



REGULAR BOARD MEETING
Thursday, February 6, 2025, at 6:00 PM

REMOTE ACCESSIBILITY

This meeting of the Board of Directors of the Helendale Community Services District is Open to the public both in-person at the District Office located at 26540 Vista Road, Suite C, Helendale, California. 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: Board Meeting of January 16, 2025
- b. Bills Paid Report
- c. Quarterly Recycling 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 Quarterly Community Yard Sale Program
7. Discussion and Possible Action Regarding Mid-Year Budget Review
8. Discussion and Possible Action Regarding Vehicle Purchases
9. Discussion Only Regarding Water Capital Improvement Plan Review (CIP)

Other Business

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

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

CONSENT ITEMS

- a. Approval of Minutes: Regular Board Meeting of January 16, 2024
- b. Bills Paid Report
- c. Quarterly Recycling Report



Helendale Community Services District

Date: February 6, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Cheryl Vermette, Clerk of the Board
SUBJECT: Agenda item #3a
Minutes from Regular Board meeting 1/16/2025



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

Date: January 16, 2025
 Time: 6:05 PM
 Meeting called to order by: President Ron Clark

Attendance

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

Staff Members Present

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

Consultants/Guests

Steven Kennedy, Legal Counsel (Zoom)
 Christopher Porter, Representative for 1st District Supervisor

Members of the public

There were three members of the public attending in person.

1. APPROVAL OF AGENDA

Discussion None

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

Second Director Guinn

Vote

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

2. PUBLIC PARTICIPATION

Christopher Porter, Representative for First District Supervisor Cook reported that Supervisor Cook was appointed to the Federal Affairs Committee

Battalion Chief John Miller reported that there were 168 calls for service, 111 patrol responses, and 57 engine responses. The Spark of Love Toy drive generated donations to 60 children in Helendale. Staff from Station 4 attended the CERT meeting.

3. CONSENT ITEMS

- a. Approval of Minutes: Board Meeting for December 19, 2024
- b. Bills Paid Report

- c. November Financial Report
- d. Budget Calendar

Discussion None

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

Second Director Guinn

Vote

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

4. REPORTS

a. Directors' Reports

Director Guinn gave a CERT update, the Fire Department attended the last meeting. She talked about the recent wildfires and water insufficiency. Director Guinn also attended the public safety meeting.

Vice President Clark reported that he attended the public safety meeting.

b. General Managers Report

The public safety meeting was held on 1/11/2025. There were over 100 in attendance and 20 on Zoom. Key takeaways from the meeting were: consider re-vamping the Neighborhood Watch program, discussion of adding speed bumps, and there was a lot of discussion regarding golf carts. Administration update: There were 11 new owners, 5 new tenants, 1 tenant transfer, 9 accounts went back to the landlord and there were 2 trash only accounts. A chart of new accounts by year was presented. There was a total of 15 new water meters and 9 new sewer connections.

Financial Report: The District has a total cash balance of \$8,885,876; water has \$3,892,181; sewer has \$3,650,909; parks has \$796,807 and solid waste has a total of \$54,750. CBB Trust has a total of \$2,212,811; LAIF has a total of \$1,10,674; CBB Checking has a total of \$658,152; Flagstar has a total of \$102,829; and CA Class has a total of \$4,801,432.

Wastewater Report: Staff installed cameras at the park. Big Sky Electric came out and tested the motor for the trickling filter pump and determined the motor was good. Staff will pull new wire to the motors from the VFD. Staff worked on getting electrical outlets installed in the Wastewater Operations Manager's office in preparation for Bill sharing an office. Staff cleaned the CL2 contact basins and swapped flow from the East basin to the West effluent basin. The influent meter is still in the shop for inspection. Staff has had to jet the office laterals twice since December. The lines will need to be replaced in the near future, this item is included in the CIP.

General Manager Cox reported that the District is losing a rising star, Alex Creason will be leaving the District to start a new job at VVRA. His last day is February 2nd.

REGULAR BUSINESS

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

Discussion: None

Motion: Director Rosenberg made the motion to accept the Directors' expense reports.

Second: Director Guinn

Vote

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

6. Discussion and Possible Action Regarding a Change Order to Lighting Contract for Additional Work

Discussion: AMS was awarded a \$158,000 contract to remove and replace lights and poles in the South Field. Staff is handling the North Field in-house. Footings and sweeps are already installed, and conduits will be installed as needed. A crane will be used to place the poles, and the lighting will be bolted on. A change order for \$30,710 is being requested. The contractor will complete wiring terminations and connection to the power source for \$11,960. Lighting controls for both the North and South Fields will cost \$9,375 each and will allow for remote control of the lighting, saving time, equipment, and employee costs. The staff recommends the Board consider a contingency for unknowns. The Board discussed and decided on a 20% contingency.

Motion Director Rosenberg made the motion to approve the change order to North field lighting project with AMS Construction in an amount of \$30,710 and a contingency amount of \$6,142 (20%).

Second Director DeVries

Vote

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

7. Discussion and Possible Action Regarding a Professional Services Agreement for Financial Support Services with a New Provider

Discussion: In 2019, the District engaged with Platinum Consulting, which merged with Eide Bailly in 2020. The services provided by Platinum/Eide Bailly include:

- Monthly bank and balance reconciliations
- Monthly Financial Report and budget monitoring
- Review of Payroll and CalPERS reporting
- Quarterly payroll tax support
- Year-end closing
- Government Compensation report for the state
- Miscellaneous support and training

The benefit of the contract is access to a team of financial professionals, including CPAs, accountants, and payroll specialists. Due to upcoming organizational changes, some staff members have left, including the primary contact who joined another firm. The staff interviewed two firms as replacements. The proposed contract offers an estimated cost savings of \$14,000 per year, with any increases contained at a CPI nexus. Since engaging with Eide Bailly rates have increased an average of 54%. The proposed contract is at an estimated cost of \$14,000 per year. Increases will be

contained at a CPI nexus. Service provision is a time and materials contract. Any cost over-runs will come back to the Board for approval this could include: PERS issues, new audit requirements that impact accounting, additional specialized assistance, additional staff training, and payroll/tax issues.

Motion: Director Guinn made a motion to approve a professional services agreement with Starting Line Advisory from February 1, 2025 through June 30 2026 as outlined in the Staff report.

Second: Director Cardenas

Vote

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

8. Discussion and Possible Action Regarding Community Sale Event

Discussion: The Board discussed the end of the Farmer’s Markets in December. In response, they explored alternative selling options for residents and home businesses. One suggestion was to organize a Community Yard Sale, with the following options:

- Offer a quarterly event in March, June, and September
- Scheduled on the first Saturday of the month from 8 AM to noon
- Supervised by one assigned staff member

Board members asked about rules and guidelines for vendors, types of items that are not permitted for sale, conduct guidelines, food vendor requirements, access to restrooms, and animals for sale. Staff will put together rules and bring back to the Board.

9. Discussion and Possible Action Regarding the Strategic Planning Process

Discussion: This was discussed with the Board in August and was postponed until the new Board was seated. The scope of the process can be as grand or as simple as the Board desires. The District can hire a consultant, do the process in-house, or have an ad hoc committee work with Staff. A sample Strategic Plan from PPHCSD was attached to the Board materials. The Board decided to have an ad hoc committee. President Clark appointed Director Guinn and Vice President Cardenas to the ad hoc committee.

OTHER BUSINESS

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

- Neighborhood watch
- Update on BNSF Project

11. Adjournment

President Clark adjourned the meeting at 7:29 pm.

Ron Clark, President

Cheryl Vermette, Clerk of the Board

The Board actions represent decisions of the Helendale Community Services District Board of Directors. A digital voice recording and copy of the PowerPoint presentation are available upon request at the Helendale CSD office.



Helendale Community Services District

DATE: February 06, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Sharon Kreinop, Senior Account Specialist
SUBJECT: Agenda item #3b
Consent Items: Bills Paid and Presented for Approval

STAFF RECOMMENDATION

Updated Report Only. Receive and File

STAFF REPORT:

Staff issued 47 checks and 14 EFT's totaling \$333,193.97

Total Cash Available:	<u>02/03/25</u>	<u>1/13/2025</u>
Cash	\$ 8,723,536.85	\$ 8,885,875.72
Checks/EFT's Issued	\$ 333,193.97	\$ 1,259,421.35

INVESTMENT REPORT:

The Investment Report shows the status of the District funds invested. January 2025 interest was 4.4258% for CA Class and 4.434% for December 2024 LAIF. Interest earned January 2025 on CA Class account was \$18,041.07.



Helendale CSD

Bills Paid and Presented for Approval

Transaction Detail

Issued Date Range: 01/13/2025 - 02/03/2025

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
Bank Account: 211102187 - CBB Checking					
01/16/2025	28483	A&G Instrument Service and Calibration, Inc.	-1,649.19	Check	Accounts Payable
01/16/2025	28484	Burrtec Waste Group, Inc	-12,559.50	Check	Accounts Payable
01/16/2025	28485	Choice Builder	-1,077.25	Check	Accounts Payable
01/16/2025	28486	Citizens Business Bank	-149,447.45	Check	Accounts Payable
01/16/2025	28487	Desert Service Station Maintenance	-571.10	Check	Accounts Payable
01/16/2025	28488	Frontier Communications	-105.07	Check	Accounts Payable
01/16/2025	28489	Frontier Communications	-82.95	Check	Accounts Payable
01/16/2025	28490	Infosend, Inc	-36.14	Check	Accounts Payable
01/16/2025	28491	James Harvey	-81.25	Check	Accounts Payable
01/16/2025	28492	Konica Minolta	-693.55	Check	Accounts Payable
01/16/2025	28493	Lowe's Inc.	-1,941.04	Check	Accounts Payable
01/16/2025	28494	Trini Martin	-1,400.00	Check	Accounts Payable
01/16/2025	28495	Tyler Technologies, Inc.	-6,338.20	Check	Accounts Payable
01/16/2025	28496	Verizon Wireless	-715.26	Check	Accounts Payable
01/16/2025	28497	Verizon Wireless	-136.41	Check	Accounts Payable
01/27/2025	28498	ACI Payments, Inc	-55.60	Check	Accounts Payable
01/27/2025	28499	California Association of Mutual Water Companies	-500.00	Check	Accounts Payable
01/27/2025	28500	County of San Bernardino, Solid Waste Mgmt. Div.	-841.09	Check	Accounts Payable
01/27/2025	28501	FNBO	-1,765.82	Check	Accounts Payable
01/27/2025	28502	Frontier Communications	-135.15	Check	Accounts Payable
01/27/2025	28503	Geo-Monitor, Inc.	-271.50	Check	Accounts Payable
01/27/2025	28504	Home Depot Credit Services	-568.22	Check	Accounts Payable
01/27/2025	28505	Sierra Analytical Labs, Inc	-180.00	Check	Accounts Payable
01/27/2025	28506	State of California Department of Justice	-49.00	Check	Accounts Payable
01/27/2025	28507	USA Blue Book	-545.64	Check	Accounts Payable
01/27/2025	28508	WaterMaster	-2,398.26	Check	Accounts Payable
01/28/2025	28509	Eide Bailly LLP	-3,211.74	Check	Accounts Payable
01/29/2025	28510	JUSTYN MUNOZ	-800.00	Check	Utility Billing
01/29/2025	28511	Sonic Systems, Inc	-2,151.60	Check	Accounts Payable
01/29/2025	28512	Aqua Metrics Sales Company	-10,440.42	Check	Accounts Payable
01/31/2025	28513	A&G Instrument Service and Calibration, Inc.	-1,445.49	Check	Accounts Payable
01/31/2025	28514	AVCOM Services Inc.	-80.96	Check	Accounts Payable
01/31/2025	28515	Burrtec Waste Group, Inc	-59,677.75	Check	Accounts Payable
01/31/2025	28516	C Wells Pipeline Materials , Inc	-6,956.34	Check	Accounts Payable
01/31/2025	28517	Craig Carlson	-2,500.00	Check	Accounts Payable
01/31/2025	28518	Culligan Water Conditioning	-3,601.37	Check	Accounts Payable
01/31/2025	28519	Hi Desert Trophy & Awards	-184.88	Check	Accounts Payable
01/31/2025	28520	Lyons Floor Covering	-3,289.50	Check	Accounts Payable
01/31/2025	28521	Mojave Water Agency	-560.30	Check	Accounts Payable
01/31/2025	28522	O'Reilly Auto Parts	-431.03	Check	Accounts Payable
01/31/2025	28523	Parkhouse Tire, Inc.	-744.78	Check	Accounts Payable
01/31/2025	28524	Rebecca Gonzalez	-400.00	Check	Accounts Payable
01/31/2025	28525	Stericyclcle, Inc	-102.81	Check	Accounts Payable
01/31/2025	28526	Sunsetter's Car Club	-100.00	Check	Accounts Payable
01/31/2025	28527	Western Water Works Supply Company	-14.66	Check	Accounts Payable
01/31/2025	28528	Western Water Works Supply Company	-370.66	Check	Accounts Payable

Bank Transaction Report

Issued Date	Number	Description	Amount	Type	Module
02/03/2025	28529	Silver Lakes Landscaping and Maintenance LLC	-6,665.00	Check	Accounts Payable
01/13/2025	EFT0005305	CalPERS Classic Pmt PPE12/15/24	-9,534.76	EFT	General Ledger
01/13/2025	EFT0005307	CalPERS PEPRA Pmt PPE 12/15/24	-2,824.90	EFT	General Ledger
01/22/2025	EFT0005308	SCE Street Lighting Acct # 700013030275	-1,743.49	EFT	General Ledger
01/27/2025	EFT0005314	SCE ACH Sod Farm Acct 700255337588	-1,133.20	EFT	General Ledger
01/22/2025	EFT0005317	SCE ACH Park Wellheads Acct 700448234519	-969.17	EFT	General Ledger
01/29/2025	EFT0005318	SCE ACH Well 6,7,8,9 & 2 Acct 700620711734	-475.59	EFT	General Ledger
01/29/2025	EFT0005319	ACH Well #13 SCE Acct 700812965633	-318.64	EFT	General Ledger
01/31/2025	EFT0005320	SCE Community Center ACH Acct.# 700218740906	-1,817.32	EFT	General Ledger
01/17/2025	EFT0005321	CalPERS 457 Pmt PPE 1/12/25	-6,109.58	EFT	General Ledger
01/27/2025	EFT0005322	CalPERS Classic Pmt PPE 12/29/24	-9,542.71	EFT	General Ledger
01/27/2025	EFT0005323	CalPERS PEPRA Pmt PPE 12/29/24	-2,824.90	EFT	General Ledger
01/20/2025	EFT0005324	To record Tasc Flex Claim Pmt PPE 1/12/25	-1,072.88	EFT	General Ledger
01/31/2025	EFT0005330	CalPERS 457 Pmt PPE 1/26/25	-6,109.58	EFT	General Ledger
02/03/2025	EFT0005336	To record EVO Thrift Store CC Fees 23099	-843.32	EFT	General Ledger
Bank Account 211102187 Total: (61)					-333,193.97
Report Total: (61)					-333,193.97

Summary

Bank Account
[211102187 CBB Checking](#)

Count	Amount
61	-333,193.97
Report Total: 61	-333,193.97

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

Count	Amount
61	-333,193.97
Report Total: 61	-333,193.97

Transaction Type	Count	Amount
Check	47	-287,873.93
EFT	14	-45,320.04
Report Total:	61	-333,193.97



Helendale Community Services District

Date: February 6, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #3C
Quarterly Recycling Report

STAFF RECOMMENDATION:

Receive and File

STAFF REPORT:

4th Quarter 2024

Recycling tonnage: 126.38 (December Data not yet available)

Refuse tonnage: 751.04 (December Data not yet available)

E- waste Recycling: 14,744 pounds for a reimbursement of \$2,004.40

Metal Recycling: 9.46 tons

Electronics: 3.22 tons

Green Waste: 31.85 tons at a cost of \$5,617.15

Bulky Item Pick Ups: 114 completed

Calendar Year Totals:

Mattresses: 454 units in 2024 for a reimbursement of \$1,135

Attachment: Helendale CSD Cleanup October 26, 2024

Helendale CSD Cleanup October 26, 2024

Frontloader

Trash

3.08

0.81

4.36

4.02

3.01

2.16

9.19

3.51

Total 30.14 Tons

Metal

2.19

1.14

1.94

Total 5.27 Tons

G/W

0.68 R/L

0.93 R/L

Total 1.61 Tons

Tires

2.34 Tons

2.34 Tons

1 Load of Compost

12.46

12.46 Tons



Helendale Community Services District

DATE: February 6, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #5
Discussion and Possible Action Regarding Approval of Directors' Expense Reports

STAFF RECOMMENDATION

None.

STAFF REPORT

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

Fiscal Impact: As outlined on the attached Expense reports

Possible Motion: Approve Expense Reports as presented

Attachments: Spreadsheet of cumulative meetings
Director's Expense Reports

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name: Don Clark Pay Period Ending: _____

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
12/3	Event Meet with Kimberly Cox		\$	\$	\$	Y		G
	Description of Public Benefit							
12/5	Event Review Adgeoda		\$	\$	\$	Y		A
	Description of Public Benefit							
12/17	Event Meet with Kimberly Cox		\$	\$	\$	Y		G
	Description of Public Benefit							
12/19	Event Review Adgeoda		\$	\$	\$	Y		A
	Description of Public Benefit							
1/19	Event Meet with Kimberly Cox		\$	\$	\$	Y		G
	Description of Public Benefit							
		Total Miles	\$	\$	\$	Total # of Compensable Meetings	Meeting Total	Total
								\$

Signature: Don Clark Date: 1/21/25

Expense Categories	
A: Public Meeting governed by Brown Act	G: Meeting w/GM or Designee regarding District Operations
B: Public Event *	H: Meeting w/auditors, attorney or consultant retained by District
C: Representation at Public Meeting/Event *	I: Meeting of Local, State or Federal body w/jurisdiction affecting HCSD
D: Representation at 501C3 Board *	J: Meeting w/organization with interests in matters involving functions or
E: Conference/seminar/Training Program related to District *	K: Meeting pre-approved by the Board of Directors
F: Ad Hoc committee of the Board	* Written or verbal report required to be presented at the next Board meeting
	Mileage 65.5 ¢



Helendale Community Services District

Date: February 6, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Cheryl Vermette, Admin Services Manager
SUBJECT: Agenda item #6
Discussion and Possible Action Regarding Quarterly Yard Sale Program

STAFF RECOMMENDATION:

Staff seeks input regarding the draft Yard Sale program guidelines.

STAFF REPORT:

Last Fall, the Board discussed the future of the Farmer's Market. The market had a significant drop in participation throughout the year and the farmer stopped attending. Staff was unable to find a replacement for the farmers and as a result, the EBT program was discontinued as the market no longer met USDA criteria. Consequently, the decision was made to discontinue the Farmer's Market in December.

During the previous meetings, the idea of a Saturday Morning Community Yard Sale was discussed. It was suggested to hold the event quarterly in the parking lot north of the Community Center building. Suggested dates are the first Saturday of March, June, and September from 8 am to noon. Staff was directed to develop the guidance for the venue for board review. Attached is a draft set of rules for the Community Yard Sale to be held as a pilot to measure community interest. By holding the yard sale three times, the Board and Staff can gauge community interest and assess the event's effectiveness. One staff member will be assigned to help organize participants. The Community Yard Sale will be advertised in the monthly newsletter, the Ledger and on the sign.

FISCAL IMPACT: Staff costs for three events.

POSSIBLE MOTION: Approve Community Yard Sale events to be held the first Saturday of March, June & September

ATTACHMENTS: Draft Rules for the Community Yard Sale Event

HELENDALE COMMUNITY YARD SALE RULES

PURPOSE

Helendale Community Yard Sale Rules have been developed to provide guidance for participants, both seller and buyer. The purpose of the program is to allow members of the community a new option to sell homemade items or to rehome unwanted items. There will be a trial period to determine if the community finds value in this venue. This is a free event for sellers and participants.

YARD SALE EVENT

The Helendale Community Yard Sale is a trial event. The community yard sale is subject to all pertinent county requirements and laws. All sales are the responsibility of the vendor. Buyers are purchasing items as is and the District has no responsibilities regarding these transactions.

GOVERNANCE

The Helendale Community Yard Sale is governed and sponsored by Helendale Community Services District (DISTRICT). All yard sale activities are supervised and overseen by Helendale CSD staff. The DISTRICT and its designated agents shall implement and enforce all rules and regulations pertaining to the operation of the Helendale Community Yard Sale in a fair and equitable manner.

DEFINITIONS

YARD SALE: refers to the Helendale Community Yard Sale in the Helendale Community Services District located in San Bernardino County.

FOOD VENDOR: A duly licensed/permitted person or entity that produces or controls the production of baked, processed, or prepared foods.

ARTISAN/CRAFT VENDOR: A person, who through the practice of the applied arts, creates original craftwork or an artist or sculptor.

NON-PROFIT CORPORATION: An incorporated organization which has non-profit status under the Internal Revenue Code.

COMMERCIAL SELLER: A person or entity that possess a county permit allowing the resell of goods for a profit.

YARD SALE VENDOR: A person who brings used or new items for sale.

STAFF OR EMPLOYEE: Any Helendale CSD Employee.

FOOD PREPARATION: "Packaging, processing, assembling, portioning, or any operation which changes the form, flavor, or consistency of food, but does not include trimming of produce."

Source: California Retail Food Code, §113791. This includes but is not limited to juices, jams, flavored nuts, nut butters, baked items, dairy products, and cleaned fish.

ALL SELLERS GENERAL RULES

1. All sellers shall complete the Vendor Reservation Application online at www.helendalecsd.org at least 48 hours prior to the event. Sellers who do not register 48 hours prior to the event are not guaranteed a spot.
2. No seller may display or sell any items that are sexual in nature, any drugs or drug paraphernalia, or any items not appropriate for a family event.
3. No seller may display or sell firearms, ammunition, or any related items on the premises. This rule is implemented to ensure the safety and security of all individuals and to comply with local, state, and federal regulations. Any violation of this rule will result in immediate removal from the yard sale.
4. The District reserves the right to dis-allow any items deemed inappropriate in its sole discretion.
5. All sellers must agree to the "Hold Harmless" Agreement and the rules and regulations set forth herein.
6. Participants are not guaranteed space in the location of their choice. Participant registration only reserves a space at the Sale. Helendale CSD staff has the authority to assign and reassign spaces when the situation calls for it.
7. Only those who have applied for and received permission from the Helendale CSD may sell at the yard sale. Entry requirements differ for each category and are described below. Permission to occupy a space at the yard sale is given only after all required documents have been received and confirmed a space reservation for the applicant. The seller must receive approval, at the discretion of the Helendale CSD for all products offered for sale, under whichever categories and approval procedures are dictated by these rules.
8. Sellers shall only display or advertise items that have been approved for sale.
9. Sellers are expected to be familiar with the Safety Rules as described below, and to comply with them. Sellers will immediately comply with the Helendale CSD staff directions in matters relating to safety.
10. All sellers are recommended to have product liability insurance, which indemnifies the Helendale Community Services District, and provide evidence if applicable.

STALL SPACE SET-UP AND BREAKDOWN

1. A seller's stall size, location and other factors of the allocated space within the yard sale shall be at the discretion of the Helendale CSD staff.
2. All sellers of pre-packaged or re-sale items must post visible price signs and all required permits, licenses and certificates.
3. All business sellers must visibly post a sign with business name and contact information.
4. Vendors must keep items within their assigned space.
5. If using a 10 x 10 fire retardant awning you must have a minimum of 30 lb. sandbags attached at each corner due to wind. No hanging weights.

6. Sellers are responsible for cleaning their own space and the aisle area in front of, behind, and around their assigned space at the end of the yard sale and disposing of trash.
7. Vendors must register for each individual event no less than 48 hours prior. Each registration only covers one date. Vendors may register in advance for future events.

HOURS

1. Yard sale hours are from 8am to noon the first Saturday of March, June, and September. The yard sale may be cancelled due to in climate weather.
2. No selling is allowed before or after the times established for the yard sale.
3. All sellers are expected to arrive at the yard sale for stall space assignment, set-up, and important notices at least 1 hour but not more than 2 hours before operating hours.
5. No seller may leave early without permission.
8. All sellers will park in designated seller parking area.

SAFETY

1. Every stall selling food shall have a clean trash box in front of their stalls for public use.
2. No display tables may be filled over carrying capacity. Items on display must be stable. Table legs must be secure and tables must not cave in.
3. All connecting rods of the shade set-ups must be secure in their fittings. Shade set-ups must be tied to seller's tables or vehicle. Tarps must be securely fastened.
4. "All food shall be stored at least 6 inches off the ground."(CRFC § 114371a)
5. Auto and truck ingress and egress must not endanger pedestrians. After the yard sale starting time, no moving vehicles will be allowed. All off-loading vehicles must exit the yard sale area 30 minutes before starting time.
6. No live animals, birds or fowl may be kept or allowed within 20 feet of any area where food is stored or held pursuant to California Retail Food Code requirements. This includes pets in vendor's vehicles.
7. No bicycling, skating, or skateboarding is allowed in the sales area.
8. Smoking is not allowed in the sales area.

CONDUCT

1. At the closing of the yard sale each seller is responsible for leaving his or her stall space completely clean and carrying offsite all trash generated.
2. Consumption of alcoholic beverages, yelling, swearing, name-calling, slanderous remarks and other rude behavior will not be tolerated by anyone. Any behavior or language considered to be deleterious to the normal operation of the yard sale will be grounds for expulsion with reinstatement to be based upon review by Helendale CSD staff.
3. Customers who have a legitimate complaint about the product that they purchase should address such complaints with the vendor. The District is not responsible for any products or services sold.
4. Sellers are expected to treat each other, staff, customers and officials with common courtesy.
5. Sellers are responsible for the actions of their representatives, employees or agents.

6. Any complaints about other sellers should be made to the Helendale CSD and never to customers. All complaints between sellers will be addressed after yard sale hours.
7. Collusion among sellers to change prices or exertion of any influence, pressure or persuasion to cause a seller to change prices is strictly forbidden according to state law.
8. Sellers are expected to wear proper attire during yard sale hours, including shirts and shoes.
9. No radios, boom boxes, or sound devices may be played without permission of the Helendale CSD staff.
10. Conduct considered to be detrimental to the welfare of the event may result in removal.
11. No person shall deface or otherwise abuse the venue, plants, or landscape.

FOR COTTAGE FOOD PERMITTED ITEMS:

LABELING AND OTHER PROVISIONS

1. All closed or sealed containers, bags, jars, etc. must be labeled with a name, address, zip code and minimum weight. Processed items must also include an ingredients list. Meat, eggs, fish, etc. must have a grade on the label, in accordance with USDA standards.
2. Scales must be in compliance with the San Bernardino County Dept. of Agriculture/Weights and Measures. Scales tested and sealed with a current year seal in other Counties within California are permitted. Scales are to be sealed, calibrated and tagged annually. Only certified scales are permitted. Scales must be in plain sight of the consumer.
3. Prices must be clearly posted.
4. Participants selling fresh produce must have a protective covering on their table. Produce cannot be sold off of a bare wood table.

VIOLATION OF RULES

Helendale CSD staff maintains the exclusive right to not allow a person or vendor to participate in the Yard Sale Event.

FOOD VENDORS

1. A prospective Food Vendor shall complete and sign the "Vendor" Application and "Hold Harmless" agreement provided and present a copy of signed rules and regulations and a copy of current sellers permit.
2. Food Vendors are required to have a valid permit from the San Bernardino County Health Department and their local jurisdiction.
3. To benefit consumers, no food vendor will have exclusive right to sale of any category of food product. Food Vendors' products may not directly compete with products made and sold by producers from their own farm products.
4. All food stalls where cooking is taking place are required by the San Bernardino County Fire Marshall to have on site at all times a fire extinguisher and a water container. Sellers must not change propane cylinders during event hours. All food stalls where cooking is taking place must meet Fire Department requirements for tarps and canopies (such as fireproofing and height requirements.)
5. All food stalls must have a trash can in front of the stall for customer use.

6. All food stalls must have a hand-washing sink.
7. All food stalls where cooking is taking place are required to have a floor cover when located on dirt.
5. All menus must be clearly marked as to price and type. Food Vendors may not sell food not listed on their permit.
6. All San Bernardino County and State Health Department regulations must be followed.
7. All state and local requirements shall be met before a food vendor may sell at the yard sale. Food vendors must provide a copy of the following documents and have on display, as applicable:
 - a. Current Retail Food Vehicle Permit or Temporary Event Permit, or other required permit from the San Bernardino County Health Department unless exemption criteria is met.
 - b. Seller's Permit from the State Board of Equalization
9. Prepared food vendors must provide adequate facilities to keep hot and cold foods at prescribed temperatures as per San Bernardino County Health Department requirements.
10. Food Vendors are encouraged to use recyclable and/or compostable packaging and containers for processed and prepared foods.

VENDORS

1. All Vendors must complete the "Vendor" Application and present a copy of the signed rules and regulations, and "Hold Harmless" agreement provided.
2. Application for a stall space shall be made at least two business days before the yard sale event.
3. Any organization selling prepared foods must obtain a temporary event permit from the Health Department unless exemption criteria is met per Department of Health guidelines.
4. The organization shall provide all necessary furnishings for their space (refer to General Rules #14 "General Rules"). Required.
5. The Helendale CSD retains the right to regulate the time, place and manner of activities relating to displays, signs, posters, placards, and other expressions of the interests represented. The use of fighting words, obscenities, grisly or gruesome displays or highly inflammatory slogans likely to provoke a disturbance may be prohibited.

NON-PROFIT CORPORATIONS

1. A prospective Non-Profit Corporation shall complete and sign the "Vendor" Application and present a copy of signed rules and regulations and "Hold Harmless" agreement provided.
2. Non-profit corporations may apply to sell select products on a limited basis.
3. Non-profit corporations may also apply for a stall space to publicize their services and/or activities. Helendale CSD staff may authorize such use of stall space on a week-by-week, space available basis only.
4. Application for stall space shall be made at 48 hours prior to the event.
5. Applicant shall provide proof of the organization's charitable, 501(c)3 non-profit status and his/her position as representative of that organization.
6. When arts and crafts, prepared foods, or commercial goods are being offered for sale, the non-profit must apply and be approved under the conditions described under the

appropriate category in these Rules and Regulations. No items may compete with products offered for sale by producers, food vendors or artisans.

7. Any organization selling prepared foods must obtain a temporary event permit from the Health Department unless exemption criteria is met per Department of Health guidelines.
8. The organization shall provide all necessary furnishings for their space (refer to General Rules #14 "General Rules"). Required.
9. Organization representatives shall not aggressively solicit signatures or donations.
10. The Helendale CSD retains the right to regulate the time, place and manner of activities relating to displays, signs, posters, placards, and other expressions of the interests represented. The use of fighting words, obscenities, grisly or gruesome displays or highly inflammatory slogans likely to provoke a disturbance may be prohibited.
11. The District prohibits proselytizing and/or campaigning for and against any ballot measure, political candidate or public office. This prohibition does not preclude any person or organization from conducting such activity during operating hours on public sidewalks or other public property adjacent to the yard sale. Violation of this prohibition may result in expulsion from the yard sale.
12. Non-profit corporations, whether dispensing information or selling, must comply with the Rules & Regulations.

ENTERTAINERS

1. A prospective Entertainer shall complete and sign the "Vendor" Application and present a copy of signed rules and regulations and "Hold Harmless" agreement.
2. All entertainers must be pre-approved and scheduled by Helendale CSD staff.
3. All Entertainers are considered on an "as space allows" basis. Certain areas may be designated as a "no music" area and any musician setting up there may be asked to move.
4. All Entertainers perform at the discretion of the Helendale CSD staff and reserves the right to relocate or remove any entertainers.

COMMERCIAL SELLERS

1. Commercial sellers selling select products may be permitted
2. A prospective Commercial Seller shall complete and sign the "Vendor" Application and "Hold Harmless" agreement and provide a copy of current sellers permit.

REQUIRED DOCUMENTS BY SELLER CATEGORY

1. FOOD VENDORS

- a. Public Health Operating Permit and other Department of Health Permits:
 - Temporary food Facility Permit issued by San Bernardino County
- b. Selling Permit from the State Board of Equalization
- c. Pictures of product and booth set up and/or trailer and list of products to be sold.

2. ALL OTHER VENDORS

- a. Description of product and pictures of product and booth set up.

3. NON-PROFIT CORPORATIONS

- a. Organizational Mission Statement and/or description of booth activity.
- b. Letter of Determination from the IRS stating tax-exempt status

4. COMMERCIAL SELLERS

- a. Selling Permit from the State Board of Equalization
- b. List of products to be sold, pictures and pictures of booth set-up



Helendale Community Services District

Date: February 6, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #7
Discussion Only Regarding Mid-Year Budget Review

STAFF RECOMMENDATION:

Receive and File.

STAFF REPORT:

Attached for the Board's review and consideration is the mid-year financial statement prepared by Eide Bailly. December financials represent the mid-way point in the fiscal year and provides a good indicator of how the funds are performing in relation to the budget. This review allows the opportunity to make mid-course corrections on the budget, if necessary. Further, it provides information to assist in the development of the FY26 budget as we can see any increases in the cost of goods or services.

Following are the highlights of each fund:

Water:

The operating revenues are above projection by 10% with Other Operating Revenue at 100% of anticipated due primarily due to new construction. Salaries and benefits are slightly below mid-point at 47%. Total expenses are at 49% including debt service and the Admin allocation for a positive balance of \$337,193 after capital expenses at mid-year. Of note, water sales are trending higher for the second year in a row at 73% of the anticipated revenue. Last year at this time it was at 56% of anticipated revenue indicating that customers are using more water. As drought had ended two years ago and conservation messaging has eased, it appears usage habits have increased. The second factor to consider are the new homes that have been added to the community accounting for some of the increased usage. As of mid-year, no grant revenue has been received, however, the District anticipates the final \$75,000 from the Prop 1 grant for Well 13 to be distributed in the near future. Power costs continue to trend higher at 62% of budget for the second year in a row even with a 6% increase added to the budget. Operations & Maintenance expenses are significantly lower at 32% currently. Permits and fees paid to other agencies are higher than anticipated at 70%. This is primarily due to some permits being paid at the beginning of the fiscal year.

Wastewater:

The Wastewater Operating Revenue is at 51% of budget due to a 3.5% rate increase in July. Of note, Fees and Charges are at 124% of budgeted amount due in part to new construction activity. Total expenses are at 49% of projected at mid-year. Salaries are at 45% of budget and anticipate finishing the year at under budget due to the timeframe it will take to fill the recent vacancy. Power costs are right on the mark of 50% at mid-year. Operations & Maintenance expenditures are at 65% of the budgeted amount due to some costly repairs. Permits paid to other organizations is at 84% due to these expenses being paid early in the fiscal year. The net income for Wastewater at mid-year is at \$226,741 or 64% of budget. Over \$10,000 has been spend on Capital Expenses leaving a Net Imcome of \$216,642

Recycling Center:

The recycling center revenue is currently at 51% of budget showing a slightly positive trend with \$13,000 more revenue this year than the same time last year. Salaries are at 45% of budget with contractual expenses at 70% of budget. This is due to extensive maintenance work on the forklift costing over \$3000. Utilities are at 58% of the budget. As with other funds, electricity is exceeding proposed budget amounts. Total expenses are at 46% of budget with net revenue at \$32,991 or 84% of budget. Any excess revenue is transferred to the Park fund to pay for maintenance at the Community Center and Helendale Community Park.

Property Rental:

Revenue is at \$73,254 or 50% of budget of budget and an increase of approximately \$11,000 over last year due to and increase in 4-plex rent. Utilities are at 55% of budget. An increase in utility costs precipitated the rent increases for the 4-plex and Staff will continue to evaluate the trends. Net Income is at \$32,916 or \$18,693 over last year at this time.

Park & Rec:

Revenues are below target at 48% with expenses also at 48% of budget. Capital expenditures are at \$77,022 which includes a new evaporative unit for Community Center Unit D at \$4,500 and electrical repair at the park for approximately \$3,900. Board discretionary revenue is lagging at 40% due to timing of tax proceeds. In addition, program fees are down \$6,000, Sponsorships are down by \$1300 and Rental Income for use of the facilities is down by \$1400. Capital expenses includes \$63,200 for park lighting sports field lighting and \$13,500 for the north field lighting causing a minor deficit in the fund of \$1,064 at mid-year. Parks is funded primarily from Board discretionary revenue and Recycling Center revenue.

Solid Waste:

This fund is at 59% of revenue exceeding the budget target by \$86,340. Expenditures are at 50% resulting in a net income of \$28,402. With the adjustments made to this fund in FY25 regarding personnel allocation, the revenues are looking more favorable than in the past.

Administration Fund:

This fund is a pass through with expenses paid by Water, Wastewater and Solid Waste to zero out expenses.

FISCAL IMPACT: NA

POSSIBLE MOTION: No Motion necessary

ATTACHMENTS: December Financials for FY2025



Helendale CSD
Statement of Revenues and Expenses - Water
As of December 31, 2024
(Unaudited)

Preliminary Results - Subject to Change

	December 2024	YTD Actual	Budget	50% of Budget	PYTD
1 Operating Revenues					
2 Meter Charges	\$ 135,501	\$ 815,211	\$ 1,600,864	51%	\$ 808,989
3 Water Sales	57,233	548,173	751,684	73%	511,832
4 Standby Charges	2,562	17,214	25,880	67%	25,754
5 Other Operating Revenue	17,295	102,309	101,887	100%	80,442
6 Total Operating Revenues	212,591	1,482,906	2,480,314	60%	1,427,017
7 Non-Operating Revenues					
8 Grant Revenue	-	-	-	0%	-
9 Miscellaneous Income (Expense)	-	-	-	0%	1,645
10 Total Non-Operating Revenues	-	-	-	0%	1,645
11 Total Revenues	212,591	1,482,906	2,480,314	60%	1,428,663
12 Expenses					
13 Salaries & Benefits					
14 Salaries	35,233	208,255	446,274	47%	207,538
15 Benefits	11,837	73,990	157,285	47%	72,960
16 Total Salaries & Benefits	47,069	282,245	603,559	47%	280,498
17 Transmission & Distribution					
18 Contractual Services	1,839	20,993	58,987	36%	37,767
19 Power	14,880	129,953	209,725	62%	122,851
20 Operations & Maintenance	5,861	50,969	158,000	32%	41,553
21 Rent/Lease Expense	2,060	6,520	11,600	56%	4,800
22 Permits & Fees	23,680	29,434	42,025	70%	25,944
23 Total T&D	48,320	237,869	480,337	50%	232,915
24 General & Administrative					
25 Utilities	439	2,913	3,906	75%	1,946
26 Office & Other Expenses	640	885	6,696	13%	153
27 Admin Allocation	57,008	342,049	684,098	50%	313,843
28 Total G&A	58,088	345,847	694,700	50%	315,942
29 Debt Service	-	173,155	350,351	49%	173,155
30 Total Expenses	153,476	1,039,115	2,128,947	49%	1,002,510
31 Net Income (Loss) Before Capital	59,115	443,791	351,367	126%	426,153
32 Sale or Lease of Water Rights	-	-	300,000	0%	19,938
33 Capital Expenses	(24,244)	(106,598)	(425,000)	25%	(177,194)
34 Net Income (Loss) After Capital	\$ 34,871	\$ 337,193	\$ 226,367	149%	\$ 268,897

*No assurance provided on these financial statements. These financial statements do not include a statement of cash flows. Substantially all disclosures required by accounting principles generally accepted in the United States not included.

Helendale CSD
Financial Statement Analysis
Preliminary – No Year End Audit Adjustments
For the Month Ended December 31, 2024 – 50% of Fiscal Year

Fund 01-Water Revenues and Expenses

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

Line 3 Water Sales: Includes water consumption charges. YTD is trending over budget at 73% due to higher usage in the first half of the fiscal year.

Line 4 Standby Charges: Includes special assessment standby charges for the current & prior years and delinquent standby penalties. Most of these revenues are received in November, December, and April. YTD is trending over budget due to 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. YTD is trending over budget at 100% due to the high volume of connections, meter installations, water supply and delinquent fees.

Line 8 Grant Revenue: There is no grant activity YTD.

Line 9 Miscellaneous Income (Expense): Includes gain or loss on sale of assets, the Enel X Demand Response Program and other miscellaneous income. YTD does not have any activity.

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

Line 15 Benefits: Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education and trainings. YTD is trending in line with budget.

Line 18 Contractual Services: Includes lab testing, engineering, geographic information system (GIS) support & other contract services. YTD is trending under budget at 36%.

Line 19 Power: Includes electricity usage for transmission & distribution. YTD is trending over budget at 62% in correlation with increased water demand.

Line 20 Operations & Maintenance: Includes operations & maintenance expenses, uniforms, vehicle maintenance and vehicle fuel. YTD can trend over/under budget due to need and the timing of services. YTD is trending under budget at 32% due to time of expenses.

Line 21 Rent/Lease Expense: Includes rental costs for the water shop and Bureau of Land Management (BLM) tank sites. YTD is trending over budget at 56% due to timing of BLM tank site billing.

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. YTD is trending over budget at 70% due to annual SWRCB fees paid in December.

Line 25 Utilities (G&A): Includes gas and telephone expenses. YTD is trending over budget at 75% due to higher than anticipated phone charges.

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

Line 27 Admin Allocation: This is the monthly distribution of the budgeted Administration Fund (Fund 10) expenses to the enterprise funds. YTD is trending in line with budget.

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

Line 32 Sale or Lease of Water Rights: Includes the sale of replenishment water to the Silver Lakes Association. There is no activity YTD.

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

- \$12.3K – Well House Well 13
- \$1.4K – Electrical Well #3
- \$29.1K – AMI Meters
- \$63.6K – Solar Roof Project



Helendale CSD
Statement of Revenues and Expenses - Sewer
As of December 31, 2024
(Unaudited)

Preliminary Results - Subject to Change

	December 2024	YTD Actual	Budget	50% of Budget	PYTD
1 Operating Revenues					
2 Sewer Charges	\$ 158,265	\$ 944,306	\$ 1,892,130	50%	\$ 913,004
3 Standby Charges	2,698	15,094	24,317	62%	23,610
4 Other Fees & Charges	6,571	44,649	35,920	124%	31,220
5 Interfund Transfer In/(Out)	5,964	35,786	71,571	50%	21,050
6 Other Income/(Expense)	-	-	-	0%	-
7 Total Revenues	173,499	1,039,835	2,023,938	51%	988,884
8 Expenses					
9 Salaries & Benefits					
10 Salaries	28,988	172,115	383,982	45%	159,943
11 Benefits	9,504	67,093	127,147	53%	58,177
12 Total Salaries & Benefits	38,492	239,208	511,129	47%	218,120
13 Sewer Operations					
14 Contractual Services	2,291	32,185	117,475	27%	22,575
15 Power	9,003	67,084	133,350	50%	68,979
16 Operations & Maintenance	2,203	42,855	65,800	65%	54,510
17 Permits & Fees	32,150	36,251	43,300	84%	34,866
18 Total Sewer Operations	45,648	178,375	359,925	50%	180,929
19 General & Administrative					
20 Utilities	519	2,645	5,350	49%	2,493
21 Office & Other Expenses	1,619	6,597	21,460	31%	10,675
22 Admin Allocation	55,868	335,208	670,416	50%	307,566
23 Total G&A	58,006	344,450	697,226	49%	320,734
24 Debt Service	-	51,061	102,123	50%	51,061
25 Total Expenses	142,146	813,094	1,670,403	49%	770,845
26 Net Income (Loss) Before Capital	31,353	226,741	353,534	64%	218,039
27 Capital Expenses	-	(10,098)	(885,000)	1%	-
28 Net Income (Loss) After Capital	\$ 31,353	\$ 216,642	\$ (531,466)		\$ 218,039

*No assurance provided on these financial statements. These financial statements do not include a statement of cash flows. Substantially all disclosures required by accounting principles generally accepted in the United States not included.

Fund 02-Sewer Revenues and Expenses

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

Line 3 Standby Charges: Includes special assessment standby charges for the current & prior years and delinquent standby penalties. Most of these revenues are received in November, December, and April. YTD is trending over budget due to timing of property tax receipts.

Line 4 Other Fees & Charges: Includes permit & inspection charges, connection fees, other fees, and charges. YTD is over budget due to higher permits and inspection, connection, and delinquent fees than anticipated.

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

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

Line 10 Salaries: Includes salaries for all sewer employees. YTD is trending in line with budget.

Line 11 Benefits: Includes employee insurance, PERS retirement, workers compensation, payroll taxes, and education & training. YTD is trending in line with the budget.

Line 14 Contractual Services: Includes lab testing, engineering, GIS support & other contractual services. YTD is trending under budget at 27% due to timing of GIS support expenses.

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

Line 16 Operations & Maintenance: Includes compost disposal, vehicle maintenance, vehicle fuel, uniforms, small tools, and salaries for mechanics. YTD can trend over/under budget due to need and the timing of services. YTD is trending over budget at 65% due to a \$12K pump repair in October.

Line 17 Permits and Fees: Includes all annual permits and fees paid to the state. YTD is trending over budget at 84% due to timing of annual renewals.

Line 20 Utilities (G&A): Includes gas, water, and telephone expenses. YTD is trending in line with 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. YTD is trending under budget at 31%.

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

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

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

- \$10K – New Filtrate Pumps, Electrical Panel & Sonic Meter



Helendale CSD
Statement of Revenues and Expenses - Recycling Center
As of December 31, 2024
(Unaudited)
Preliminary Results - Subject to Change

	December 2024	YTD Actual	Budget	50% of Budget	PYTD
1 Operating Revenues					
2 Retail Sales	\$ 24,387	\$ 153,344	\$ 300,000	51%	\$ 140,120
3 Donations	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	-	0%	-
5 Miscellaneous Income (Expense)	-	-	-	0%	-
6 Total Revenues	24,387	153,344	300,000	51%	140,120
7 Expenses					
8 Salaries & Benefits					
9 Salaries	15,453	85,744	191,462	45%	89,272
10 Benefits	2,383	14,357	35,334	41%	14,613
11 Total Salaries & Benefits	17,836	100,101	226,796	44%	103,884
12 Recycling Center Operations					
13 Contractual Services	-	3,485	2,500	139%	15,706
14 Operations & Maintenance	42	5,139	9,750	53%	10,091
15 Total Recycling Center Operations	42	8,625	12,250	70%	25,797
16 General & Administrative					
17 Utilities	1,332	7,395	12,800	58%	7,036
18 Office & Other Expenses	707	4,232	9,000	47%	3,521
19 Total G&A	2,039	11,627	21,800	53%	10,557
20 Total Expenses	19,917	120,353	260,846	46%	140,238
21 Net Income (Loss) Before Capital	4,470	32,991	39,154	84%	(118)
22 Capital Expenses	-	-	-	-	-
23 Net Income (Loss) After Capital	\$ 4,470	\$ 32,991	\$ 39,154	84%	\$ (118)

*No assurance provided on these financial statements. These financial statements do not include a statement of cash flows. Substantially all disclosures required by accounting principles generally accepted in the United States not included.

Fund 03-Recycling Center Revenues and Expenses

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

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

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

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

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

Line 10 Benefits: Includes employee insurance, workers compensation, payroll taxes, and education & training. YTD is trending slightly under budget at 41%.

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

Line 14 Operations & Maintenance: Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD is trending in line with budget.

Line 17 Utilities (G&A): Includes electric and telephone expenses. YTD is trending over budget at 58% due to increased utility bills in the summer months.

Line 18 Office & Other Expenses: Includes advertising, bank charges and other miscellaneous expenses. YTD is trending in line with budget.

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 and Expenses - Property Rental
As of December 31, 2024
(Unaudited)
Preliminary Results - Subject to Change

	December 2024	YTD Actual	Budget	50% of Budget	PYTD
1 Operating Revenues					
2 Property Rental Revenues	\$ 12,148	\$ 73,254	\$ 146,388	50%	\$ 62,365
3 Other Income	-	138	-	0%	30
4 Board Discretionary Revenue	-	-	-	0%	-
5 Total Revenues	12,148	73,391	146,388	50%	62,395
6 Expenses					
7 Contractual Services	-	-	10,000	0%	5,600
8 Utilities	1,183	9,478	17,203	55%	8,948
9 Operations & Maintenance	1,569	4,454	13,400	33%	7,080
10 Debt Service	-	26,544	53,088	50%	26,544
11 Capital Expenses	-	-	-	0%	-
12 Total Expenses	2,751	40,475	93,690	43%	48,172
13 Net Income (Loss)	\$ 9,397	\$ 32,916	\$ 52,698	62%	\$ 14,223

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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 in line with budget.

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

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

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

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

Line 9 Operations & Maintenance: Includes maintenance and other costs relating to the rental properties. YTD is trending under budget at 33%.

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 occur bi-annually in December and June. YTD is trending in line with budget.

Line 11 Capital Expenses: There is no activity YTD.



Helendale CSD
Statement of Revenues and Expenses - Parks & Recreation
As of December 31, 2024
(Unaudited)

Preliminary Results - Subject to Change

	December 2024	YTD Actual	Budget	50% of Budget	PYTD
1 Operating Revenues					
2 Program Fees	\$ 7,332	\$ 36,069	\$ 38,000	95%	\$ 41,858
3 Property Taxes	1,743	10,473	23,000	46%	10,231
4 Donations & Sponsorships	700	9,290	-	0%	10,614
5 Rental Income	1,465	12,987	24,075	54%	14,430
6 Developer Impact Fees	1,720	12,040	6,880	175%	8,600
7 Grants	-	-	-	0%	-
8 Interfund Transfer In/(Out)	(5,964)	(35,786)	(71,571)	50%	(21,050)
9 Board Discretionary Revenue	49,784	183,188	459,818	40%	209,326
10 Miscellaneous Income (Expense)	-	-	-	0%	1,924
11 Total Revenues	56,780	228,262	480,202	48%	275,934
12 Expenses					
13 Salaries & Benefits					
14 Salaries	2,085	10,739	32,200	33%	40,713
15 Benefits	160	1,177	3,960	30%	13,559
16 Total Salaries & Benefits	2,244	11,916	36,160	33%	54,273
17 Program Expense	658	31,801	75,765	42%	37,432
18 Contractual Services	9,915	55,011	103,775	53%	5,235
19 Utilities	4,175	30,435	69,588	44%	42,185
20 Operations & Maintenance	383	20,397	29,789	68%	32,415
21 Permits & Fees	-	-	1,733	0%	-
22 Grant Expense	-	2,744	-	0%	-
23 Other Expenses	-	-	900	0%	1,478
24 Total Expenses	17,376	152,304	317,709	48%	173,019
25 Net Income (Loss) Before Capital	39,404	75,958	162,493	47%	102,916
26 Capital Expenses	(1,847)	(77,022)	(176,000)	44%	(299,317)
27 Net Income (Loss) After Capital	\$ 37,558	\$ (1,064)	\$ (13,507)		\$ (196,401)

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Fund 05-Parks & Recreation Revenues and Expenses

Line 2 Program Fees: Includes recreation program fees, basketball league fees, youth soccer league fees and farmer's market revenue. YTD is trending over budget at 95% due to the increase in registrations for sports and timing of program fees in the summer.

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

Line 4 Donations & Sponsorships: Includes concert in the park sponsorships, event sponsorships and other donations/sponsorships. YTD activity includes a \$5.6K donation from American Legion, \$100 donation for the July concert and \$75 donation for flag football in August.

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

Line 6 Developer Impact Fees: Includes park development impact fees charged to new developments. This account is budgeted based on known development. As such, this account will go over budget if more development takes place. YTD is over budget as development has exceeded anticipated levels.

Line 7 Grant Revenue: There is no grant activity YTD.

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

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

- Radio Tower Site Rent – \$13,952
- Property Taxes – \$0
- Solid Waste Franchise Fees – \$10,541
- Transfer Property Tax Revenue for Street Light Utilities – \$(1,746)

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

Line 14 Salaries: Includes part-time Parks and Recreation employees. YTD is trending under budget at 33%.

Line 15 Benefits: Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education & trainings. YTD is trending under budget at 30% due to less benefit expenses for part time employees.

Line 17 Program Expense: Includes supplies and expenses for the youth soccer league, park, community center, Farmer's Market, and other programs. YTD is trending under budget at 42%.

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

Line 19 Utilities: Includes gas and electric for parks and the community center, along with telephone & electricity for street lighting. YTD is trending slightly under budget at 44%.

Line 20 Operations & Maintenance: Includes vehicle maintenance, small tools, vehicle fuel and building repair for the park and community center. YTD can trend over/under budget due to need and the timing of services. YTD is trending over budget at 68% due to several expenses:

- \$4.5K evaporative cooler installation – Unit D Community Center
- \$2.7K park maintenance supplies
- \$1.2K safety socket box
- \$1.7K remove/install park meter panel
- \$1.6K irrigation parts

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

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

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

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

- \$63.2K – Lighting for Baseball and sports fields
- \$13.8K – Park Lighting North



Helendale CSD
Statement of Revenues and Expenses - Solid Waste Disposal
As of December 31, 2024
(Unaudited)
Preliminary Results - Subject to Change

	December 2024	YTD Actual	Budget	50% of Budget	PYTD
1 Operating Revenues					
2 Charges for Services	\$ 59,497	\$ 355,228	\$ 708,761	50%	\$ 344,341
3 Assessments & Fees	79,372	132,982	245,096	54%	128,293
4 Other Charges	2,525	20,117	25,460	79%	16,878
5 Grant Revenue	-	67,672	-	0%	-
6 Board Discretionary Revenue	-	-	-	0%	-
7 Miscellaneous Income (Expense)	-	-	-	0%	-
8 Total Revenues	141,394	575,998	979,316	59%	489,512
9 Expenses					
10 Salaries & Benefits					
11 Salaries	3,875	23,493	51,584	46%	45,101
12 Benefits	1,655	11,127	20,312	55%	19,853
13 Total Salaries & Benefits	5,530	34,620	71,896	48%	64,953
14 Contractual Services	176,921	353,228	694,752	51%	334,948
15 Disposal Fees	14,373	81,164	173,000	47%	76,853
16 Operations & Maintenance	274	1,084	2,650	41%	1,102
17 Other Operating Expenses	84	2,987	5,090	59%	1,689
18 Admin Allocation	1,140	6,841	13,682	50%	6,277
19 Total Expenses	198,323	479,924	961,070	50%	485,823
20 Net Income (Loss) Before Capital	(56,929)	96,074	18,246		3,689
21 Capital Expenses	-	(67,672)	-	0%	-
22 Net Income (Loss) After Capital	\$ (56,929)	\$ 28,402	\$ 18,246		\$ 3,689

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Fund 06-Solid Waste Disposal Revenues and Expenses

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

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

Line 4 Other Charges: Includes delinquent fees and penalties on delinquent taxes. YTD is trending over budget at 79% due to more delinquent fees, penalties, and recycling revenue than anticipated.

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

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

Line 7 Miscellaneous Income/(Expense): Includes gain or loss on sale of assets and other miscellaneous income. There is no activity YTD.

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

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

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

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

Line 16 Operations & Maintenance: Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD can trend over/under budget due to need and the timing of services. YTD is trending under budget at 41% due to less maintenance costs than anticipated.

Line 17 Other Operating Expenses: Includes rent for park storage, telephone, postage, event expenses, public outreach, printing, small tools, and bad debt expenses. YTD is trending over budget at 59% due to higher than anticipated telephone costs.

Line 18 Admin Allocation: This is the monthly distribution of the budgeted Administration Fund (Fund 10) expenses to the enterprise funds.

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



Helendale CSD
Statement of Revenues and Expenses - Administration
As of December 31, 2024
(Unaudited)
Preliminary Results - Subject to Change

	December 2024	YTD Actual	Budget	50% of Budget	PYTD
1 Operating Revenues					
2 Tower Rent	\$ 13,981	\$ 74,170	\$ 198,909	37%	\$ 82,153
3 Property Taxes	42,738	82,960	125,742	66%	81,740
4 Solid Waste Billing & Fees	14,778	102,558	190,781	54%	96,210
5 Fees & Charges	3,425	19,694	28,500	69%	18,565
6 Investment income	34,623	176,419	80,000	221%	103,679
7 Other Income	-	5,704	200	2852%	262
8 Board Discretionary Revenue	(51,528)	(193,661)	(423,818)	46%	(219,557)
9 Total Revenues	58,018	267,846	200,314	134%	163,052
10 Expenses					
11 Salaries & Benefits					
12 Salaries	53,347	316,579	669,796	47%	349,999
13 Benefits	18,793	170,303	317,371	54%	160,903
14 Directors' Fees	2,250	11,572	47,500	24%	22,655
15 Total Salaries & Benefits	74,390	498,454	1,034,667	48%	535,348
16 Contractual Services	17,939	180,688	270,482	67%	161,971
17 Insurance	-	82,634	120,862	68%	47,286
18 Utilities	2,025	11,975	22,140	54%	12,755
19 Operations & Maintenance	274	2,030	5,150	39%	1,394
20 Permits & Fees	-	10,181	14,850	69%	16,086
21 Office & Other Expenses	3,957	45,239	96,860	47%	40,853
22 Election Expense	-	-	3,500	0%	-
23 Administrative Allocation	(114,016)	(684,098)	(1,368,196)	50%	(627,686)
24 Total Expenses	(15,432)	147,104	200,315	73%	188,006
25 Net Income (Loss) Before Capital	73,450	120,742	-		(24,954)
26 Capital Expenses	-	-	-	0%	(4,754)
27 Net Income (Loss) After Capital	\$ 73,450	\$ 120,742	\$ -		\$ (29,708)

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Fund 10-Administrative Revenues and Expenses

Line 2 Tower Rent: Includes radio tower site rental fees. YTD is trending under budget at 37% due to the timing of radio tower payment receipts.

Line 3 Property Taxes: Includes current & prior property tax and penalties. YTD can trend over/under budget due to the timing of property tax collections, with a majority being received in December and April. YTD is trending over budget at 66% due to timing of receipts.

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

Line 5 Fees & Charges: Includes credit card processing fees and other miscellaneous fees. YTD is trending over budget at 69% due to higher than anticipated credit card fees.

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

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

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

- Radio Tower Site Rent – \$13,952
- Property Taxes – \$0
- Solid Waste Franchise Fees – \$10,541

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

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

Line 14 Directors' Fees: Includes directors fees as well as directors training, seminars, and mileage expense. YTD is trending under budget at 24%.

Line 16 Contractual Services: Includes software support, legal services, and auditing & accounting services. YTD is trending over budget at 67% due to increased Insite transaction fees related to credit card processing transactions and annual software support renewals.

Line 17 Insurance: Includes both general liability and vehicle insurance expenses. YTD is trending over budget at 68% due to the timing of annual insurance policy renewals.

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

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. YTD is trending slightly under budget at 39%.

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 budget at 69% due to the timing of annual LAFCO fees.

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 budget.

Line 22 Election Expense: Includes the cost of elections. There is no activity YTD.

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

Line 26 Capital Expenses: There is no activity YTD.



Helendale Community Services District

Date: February 6, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Craig Carlson, Water Operations Manager
SUBJECT: Agenda item #8
Discussion and Possible Action Regarding Regarding the Purchase of Two Vehicles

STAFF RECOMMENDATION:

Staff is seeking approval to purchase two new commuter/service trucks for the Water Operations Manager and Wastewater Operations Manager.

Currently, the Wastewater Operations Manager (WWOM) operates a 2010 Dodge 1500 with 127,000 miles, that has begun to show its 15-year-old age with minor issues happening more frequently. At this time the truck needs a new fuel tank, valve lifters adjusted or replaced, and minor maintenance. The truck is currently getting approximately 14 miles per gallon. A smaller more fuel-efficient vehicle would be ideal since this truck is used as a commuter. Wastewater's approved Capital Improvement Plan includes the purchase of a new vehicle this year at the amount of \$40,000. The purchase would be from the Wastewater revenue which at mid-year has a net income of \$216,642 and a reserve balance of \$3.6 million.

The Water Operations Manager operates a 2016 Chevy Colorado with 180k miles. Water had budgeted a new chlorine truck next year. The purchase of a new commuter/service truck will allow the water staff to replace their 2008 Ford Ranger which is used daily as the chlorine truck with the 2016 Chevy Colorado. The Ranger has been experiencing a slight misfire and needs a new a/c compressor besides normal maintenance. The bed and frame are showing signs of deterioration due to the chlorine gasses and spills. Water was planning to replace the 2008 Ford Ranger next year but would like to purchase it now due to the favorable pricing and to avoid future carb restrictions that may be mandated by the state of California. The purchase would be from the water fund revenue which at mid-year has a net income of \$337,193 and a reserve fund balance of \$3.9 million.

At this time, the district is not mandated or required to purchase or replace any vehicles with electric vehicles. The state may begin mandating new vehicle purchases to be electric in 2027 with the plan for all new vehicles for sale in the state to be zero-emissions by the year 2035. In 2025, 15% of fleets with a gross vehicle weight rating of 19,000 pounds or more must be zero emissions. The vehicles that staff are requesting have a gross vehicle weight rating of 6,200 pounds. Currently the only vehicle the district owns over 19,000 pounds is the water truck and the district is not under any mandate or curtailment to replace the current vehicles with a zero emissions vehicles.

Staff has contacted local dealerships for pricing on light duty trucks.

Victorville Chevrolet: 2025 Chevy Colorado - **\$38,800.33** (\$77,600.66 for 2)
3 year 36,000 miles bumper to bumper and 100,000 miles drive train warranty.

Sunland Ford: 2025 Ford Ranger - **\$45,833.76** (\$91,667.52 for 2)
3 year 36,000 miles bumper to bumper and drive train warranty

Valley Hi Toyota: 2025 Toyota Tacoma - **\$44,995.97** (\$89,991.94 for 2)
3 year 36,000 miles bumper to bumper and drive train warranty

Staff is requesting the purchase of two 2025 Chevy Colorados from Victorville Chevrolet and to surplus the 2010 Dodge 1500 and 2008 Ford Ranger. The 2016 Colorado will be reassigned as the chlorine truck.

FISCAL IMPACT: \$77,600.66 total. \$38,800.33 Wastewater, \$38,800.33 Water.

POSSIBLE MOTION: Approve the purchase of two new light-duty trucks and to surplus the two vehicles as outlined in the staff report.

ATTACHMENTS: Three light-duty vehicle quotes.

Purchase Invoice

Victorville Chevrolet / Cadillac

Jimmy Dailey--The Fleet Guy in the Hawaiian Shirt

Date: 01/15/25

Stock # F250712

HCSO PO# pending

To: **Kimberly Cox** Ship to: **Same**
Helendale Community Service District
26540 Vista Rd
Helendale, CA 92342
(760) 217-2221

Salesperson	Job	Temp Plate #	Expires on:	Delivery Date	Payment Terms	Due Date
J Dailey		Pending			Net 15	
2025 Chevrolet Colorado Crew Cab VIN # 1GCPTBEK4S1135152 / 1GCPTBEK5S1135158						
Qty	Item #	Description	Unit Price	Discount	Line Total	
1.00		Purchase Price	\$ 37,045.00		\$ 37,045.00	
1.00		doc fee			85.00	
1.00		7.75% sales tax			2,877.58	
1.00		e-plate			34.00	
5.00		CA Tire Tax			8.75	
1.00		Total Rebates			(1,250.00)	

Total for 2 units \$77,600.66

Total per unit \$ 38,800.33

Victorville Chevrolet / Cadillac
15425 Dos Palmas Rd Victorville, CA 92392

Your business IS our business!

VALLEY HI
TOYOTA



CRAIG COMPANY
2025 TOYOTA TACOMA SR5
VIN: 3TMLB5JNXSM097674
STOCK #: 4258029
SALESPERSON: ANDALUSIA
1/29/2025 9:46 AM

Incentive programs and rebates are estimates, subject to change and verification. Tax Profile: CA 7.75% Tax

CASH PURCHASE	
Market Value	45,249.00
Discount Savings	- 4,286.00
Vehicle (after Savings)	40,963.00
Taxes / Fees	4,032.97
Due On Delivery	44,995.97

Interest Rates, Pricing, Rebates and Terms are estimates, subject to change and apply only on 1/29/2025
FOR INTERNAL USE ONLY

Valley Hi Toyota - (800) 425-8029

01.06



Date/Time: Jan 29, 2025 11:21 AM

Buyer: Craig Carlson

Salesperson: Vicki Olson

Phone:

Phone: H: (760) 403-5115

Address:

Helendale, CA 92342

2024 Ford Ranger, Body Type: Crew Cab Pickup 100395T

15 Miles VIN:1FTER4HHXRLE59240

Cash	Balance Due
\$ Down	
\$0	\$45,834

Retail	\$42,860.00
Discount	\$1,000.00
Selling Price	\$41,860.00
ALARM SYSTEM	\$895.00
Trade Difference	\$41,860.00
Government Fees	\$650.66
Proc/Doc Fees	\$108.00
Subtotal (Selling Price +	\$43,513.66
Total Taxes	\$3,320.10
Rebates	\$1,000.00
Total Balance Due	\$45,833.76

X

Customer Signature

X

Manager Signature

Date

Date



Helendale Community Services District

Date: February 6, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #9
Discussion Only Regarding Review of Water Capital Improvement Program (CIP)

STAFF RECOMMENDATION:

Staff seeks input from the Board.

STAFF REPORT:

Each year as part of the budget development process the capital improvement plans (CIP) for each of the Departments are reviewed with the Board. These plans outline proposed capital expenditures which includes 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 for these expenditures.

Attached for the Board's review is the draft FY2026 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 detailed explanation 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 causing it to be moved forward as needed. The project costs reflected in the CIP are Staff's best guesstimate at this time.

FISCAL IMPACT: As estimated in the CIP spreadsheet

POSSIBLE MOTION: None

ATTACHMENTS: DRAFT Water CIP

Water CIP FY2026-2030

	FY 2025	FY2026	FY2027	FY2028	FY2029	FY2030
1 Camera System & Lights - Will be done	\$ 10,000					
2 Automated Gate	\$ 12,000	\$ 12,000				
3 Material Storage Bays	\$ 12,000	\$ 12,000				
4 New Well (Community Center)	\$ 1,000,000					
5 Generator Well 13	\$ 110,000	\$ 125,000				
6 Well 13 Rehab					\$ 90,000	\$ 90,000
7 Well 1A Building Improvements		\$ 40,000	\$ 40,000			
8 Well Rehabilitation 1A				\$ 30,000	\$ 90,000	\$ 30,000
9 Abandon Wells 5 & 6						
10 Engineering for Tank isolation valving			\$ 50,000			
11 North & South Tank - Interior Re-Coating			\$ 500,000	\$ 500,000		
12 North & South Tank - Valves & Manifold			\$ 200,000	\$ 200,000		
13 New Turbine Pumps Well 4A & Rehab	\$ 125,000	\$ 125,000				
14 AMI Meters	\$ 60,000	\$ 75,000	\$ 75,000			
15 Air Compressor	\$ 6,000					
16 Arc-Welder/Mig Welder		\$ 5,000				
17 Valves (4) Were any completed in FY 24 or 25?	\$ 20,000	\$ 20,000	\$ 10,000			
18 River Crossing Permitting						
19 River Crossing Water Pipeline						
20 Portable Lift	\$ 20,000					
21 20' Equipment Trailer with Wench	\$ 12,000					
22 Chlorine Truck - Replace WOM Truck	\$ 55,000	\$ 55,000				
23 Air Compressor	\$ 6,000					
24 Concrete Well 13 - Done	\$ 50,000					
25 Hydrant Replacements (4) did we do any in FY25?	\$ 18,000	\$ 12,000				
26 Used Skip Loader	\$ 35,000	\$ 35,000				
27 Engineering for PFAS Treatment		\$ 75,000				
28 PFAS Well Manifold		\$ 50,000	\$ 2,000,000			
29 PFAS Treatment Plant			\$ 1,000,000			
30 Pipeline for Manifold						
31 Portable Generator Hook ups for Wells		\$ 75,000				
Total Water Capital Projects	\$ 181,000	\$ 1,621,000	\$ 3,175,000	\$ 700,000	\$ 90,000	\$ 1,170,000

Increased from \$110k

Reduced from \$200k

Added \$ for 26 & 27 Deleted

Removed Arc Welder Increase fy26 from 10k . Added FY27

Moved to current FY

Increased from 15k FY25 and 10kFY26