



REGULAR BOARD MEETING
Thursday, July 17, 2025, at 6:00 PM

REMOTE ACCESSIBILITY

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

Pursuant to Government Code Section 54953(b), 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 June 19, 2025
- b. Bills Paid Report
- c. May Financial Report

4. Reports

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

Regular Business:

- 5. Discussion and Possible Action Regarding Approval of Directors' Expense Reports**
- 6. Public Hearing to Receive Comments Regarding Possible Adoption of Resolution 2025-06: A Resolution of the Board of Directors of the Helendale Community Services District Authorizing the Establishment and Continuation of Collection of Water and Sewer Standby Charges for Fiscal Year 2026**
- 7. Discussion and Possible Action Regarding Approval of Open Purchase Orders**
- 8. Discussion and Possible Action Regarding Update on PFAS Remediation and Funding**
- 9. Board Workshop: Strategic Planning**

Other Business

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

Closed Session

11. Public Employee Appointment

[Government Code Section 54957(b)]

Title: General Manager

12. Report of Closed Session Items

13. 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 agenized 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: July 17, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #3
Consent Items

CONSENT ITEMS

- a. Approval of Minutes: Regular Meeting June 19, 2025
- b. Bills Paid Report
- c. May Financial Report



Helendale Community Services District

Date: July 17, 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 6/19/2025



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

Date: June 19, 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; Craig Carlson, Water Operations Manager; Alex Aviles, Wastewater Operations Manager; Cheryl Vermette, Administrative Services Manager

Consultants/Guests:

Steven Kennedy, Legal Counsel
Michael Heftman, Burrtec Waste
Duong Do, PACE
Christopher Porter, First District Supervisor Paul Cook's Office

Members of the public:

There were two members of the public attending in person.

1. APPROVAL OF AGENDA

Discussion None

Motion Vice President Cardenas made a motion to approve the agenda as amended with minor revisions to the numbering and removal of April Financial Report under Consent Items and removal of Discussion and Possible Action Regarding Approval of Directors' Expense Report

Second Director Rosenberg

Vote

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

2. PUBLIC PARTICIPATION

Heather Bishop, resident – discussed starting / becoming involved in the neighborhood watch.

3. CONSENT ITEMS

- a. Approval of Minutes: Regular Board Meeting of June 5, 2025
- b. Bills Paid Report

Discussion None

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

Second: Director Guinn

Vote:

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

4. REPORTS

a. Directors' Reports

Director Guinn attended the fire mapping meeting – the fire department wants everyone to take care of their own property and have defensible space. This may have an impact on realtors, the mapping shows Helendale as a high fire area. Director Guinn mentioned that the Concert in the Park announce was great. The sponsors got great coverage. There was a small incident that was taken care of quickly. She also asked if the Senior Center is doing a New Years Eve Party.

Director DeVries attended the fire meeting. She also added that the Concert in the Park was great. Director Cardenas reported that he attended a workshop at the City of Hesperia to go over the Joshua Tree Conservation Act. They discussed streamlining the permitting process.

Director Rosenberg reported that the Concerts in the Park was a class product. He also added that the salient message from the fire mapping meeting was everyone needs to have defensible space. He added that the he would like a discussion on a sound system for the Concerts in the Park added to a future agenda.

b. General Managers Report

Operations Manager Aviles reported that they are having issues with air in the line and water supply to the alfalfa fields. Staff dug up a 12" manifold to inspect connections and installed air vacs on the suction lines. A confined space entry was made at Smithson Station to clean the check valves and inspect noise and vibration issues on Pump #3. During the entry, the dirty check valves were thoroughly cleaned, and the motor and bearings were lubricated to ensure proper operation and reduce mechanical noise and wear.

REGULAR BUSINESS

5. Public Hearing to Receive Comments and Possible Adoption of Resolution 2025-05: A Resolution of the Helendale Community Services Board of Directors Determining that there was No Majority Protest to Proposed Increases to Refuse Collection Service Charges and Adopting a Rate Schedule for Such Charges and Superseding Existing Applicable Rates

Open of Public Hearing: President Clark opened the public hearing at 6:34 pm

Discussion: The purpose of the public hearing was to provide detailed information regarding a proposed rate increase and give community members the opportunity to ask questions. The proposed increase, which includes an annual Consumer Price Index (CPI) adjustment as outlined in Section 10.05, was initially accepted by the Board at its April 3rd meeting. Following that decision, the Board directed staff to circulate a public notice to ensure transparency. During the hearing, the Board will also

determine whether a majority protest has been received. The proposed Consumer Price Index (CPI) adjustment for Fiscal Year 2026 is 2.61%. Over the past several years, CPI adjustments have varied due to economic conditions, with increases of 3.07% in FY2021, 1.87% in FY2022, 5.76% in FY2023, and a peak of 8.7% in FY2024. The contract includes a CPI cap of 4%.

Under the terms of the contract, Burrtec retains the right to request Extraordinary Rate Adjustments under specific circumstances, as outlined in Section 10.08. These adjustments may be considered in the event of a change in law, extraordinary costs arising from unforeseen circumstances beyond the contractor's control, or a change in the designated disposal facility. However, it is important to note that Burrtec has not invoked this section of the contract to date.

The presentation primarily focuses on residential rates, providing a detailed overview of how the proposed changes will affect residential customers. However, it's important to note that both commercial and residential bin rates vary depending on the type and level of service provided. A complete breakdown of all current and proposed rates, including both residential and commercial services, is available in Exhibit A for public review.

The proposed rate adjustments include several component-specific changes based on actual costs and contractual guidelines. The recycling fee will increase from \$1.42 to \$1.71, reflecting the actual cost of providing recycling services. Curbside pickup and administrative fees will increase in line with the 2.61% CPI adjustment. Additionally, staff has recommended a modest increase in the green waste fee, from \$0.37 to \$0.40, to better align with service costs. Conversely, the Proposition 218 fee will decrease from \$0.08 to \$0.02, based on the actual cost of printing and mailing public notices. The franchise fee, which remains a flat 10%, will adjust automatically as the underlying rate components change.

To date, no inquiries or formal protests have been received regarding the proposed rate increase.

Close of Public Hearing: There were no protests made during the public hearing and no written protests received. President Clark closed the public hearing at 6:34 pm

Motion: Director Rosenberg made the motion to adopt Resolution 2025-05 determining that there was no majority protest to the proposed increase to refuse collection service charges.

Second: Vice President Cardenas

Vote:

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

6. Public Hearing for the Board to Hear and Consider the Status of Helendale CSD's Job Vacancies (If Any), and Recruitment and Retention Efforts, Prior to Adoption of the Final Annual Budget

Open of Public Hearing: President Clark opened the public hearing at 6:35 pm

Discussion: This Public Hearing provides the community with a formal opportunity to comment on the proposed rate adjustments. To date, no written comments have been received. Additionally, the Board will address new requirements under AB 2561, which was signed into law on September 22, 2024. This legislation mandates that public agencies formally acknowledge and address staffing

vacancies. AB 2561 adds Section 3502.3 to the Government Code, and in compliance with this new law, the District will now include this topic as a standing item prior to the adoption of the annual budget. In compliance with AB 2561, which added Section 3502.3 to the Government Code, the District is required to publicly address the status of staffing vacancies during a noticed public hearing held at least once per fiscal year. Specifically, the District must declare the status of all vacancies, discuss recruitment and retention efforts, and identify any changes to policies, procedures, or recruitment activities that may present obstacles in the hiring process. Additionally, the law mandates that the recognized employee organization (union) be given the opportunity to present during the hearing. However, it is important to note that District staff are not represented by a union or bargaining unit. This requirement will now be a standing item prior to the adoption of the annual budget. A copy of the bill was attached to the agenda materials for reference. As of the upcoming fiscal year, the Helendale Community Services District will operate with 23.1 full-time equivalent (FTE) positions and currently has three vacancies: one Wastewater Grade I or II Operator, one Maintenance Worker I, and one Part-Time Park Maintenance Worker. These open positions represent a vacancy rate of approximately 10%. The Helendale Community Services District is committed to attracting and retaining qualified staff by offering competitive wages and a comprehensive benefits package. To ensure compensation remains aligned with industry standards, staff regularly monitors wages in comparable jurisdictions. Employees are eligible for an annual cost-of-living adjustment (COLA), as determined by the Board, as well as merit-based increases that reward performance. Additional incentives include a certification bonus, paid continuing education units (CEUs) and training opportunities, and a tuition reimbursement program to support professional development. These offerings were highlighted during the recent SWOT analysis with staff as key strengths in the District's workforce strategy.

The District faces several obstacles to hiring and retaining qualified staff, particularly in specialized and skilled positions. One significant challenge is the impact of PEPR retirement reforms, which have reduced the District's competitive edge over private sector employers in terms of long-term benefits. Additionally, the District's remote location makes it difficult to attract certified operators and skilled maintenance workers, especially when combined with rising fuel costs, as many employees commute from outside the area. As a small organization, the District also has limited opportunities for advancement. In response to these challenges, the District is exploring several strategic considerations, including implementing longevity pay, offering a recruitment bonus, increasing tuition reimbursement, and providing a relocation allowance for certain hard-to-fill positions. These measures aim to enhance the District's appeal as an employer and support workforce stability.

Close of Public Hearing: There were no protests made during the public hearing and no written protests received. President Clark closed the public hearing at 6:45 pm

Motion: Director Guinn made the motion to accept the report on vacancies, recruitment and retention efforts.

Second: Director DeVries

Vote:

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

Director Artie DeVries	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Director Billy Rosenberg	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

7. Public Hearing to Receive Comments and Possible Adoption of Resolution 2025-03: A Resolution of the Board of Directors of the Helendale Community Services District Approving and Adopting the FY2026 Annual Budget and Authorizing Appropriations Therefrom

Open of Public Hearing: President Clark opened the public hearing at 6:46 pm

Discussion: The Helendale Community Services District is proud to have previously received the GFOA Budget Award, a recognition that affirms the quality, transparency, and accountability of its budget process and documentation. The District has a commitment to openness and integrity in all aspects of its operations. There is no hidden agenda—the District maintains open books and actively encourages public inquiry and participation. The District’s annual budget serves as a comprehensive document that not only outlines financial plans but also provides valuable information about the District and includes relevant policies that ensure compliance with legal and financial standards. The budget has three Enterprise Funds, which include Water, Wastewater, and Solid Waste. The District also has Governmental Funds, which cover services such as the Recycling Center, Rental Property, Parks & Recreation, and Administrative Operations.

The budget is a planning and management tool for the Helendale Community Services District, developed using staff’s best professional estimates to forecast revenues and expenditures for the upcoming fiscal year. While it sets the financial framework, the District also relies on monthly financial reports to monitor actual performance and ensure accountability. A Mid-Year Budget Review provides an opportunity to make necessary adjustments based on evolving needs or unexpected changes. Although Capital Improvement Project (CIP) amounts are not detailed within the main budget document, these projects are pursued as funding and capacity allow. Any CIP project that exceeds the General Manager’s signing authority is brought before the Board for approval, ensuring oversight and transparency in capital spending.

The Water Department staff at the Helendale Community Services District perform a wide range of essential duties to ensure the safe, reliable delivery of water to the community. Their responsibilities include managing the source of supply, conducting regular well, valve, tank, and pipeline maintenance, and performing meter installation, maintenance, and reading. They also maintain fire hydrants, conduct system flushing, and respond to leaks and customer service requests. To ensure water quality, staff carry out routine sampling and regulatory reporting, including the Consumer Confidence Report (CCR), Coliform testing, and submissions to the State’s Electronic Annual Report (EAR) and Watermaster.

The Wastewater Department staff at the Helendale Community Services District are responsible for a wide range of critical operations that ensure the safe and efficient treatment and disposal of wastewater. Their duties include providing customer service, maintaining the treatment works—including pumps, motors, blowers, digesters, and clarifiers—and overseeing the collection system, which involves pump and lift station maintenance and manhole replacement. Staff also manage sludge handling, monitor wells, and perform regulatory reporting to ensure compliance with environmental standards. Additional responsibilities include sod farm maintenance, overseeing secondary water usage, conducting confined space entries, performing electrical troubleshooting, and maintaining overall plant cleanliness and safety.

The Solid Waste Department is responsible for providing customer service, managing the pickup and delivery of residential carts, and operating the Bulky Item Pickup Program. They also oversee a robust recycling program, which handles items such as TVs, CRTs, computers, mattresses, metal, small electronics, and green waste. In addition to daily operations, staff ensure regulatory compliance and reporting, administer the dump pass program, and coordinate community clean-up days.

The Recycling Center staff are responsible for providing customer service, picking up and receiving donations, and sorting items to maximize the recycling of materials that are not suitable for resale in the thrift store. They process a variety of recyclable items such as TVs, CRTs, computers, mattresses, metal, small electronics, and green waste. In addition to recycling operations, staff are also responsible for maintaining the recycling center and thrift store, which includes stocking, cleaning, general upkeep, cashiering, and warehousing. The estimated net revenue of \$9,000 will go to parks. There are no employees assigned to the Rental Property Fund, as it operates independently of staffing resources. The rental income generated from this property is used to pay the debt service on the park property, helping to offset costs without requiring additional funding. For the current fiscal year, no rent increases have been implemented, although some utility expenses have risen slightly based on recent usage trends. The fund is projected to generate \$146,388 in revenue against \$90,511 in expenditures, resulting in an estimated net surplus of \$55,877. This reflects a stable and self-sustaining component of the District's overall financial structure.

The Administrative Fund supports the overall operations of the District by covering the costs associated with district-wide administrative functions. These expenses are treated as pass-through costs, allocated proportionally to the various departments and funds that benefit from administrative services. A notable highlight this year is the impressive increase in investment earnings, which is expected to continue through January 2024, contributing positively to the fund's financial outlook. Additionally, Solid Waste billing fees help cover the cost of one Customer Service staff member.

The Administrative Staff performs a wide range of essential functions that support the daily operations of the organization. Their responsibilities include customer service, financial management—such as billing, accounts receivable and payable, bank reconciliations, payroll, and tax filings—and oversight of insurance policies. They also manage human resources, including the retirement contract, medical and life insurance benefits, workers' compensation, and overall personnel management and training. Administrative staff provide notary services, coordinate public outreach, support Board meetings, and oversee contracts and procurement of supplies. Their work ensures smooth internal operations and provides critical operational support across all departments.

Close of Public Hearing: There were no protests made during the public hearing and no written protests received. President Clark closed the public hearing at 7:10 pm

Motion: Director Rosenberg made the motion adopt Resolution 2025-03, approving the Fiscal Year 2026 Annual Budget and authorizing expenditures therefrom and allowing Staff to make certain non-substantive changes

Second: Vice President Cardenas

Vote:

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

8. Discussion and Possible Adoption of Resolution 2025-04: A Resolution of the Board of Directors of the Helendale Community Services District Establishing the Appropriations Limit for Fiscal Year 2026 Pursuant to Article XIII B of the California State Constitution

Discussion: Each year, the Helendale Community Services District is required to comply with Article XIII B of the California Constitution, which establishes an appropriations limit—commonly referred to

as the Gann Limit. This limit sets the maximum amount of taxes and assessments that a local government agency can collect and spend from proceeds of taxes. The limit is adjusted annually based on two key factors: population growth and changes in per capita personal income (CPI). For the upcoming fiscal year, the California Department of Finance has provided the adjustment factors: a 6.44% increase in per capita income and a -0.22% change in population growth. These figures are used to calculate the new appropriations limit, ensuring compliance with state constitutional requirements.

The appropriations limit for the Helendale Community Services District in Fiscal Year 2026 has been calculated by applying the state-provided adjustment factor to the FY2025 limit of \$988,956, resulting in a new limit of \$1,050,329—an increase of \$61,373. The District’s estimated taxes and assessments for FY2026 total \$461,186, which is \$589,143 below the voter-approved limit. This demonstrates the District’s continued fiscal responsibility and ensures that it will not exceed the maximum appropriations limit. In accordance with Article XIII B of the California Constitution, any funds collected above the limit would be required to be refunded to taxpayers through a reduction in the tax rate over the following two years; however, this is not applicable for FY2026.

Motion: Director Guinn made the motion to adopt Resolution 2025-04: Establishing the Appropriations Limit for Fiscal Year 2026, Pursuant to Article XIII B of the California State Constitution

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

9. Discussion and Possible Action Regarding Award of Contract for Wastewater Engineering Services

Discussion: The Helendale Community Services District has been awarded a \$1 million Congressional set-aside through the support of Congressman Jay Obernolte, representing a significant investment in local infrastructure. However, the project has experienced numerous delays, primarily due to the need for EPA guidance documents that are still pending. In the meantime, staff are actively working on submitting the required EPA budget and grant documentation to move the process forward. Once the grant is formally accepted by the Board, the District must comply with competitive bidding requirements, which include the development and circulation of a Request for Proposals (RFP). Due to the complexity of the project and the need for clarity in scope, the RFP timeline has been extended to ensure a fair and thorough selection process. The Request for Proposals (RFP) for the project funded by the \$1 million Congressional set-aside was officially posted on the BidNet platform, where it generated a great deal of interest from potential contractors (see list for details). To ensure broad visibility, the RFP was also published in the Daily Press and the San Bernardino County Sun. Due to the complexity of the project and to allow more time for thorough proposal development, the submission deadline was extended. Despite the strong initial interest, the District ultimately received only one bid, submitted by PACE in the amount of \$850,465.

PACE has a strong track record of successfully completing similar infrastructure projects, making them a reliable candidate for this work. They are already familiar with the District’s treatment plant, which provides a valuable advantage in terms of understanding site-specific conditions and operational needs. Throughout the bidding process, PACE demonstrated that they were responsive to the District’s requirements, submitting a complete and timely proposal. Based on their experience

with comparable projects and their knowledge of the facility, PACE appears well-qualified and capable of completing the task effectively and efficiently.

Motion: Director DeVries made the motion accept PACE as a responsive and responsible bidder and direct Staff and Counsel to draft the Professional Service Agreement in an amount not to exceed \$850,465.

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

10. Discussion and Possible Action Regarding Election of Officer for the California Special District Association Board of Directors

Discussion: Every two years, the Helendale Community Services District Board is asked to vote on a regional representative for the California Special Districts Association (CSDA), which is divided into six regions across the state. The current incumbent for the District's region is Don Bartz from the Phelan Piñon Hills Community Services District. This decision is entirely at the discretion of the Board, and staff will cast the District's vote in accordance with the direction provided by the Board. This process ensures that the District has a voice in regional and statewide special district matters.

Motion: Vice President Cardenas made the motion to direct Staff to cast a vote for Don Bartz for the CSDA Board of Directors.

Second: Director Guinn

Vote:

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

OTHER BUSINESS

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

Complete the SWOT analysis

Update on PFAS – project, court case, etc.

The Board took a brief break at 7:42 pm and went into closed session at 7:47 pm

CLOSED SESSION

12. Public Employee Performance Evaluation

(Government Code Section 54957)

Title: General Manager

President Clark adjourned the closed session meeting at 10:00 pm and re-opened the open session.

13. Report of Closed Session Items

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

14. Adjournment

President Clark adjourned the meeting at 10:00 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: July 17, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Sharon Kreinop, Sr. Accounting Technician
Agenda item #3b
Bills Paid Report



Helendale Community Services District

DATE: July 17, 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 97 checks, 36 Bank Drafts, 5 Bank Draft Reversals, and 18 EFT's totaling \$699,819.21

Total Cash Available	7/11/25	6/13/25
Cash	\$9,667,245.85	\$9,512,728.39
Checks, DFT's/EFT's Issued	\$699,819.21	\$225,180.39

INVESTMENT REPORT:

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

	Interest Rate	Interest Income
CA CLASS*	4.39%	\$87,946.35 Fiscal Year to date
CBB Trust	4.20%	\$26,743.89 Year to date
LAIF	4.31%	\$12,381.85 Fiscal Year to date



Helendale CSD

Bills Paid and Presented for Approval

Transaction Detail

Issued Date Range: 06/14/2025 - 07/11/2025

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
Bank Account: 211102187 - CBB Checking					
06/17/2025	28866	Sonic Systems, Inc	-2,151.60	Check	Accounts Payable
06/19/2025	28867	ACI Payments, Inc	-55.90	Check	Accounts Payable
06/19/2025	28868	Beck Oil Inc	-2,522.84	Check	Accounts Payable
06/19/2025	28869	Burrtec Waste Group, Inc	-12,649.35	Check	Accounts Payable
06/19/2025	28870	Citizens on Patrol Unit 436	-1,000.00	Check	Accounts Payable
06/19/2025	28871	CLA-VAL	-5,705.59	Check	Accounts Payable
06/19/2025	28872	Costco Membership	-195.00	Check	Accounts Payable
06/19/2025	28873	FNBO	-779.82	Check	Accounts Payable
06/19/2025	28874	Frontier Communications	-81.73	Check	Accounts Payable
06/19/2025	28875	Frontier Communications	-176.35	Check	Accounts Payable
06/19/2025	28876	Home Depot Credit Services	-3,538.04	Check	Accounts Payable
06/19/2025	28877	Lakeside Heating and Air Conditioning	-79.00	Check	Accounts Payable
06/20/2025	28878	C. J. Brown & Company, CPAs	-630.00	Check	Accounts Payable
06/27/2025	28879	Atlas Environmental Engineering, Inc	-4,600.00	Check	Accounts Payable
06/27/2025	28880	Boot Barn Inc.	-239.24	Check	Accounts Payable
06/27/2025	28881	County of San Bernardino, Solid Waste Mgmt. Div.	-1,247.74	Check	Accounts Payable
06/27/2025	28882	Helendale Community Services District	-206.25	Check	Accounts Payable
06/27/2025	28883	Imperial Sprinkler Supply, Inc.	-507.51	Check	Accounts Payable
06/27/2025	28884	Parkhouse Tire, Inc.	-669.87	Check	Accounts Payable
06/27/2025	28885	Rebecca Gonzalez	-400.00	Check	Accounts Payable
06/27/2025	28886	Sierra Analytical Labs, Inc	-335.50	Check	Accounts Payable
06/27/2025	28887	Verizon Wireless	-136.39	Check	Accounts Payable
06/27/2025	28888	Verizon Wireless	-1,161.39	Check	Accounts Payable
06/27/2025	28889	JWC Environmental Inc.	-92,643.38	Check	Accounts Payable
06/27/2025	28890	Aqua Metrics Sales Company	-986.94	Check	Accounts Payable
07/02/2025	28891	American Legion Post 855	-1,000.00	Check	Accounts Payable
07/02/2025	28892	Burrtec Waste Group, Inc	-59,379.74	Check	Accounts Payable
07/02/2025	28893	Burrtec Waste Group, Inc	-59,430.48	Check	Accounts Payable
07/02/2025	28894	Business Card	-11,115.01	Check	Accounts Payable
07/02/2025	28895	County of San Bernardino	-20.00	Check	Accounts Payable
07/02/2025	28896	Forshock	-57.00	Check	Accounts Payable
07/02/2025	28897	Forshock	-57.00	Check	Accounts Payable
07/02/2025	28898	Forshock	-57.00	Check	Accounts Payable
07/02/2025	28899	Forshock	-57.00	Check	Accounts Payable
07/02/2025	28900	Forshock	-57.00	Check	Accounts Payable
07/02/2025	28901	Geo-Monitor, Inc.	-294.00	Check	Accounts Payable
07/02/2025	28902	Hartford Life	-347.32	Check	Accounts Payable
07/02/2025	28903	James Harvey	-130.00	Check	Accounts Payable
07/02/2025	28904	Lyons Floor Covering	-3,301.75	Check	Accounts Payable
07/02/2025	28905	Mobile Occupational Services, Inc.	-90.00	Check	Accounts Payable
07/02/2025	28906	O'Reilly Auto Parts	-1,011.91	Check	Accounts Payable
07/02/2025	28907	Rebecca Gonzalez	-200.00	Check	Accounts Payable
07/02/2025	28908	Silver Lakes Landscaping and Maintenance LLC	-1,500.00	Check	Accounts Payable
07/02/2025	28909	Stericycle, Inc	-102.81	Check	Accounts Payable
07/02/2025	28910	The Woodall Group, Inc	-70.00	Check	Accounts Payable
07/02/2025	28911	Underground Service Alert of Southern California	-43.30	Check	Accounts Payable

Bank Transaction Report

Issued Date	Number	Description	Amount	Type	Module
07/02/2025	28912	Allied Public Risk LLC	-87,717.75	Check	Accounts Payable
07/02/2025	28913	Burrtec Waste Industries Inc	-197.48	Check	Accounts Payable
07/02/2025	28914	Hartford Life	-347.32	Check	Accounts Payable
07/02/2025	28915	LAFCO	-10,000.00	Check	Accounts Payable
07/02/2025	28916	NOBEL Systems	-15,250.00	Check	Accounts Payable
07/02/2025	28917	Pyro Spectaculars Inc.	-3,233.00	Check	Accounts Payable
07/02/2025	28918	Silver Lakes Association	-2,820.00	Check	Accounts Payable
07/02/2025	28919	Tyler Technologies, Inc.	-36,837.82	Check	Accounts Payable
07/02/2025	28920	Zenith National Insurance Company	-9,030.00	Check	Accounts Payable
07/02/2025	28921	Silver Lakes Landscaping and Maintenance LLC	-7,000.00	Check	Accounts Payable
07/07/2025	28922	Sonic Systems, Inc	-2,151.60	Check	Accounts Payable
07/07/2025	28923	Ornnell Fire Sprinkler, Inc	-3,000.00	Check	Accounts Payable
07/07/2025	28924	Void Check	0.00	Check	Utility Billing
07/07/2025	28925	Void Check	0.00	Check	Utility Billing
07/07/2025	28926	Void Check	0.00	Check	Utility Billing
07/07/2025	28927	Void Check	0.00	Check	Utility Billing
07/07/2025	28928	Void Check	0.00	Check	Utility Billing
07/07/2025	28929	Void Check	0.00	Check	Utility Billing
07/07/2025	28930	JILL HARP	-232.00	Check	Utility Billing
07/07/2025	28931	BRANDI N. TOLIVER	-272.15	Check	Utility Billing
07/07/2025	28932	MICHAEL MANGAN	-126.95	Check	Utility Billing
07/07/2025	28933	TERRANCE D SMALL	-379.26	Check	Utility Billing
07/07/2025	28934	LARAMIE COSEK	-264.80	Check	Utility Billing
07/07/2025	28935	BH HOMES	-15.42	Check	Utility Billing
07/07/2025	28936	TICOR TITLE COMPANY OF CALIFORNIA	-471.76	Check	Utility Billing
07/10/2025	28937	Evans Hydro, Inc.	-20,403.92	Check	Accounts Payable
07/10/2025	28938	AVCOM Services Inc.	-70.00	Check	Accounts Payable
07/10/2025	28939	Burrtec Waste Industries Inc	-474.24	Check	Accounts Payable
07/10/2025	28940	Burrtec Waste Industries Inc	-1,212.52	Check	Accounts Payable
07/10/2025	28941	Cal Fire	-447.43	Check	Accounts Payable
07/10/2025	28942	Charlie Bui	-450.00	Check	Accounts Payable
07/10/2025	28943	Infosend, Inc	-2,090.96	Check	Accounts Payable
07/10/2025	28944	Lowe's Inc.	-2,583.39	Check	Accounts Payable
07/10/2025	28945	On Line Information Services, Inc	-15.60	Check	Accounts Payable
07/10/2025	28946	Patton's Sales Corp	-321.75	Check	Accounts Payable
07/10/2025	28947	Silver Lakes Hardware	-136.73	Check	Accounts Payable
07/10/2025	28948	Tyler Technologies, Inc.	-7,238.84	Check	Accounts Payable
07/10/2025	28949	USA Blue Book	-1,450.32	Check	Accounts Payable
07/10/2025	28950	AVCOM Services Inc.	-1,505.00	Check	Accounts Payable
07/10/2025	28951	C Wells Pipeline Materials , Inc	-327.43	Check	Accounts Payable
07/10/2025	28952	Choice Builder	-1,021.42	Check	Accounts Payable
07/10/2025	28953	Consolidated Electrical Distributors, Inc.	-565.95	Check	Accounts Payable
07/10/2025	28954	Frontier Communications	-215.65	Check	Accounts Payable
07/10/2025	28955	Frontier Communications	-70.15	Check	Accounts Payable
07/10/2025	28956	Kevin Klein	-1,600.00	Check	Accounts Payable
07/10/2025	28957	Lakeside Heating and Air Conditioning	-79.00	Check	Accounts Payable
07/10/2025	28958	Lakeside Heating and Air Conditioning	-300.00	Check	Accounts Payable
07/10/2025	28959	Sonic Systems, Inc	-250.13	Check	Accounts Payable
07/10/2025	28960	Ultimate Internet Access, Inc	-818.65	Check	Accounts Payable
07/11/2025	28961	C. J. Brown & Company, CPAs	-73.00	Check	Accounts Payable
07/11/2025	28962	Starting Line Advisory	-4,919.40	Check	Accounts Payable
06/20/2025	DFT0002693	Cal PERS	-162.35	Bank Draft	Accounts Payable

Bank Transaction Report

Issued Date	Number	Description	Amount	Type	Module
06/20/2025	DFT0002694	Cal PERS	-247.82	Bank Draft	Accounts Payable
06/20/2025	DFT0002695	Cal PERS	-250.00	Bank Draft	Accounts Payable
06/20/2025	DFT0002696	Cal PERS	-5,300.53	Bank Draft	Accounts Payable
06/20/2025	DFT0002697	California State Disbursement Unit	-230.76	Bank Draft	Accounts Payable
06/20/2025	DFT0002698	Cal PERS	-2,516.73	Bank Draft	Accounts Payable
06/20/2025	DFT0002699	Cal PERS	-848.26	Bank Draft	Accounts Payable
06/20/2025	DFT0002700	Cal PERS	-4,794.38	Bank Draft	Accounts Payable
06/20/2025	DFT0002701	Cal PERS	-1,615.93	Bank Draft	Accounts Payable
06/20/2025	DFT0002702	Cal PERS	-1,245.40	Bank Draft	Accounts Payable
06/20/2025	DFT0002703	Cal PERS	-1,264.67	Bank Draft	Accounts Payable
06/20/2025	DFT0002704	Cal PERS	-14.88	Bank Draft	Accounts Payable
06/20/2025	DFT0002705	State of California - Franchise Tax Board	-150.00	Bank Draft	Accounts Payable
06/20/2025	DFT0002706	Internal Revenue Service	-811.36	Bank Draft	Accounts Payable
06/20/2025	DFT0002707	Internal Revenue Service	-2,046.38	Bank Draft	Accounts Payable
06/20/2025	DFT0002708	Employment Development Center	-846.78	Bank Draft	Accounts Payable
06/20/2025	DFT0002709	Internal Revenue Service	-7,043.33	Bank Draft	Accounts Payable
06/20/2025	DFT0002710	Employment Development Center	-2,684.62	Bank Draft	Accounts Payable
07/03/2025	DFT0002719	Cal PERS	-162.35	Bank Draft	Accounts Payable
07/03/2025	DFT0002720	Cal PERS	-210.91	Bank Draft	Accounts Payable
07/03/2025	DFT0002721	Cal PERS	-250.00	Bank Draft	Accounts Payable
07/03/2025	DFT0002722	Cal PERS	-5,300.53	Bank Draft	Accounts Payable
07/03/2025	DFT0002723	California State Disbursement Unit	-230.76	Bank Draft	Accounts Payable
07/03/2025	DFT0002724	Cal PERS	-2,523.06	Bank Draft	Accounts Payable
07/03/2025	DFT0002725	Cal PERS	-848.26	Bank Draft	Accounts Payable
07/03/2025	DFT0002726	Cal PERS	-4,825.38	Bank Draft	Accounts Payable
07/03/2025	DFT0002727	Cal PERS	-1,615.93	Bank Draft	Accounts Payable
07/03/2025	DFT0002728	Cal PERS	-1,245.40	Bank Draft	Accounts Payable
07/03/2025	DFT0002729	Cal PERS	-1,279.15	Bank Draft	Accounts Payable
07/03/2025	DFT0002730	Cal PERS	-14.88	Bank Draft	Accounts Payable
07/03/2025	DFT0002731	State of California - Franchise Tax Board	-150.00	Bank Draft	Accounts Payable
07/03/2025	DFT0002732	Internal Revenue Service	-765.16	Bank Draft	Accounts Payable
07/03/2025	DFT0002733	Internal Revenue Service	-2,038.56	Bank Draft	Accounts Payable
07/03/2025	DFT0002734	Employment Development Center	-843.55	Bank Draft	Accounts Payable
07/03/2025	DFT0002735	Internal Revenue Service	-7,206.87	Bank Draft	Accounts Payable
07/03/2025	DFT0002736	Employment Development Center	-2,772.98	Bank Draft	Accounts Payable
07/03/2025	DFT0002743	Cal PERS	18.93	Bank Draft Reve	Accounts Payable
07/03/2025	DFT0002745	Cal PERS	14.48	Bank Draft Reve	Accounts Payable
06/20/2025	DFT0002752	Internal Revenue Service	7.22	Bank Draft Reve	Accounts Payable
06/20/2025	DFT0002753	Internal Revenue Service	1.68	Bank Draft Reve	Accounts Payable
06/20/2025	DFT0002754	Employment Development Center	0.70	Bank Draft Reve	Accounts Payable
06/23/2025	EFT0005480	SCE ACH Park Wellheads Acct 700448234519	-499.00	EFT	General Ledger
06/23/2025	EFT0005481	SCE Street Lighting Acct # 700013030275	-1,799.38	EFT	General Ledger
06/26/2025	EFT0005485	SCE ACH Sod Farm Acct 700255337588	-1,401.97	EFT	General Ledger
07/01/2025	EFT0005489	ACH Well #13 SCE Acct 700812965633	-2,102.84	EFT	General Ledger
07/02/2025	EFT0005490	SCE ACH Well 6,7,8,9 & 2 Acct 700620711734	-471.94	EFT	General Ledger
07/02/2025	EFT0005491	SCE Community Center ACH Acct.# 700218740906	-2,415.37	EFT	General Ledger
07/07/2025	EFT0005492	SCE ACH WWTP & Wells 3,4 & 1 Acct 700547354472	-25,132.56	EFT	General Ledger
06/23/2025	EFT0005501	To record Tasc Flex Claim Pmt PPE 6/152/25	-1,031.22	EFT	General Ledger
07/01/2025	EFT0005502	To record EVO Thrift Store CC Fees 23099	-1,082.92	EFT	General Ledger
07/08/2025	EFT0005511	To record CalPERS Health Premium Paid	-20,840.05	EFT	General Ledger
07/08/2025	EFT0005512	PERS Classic 1959 Survivor Billing - Employer	-626.40	EFT	General Ledger
07/08/2025	EFT0005513	To record PEPA 1959 Survivor -Employer	-527.80	EFT	General Ledger

Bank Transaction Report

Issued

Date	Number	Description	Amount	Type	Module
07/08/2025	EFT0005514	To record PERS Classic Unfunded Accrued Liability	-69,704.00	EFT	General Ledger
07/08/2025	EFT0005515	To record PERS PEPRA Unfunded Accrued Liability	-2,583.00	EFT	General Ledger
07/09/2025	EFT0005516	To record Tasc Flex Claim Pmt PPE 6/29/25	-1,031.22	EFT	General Ledger
07/02/2025	EFT0005517	To record Paymentech CC Fees Acct Ending 9479	-453.74	EFT	General Ledger
07/02/2025	EFT0005518	To record Paymentech Fees Acct Ending 6621	-2,458.73	EFT	General Ledger
07/11/2025	EFT0005520	To record Sales Tax Pmt - 2nd Quarter	-2,332.63	EFT	General Ledger
Bank Account 211102187 Total: (156)					-699,819.21
Report Total: (156)					-699,819.21

Summary

Bank Account		
211102187 CBB Checking		
Count	Amount	
156	-699,819.21	
Report Total:	156	-699,819.21

Cash Account		
No Cash Account		
99 99-111000 Cash in CBB - Checking		
Count	Amount	
6	0.00	
150	-699,819.21	
Report Total:	156	-699,819.21

Transaction Type	Count	Amount
Bank Draft	36	-64,357.91
Bank Draft Reversal	5	43.01
Check	97	-499,009.54
EFT	18	-136,494.77
Report Total:	156	-699,819.21

Flagstar Visa Statement 6/2/25

Acct #	Description								
01-553000	Water Operating Supplies	12.39	22.88						35.27
02-553000	Wastewater Oprsting Supplies	12.39	22.88						35.27
03-553000	Thrift Store Operating Supplies	12.39	22.89						35.28
03-556800	Thrift Store Employee Incentive Gift Cards / Fratelli's Pizza	500.00	28.72						528.72
10-521600	Constant Contact	85.00							85.00
10-53000	Admin Operating Supplies	12.39	22.89						35.28
10-556800	CV B'day Gift Card	25.00							25.00
Totals	Staff Key:	KC	AA	CC	CV	TM			779.82
Due 7-1-25									

Total



Helendale Community Services District

Date: July 17, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #3c
May Financial Report

May 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.*

May 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
May 2025

	May 2025	YTD Actual	Budget	92% of Budget	PYTD
1 Operating Revenues					
2 Meter Charges	\$ 135,776	\$ 1,496,025	\$ 1,600,864	93%	\$ 1,483,220
3 Water Sales	65,948	821,426	751,684	109%	712,805
4 Standby Charges	73	28,298	25,880	109%	35,303
5 Other Operating Revenue	4,722	162,587	101,887	160%	184,515
6 Total Operating Revenues	206,519	2,508,336	2,480,314	101%	2,415,844
7 Non-Operating Revenues					
8 Grant Revenue	-	90,000	-	0%	-
9 Miscellaneous Income (Expense)	12,710	12,889	-	0%	2,375
10 Total Non-Operating Revenues	12,710	102,889	-	0%	2,375
11 Total Revenues	219,229	2,611,225	2,480,314	105%	2,418,219
12 Expenses					
13 Salaries & Benefits					
14 Salaries	35,542	405,757	446,274	91%	367,884
15 Benefits	14,939	152,018	157,285	97%	132,291
16 Total Salaries & Benefits	50,480	557,774	603,559	92%	500,175
17 Transmission & Distribution					
18 Contractual Services	9,058	51,456	58,987	87%	55,308
19 Power	12,179	194,373	209,725	93%	181,242
20 Operations & Maintenance	7,439	92,461	158,000	59%	112,479
21 Rent/Lease Expense	800	10,520	11,600	91%	8,800
22 Permits & Fees	-	32,644	42,025	78%	38,506
23 Total Transmission & Distribution	29,476	381,453	480,337	79%	396,335
24 General & Administrative					
25 Utilities	438	5,007	3,906	128%	3,829
26 Office & Other Expenses	85	1,990	6,696	30%	1,328
27 Admin Allocation	57,008	627,090	684,098	92%	575,379
28 Total General & Administrative	57,532	634,086	694,700	91%	580,537
29 Debt Service	23,707	346,309	350,351	99%	346,309
30 Total Expenses	161,195	1,919,623	2,128,947	90%	1,823,356
31 Net Income (Loss) Before Other Items	58,034	691,602	351,367	197%	594,863
32 Sale or Lease of Water Rights	307,529	311,041	300,000	104%	428,475
33 Capital Expenses	(183)	(220,318)	(425,000)	52%	(325,097)
34 Net Income (Loss)	\$ 365,379	\$ 782,325	\$ 226,367		\$ 698,241



Helendale CSD Financial Statement Analysis May 2025 – 92% of Fiscal Year

Fund 01-Water Revenues and Expenses

Line 2 Meter Charges: Includes fixed monthly charge for water service. Year-to-date (YTD) meter charges are trending in line with budget.

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

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

Line 5 Other Operating Revenue: Includes permit & inspection charges, connection fees, meter installation fees, other fees/charges, and mechanic service reimbursements. Connection and meter installation fees are budgeted conservatively due to the unexpected nature of these fees. YTD is over budget due to the high volume of connections, meter installations, water supply and delinquent fees.

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

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

Line 14 Salaries: Includes salaries for water employees. YTD is trending in line with budget.

Line 15 Benefits: Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education and trainings. YTD is trending slightly ahead of budget due to employer 457 contributions.

Line 18 Contractual Services: Includes lab testing, engineering, geographic information system (GIS) support & other contract services. YTD is trending under budget at 87%.

Line 19 Power: Includes electricity usage for transmission & distribution. YTD is trending slightly ahead of budget at 93% in correlation with increased water demand.

Line 20 Operations & Maintenance: Includes operations & maintenance expenses, uniforms, vehicle maintenance and vehicle fuel. YTD can trend over/under budget due to need and the timing of services. YTD is trending under budget at 59% due to timing of expenses.

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



Helendale CSD

Financial Statement Analysis

May 2025 – 92% of Fiscal Year

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

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

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

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 budget.

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

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

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

- \$12.3K – Well House Well 13
- \$1.4K – Electrical Well #3
- \$63K – AMI Meters
- \$75K – Water Rights
- \$19K – New Well Pipeline
- \$39.3K – Service Truck Purchase
- \$9.8K – Trailer Purchase



Helendale CSD
Statement of Revenues & Expenses - Sewer
May 2025

	May 2025	YTD Actual	Budget	92% of Budget	PYTD
1 Operating Revenues					
2 Sewer Charges	\$ 155,434	\$ 1,734,043	\$ 1,892,130	92%	\$ 1,673,797
3 Standby Charges	170	22,253	24,317	92%	30,109
4 Other Fees & Charges	2,424	71,519	35,920	199%	78,210
5 Interfund Transfer In/(Out)	5,964	65,607	71,571	92%	38,592
6 Other Income/(Expense)	-	-	-	0%	4,408
7 Total Revenues	163,991	1,893,421	2,023,938	94%	1,825,116
8 Expenses					
9 Salaries & Benefits					
10 Salaries	24,121	318,104	383,982	83%	290,297
11 Benefits	9,683	122,169	127,147	96%	107,265
12 Total Salaries & Benefits	33,804	440,273	511,129	86%	397,562
13 Sewer Operations					
14 Contractual Services	4,306	73,637	117,475	63%	42,767
15 Power	8,811	113,768	133,350	85%	117,254
16 Operations & Maintenance	5,479	48,917	65,800	74%	69,600
17 Permits & Fees	-	37,927	43,300	88%	34,866
18 Total Sewer Operations	18,596	274,249	359,925	76%	264,487
19 General & Administrative					
20 Utilities	436	5,606	5,350	105%	5,488
21 Office & Other Expenses	921	10,944	21,460	51%	21,646
22 Admin Allocation	55,868	614,548	670,416	92%	563,871
23 Total General & Administrative	57,226	631,098	697,226	91%	591,006
24 Debt Service	51,061	102,123	102,123	100%	102,123
25 Total Expenses	160,687	1,447,742	1,670,403	87%	1,355,178
26 Net Income (Loss) Before Other Items	3,304	445,679	353,534	126%	469,939
27 Capital Expenses	(37,061)	(125,228)	(885,000)	14%	(46,539)
28 Net Income (Loss)	\$ (33,756)	\$ 320,451	\$ (531,466)		\$ 423,399



Helendale CSD

Financial Statement Analysis

May 2025 – 92% 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 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 over budget due to higher permits and inspection, connection, and delinquent fees than anticipated.

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

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

Line 10 Salaries: Includes salaries for all sewer employees. YTD is trending slightly below budget.

Line 11 Benefits: Includes employee insurance, PERS retirement, workers compensation, payroll taxes, and education & training. YTD is trending over budget at 96% due to higher group insurance costs for wastewater employees than anticipated in budget.

Line 14 Contractual Services: Includes lab testing, engineering, GIS support & other contractual services. YTD is trending under budget at 63% due to timing of GIS support expenses.

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

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

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

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

Line 21 Office & Other Expenses: Includes mileage/travel reimbursements, office supplies, water conservation program, and dues & subscriptions. These expenses are on an as-needed basis and can trend over/under budget. YTD is trending under budget at 51%.

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

May 2025 – 92% 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:

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



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

	May 2025	YTD Actual	Budget	92% of Budget	PYTD
1 Operating Revenues					
2 Retail Sales	\$ 27,332	\$ 288,223	\$ 300,000	96%	\$ 261,075
3 Donations	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	-	0%	-
5 Miscellaneous Income (Expense)	-	-	-	0%	242
6 Total Revenues	27,332	288,223	300,000	96%	261,316
7 Expenses					
8 Salaries & Benefits					
9 Salaries	12,701	161,600	191,462	84%	145,397
10 Benefits	2,745	28,540	35,334	81%	24,702
11 Total Salaries & Benefits	15,447	190,140	226,796	84%	170,099
12 Recycling Center Operations					
13 Contractual Services	-	3,873	2,500	155%	22,637
14 Operations & Maintenance	3,158	11,352	9,750	116%	8,448
15 Total Recycling Center Operations	3,158	15,225	12,250	124%	31,085
16 General & Administrative					
17 Utilities	706	10,737	12,800	84%	10,762
18 Office & Other Expenses	877	8,710	9,000	97%	7,102
19 Total General & Administrative	1,583	19,447	21,800	89%	17,865
20 Total Expenses	20,187	224,811	260,846	86%	219,048
21 Net Income (Loss) Before Other Items	7,145	63,412	39,154	162%	42,268
22 Capital Expenses	-	-	-	-	-
23 Net Income (Loss)	\$ 7,145	\$ 63,412	\$ 39,154		\$ 42,268



Helendale CSD Financial Statement Analysis May 2025 – 92% of Fiscal Year

Fund 03-Recycling Center Revenues and Expenses

Line 2 Retail Sales: Includes sales revenues from the Thrift Store. YTD is trending slightly ahead of budget due to increased sales activity.

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

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

Line 5 Miscellaneous Income/(Expense): Includes gain or loss on sale of assets and other miscellaneous income. There is no activity YTD.

Line 9 Salaries: Salaries for all part-time recycling center employees and full-time supervisor. YTD is trending under budget at 81%.

Line 10 Benefits: Includes employee insurance, workers compensation, payroll taxes, and education & training. YTD is trending under budget at 81%.

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

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

Line 17 Utilities (G&A): Includes electricity and telephone expenses. YTD is trending in line with budget.

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

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

Line 22 Capital Expenses: There is no activity YTD.



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

	May 2025	YTD Actual	Budget	92% of Budget	PYTD
1 Operating Revenues					
2 Property Rental Revenues	\$ 11,399	\$ 128,169	\$ 146,388	88%	\$ 123,312
3 Other Income	-	(62)	-	0%	430
4 Board Discretionary Revenue	-	-	-	0%	-
5 Total Revenues	11,399	128,106	146,388	88%	123,742
6 Expenses					
7 Contractual Services	-	-	10,000	0%	5,600
8 Utilities	844	15,174	17,203	88%	13,934
9 Operations & Maintenance	1,206	7,511	13,400	56%	8,150
10 Debt Service	26,544	53,088	53,088	100%	53,088
11 Capital Expenses	-	-	-	0%	-
12 Total Expenses	28,594	75,773	93,690	81%	80,771
13 Net Income (Loss)	\$ (17,195)	\$ 52,334	\$ 52,698		\$ 42,971



Helendale CSD Financial Statement Analysis May 2025 – 92% of Fiscal Year

Fund 04-Property Rental Revenues and Expenses

Line 2 Property Rental Revenues: Includes revenue for 15302 Smithson and 15425 Wild Road properties. YTD is trending below budget due to unit vacancies.

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

Line 4 Board Discretionary Revenue: This line shows the transfer of net cash from the Property Rental Fund (Fund 04) to Parks & Recreation Fund (Fund 05) at year-end.

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

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

Line 9 Operations & Maintenance: Includes maintenance and other costs relating to the rental properties. YTD is trending below budget at 56%.

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: There is no activity YTD.



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

	May 2025	YTD Actual	Budget	92% of Budget	PYTD
1 Operating Revenues					
2 Program Fees	\$ 4,560	\$ 52,536	\$ 38,000	138%	\$ 60,009
3 Property Taxes	1,799	19,381	23,000	84%	18,928
4 Donations & Sponsorships	4,620	28,785	-	0%	22,024
5 Rental Income	3,630	23,279	24,075	97%	22,529
6 Developer Impact Fees	-	18,920	6,880	275%	24,080
7 Grants	-	-	-	0%	-
8 Interfund Transfer In/(Out)	(5,964)	(65,607)	(71,571)	92%	(38,592)
9 Board Discretionary Revenue	26,967	432,000	459,818	94%	415,750
10 Miscellaneous Income (Expense)	-	-	-	0%	36,662
11 Total Revenues	35,612	509,294	480,202	106%	561,392
12 Expenses					
13 Salaries & Benefits					
14 Salaries	2,535	25,541	32,200	79%	66,369
15 Benefits	194	2,309	3,960	58%	17,359
16 Total Salaries & Benefits	2,729	27,850	36,160	77%	83,728
17 Program Expense	10,723	61,533	75,765	81%	72,110
18 Contractual Services	6,665	84,086	103,775	81%	9,180
19 Utilities	4,204	52,263	69,588	75%	66,272
20 Operations & Maintenance	4,315	33,595	29,789	113%	48,810
21 Permits & Fees	-	1,701	1,733	98%	1,652
22 Grant Expense	-	2,744	-	0%	-
23 Other Expenses	-	-	900	0%	1,554
24 Total Expenses	28,636	263,773	317,709	83%	283,306
25 Net Income (Loss) Before Other Items	6,976	245,521	162,493	151%	278,085
26 Capital Expenses	-	(333,116)	(176,000)	189%	(380,959)
27 Net Income (Loss)	\$ 6,976	\$ (87,595)	\$ (13,507)		\$ (102,874)



Helendale CSD Financial Statement Analysis May 2025 – 92% of Fiscal Year

Fund 05-Parks & Recreation Revenues and Expenses

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

Line 3 Property Taxes: Includes the transfer of property taxes for streetlight utility expenses. YTD is trending slightly below budget.

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

Line 5 Rental Income: Includes rental income from the water shop, storage for the recycling center, community center room rental, church rental, and gymnastics rental. YTD is trending in line with 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 over budget as development has exceeded anticipated levels.

Line 7 Grant Revenue: There is no grant 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 July includes the following:

- Radio Tower Site Rent – \$14,197
- Property Taxes – \$4,187
- Solid Waste Franchise Fees – \$10,382
- Transfer Property Tax Revenue for Street Light Utilities – \$(1,799)

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

Line 14 Salaries: Includes part-time Parks and Recreation employees. YTD is trending under budget at 79%.

Line 15 Benefits: Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education & training. YTD is trending under budget at 58% due to less benefit expenses for part-time employees.



Helendale CSD

Financial Statement Analysis

May 2025 – 92% 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 under budget at 81%.

Line 18 Contractual Services: Includes software support and other contract services. These expenses are on an as-needed basis and can trend over/under budget. YTD is trending below budget at 81%.

Line 19 Utilities: Includes gas and electric for parks and the community center, along with telephone & electricity for street lighting. YTD is trending under budget at 75%.

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

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

Line 21 Permits & Fees: Includes permit and inspection fees, along with San Bernardino County fees. YTD is at 98% of budget due to timing of annual community center well permit and annual event organizer permit renewals. No additional activity is expected.

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

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

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

- \$188.7K – Lighting for baseball and sports fields
- \$16.7K – Park Lighting North
- \$127.2K – Solar Roof Project



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

	May 2025	YTD Actual	Budget	92% of Budget	PYTD
1 Operating Revenues					
2 Charges for Services	\$ 59,622	\$ 653,718	\$ 708,761	92%	\$ 639,784
3 Assessments & Fees	1,384	246,119	245,096	100%	236,319
4 Other Charges	2,178	32,142	25,460	126%	31,721
5 Grant Revenue	-	67,672	-	0%	-
6 Board Discretionary Revenue	-	-	-	0%	-
7 Miscellaneous Income (Expense)	25	25	-	0%	314
8 Total Revenues	63,209	999,676	979,316	102%	908,138
9 Expenses					
10 Salaries & Benefits					
11 Salaries	3,973	45,197	51,584	88%	77,063
12 Benefits	2,125	20,531	20,312	101%	32,937
13 Total Salaries & Benefits	6,098	65,729	71,896	91%	110,000
14 Contractual Services	-	591,451	694,752	85%	563,459
15 Disposal Fees	13,333	151,464	173,000	88%	166,296
16 Operations & Maintenance	95	2,170	2,650	82%	3,392
17 Other Operating Expenses	3,983	8,109	5,090	159%	2,772
18 Admin Allocation	1,140	12,542	13,682	92%	11,508
19 Total Expenses	24,649	831,464	961,070	87%	857,427
20 Net Income (Loss) Before Other Items	38,560	168,212	18,246		50,712
21 Capital Expenses	-	(67,672)	-	0%	-
22 Net Income (Loss)	\$ 38,560	\$ 100,540	\$ 18,246		\$ 50,712



Helendale CSD Financial Statement Analysis May 2025 – 92% 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 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 over budget due to more delinquent fees, property tax penalties, and recycling revenue than anticipated.

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

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

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

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

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

Line 15 Disposal Fees: Includes San Bernardino County disposal fees and green waste disposal fees. YTD is trending in line with budget.

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 trending under budget at 82% due to less maintenance costs than anticipated.

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



Helendale CSD Financial Statement Analysis May 2025 – 92% of Fiscal Year

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

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



Helendale CSD
Statement of Revenues & Expenses - Administration
May 2025

	May 2025	YTD Actual	Budget	92% of Budget	PYTD
1 Operating Revenues					
2 Tower Rent	\$ 14,198	\$ 180,892	\$ 198,909	91%	\$ 180,273
3 Property Taxes	4,187	156,122	125,742	124%	151,477
4 Solid Waste Billing & Fees	17,748	194,970	190,781	102%	177,833
5 Fees & Charges	3,702	38,083	28,500	134%	34,347
6 Investment income	20,750	315,745	80,000	395%	258,209
7 Other Income	-	5,704	200	2852%	8,663
8 Board Discretionary Revenue	(28,767)	(451,380)	(423,818)	107%	(434,679)
9 Total Revenues	31,817	440,135	200,314	220%	376,124
10 Expenses					
11 Salaries & Benefits					
12 Salaries	55,858	608,621	669,796	91%	626,811
13 Benefits	21,286	293,571	317,371	93%	252,649
14 Directors' Fees	4,200	23,722	47,500	50%	31,199
15 Total Salaries & Benefits	81,343	925,914	1,034,667	89%	913,763
16 Contractual Services	9,464	269,282	290,482	93%	296,357
17 Insurance	-	123,987	120,862	103%	80,419
18 Utilities	1,489	19,033	22,140	86%	19,474
19 Operations & Maintenance	95	2,931	5,150	57%	2,546
20 Permits & Fees	1,046	11,522	14,850	78%	19,107
21 Office & Other Expenses	4,390	66,805	96,860	69%	70,137
22 Election Expense	-	5,567	3,500	159%	-
23 Administrative Allocation	(114,016)	(1,254,180)	(1,368,196)	92%	(1,150,758)
24 Total Expenses	(16,190)	170,860	220,315	78%	251,045
25 Net Income (Loss) Before Capital	48,007	269,274	(20,000)		125,079
26 Capital Expenses	-	-	-	0%	(69,758)
27 Net Income (Loss) After Capital	\$ 48,007	\$ 269,274	\$ (20,000)		\$ 55,321



Helendale CSD Financial Statement Analysis May 2025 – 92% 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 budget.

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

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

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

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

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

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

- Radio Tower Site Rent – \$14,197
- Property Taxes – \$4,187
- Solid Waste Franchise Fees – \$10,382

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

Line 13 Benefits: Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, employee benefit & morale and education & training. YTD is trending in line with budget.

Line 14 Directors' Fees: Includes directors fees as well as directors training, seminars, and mileage expense. YTD is trending under budget at 50%.

Line 16 Contractual Services: Includes software support, legal services, and auditing & accounting services. YTD is trending in line with budget.

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

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



Helendale CSD Financial Statement Analysis May 2025 – 92% of Fiscal Year

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

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

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

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

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: There is no activity YTD.



Helendale Community Services District

DATE: July 17, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #5
Discussion and Possible Action Regarding Approval of Directors' Expense Reports

STAFF RECOMMENDATION

None.

STAFF REPORT

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

Fiscal Impact: As outlined on the attached Expense reports

Possible Motion: Approve Expense Reports as presented

Attachments: Spreadsheet of cumulative meetings
Director's Expense Reports

BOARD COMPENSATION REPORT

ROLLING 12-MONTHS

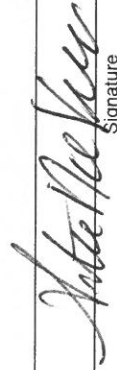
Name	Title	Type	6 2024	7 2024	8 2024	9 2024	10 2024	11 2024	12 2024	1 2025	2 2025	3 2025	4 2025	5 2025	6 2025	TOTAL
Clark	President	Compensated	4		2	3	5	4	4	2	2	3	5	4		38
		Non-Comp	0		0	0	0	1	0	0	0	0	0	0		1
Cardenas	Vice President	Compensated	1	1	2	2	3	2	2	1	2	0	2	2		20
		Non-Comp	1	4	2	4	3	2	2	1	2	2	5	3		31
Guinn	Director	Compensated	7	6	7	2	3	6	4	2	3	4	9			53
		Non-Comp	6	2	0	1	1	2	1	3	1	0	4			21
Rosenberg	Director	Compensated							2	7	4	2	8	7	4	34
		Non-Comp							0	0	0	0	0	1	0	1
DeVries	Director	Compensated							2		4	2	6	4	4	22
		Non-Comp							0		0	2	2	1	0	5

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name
Artie DeVries

Pay Period Endng
5/25/25 - 6/19/25

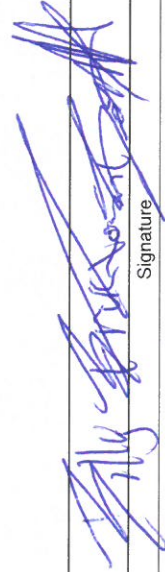
Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
5/29/25	Event Special Board Meeting		\$	\$	\$	Yes	No	A
	Description of Public Benefit							
6/4/25	Event Pre-Board Meeting with GM		\$	\$	\$	Yes	Yes	E
	Description of Public Benefit							
6/5/25	Event Regular Board Meeting		\$	\$	\$	Yes	No	A
	Description of Public Benefit							
6/18/25	Event Pre-meeting with GM		\$	\$	\$	Yes	No	E
	Description of Public Benefit							
6/19/25	Event Regular Board Meeting		\$	\$	\$	Yes	No	A
	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	5	\$ 750	\$ 750

Signature


Date
6-11-25

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 ¢	

HELENDAL COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER										
Name		Pay Period Ending								
Billy Rosenberg										
Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category		
6-3-25	Event		\$	\$	\$	Yes	No			
	Description of Public Benefit									
6-5-25	Event		\$	\$	\$	Yes	No			
	Description of Public Benefit									
6-17-25	Event		\$	\$	\$	Yes	No			
	Description of Public Benefit									
6-19-25	Event		\$	\$	\$	Yes	No			
	Description of Public Benefit									
	Event		\$	\$	\$		Please Select			
	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		



Signature

7/14/95

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: July 17, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #6
Public Hearing to Receive Comments Regarding Possible Adoption of Resolution 2025-06: A Resolution of the Board of Directors of the Helendale Community Services District Authorizing the Establishment and Continuation of Collection of Water and Sewer Standby Charges for Fiscal Year 2026

STAFF RECOMMENDATION:

Hold the public hearing to receive comments then continue hearing to August 7 Regular Board Meeting.

STAFF REPORT:

Staff recommends that the Board hold a public hearing to receive any comments on the Standby Fees and then continue the public hearing until August 7, at 6 pm. Due to the challenges with getting the hearing notices published in the newspapers, Staff needed to extend the public hearing to the next meeting.

On, May 1, 2025, the Board of Directors approved the initiation of the collection of the standby fee. This is a procedural item that comes before the Board on an annual basis. The Collection of Standby Fees is a two-part process which includes the initiation of the process and then culminates in a public hearing and adoption of the proposed resolution approving the continuation of collection of the standby fees. Once approved by the Board, Staff prepares and submits the final list to the County Tax Collector by August 10th.

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

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

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

POSSIBLE MOTION None at this time.

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



RESOLUTION NO. 2025-06

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

By: _____
Ron Clark, President

ATTEST:

Cheryl Vermette, Clerk of the Board

Exhibit A

Water Standby Fee

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

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

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

EXAMPLE:

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

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

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

Exhibit B

Sewer Standby Fee

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

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

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

EXAMPLE:

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

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

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



HELENDALE COMMUNITY SERVICES DISTRICT

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

FINAL DRAFT: OCTOBER 2014



BARTLE WELLS ASSOCIATES



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TABLE OF CONTENTS

OVERVIEW	1
Introduction	1
HISTORICAL BACKGROUND AND CURRENT LEGISLATION	2
WATER SERVICES	3
Description of CSD	3
METHOD OF APPORTIONMENT	4
Benefit Analysis	4
Assessment Methodology	4
Equivalent Benefit Units:	5
DISTRICT BUDGET FISCAL YEAR 2014-2015	6
DISTRICT BOUNDARY DIAGRAMS	7
2014-2015 ASSESSMENT ROLL	8

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

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

Dated this _____ day of _____, 2014.

By: _____
Kimberly Cox, General Manager

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

OVERVIEW

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

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

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

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

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

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

HISTORICAL BACKGROUND AND CURRENT LEGISLATION

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

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

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

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

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

WATER AND SEWER SERVICES

DESCRIPTION OF CSD

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

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

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

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

METHOD OF APPORTIONMENT

BENEFIT ANALYSIS

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

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

ASSESSMENT METHODOLOGY

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

Constitution.

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

EQUIVALENT BENEFIT UNITS

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

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

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

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

EXAMPLE:

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

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

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

EXAMPLE:

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

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

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

DISTRICT BUDGET FISCAL YEAR 2014-2015

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

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

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

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

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

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

DISTRICT BOUNDARY DIAGRAMS

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

2014-2015 ASSESSMENT ROLL

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

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

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



Helendale Community Services District

DATE: July 17, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #7
Discussion and Possible Action Regarding Approval of Open Purchase Order for Fiscal Year 2026

STAFF RECOMMENDATION

Staff seeks approval for this item.

STAFF REPORT:

Many expenditures during the course of the year are under the General Manager's signing authority. Other expenses that are not within the GM's signing authority are approved by the Board on a case-by-case basis. Several items approved by the Board include Contracts such as Starting Line Advisory (accounting support services), CJ Brown and Associates (Auditors), Sonic Systems (IT Support), Burrtec (Solid Waste provider) and Tyler (Accounting Software) which are approved under separate Board actions. Further, the budget outlines anticipated expenditures that includes utility payments (SCE & SWG), regulatory fees, banking costs, etc. and upon adoption of the budget resolution authorization is given for such expenditures. Regulatory costs include the State Water Resources Control Board annual permit fees for water and wastewater, fire permits, air permits, as well as Mojave Water Agency pumping fees.

Following is a list of the vendors and the amount for which the open PO is being requested:

<u>Vendor</u>	<u>Purpose</u>	<u>Amount</u>	<u>Changes</u>
Aqua Metrics	Meters	\$ 75,000	Budget Increase of \$25k
Brunick, McElhaney & Kennedy	Legal Expense	\$100,000	Budget Increase of \$20k
Core & Main	Water Dist Supplies	\$ 35,000	Increase of \$5k
Western Water Works	Water Dist Supplies	\$ 30,000	Same
Beck Oil	Fuel	\$ 50,000	Same
Houston & Harris	WWTP CCTV	\$ 35,000	Same
Pro Pipe	WWTP CCTV	<u>\$ 25,000</u>	Additional vendor
		\$350,000	

If approved by the board, purchase orders will be created and future bills within the fiscal year will be charged against the purchase order. Any exceedance will be brought back to the Board for approval.

FISCAL IMPACT: \$350,000

POSSIBLE MOTION: Motion to approve Open Purchase Orders for the vendors as noted.

ATTACHMENTS: None



Helendale Community Services District

Date: July 17, 2025
TO: Board of Directors
FROM: Craig Carlson, Water Operation Manager
Kimberly Cox, General Manager
SUBJECT: Agenda item #8
Discussion and Possible Action Regarding Update on PFAS Remediation and Funding

STAFF RECOMMENDATION:

Receive and file.

STAFF REPORT

At the last meeting Director Cardenas requested an update to the Board regarding the PFAS regulations and Staff's evaluation of treatment alternatives.

Staff has been diligently monitoring the advancements made by regulatory agencies in establishing health standards for PFAS (Per- and Polyfluoroalkyl Substances) in California. This proactive approach ensures that we are well-prepared to comply with the forthcoming regulations.

Water systems are required to complete initial monitoring by 2027. Should PFAS levels exceed the final Maximum Contaminant Levels (MCLs), appropriate treatment solutions must be implemented by 2029.

PFAS are manmade substances that have been synthesized for their water and liquid resistance properties. They have been used extensively in consumer products such as carpets, clothing, fabrics for furniture, paper packaging for food, and other materials (e.g., cookware) designed to be waterproof, stain-resistant or non-stick. In addition, they have been used in fire-retarding foam and various industrial processes. The origin of the contaminant in our water supply at this time is unknown but district staff is working with the State Water Board and other agencies to identify the circumstances of the contamination.

Wells 1A and 4A have tested positive for PFAS above the EPA established notification levels. The table below represents the last results from testing of the constituents that are above the notification levels. The state of California has not yet established maximum contaminant levels (MCLs) yet. In the table below ng/L represents part per trillion.

PFAS	Notification Level	Response Level	Concentration	Health Effects
PFHxS	3 ng/L	20 ng/L	13 ng/L Well 4A 10 ng/L Well 1A	PFHxS has been shown to interfere with thyroid hormones levels. Thyroid hormones are needed for normal prenatal growth and development of the fetus, as well as for normal growth and development in the infant and child. In adults, thyroid hormones are needed for normal metabolism and mental function.
PFOS	6.5 ng/L	40 ng/L	25 ng/L Well 4A 16 ng/L Well 1A	Some people who drink water containing PFOS in excess of the Notification Level over many years may experience adverse health effects. PFOS exposures have been shown to cause immune suppression and cancer in laboratory animals.
PFOA	5.1 ng/L	10 ng/L	12 ng/L Well 4A 10 ng/L Well 1A	Some people who drink water containing PFOA in excess of the Notification Level over many years may experience adverse health effects. PFOA exposures have been shown to cause increased liver weight and cancer in laboratory animals.

To date, staff met with three PFAS treatment removal contractors, Layne, ATEC, and Chart Water to discuss possible PFAS remediation options. Staff has also met with a pipeline contractor to engineer a manifold system that will pipe wells 1A, 4A, and 13 to a centralized location near the corner of Helendale Rd. and Shadow Mountain Rd. on district property for a treatment removal facility of PFAS and Manganese.

Staff have received preliminary estimates from Layne so far. Layne suggests their LayneOx filtration system which consists of two vertical pressure filters 144" diameter and 60" tall. The vessels are media based and will require annual maintenance and backwashing. The cost estimate of this treatment system is approximately \$2,900,750 with an annual estimated maintenance cost of \$364,205.

FUNDING:

The District will be receiving settlement funds from the product liability cases that will cover a portion of the remediation. When the funds are received, Management's recommendation is that those funds are put in a restricted reserve account for remediation. As discussed in this staff report, the treatment for this group of constituents will be one of the most costly capital projects the District has been involved with to date.

FISCAL IMPACT: Estimated \$2.9 million

REQUESTED ACTION: Motion to establish a restricted reserve account for PFAS settlement funds.

ATTACHMENTS: None.



Helendale Community Services District

Date: July 19, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #9
Board Workshop: Strategic Planning

STAFF RECOMMENDATION:

None.

STAFF REPORT:

The District has been working on completing a Strategic Plan for several months. Meetings have been held with Staff and the Management Team to provide the Strengths, Weaknesses, Opportunities and Threat (SWOT) analysis which is a key component of the strategic planning process. The assistance of an Ad Hoc committee made up of Board member Guinn and Vice-President Cardenas has been very helpful in moving this project forward.

Additionally, the budget document was recently adopted which included several other components that will be utilized in the final Strategic Plan document. After this workshop, Staff will work with the Ad Hoc Committee to complete the Plan that will be brought back to the Board for consideration. It is anticipated that this project will be completed by the September 18 meeting.

FISCAL IMPACT: None.

POSSIBLE MOTION: None.

ATTACHMENTS: None