



Helendale Community Services District

26540 Vista Road, Suite C, Helendale, CA 92342

REGULAR BOARD MEETING

Thursday, February 5, 2026, at 6:00 PM

REMOTE ACCESSIBILITY

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

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 Meetings of December 18, 2025, and January 15, 2026
- b. Bills Paid Report for January 15 and February 5, 2025
- c. November Financial Report

4. Reports

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

Regular Business

- 5. Discussion and Possible Action Regarding Approval of Directors' Expense Reports
- 6. Discussion and Possible Action Regarding Creation of a Board Committee
- 7. Discussion Only Regarding Review of Water 5-year Capital Improvement Plan (CIP)
- 8. Discussion and Possible Action Regarding Review of District Rates and Recommendation for a Water Rate Study

Other Business

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

Recess to Closed Session

10. Conference with Real Property Negotiators

(Government Code Section 54956.8)

Property: 15302 Smithson Road, Helendale, California (APN 0466-181-25)

District Negotiator: Kimberly Cox

Negotiating Parties: Vertical Bridge

Under Negotiation: Option and Lease Agreement

11. Conference with Real Property Negotiators
(Government Code Section 54956.8)
Properties: 27061 Helendale Road, Helendale, California
27081 Helendale Road, Helendale, California
APN 0467-013-03 (Vacant Land)
District Negotiator: Kimberly Cox
Negotiating Parties: Silver Lakes Association
Under Negotiation: Well Transfer Agreement

12. Return to Open Session – Announcement of Reportable of Closed Session Actions

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: February 5, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #3
Consent Items

CONSENT ITEMS

- a. Approval of Minutes: Regular Meeting December 18, 2025 and January 15, 2026
- b. Bills Paid Report for January 15 and February 5, 2026
- c. November Financial Report



Helendale Community Services District

Date: February 5, 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 12/18/2025 and 1/15/2026



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

Date: December 18, 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 type="checkbox"/> Present	<input checked="" type="checkbox"/> Absent	<input type="checkbox"/> In Person	<input type="checkbox"/> Remote

Staff Members Present

Kimberly Cox, General Manager; Alex Aviles, Wastewater Operations Manager; Craig Carlson, Water Operations Manager

Consultants/Guests

Steve Kennedy, Legal Counsel

Members of the public

There were four members of the public in attendance.

1. APPROVAL OF AGENDA

Discussion General Manager Cox requested to remove Item 5 from the agenda.

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

Second Director Guinn

Vote

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

2. PUBLIC PARTICIPATION

Martin Porcelli, Resident – commented on the BIG EIR letter and the use of the field for club soccer – stating that \$1,200 is a reasonable cost.

3. Consent Items

- Approval of Minutes: Regular Board Meeting of December 4, 2025
- Bills Paid Report

Discussion None

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

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 type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> Absent	<input type="checkbox"/> Abstain

4. REPORTS

a. Directors' Reports

Director Guinn reported that she attended the Christmas party. She also reminded everyone there is a town hall meeting hosted by the Silver Lakes Association coming up. She mentioned she had a flyer with details if anyone was interested. Completed the required anti-harassment class. She said that you can track the status of your letter to BNSF through the website, and commented that someone she knew sent in 22 letters by mail and they haven't been received yet, she encouraged everyone to track their letters.

Director DeVries reported that she wasn't able to attend the Silver Lakes Board of Directors meet the candidates, however, she is doing a lot of research on the candidates. She also attended the Christmas party. She also reported that she is planning on attending the BNSF town hall meetings after the Senior Outreach Christmas program.

Director Cardenas attended the Christmas party.

President Clark reported that he also attended the Christmas party.

b. General Managers Report

General Manager Cox reported the office will be closed on 12/24; 12/25; 12/26; 12/31 and 1/1/26.

Wastewater Operations Manager Aviles reported that Staff made confined space entry at Smithson station and cleaned the check valves. Made confined space entry into East contact basin to clean the dried sludge from the basin. Backfilled pond manifold and made repair on leaky air vac. Staff repaired the electrical at the main office to get the lights working on the South parking lot wall and the lights under each building entrance. Staff also removed the plugged air lift on the digester and are working on replacing it with a new lift. A contractor installed new LED lights at the wastewater treatment plant for a cost of \$12,800. This was a safety improvement.

Administrative Services Manager Vermette showed a map of new accounts for November 2025. She also reported that youth basketball and cheer teams were just drafted and games will begin on January 10th. The Senior Outreach "Magical, Mystical Music Fest is Saturday, December 20th at 11 am.

General Manager Cox reported that the District's total cash balance is \$8,280,077; water has a balance of \$2,805,771, wastewater has a balance of \$3,851,046, parks has a balance of \$782,633, property rentals has a balance of \$166,662 and solid waste has a balance of \$126,260.

CBB Trust has a balance of \$2,296,102; LAIF has a balance of \$1,160,964; CBB Checking has a balance of \$1,347,0073; Flagstar has a balance of \$244,839 and CLASS has a balance of \$3,231,097.

Regular Business:

5. Discussion and Possible Action Regarding Adoption of Resolution 2025-09: A Resolution of the Board of Directors of the Helendale Community Services District Establishing Policies for its Relations Among Directors and with Staff

Discussion: This item was removed from the agenda.

6. Discussion and Possible Action Regarding Annual Election of Officers

Discussion: This matter is at the discretion of the board. The Board discussed the election of officers and recommended Ron Clark to remain President and George Cardenas to remain as Vice President.

Motion: Director Guinn made the motion elect Ron Clark as President and George Cardenas as Vice President.

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 type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> Absent	<input type="checkbox"/> Abstain

7. Discussion Only Regarding Annual Report of Disconnections as required by SB 998.

Discussion: SB 998 requires annual reporting of water disconnects and must be presented in an open meeting and discussed with the governing body. This presentation fulfills that statutory requirement. February 20, 2020, SB 998 policy was adopted. In March 2020, COVID-19 emergency orders suspended disconnections. In January 2022, the disconnection prohibition was lifted and the District fully implemented SB 998 60-day disconnection provisions. The Board approved the following: one two-week payment extension per year for any reason, one-time disconnection fee waiver, one-time late fee waiver, and payment plans available to all customers added in November 2024. There is a 60-day minimum before disconnection, seven business-day written notice expanded from 48 hours, expanded posting requirements at residences, reduced reconnection fees for low-income households, annual interest waiver eligibility, and tenant notification and protections. In 2022 there were 318 disconnections, in 2023 there were 282, in 2024 there were 320, and in 2025 from January through November there were 243. The year 2025 shows a noticeable reduction in disconnections with no sustained reduction in delinquency. Possible causes for fewer disconnections include the due date changed from the 10th to the 15th of the month, provided customers additional time to receive bills, more customers have signed up for ACH, and more personal phone calls to people on the disconnect list.

8. Discussion and Possible Action Regarding Consideration of Park Use for Club Soccer

Discussion: There is a request for year-round access to District fields for proposed uses including practices, scrimmages, training camps, clinics, and tournaments. The request is from a newly formed club run by Helendale resident Randall Lobato, which is open to players throughout the High Desert, with the majority of participants residing outside Helendale. Soccer causes turf wear, especially in goal areas, penalty boxes, and midfield. Continuous use can result in turf thinning, soil compaction, and reduced field health. Additional maintenance would be required, including aeration, overseeding, and fertilization, and increased use results in added maintenance costs to the District. Field use must be coordinated around existing priority activities, including Helendale CSD Youth Flag Football, Helendale CSD Youth Soccer, Helendale School District Football, Helendale School District Soccer, Concerts in the Park, and routine field maintenance. Additional considerations include no practices recommended in April for turf recovery and scheduling flexibility needed to accommodate maintenance activities and potential field relocations or time adjustments. Helendale School District pays \$5,000 per year and uses the field for football with three to five games and limited practices and for soccer during the season from October through February. Mr. Lobato discussed his program and answered Board and community member questions. The Board requested more information on costs – what other teams are paying in nearby communities, clarification on what “occasional games” means, what the additional costs to maintain the field would be, and a list of actual dates and times for use. The Board agreed to let the club continue use at the standard \$30 per hour rate while this evaluation is being completed. They would like this item to be brought back in February.

Motion: There was no motion on this item.

9. Discussion and Possible Action Regarding the Purchase of a Vacuum Excavator Unit

Discussion: The current unit was purchased used in 2022 from UIA and has been an invaluable tool for water operations, including leak repair, cleaning out meter boxes, potholing for utilities, and pressure washing equipment, well sites, and tank sites. Wastewater has borrowed the unit several times. The unit has been experiencing a lot of maintenance issues which have taken it offline regularly, including problems with the water pump and pulley, an oil leak, and a fuel tank crack. If the purchase is approved, Wastewater would take the old unit. There are not many dealers, and quotes were requested from two Southern California sources: DitchWitch West and PresTechEquipment. DitchWitch West quoted HX30GA at \$62,393 and HX30GA with added hydraulic trailer brakes (VT9H) at \$65,085.17, while PresTechEquipment quoted PV500-OHO-W-T at \$88,929.88 and PV500-GHO-W-T at \$93,347.63. The lowest bid is for an identical unit to what is currently owned. Funding for the unit would come from water reserves of \$2.8 million and interest earnings of \$271,649 year-to-date.

Motion: Director Cardenas made a motion to approve the purchase of a vacuum excavator from the lowest bidder to be funded from interest earnings at a cost not to exceed \$62,393 plus tax, license and DMV registration.

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 type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> Absent	<input type="checkbox"/> Abstain

Other Business

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

Discussion regarding forming a finance committee

President Clark called for a brief break at 7:12 pm.

Closed Session

11. Conference with Real Property Negotiators

(Government Code Section 54956.8)

Property: 15302 Smithson Road APN: 0466-181-25

District Negotiator: Kimberly Cox

Negotiating Parties: Vertical Bridge

Under Negotiation: Option and Lease Agreement

12. Report of Closed Session Items

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

13. Adjournment

President Clark adjourned the meeting at 7:33 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.



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

Date: January 15, 2026
Time: 6:00 PM
Meeting called to order by: President Ron Clark at 6:40 PM

Attendance

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

Staff Members Present

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

Consultants/Guests

Steve Kennedy, Legal Counsel

Members of the public

There were 100 members of the public in attendance in person and 7 in attendance via Zoom.

Due to higher-than-anticipated attendance, an announcement was made prior to the meeting to relocate the session to the larger space in Unit C to ensure adequate accommodation for all participants.

1. APPROVAL OF AGENDA

Discussion The meeting was called to order at 6:40 pm. The Board requested to defer all of the items except Item 5: Railroad Crossing presentation by County of San Bernardino Public Works Staff.

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

2. PUBLIC PARTICIPATION

None

3. Consent Items

- a. Approval of Minutes: Regular Board Meeting of December 4, 2025
- b. Bills Paid Report

Discussion Deferred to next meeting

4. REPORTS

- a. Directors' Reports



Helendale Community Services District

Date: February 5, 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 12/18/2025 and 1/15/2026



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

Date: January 15, 2026
Time: 6:00 PM
Meeting called to order by: President Ron Clark at 6:40 PM

Attendance

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

Staff Members Present

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

Consultants/Guests

Steve Kennedy, Legal Counsel

Members of the public

There were 100 members of the public in attendance in person and 7 in attendance via Zoom.

Due to higher-than-anticipated attendance, an announcement was made prior to the meeting to relocate the session to the larger space in Unit C to ensure adequate accommodation for all participants.

1. APPROVAL OF AGENDA

Discussion The meeting was called to order at 6:40 pm. The Board requested to defer all of the items except Item 5: Railroad Crossing presentation by County of San Bernardino Public Works Staff.

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

2. PUBLIC PARTICIPATION

None

3. Consent Items

- a. Approval of Minutes: Regular Board Meeting of December 4, 2025
- b. Bills Paid Report

Discussion Deferred to next meeting

4. REPORTS

- a. Directors' Reports

b. General Managers Report

Reports were deferred to the next meeting.

Special Presentation:

5. Railroad Crossing Presentation by County of San Bernardino Public Works Staff

Discussion: Jeremy Johnson, Engineering Manager for San Bernardino County presented an update on the proposed Helendale bridge project. He provided a detailed update on project status and funding efforts. Johnson reported that while the project has reached approximately 80% design completion, it remains stalled due to the need for substantial construction funding, leading the county to pursue a \$50 million Federal-State Partnership grant supported by a \$10 million match from BNSF Railway. Community members expressed frustration over the lack of visible progress, the history of prior funding reallocations, and the ongoing effect on emergency response times. Discussion highlighted the long-term nature of the effort, and broader challenges in coordinating with the railroad while simultaneously evaluating an interim access option via Daugherty Road. Attendees raised concerns about the project's timeline, the complexity of the BNSF Barstow International Gateway Project's environmental impact report and its omission of Helendale from the environmental review. The community discussed concerns over financial constraints that continue to delay the bridge project.

Regular Business

6. Discussion and Possible Action Regarding Approval of Director's Expense Reports

This item was deferred to the next meeting.

7. Discussion Only Regarding Adoption of the Strategic Plan.

This item was deferred to the next meeting.

8. Discussion and Possible Action Regarding Creation of a Board Committee

This item was deferred to the next meeting.

9. Discussion Only Regarding Review of Wastewater 5-Year Capital Improvement Plan (CIP)

This item was deferred to the next meeting.

Other Business

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

None

President Clark called for a brief break at 8:13 pm. The Board went into closed session at 8:14 pm.

Closed Session

11. Conference with Real Property Negotiators

(Government Code Section 54956.8)

Property: 15302 Smithson Road APN: 0466-181-25

District Negotiator: Kimberly Cox
Negotiating Parties: Vertical Bridge
Under Negotiation: Option and Lease Agreement

12. Conference with Real Property Negotiators

(Government Code Section 54956.8)
Property: 27061 Helendale Road, Helendale, California
APN 0467-013-03 (Vacant Land)
District Negotiator: Kimberly Cox
Negotiating Parties: Silver Lakes Association
Under Negotiation: Well Transfer Agreement

13. Report of Closed Session Items

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

The Board closed the closed session and re-opened the regular Board meeting at 8:29 pm.

14. Adjournment

President Clark adjourned the meeting at 8:30 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: January 15, 2026
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 26 checks and 33 Bank Drafts totaling \$292,759.08.

Total Cash Available	1/9/25	12/12/25
Cash	\$8,370,387.69	\$8,280,077.02
Checks, DFT's/EFT's Issued	\$292,759.08	\$305,474.52

INVESTMENT REPORT:

The Investment Report shows the status of the District funds invested as of 12/31/25

	Interest Rate	Interest Income
CA CLASS*	3.7876%	\$190,303.71 Fiscal Year to date
CBB Trust	4.02%	\$64,928.42 Year to date
LAIF	4.096%	\$37,745.06 Fiscal Year to date



Bills Paid and Presented for Approval

Transaction Detail

Issued Date Range: 12/13/2025 - 01/09/2026

Cleared Date Range: -

Issued

Date	Number	Description	Amount	Type	Module
Bank Account: 211102187 - CBB Checking					
12/19/2025	29329	ACI Payments, Inc	-55.20	Check	Accounts Payable
12/19/2025	29330	ASBCSD	-300.00	Check	Accounts Payable
12/19/2025	29331	Burrtec Waste Group, Inc	-12,325.94	Check	Accounts Payable
12/19/2025	29332	Burrtec Waste Group, Inc	-1,150.14	Check	Accounts Payable
12/19/2025	29333	C Wells Pipeline Materials , Inc	-198.64	Check	Accounts Payable
12/19/2025	29334	Cali Coast Electric	-2,970.00	Check	Accounts Payable
12/19/2025	29335	County of San Bernardino, Solid Waste Mgmt. Div.	-759.97	Check	Accounts Payable
12/19/2025	29336	Independence Charter Academy	-150.00	Check	Accounts Payable
12/19/2025	29337	Sierra Analytical Labs, Inc	-207.50	Check	Accounts Payable
12/19/2025	29338	State of California Department of Justice	-49.00	Check	Accounts Payable
01/07/2026	29339	Helendale Community Services District	-3,185.00	Check	Accounts Payable
01/08/2026	29340	Burrtec Waste Group, Inc	-62,558.38	Check	Accounts Payable
01/08/2026	29341	Burrtec Waste Group, Inc	-62,971.71	Check	Accounts Payable
01/08/2026	29342	Burrtec Waste Industries Inc	-197.48	Check	Accounts Payable
01/08/2026	29343	Burrtec Waste Industries Inc	-1,885.82	Check	Accounts Payable
01/08/2026	29344	Burrtec Waste Industries Inc	-1,706.46	Check	Accounts Payable
01/08/2026	29345	Burrtec Waste Industries Inc	-2,425.14	Check	Accounts Payable
01/08/2026	29346	Heritage Victor Valley Medical Group	-70.00	Check	Accounts Payable
01/08/2026	29347	Mobile Occupational Services, Inc.	-50.00	Check	Accounts Payable
01/08/2026	29348	Print Mart	-335.70	Check	Accounts Payable
01/08/2026	29349	Rebecca Gonzalez	-400.00	Check	Accounts Payable
01/08/2026	29350	Sierra Analytical Labs, Inc	-939.00	Check	Accounts Payable
01/08/2026	29351	Underground Service Alert of Southern California	-30.00	Check	Accounts Payable
01/09/2026	29352	Silver Lakes Landscaping and Maintenance LLC	-7,000.00	Check	Accounts Payable
01/09/2026	29353	Cali Coast Electric	-12,000.00	Check	Accounts Payable
01/09/2026	29354	C. J. Brown & Company, CPAs	-2,843.00	Check	Accounts Payable
12/22/2025	DFT0002976	Southern California Edison	-1,822.27	Bank Draft	Accounts Payable
12/29/2025	DFT0002994	Southern California Edison	-1,505.92	Bank Draft	Accounts Payable
12/23/2025	DFT0002995	Southern California Edison	-102.35	Bank Draft	Accounts Payable
12/30/2025	DFT0002998	Southern California Edison	-343.48	Bank Draft	Accounts Payable
12/16/2025	DFT0003001	Frontier Communications	-105.19	Bank Draft	Accounts Payable
12/16/2025	DFT0003002	Frontier Communications	-83.73	Bank Draft	Accounts Payable
12/26/2025	DFT0003003	Southern California Edison	-16.96	Bank Draft	Accounts Payable
01/02/2026	DFT0003004	Southern California Edison	-2,002.34	Bank Draft	Accounts Payable
12/17/2025	DFT0003005	Verizon Wireless	-686.56	Bank Draft	Accounts Payable
12/17/2025	DFT0003006	Verizon Wireless	-136.35	Bank Draft	Accounts Payable
12/19/2025	DFT0003013	CalPERS - SIP 457	-22,750.20	Bank Draft	Accounts Payable
12/19/2025	DFT0003015	California State Disbursement Unit	-230.76	Bank Draft	Accounts Payable
12/19/2025	DFT0003019	CalPERS - PEPRA	-3,256.68	Bank Draft	Accounts Payable
12/19/2025	DFT0003020	TASC	-1,080.99	Bank Draft	Accounts Payable
12/19/2025	DFT0003021	Internal Revenue Service	-12,565.37	Bank Draft	Accounts Payable
12/19/2025	DFT0003022	Employment Development Center	-4,397.47	Bank Draft	Accounts Payable
01/06/2026	DFT0003023	Southern California Edison	-23,606.22	Bank Draft	Accounts Payable
12/19/2025	DFT0003024	Beck Oil Inc	-2,109.17	Bank Draft	Accounts Payable
12/19/2025	DFT0003025	Beck Oil Inc	-683.75	Bank Draft	Accounts Payable
01/02/2026	DFT0003028	CalPERS - SIP 457	-6,636.82	Bank Draft	Accounts Payable

Summary

Bank Account	Count	Amount
<u>211102187 CBB Checking</u>	59	-292,759.08
Report Total:	59	-292,759.08

Cash Account	Count	Amount
<u>99 99-111000 Cash in CBB - Checking</u>	59	-292,759.08
Report Total:	59	-292,759.08

Transaction Type	Count	Amount
Bank Draft	33	-115,995.00
Check	26	-176,764.08
Report Total:	59	-292,759.08



Helendale Community Services District

DATE: February 5, 2026
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Andrea Chavis, Senior Account Technician
SUBJECT: Agenda item #3b
Consent Items: Bills Paid and Presented for Approval

STAFF RECOMMENDATION

Updated Report Only. Receive and File.

STAFF REPORT:

Staff issued 28 checks and 42 Bank Drafts totaling \$391,736.00.

Total Cash Available	1/30/26	1/9/26
Cash	\$8,475,393.20	\$8,370,387.69
Checks, DFT's/EFT's Issued	\$391,736.00	\$292,759.08

INVESTMENT REPORT:

The Investment Report shows the status of the District funds invested as of 12/31/25

	Interest Rate	Interest Income
CA CLASS*	3.7876%	\$190,303.71 Fiscal Year to date
CBB Trust	4.02%	\$64,928.42 Year to date
LAIF	4.096%	\$37,745.06 Fiscal Year to date



Helendale CSD

Bills Paid and Presented for Approval

Transaction Detail

Issued Date Range: 01/10/2026 - 01/30/2026

Cleared Date Range: -

Issued

Date	Number	Description	Amount	Type	Module
Bank Account: 211102187 - CBB Checking					
01/22/2026	29355	JUSTIN HAGER	-333.78	Check	Utility Billing
01/22/2026	29356	GABRIELA CARRASCO CARMONA	-220.17	Check	Utility Billing
01/22/2026	29357	DIONDRE DARNELL McBRIDE	-367.00	Check	Utility Billing
01/22/2026	29358	FLOR VILLEGAS	-263.64	Check	Utility Billing
01/22/2026	29359	Starting Line Advisory	-4,522.50	Check	Accounts Payable
01/22/2026	29360	Brunick, McElhaney & Kennedy Professional Law Corp	-7,500.00	Check	Accounts Payable
01/27/2026	29361	The Charles Machine Works, Inc.	-66,637.12	Check	Accounts Payable
01/27/2026	29362	ACI Payments, Inc	-55.70	Check	Accounts Payable
01/27/2026	29363	Alex Dimas	-750.00	Check	Accounts Payable
01/27/2026	29364	AVCOM Services Inc.	-1,190.00	Check	Accounts Payable
01/27/2026	29365	Burrtec Waste Group, Inc	-16,563.48	Check	Accounts Payable
01/27/2026	29366	Cal Fire	-894.86	Check	Accounts Payable
01/27/2026	29367	California Association of Mutual Water Companies	-500.00	Check	Accounts Payable
01/27/2026	29368	Citizens Business Bank Reversal	149,447.25	Check Reversal	Accounts Payable
01/27/2026	29368	Citizens Business Bank	-149,447.25	Check	Accounts Payable
01/27/2026	29369	County of San Bernardino, Solid Waste Mgmt. Div.	-811.37	Check	Accounts Payable
01/27/2026	29370	Geo-Monitor, Inc.	-4,763.00	Check	Accounts Payable
01/27/2026	29371	Konica Minolta	-1,041.78	Check	Accounts Payable
01/27/2026	29372	Mobile Occupational Services, Inc.	-45.00	Check	Accounts Payable
01/27/2026	29373	Silver Lakes Hardware	-29.75	Check	Accounts Payable
01/27/2026	29374	SWRCB, DWOCP	-60.00	Check	Accounts Payable
01/27/2026	29375	Synagro West, LLC	-2,001.84	Check	Accounts Payable
01/27/2026	29376	Tyler Technologies, Inc.	-6,998.70	Check	Accounts Payable
01/27/2026	29377	USA Blue Book	-402.42	Check	Accounts Payable
01/27/2026	29378	Weno Office Solutions	-91.20	Check	Accounts Payable
01/28/2026	29379	Void Check	0.00	Check	Accounts Payable
01/28/2026	29380	Void Check	0.00	Check	Accounts Payable
01/28/2026	29381	Citizens Business Bank	-149,447.45	Check	Accounts Payable
01/28/2026	29382	Pacific Advanced Civil Engineering, Inc	-12,481.40	Check	Accounts Payable
01/28/2026	DFT0002976	Southern California Edison	-0.50	Bank Draft	Accounts Payable
01/28/2026	DFT0002976	Southern California Edison Reversal	0.50	Bank Draft Reve	Accounts Payable
01/12/2026	DFT0003026	Southern California Edison	-293.30	Bank Draft	Accounts Payable
01/12/2026	DFT0003027	Southern California Edison	-149.43	Bank Draft	Accounts Payable
01/26/2026	DFT0003039	Southern California Edison	-102.31	Bank Draft	Accounts Payable
01/22/2026	DFT0003040	Southern California Edison	-1,797.65	Bank Draft	Accounts Payable
01/22/2026	DFT0003041	Southern California Edison	-1,822.98	Bank Draft	Accounts Payable
01/12/2026	DFT0003042	Southwest Gas Company	-928.24	Bank Draft	Accounts Payable
01/12/2026	DFT0003043	Southwest Gas Company	-165.18	Bank Draft	Accounts Payable
01/12/2026	DFT0003044	Southwest Gas Company	-257.21	Bank Draft	Accounts Payable
01/12/2026	DFT0003045	Southwest Gas Company	-11.00	Bank Draft	Accounts Payable
01/26/2026	DFT0003050	Frontier Communications	-70.64	Bank Draft	Accounts Payable
01/26/2026	DFT0003051	Frontier Communications	-231.29	Bank Draft	Accounts Payable
01/28/2026	DFT0003056	Southern California Edison	-1,087.71	Bank Draft	Accounts Payable
01/30/2026	DFT0003057	Southern California Edison	-346.16	Bank Draft	Accounts Payable
01/29/2026	DFT0003058	Southern California Edison	-126.15	Bank Draft	Accounts Payable
01/12/2026	DFT0003059	Beck Oil Inc	-2,489.46	Bank Draft	Accounts Payable

Bank Transaction Report

Issued	Date	Number	Description	Amount	Type	Module
	01/12/2026	DFT0003060	Infosend, Inc	-2,107.93	Bank Draft	Accounts Payable
	01/12/2026	DFT0003061	Infosend, Inc	-52.00	Bank Draft	Accounts Payable
	01/13/2026	DFT0003063	Home Depot Credit Services	-1,837.88	Bank Draft	Accounts Payable
	01/13/2026	DFT0003064	Lowe's Inc.	-251.39	Bank Draft	Accounts Payable
	01/16/2026	DFT0003084	CalPERS - SIP 457	-6,609.75	Bank Draft	Accounts Payable
	01/16/2026	DFT0003085	CalPERS CLASSIC	-9,411.33	Bank Draft	Accounts Payable
	01/16/2026	DFT0003086	California State Disbursement Unit	-230.76	Bank Draft	Accounts Payable
	01/16/2026	DFT0003087	Choice Builder	-613.58	Bank Draft	Accounts Payable
	01/16/2026	DFT0003088	Hartford Life	-205.52	Bank Draft	Accounts Payable
	01/16/2026	DFT0003089	CalPERS MEDICAL	-10,874.20	Bank Draft	Accounts Payable
	01/16/2026	DFT0003090	CalPERS - PEPRA	-3,256.81	Bank Draft	Accounts Payable
	01/16/2026	DFT0003091	TASC	-1,012.45	Bank Draft	Accounts Payable
	01/16/2026	DFT0003092	Internal Revenue Service	-10,468.38	Bank Draft	Accounts Payable
	01/16/2026	DFT0003093	Employment Development Center	-3,648.38	Bank Draft	Accounts Payable
	01/16/2026	DFT0003101	Employment Development Center	-17.68	Bank Draft	Accounts Payable
	01/14/2026	DFT0003112	FNBO	-4,264.94	Bank Draft	Accounts Payable
	01/20/2026	DFT0003113	Stericycle, Inc	-107.95	Bank Draft	Accounts Payable
	01/20/2026	DFT0003119	CA DEPT OF TAX AND FEE ADMINISTRATION	-2,240.48	Bank Draft	Accounts Payable
	01/21/2026	DFT0003120	California Special Districts Association	-9,665.00	Bank Draft	Accounts Payable
	01/21/2026	DFT0003121	William V Plumlee	-2,892.00	Bank Draft	Accounts Payable
	01/30/2026	DFT0003122	CalPERS - SIP 457	-6,531.46	Bank Draft	Accounts Payable
	01/30/2026	DFT0003123	California State Disbursement Unit	-230.76	Bank Draft	Accounts Payable
	01/30/2026	DFT0003125	CalPERS CLASSIC	-9,411.33	Bank Draft	Accounts Payable
	01/30/2026	DFT0003126	CalPERS - PEPRA	-3,308.22	Bank Draft	Accounts Payable
	01/30/2026	DFT0003127	Internal Revenue Service	-10,784.82	Bank Draft	Accounts Payable
	01/30/2026	DFT0003128	Employment Development Center	-3,850.13	Bank Draft	Accounts Payable
					Bank Account 211102187 Total: (72)	-391,736.00
					Report Total: (72)	-391,736.00

Summary

Bank Account	Count	Amount
211102187 CBB - Checking	72	-391,736.00
Report Total:	72	-391,736.00

Cash Account
No Cash Account
99 99-111000 Cash in CBB - Checking

Cash Account	Count	Amount
	2	0.00
Report Total:	70	-391,736.00

Transaction Type	Count	Amount
Bank Draft	42	-113,764.34
Bank Draft Reversal	1	0.50
Check	28	-427,419.41
Check Reversal	1	149,447.25
Report Total:	72	-391,736.00

Flagstar Visa Statement 1/3/26

Flagstar Visa Statement 1/3/26

4,264.94 Total Paid



Helendale Community Services District

Date: February 5 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #3c
November Financial Reports

Attached for the Board's consideration is the Financial Report prepared by the District's Contract accounting firm, Starting Line Advisory.

November 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

Financial Statement Analysis

November 2025 – 42% of Fiscal Year

Fund 01-Water Revenues and Expenses

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

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

Line 4 Standby Charges: Includes special assessment standby charges for the current & prior years and delinquent standby penalties. Most of these revenues are received in November, December, and April. YTD can trend over or under budget depending on timing of property tax receipts.

Line 5 Other Operating Revenue: Includes permit & inspection charges, connection fees, meter installation fees, other fees/charges, and mechanic service reimbursements. Connection and meter installation fees are budgeted conservatively due to the unexpected nature of these fees.

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

Line 9 Miscellaneous Income (Expense): Includes gain or loss on sale of assets and other miscellaneous income. YTD activity includes receipt of PFAS settlement received in August for \$172.2K and in October for \$368.2K.

Line 14 Salaries: Includes salaries for water employees.

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

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

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

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

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

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



Helendale CSD

Financial Statement Analysis

November 2025 – 42% of Fiscal Year

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

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

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

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

Line 32 Sale or Lease of Water Rights: Includes water rights leases to the City of Victorville and Silver Lakes Association.

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

- \$8.7K – Interior Ops Building
- \$2.3K – AMI Meters
- \$2.3M - Water Rights Purchase
- \$32.1K – Solar Roof Project



Helendale CSD
Statement of Revenues & Expenses - Water
November 2025

		November		42% of	
		2025	YTD Actual	Budget	Budget
					PYTD
1	Operating Revenues				
2	Meter Charges	\$ 135,608	\$ 678,416	\$ 1,632,679	42% \$ 666,761
3	Water Sales	73,346	474,798	840,792	56% 314,318
4	Standby Charges	2,599	5,085	26,220	19% 9,198
5	Other Operating Revenue	23,072	52,417	117,710	45% 42,436
6	Total Operating Revenues	234,625	1,210,716	2,617,401	46% 1,032,713
7	Non-Operating Revenues				
8	Grant Revenue	-	-	-	0% -
9	Miscellaneous Income (Expense)	40	542,934	-	0% -
10	Total Non-Operating Revenues	40	542,934	-	0% -
11	Total Revenues	234,665	1,753,649	2,617,401	67% 1,032,713
12	Expenses				
13	Salaries & Benefits				
14	Salaries	38,091	185,358	511,480	36% 185,873
15	Benefits	14,624	72,585	202,810	36% 65,509
16	Total Salaries & Benefits	52,715	257,943	714,290	36% 251,382
17	Transmission & Distribution				
18	Contractual Services	975	37,296	57,975	64% 24,571
19	Power	35,728	134,187	224,405	60% 87,350
20	Operations & Maintenance	3,663	44,644	182,500	24% 65,807
21	Rent/Lease Expense	800	4,000	12,200	33% 5,998
22	Permits & Fees	3,945	5,549	40,225	14% 17,503
23	Total Transmission & Distribution	45,110	225,676	517,305	44% 201,230
24	General & Administrative				
25	Utilities	475	2,305	6,150	37% 1,627
26	Office & Other Expenses	138	757	4,193	18% 2,790
27	Admin Allocation	69,003	345,015	828,036	42% 284,927
28	Total General & Administrative	69,616	348,077	838,379	42% 289,343
29	Debt Service	-	149,447	346,309	43% 176,474
30	Total Expenses	167,441	981,143	2,416,283	41% 918,429
31	Net Income (Loss) Before Other Items	67,224	772,507	201,118	114,284
32	Sale or Lease of Water Rights	77,976	77,976	300,000	26% 124,950
33	Capital Expenses	(2,303)	(2,309,146)	(1,621,000)	142% -
34	Net Income (Loss)	\$ 142,898	\$ (1,458,663)	\$ (1,119,882)	\$ 239,234



Helendale CSD

Financial Statement Analysis

November 2025 – 42% of Fiscal Year

Fund 02-Sewer Revenues and Expenses

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

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

Line 4 Other Fees & Charges: Includes permit & inspection charges, connection fees, other fees, and charges. YTD is trending over target budget due to timing of these fees in November.

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

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

Line 10 Salaries: Includes salaries for all sewer employees.

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

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

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

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

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

Line 20 Utilities (G&A): Includes gas, water, and telephone expenses. YTD is trending in line with target budget.

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

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



Helendale CSD

Financial Statement Analysis

November 2025 – 42% of Fiscal Year

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

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

- \$4.1K – BioFilter Rebuild TF#1 & TF#2
- \$3.6K – Fine Bar Screen Replacement
- \$32.1K – Solar Roof Project
- \$88.1K – Tertiary Engineering



Helendale CSD
Statement of Revenues & Expenses - Sewer
November 2025

	November			42% of	
	2025	YTD Actual	Budget	Budget	PYTD
1 Operating Revenues					
2 Sewer Charges	\$ 164,318	\$ 816,110	\$ 1,961,647	42%	\$ 788,072
3 Standby Charges	2,504	4,982	24,510	20%	2,432
4 Other Fees & Charges	9,784	23,779	46,479	51%	14,961
5 Interfund Transfer In/(Out)	5,964	29,821	71,571	42%	-
6 Other Income/(Expense)	-	6,500	-	0%	-
7 Total Revenues	182,570	881,192	2,104,208	42%	805,464
8 Expenses					
9 Salaries & Benefits					
10 Salaries	30,943	135,917	446,410	30%	159,929
11 Benefits	10,064	49,062	156,051	31%	52,957
12 Total Salaries & Benefits	41,007	184,979	602,461	31%	212,885
13 Sewer Operations					
14 Contractual Services	712	16,640	135,335	12%	48,928
15 Power	19,471	63,838	144,150	44%	55,540
16 Operations & Maintenance	3,801	24,540	66,900	37%	27,406
17 Permits & Fees	-	4,239	44,300	10%	18,034
18 Total Sewer Operations	23,983	109,258	390,685	28%	149,909
19 General & Administrative					
20 Utilities	455	2,123	5,350	40%	2,228
21 Office & Other Expenses	471	4,365	15,960	27%	8,939
22 Admin Allocation	67,623	338,115	811,475	42%	279,228
23 Total General & Administrative	68,549	344,603	832,785	41%	290,395
24 Debt Service	-	-	102,123	0%	42,534
25 Total Expenses	133,539	638,840	1,928,054	33%	695,723
26 Net Income (Loss) Before Other Items	49,031	242,352	176,153		109,741
27 Capital Expenses	-	(128,001)	(1,100,000)	12%	-
28 Net Income (Loss)	\$ 49,031	\$ 114,351	\$ (923,847)		\$ 109,741



Helendale CSD
Financial Statement Analysis
November 2025 – 42% of Fiscal Year

Fund 03-Recycling Center Revenues and Expenses

Line 2 Retail Sales: Includes sales revenues from the Thrift Store. YTD is trending over target budget due to increased sales in November.

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

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

Line 5 Miscellaneous Income/(Expense): Includes gain or loss on sale of assets and other miscellaneous income.

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

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

Line 13 Contractual Services: Includes software support and other contract services. Services are on an as-needed basis. YTD can trend over/under budget due to the timing of services needed.

Line 14 Operations & Maintenance: Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD is trending over target budget due to purchase of thrift store signs (\$2K) and poly box trucks (\$1.4K) in July. Multiple air conditioning parts purchases (\$1.4K) were made in September. Multiple thrift store supply purchases (\$1.6K) were made in October.

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

Line 18 Office & Other Expenses: Includes advertising, bank charges and other miscellaneous expenses. YTD is trending slightly over budget due credit card fees in November.

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 - Recycling Center
November 2025

	November 2025	YTD Actual	Budget	42% of Budget	PYTD
1 Operating Revenues					
2 Retail Sales	\$ 32,064	\$ 143,516	\$ 300,000	48%	\$ 124,950
3 Donations	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	(9,000)	0%	-
5 Miscellaneous Income (Expense)	-	-	-	0%	-
6 Total Revenues	32,064	143,516	291,000	49%	124,950
7 Expenses					
8 Salaries & Benefits					
9 Salaries	17,720	86,580	206,964	42%	79,744
10 Benefits	3,815	16,241	45,104	36%	14,717
11 Total Salaries & Benefits	21,535	102,820	252,068	41%	94,460
12 Recycling Center Operations					
13 Contractual Services	-	-	2,500	0%	1,041
14 Operations & Maintenance	13	8,692	10,600	82%	4,062
15 Total Recycling Center Operations	13	8,692	13,100	66%	5,103
16 General & Administrative					
17 Utilities	2,304	8,059	14,500	56%	5,331
18 Office & Other Expenses	1,642	5,112	10,500	49%	3,749
19 Total General & Administrative	3,946	13,171	25,000	53%	9,080
20 Total Expenses	25,494	124,683	290,168	43%	108,643
21 Net Income (Loss) Before Other Items	6,570	18,833	832		16,307
22 Capital Expenses					-
23 Net Income (Loss)	\$ 6,570	\$ 18,833	\$ 832		\$ 16,307



Helendale CSD

Financial Statement Analysis

November 2025 – 42% 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 slightly under target budget due to timing of billing for November posting in December.

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

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

Line 7 Contractual Services: Includes contractor and handyman expenses for installation of appliances, drywall repair, roofing, or plumbing repairs. Services are on an as-needed basis. YTD can trend over/under budget due to the timing of services needed.

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

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

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

Line 11 Capital Expenses: YTD balance in capital expenses includes the following:

- \$32.1K – Solar Roof Project



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

	November				42% of		
	2025	YTD Actual		Budget	Budget		PYTD
1 Operating Revenues							
2 Property Rental Revenues	\$ -	\$ 49,216	\$ 146,388	34%	\$ 60,971		
3 Other Income	-	49	-	0%	-		
4 Board Discretionary Revenue	-	-	-	0%	-		
5 Total Revenues	-	49,265	146,388	34%	60,971		
6 Expenses							
7 Contractual Services	-	-	10,000	0%	4,165		
8 Utilities	1,375	7,585	19,023	40%	7,165		
9 Operations & Maintenance	609	1,587	8,400	19%	5,585		
10 Debt Service	-	-	53,088	0%	22,597		
11 Capital Expenses	-	32,091	-	0%	-		
12 Total Expenses	1,984	41,263	90,511	46%	39,512		
13 Net Income (Loss)	\$ (1,984)	\$ 8,002	\$ 55,877		\$ 21,459		



Helendale CSD

Financial Statement Analysis

November 2025 – 42% of Fiscal Year

Fund 05-Parks & Recreation Revenues and Expenses

Line 2 Program Fees: Includes recreation program fees, basketball league fees, youth soccer league fees, concert in the park vendor fees and farmer's market revenue. YTD is trending over target budget due to higher volume of program fees.

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

Line 4 Donations & Sponsorships: Includes concert in the park sponsorships, event sponsorships and other donations/sponsorships.

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 over target budget due to timing of annual field rental receipt from school district.

Line 6 Developer Impact Fees: Includes park development impact fees charged to new developments. This account is budgeted based on known development. As such, this account will go over budget if more development takes place. YTD is trending over target budget due to fees for Silver Lakes and Ironside Lane park development.

Line 7 Grant Revenue: There is no activity YTD.

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

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

- Radio Tower Site Rent – \$15,208
- Property Taxes – \$22,069
- Solid Waste Franchise Fees – \$10,989
- Transfer Property Tax Revenue for Street Light Utilities – \$(1,822)

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

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

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



Helendale CSD

Financial Statement Analysis

November 2025 - 42% of Fiscal Year

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

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

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

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

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

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

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

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



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

	November			42% of	
	2025	YTD Actual	Budget	Budget	PYTD
1 Operating Revenues					
2 Program Fees	\$ 4,493	\$ 25,972	\$ 37,900	69%	\$ 15,827
3 Property Taxes	1,822	8,967	23,000	39%	9,580
4 Donations & Sponsorships	-	7,315	-	0%	-
5 Rental Income	8,285	16,004	23,575	68%	10,027
6 Developer Impact Fees	3,440	5,160	10,320	50%	2,866
7 Grants	-	-	-	0%	-
8 Interfund Transfer In/(Out)	(5,964)	(29,821)	(71,571)	42%	(29,809)
9 Board Discretionary Revenue	46,444	141,608	443,382	32%	191,514
10 Miscellaneous Income (Expense)	-	-	-	0%	-
11 Total Revenues	58,519	175,205	466,606	38%	200,004
12 Expenses					
13 Salaries & Benefits					
14 Salaries	1,546	6,306	38,246	16%	13,424
15 Benefits	106	472	5,925	8%	1,649
16 Total Salaries & Benefits	1,652	6,778	44,171	15%	15,073
17 Program Expense	1,977	45,395	75,475	60%	31,556
18 Contractual Services	7,000	37,837	107,960	35%	43,222
19 Utilities	4,782	26,321	70,488	37%	28,986
20 Operations & Maintenance	34	4,206	27,650	15%	12,407
21 Permits & Fees	-	-	1,733	0%	722
22 Other Expenses	-	-	900	0%	375
23 Total Expenses	15,445	120,537	328,377	37%	132,341
24 Net Income (Loss) Before Other Items	43,074	54,668	138,229		67,664
25 Capital Expenses	-	(40,271)	(119,000)	34%	-
26 Net Income (Loss)	\$ 43,074	\$ 14,397	\$ 19,229		\$ 67,664



Helendale CSD

Financial Statement Analysis

November 2025 – 42% of Fiscal Year

Fund 06-Solid Waste Disposal Revenues and Expenses

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

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

Line 4 Other Charges: Includes delinquent fees and penalties on delinquent taxes. YTD is trending in line with target budget.

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

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

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

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

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

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

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

Line 16 Operations & Maintenance: Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD can trend over/under budget due to need and the timing of services. YTD is over budget due to dump hopper purchases which were funded by remaining CalRecycle grant proceeds.

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

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



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

		November		42% of	
		2025	YTD Actual	Budget	Budget
1	Operating Revenues				
2	Charges for Services	\$ 62,455	\$ 310,946	\$ 754,050	41% \$ 295,199
3	Assessments & Fees	25,273	28,520	247,000	12% 102,084
4	Other Charges	2,767	13,457	31,549	43% 10,604
5	Grant Revenue	-	7,328	-	0% -
6	Board Discretionary Revenue	-	-	-	0% -
7	Miscellaneous Income (Expense)	-	-	-	0% -
8	Total Revenues	90,494	360,250	1,032,599	35% 407,887
9	Expenses				
10	Salaries & Benefits				
11	Salaries	4,118	20,660	54,850	38% 21,485
12	Benefits	2,101	10,049	26,286	38% 8,460
13	Total Salaries & Benefits	6,219	30,709	81,136	38% 29,945
14	Contractual Services	-	187,009	717,673	26% 289,364
15	Disposal Fees	10,811	55,703	188,000	30% 72,055
16	Operations & Maintenance	281	9,704	3,100	313% 1,104
17	Other Operating Expenses	99	342	5,490	6% 2,120
18	Admin Allocation	1,380	6,900	16,561	42% 5,699
19	Total Expenses	18,791	290,368	1,011,960	29% 400,286
20	Net Income (Loss) Before Other Items	71,704	69,883	20,639	7,601
21	Capital Expenses	-	-	-	0% -
22	Net Income (Loss)	\$ 71,704	\$ 69,883	\$ 20,639	\$ 7,601



Helendale CSD

Financial Statement Analysis

November 2025 – 42% of Fiscal Year

Fund 10-Administrative Revenues and Expenses

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

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

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

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

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

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

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

- Radio Tower Site Rent – \$15,208
- Property Taxes - \$22,069
- Solid Waste Franchise Fees – \$10,989

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

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

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

Line 16 Contractual Services: Includes software support, legal services, and auditing & accounting services. YTD is trending over target budget due to timing of FSA and Sonic Systems renewal fees.

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

Line 18 Utilities: Includes telephone and electricity expenses. YTD is trending over target budget due to increased usage in November.



Helendale CSD

Financial Statement Analysis

November 2025 – 42% of Fiscal Year

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

Line 20 Permits & Fees: Includes the annual LAFCO fees, the GFOA application fee for the budget award, and San Bernardino County fees. YTD is trending over target budget due to timing of annual LAFCO fees paid in July.

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

Line 22 Election Expense: Includes the cost of elections.

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

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

- \$32.1K – Solar Roof Project



Helendale CSD
Statement of Revenues & Expenses - Administration
November 2025

	November					42% of		
	2025	YTD Actual	Budget			Budget	PYTD	
1	Operating Revenues							
2	Tower Rent	\$ 15,208	\$ 72,640	\$ 188,563	39%	\$ 82,846		
3	Property Taxes	22,069	24,240	140,647	17%	52,055		
4	Solid Waste Billing & Fees	18,598	91,494	215,712	42%	79,460		
5	Fees & Charges	3,640	18,068	38,500	47%	11,870		
6	Investment income	17,237	125,204	-	0%	33,320		
7	Other Income	7,508	7,508	200	3754%	83		
8	Board Discretionary Revenue	(48,266)	(150,576)	(434,382)	35%	(176,520)		
9	Total Revenues	35,994	188,578	149,240	126%	83,114		
10	Expenses							
11	Salaries & Benefits							
12	Salaries	53,439	271,015	700,027	39%	278,970		
13	Benefits	23,079	189,107	372,016	51%	146,772		
14	Directors' Fees	3,300	14,871	37,500	40%	19,784		
15	Total Salaries & Benefits	79,818	474,993	1,109,543	43%	445,526		
16	Contractual Services	9,547	140,378	281,540	50%	120,989		
17	Insurance	-	87,718	153,079	57%	120,862		
18	Utilities	2,526	10,899	21,360	51%	9,221		
19	Operations & Maintenance	211	1,737	4,850	36%	2,145		
20	Permits & Fees	-	10,209	11,000	93%	6,185		
21	Office & Other Expenses	3,760	26,848	74,700	36%	40,342		
22	Election Expense	-	-	-	0%	1,458		
23	Administrative Allocation	(138,006)	(690,030)	(1,656,072)	42%	(569,854)		
24	Total Expenses	(42,145)	62,751	-	0%	176,875		
25	Net Income (Loss) Before Capital	78,138	125,827	149,240		(93,760)		
26	Capital Expenses	-	(32,091)	-	0%	-		
27	Net Income (Loss) After Capital	\$ 78,138	\$ 93,736	\$ 149,240		\$ (93,760)		



Helendale Community Services District

DATE: February 5, 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	1 2025	2 2025	3 2025	4 2025	5 2025	6 2025	7 2025	8 2025	9 2025	10 2025	11 2025	12 2025	TOTAL
Clark	President	Compensated	2	2	3	5	4	4	2	4	5	2			33
		Non-Comp	0	0	0	0	0	0	0	0	0	0			0
Cardenas	Vice President	Compensated	1	2	0	2	3	2	1	2	2	2			17
		Non-Comp	1	2	2	5	5	2	1	2	2	1			23
Guinn	Director	Compensated	2	3	4	9	4	6	2	9	8	4	6	4	61
		Non-Comp	3	1	0	4	2	2	0	2	2	3	0	0	19
Rosenberg	Director	Compensated	7	4	2	8	7	4	4	7	4	2	4	1	54
		Non-Comp	0	0	0	0	1	0	0	0	0	0	0	0	1
DeVries	Director	Compensated	0	4	2	6	4	3	6	6	1	4			40
		Non-Comp	0	0	2	2	1	0	0	0	1	2	0	0	8

THE ENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE POLICY

HELLENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER											
Pay Period Ending											
Name	Date	Expense Description/Explanation			Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
Billy Rosenberg	11/14/25	Event	BOARD PACKET REVIEW		\$	\$	\$	\$	Yes	No	
		Description of Public Benefit									
	11/16/25	Event	BOARD MEETING		\$	\$	\$	\$	Yes	Yes	
		Description of Public Benefit									
	11/18/25	Event	BOARD PACKET REVIEW		\$	\$	\$	\$	Yes	Yes	
		Description of Public Benefit									
	11/20/25	Event	BOARD MEETING		\$	\$	\$	\$	Yes	Yes	
		Description of Public Benefit									
	12/2/25	Event	BOARD REVIEW		\$	\$	\$	\$	Yes	Yes	
		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

1/14/2026

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

Date

Expense Categories

responses
G: Meeting w/GM or Designee regarding District Operations
H: Meeting w/auditors, attorney or consultant retained by District

- I: Meeting of Local, State or Federal body w/jurisdiction affecting HCSD
- J: Meeting w/organization with interests in matters involving functions or
- K: Meeting pre-approved by the Board of Directors

Mileage 65 5¢

WELLENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Date 01/01/25
Pay Period Ending 12/31/25

Event	Description of Public Benefit	Meals	Lodging	Other Expense	Reimburse V/N	Phone Call V/N	Expense Category
9/30/25	mtg with 611 District operations - pop pulse mtg	\$	\$	\$	Y	Y	G
10/1/25	mtg with clerk strategic plan	\$	\$	\$	Y	N	F
10/1/25	Town Hall	\$	\$	\$	N	N	C
10/1/25	Senator Schra Up date	\$	\$	\$	Y	N	A
10/2/25	Open Board Mtg	\$	\$	\$	Y	N	C
10/6/25	mtg b611 covered by Brown Act overleaders pty	\$	\$	\$	Y	N	C
10/6/25	Sparking event representation	\$	\$	\$	Y	N	C

Total # of Compensable Meetings	Meeting Total	Total
\$600.00	\$600.00	\$600.00
Total Other Expense	Total Lodging	Total Meals
\$600.00	\$600.00	\$600.00

11/7/25

Sue Scaroni

Expense Categories

- A. Public Meeting governed by Brown Act
- B. Public Event
- C. Representation at Public Meeting/Event
- D. Representation at 501(c)3 Board
- E. Conference/Seminar/Training Program related to District
- F. Ad hoc committee of the Board
- G. Meeting w/GM or Designee regarding District Operations
- H. Meeting w/auditors, attorney or consultant retained by District
- I. Meeting of Local, State, or Federal body w/jurisdiction affecting HCSD
- J. Meeting w/organization with interests in matters involving functions of HCSD
- K. Meeting pre approved by the Board of Directors
- L. Written or verbal report required to be presented at the next Board meeting
- Mileage 65.5¢

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

10/31/25

Pay Period Ending

Gail Bell

Name

Date

Expense Description/Explanation

Event	Description of Public Benefit	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone call Y/N	Expense Category
10/1/25	Event	\$	\$	\$	\$	N	Y	B
10/22/25	Description of Public Benefit	\$	\$	\$	\$	Y	N	F
10/23/25	Description of Public Benefit	\$	\$	\$	\$	N	N	C
11/4/25	Description of Public Benefit	\$	\$	\$	\$	Y	N	G
11/6/25	Description of Public Benefit	\$	\$	\$	\$	Y	N	A

Total Miles	Total Lodging	Total Other Expense	Total # of Meetings	Total Compensable Meetings	Total
6	\$	\$	3	3	\$450.00

11/7/26

Anne Gunn

Signature

Expense Categories

G. Meeting w/GM or Designee regarding District Operations
 H. Meeting w/auditors, attorney or consultant retained by District
 I. Meeting w/Local, State or Federal body w/jurisdiction affecting HCS
 J. Meeting w/organization with interests in matters involving functions of
 K. Meeting pre approved by the Board of Directors
 L. Written or verbal report required to be presented at the next Board meeting
 M. Mileage 65.5¢

A. Public Meeting governed by Board Act

B. Public Event

C. Representation at Public Meeting/EVENT

D. Representation at 501C3 Board

E. Conference/ Seminar/Training Program related to District

F. Ad hoc committee of the Board

BELLENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

1/2/31/25

Pay Period Ending

Gail Gunn

Name

Expense Description/Explanation

Date

Event	Description of Public Benefit Event	Notes	Meals	Lodging	Other Expense	Reimbursable Y/N	Phone Call Y/N	Expense Category
11/8/25	Soccer byz	\$	\$	\$	\$	Y	N	C
11/14/25	Dep. at sport of final event of assist ad hoc SP Mtg	\$	\$	\$	\$	Y	N	F
11/18/25	Strategic plan work mtg with GM	\$	\$	\$	\$	Y	N	G
11/20/25	prep for open Board Mtg Open Board Mtg	\$	\$	\$	\$	Y	N	A
12/1/25	District operations mtg with GM	\$	\$	\$	\$	Y	N	G
12/2/25	prep for open board Mtg	\$	\$	\$	\$	Y	N	G

Total Miles	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total
\$	\$	\$	5	\$ 730.00	\$ 730.00

1/17/26

Gail Gunn

A. Public Meeting governed by Brown Act
 B. Public Event
 C. Representation at Public Meeting
 D. Representation at 501C3 Board
 E. Conference/ Seminar/Training Program related to District
 F. Ad hoc Committee of the Board

Expense Categories

G. Meeting w/GM or Designee regarding District Operations
 H. Meeting w/Attorneys, attorney or consultant retained by District
 I. Meeting of Local, State or Federal body w/jurisdiction affecting HCSB
 J. Meeting w/organization with interests in matters involving functions of
 K. Meeting pre approved by the Board of Directors
 * Written or verbal report required to be presented at the next Board meeting
 Mileage 65.5¢

MELLENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

12/31/25

Pay Period Ending

12/31/25

Name: Carl Green

Expense Description/Explanation:

open board mtg

District Operations

mtg with GM
rep. for open board mtg
open board mtg

Expense Category:

Phone

Call Y/N

VIN

Reimbursable

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Expense

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Expense Category:



Helendale Community Services District

DATE: February 5, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #6
Discussion and Possible Action Regarding Creation of a Board Committee

STAFF RECOMMENDATION:

This matter is at the discretion of the Board.

STAFF REPORT:

This item was requested to be placed on the agenda by the Board. Currently the District has no standing committees since the Park and Rec committee was disbanded a year ago. In some cases, committees can be helpful in vetting items, creating additional transparency, and addressing technical issues. Management would encourage the judicious use of a committee as there is a significant commitment on the part of Staff to prepare and committee materials, post agendas, complete minutes, etc.

The District has effectively used the ad hoc committee process in the past to address specific issues with a limited duration. When the subject was concluded, the committees were disbanded.

The establishment of a committee is purely at the discretion of the Board. Counsel will provide input on the requirements for committees.

FISCAL IMPACT: To be Determined

POSSIBLE MOTION: This matter is at the Board's discretion

ATTACHMENTS: None



HELENDALE Helendale Community Services District

Date: February 5, 2026
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Craig Carlson, Water Operations Manager
SUBJECT: Agenda item #7
Discussion Only Regarding Review of Water 5-Year Capital Improvement Plan (CIP)

STAFF RECOMMENDATION:

Staff seeks input from the Board.

STAFF REPORT:

Each year as part of the budget development process the capital improvement plan (CIP) for each fund is reviewed by the Board. These plans outline proposed capital expenditures for both equipment and infrastructure improvements. It is important to note that approval of the CIP does not constitute approval for the capital expenditures as each capital project over the General Manager's signing authority is brought to the Board for a separate discussion and approval. The CIP is a guide for anticipated expenses, not the approval of these expenditures.

Attached, for the Board's review, is the draft FY2027 Capital Improvement Plan for Water with the current fiscal year projects included for reference. This will be the starting point for a more comprehensive discussion on the possible capital needs of the Water operation over the next five years.

Staff will review each line item for the proposed Capital Improvement Plan (CIP) with the Board and provide a detailed explanation of both the proposed projects for FY2027 and the completed projects for the current fiscal year at the Board meeting.

The CIP outlines the possible year in which a capital need is scheduled, however, these projections are often aggressive, and the timelines are modified each year as unfinished projects are pushed ahead and new capital needs are identified. Further, operational necessity can also increase the priority of a project, and it could be moved forward as needed.

FISCAL IMPACT: As estimated in the CIP spreadsheet

POSSIBLE MOTION: None

ATTACHMENTS: DRAFT Water CIP

Water CIP FY2027-2031						
		FY2026	FY2027	FY2028	FY2029	FY2030
1	Air Compressor	\$ 6,000				
2	Material Storage Bays	\$ 12,000				
3	Generator Well 13	\$ 125,000				
4	PFAS Pipeline Manifold Engineering	\$ 65,000				
5	AMI Meters	\$ 75,000	\$ 75,000			
6	Hydrant Replacements (4) did we do any in FY25?	\$ 12,000	\$ 12,000			
7	Automated Gate	\$ 12,000	\$ 12,000			
8	New Well (Community Center)	\$ 1,000,000	\$ 1,000,000			
9	New Turbine Pumps Well 4A & Rehab	\$ 125,000	\$ 125,000			
10	River Crossing Permitting	\$ 50,000	\$ 50,000			
11	Portable Lift	\$ 15,000	\$ 15,000			
12	Used Skip Loader	\$ 35,000	\$ 35,000			
13	PFAS Treatment Plant Engineering	\$ 100,000	\$ 100,000			
14	PFAS Pipeline for Manifold Construction	\$ 1,000,000				
15	Portable Generator Hook ups for Wells	\$ 75,000	\$ 75,000			
16	Valves (4)	\$ 20,000	\$ 10,000			
17	Engineering for Tank isolation valving	\$ 50,000	\$ 50,000			
18	North & South Tank - Interior Re-Coating	\$ 500,000	\$ 500,000			
19	North & South Tank - Valves & Manifold	\$ 200,000	\$ 200,000			
20	PFAS Treatment Plant Construction	\$ 4,000,000	\$ 4,000,000			
21	Well 13 Rehab	\$ 90,000	\$ 90,000			
22	Well Rehabilitation 1A	\$ 30,000	\$ 30,000			
23	Abandon Wells 5 & 6	\$ 30,000	\$ 30,000			
24	River Crossing Water Pipeline	\$ 30,000	\$ 30,000			
	Total Water Capital Projects	\$ 295,000	\$ 2,499,000	\$ 4,760,000	\$ 90,000	\$ 1,090,000



HELENDALE

Helendale Community Services District

Date: February 5, 2026
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #8
Discussion and Possible Action Regarding Review of District Rates and
Recommendation for a Water Rate Study

STAFF RECOMMENDATION:

Staff seeks approval from the Board to complete a water rate study.

STAFF REPORT:

On occasion the District has needed to complete a rate study for water or wastewater in order ensure that enough revenue will exist to fund critical capital improvement projects. Over time the District has been very prudent with its spending and strategic in its investments to build a healthy reserve fund for these areas.

The last rate increases for water was adopted in effective July 1, 2017, and increased the rates over a 5-year phased-in period increasing the rates from \$26.51/month to \$46.05/month for the facilities charge and established a flat rate for usage of \$1.50. The last wastewater rate increase was approved in December 2021, and effective in January 2022, and was phased in over a four-year period increasing the rate from \$36.64/month to \$55.32/month.

However, with the recent treatment requirements for drinking water the District is looking and significant capital projects within the next 5 years. The well manifold system and treatment for PFAS will total approximately \$5,165,000 with annual operation and maintenance costs up to an estimated \$365,000 per year. The annual treatment costs alone would require a rate increase of \$10.56/month. The District would cover the plant construction with settlement funds, grants and drawing down reserves to the extent practical.

The Board may wish to consider including the Wastewater operation in the rate analysis as well considering the significantly increased cost of materials since the last rate increase. Over the last several years, the wastewater fund has been slow to build the reserve fund due to increasing costs. It is the reserve fund that is the lifeline into the future for expensive infrastructure projects.

The District has used Bartle Wells Associates for all of its rate studies as well as the Stand-by Fee report. Having worked with HCSD since 2007, the firm is familiar with the District and works well with Management in crunching numbers and building scenarios that will give the Board options to consider. The cost of a water rate study is \$20,000 and if the wastewater was included the cost would be \$30,000. Management strongly recommends a water rate study at this time with the

anticipated increased rates going into effect in July 1, 2026. This will also give the opportunity for the departing manager to work through this process with the new managers. Fortunately, rate increases are only considered occasionally, so the current managers have not had an opportunity to work closely with the process.

While the District does not predicate their rates on other agencies, attached to this staff report are some graphs that shows how the District's rates compare to other local organizations. Understanding that all the represented agencies are performing similar functions under the same regulatory and economic conditions provides input for the Board's consideration. As you can see in most cases, HCSD has some of the lowest rates in the region. This is great for our customers, however, it does provide one data point to indicate that a rate increase might be in order.

FISCAL IMPACT: To Be Determined

POSSIBLE MOTION: Direct Staff to complete a Professional Services Agreement for a water rate study

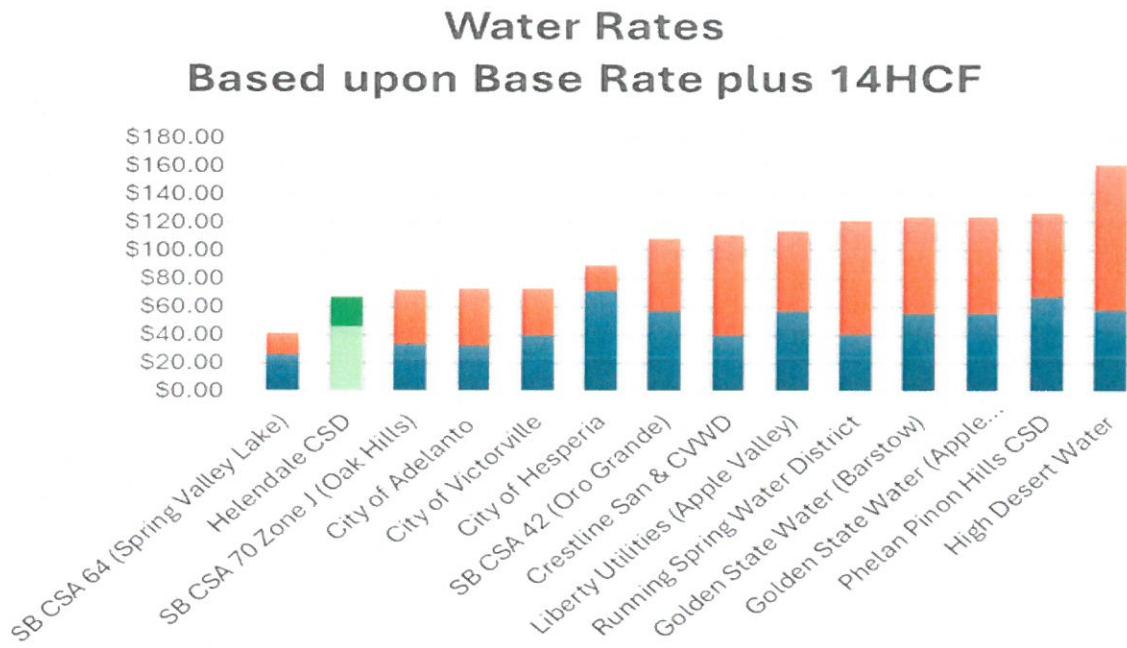
ATTACHMENTS: Water and sewer graphs

Proposal from Bartle Well Association

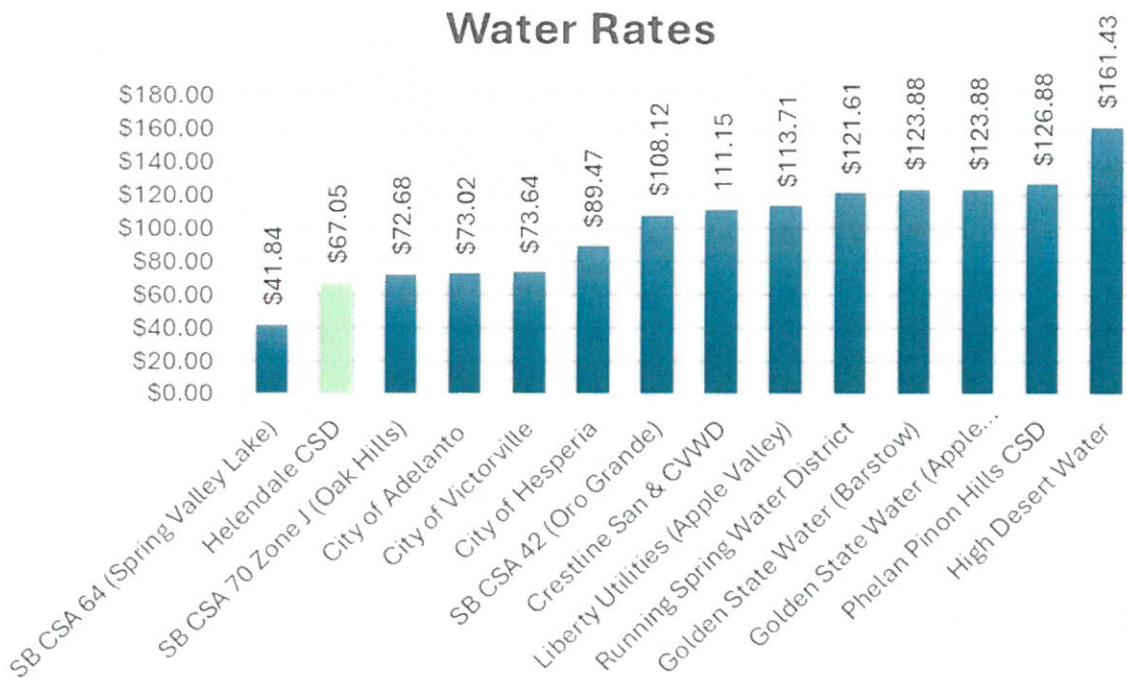
Public Notice for Water Rate Increase dated 6/15/2017

Public Notice for Wastewater Rate Increase dated 12/2/2021

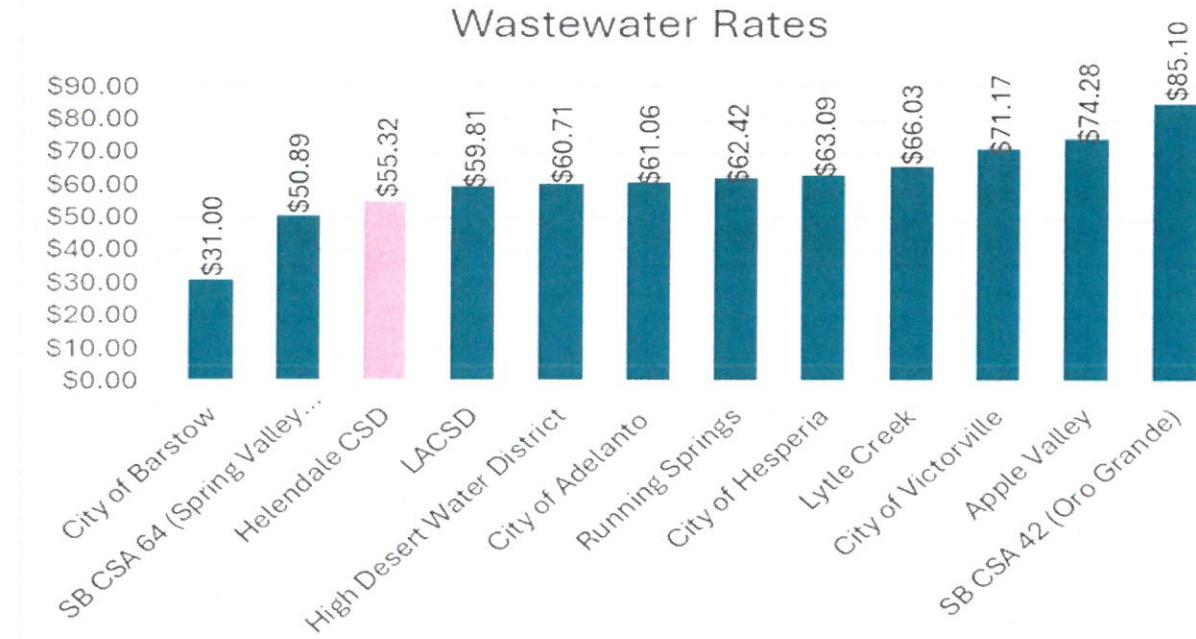
Below are water rates based upon the base or facilities charge in blue and the volumetric rate in orange. The volumetric rates represents a unit of water (hundred cubic foot) time the cost per that unit for 14 HCF.



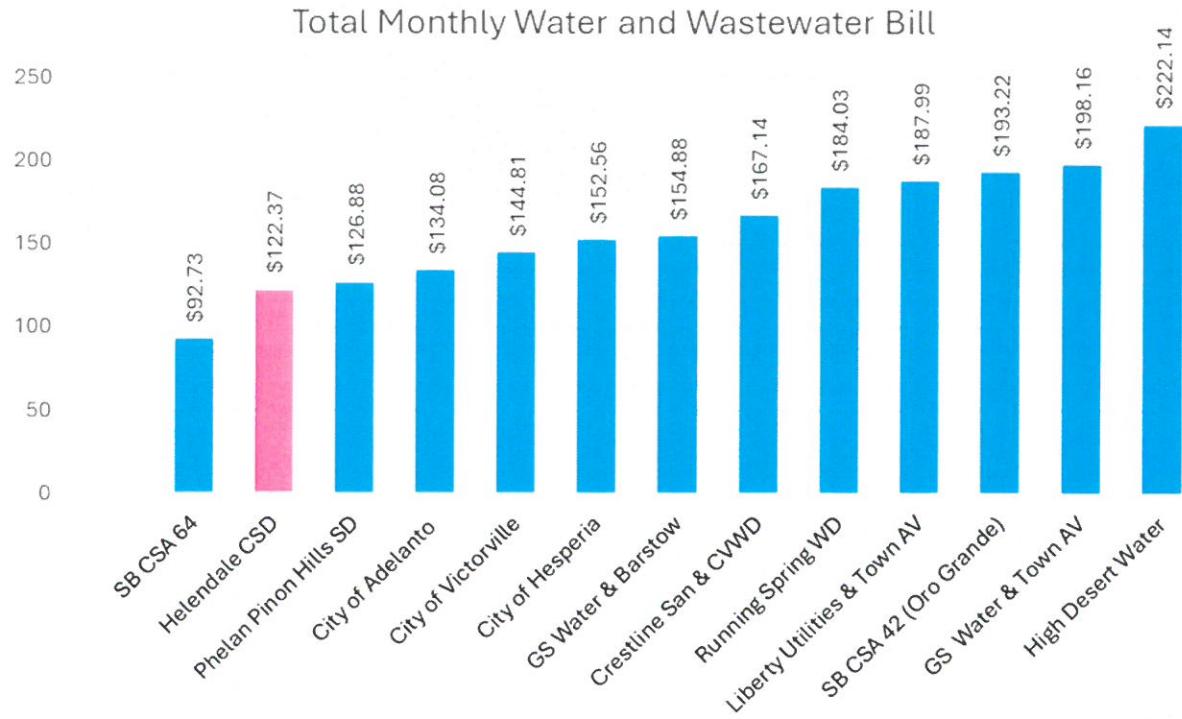
Below is the total combined cost of water for the representative agencies. Of note, Helendales is \$5.63 lower than the next closest district.



Below are the wastewater rates from the comparator agencies that the District has used in our rate analysis. There are 2 districts less than HCSD and the balance are higher with the next highest being \$4.49 more per month.



Below is a graph depicting the combined bill for water and sewer costs per month from comparator agencies.





BARTLE WELLS ASSOCIATES
INDEPENDENT PUBLIC FINANCE ADVISORS

2625 Alcatraz Ave, #602
Berkeley, CA 94705
Tel 510 653 3399
www.bartlewells.com

February 2, 2026

Dr. Kimberly Cox, General Manager
Helendale Community Services District
26540 Vista Rd.
Helendale, CA 92342

Dear Kimberly:

We are pleased to submit our proposal to assist the Helendale CSD with updating its water and/or sewer rates. Our proposal includes the scope of services our firm will provide, key project members and the estimated consulting fee for such services.

Bartle Wells Associates is an independent financial advisor to public agencies. Our firm was established in 1964 and is owned and managed by its principal consultants. We specialize in providing financial advisory and utility rate consulting services to California water and wastewater agencies. Our firm has a well-earned reputation for providing clients with straightforward, practical advice. We have a strong track record of building consensus for our final recommendations.

We propose to assign Michael DeGroot, vice president and one of our principal consultants. Michael is an expert in developing utility rates and financing plans for California special districts. Others on our staff may assist him as needed.

BARTLE WELLS ASSOCIATES

Since 1964, we have served over 600 public agency clients in the western United States on over 2,500 financing assignments. Our clients have ranged from small cities and special districts to large cities, joint powers authorities, counties, and state agencies. We have extensive experience in formulating financial plans and in developing revenue sources to meet a public agency's capital and operating requirements. We also have supervised the procurement of billions of dollars of funding for California infrastructure projects through municipal bond issues, private placement loans and state and federal grants and loans.

SCOPE OF WORK

Bartle Wells Associates will work closely with District staff, the Board and interested members of the public to develop the rates and update and projections. This section presents a proposed scope of services that we believe forms a sound basis for completing this assignment. We propose to perform the following services:

1. Project Team Orientation/Kickoff Meeting

To initiate our work, hold a meeting with District staff, consulting engineers, and others as appropriate, to accomplish the following:

- Identify members of staff, engineers, and others who will participate in the project.
- Determine the roles and responsibilities of study participants.
- Identify other parties that have a significant interest in the project.
- Establish project schedule and key milestone dates.
- Confirm the key goals and expectations of the project team.
- Identify key policy objectives of the District.

2. Investigation and Data Collection

Assemble the information necessary to understand and describe the District's current rates and charges and the District's existing infrastructure and proposed capital infrastructure needs.

Key steps in this phase of the project include:

- Review current rates and fees.
- Review District financial information including audits and budgets and outstanding debt.
- Review District's capital improvement plans and identify additional long-term funding needs.
- Identify current funding sources for operating and capital costs.

The assistance of District staff will be required during this phase in collecting and researching relevant information and helping to identify data sources when relevant. The objectives of investigation and data collection are to develop a sound understanding of the characteristics of the system, its facilities and infrastructure, its finances and annual revenue requirements, short-term and long-term capital needs, and to develop the basic assumptions to be used in the study.

3. Develop Revenue and Expense Projections

Develop revenue and expense projections for the next ten to twenty years. Project customer growth and annual revenue requirements over the study period. Evaluate the financial impact of growth on revenues. Compare recent actuals with prior projections and test updated projections for sufficient revenue coverage.

4. Meet with District to Review Preliminary Recommendations

Meet with District staff to review all assumptions and variables for approval and reasonability. Present initial findings and recommendations. Receive District input and revise assumptions and/or recommendations as needed.

5. Develop Rate Scenarios

Based upon revised assumptions, BWA will develop a base-case rate schedule then provide alternative schedules based upon District need for capital project development. We typically recommend financing most projects on a pay-as-you-go schedule, but some larger projects may need alternative financing approaches. We will work with the District to develop the best, likely alternatives to meet its needs.

6. Final Reports and Models

BWA will deliver draft reports outlining the methodology and recommendations of the study. BWA will circulate a draft with staff for feedback and comments. Based on District input, BWA will develop a final project report and deliver the Excel model.

7. Proposition 218 Compliance

BWA will prepare a draft prop 218 notice for review by the District. BWA will attend and/or present at up to 5 virtual/teleconference meetings. Our proposal assumes that the District will coordinate and pay for the printing and mailing of the Prop 218 notices.

ADDITIONAL SERVICES

Bartle Wells Associates will remain available to provide additional services as requested by the District. Additional services may include:

- Additional presentations, as necessary
- Assisting with the development of public education and outreach materials.

AVAILABILITY AND PROPOSED FEE

1. Bartle Wells Associates is prepared to begin work upon authorization to proceed.
2. Bartle Wells Associates will perform all work. Michael DeGroot, one of the firm's principals, will be placed in charge of the study and will devote the time and effort to the project as needed.
3. BWA will be compensated for the proposed services on a time and expenses basis. The not-to-exceed fee for the water rate study, based on our Billing Rate Schedule 2026 is **\$20,000** including expenses.
4. The not-to-exceed fee for an additional sewer rate update, based on our Billing Rate Schedule 2026 is **\$10,000** including expenses (**\$30,000** total for both water and sewer rate studies.)
5. The fee is based on the following assumptions:
 - a. Availability of all necessary information, in a timely manner, from the District, its staff, attorneys, engineers, and other consultants.
 - b. One draft submittal of the rate study. Time and expenses in revising tables and assumptions due to changes in data from the District, or in preparing additional draft reports, constitute additional services.
 - c. Up to five teleconference meetings with the District:
 - i. Preliminary/kickoff meeting,
 - ii. A meeting for District comment and input on assumptions and preliminary results,
 - iii. A meeting for final revision and model instruction.
 - iv. Presentation of recommendations to District Board
 - v. Final public hearing

6. BWA will bill the District as the work proceeds on a time-and-materials basis in accordance with our Billing Rate Schedule 2026.
7. In addition to the services provided under this proposal, the District may authorize BWA to perform additional services for which the District will compensate BWA based on consultants' hourly rates (Billing Rate Schedule 2026) at the time the work is performed, plus direct expenses. Additional services may include, but are not limited to:
 - Attendance at additional meetings or presentations
 - Changes in project scope
 - Any other services not specified
8. BWA will maintain in force, during the full term of the assignment, insurance in the amounts and coverage as provided in the attached Insurance Schedule.
9. If the project is terminated for any reason, BWA is to be reimbursed for professional services and direct expenses incurred up to the time BWA receives notification of such termination.
10. This proposal may be withdrawn or amended if not accepted within 90 days of its date.
11. We would very much like to work for the District on this assignment and hope that this proposal will constitute a suitable basis for our serving you.

Very truly yours,

BARTLE WELLS ASSOCIATES



Michael DeGroot
Principal/Vice President



BARTLE WELLS ASSOCIATES BILLING RATE SCHEDULE 2026

Rates Effective 1/1/2026

Professional Services

Financial Analyst I.....	\$135 per hour
Financial Analyst II.....	\$155 per hour
Associate Consultant	\$175 per hour
Consultant	\$200 per hour
Senior Consultant	\$225 per hour
Project Manager/Technical Expert.....	\$260 per hour
Principal Consultant	\$290 per hour

The hourly rates for professional services include all overhead and indirect expenses. Bartle Wells Associates does not charge for administrative support services. Expert witness, legal testimony, or other special limited assignments will be billed at one and one-half times the consultant's hourly rate.

The above rates will remain in effect through duration of the project.

Direct Expenses

Reimbursable direct expenses incurred on behalf of the agency will be billed at cost without markup. Reimbursable expenses include, but are not limited to:

■ Travel, meals, lodging	■ Automobile mileage
■ Printing and photocopying	■ Messenger services and mailing costs
■ Special statistical analysis	■ Graphic design and photography
■ Outside computer services	■ Special legal services
■ Bond ratings	■ Legal advertisements

Insurance

Bartle Wells Associates maintains insurance in the amounts and coverage as provided in the attached schedule of insurance. Additional or special insurance, licensing, or permit requirements beyond what is shown on the schedule of insurance are billed in addition to the contract amount.

Payment

Fees are typically billed monthly or bi-monthly on a time and materials basis as work proceeds. Invoices are due and payable within 30 days of the date of the invoice. A late charge of 1.0 percent per month may be applied to balances unpaid after 60 days.

MICHAEL J. DEGROOT



Experience

Michael DeGroot is a vice president and principal consultant and registered Municipal Advisor with Bartle Wells Associates with twelve years of experience. He works closely with City and District staff, engineers, lawyers, and other consultants to develop equitable rate structures for water and sewer enterprises. Mr. DeGroot specializes in developing long-term financial plans, meter and commodity rates, and capacity fees for Cities and special Districts.

Recent Projects

- **Helendale Community Services District:** Sewer rate study.
- **City of Pacifica:** Sewer rate and capacity fee study.
- **Town of Yountville:** Water and sewer capacity fee and development impact fee study.
- **Town of Colma:** Sewer rate study.
- **City of Foster City:** Water and sewer rate study and low income discount program analysis.
- **Granada Community Services District:** Sewer rate study.
- **Mariposa County:** Water and sewer financial plans for six utilities and funding plan for roads.
- **City of Alameda:** Sewer rate study and Proposition 218 mailing coordination.
- **Castro Valley Sanitary District:** Financial plan and financial adviser for revenue bond issue.
- **Oro Loma Sanitary District:** Financial plan and financial adviser for revenue bond issue.
- **City of Milpitas:** Water rate study.
- **West Valley Sanitation District:** Sewer rate and capacity fee study and financial adviser for revenue bond issue.
- **Fairfield-Suisun Sewer District:** Sewer rate and capacity fee study.
- **City of Burlingame:** Water and sewer rate study.
- **San Dieguito Water District:** Water capacity fee study.
- **City of Santa Barbara:** Water rate study and water and sewer capacity fees.
- **City of Fresno:** Water and sewer capacity fees.
- **City of Angels Camp:** Water and wastewater rate study.
- **City of Palmdale:** Sewer rate study.
- **Marina Coast Water District:** Water and wastewater capacity fee study.
- **City of Patterson:** Water and sewer rate study. Water, wastewater, and stormwater capacity fee study.
- **City of Hemet:** Water rate study, including water budget rate structure recommendation.
- **Crestline Sanitation District:** Sewer rate study.
- **Santa Clarita Valley Water District:** Water capacity fee.
- **Browns Valley Irrigation District:** Water rate study.
- **Root Creek Water District:** Benefit Assessment District formation support.

Education

B.S., Business Administration – U.C. Berkeley Walter A. Haas School of Business, Berkeley, CA



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
05/30/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
Mason-McBride, Inc./Hudson & Muma, Inc.
3155 West Big Beaver Road
Suite 125
Troy MI 48084

CONTACT
NAME: David P Muma
PHONE (AIC, No, Ext): (248) 822-7170 FAX (AIC, No): (248) 822-7150
E-MAIL ADDRESS: dmuma@mason-mcbride.com

INSURED
Bartle Wells Associates
2625 Alcatraz Ave #602
Berkeley CA 94705
(510) 653-3399

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A:	22357
INSURER B: Sentinel Ins. Co. LTD (Hartford)	
INSURER C: Hartford Accident & Indemnity Co	11000
INSURER D: Axis Surplus Ins. Co.	
INSURER E:	
INSURER F:	

COVERAGES DM CERTIFICATE NUMBER: Cert ID 10910 (1)

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
C	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY <input checked="" type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER	Y Y 35SBABB5UCE		06/01/2025	06/01/2026	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMP/OP AGG \$ 4,000,000 Emp1 Benefits Liab \$ 4,000,000
B	AUTOMOBILE LIABILITY ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS Hired AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY	Y Y 35UECVU2842		06/01/2025	06/01/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
C	X UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR EXCESS LIAB CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$	Y Y 35SBABB5UCE		06/01/2025	06/01/2026	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000 \$ 10,000
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N/A	35WECFG7858	06/01/2025	06/01/2026	X PER STATUTE OTH. EL EACH ACCIDENT \$ 1,000,000 EL DISEASE - EA EMPLOYEE \$ 1,000,000 EL DISEASE - POLICY LIMIT \$ 1,000,000
D	Professional Liability (Claims Made)		ENN610916 (Retro Date 6/1/2012)	06/01/2025	06/01/2026	Errors & Omissions Occurrence \$ 2,000,000 Errors & Omissions Aggregate \$ 2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Those usual to the Insured's Operations. Certificate Holder and its officials, officers, employees, agents and volunteers, as applicable, shall be named as Additional Insured with respects to Business Liability, (form SS00080405 on blanket basis or form SS41700611 and/or IH12001185 if specific required) and Automobile liability (form CA20481013) as listed on form CA20481013 or IH1201185. Umbrella Coverage is Following Form. Waiver of Subrogation applies to General Liability (form SS00080405), Work Comp (Form WC 990303B), and Commercial Auto coverage (form HA99160312 on Blanket Basis or on form CA04441013 if specific requested). Coverage written on a Primary and Non-Contributory basis. Thirty (30) day notice of cancellation applies to GL and Auto and Professional liability, except for non-payment of premium. The Am Best Rating of the insurance

CERTIFICATE HOLDER

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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Helendale Community Services District

NOTICE OF PUBLIC HEARING

FOR PROPOSED CHANGES TO WATER RATES

Date: June 15, 2017

Time: 6:30 PM

Location: Helendale Community Services District

26540 Vista Road, Suite C, Helendale, CA 92342

Article XIIIID of the California Constitution requires the Helendale Community Services District (HCSD) to send notification of a proposed rate increase at least 45 days prior to a public hearing to all owners and tenants of real property within HCSD's service area who would be directly liable to pay for water service to the property at which adoption of the proposed rate increases will be considered. In accordance with those requirements, please be advised that HCSD is proposing an increase in its water service charges. This Notice identifies the amount of the proposed rate increases; the basis upon which the proposed increases were calculated; the reason for the proposed rate increases; the date, time, and location of a public hearing on the proposed rate increases; and the manner in which all persons opposed to the proposed increases may object and/or file a written protest thereto. Consequently, please be advised that this document shall serve as formal notification to you that HCSD's Board of Directors will hold a Public Hearing on the proposed rate increases described herein on:

**Thursday, June 15, 2017 at 6:30 p.m., in the Helendale CSD Board Room
located at 26540 Vista Road, Suite C, Helendale, California 92342**

SUMMARY OF FINDINGS

Why are Water Rates Increasing?

In the past four years HCSD has implemented minimal increases in the water rates. Since July 2013, the last adopted rate increase resulted in an increase of eighty-five cents in the facilities charge and an increase of three cents in the water usage charge. However, despite our best efforts to keep costs down the rates have not kept pace with rapidly escalating costs of operating the water system. HCSD's financial stability is tied to several factors beyond our control. The proposed rates outlined in this notice are designed to collect sufficient revenue required to fund critical and necessary capital improvement projects, cover debt service obligations and meet increased operating expenses. The District's basic operational costs have seen increases including: rising electricity costs to operate the production wells, maintenance and infrastructure costs, labor-related costs and increased expenditures due to regulatory permits and other compliance related mandates. Helendale Community Services District is committed to providing safe, reliable water to our customers that meets all regulatory standards.

Governmental Regulations

Strict government regulations play a significant role in the District's operation. The Federal Environmental Protection Agency mandates protocol which HCSD must follow regarding water quality. Previously the District drilled two new wells due to water quality issues and must now drill and equip a third new well in the next two years due to water quality issues and the requirement to meet maximum daily demands as outlined by the State Water Resources Control Board. As new laws are passed, additional water quality monitoring is required at an increased expense to the District.

Water Rights

To ensure the community has sufficient water supply, the District has invested over \$6 million dollars in the past decade to purchase and lease adequate water rights. Because of this investment HCSD now owns sufficient water rights to serve the community's need annually thus avoiding the higher cost of purchasing replacement water from the Watermaster, the local entity that regulates extractions from our adjudicated groundwater basin.

Proposed Volumetric Rate

Rate Study Considerations

Helendale Community Services District's proposed water rate increases are consistent with the rate study performed by an independent professional consulting firm, Bartle Wells Associates. That study took into account: (1) fixed rate charges versus fixed cost; (2) infrastructure replacements and upgrades for the capital improvement projects discussed in this Notice; and (3) inflationary pressure on routine operating costs. Based upon all of the factors, elements and calculations considered in that study, a rate increase in the amount set forth herein was recommended. Copies of the rate study may be viewed on HCSD's website at www.helendalecsd.org, or at the administrative office located at 26540 Vista Road, Suite B. As a public agency, the Helendale Community Services District receives no profit from its water rates and is obligated to charge customers no more than the actual costs incurred for furnishing the services that HCSD provides. Standard expenses include operations and maintenance components, government compliance costs and the development of capital improvement projects including a new production well. HCSD collects no tax money for water, and customers pay only for the services they receive. The rate structure that is being proposed reflects the professional opinion of an independent financial consulting firm after incorporating costs of service with sufficient debt service coverage and operating revenue.

Capital Improvement Projects

A capital improvement is an enhancement to the water system and related facilities. A Capital Improvement Plan is developed every five years and serves as a short-range planning tool to ensure that the water infrastructure is sufficient and well-maintained. Meeting regulatory mandates and maintenance schedules plays a significant role in the District's requirement to invest in expensive capital projects. HCSD's financial approach to capital improvement combines responsible fiscal decision making with an investment in thoughtful infrastructure planning. Capital projects are often complex and require considerable effort and financial resources to implement. Helendale Community Services District evaluated a broad range of potential projects to determine top priorities that met regulatory demands and support the continued delivery of reliable, high quality drinking water to its customers. Helendale CSD plans the following projects:

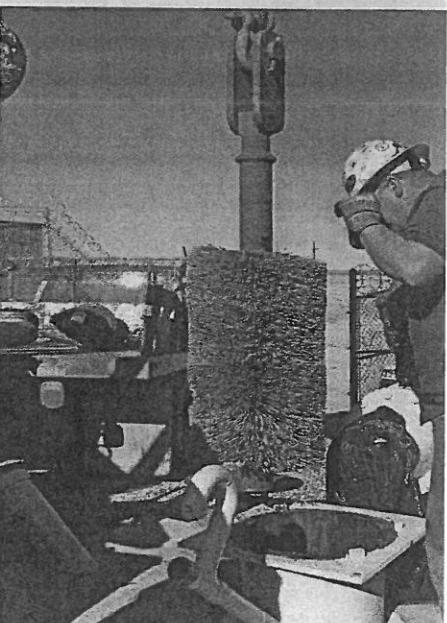
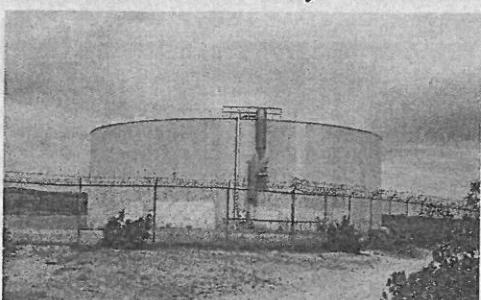
New Well: Due to water quality issues and a regulatory requirement to meet maximum day pumping demands the District will be drilling a new well at a cost of over \$1.4 million dollars. This includes citing the well and connecting it to the existing water distribution system.

Generator: To provide water in the event of a power outage, the District will invest in a new generator for an estimated cost of \$90,000.

Well Rehabilitation: Within the five-year planning timeframe, the District's two main production wells will need to have a complete rehabilitation at an estimated cost of \$500,000. This includes extensive cleaning of the well casing to a depth of over 500 feet into the ground and installing new turbine pumps which have approximately a ten-year lifecycle. If the wells are rehabilitated as required this will help extend their useful life thus saving money.

Equipment Building: Over the past ten years the District has invested in equipment to meet the service requirements of the Water Department. In order to preserve and protect the equipment it should be stored in a building when not in use. This will help to protect the equipment and extend its useful life. This item has been on the Capital Improvement Plan for ten years, but due to other more critical financial demands has yet to be constructed. This project will cost approximately \$200,000.

Water Reservoirs: The water system includes two storage reservoirs that were constructed in the early 1990's. The reservoirs are inspected regularly to ensure integrity of the interior surface. The reservoirs have reached the point in their lifecycle where they need to have extensive maintenance performed that includes coating the interior. This will extend the life of the tanks and preserve the water quality. In addition, the District will add valves to the tanks which will prevent the stored water supply from being compromised in the event of a major earthquake. This project will cost approximately \$350,000.



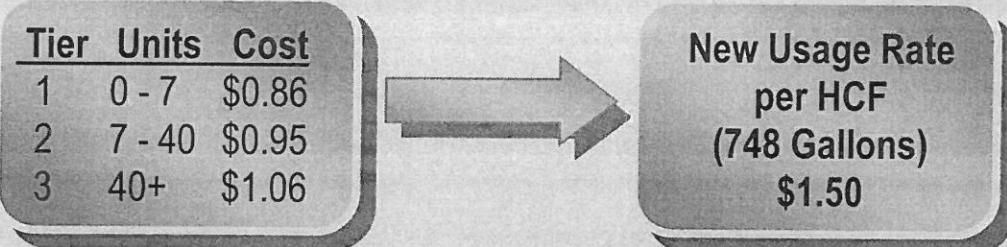
Proposed Phased-In Facility Rates

Meter Size	Current	7/1/2017	1/1/2018	7/1/2018	7/1/2019	7/1/2020
1" & 3/4"	\$26.51	\$31.25	\$36.25	\$39.87	\$43.86	\$46.05
2"	\$82.89	\$82.89	\$82.89	\$82.89	\$92.10	\$96.71
3"	\$155.97	\$246.88	\$286.36	\$314.99	\$346.49	\$363.81
4" *	\$260.48	\$312.50	\$362.50	\$398.72	\$438.59	\$460.52
6"	\$398.00	\$468.75	\$543.75	\$598.08	\$657.89	\$690.79

* Includes SLA RV Park Connection

The chart above outlines the water rate increase to be phased in periodically over a four year period beginning on July 1, 2017. The proposed rate is sufficient to meet projected capital expenditures, existing regulatory compliance requirements and projected increases in operating costs over the next five-year planning timeframe.

Proposed Volumetric Rate



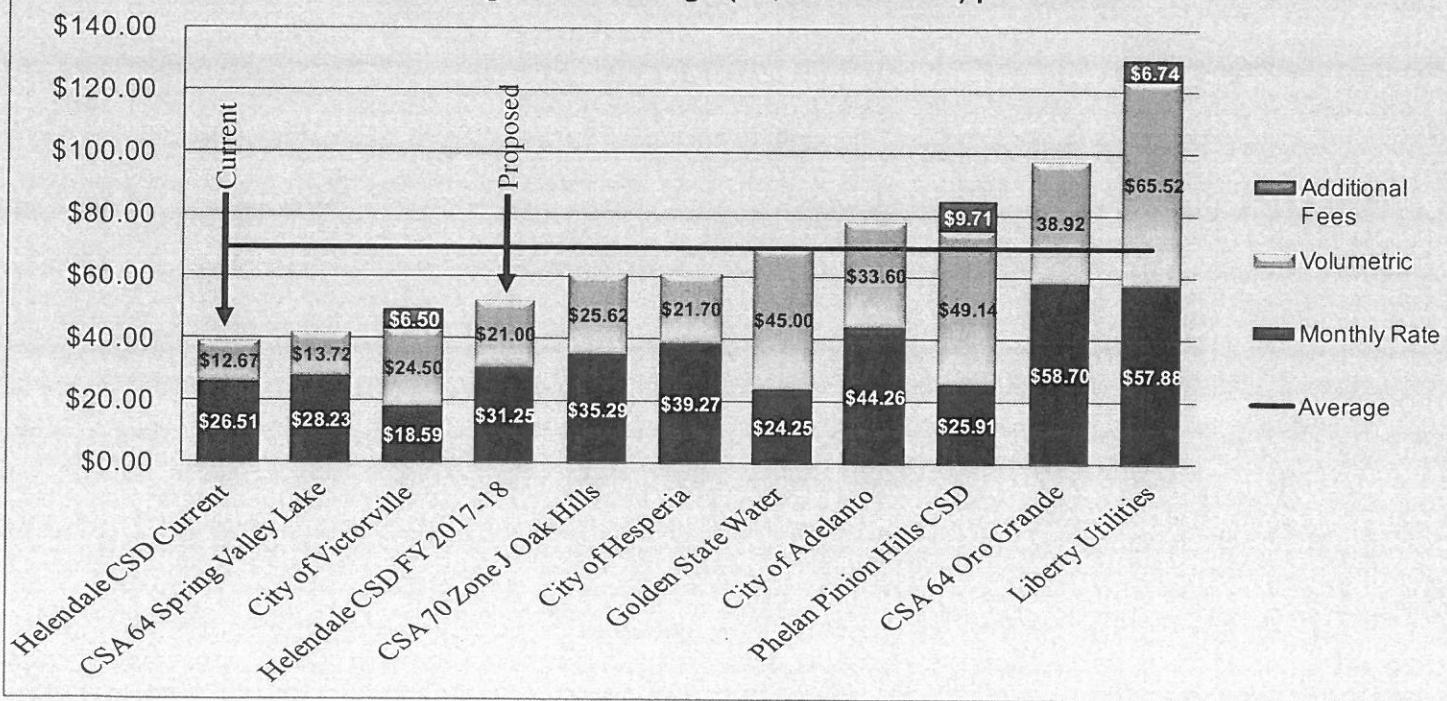
Currently a tiered rate structure is used to charge for water usage billed in hundred cubic foot (HCF) increments. A recent Supreme Court decision restricted the use of this type of structure. The District is proposing a single volumetric rate of \$1.50 for each increment of 748 gallons (HCF) that flows through the meter.

Rate Comparison

The graph below provides a comparison of rates from other local water service providers assuming an average monthly consumption of 14 hundred cubic feet (HCF). An HCF is equivalent to 748 gallons. This information is intended to provide context for the increase being proposed. Regionally, the average monthly water bill is \$70.

Single Family Residential Water Rate Survey

Assuming 14 HCF Usage (10,472 Gallons) per month





Helendale Community
Services District
26540 Vista RD. Suite B.
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How to Participate

If you have any questions or comments about the proposed rates or wish to protest you may:

Write - Written protests may be mailed to the Helendale Community Services District: Attention Clerk of the Board, P.O. Box 359, Helendale, CA 92342; or hand delivered to the administration office at 26540 Vista Road, Suite B. Written protests must specify the rate or charge being protested and must include: Your name, parcel number and/or service address, and your signature. E-mailed protests will not be accepted.

Attend the Public Hearing - Written protests may also be submitted at the Public Hearing on June 15, 2017, at 6:30 p.m. in the Helendale Community Services District Board Room, 26540 Vista Road, Suite C Helendale, California. Written protests must be received before the conclusion of the Public Hearing. You may address the Board, however, oral comments do not qualify as a formal protest unless accompanied by a written protest.

Information Available to you - Copies of the rate study, the proposed Resolution, and further details concerning the reasons for the proposed rate increases and the basis upon which they were calculated, are available for review at the HCSD office located at 26540 Vista Road, Suite B, or on our website: www.helendalecsd.org.

Public Hearing Process - At the time of the Public Hearing the Board of Directors will hear and consider all protests and objections. After the Public Hearing, if a majority of the property owners and tenants of real property directly liable for paying water bills for the affected parcels file written protests in opposition to the proposed rate increases, the increases will not be imposed. However, if a majority protest is not received, HCSD's Board of Directors may increase its water service rates in the manner described in the Notice. If adopted, the proposed rates would become effective July 1, 2017, but the increase would be phased in over the next four years as outlined in this notice.



NOTICE OF PUBLIC HEARING

FOR PROPOSED CHANGES TO WASTEWATER RATES

Hearing Date: December 2, 2021
Time: 6:30 PM

Location: Helendale Community Services District
26540 Vista Road, Suite C, Helendale, CA 92342

Article XIIIID of the California Constitution requires the Helendale Community Services District (HCSD) to send notification of a proposed rate increase at least 45 days prior to a public hearing to all owners and tenants of real property within HCSD's service area who would be directly liable to pay for wastewater service to the property at which adoption of the proposed rate increases will be considered. In accordance with those requirements, please be advised that Helendale CSD is proposing an increase in its wastewater service charges. This Notice identifies the amount of the proposed rate increases; the basis upon which the proposed increases were calculated; the reason for the proposed rate increases; the date, time, and location of a public hearing on the proposed rate increases; and the manner in which all persons opposed to the proposed increase may object and/or file a written protest thereto. Consequently, please be advised that this document shall serve as formal notification to you that HCSD's Board of Directors will hold a Public Hearing on the proposed rate increases described herein on: **Thursday, December 2, 2021, at 6:30 p.m., in the Helendale CSD Board Room located at 26540 Vista Road, Suite C, Helendale, California 92342**

SUMMARY OF FINDINGS

The Wastewater Rates for the District have not increased for the past 15 years despite the increasing cost of doing business. The District has delayed any wastewater increases to this point, however, operational and capital costs have exceeding revenues necessitating the proposed increase.

Why are Wastewater Rates Increasing?

Despite our best efforts to keep costs down the rapidly escalating costs of operating the sewer plant, collection system and completing capital projects has surpassed annual revenues. The



The digester is a critical part of the plant treatment process.



proposed rate increase outlined in this notice is designed to collect sufficient revenues required to fund critical capital improvement projects, cover debt service obligations and meet increased operating expenses. The District's basic operational costs have seen increases including rising electricity costs to operate the wastewater plant and system 24/7, maintenance and infrastructure costs, labor-related costs and increased expenditures for capital projects due to regulatory mandates. Helendale Community Services District is committed to operating the sewer infrastructure to meet all regulatory standards and ensure the integrity of the infrastructure.

Rate Study

Rate Study Considerations

Helendale CSD's proposed wastewater rate increase is consistent with the rate study performed by an independent professional consulting firm, Bartle Wells Associates. That study took into account (1) charges for service; (2) infrastructure replacements and capital improvement projects

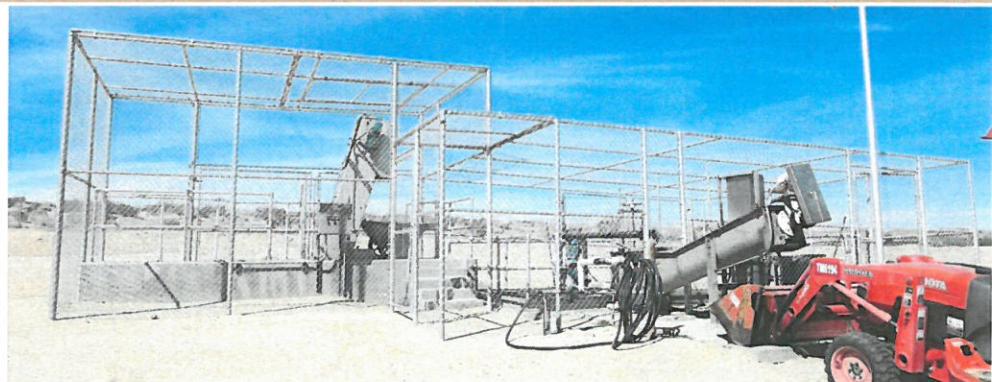
for system upgrades discussed in this Notice, and (3) inflationary pressure on routine operating costs. Based upon all of the factors, elements and calculations considered in that study, a rate increase in the amount set forth herein was recommended. Copies of the rate study may be viewed on HCSD's website at www.helendalecsd.org, or at the administrative office located at 26540 Vista Road, Suite B. As a public agency, the Helendale Community Services District receives no profit from its wastewater rates and is obligated to charge customers no more than the actual costs incurred for furnishing the services that HCSD provides. Standard expenses include operations and maintenance, government compliance costs and the development of capital improvement projects. HCSD collects no tax money for wastewater, and customers pay only for the services they receive. The rate structure that is being proposed reflects the professional opinion of an independent financial consulting firm after incorporating cost of service with sufficient debt service coverage and sufficient operating revenue.

Rate Application

The rate presented for public consideration includes a phased in process as outlined in the charts to reach the necessary amount to appropriately fund the continual investment in the wastewater system.

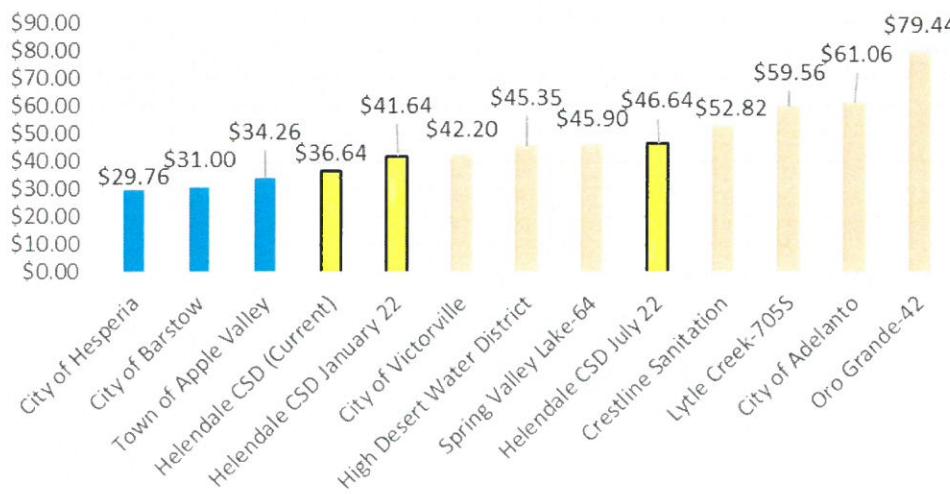
Date	Rate	Increase
Current	36.64	
Jan-22	41.64	\$ 5.00
Jul-22	46.64	\$ 5.00
Jan-23	51.64	\$ 5.00
Jul-24	53.45	3.50%
Jul-25	55.32	3.50%

The collection system is approaching 50 years old and the main plant operation that was updated through a bond in 1990 requires continual repair and replacement as the gases in the sewage compromise the integrity of the plant works. The rate increase is based upon Equivalent Dwelling Units or EDU which represents the number of plumbing fixture units for a specific property. A typical home is one EDU. Accounts other than residential may vary based upon size, facility type and number of plumbing fixtures. The rates shown are for one EDU which represents the typical residential rate. The plumbing fixture units are determined when a property is built based upon a review of the plumbing plan and an evaluation of type of use if other than residential. This methodology was developed by the County and adopted by the District for consistency. The chart to the left represents a rate comparison with other agencies through July 2022.

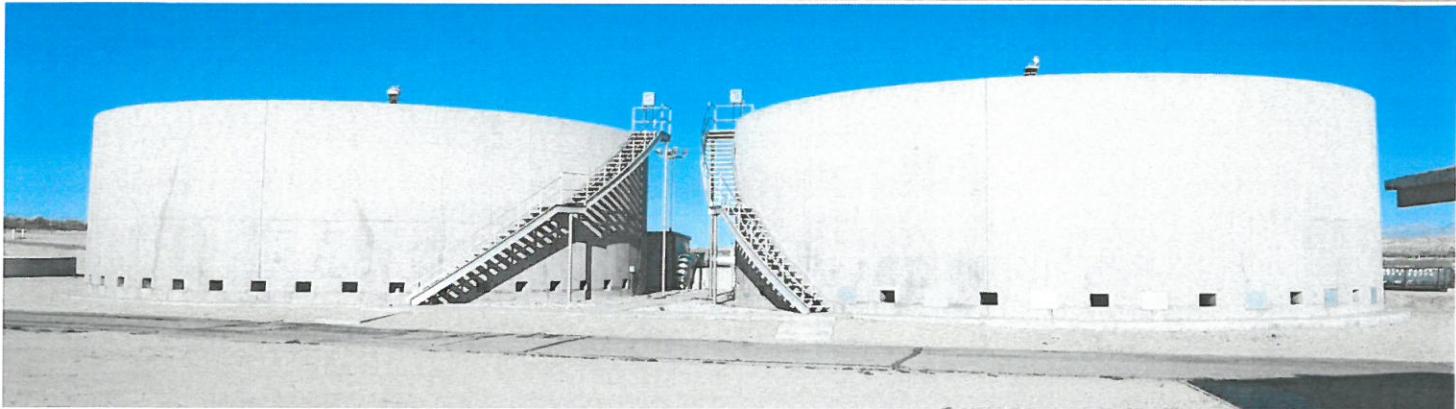


Wastewater Treatment Plant Headworks where raw sewage comes into the plant and bar screens remove large particles from waste stream

Wastewater Fee Comparison per EDU



Capital Improvement Projects

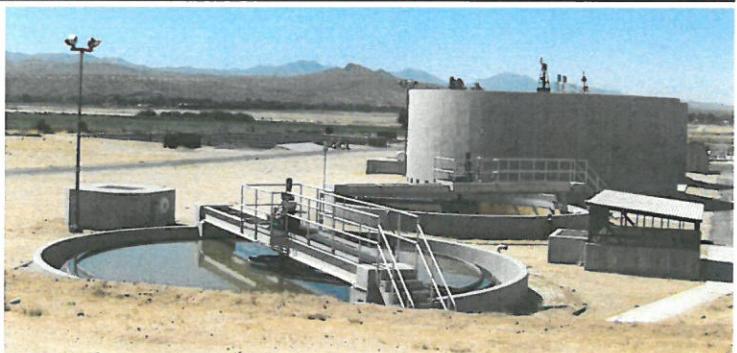


Trickling Filters process wastewater utilizing a media with a biological mass.

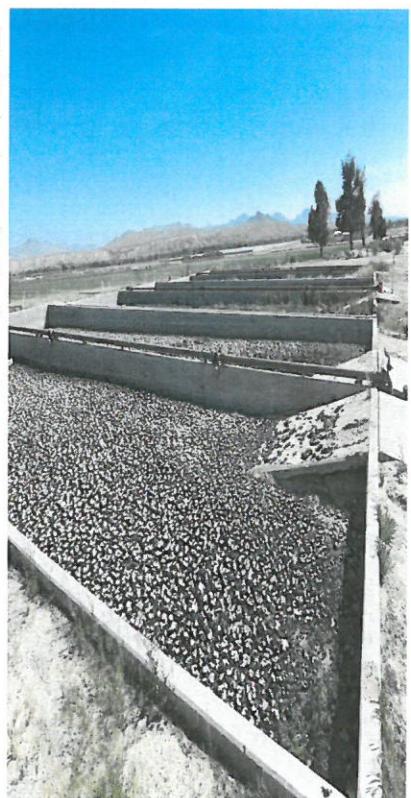
A capital improvement project includes maintenance or enhancement to the wastewater plant and collection system throughout the community. A Capital Improvement Plan (CIP) is developed with a five-year look ahead that estimates infrastructure needs. This short-range planning tool is critical to forecast major repairs and replacement of existing infrastructure. Meeting regulatory mandates and maintenance schedules plays a significant role in the District's requirement to invest in expensive and labor-intensive improvement projects. Some projects are driven by regulatory compliance to which the District must adhere. HCSD's financial approach to capital improvement combines responsible fiscal decision making with a thoughtful approach to infrastructure planning. Capital projects are often complex, require considerable effort and financial resources to implement. Often these large project must be completed by contractors in compliance with the Public Contracts Code. Helendale CSD evaluated a broad range of potential projects to determine top priorities that meet regulatory demands, support the continued compliant treatment of the community's sewage, and maintenance of the sanitary sewer system. Over the next five years the District has outlined \$3.8 million dollars in capital needs for the sanitary sewer system and treatment facility.

Proposed capital projects include:

- Replacement of the fine and large bar screen: \$330,000
- Trickling Filter repair and replacements for pumps & motors: \$180,000
- Replacement of various high usage pumps: \$530,000
- Collection System sewer lining in various locations: \$400,000
- Replacement of Plant Sludge Lines: \$320,000
- Clarifier Rehabilitation: \$240,000
- Parshall Flume coating and grate replacement: \$240,000
- Plant and service equipment: \$195,000
- Primary Clarifier Coating: \$150,000
- Headworks Fence and Electrical Repair/Replacement: \$165,000
- Electrical Replacement Clarifiers, Digester and Headworks: \$150,000
- Interior of Maintenance Building: \$230,000
- Miscellaneous items: \$190,000



View of Primary Clarifiers and Trickling Filter



Fit another picture here



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