Other Items	452,529	699,416	201,118		134,657
32 Sale or Lease of Water Rights	-	-	300,000	0%	-
33 Capital Expenses	-	(2,306,843)	(1,621,000)	142%	-
34 Net Income (Loss)	\$ 452,529	\$ (1,607,427)	\$ (1,119,882)		\$ 134,657



Helendale CSD

Financial Statement Analysis

October 2025 – 33% 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 October for \$368.2K.

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

October 2025 – 33% 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
- \$2.3K - Water Rights Purchase
- \$8.7K – Interior Ops Building



Helendale CSD
Statement of Revenues & Expenses - Sewer
October 2025

	October 2025	YTD Actual	Budget	33% of Budget	PYTD
1 Operating Revenues					
2 Sewer Charges	\$ 164,191	\$ 651,083	\$ 1,961,647	33%	\$ 160,488
3 Standby Charges	-	2,477	24,510	10%	-
4 Other Fees & Charges	2,917	13,995	46,479	30%	2,452
5 Interfund Transfer In/(Out)	5,964	23,857	71,571	33%	5,964
6 Other Income/(Expense)	-	6,500	-	0%	-
7 Total Revenues	173,072	697,913	2,104,208	33%	168,904
8 Expenses					
9 Salaries & Benefits					
10 Salaries	28,076	104,974	446,410	24%	28,341
11 Benefits	9,964	38,999	156,051	25%	11,909
12 Total Salaries & Benefits	38,039	143,973	602,461	24%	40,250
13 Sewer Operations					
14 Contractual Services	5,796	15,929	135,335	12%	9,845
15 Power	10,447	44,367	144,150	31%	12,988
16 Operations & Maintenance	5,031	19,268	66,900	29%	8,458
17 Permits & Fees	-	4,239	44,300	10%	3,046
18 Total Sewer Operations	21,274	83,803	390,685	21%	34,337
19 General & Administrative					
20 Utilities	420	1,668	5,350	31%	392
21 Office & Other Expenses	2,062	3,895	15,960	24%	1,008
22 Admin Allocation	67,623	270,492	811,475	33%	55,868
23 Total General & Administrative	70,105	276,054	832,785	33%	57,268
24 Debt Service	-	-	102,123	0%	-
25 Total Expenses	129,418	503,829	1,928,054	26%	131,855
26 Net Income (Loss) Before Other Items	43,654	194,083	176,153		37,050
27 Capital Expenses	(55,677)	(128,001)	(1,100,000)	12%	-
28 Net Income (Loss)	\$ (12,023)	\$ 66,083	\$ (923,847)		\$ 37,050



Helendale CSD

Financial Statement Analysis

October 2025 – 33% 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

October 2025 – 33% 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
- \$88.1K – Tertiary Engineering



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

	October 2025	YTD Actual	Budget	33% of Budget	PYTD
1 Operating Revenues					
2 Retail Sales	\$ 29,182	\$ 109,835	\$ 300,000	37%	\$ 24,276
3 Donations	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	(9,000)	0%	-
5 Miscellaneous Income (Expense)	-	-	-	0%	-
6 Total Revenues	29,182	109,835	291,000	38%	24,276
7 Expenses					
8 Salaries & Benefits					
9 Salaries	17,003	68,578	206,964	33%	9,168
10 Benefits	3,438	12,404	45,104	28%	2,048
11 Total Salaries & Benefits	20,440	80,982	252,068	32%	11,216
12 Recycling Center Operations					
13 Contractual Services	-	-	2,500	0%	-
14 Operations & Maintenance	1,635	8,679	10,600	82%	1,641
15 Total Recycling Center Operations	1,635	8,679	13,100	66%	1,641
16 General & Administrative					
17 Utilities	1,967	5,754	14,500	40%	1,617
18 Office & Other Expenses	996	3,470	10,500	33%	698
19 Total General & Administrative	2,963	9,225	25,000	37%	2,314
20 Total Expenses	25,038	98,886	290,168	34%	15,171
21 Net Income (Loss) Before Other Items	4,143	10,950	832		9,105
22 Capital Expenses	-	-	-	-	-
23 Net Income (Loss)	\$ 4,143	\$ 10,950	\$ 832		\$ 9,105



Helendale CSD Financial Statement Analysis October 2025 – 33% 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. T

Line 17 Utilities (G&A): Includes electricity and telephone expenses. YTD is trending slightly over budget due to electricity and telephone expenses in October.

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
October 2025

	October 2025	YTD Actual	Budget	33% of Budget	PYTD
1 Operating Revenues					
2 Property Rental Revenues	\$ 12,199	\$ 49,216	\$ 146,388	34%	\$ 12,310
3 Other Income	33	49	-	0%	(96)
4 Board Discretionary Revenue	-	-	-	0%	-
5 Total Revenues	12,232	49,265	146,388	34%	12,214
6 Expenses					
7 Contractual Services	-	-	10,000	0%	-
8 Utilities	1,532	4,901	19,023	26%	4,817
9 Operations & Maintenance	49	978	8,400	12%	1,046
10 Debt Service	-	-	53,088	0%	-
11 Capital Expenses	-	32,091	-	0%	-
12 Total Expenses	1,580	37,969	90,511	42%	5,863
13 Net Income (Loss)	\$ 10,652	\$ 11,296	\$ 55,877		\$ 6,351



Helendale CSD

Financial Statement Analysis

October 2025 – 33% 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 slightly under target budget due no added expenses in October.

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
October 2025

	October 2025	YTD Actual	Budget	33% of Budget	PYTD
1 Operating Revenues					
2 Program Fees	\$ 2,279	\$ 21,479	\$ 37,900	57%	\$ 12,770
3 Property Taxes	1,786	7,145	23,000	31%	1,746
4 Donations & Sponsorships	150	7,315	-	0%	867
5 Rental Income	2,185	7,719	23,575	33%	6,465
6 Developer Impact Fees	-	1,720	10,320	17%	-
7 Grants	-	-	-	0%	-
8 Interfund Transfer In/(Out)	(5,964)	(23,857)	(71,571)	33%	(5,964)
9 Board Discretionary Revenue	21,793	95,165	443,382	21%	22,123
10 Miscellaneous Income (Expense)	-	-	-	0%	-
11 Total Revenues	22,229	116,686	466,606	25%	38,006
12 Expenses					
13 Salaries & Benefits					
14 Salaries	765	4,760	38,246	12%	905
15 Benefits	59	366	5,925	6%	138
16 Total Salaries & Benefits	824	5,126	44,171	12%	1,043
17 Program Expense	11,268	43,418	75,475	58%	3,313
18 Contractual Services	8,642	30,837	107,960	29%	16,020
19 Utilities	4,758	19,291	70,488	27%	11,000
20 Operations & Maintenance	1,334	4,172	27,650	15%	1,693
21 Permits & Fees	-	-	1,733	0%	-
22 Other Expenses	-	-	900	0%	-
23 Total Expenses	26,826	102,844	328,377	31%	33,069
24 Net Income (Loss) Before Other Items	(4,597)	13,842	138,229		4,937
25 Capital Expenses	-	(40,271)	(119,000)	34%	(63,200)
26 Net Income (Loss)	\$ (4,597)	\$ (26,429)	\$ 19,229		\$ (58,263)



Helendale CSD Financial Statement Analysis October 2025 – 33% 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 October includes the following:

- Radio Tower Site Rent – \$12,755
- Property Taxes – \$0
- Solid Waste Franchise Fees – \$10,823
- 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

October 2025 – 33% 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.

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
October 2025

	October 2025	YTD Actual	Budget	33% of Budget	PYTD
1 Operating Revenues					
2 Charges for Services	\$ 62,923	\$ 248,495	\$ 754,050	33%	\$ 58,945
3 Assessments & Fees	-	3,247	247,000	1%	433
4 Other Charges	2,191	10,690	31,549	34%	4,094
5 Grant Revenue	-	7,328	-	0%	67,672
6 Board Discretionary Revenue	-	-	-	0%	-
7 Miscellaneous Income (Expense)	-	-	-	0%	-
8 Total Revenues	65,114	269,760	1,032,599	26%	131,143
9 Expenses					
10 Salaries & Benefits					
11 Salaries	4,118	16,542	54,850	30%	8,762
12 Benefits	2,142	7,949	26,286	30%	2,800
13 Total Salaries & Benefits	6,261	24,490	81,136	30%	11,562
14 Contractual Services	124,728	187,009	717,673	26%	58,657
15 Disposal Fees	14,324	44,892	188,000	24%	17,855
16 Operations & Maintenance	294	9,423	3,100	304%	113
17 Other Operating Expenses	33	243	5,490	4%	1,967
18 Admin Allocation	1,380	5,520	16,561	33%	1,140
19 Total Expenses	147,021	271,577	1,011,960	27%	91,295
20 Net Income (Loss) Before Other Items	(81,907)	(1,817)	20,639		39,848
21 Capital Expenses	-	-	-	0%	-
22 Net Income (Loss)	\$ (81,907)	\$ (1,817)	\$ 20,639		\$ 39,848



Helendale CSD Financial Statement Analysis October 2025 – 33% 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
October 2025

	October 2025	YTD Actual	Budget	33% of Budget	PYTD
1 Operating Revenues					
2 Tower Rent	\$ 12,755	\$ 57,432	\$ 188,563	30%	\$ 13,642
3 Property Taxes	-	2,171	140,647	2%	-
4 Solid Waste Billing & Fees	18,437	72,896	215,712	34%	17,561
5 Fees & Charges	3,588	14,428	38,500	37%	3,334
6 Investment income	31,735	107,967	-	0%	29,991
7 Other Income	-	-	200	0%	775
8 Board Discretionary Revenue	(23,579)	(102,310)	(434,382)	24%	(23,869)
9 Total Revenues	42,937	152,584	149,240	102%	41,433
10 Expenses					
11 Salaries & Benefits					
12 Salaries	55,917	217,576	700,027	31%	51,521
13 Benefits	23,297	166,028	372,016	45%	69,983
14 Directors' Fees	1,749	11,571	37,500	31%	78
15 Total Salaries & Benefits	80,963	395,174	1,109,543	36%	121,705
16 Contractual Services	24,661	130,831	281,540	46%	42,405
17 Insurance	-	87,718	153,079	57%	-
18 Utilities	2,203	8,373	21,360	39%	1,575
19 Operations & Maintenance	741	1,527	4,850	31%	152
20 Permits & Fees	-	10,209	11,000	93%	-
21 Office & Other Expenses	4,631	23,088	74,700	31%	3,838
22 Election Expense	-	-	-	0%	-
23 Administrative Allocation	(138,006)	(552,024)	(1,656,072)	33%	(114,016)
24 Total Expenses	(24,808)	104,895	-	0%	55,659
25 Net Income (Loss) Before Capital	67,745	47,689	149,240		(14,226)
26 Capital Expenses	-	(32,091)	-	0%	-
27 Net Income (Loss) After Capital	\$ 67,745	\$ 15,598	\$ 149,240		\$ (14,226)



Helendale CSD Financial Statement Analysis October 2025 – 33% 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 – \$12,755
- Property Taxes – \$0
- Solid Waste Franchise Fees – \$10,823

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

October 2025 – 33% 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: December 4, 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	11 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	3	2	1	2	2	2		21
		Non-Comp	2	2	1	2	2	5	5	2	1	2	2	1		27
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
DeVries	Director	Compensated		2	0	4	2	6	4	4	3	6	6	1	4	42
		Non-Comp		0	0	0	2	2	1	0	0	0	1	2	0	8

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		
09/16/2025	Event		\$	\$	\$	Yes	No	G		
	Description of Public Benefit									
09/18/2025	Event		\$	\$	\$	Yes	No	A		
	Description of Public Benefit									
09/30/2025	Event		\$	\$	\$	Yes	No	G		
	Description of Public Benefit									
10/02/2025	Event		\$	\$	\$	Yes	No	A		
	Description of Public Benefit									
10/04/2025	Event		\$	\$	\$	No	No	B		
	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	4	\$ 600	\$ 600		

11/20/2025

Date

Artie DeVries

Signature

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

Pay Period Ending

Name
Artie DeVries

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
10/25/2025	Event Clean Up Day		\$	\$	\$	N	N	E
	Description of Public Benefit							
11/04/2025	Event Meet with GM		\$	\$	\$	Y	N	G
	Description of Public Benefit							
11/06/2025	Event Board Meeting		\$	\$	\$	Y	N	A
	Description of Public Benefit							
11/18/2025	Event Meet with GM		\$	\$	\$	Y	N	G
	Description of Public Benefit							
11/20/2025	Event Board Meeting		\$	\$	\$	Y	N	A
	Description of Public Benefit							
		Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total
		0	\$0	\$0	\$0	4	\$600.00	\$600.00

Signature
Artie DeVries

Date
11/20/2025

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
* Written or verbal report required to be presented at the next Board meeting
Mileage 65.5 c



Helendale Community Services District

DATE: December 4, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #6
Discussion and Possible Action Regarding Acceptance of the 2025 Fiscal Year Audit

STAFF RECOMMENDATION:

Review and accept the 2025 Fiscal Year Audit and approve the option years.

STAFF REPORT:

Typically, the audit is presented for review by December of each year and shows the District's financial position as of June 30, 2025. . Highlights of this year's audit include a total increase in revenue of 2.81% and a decrease in expenses of 1.82% improving our cash position by \$1,870,833 million dollars in revenue (page 4). Total funds had a positive change in net position of 7.36% over the prior year (page 7). Interest earned on District investments was \$360,308 (page 15).

The District has contracted with the firm of CJ Brown (formerly Fedak & Brown) to prepare the audit for Fiscal Year 2025. Staff has enjoyed working with the auditors and appreciates their rigorous procedures in evaluating the District's financial procedures and adherence to District policies. This is the eighth year that CJ Brown has provided audit services to the District. Beginning this year we were assigned a new engagement partner, the firm's owner, Chris Brown. Best practices dictates the rotation of audit partners on a periodic basis so the final reviewer of the audit has a fresh perspective. Mr. Brown will present an overview of the audit at the Board meeting. The auditors have presented an unmodified audit opinion which is the highest opinion they can offer. This means, in part, that the District has followed accounting guidelines and principles to account for the use and receipt of District funds.

Attached to the agenda packet is the draft FY2025 Audit for your review. Secondly, a helpful component of the audit is the Management Discussion and Analysis (MD&A). The discussion is prepared by the auditors and explains the financial transactions of the District during the fiscal year.

During the course of the audit District staff provided access to all information that was relevant to the audit and the financial statements. Staff and the District's financial consultant were responsive to the various inquiries which assisted the auditors in determining the financial condition of the District and compliance with policies and procedures as well as State and Federal accounting guidelines and pronouncements.

Last year the Board opted to engage CJ Brown and Associates for the two-year option period of FY2025 and FY2026 audits for a cost of \$26,065 for FY25 and \$26,580 for FY26. Although the firm's ownership has changed hands, they honored the prices presented to the Board in 2022 when the original contract was presented for consideration.

FISCAL IMPACT: Cost for FY25 is \$26,065

POSSIBLE MOTION: Motion to accept the FY25 Audit

ATTACHMENTS: Draft Audit for FY25 (Under separate attachment)



Helendale Community Services District

DATE: December 4, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #7
Discussion and Possible Action Regarding Silver Lakes Association Request for Water

STAFF RECOMMENDATION:

At the discretion of the Board.

STAFF REPORT:

Attached is a letter from Silver Lakes Association Board President, Jeff McKellar requesting consideration for any available carryover water for lease.

The District currently has an agreement with the City of Victorville to lease all of the available carryover water at a reasonable market rate. The agreement also has a provision that the District can "hold back" up to 15% of the water of other uses.

Staff seeks in put from the Board as to whether you would like to exercise the "hold back" option of the contract and provide that amount of water to the Silver Lakes Association. The amount is approximately 90 acre-feet pending Watermaster verification in February.

FISCAL IMPACT: TBD

POSSIBLE MOTION: At the discretion of the Board

ATTACHMENTS: Letter from Silver Lakes Association.



Memorandum

To: Helendale CSD
Attn: K. Cox

Date: December 1, 2025

Re: Inquiry into purchasing hold back water

Per our previous conversation, Silver Lakes Association has exceeded our FPA for 2024-2025 Water Year and will be seeking to purchase make-up water to satisfy our over production. You have indicated you may have water available. If so, we are interested in procuring any available water you may have available at market rate.

Please contact me at your earliest convenience to discuss this issue further if there is any water available.

Thank you,

Jeff McKellar
President - Silver Lakes Association



Helendale Community Services District

DATE: December 4, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #8
Discussion and Possible Action Regarding Comment on Barstow International Gateway Project Environmental Impact Report

STAFF RECOMMENDATION

This matter is at the discretion of the Board.

Staff Report

The draft environmental impact (DEIR) report for the Barstow International Gateway project was available for comment on November 10 with the comment period open through January 5, 2026. Comments may be submitted via email to: generalplan@barstowca.org. Any members of the public are welcomed to submit comments related to the proposed project. A DIER documents can be found online at: <https://barstowchamber.com/draft-environmental-impact-report/>. All comments will be posted on the City's website.

While there seems to be general support for the project from the residents of Helendale, there is continued concern regarding the access to and from the community. As recently as this weekend the tracks were blocked for over 45 minutes. This blockage caused significant inconvenience for residents who had to divert to Indian Trails or Highway 395 to leave the community.

Based primarily upon the concerns for safe and continuous ingress and egress, the Board requested that a letter be sent outlining the Board's concerns. Attached for the Board's consideration is a letter responsive to that request. Staff requests that the Board provide any modifications desired to better convey the concerns related to the project.

Lastly, the BIG project is located outside our District boundaries in an area that will be annexed to the City of Barstow and under their jurisdictional authority. The District has no issues with the impending annexation nor the City's proposed General Plan Amendment related thereto.

FISCAL IMPACT: NA

POSSIBLE MOTION: At the discretion of the Board. Provide comments to Staff.

ATTACHMENTS: Draft comment letter regarding the BIG environmental document.



Helendale Community Services District

26540 Vista Road, Ste.B - P.O. Box 359
Helendale, California 92342-0359
(760) 951-0006 Fax (760) 951-0046

December 4, 2025

City of Barstow
220 East Mountain View Street, Suite A
Barstow, CA 92311

RE: Barstow International Gateway DEIR

To Whom It May Concern:

Public safety is of paramount importance to our communities. As a rural community we are concerned about the challenges encumbered upon us by the BIG project. While the DEIR seemed thorough in discussing a plethora of considerations for the Barstow community it did not acknowledge the implications this project will have on the Helendale community including movement across the tracks as well as medical and public safety. The main form of ingress and egress from the Silver Lakes community in Helendale is Vista Road across the railroad tracks to National Trails Highway. With the development of the Barstow International Gateway (BIG) project, it is infeasible that there will not be a greater impact to this main thoroughfare to and from the community. The two primary concerns are adequate ingress/egress from the community and public safety access.

INGRESS/EGRESS:

In review of the DEIR it is noted that major mainline rail improvements will be a part of the project as described on page 3-45, including improvements to roadway, bridges and the addition of 13 miles of mainline track. Further section 3.8.5 (pg 3-89) describes the methodology for these expanded facilities. It is noted that three bridges will be constructed over the Lenwood Channel. Since BNSF is already constructing bridges as part of the project, it should also be required to construct a bridge in Helendale to assist the most impacted community with safe unfettered access to National Trails Highway.

County Policy Plan as noted on page 5-11-9 in Table 5.11.1 goal TM-1 states that unincorporated areas are to be served by roads with capacity adequate for residents, businesses, tourists, and emergency services. Failure to provide adequate ingress and egress over or around the railroad tracks is in violation of County's policy. Further Policy TM1.7 states that County requires new development to pay its fair share contribution toward off-site transportation improvements. We

would assert that a railroad overcrossing should be required to avoid significant delays to the residents and emergency personnel. Lastly, Policy TM-5.4 supports “grade separations to reduce conflicts between rail facilities and roadways” and it is reasonable to expect that the BIG project be required to construct such a facility due to the impacts to the Helendale Community. This concept seems to be further substantiated in County Code section 110.0204 stating that “County may exercise any or all of the following power to cause, provide for, or undertake...installation...or construction of infrastructure, including...bridges, arterial streets...”. It appears the obligation is clear that the project should include resolving rather than further complicating the matter of ingress and egress for an adjacent community.

The City of Barstow’s own Policy CM-1.7 acknowledges the importance of providing “multiple options for vehicles to safely cross...railway facilities.” The City is obviously cognizant of the need to provide alternatives for the motoring public. As further stated in the Consistency Analysis that the project “would construct/reconstruct several railway crossings, bridges, and other infrastructure to facilitate the movement of vehicles across the Mojave River and railway facilities. We assert that a railroad overcrossing or alternative roadway in Helendale should be part of the project requirements.

PUBLIC SAFETY:

In section 5.15-2 a discussion occurs about the Countywide policy entitled “Relevant Transportation Goals and Policies”. On Table 5.15-2 (pg 5.15-7) of the policy it describes emergency access with the policy statement as follows: “When considering new roadway improvement proposals for the CIP or RTP, we consider the provision of adequate emergency access routes along with capacity expansion in unincorporated area.” This policy would dictate that an alternative means of ingress and egress would be an essential part of the BIG project for public safety.

Public Safety Response is addressed on page 5-14-25, wherein it is stated that the primary station responsible for response to the BIG project is the Helendale Station 4 located on the west side of the tracks within the Silver Lakes subdivision. This is a troublesome proposition as the Helendale community was the first in the county to exercise self-help and adopt an annual tax assessment to fund paramedics on each piece of apparatus to serve the community’s needs. The BIG project will place a burden on these resources to the detriment of the Helendale community. It is noted that over time additional Barstow stations will be constructed, however, during the construction phase that will include a large mobilized construction population the burden will be impactful to Helendale. Compared to the closest Barstow Station, Station 4 in Helendale is staffed more adequately with a five person rotating shift and approximately 15 assigned personnel compared to Barstow station 363 with only three staff members. The Paid Call fire station in Hinkley is of minimal consequence to fire response due to limited staffing; therefore, It would be reasonable to state that the preponderance of the fire response burden will be handled by the Helendale Station 4 which is only four miles from the proposed BIG site. The imposition on the Helendale community was not discussed in the DEIR nor were the time delays for life-saving medical intervention mentioned. County will send a unit to backfill a called away unit, but that is subject to availability and there is no guarantee that response will be timely. We see this as a critical life

and death situation for our residents. At the least, an additional unit and crew should be housed at Station 4 to accommodate the BIG project until Barstow is able to assume primary responsibility.

We would be happy to discuss these concerns with you. Please feel free to contact me should you have any questions regarding this matter.

Kind regards,

Ron Clark
President
Board of Directors