



REGULAR BOARD MEETING
Thursday, June 5, 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: **HCS D**. Use your computer audio or join by phone with the directions below.

Phone-In Instructions: Call **1-669-900-6833**, enter **Meeting ID 463 173 8547**, Participant ID or press #, and enter Audio Password/Passcode: **872103**.

Call to Order - Pledge of Allegiance

1. Approval of Agenda

2. Public Participation

Anyone wishing to address any matter pertaining to District business listed on the agenda or not, may do so at this time. However, the Board of Directors may not take action on items that are not on the agenda. The public comment period may be limited to three (3) minutes per person. Any member wishing to make comments may do so by filling out the speaker's card in person or using the "raise the hand" feature on Zoom.

3. Consent Items

- a. Approval of Minutes:
Regular Board Meeting of May 15 and Special Board Meeting of May 29, 2025
- b. Bills Paid Report
- c. April 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 Only Regarding Proposed Solid Waste Rate Increase
7. Discussion and Possible Action Regarding Approval of a Professional Services Agreement for Audit Services
8. Discussion and Possible Action Regarding Adoption of a Revised Table of Organization and Organizational Chart
9. Discussion and Possible Action Regarding Adoption of a Revised Mission and Vision Statement and Core Values

Other Business

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

Closed Session

- 11. Public Employee Performance Evaluation**
(Government Code Section 54957)
Title: General Manager

- 12. Report of Closed Session Items**

- 13. Adjournment**

Pursuant to Government Code Section 54954.2(a), any request for a disability-related modification or accommodation, including auxiliary aids or services, that is sought in order to participate in the above agendaized public meeting should be directed to the District's General Manager's office at (760) 951-0006 at least 24 hours prior to said meeting. The regular session of the Board meeting will be recorded. Recordings of the Board meetings are kept for the Clerk of the Board's convenience. These recordings are not the official minutes of the Board meetings.



Helendale Community Services District

Date: June 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 May 15 and Special Board Meeting of May 29, 2025
- b. Bills Paid Report
- c. April Financials



Helendale Community Services District

Date: June 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 5/15/2025 and Special Meeting 5/29/25



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

Date: May 15, 2025
 Time: 6:00 PM
 Meeting called to order by: President Ron Clark

Attendance

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

Staff Members Present

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

Consultants/Guests

Steven Kennedy,
 Legal Counsel
 San Bernardino County Fire Battalion Chief Jon Miller
 CJ Porter, Representative for First District Supervisor

Members of the public

There were two members of the public attending in person.

1. APPROVAL OF AGENDA

Discussion None

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

Second Director DeVries

Vote

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

2. PUBLIC PARTICIPATION

Battalion Chief Miller reported that Station 4 participated in various community events. He also reported that there were two vegetation fires off Jordan Rd. He explained that burn permits are available online at sbcfire.org, participants will need to call to find out if it is a burn day. A resident asked about the status of the contract with AMR, to which he responded that it is currently tied up in the court system.

3. CONSENT ITEMS

- a. Approval of Minutes: Board Meeting for May 1, 2025
- b. Bills Paid Report

Discussion None

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

Second Vice President Cardenas

Vote

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

4. REPORTS

a. Directors' Reports

Director Rosenberg congratulated Staff on the success of the concert. He said "Director Guinn's" dance floor was well used and complemented the new lights on the South field. He said he spoke with the General Manager about the speakers, which will be brought to the Board for discussion. He also cautioned everyone to be wary due to a fraud alert he received from Flagstar bank. Director Rosenberg was also recommended and approved as the Vice Chair of the Health and Well Being committee.

Director DeVries reported that she attended the Concert in the Park, noting there were a lot of people and only a couple of incidents.

Director Guinn reported that she attended the concert and said it was a great band and people loved the dance floor, however there was a small issue seeing the band. She also commented that she loved the placement of the sponsor banners, and that she appreciated the acknowledgement of Barstow Community Hospital. She asked if we are required to have an AED at the event. She reported that she and Director Rosenberg attended the MEEC Solar Cookoff as judges. CERT picked up \$5,000 worth of donations from Barstow Hospital. CERT members went up and organized the donations and are trying to figure out where and how best to store them. She asked if the District could post a thank you to Barstow Hospital on the electronic sign. CERT has also begun working on their emergency response plan. Director Guinn also brought up the issue of food insecurity, inquiring if the District could post something on Facebook letting people know if they have extra fruit [from their fruit trees] they can bring it to the Senior Center. She emphasized that moving forward, for any events involving children, staff should check the registry for all volunteers.

President Clark reported that he attended the Concert in the Park and asked about containing the beer garden to a specific location. Director Rosenberg requested to discuss that with the full board.

b. General Managers Report

The District received an insurance reimbursement check for \$12,899 to cover staff expenses, parts, and asphalt repair from the hydrant accident. The first concert was a major success. A meeting with Cal Fire and SB County Fire regarding Fire Zone Maps is scheduled for Monday, May 19, at 1 PM [correction the meeting is June 19th]. The Community Yard Sale is set for June 7, with the possibility of additional events in the summer based on its success. A budget workshop is planned for May 29 at 3 PM. Roof mounts for the solar panels have been installed and the roof racking will

be completed by next Friday. The solar panel installation will occur 5/27 – 5/30. The County-sponsored Senior Resource Fair will take place on May 20 in the Board Room from 11:30 AM to 1 PM. It will feature service providers from organizations such as Age Wise, Rolling Start, True Escape, ICRC, HICAP, Public Authority, Ombudsman, and DAAS Programs.

Wastewater Operations Manager Aviles gave the wastewater report. DXP installed a new motor on filtrate pump #1 and cleaned the contact basin, adjusting effluent flow. Staff conducted oil changes and inspections on the generator at the Smithson lift station and plant. A new pump and motor were installed at the alfalfa fields. Water and Wastewater staff removed a fallen tree at the cell tower site on Lakeview, with additional tree removals needed. Due to the size, a tree removal company will be sought. Masonry repairs will be required, and management has informed the cellular company about tree damage.

Administrative Services Manager Vermette gave the administration report. For the month of April there were 14 new owners, 2 new tenants, 6 properties that went back to the landlord, 1 tenant that is now an owner and 2 trash only customers. A map of the account activity was also shown. Collections on bad debt – the current amount owed on bad debt is \$342.45.

General Manager Cox reported that the District currently has a cash balance of \$9,147,157; the water fund has \$3,898,496, the sewer fund has \$3,796,834; the park fund has \$521,597 and the solid waste fund has \$169,927. CA Class has a balance of \$4,871,371.23, CBB Trust has a balance of \$2,242,212.97, LAIF has a balance of \$1,135,973.31, CBB Checking has a balance of \$746,512.89 and Flagstar has a balance of \$151,086.15.

REGULAR BUSINESS

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

Discussion: None

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

Second: Director 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 Adoption of Ordinance 2025-01: An Ordinance of the Board of Directors of the Helendale Community Services District Establishing Guidelines for the Conduct of Its Public Meetings and Activities

Discussion: The Sunshine Ordinance is a foundational document that outlines the Board’s self-governance policies and is periodically revised as needed. The ordinance is reviewed annually. Exhibit A addresses closed sessions and Exhibit B details the Board’s Teleconferencing Policy. Legal counsel reviewed the document and discussed potential modifications.

Motion: Director Rosenberg made the motion to adopt Ordinance 2025-01.

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
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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 Renewal of the Professional Services Agreement for Park and Facility Maintenance Services for FY2026

Discussion: The District has faced challenges in finding the best approach for park maintenance. Last year, the Board approved a PSA with Silver Lakes Landscape, which proved to be more cost-effective than other proposals. Staff has been highly satisfied with the contract, which is with a PERS Annuitant and was reviewed by both legal counsel and PERS for compliance. Services include park and facility upkeep, minor housing unit repairs, tenancy preparations, maintenance of the Community Center, support at concerts, and park readiness for sports events. The initial contract was \$80,000, with the contractor now requesting \$84,000 to account for employee costs, payroll taxes, and other expenses. The full scope of services is detailed in Exhibit A.

Motion: Director Guinn made the motion to approve the professional services agreement with Silver Lakes Landscape and Maintenance for FY 2026 for \$84,000.

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

8. Discussion and Possible Action Regarding Approval of a Revised Deposit Policy

Discussion: The Deposit Policy, last revised on December 16, 2021, has been updated to enhance efficiency and fairness in service applications and deposit requirements. Notably, the revised policy eliminates the need for notarized applications when signed outside the office, replacing it with Adobe Acrobat Sign Authentication and verification using government-issued ID alongside a grant deed. While the policy allows notarized applications when deemed necessary by the District, verification measures have been streamlined.

For new owners, there are no significant changes beyond a reorganization and refinement of existing information for greater clarity. However, a new requirement mandates proof of property ownership for new owner applications. Additionally, owners must complete the new owner application before the District will accept a property management agreement.

Deposit requirements have also been adjusted, with the required deposit calculated as three times the minimum charge for water, sewer, average District-wide consumption, and trash service. Based on current rates, the standard deposit amount is \$443.85. The policy maintains the option to waive deposits with a letter of credit or a credit score of 700+, now extending waiver options to tenants to match those available to property owners. Furthermore, the policy introduces a new deposit waiver option through ACH automatic payment enrollment, requiring a perfect 12-month payment history with no non-sufficient funds (NSF) or late payments. If a customer enrolled in ACH receives an NSF or cancels enrollment, they will be billed a deposit.

Clarifications have been made regarding the timeline for deposit payment, specifying that deposits can be split into a maximum of three payments. Property owners now have the option to require tenants to pay a deposit before opening an account or allow the deposit to be billed. Tenants can now make deposit payments using credit and debit cards.

Trash-only service accounts must maintain a deposit equal to three times the monthly service fee, with no waiver eligibility. These deposits remain in place until the customer terminates service.

Additional amendments to deposit policies include mandatory deposits for customers disconnected due to non-payment, with no waiver options. Deposits will be applied directly to the next bill, and if an existing deposit is below the required amount, customers will be billed for the difference. If an amended deposit exceeds \$200, it will automatically be billed in two installments. Customers with more than three late payments or a balance exceeding \$500 may be required to submit a deposit at the discretion of District management.

Procedures for deposit application to outstanding balances have also been refined. If a third party submits payment for an overdue balance, the customer's deposit will first be applied toward the amount due, with any remaining balance covered by the third party. Previously, third parties would make the full payment and later receive a refund for the deposit amount.

A new section specifies that if a tenant fails to pay their account in full by the last business day of the month, their deposit will be applied to the outstanding balance, and any remaining unpaid amount will automatically transfer to the property owner on the first business day of the following month. The property owner will receive either written or electronic notice of the balance transfer. Once transferred, the tenant's account will be closed, making the property owner responsible for all outstanding and future charges.

These revisions aim to make deposit procedures more equitable and efficient while reinforcing accountability among account holders and property owners.

Director Cardenas recommended that the definition section be moved to the top of the document. The Board also wanted to specify US Government issued ID.

Motion: Director Guinn made the motion to approve the modifications to the deposit policy.

Second: Director DeVries

Vote

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

9. Discussion Only Regarding Annual Review of Park Development Impact Fee

Discussion: On February 1, 2018, the Board implemented a Park Development Impact Fee (DIF) of \$1,720 per new home, requiring new developments to contribute a portion of park costs while existing homes remain exempt. The initial study was completed in March 2017, and the DIF undergoes an annual review in a public meeting. As of now, the District has collected \$101,480 in fees. AB1600 mandates that the Board establishes a reasonable relationship between the fee amount and the cost of public facilities associated with the development, as outlined in the policy. Several park development projects contemplated in Table 4 remain incomplete, including the Splash Pad and Skate Park (grant-funded), the Basketball Court, Volleyball Court (Park & Gym), additional ground preparation for 10 acres, and the Community/Recreation Center (Gym). The DG Path was removed from the plan. In 2025, four development impact fees (DIF) have been paid, while 2024 saw the highest number of payments, totaling 16. If the Board considers increasing the fee, the process

outlined in AB1600 mandates a new DIF study, a public hearing, and formal adoption by the Board. No changes have been made to the fee structure since its original adoption in 2018.

OTHER BUSINESS

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

11. Adjournment

President Clark adjourned the meeting at 7:22 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
SPECIAL BOARD OF DIRECTORS MEETING**

Date: May 29, 2025
 Time: 2:00 PM
 Meeting called to order by: Vice President Cardenas

Attendance

President Ron Clark – <i>Joined at 2:59 PM</i>	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input type="checkbox"/> In Person	<input checked="" 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; Brian Jeffers, Water System Operator II

Consultants/Guests

Steven Kennedy, Legal Counsel

Members of the public

There were no members of the public in attendance.

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

2. PUBLIC PARTICIPATION

None

REGULAR BUSINESS

3. Discussion and Possible Action Regarding Adoption of a Revised District Drug Policy

Discussion: A new draft policy has been developed in response to recent legislation, necessitating a replacement of the current policy. It has been reviewed by the District’s HR Counsel and is designed to align with current laws and standard practices

Motion: Director Rosenberg made the motion to adopt the new Alcohol and Drug Free Workplace Policy.

Second: Director DeVries

Vote

Vice President Ron Clark	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" 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. Discussion and Possible Action Regarding Consideration of Revision to the Mission and Vision Statement

Discussion: The District’s current Mission Statement is “The Mission of the Helendale Community Services District is to provide efficient, effective local government services through transparent operation in all areas for the benefit of the community.”

Current Vision Statement: “Our vision it to be an innovative leader in the development of programs, employment of technology, and sustainability of services to meet the current and future needs of the community”.

The District does not currently have a defined set of core values or a value statement. However, the Mission and Vision are included in the budget document and are also part of the ongoing Strategic Planning Process. The Board had the option to continue the discussion at the 6/5 meeting if needed, and the Board has the option to extend the evaluation of the Mission, Vision, and the development of core values beyond that date. Direction is required by 6/5 to finalize the budget document.

Current Mission Statement: “The Mission of the Helendale Community Services District is to provide efficient, effective local government services through transparent operation in all areas for the benefit of the community.”

The Board evaluated various options for refining the mission, vision, and values, ultimately developing an updated working version to:

Mission Statement: To provide fiscally prudent, sustainable public services and value-added opportunities through innovation.

Vision Statement: To be the community of choice for living in the high desert.

Core Values under consideration: Fiduciary responsibility, transparency, respect, innovation, collaboration, and strong work ethic.

The Board did not finalize the mission, vision and values and would like to bring this item back to the next Board meeting for further discussion.

5. Budget Workshop to Review Draft Budget

Discussion: The Budget Workshop included a general overview of the draft budget and a discussion of each fund. Refinements will be made between now and the final hearing on 6/19. Revenue projections are budgeted conservatively, while expenses are estimated as close to actual as possible. Salaries and benefits have increased based on an approved COLA of 3.7% and an employee merit increase of 2.5%, which is earned. Additionally, the medical benefit has been raised to \$1,750. Revisions to the Table of Organization and Organizational Chart will be addressed in the next agenda as one position was omitted from the currently adopted version.

The budget estimates development at six new homes affecting revenue in the water, wastewater, and park funds. SCE costs have risen by 7% across the board, impacting operational expenses. However, electric costs for the Community Center will decrease once solar becomes operational.

These changes will affect funds 03 (Recycling), 05 (Parks), and 10 (Admin). The Board Discretionary budget is \$449,882, initially collected in Fund 10 before being journaled to Fund 5. Thrift Store revenue is journaled from Fund 3 to Fund 5, with projections based on a conservative estimate. Total Debt Service obligations are \$346,309 for the water fund, \$102,123 for the wastewater fund and \$53,088 for the property fund.

Water fund overview: water sales revenue includes sales and leases of water rights, with three lease agreements completed this year. The District is currently in Year 4 of a 5-year lease with Victorville. Expenses have increased for lab analysis fees, education & training, operations and maintenance costs associated with the meter replacement program, operating supplies, and uniforms.

The Wastewater Fund revenue reflects a 3.5% increase in fees. There are increases to lab analysis fees, contractual services, software/GIS support, permits & fees, education & training, operations & maintenance, and operating supplies.

The Recycling Center Fund is projected to maintain flat revenue at \$300,000, with no changes in staffing allocation. While expenses remain steady with minimal variation, a minimum wage increase will take effect on 1/1/26. Additionally, the Employee Incentive Program has been increased to \$6,000.

The Property Fund remains self-sustaining, with rents unchanged. Rental income continues to cover Park debt service, utilities, and related expenses. However, future wall repairs will be necessary. Park Fund – the revenue for the programs we offer are offset by the expenses. Funding sources include donations & sponsorships (budgeted at \$0) and Board Discretionary Revenue. Some increases were noted in contractual services, equipment rental, education & training, water utilities, operations & maintenance, operating supplies, Park & Community Center needs, and concert expenses.

The Solid Waste Fund is managed through a contract hauler, with a residential rate increase under consideration of \$0.98. Additionally, the Green Waste Hauling fee is set to increase from \$0.37 to \$0.40. ESFR costs have risen since FY24 due to annexation area expansion, and overall increases are based on CPI and recycling costs. There are minor increases in general ledger accounts. This fund has previously struggled due to staff allocation challenges.

The Administrative Fund covers general business operations, including expenses such as auditor, legal, insurance, HR, and accounting costs. The Districts' unfunded liability of \$74,704 is paid from this fund. Legal Fees have increased from \$60,000 to \$80,000. Audit/accounting costs have been reduced. Community Promotions previously increased to \$8,000, which will remain the same for FY26. Employee Morale is funded through recycling revenue. Staff will continue to refine numbers and complete graphs. The budget adoption is scheduled for 6/19/2025.

OTHER BUSINESS

- 6.** Requested items for next or future agendas (Directors and Staff only)
Continuation of strategic plan/ mission, vision, values
Discussion on gymnasium

- 7.** Adjournment

Vice President Cardenas adjourned the meeting at 3:46 pm.

George Cardenas, Vice 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: June 5, 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 59 checks and 21 EFT's totaling \$203,981.37

Total Cash Available	6/2/25	5/7/25
Cash	\$9,634,172.91	\$9,147,156.55
Checks/EFT's Issued	\$203,981.37	\$75,048.97

INVESTMENT REPORT:

The Investment Report shows the status of the District funds invested as of 4/30/25

	Interest Rate	Interest Income
CA CLASS	4.39%	\$69,938.81 Year to date
CBB Trust	4.20%	\$58,689.62 Year to date
LAIF	4.31%	\$12,381.85 Year to date



Helendale CSD

Bills Paid and Presented for Approval

Transaction Detail

Issued Date Range: 05/07/2025 - 06/02/2025

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
Bank Account: 211102187 - CBB Checking					
05/07/2025	28756	LESLIE CARBAJAL	-204.45	Check	Utility Billing
05/07/2025	28757	ANDREA HARDY	-77.04	Check	Utility Billing
05/07/2025	28758	LOIDA VARGAS	-268.54	Check	Utility Billing
05/07/2025	28759	STEWART TITLE OF CALIFORNIA, INC.	-368.22	Check	Utility Billing
05/07/2025	28760	ANTHONY JACOBS	-399.41	Check	Utility Billing
05/07/2025	28761	ALEX GARCIA	-274.18	Check	Utility Billing
05/07/2025	28762	KENDRA JEFFERSON	-75.92	Check	Utility Billing
05/07/2025	28763	ABC LIOVIN DRILLING INC	-681.42	Check	Utility Billing
05/07/2025	28764	Allied Public Risk LLC	-41,033.25	Check	Accounts Payable
05/07/2025	28765	AVCOM Services Inc.	-351.02	Check	Accounts Payable
05/07/2025	28766	Babcock Laboratories, Inc	-111.47	Check	Accounts Payable
05/07/2025	28767	Burrtec Waste Industries Inc	-1,222.55	Check	Accounts Payable
05/07/2025	28768	Charles La Pat	-750.00	Check	Accounts Payable
05/07/2025	28769	Frontier Communications	-216.05	Check	Accounts Payable
05/07/2025	28770	Frontier Communications	-70.20	Check	Accounts Payable
05/07/2025	28771	G.A. Osborne Pipe & Supply Inc.	-1,930.22	Check	Accounts Payable
05/07/2025	28772	Infosend, Inc	-2,088.02	Check	Accounts Payable
05/07/2025	28773	Jared Yates	-2,300.00	Check	Accounts Payable
05/07/2025	28774	On Line Information Services, Inc	-28.08	Check	Accounts Payable
05/07/2025	28775	Print Mart	-1,090.78	Check	Accounts Payable
05/07/2025	28776	Print Mart	-1,217.22	Check	Accounts Payable
05/07/2025	28777	SECURR	-2,903.63	Check	Accounts Payable
05/07/2025	28778	Silver Lakes Market	-623.00	Check	Accounts Payable
05/07/2025	28779	JWC Environmental Inc.	-17,560.56	Check	Accounts Payable
05/07/2025	28780	DXP Enterprises, Inc	-19,500.00	Check	Accounts Payable
05/07/2025	28781	Starting Line Advisory	-1,912.65	Check	Accounts Payable
05/07/2025	28782	Players Health	-1,948.00	Check	Accounts Payable
05/15/2025	28783	ACI Payments, Inc	-55.80	Check	Accounts Payable
05/15/2025	28784	C Wells Pipeline Materials , Inc	-1,971.83	Check	Accounts Payable
05/15/2025	28785	Cheryl Vermette	-350.00	Check	Accounts Payable
05/15/2025	28786	Choice Builder	-1,021.42	Check	Accounts Payable
05/15/2025	28787	Frontier Communications	-104.87	Check	Accounts Payable
05/15/2025	28788	Frontier Communications	-81.70	Check	Accounts Payable
05/15/2025	28789	Geo-Monitor, Inc.	-4,049.00	Check	Accounts Payable
05/15/2025	28790	James Harvey	-162.50	Check	Accounts Payable
05/15/2025	28791	Lowe's Inc.	-1,540.27	Check	Accounts Payable
05/15/2025	28792	Mojave Resource Management, LLC	-6,112.17	Check	Accounts Payable
05/15/2025	28793	Silver Lakes Hardware	-153.63	Check	Accounts Payable
05/15/2025	28794	SWRCB, Office of Operator Certification	-169.00	Check	Accounts Payable
05/15/2025	28795	Univar Solutions, USA	-3,079.12	Check	Accounts Payable
05/16/2025	28797	RIVERS EDGE TRUST#14174,	-357.00	Check	Utility Billing
05/21/2025	28798	Aqua Metrics Sales Company	-14,755.00	Check	Accounts Payable
05/23/2025	28799	Frontier Communications	-176.35	Check	Accounts Payable
05/23/2025	28800	Verizon Wireless	-136.41	Check	Accounts Payable
05/23/2025	28801	Verizon Wireless	-712.32	Check	Accounts Payable
05/27/2025	28802	C Wells Pipeline Materials , Inc	-304.93	Check	Accounts Payable

Bank Transaction Report

Issued Date	Number	Description	Amount	Type	Module
05/27/2025	28803	Consolidated Electrical Distributors, Inc.	-183.00	Check	Accounts Payable
05/27/2025	28804	Culligan Water Conditioning	-1,240.48	Check	Accounts Payable
05/27/2025	28805	FNBO	-3,355.85	Check	Accounts Payable
05/27/2025	28806	Home Depot Credit Services	-1,142.88	Check	Accounts Payable
05/27/2025	28807	Core & Main LP	-258.60	Check	Accounts Payable
05/30/2025	28808	Beck Oil Inc	-2,381.59	Check	Accounts Payable
05/30/2025	28809	Brian K. Mc Namara	-18.48	Check	Accounts Payable
05/30/2025	28810	Burrtec Waste Group, Inc	-12,718.33	Check	Accounts Payable
05/30/2025	28811	Hi Desert Trophy & Awards	-110.06	Check	Accounts Payable
05/30/2025	28812	Rebecca Gonzalez	-400.00	Check	Accounts Payable
05/30/2025	28813	Robert R. Yeghoian Co., Inc.	-1,570.80	Check	Accounts Payable
05/30/2025	28814	Sierra Analytical Labs, Inc	-1,275.00	Check	Accounts Payable
05/30/2025	28815	Stericyclcle, Inc	-102.81	Check	Accounts Payable
05/13/2025	EFT0005430	SCE ACH 4-Plex Acct 700392338368	-81.38	EFT	General Ledger
05/13/2025	EFT0005431	ACH Water Shop SCE Acct 700453074415	-82.52	EFT	General Ledger
05/12/2025	EFT0005434	SW Gas Community Center 910000010177	-150.43	EFT	General Ledger
05/12/2025	EFT0005435	SW Gas ACH WWTP Acct # 910000010195	-45.21	EFT	General Ledger
05/12/2025	EFT0005436	SW Gas ACH 4-Plex Acct # 910000817466	-0.94	EFT	General Ledger
05/12/2025	EFT0005437	SW Gas Water Shop Acct # 910001037540	-11.00	EFT	General Ledger
05/21/2025	EFT0005441	SCE Street Lighting Acct # 700013030275	-1,799.38	EFT	General Ledger
05/21/2025	EFT0005442	SCE ACH Park Wellheads Acct 700448234519	-183.34	EFT	General Ledger
05/09/2025	EFT0005447	CalPERS 457 Pmt PPE 5-4-25	-5,886.39	EFT	General Ledger
05/09/2025	EFT0005449	CalPERS Classic Pmt PPE 5-4-25	-9,783.67	EFT	General Ledger
05/09/2025	EFT0005450	CalPERS PEPRA Pmt PPE 5-4-25	-2,191.28	EFT	General Ledger
05/27/2025	EFT0005451	SCE ACH Sod Farm Acct 700255337588	-876.63	EFT	General Ledger
05/13/2025	EFT0005453	To record Tasc Flex Claim Pmt PPE 5/4/25	-1,031.22	EFT	General Ledger
05/29/2025	EFT0005454	SCE ACH Well 6,7,8,9 & 2 Acct 700620711734	-538.01	EFT	General Ledger
05/29/2025	EFT0005455	ACH Well #13 SCE Acct 700812965633	-312.62	EFT	General Ledger
05/13/2025	EFT0005456	To record Sales Tax Pmt #1 - 2nd Quarter	-1,955.51	EFT	General Ledger
05/23/2025	EFT0005460	CalPERS 457 Pmt PPE	-5,886.39	EFT	General Ledger
05/23/2025	EFT0005461	CalPERS Classic Pmt PPE	-9,783.67	EFT	General Ledger
05/23/2025	EFT0005462	CalPERS PEPRA Pmt PPE	-2,191.28	EFT	General Ledger
05/26/2025	EFT0005475	To record Tasc Flex Claim Pmt PPE 5/18/25	-1,031.22	EFT	General Ledger
Bank Account 211102187 Total: (79)					-203,079.17
Report Total: (79)					-203,079.17

Summary

Bank Account
[211102187 CBB Checking](#)

Count	Amount
79	-203,079.17
Report Total: 79	-203,079.17

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

Count	Amount
79	-203,079.17
Report Total: 79	-203,079.17

Transaction Type	Count	Amount
Check	59	-159,257.08
EFT	20	-43,822.09
Report Total:	79	-203,079.17



Helendale Community Services District

Date: June 5, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #3c
April Financial Report

April 2025 Financial Reporting



Preliminary Results – Subject to Change
(Unaudited)

Prepared by



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



Helendale CSD
Statement of Revenues & Expenses - Water
April 2025

	April 2025	YTD Actual	Budget	83% of Budget	PYTD
1 Operating Revenues					
2 Meter Charges	\$ 136,059	\$ 1,360,249	\$ 1,600,864	85%	\$ 1,348,231
3 Water Sales	56,590	755,479	751,684	101%	649,712
4 Standby Charges	5,701	27,993	25,880	108%	33,404
5 Other Operating Revenue	4,872	157,864	101,887	155%	178,119
6 Total Operating Revenues	203,221	2,301,584	2,480,314	93%	2,209,466
7 Non-Operating Revenues					
8 Grant Revenue	-	90,000	-	0%	-
9 Miscellaneous Income (Expense)	-	179	-	0%	2,375
10 Total Non-Operating Revenues	-	90,179	-	0%	2,375
11 Total Revenues	203,221	2,391,763	2,480,314	96%	2,211,841
12 Expenses					
13 Salaries & Benefits					
14 Salaries	35,287	370,215	446,274	83%	335,276
15 Benefits	15,023	137,079	157,285	87%	119,669
16 Total Salaries & Benefits	50,311	507,294	603,559	84%	454,945
17 Transmission & Distribution					
18 Contractual Services	3,179	42,398	58,987	72%	42,016
19 Power	12,645	182,193	209,725	87%	169,140
20 Operations & Maintenance	5,407	85,022	158,000	54%	95,996
21 Rent/Lease Expense	800	9,720	11,600	84%	8,000
22 Permits & Fees	433	32,644	42,025	78%	38,506
23 Total Transmission & Distribution	22,464	351,977	480,337	73%	353,658
24 General & Administrative					
25 Utilities	440	4,568	3,906	117%	3,377
26 Office & Other Expenses	725	1,905	6,696	28%	1,248
27 Admin Allocation	57,008	570,082	684,098	83%	523,072
28 Total General & Administrative	58,173	576,555	694,700	83%	527,696
29 Debt Service	-	322,602	350,351	92%	322,602
30 Total Expenses	130,948	1,758,428	2,128,947	83%	1,658,901
31 Net Income (Loss) Before Other Items	72,273	633,336	351,367	180%	552,940
32 Sale or Lease of Water Rights	-	3,512	300,000	1%	20,658
33 Capital Expenses	-	(234,890)	(425,000)	55%	(270,366)
34 Net Income (Loss)	\$ 72,273	\$ 401,958	\$ 226,367		\$ 303,231



Helendale CSD Financial Statement Analysis April 2025 – 83% of Fiscal Year

Fund 01-Water Revenues and Expenses

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

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

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

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

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

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

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 72%.

Line 19 Power: Includes electricity usage for transmission & distribution. YTD is trending over budget at 87% 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 54% due to timing of expenses.

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



Helendale CSD Financial Statement Analysis April 2025 – 83% of Fiscal Year

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

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

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

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

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

Line 32 Sale or Lease of Water Rights: Includes the sale of replenishment water to the Silver Lakes Association. The sale of replenishment water occurs on an as-needed basis.

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

- \$12.3K – Well House Well 13
- \$1.4K – Electrical Well #3
- \$77.7K – AMI Meters
- \$75K – Water Rights
- \$19K – New Well Pipeline
- \$39.3K – Service Truck Purchase
- \$9.8K – Trailer Purchase



Helendale CSD
Statement of Revenues & Expenses - Sewer
April 2025

	April 2025	YTD Actual	Budget	83% of Budget	PYTD
1 Operating Revenues					
2 Sewer Charges	\$ 158,557	\$ 1,578,609	\$ 1,892,130	83%	\$ 1,521,867
3 Standby Charges	4,286	21,851	24,317	90%	29,490
4 Other Fees & Charges	2,237	69,095	35,920	192%	76,102
5 Interfund Transfer In/(Out)	5,964	59,643	71,571	83%	35,083
6 Other Income/(Expense)	-	-	-	0%	4,408
7 Total Revenues	171,044	1,729,197	2,023,938	85%	1,666,951
8 Expenses					
9 Salaries & Benefits					
10 Salaries	24,981	293,983	383,982	77%	263,291
11 Benefits	9,309	112,486	127,147	88%	95,491
12 Total Salaries & Benefits	34,290	406,469	511,129	80%	358,782
13 Sewer Operations					
14 Contractual Services	4,807	69,331	117,475	59%	40,305
15 Power	10,165	104,957	133,350	79%	107,565
16 Operations & Maintenance	4,450	55,702	65,800	85%	68,786
17 Permits & Fees	-	37,927	43,300	88%	34,866
18 Total Sewer Operations	19,422	267,918	359,925	74%	251,521
19 General & Administrative					
20 Utilities	596	5,170	5,350	97%	5,128
21 Office & Other Expenses	873	10,023	21,460	47%	16,655
22 Admin Allocation	55,868	558,680	670,416	83%	512,610
23 Total General & Administrative	57,337	573,873	697,226	82%	534,393
24 Debt Service	-	51,061	102,123	50%	51,061
25 Total Expenses	111,049	1,299,320	1,670,403	78%	1,195,758
26 Net Income (Loss) Before Other Items	59,995	429,877	353,534	122%	471,193
27 Capital Expenses	(16,944)	(75,903)	(885,000)	9%	(46,539)
28 Net Income (Loss)	\$ 43,051	\$ 353,974	\$ (531,466)		\$ 424,653



Helendale CSD Financial Statement Analysis April 2025 – 83% of Fiscal Year

Fund 02-Sewer Revenues and Expenses

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

Line 3 Standby Charges: Includes special assessment standby charges for the current & prior years and delinquent standby penalties. Most of these revenues are received in November, December, and April. YTD is trending over budget due to higher than anticipated penalty and prior year assessment 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 slightly below budget.

Line 11 Benefits: Includes employee insurance, PERS retirement, workers compensation, payroll taxes, and education & training. YTD is trending over budget at 88% due to higher group insurance costs for wastewater employees than anticipated in budget.

Line 14 Contractual Services: Includes lab testing, engineering, GIS support & other contractual services. YTD is trending under budget at 59% due to timing of GIS support expenses.

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

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

Line 17 Permits and Fees: Includes all annual permits and fees paid to the state. YTD is trending over budget at 88% due to timing of annual renewals.

Line 20 Utilities (G&A): Includes gas, water, and telephone expenses. YTD is trending ahead of budget at 97% due to higher phone charges than anticipated.

Line 21 Office & Other Expenses: Includes mileage/travel reimbursements, office supplies, water conservation program, and dues & subscriptions. These expenses are on an as-needed basis and can trend over/under budget. YTD is trending under budget at 47%.



Helendale CSD Financial Statement Analysis April 2025 – 83% of Fiscal Year

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%.

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:

- \$10K – New Filtrate Pumps, Electrical Panel & Sonic Meter
- \$39.4K – Service Truck Purchase
- \$9.5K – Wastewater Seimens Flow Meters
- \$16.9K – Gorbelt 1 Ton Gantry Crane



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

	April 2025	YTD Actual	Budget	83% of Budget	PYTD
1 Operating Revenues					
2 Retail Sales	\$ 27,188	\$ 260,891	\$ 300,000	87%	\$ 236,212
3 Donations	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	-	0%	-
5 Miscellaneous Income (Expense)	-	-	-	0%	242
6 Total Revenues	27,188	260,891	300,000	87%	236,454
7 Expenses					
8 Salaries & Benefits					
9 Salaries	13,262	148,898	191,462	78%	134,338
10 Benefits	2,696	25,795	35,334	73%	22,363
11 Total Salaries & Benefits	15,958	174,693	226,796	77%	156,701
12 Recycling Center Operations					
13 Contractual Services	387	3,873	2,500	155%	16,457
14 Operations & Maintenance	700	8,194	9,750	84%	7,376
15 Total Recycling Center Operations	1,087	12,067	12,250	99%	23,833
16 General & Administrative					
17 Utilities	795	10,031	12,800	78%	10,145
18 Office & Other Expenses	922	7,833	9,000	87%	6,384
19 Total General & Administrative	1,717	17,864	21,800	82%	16,528
20 Total Expenses	18,762	204,624	260,846	78%	197,062
21 Net Income (Loss) Before Other Items	8,426	56,267	39,154	144%	39,391
22 Capital Expenses	-	-	-	-	-
23 Net Income (Loss)	\$ 8,426	\$ 56,267	\$ 39,154		\$ 39,391



Helendale CSD Financial Statement Analysis April 2025 – 83% of Fiscal Year

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 under budget at 73%.

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 electricity and telephone expenses. YTD is trending in line with budget.

Line 18 Office & Other Expenses: Includes advertising, bank charges and other miscellaneous expenses. YTD is trending 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 & Expenses - Property Rental
April 2025

	April 2025	YTD Actual	Budget	83% of Budget	PYTD
1 Operating Revenues					
2 Property Rental Revenues	\$ 10,599	\$ 116,770	\$ 146,388	80%	\$ 111,203
3 Other Income	-	(62)	-	0%	230
4 Board Discretionary Revenue	-	-	-	0%	-
5 Total Revenues	10,599	116,707	146,388	80%	111,433
6 Expenses					
7 Contractual Services	-	-	10,000	0%	5,600
8 Utilities	1,086	14,330	17,203	83%	13,511
9 Operations & Maintenance	-	6,305	13,400	47%	8,102
10 Debt Service	-	26,544	53,088	50%	26,544
11 Capital Expenses	-	-	-	0%	-
12 Total Expenses	1,086	47,179	93,690	50%	53,758
13 Net Income (Loss)	\$ 9,513	\$ 69,529	\$ 52,698		\$ 57,676



Helendale CSD Financial Statement Analysis April 2025 – 83% of Fiscal Year

Fund 04-Property Rental Revenues and Expenses

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

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

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

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

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

Line 9 Operations & Maintenance: Includes maintenance and other costs relating to the rental properties. YTD is trending below budget at 47%.

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

Line 11 Capital Expenses: There is no activity YTD.



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

	April 2025	YTD Actual	Budget	83% of Budget	PYTD
1 Operating Revenues					
2 Program Fees	\$ 6,090	\$ 47,976	\$ 38,000	126%	\$ 54,138
3 Property Taxes	1,799	17,581	23,000	76%	17,180
4 Donations & Sponsorships	9,575	24,165	-	0%	21,424
5 Rental Income	2,393	19,650	24,075	82%	21,077
6 Developer Impact Fees	-	18,920	6,880	275%	24,080
7 Grants	-	-	-	0%	-
8 Interfund Transfer In/(Out)	(5,964)	(59,643)	(71,571)	83%	(35,083)
9 Board Discretionary Revenue	77,331	404,149	459,818	88%	387,242
10 Miscellaneous Income (Expense)	-	-	-	0%	36,662
11 Total Revenues	91,225	472,798	480,202	98%	526,720
12 Expenses					
13 Salaries & Benefits					
14 Salaries	2,334	23,006	32,200	71%	62,457
15 Benefits	179	2,115	3,960	53%	16,596
16 Total Salaries & Benefits	2,512	25,121	36,160	69%	79,053
17 Program Expense	9,716	50,810	75,765	67%	68,469
18 Contractual Services	7,644	77,421	103,775	75%	8,280
19 Utilities	4,123	48,059	69,588	69%	63,408
20 Operations & Maintenance	672	29,281	29,789	98%	43,383
21 Permits & Fees	-	1,701	1,733	98%	1,652
22 Grant Expense	-	2,744	-	0%	-
23 Other Expenses	-	-	900	0%	1,554
24 Total Expenses	24,667	235,136	317,709	74%	265,798
25 Net Income (Loss) Before Other Items	66,558	237,662	162,493	146%	260,922
26 Capital Expenses	(82,964)	(333,116)	(176,000)	189%	(380,959)
27 Net Income (Loss)	\$ (16,406)	\$ (95,454)	\$ (13,507)		\$ (120,036)



Helendale CSD Financial Statement Analysis April 2025 – 83% of Fiscal Year

Fund 05-Parks & Recreation Revenues and Expenses

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

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

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

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

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

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

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

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

- Radio Tower Site Rent – \$17,731
- Property Taxes – \$50,858
- Solid Waste Franchise Fees – \$10,542
- Transfer Property Tax Revenue for Street Light Utilities – \$(1,799)

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

Line 14 Salaries: Includes part-time Parks and Recreation employees. YTD is trending under budget at 71%.

Line 15 Benefits: Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education & training. YTD is trending under budget at 53% due to less benefit expenses for part-time employees.



Helendale CSD Financial Statement Analysis April 2025 – 83% of Fiscal Year

Line 17 Program Expense: Includes supplies and expenses for the youth soccer league, park, community center, Farmer's Market, and other programs. YTD is trending under budget at 67%.

Line 18 Contractual Services: Includes software support and other contract services. These expenses are on an as-needed basis and can trend over/under budget. YTD is trending below budget at 75%.

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 69%.

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 98% due to several expenses:

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

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

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

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

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

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



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

	April 2025	YTD Actual	Budget	83% of Budget	PYTD
1 Operating Revenues					
2 Charges for Services	\$ 59,642	\$ 594,096	\$ 708,761	84%	\$ 580,654
3 Assessments & Fees	90,328	242,643	245,096	99%	232,450
4 Other Charges	2,156	29,921	25,460	118%	29,209
5 Grant Revenue	-	67,672	-	0%	-
6 Board Discretionary Revenue	-	-	-	0%	-
7 Miscellaneous Income (Expense)	-	-	-	0%	314
8 Total Revenues	152,127	934,331	979,316	95%	842,628
9 Expenses					
10 Salaries & Benefits					
11 Salaries	3,973	41,225	51,584	80%	70,412
12 Benefits	2,017	18,406	20,312	91%	30,036
13 Total Salaries & Benefits	5,990	59,631	71,896	83%	100,448
14 Contractual Services	59,560	591,451	694,752	85%	506,708
15 Disposal Fees	15,356	136,840	173,000	79%	149,308
16 Operations & Maintenance	314	2,074	2,650	78%	3,285
17 Other Operating Expenses	263	4,126	5,090	81%	2,344
18 Admin Allocation	1,140	11,402	13,682	83%	10,461
19 Total Expenses	82,623	805,523	961,070	84%	772,554
20 Net Income (Loss) Before Other Items	69,504	128,808	18,246		70,073
21 Capital Expenses	-	(67,672)	-	0%	-
22 Net Income (Loss)	\$ 69,504	\$ 61,136	\$ 18,246		\$ 70,073



Helendale CSD Financial Statement Analysis April 2025 – 83% of Fiscal Year

Fund 06-Solid Waste Disposal Revenues and Expenses

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

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

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

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

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

Line 7 Miscellaneous Income (Expense): Includes gain or loss on sale of assets and other miscellaneous income. 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 over budget at 91% due to higher group insurance costs for solid waste employees than anticipated in budget.

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

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

Line 16 Operations & Maintenance: Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD can trend over/under budget due to need and the timing of services. YTD is trending under budget at 67% 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 in line with budget.

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
Financial Statement Analysis
April 2025 – 83% of Fiscal Year

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



Helendale CSD
Statement of Revenues & Expenses - Administration
April 2025

	April 2025	YTD Actual	Budget	83% of Budget	PYTD
1 Operating Revenues					
2 Tower Rent	\$ 17,731	\$ 166,695	\$ 198,909	84%	\$ 166,447
3 Property Taxes	50,858	151,051	125,742	120%	146,465
4 Solid Waste Billing & Fees	17,908	177,222	190,781	93%	159,528
5 Fees & Charges	3,414	34,381	28,500	121%	31,296
6 Investment income	42,164	294,995	80,000	369%	224,255
7 Other Income	-	5,704	200	2852%	2,175
8 Board Discretionary Revenue	(79,131)	(421,730)	(423,818)	100%	(404,422)
9 Total Revenues	52,944	408,318	200,314	204%	325,743
10 Expenses					
11 Salaries & Benefits					
12 Salaries	54,151	554,563	669,796	83%	575,636
13 Benefits	28,250	272,285	317,371	86%	234,914
14 Directors' Fees	750	17,722	47,500	37%	27,455
15 Total Salaries & Benefits	83,150	844,570	1,034,667	82%	840,863
16 Contractual Services	10,371	237,636	270,482	88%	276,288
17 Insurance	320	123,987	120,862	103%	80,419
18 Utilities	1,483	17,544	22,140	79%	17,623
19 Operations & Maintenance	129	2,836	5,150	55%	2,415
20 Permits & Fees	20	10,476	14,850	71%	16,918
21 Office & Other Expenses	6,846	62,415	96,860	64%	62,786
22 Election Expense	5,567	5,567	3,500	159%	-
23 Administrative Allocation	(114,016)	(1,140,163)	(1,368,196)	83%	(1,046,144)
24 Total Expenses	(6,131)	164,868	200,315	82%	251,168
25 Net Income (Loss) Before Capital	59,075	243,450	-		74,575
26 Capital Expenses	-	-	-	0%	(69,758)
27 Net Income (Loss) After Capital	\$ 59,075	\$ 243,450	\$ -		\$ 4,818



Helendale CSD Financial Statement Analysis April 2025 – 83% of Fiscal Year

Fund 10-Administrative Revenues and Expenses

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

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

Line 4 Solid Waste Billing & Fees: Includes franchise fees and billing for solid waste. YTD is trending over budget at 93% due to increased franchise fees.

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

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

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

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

- Radio Tower Site Rent – \$17,731
- Property Taxes – \$50,858
- Solid Waste Franchise Fees – \$10,542

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 37%.

Line 16 Contractual Services: Includes software support, legal services, and auditing & accounting services. YTD is trending over budget at 88% 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.

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



Helendale CSD Financial Statement Analysis April 2025 – 83% of Fiscal Year

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

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

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

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

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

Line 26 Capital Expenses: There is no activity YTD.



Helendale Community Services District

DATE: June 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	6 2024	7 2024	8 2024	9 2024	10 2024	11 2024	12 2024	1 2025	2 2025	3 2025	4 2025	5 2025	TOTAL
Clark	President	Compensated	4		2	3	5	4	4	2	2	3	5	4	38
		Non-Comp	0		0	0	0	1	0	0	0	0	0	0	0
Cardenas	Vice President	Compensated	1	1	2	2	3	2	2	1	2	0	2	2	20
		Non-Comp	1	4	2	4	3	2	2	1	2	2	5	3	31
Guinn	Director	Compensated	7	6	7	2	3	6	4	2	3	4	9		53
		Non-Comp	6	2	0	1	1	2	1	3	1	0	4		21
Rosenberg	Director	Compensated							2	7	4	2	8	7	30
		Non-Comp							0	0	0	0	0	0	1
DeVries	Director	Compensated							2		4	2	6	3	17
		Non-Comp							0		0	2	2	2	1

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Director: **George Cardenas**

Pay Period Ending: May 2025

DATE	EXPENSE DESCRIPTION AND EXPLANATION	Miles	\$ Meals	\$ Lodging	\$ Other Expense	Reimburse (Yes / No)	Phone Call (Yes / No)	Expense Category
1/16/2025	Event Meeting with GM Cox					No	Yes	G
1/16/2025	Description of Public Benefit Discuss and Review Board Meeting agenda							
1/16/2025	Event Board Meeting 6:00pm					Yes	No	A
1/16/2025	Description of Public Benefit Light Contract / Financial Services / Community Sales Event / Strategic Planning							
2/6/2025	Event Meeting with GM Cox 2:00pm					No	Yes	G
2/6/2025	Description of Public Benefit Discuss and Review Board Meeting agenda							
2/6/2025	Event Board Meeting 3:00pm					Yes	No	A
2/6/2025	Description of Public Benefit Community Yard Sale / Mid Year Budget / Vehicle Purchase / Water CIP review							
2/20/2025	Event Meeting with GM Cox 2:00pm					No	No	G
2/20/2025	Description of Public Benefit Discuss and Review Board Meeting agenda							
		Miles	\$ Meals	\$ Lodging	\$ Expense	Reimburse	\$ Meetings	Total:
						2	\$300.00	\$300.00

May 15, 2025

Date: _____

Signature: _____

Expense Categories

- (A) Public meeting governed by the Brown Act
 - (B) Public event *
 - (C) Representation at public meeting/event *
 - (D) Representation at 501C3 Board *
 - (E) Conference / Seminar / Training Program related to District *
 - (F) Ad Hoc committee of the Board
 - (G) Meeting w/ GM or designee regarding District operations
 - (H) Meeting with auditors / attorney / consultant retained by the District
 - (I) Meeting Local / State / Federal body w/ jurisdiction affecting the District
 - (J) Meeting w/ organization with interests in matters involving functions of the District
 - (K) Meeting pre-approved by the Board of Directors
- * written or verbal report required to be presented at the next Board Meeting

Mileage: \$0.655 / mile

**HELENDALE COMMUNITY SERVICES DISTRICT
BOARD MEMBER EXPENSE VOUCHER**

Director: **George Cardenas**

Pay Period Ending: May 2025

DATE	EXPENSE DESCRIPTION AND EXPLANATION	Miles	\$ Meals	\$ Lodging	\$ Other Expense	Reimburse (Yes / No)	Phone Call (Yes / No)	Expense Category
2/20/2025	Event					Yes	No	A
	Description of Public Benefit							
3/14/2025	Event					No	Yes	G
	Description of Public Benefit							
3/20/2025	Event					No	No	C
	Description of Public Benefit							
4/3/2025	Event					No	Yes	G
	Description of Public Benefit							
4/3/2025	Event					Yes	No	A
	Description of Public Benefit							
<p align="center">Wastewater CIP / Dissolving Park & Rec / CPI Staffing Budget</p> <p align="center">Meeting with GM Cox 2:00pm</p> <p align="center">Discuss March 6, 2025 Board meeting</p> <p align="center">BIG Town Hall Meeting</p> <p align="center">First Baptist Church, Barstow CA - 6:00pm-8:00pm</p> <p align="center">Meeting with GM Cox 2:00pm</p> <p align="center">Discuss and Review Board Meeting agenda</p> <p align="center">Board Meeting 6:00pm</p> <p align="center">Solid Waste Rate, Insurance, Worker's Comp.</p>								
		Miles	\$ Meals	\$ Lodging	\$ Expense	Reimburse	\$ Meetings	Total:
						2	\$300.00	\$300.00

May 15, 2025

Date:

Signature: 

Expense Categories

- (A) Public meeting governed by the Brown Act
 - (B) Public event *
 - (C) Representation at public meeting/event *
 - (D) Representation at 501C3 Board *
 - (E) Conference / Seminar / Training Program related to District *
 - (F) Ad Hoc committee of the Board
 - (G) Meeting w/ GM or designee regarding District operations
 - (H) Meeting with auditors / attorney / consultant retained by the District
 - (I) Meeting Local / State / Federal body w/ jurisdiction affecting the District
 - (J) Meeting w/ organization with interests in matters involving functions of the District
 - (K) Meeting pre-approved by the Board of Directors
- * written or verbal report required to be presented at the next Board Meeting

Mileage: \$0.655 / mile

**HELENDALE COMMUNITY SERVICES DISTRICT
BOARD MEMBER EXPENSE VOUCHER**

Director: **George Cardenas**

Pay Period Ending: May 2025

DATE	EXPENSE DESCRIPTION AND EXPLANATION	Miles	\$ Meals	\$ Lodging	\$ Other Expense	Reimburse (Yes / No)	Phone Call (Yes / No)	Expense Category
4/17/2025	Event					No	Yes	G
	Description of Public Benefit							
4/17/2025	Event					Yes	No	A
	Description of Public Benefit							
4/21/2025	Event					No	No	J
	Description of Public Benefit							
4/22/2025	Event					No	No	J
	Description of Public Benefit							
4/29/2025	Event					No	No	E
	Description of Public Benefit							
		Miles	\$ Meals	\$ Lodging	\$ Expense	Reimburse	\$ Meetings	Total:
						1	\$150.00	\$150.00

May 15, 2025

Signature: _____ Date: _____

Expense Categories

- (A) Public meeting governed by the Brown Act
 - (B) Public event *
 - (C) Representation at public meeting/event *
 - (D) Representation at 501C3 Board *
 - (E) Conference / Seminar / Training Program related to District *
 - (F) Ad Hoc committee of the Board
 - (G) Meeting w/ GM or designee regarding District operations
 - (H) Meeting with auditors / attorney / consultant retained by the District
 - (I) Meeting Local / State / Federal body w/ jurisdiction affecting the District
 - (J) Meeting w/ organization with interests in matters involving functions of the District
 - (K) Meeting pre-approved by the Board of Directors
- * written or verbal report required to be presented at the next Board Meeting

Mileage: \$0.655 / mile

**HELENDALE COMMUNITY SERVICES DISTRICT
BOARD MEMBER EXPENSE VOUCHER**

Director: **George Cardenas**

Pay Period Ending: May 2025

DATE	EXPENSE DESCRIPTION AND EXPLANATION	Miles	\$ Meals	\$ Lodging	\$ Other Expense	Reimburse (Yes / No)	Phone Call (Yes / No)	Expense Category
5/1/2025	Event					No	Yes	G
	Description of Public Benefit							
5/1/2025	Event					Yes	No	A
	Description of Public Benefit							
4/17/2025	Event					No	No	E
	Description of Public Benefit							
5/15/2025	Event					No	Yes	G
	Description of Public Benefit							
5/15/2025	Event					Yes	No	A
	Description of Public Benefit							



May 15, 2025

Date:

Expense Categories

- (A) Public meeting governed by the Brown Act
 - (B) Public event *
 - (C) Representation at public meeting/event *
 - (D) Representation at 501C3 Board *
 - (E) Conference / Seminar / Training Program related to District *
 - (F) Ad Hoc committee of the Board
 - (G) Meeting w/ GM or designee regarding District operations
 - (H) Meeting with auditors / attorney / consultant retained by the District
 - (I) Meeting Local / State / Federal body w/ jurisdiction affecting the District
 - (J) Meeting w/ organization with interests in matters involving functions of the District
 - (K) Meeting pre-approved by the Board of Directors
- * written or verbal report required to be presented at the next Board Meeting

Miles	\$ Meals	\$ Lodging	\$ Expense	Reimburse	\$ Meetings	Total:
				2	\$300.00	\$300.00

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Pay Period Ending

Name

Bon Clark

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
<i>4/1</i>	<i>Meet Kimberly Cox</i>		\$	\$	\$			<i>G</i>
	Description of Public Benefit							
<i>4/3</i>	<i>Review Adgenda</i>		\$	\$	\$			<i>A</i>
	Description of Public Benefit							
<i>4/15</i>	<i>Meet with Kimberly Cox</i>		\$	\$	\$			<i>G</i>
	Description of Public Benefit							
<i>4/17</i>	<i>Review Adgenda</i>		\$	\$	\$			<i>A</i>
	Description of Public Benefit							
<i>4/29</i>	<i>Meet with Kimberly Cox</i>		\$	\$	\$			
	Description of Public Benefit							
		Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total
			\$	\$	\$		\$	\$

Bon Clark

Signature

5/16/25

Date

Expense Categories

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

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Pay Period Ending 4-21-25 thru 05-10-2025

Name: Artie DeVries

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
04-21-25	Event LAFCOCSO Meeting		\$	\$	\$	Yes	No	C
	Description of Public Benefit							
4-29-2025	Event Special Districts Governance Training	52	\$	\$	\$	No	No	E
	Description of Public Benefit							
4-29-25	Event Pre-meeting with GM		\$	\$	\$	Yes	No	G
	Description of Public Benefit							
5-1-25	Event Board Meeting		\$	\$	\$	Yes	No	A
	Description of Public Benefit							
5-10-2025	Event Concert in the Park		\$	\$	\$	No	No	B
	Description of Public Benefit							
		Total Miles	\$ 34.06	\$ 0	\$ 0	Total # of Compensable Meetings	3	Total
								\$ 484.06

Artie DeVries

Signature

05-16-25

Date

Expense Categories

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

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name: **Artie DeVries** Pay Period Ending: **5-12-2025** thru **5-15-2025**

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
05-12-2025	Event Pre-Meeting with GM		\$	\$	\$	Yes	No	G
	Description of Public Benefit							
5-15-2025	Event Board Meeting		\$	\$	\$	Yes	No	A
	Description of Public Benefit							
	Event		\$	\$	\$	Please Select	Please Sell	
	Description of Public Benefit							
	Event		\$	\$	\$	Please Select	Please Sell	
	Description of Public Benefit							
	Event		\$	\$	\$	Please Select	Please Sell	
	Description of Public Benefit							
		Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total
		\$ 0.00	\$ 0	\$ 0	\$ 0	2	\$ 300	\$ 300

Artie DeVries Signature Date: 05-16-2025

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

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name: Gilly K. Sambas Pay Period Ending: _____

Date	Event	Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
5/12	Event	meeting with GM		\$	\$	\$	Y		
5/15	Description of Public Benefit	Pre Board meeting with gm							
5/15	Event	Board meeting		\$	\$	\$	Y		
5/15	Description of Public Benefit	Bi weekly Reg Board meeting							
5/21	Event	Senior Affairs Commission		\$	\$	\$	N		
5/21	Description of Public Benefit	monthly meeting							
5/29	Event	meeting management		\$	\$	\$	Y		
5/29	Description of Public Benefit	Apple valley							
5/29	Event	Efficient and Effective Public meeting class		\$	\$	\$	Y		
5/29	Description of Public Benefit	Special Board meeting		\$	\$	\$	Y		
5/29	Description of Public Benefit	Budget meeting							
			Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total
				\$	\$	\$	\$	\$	\$

Signature: [Signature] Date: 6/2/25

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



Helendale Community Services District

Date: June 5, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #6
Discussion Only Regarding Proposed Solid Waste Rate Increase

STAFF RECOMMENDATION:

None. This is Informational Only.

STAFF REPORT:

The purpose of this agenda item is to discuss the proposed rate increase for solid waste services and to allow for members of the public to ask questions.

On April 3, 2025, the honorable Board of Directors accepted Burrtec's CPI based rate request and directed Staff to circulate information to all rate payers regarding the proposed rate increases. Public notices were mailed on May 5, at least 45-days prior to the Public Hearing scheduled for June 19. To date, District staff has not received any inquiries nor protests from the public. If members of the public and affected rate payers wished to protest the proposed rate increase, they may do so up until the deliberation of the Board on June 19 at which time the Board will consider if a majority protest was received.

PROPOSED RATE INCREASE:

The majority of this staff report will focus on residential customers. Due to the numerous options available for residential bin and commercial customers, it is challenging to articulate each possible scenario. Exhibit A attached provides details on the increase for all services.

Section 10.05 of the contract outlines the annual formula-based compensation adjustment as follows:

"The maximum rates set forth in Attachment D, Residential Bin and Commercial Services may be adjusted annually effective each July 1st by an amount equal to the calendar year annual twelve-month mean average change in the Consumer Price Index for All Urban Consumers for the Los Angeles-Riverside Orange Counties as published by the United States Department of Labor, Bureau of Labor Statistics for the previous calendar year annual twelve-months period (CPI)"...It is understood by both parties that the maximum annual CPI increase shall be no greater than four percent (4%) in any given adjustment period."

With the creation of the Riverside, San Bernardino, Ontario market index, the CPI has been changed to the more applicable market and memorialized in a contract amendment dated June 17, 2021. The proposed rate increase is based upon the September average annual CPI and applies

to the curbside pickup and the administrative fee for billing. The rate request is to be submitted by Burrtec each year no later than April 1 to allow time for the public noticing process to occur.

History of CPI Increases under the Burrtec Contract:

- FY22 1.87%
- FY23 5.76%
- FY 24 8.7% Due to Economic challenges the Board awarded full amount.
- FY25 4% Actual CPI was 4.65%
- FY26 2.61%

With the waiver granted by CalRecycle the community has been exempted from the encumbrances of SB1383 for the most part until 2028. Legacy cost for a software contract was included in last year’s proposal but has been eliminated for this rate year. Last year residential rates actually reduced from \$27.85 to \$27.53 due to the elimination of SB1383 related costs. The Estimated cost of residential curbside trash service with the proposed rate increase of 2.61% is \$28.51. Staff is requesting that the Board consider an increase in green waste hauling services by \$0.03 for a total of \$0.40 monthly.

The chart below shows the rate increase at the 2.61% increase for curbside trash pick and admin billing services. The Recycling Fee is calculated independent of the CPI and is based upon a pro-rata share of the cost of operation offset by the recycled product commodity market.

	Trash	Recycling Fee	Franchise Fee	Admin Billing Fee	Green Waste Fee	ESFR	Prop 218 Notification	Burrtec Credits	Total	Last Year's Rate	Amount of Increase
S/F	\$ 20.62	\$ 1.71	\$ 2.81	\$ 2.95	\$ 0.40	\$ -	\$ 0.02		\$ 28.51	\$ 27.53	\$ 0.98
DUPLEX	\$ 41.24	\$ 3.42	\$ 5.62	\$ 5.90	\$ 0.80	\$ -	\$ 0.04		\$ 57.02	\$ 55.06	\$ 1.96
CONDO	\$ 20.62	\$ 1.71	\$ 2.81	\$ 2.95	\$ 0.40	\$ 7.10	\$ 0.02		\$ 35.61	\$ 34.63	\$ 0.98
X GREEN	\$ 9.17		\$ 1.02						\$ 10.19	\$ 9.93	\$ 0.26
X BLUE	\$ 1.80		\$ 0.20						\$ 2.00	\$ 1.94	\$ 0.06

RATE COMPONENTS:

The current residential rate includes the following components: (1) a cost for the weekly curbside trash pick-up service; (2) a recycling fee; (3) a franchise fee that is paid to the District by Burrtec for the exclusive franchise to provide service within District boundaries; (4) an administration fee paid to the District for billing, customer service, bulky item pickup and can delivery; (5) a fee for the disposal of green waste from the drop-off program; (6) a recovery fee to cover the prior year’s cost of the Proposition 218 rate increase notifications that the District is required to mail and publish prior to any rate hearing. Th software charge of \$0.14 has been eliminate and the Prop 218 fee was reduced from \$0.8 to \$0.02 due to the reduction in rate notices that were mailed last year. Lastly, the green waste hauling fee increases by \$0.03 to help cover the costs of the program.

RECYCLING COSTS:

Recycling costs cover the expense to process the material in the blue recycling carts. The value of the recycled materials is used to offset the operation of the Materials Recovery Facility (MRF) located in Victorville that processes the blue barrel contents. The proposed cost for FY26 is \$1.71.

RESIDENTIAL BINS:

Residential Bin customers have a separate set of rates listed on the attached documents. Each size has a modest increase as follows:

Size	FY25	FY26	Increase
1.5	90.22	92.49	2.27
2	116.34	119.27	2.93
3	157.08	161.03	3.95

COMMERCIAL SERVICE:

Commercial rates have increased modestly and vary significantly based upon type of service provided. Although the residential sector has a waiver from the SB1383 requirements, commercial customers do not. Restaurants are required to separate food waste into specific bins as well as recycle cardboard and other items.

Upon Board acceptance of this item, Staff will prepare the required public notices and schedule the public hearings regarding the matter.

FISCAL IMPACT: As outlined in the staff report

Possible Motion: None

ATTACHMENTS: Public Notification and Exhibit A

**NOTICE OF PUBLIC HEARING REGARDING HELENDALE COMMUNITY SERVICES DISTRICT
REFUSE COLLECTION SERVICE CHARGES
FOR RESIDENTIAL AND COMMERCIAL CUSTOMERS**

The HELENDALE CSD Board of Directors will be considering an increase in residential and commercial trash service charges. Exhibit A attached hereto and incorporated herein provides specific costs related to type and frequency of services provided.

Residential weekly curbside service will increase by \$0.98 per month if this rate increase is approved.
Commercial and residential bin services vary based upon many factors. Please see details herein.

Article XIID of the California Constitution requires the Helendale Community Services District (HCSD) to send notification of a proposed rate increase to all owners and tenants of real property within HCSD's service area who would be directly liable to pay for refuse collection services to the property at least 45 days prior to a public hearing 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 refuse collection 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 meeting and 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 Meeting on **June 5, 2025**, and a Public Hearing on **June 19, 2025**, on the proposed rate increases described herein, at 6:00 p.m., in the HCSD Board Room located at 26540 Vista Road, Suite C, Helendale, California.

INFORMATION ABOUT THE CHARGES

- A. Basis upon which the charges were calculated.** The HCSD Board of Directors has previously determined that the collection and disposal of refuse in its service area shall be performed by Burrtec Waste Industries, Inc. ("Burrtec"), under the terms of an exclusive franchise agreement. The total proposed increase for residential customers varies based upon type and frequency of service. HCSD provides one refuse cart and up to two recycling carts for all residential customers. **RESIDENTIAL CART:** The monthly residential curbside collection charge is comprised of seven components: (1) an amount for the administration and operation of automated curbside refuse collection service, which includes the provision of collection carts - a 95 gallon refuse cart and up to two 65-gallon recycling carts - with weekly curbside pick-up service; (2) the cost of recycling; (3) an amount to compensate HCSD for its administrative costs in connection with billing, customer service and noticing requirements; (4) an amount to compensate HCSD for franchise service provision as assumed from the County of San Bernardino; (5) the cost of residential disposal at the landfill if not otherwise paid through the tax rolls; (6) the cost of hauling green waste; and (7) a reimbursement for Proposition 218 notification. Typically, residential disposal costs are paid out of a disposal fee listed on the property tax bill. If this fee is not on the tax bill, then the disposal costs are added to the monthly bill for those accounts receiving curbside service. **RESIDENTIAL BIN SERVICE:** For residential bin customers the increases vary based upon size and frequency of service. You may be able to reduce costs by changing from bin service to cart service. The residential bin charges are comprised of three components: (1) An amount for the administration and operation of residential bin refuse and recycling collection service; (2) the tipping/disposal fee (as applicable); and (3) an amount to compensate HCSD for franchise service provision as assumed from the County of San Bernardino. **COMMERCIAL SERVICE:** The commercial charges are comprised of four components: (1) An amount for the administration and operation of commercial bin refuse and recycling collection service; (2) the tipping/disposal fee; (3) an amount to compensate HCSD for franchise service provision as assumed from the County of San Bernardino; and (4) mandatory Assembly Bills 341 and 826 recycling and organic waste diversion requirements.
- B. Reason for the proposed increases.** The increase for collection service is based upon the Riverside-San Bernardino-Ontario 2024 average Consumer Price Index (CPI) for All Urban Consumers of 2.61%. The monthly residential increase includes a \$0.53 increase in curbside residential pick-up service; an \$0.08 increase in the administration fee to reflect the CPI increase; an increase of \$0.11 for the franchise fee capped at 10% of the total; a \$0.29 increase in the cost of recycling and an increase of \$0.03 for the Green Waste hauling charges. In addition, there is a reduction of \$0.06 for the Proposition 218 notification cost reimbursement. Residential and Commercial Bin rates vary by frequency and type of service. See Exhibit A for more information related to specific service-related costs and increases.
- C. Charge per parcel.** HCSD proposes to adopt rate increases for residential and commercial refuse collection service charges as described in Exhibit A on the reverse side of this Notice. If you need assistance determining the charge for your property or parcel for residential service or change the level of service, you may contact HCSD by calling (760) 951-0006 x224, by mail to PO BOX 359, Helendale, CA 92342, or in person at 26540 Vista Road, Suite B, Helendale, California. For questions about commercial refuse service, you may contact Burrtec by calling (760) 245-8607.
- D. Written report.** A written report has been prepared by Burrtec and filed with HCSD's General Manager regarding the proposed new commercial and residential refuse collection service charges. As required by California Government Code Section 66016, the written report also provides data indicating the amount of cost, or estimated cost, to provide refuse collection service and the revenue sources anticipated to provide the service. A copy of the written report is available at HCSD's offices located at 26540 Vista Road, Suite B, Helendale, California.

HOW TO PARTICIPATE

If you have any questions or comments about the proposed rates or wish to protest you may: **Write** – Formal 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, Helendale, California. 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 Meeting – A Public Meeting will be held on **June 5, 2025**, at 6:00 p.m., in the HCSD's Board Room located at 26540 Vista Road, Suite C, Helendale, California during which a presentation will be made outlining the proposed rate. This will be an opportunity to ask questions regarding the proposed rate.

Attend the Public Hearing – Written protests may also be submitted at the Public Hearing on **June 19, 2025**, at 6:00 p.m., in HCSD's Board Room located at 26540 Vista Road, Suite C, Helendale, California. All 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. You may attend the Public Hearing on **June 19, 2025**, at 6:00 p.m. either in-person in HCSD's Board Room located at 26540 Vista Road, Suite C, Helendale, California, or via teleconference at www.zoom.com Meeting ID: 463 173 8547 Passcode: HCSD. **Information available to you** – Copies of the written report, the proposed Resolution, HCSD's exclusive franchise agreement with Burrtec, 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, Helendale, California.

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 refuse collection service 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 the refuse collection service rates after public input and deliberation in the manner described in this Notice. If adopted, the proposed rates would become effective **July 1, 2025**. Pursuant to Government Code Section 53759, a 120-day statute of limitations period applies for any judicial action or proceeding challenging any new, increased, or extended refuse collection fee or service charge. Pursuant to Government Code Section 53759.1, all objections must be submitted prior to the close of the public hearing set forth in this Notice. The failure to submit a timely objection bars any right to challenge the proposed fees or charges through a legal proceeding.

EXHIBIT A - HELENDALE CSD PROPOSED 2025 RATE INCREASE (Effective 7/1/2025 - 6/30/2026)

Service Type	Current 2024/25 Rate		Proposed 2025/26 Rate		Service Type	Current 2024/25 Rate		Proposed 2025/26 Rate		Service Type	Current 2024/25 Rate		Proposed 2025/26 Rate	
	Current	Proposed	Current	Proposed		Current	Proposed	Current	Proposed		Current	Proposed	Current	Proposed
RESIDENTIAL SERVICES														
Residential & MF Service														
95-gallon barrel with paid disposal costs	\$ 27.08	\$ 28.11	\$ 110.94	\$ 119.19	Commercial Barrel Service	Frequency	\$ 21.97	\$ 22.34	Permanet & Temporary Roll-Off (Recycling) + Disposal / Processing	40 yard	\$ 260.80	\$ 267.62		
95-gallon barrel w/o paid disposal costs	\$ 34.18	\$ 35.21	\$ 210.24	\$ 209.03	Size	1	\$ 56.52	\$ 56.59	40 yard	\$ 260.80	\$ 267.62			
Extra 95-gallon trash barrel	\$ 9.93	\$ 10.19	\$ 309.68	\$ 308.00	95-gallon barrel-trash	2	\$ 81.63	\$ 83.19	40 yard compactor	10 yard	\$ 260.80	\$ 267.62		
65/95-gallon recy. 1st extra	N/A	N/A	\$ 143.09	\$ 144.00	95-gallon barrel-trash	3	\$ 9.06	\$ 9.44	40 yard glw	40 yard tires	\$ 260.80	\$ 267.62		
65/95-gallon recy. extra	\$ 1.94	\$ 2.00	\$ 276.51	\$ 274.99	Automated Recy 35g	2	\$ 18.21	\$ 19.00						
Extra pick-up on non-service day (barrels)	\$ 29.53	\$ 30.30	\$ 408.98	\$ 406.84	Automated Recy 35g	3	\$ 27.37	\$ 28.54						
Extra pick-up on service day (barrels)	\$ 9.93	\$ 10.19	\$ 197.84	\$ 197.84	Automated Recy 35g	4	\$ 36.52	\$ 38.10						
Green Waste Hauling	\$ 30.37	\$ 30.40	\$ 397.47	\$ 397.47	Automated Recy 35g	5	\$ 45.67	\$ 47.64						
Barrel Exchange (one exchange per year at no charge, does not apply to graffiti or damaged barrels)	\$ 20.23	\$ 20.77	\$ 596.27	\$ 593.50	Automated Recy 35g	6	\$ 54.82	\$ 57.19						
Barrel Replacement (gross damage)	\$ 89.43	\$ 89.43	\$ 794.98	\$ 791.30	Automated Recy 65g	1	\$ 9.89	\$ 10.43						
Barrel Roll out Service (excludes qualified participants)	N/A	N/A												
Residential Bulky Item Pick Up	N/A	\$ 57.74												
Commercial & MF with 2-4 units Trash Bin Service (with paid disposal costs)														
Size	1	\$ 90.22	\$ 92.49	\$ 989.09	Automated Recy 65g	2	\$ 19.78	\$ 20.86	End Dump (rate per hour)		\$ 244.77	\$ 251.17		
1.5	2	\$ 180.38	\$ 184.91	\$ 1,192.46	Automated Recy 65g	3	\$ 29.66	\$ 31.28	Wastewater Sludge Hauling		\$ 474.24	\$ 486.64		
2	3	\$ 270.59	\$ 277.39	\$ 1,926.93	Automated Recy 65g	4	\$ 39.54	\$ 41.70						
3	4	\$ 360.80	\$ 369.58	\$ 2,661.40	Automated Recy 65g	5	\$ 49.43	\$ 52.13						
4	5	\$ 451.01	\$ 461.77	\$ 3,396.87	Automated Recy 65g	6	\$ 59.32	\$ 62.96						
5	6	\$ 541.22	\$ 553.04	\$ 4,132.34	Automated Recy 95g	1	\$ 10.68	\$ 11.37						
6	7	\$ 631.43	\$ 644.31	\$ 4,867.81	Automated Recy 95g	2	\$ 21.91	\$ 22.67						
7	8	\$ 721.64	\$ 735.60	\$ 5,603.28	Automated Recy 95g	3	\$ 33.97	\$ 35.19						
8	9	\$ 811.85	\$ 826.87	\$ 6,338.75	Automated Recy 95g	4	\$ 45.23	\$ 46.58						
9	10	\$ 902.06	\$ 918.14	\$ 7,074.22	Automated Recy 95g	5	\$ 56.58	\$ 58.58						
10	11	\$ 992.27	\$ 1,009.47	\$ 7,809.69	Automated Recy 95g	6	\$ 67.88	\$ 70.88						
11	12	\$ 1,082.48	\$ 1,100.76	\$ 8,545.16	Automated Recy 95g	7	\$ 79.18	\$ 83.18						
12	13	\$ 1,172.69	\$ 1,202.03	\$ 9,280.63	Automated Recy 95g	8	\$ 90.48	\$ 95.48						
13	14	\$ 1,262.90	\$ 1,303.32	\$ 10,016.10	Automated Recy 95g	9	\$ 101.78	\$ 107.78						
14	15	\$ 1,353.11	\$ 1,404.71	\$ 10,751.57	Automated Recy 95g	10	\$ 113.08	\$ 119.78						
15	16	\$ 1,443.32	\$ 1,506.31	\$ 11,487.04	Automated Recy 95g	11	\$ 124.38	\$ 131.78						
16	17	\$ 1,533.53	\$ 1,607.49	\$ 12,222.51	Automated Recy 95g	12	\$ 135.68	\$ 143.58						
17	18	\$ 1,623.74	\$ 1,705.64	\$ 12,958.98	Automated Recy 95g	13	\$ 146.98	\$ 155.38						
18	19	\$ 1,713.95	\$ 1,806.84	\$ 13,694.45	Automated Recy 95g	14	\$ 158.28	\$ 167.28						
19	20	\$ 1,804.16	\$ 1,907.84	\$ 14,430.92	Automated Recy 95g	15	\$ 169.58	\$ 179.28						
20	21	\$ 1,894.37	\$ 2,008.73	\$ 15,166.39	Automated Recy 95g	16	\$ 180.88	\$ 191.28						
21	22	\$ 1,984.58	\$ 2,119.13	\$ 15,901.86	Automated Recy 95g	17	\$ 192.18	\$ 202.78						
22	23	\$ 2,074.79	\$ 2,230.53	\$ 16,637.33	Automated Recy 95g	18	\$ 203.48	\$ 214.28						
23	24	\$ 2,165.00	\$ 2,341.93	\$ 17,372.80	Automated Recy 95g	19	\$ 214.78	\$ 225.78						
24	25	\$ 2,255.21	\$ 2,453.37	\$ 18,108.27	Automated Recy 95g	20	\$ 226.08	\$ 237.78						
25	26	\$ 2,345.42	\$ 2,564.81	\$ 18,843.74	Automated Recy 95g	21	\$ 237.38	\$ 249.28						
26	27	\$ 2,435.63	\$ 2,676.25	\$ 19,579.21	Automated Recy 95g	22	\$ 248.68	\$ 260.98						
27	28	\$ 2,525.84	\$ 2,787.69	\$ 20,314.68	Automated Recy 95g	23	\$ 259.98	\$ 272.48						
28	29	\$ 2,616.05	\$ 2,899.13	\$ 21,050.15	Automated Recy 95g	24	\$ 271.28	\$ 284.18						
29	30	\$ 2,706.26	\$ 3,010.57	\$ 21,785.62	Automated Recy 95g	25	\$ 282.58	\$ 295.68						
30	31	\$ 2,796.47	\$ 3,122.01	\$ 22,521.09	Automated Recy 95g	26	\$ 293.88	\$ 307.18						
31	32	\$ 2,886.68	\$ 3,233.45	\$ 23,256.56	Automated Recy 95g	27	\$ 305.18	\$ 318.68						
32	33	\$ 2,976.89	\$ 3,344.89	\$ 23,992.03	Automated Recy 95g	28	\$ 316.48	\$ 330.18						
33	34	\$ 3,067.10	\$ 3,456.33	\$ 24,727.50	Automated Recy 95g	29	\$ 327.78	\$ 341.68						
34	35	\$ 3,157.31	\$ 3,567.77	\$ 25,463.97	Automated Recy 95g	30	\$ 339.08	\$ 353.18						
35	36	\$ 3,247.52	\$ 3,679.21	\$ 26,199.44	Automated Recy 95g	31	\$ 350.38	\$ 364.68						
36	37	\$ 3,337.73	\$ 3,790.65	\$ 26,934.91	Automated Recy 95g	32	\$ 361.68	\$ 376.18						
37	38	\$ 3,427.94	\$ 3,902.09	\$ 27,670.38	Automated Recy 95g	33	\$ 372.98	\$ 387.68						
38	39	\$ 3,518.15	\$ 4,013.53	\$ 28,405.85	Automated Recy 95g	34	\$ 384.28	\$ 399.18						
39	40	\$ 3,608.36	\$ 4,124.97	\$ 29,141.32	Automated Recy 95g	35	\$ 395.58	\$ 410.68						
40	41	\$ 3,698.57	\$ 4,236.41	\$ 29,876.79	Automated Recy 95g	36	\$ 406.88	\$ 422.18						
41	42	\$ 3,788.78	\$ 4,347.85	\$ 30,612.26	Automated Recy 95g	37	\$ 418.18	\$ 433.68						
42	43	\$ 3,878.99	\$ 4,459.29	\$ 31,347.73	Automated Recy 95g	38	\$ 429.48	\$ 445.18						
43	44	\$ 3,969.20	\$ 4,570.73	\$ 32,083.20	Automated Recy 95g	39	\$ 440.78	\$ 456.68						
44	45	\$ 4,059.41	\$ 4,682.17	\$ 32,818.67	Automated Recy 95g	40	\$ 452.08	\$ 468.18						
45	46	\$ 4,149.62	\$ 4,793.61	\$ 33,554.14	Automated Recy 95g	41	\$ 463.38	\$ 479.68						
46	47	\$ 4,239.83	\$ 4,905.05	\$ 34,289.61	Automated Recy 95g	42	\$ 474.68	\$ 491.18						
47	48	\$ 4,330.04	\$ 5,016.49	\$ 35,025.08	Automated Recy 95g	43	\$ 485.98	\$ 502.68						
48	49	\$ 4,420.25	\$ 5,127.93	\$ 35,760.55	Automated Recy 95g	44	\$ 497.28	\$ 514.18						
49	50	\$ 4,510.46	\$ 5,239.37	\$ 36,496.02	Automated Recy 95g	45	\$ 508.58	\$ 525.68						
50	51	\$ 4,600.67	\$ 5,350.81	\$ 37,231.49	Automated Recy 95g	46	\$ 519.88	\$ 537.18						
51	52	\$ 4,690.88	\$ 5,462.25	\$ 37,966.96	Automated Recy 95g	47	\$ 531.18	\$ 548.68						
52	53	\$ 4,781.09	\$ 5,573.69	\$ 38,702.43	Automated Recy 95g	48	\$ 542.48	\$ 560.18						
53	54	\$ 4,871.30	\$ 5,685.13	\$ 39,437.90	Automated Recy 95g	49	\$ 553.78	\$ 571.68						
54	55	\$ 4,961.51	\$ 5,796.57	\$ 40,173.37	Automated Recy 95g	50	\$ 565.08	\$ 583.18						
55	56	\$ 5,051.72	\$ 5,908.01	\$ 40,908.84	Automated Recy 95g	51	\$ 576.38	\$ 594.68						
56	57	\$ 5,141.93	\$ 6,019.45	\$ 41,644.31	Automated Recy 95g	52	\$ 587.68	\$ 606.18						
57	58	\$ 5,232.14	\$ 6,130.89	\$ 42,379.78	Automated Recy 95g	53	\$ 598.98	\$ 617.68						
58	59	\$ 5,322.35	\$ 6,242.33	\$ 43,115.25	Automated Recy 95g	54	\$ 610.28	\$ 629.18						
59	60	\$ 5,412.56	\$ 6,353.77	\$ 43,850.72	Automated Recy 95g	55	\$ 621.58	\$ 640.68						
60	61	\$ 5,502.77	\$ 6,465.21	\$ 44,586.19	Automated Recy 95g	56	\$ 632.88	\$ 652.18						
61	62	\$ 5,592.98	\$ 6,576.65	\$ 45,321.66	Automated Recy 95g	57	\$ 644.18	\$ 663.68						
62	63	\$ 5,683.19	\$ 6,688.09	\$ 46,057.13	Automated Recy 95g	58	\$ 655.48	\$ 675.18						
63	64	\$ 5,773.40	\$ 6,800.53	\$ 46,792.60	Automated Recy 95g	59	\$ 666.78	\$ 686.68						
64	65	\$ 5,863.61	\$ 6,911.97	\$ 47,528.07	Automated Recy 95g	60	\$ 678.08	\$ 698.18						
65	66	\$ 5,953.82	\$ 7,023.41	\$ 48,263.54	Automated Recy 95g	61	\$ 689.38	\$ 709.68						
66	67	\$ 6,044.03	\$ 7,134.85	\$ 49,000.01	Automated Recy 95g	62	\$ 700.68	\$ 721.18						
67	68	\$ 6,134.24	\$ 7,246.29	\$ 49,735.48	Automated Recy 95g	63	\$ 711.98	\$ 732.68						
68	69	\$ 6,224.45	\$ 7,357.73	\$ 50,470.95	Automated Recy 95g	64	\$ 723.28	\$ 744.18						



Helendale Community Services District

Date: June 5, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #7
Discussion and Possible Action Regarding Approval of a Professional Services Agreement for Audit Services

STAFF RECOMMENDATION:

Approve professional services agreement for audit services.

STAFF REPORT:

The District has contracted with the firm of CJ Brown (formerly Fedak & Brown) to prepare the audit since FY 17. Staff has enjoyed working with the auditors and appreciate their thoroughness in evaluating the District's financial procedures and adherence to District policies. CJ Brown and Company completed their eighth year providing audit services for the District. Beginning two years ago we were assigned a new engagement partner from the firm, Jonathan Abadesco, as recommended by best practices. In February 2022, the District elected to engage Brown for another three years (FY22, FY23 & FY24).

The former contract with Fedak & Brown offered two additional years, however, with the new firm and the transition of GM prior to the FY26 audit, Management is requesting that you consider a professional services agreement with the new firm's name for FY 25, 26, 27 and two additional optional years (FY28 & FY29). The prices from the old firm are honored in FY25 and FY26 audits. Audit service costs are as follows:



FISCAL IMPACT: As outlined in Staff report

POSSIBLE MOTION: Approve a Professional Services Agreement with C.J. Brown and Company, CPA's for FY25 through FY29

ATTACHMENTS: Draft PSA

**AGREEMENT FOR SERVICES
BETWEEN
HELENDALE COMMUNITY SERVICES DISTRICT
AND
C.J. BROWN & COMPANY, CPA'S**

THIS AGREEMENT is made this 5th day of June, 2025 (hereinafter referred to as the "Effective Date"), by and between the HELENDALE COMMUNITY SERVICES DISTRICT, a public agency organized and operating pursuant to California Government Code Section 61000 et seq. (hereinafter referred to as the "DISTRICT"), and C.J. Brown & Company, an Accountancy Corporation, (hereinafter referred to as "CONSULTANT"). DISTRICT and CONSULTANT may individually be referred to as "Party" or collectively as "Parties" in this Agreement.

RECITALS

WHEREAS, the DISTRICT desires to contract with CONSULTANT to provide Audit consulting services for the DISTRICT (hereinafter referred to as "Project"); and

WHEREAS, CONSULTANT is willing to contract with the DISTRICT to provide such services for the Project; and

WHEREAS, CONSULTANT holds itself as duly licensed, qualified, and capable of performing said services for the Project, and that CONSULTANT is customarily engaged in an independently established trade, occupation, and/or business of the same nature as the work to be performed herein; and

WHEREAS, this Agreement establishes the terms and conditions for the DISTRICT to retain CONSULTANT to provide the services described herein for the Project.

COVENANTS

NOW, THEREFORE, in consideration of the faithful performance of the terms and conditions set forth herein, the Parties hereto agree as follows:

**ARTICLE I
ENGAGEMENT OF CONSULTANT
AND AUTHORIZATION TO PROCEED**

1.1 **ENGAGEMENT:** The DISTRICT hereby engages CONSULTANT, and CONSULTANT hereby accepts the engagement, to perform the Project services described in Section 2.1 of this Agreement for the term set forth in Section 5.1 of this Agreement.

1.2 **AUTHORIZATION TO PROCEED:** Authorization for CONSULTANT to proceed with all or a portion of the Project services described in Section 2.1 of this Agreement

will be granted in writing by the DISTRICT as soon as both Parties sign the Agreement and all applicable insurance and other security documents required pursuant to Section 6.3 of this Agreement are received and approved by the DISTRICT. CONSULTANT shall not proceed with said Project services until so authorized by the DISTRICT, and shall commence work immediately upon receipt of the Notice to Proceed.

1.3 NO EMPLOYEE RELATIONSHIP: The Project services to be provided by CONSULTANT are outside the usual course of the DISTRICT's business. CONSULTANT shall perform the Project services provided for herein as an independent contractor, and not as an employee of the DISTRICT. CONSULTANT is not to be considered an agent or employee of the DISTRICT for any purpose, and shall not be entitled to participate in any pension plans, insurance coverage, bonus, stock, or similar benefits that the DISTRICT provides for its employees. CONSULTANT shall indemnify the DISTRICT for any tax, retirement contribution, social security, overtime payment, or workers' compensation payment which the DISTRICT may be required to make on behalf of CONSULTANT or any agent or employee of CONSULTANT for work performed under this Agreement.

ARTICLE II SERVICES OF CONSULTANT

2.1 SCOPE OF SERVICES: The Project services to be performed by the CONSULTANT under this Agreement are described in the Scope of Work attached hereto as Exhibit "A" and incorporated herein by this reference (hereinafter referred to as the "Scope of Work"), and shall, where not specifically addressed, include all related services ordinarily provided by the CONSULTANT under same or similar circumstances and/or otherwise necessary to satisfy the requirements of Section 3.3 of this Agreement. In case of conflict between the terms of this Agreement and the provisions of the Scope of Work, this Agreement shall govern.

2.2 PREVAILING WAGES: In accordance with the provisions of the California Labor Code, CONSULTANT shall secure the payment of compensation to employees. To the extent required by the California Labor Code, CONSULTANT shall pay not less than the prevailing rate of per diem wages as determined by the Director, Department of Industrial Relations, State of California. Copies of such prevailing rate of per diem wages are on file at the DISTRICT's office, which copies will be made available to any interested party upon request. CONSULTANT shall post a copy of such determination at each job site. If applicable, CONSULTANT shall forfeit to the DISTRICT the amount of the penalty set forth in California Labor Code Section 1777.7(b), or any subsequent amendments thereto, for each calendar day, or portion thereof, for each worker paid less than the specified prevailing rates for such work or craft in which such worker is employed, whether paid by CONSULTANT or by any subcontractor.

2.3 HOURS AND WORKING CONDITIONS: The DISTRICT is a public entity in the State of California and is subject to the provisions of the Government Code and the Labor Code of the State. It is stipulated and agreed that all provisions of law applicable to public contracts are a part of this Agreement to the same extent as though set forth herein and will be

complied with by CONSULTANT. CONSULTANT shall comply with all applicable provisions of the California Labor Code relating to working hours and the employment of apprentices on public works projects. CONSULTANT shall, as a penalty to the DISTRICT, forfeit \$25.00 for each worker employed in the execution of this Agreement by CONSULTANT or by any subcontractor, for each calendar day during which such worker is required or permitted to work more than 8 hours in any one calendar day and 40 hours in any one calendar week, unless such worker received compensation for all hours worked in excess of 8 hours at not less than 1½ times the basic rate of pay.

ARTICLE III RESPONSIBILITIES OF THE DISTRICT AND OF CONSULTANT

3.1 DUTIES OF THE DISTRICT: The DISTRICT, without cost to CONSULTANT, will provide all pertinent information necessary for CONSULTANT's performance of its obligations under this Agreement that is reasonably available to the DISTRICT unless otherwise specified in the Scope of Work, in which case the CONSULTANT is to acquire such information. The DISTRICT does not guarantee or ensure the accuracy of any reports, information, and/or data so provided. To the extent that any reports, information, and/or other data so provided was supplied to the DISTRICT by persons who are not employees of the DISTRICT, any liability resulting from inaccuracies and/or omissions contained in said information shall be limited to liability on behalf of the party who prepared the information for the DISTRICT.

3.2 REPRESENTATIVE OF DISTRICT: The DISTRICT designates Kimberly Cox as the person to act as the DISTRICT's representative with respect to the work to be performed under this Agreement. Such person will have complete authority to receive information and interpret and define the DISTRICT's policies pertinent to the work, although such person will not control or direct CONSULTANT's work. In the event the DISTRICT wishes to make a change in the DISTRICT's representative, the DISTRICT shall notify the CONSULTANT of the change in writing.

3.3 DUTIES OF CONSULTANT: CONSULTANT shall perform the Project work in such a manner as to fully comply with all applicable professional standards of care, including professional quality, technical accuracy, timely completion, and other services furnished and/or work undertaken by CONSULTANT pursuant to this Agreement. The CONSULTANT shall cause all work and deliverables to conform to all applicable federal, state, and local laws and regulations.

3.4 APPROVAL OF WORK: The DISTRICT's approval of work or materials furnished hereunder shall not in any way relieve CONSULTANT of responsibility for the technical adequacy of its work. Neither the DISTRICT's review, approval or acceptance of, nor payment for any of the services shall be construed to operate as a waiver of any rights under this Agreement or of any cause of action arising out of the performance of this Agreement. Where approval by the DISTRICT is indicated in this Agreement, it is understood to be conceptual approval only and does not relieve the CONSULTANT of responsibility for complying with all laws, codes, industry standards, and liability for damages caused by negligent acts, errors,

omissions, noncompliance with industry standards, or the willful misconduct of the CONSULTANT or its subcontractors. CONSULTANT's obligation to defend, indemnify, and hold harmless the DISTRICT, and its directors, officers, employees and agents as set forth in Section 6.9 of this Agreement also applies to the actions or omissions of the CONSULTANT or its subcontractors as set forth above in this paragraph.

ARTICLE IV PAYMENTS TO CONSULTANT

4.1 **PAYMENT:** During the Term of this Agreement, the DISTRICT will pay CONSULTANT for services performed in accordance with the rates and estimated hours and costs set forth in the Scope of Work. The amounts set forth in the Scope of Work constitute the maximum compensation to which CONSULTANT may be entitled for the performance of services for the Project, unless this Agreement and/or the Scope of Work are changed in writing by the DISTRICT in advance of the services to be performed hereunder. Adjustments in the payment amount shall only be allowed pursuant to Section 6.4 of this Agreement.

4.2 **PAYMENT TO CONSULTANT:** Payment will be made by the DISTRICT within thirty (30) calendar days after receipt of an invoice from CONSULTANT, provided that all invoices are complete and CONSULTANT's work product and services are provided and performed in compliance with the terms and conditions of this Agreement. CONSULTANT shall invoice DISTRICT monthly for services performed under this Agreement. In the event that a payment dispute arises between the Parties, CONSULTANT shall provide to the DISTRICT full and complete access to CONSULTANT's labor cost records and other direct cost data, and copies thereof if requested by the DISTRICT.

4.3 **COST FOR REWORK:** CONSULTANT shall, at no cost to the DISTRICT, prepare any necessary rework occasioned by CONSULTANT's negligent act or omission or otherwise due substantially to CONSULTANT's fault.

ARTICLE V COMPLETION SCHEDULE

5.1 **TERM:** The Term of this Agreement shall begin on the Effective Date, and shall continue for Audit Years FY25, FY26 & FY27, unless this Agreement is earlier terminated pursuant to the provisions of Section 6.7 below. Notwithstanding the above, the provisions of Sections 1.3, 2.2, 2.3, 3.3 and 3.4 and Articles IV, V, and VI herein shall survive the expiration and/or termination of this Agreement.

5.2 **TIME OF ESSENCE:** CONSULTANT shall perform all services required by this Agreement in a prompt, timely, and professional manner. Time is of the essence in this Agreement.

ARTICLE VI GENERAL PROVISIONS

6.1 COMPLIANCE WITH FEDERAL, STATE, AND LOCAL LAWS: CONSULTANT shall at all times observe all applicable provisions of Federal, State, and Local laws and regulations including, but not limited to, those related to Equal Opportunity Employment.

6.2 SUBCONTRACTORS AND OUTSIDE CONSULTANTS: No subcontract shall be awarded by CONSULTANT unless prior written approval thereof is obtained from the DISTRICT. CONSULTANT shall be responsible for payment to subcontractors used by them to perform the services under this Agreement. If CONSULTANT subcontracts any of the work to be performed, CONSULTANT shall be as fully responsible to the DISTRICT for the performance of the work, including errors and omissions of CONSULTANT's subcontractors and of the persons employed by the subcontractor, as CONSULTANT is for the acts and omissions of persons directly employed by the CONSULTANT. Nothing contained in this Agreement shall create any contractual relationship between any subcontractor of CONSULTANT and the DISTRICT. CONSULTANT shall bind every subcontractor and every subcontractor of a subcontractor to the terms of this Agreement that are applicable to CONSULTANT's work unless specifically noted to the contrary in the subcontract in question and approved in writing by the DISTRICT.

6.3 INSURANCE: CONSULTANT shall secure and maintain in full force and effect, until the satisfactory completion and acceptance of the Project by DISTRICT, such insurance as will protect it and the DISTRICT in such a manner and in such amounts as set forth below. The premiums for said insurance coverage shall be paid by the CONSULTANT. The failure to comply with these insurance requirements may constitute a material breach of this Agreement, at the sole discretion of the DISTRICT.

- (a) Certificates of Insurance: Prior to commencing services under this Agreement, and in any event no later than ten (10) calendar days after execution of this Agreement, CONSULTANT shall furnish DISTRICT with Certificates of Insurance and endorsements verifying the insurance coverage required by this Agreement is in full force and effect. The DISTRICT reserves the right to require complete and accurate copies of all insurance policies required under this Agreement.
- (b) Required Provisions: The insurance policies required by this Agreement shall include the following provisions or have them incorporated by endorsement(s):
 - (1) Primary Coverage: The insurance policies provided by CONSULTANT shall be primary insurance and any self-insured retention and/or insurance carried by or available to the DISTRICT or its employees shall be excess and non-contributory coverage so that any self-insured retention and/or insurance carried by or available to the DISTRICT shall not contribute to any loss or expense under CONSULTANT's insurance.
 - (2) Additional Insured: The policies of insurance provided by CONSULTANT, except Workers' Compensation and Professional Liability, shall include as additional insureds: the DISTRICT, its

directors, officers, employees, and agents when acting in their capacity as such in conjunction with the performance of this Agreement. Such policies shall contain a "severability of interests" provision, also known as "Cross liability" or "separation of insured".

- (3) Cancellation: Each certificate of insurance and insurance policy shall provide that the policy may not be non-renewed, canceled (for reasons other than non-payment of premium) or materially changed without first giving thirty (30) days advance written notice to the DISTRICT, or ten (10) days advance written notice in the event of cancellation due to non-payment of premium.
 - (4) Waiver of Subrogation: The insurance policies provided by CONSULTANT shall contain a waiver of subrogation against DISTRICT, its directors, officers, employees and agents for any claims arising out of the services performed under this Agreement by CONSULTANT.
 - (5) Claim Reporting: CONSULTANT shall not fail to comply with the claim reporting provisions or cause any breach of a policy condition or warranty of the insurance policies required by this Agreement that would affect the coverage afforded under the policies to the DISTRICT.
 - (6) Deductible/Retention: If the insurance policies provided by CONSULTANT contain deductibles or self-insured retentions, any such deductible or self-insured retention shall not be applicable with respect to the coverage provided to DISTRICT under such policies. CONSULTANT shall be solely responsible for any such deductible or self-insured retention and the DISTRICT, in its sole discretion, may require CONSULTANT to secure the payment of any such deductible or self-insured retention by a surety bond or an irrevocable and unconditional letter of credit.
 - (7) Sub-Contractors: CONSULTANT shall include all sub-contractors as additional insureds under the insurance policies required by this Agreement to the same extent as the DISTRICT or shall furnish separate certificates of insurance and policy endorsements for each sub-contractor verifying that the insurance for each sub-contractor complies with the same insurance requirements applicable to CONSULTANT under this Agreement.
- (c) Insurance Company Requirements: CONSULTANT shall provide insurance coverage through insurers that have at least an "A" Financial Strength Rating and a "VII" Financial Size Category in accordance with the current ratings by the A. M. Best Company, Inc. as published in *Best's Key Rating Guide* or on said company's web site. In addition, any and all insurers must be admitted and authorized to conduct business in the State of California and be a participant in the California Insurance Guaranty Association, as evidenced by a listing in the appropriate publication of the California Department of Insurance.
- (d) Policy Requirements: The insurance required under this Agreement shall meet or exceed the minimum requirements as set forth below:
- (1) Workers' Compensation: CONSULTANT shall maintain Workers' Compensation insurance as required by law in the State of California to

cover CONSULTANT's obligations as imposed by federal and state law having jurisdiction over CONSULTANT's employees and Employers' Liability insurance, including disease coverage, of not less than \$1,000,000.

- (2) General Liability: CONSULTANT shall maintain Comprehensive General Liability insurance with a combined single limit of not less than \$1,000,000 per occurrence or claim and \$1,000,000 aggregate. The policy shall include, but not be limited to, coverage for bodily injury, property damage, personal injury, products, completed operations and blanket contractual to cover, but not be limited to, the liability assumed under the indemnification provisions of this Agreement. In the event the Comprehensive General Liability insurance policy is written on a "claims made" basis, coverage shall extend for two years after the satisfactory completion and acceptance of the Project by DISTRICT.
- (3) Automobile Liability: CONSULTANT shall maintain Commercial Automobile Liability insurance with a combined single limit for bodily injury and property damage of not less than \$1,000,000 each occurrence for any owned, hired, or non-owned vehicles.
- (4) Professional Liability: CONSULTANT shall maintain Professional Liability insurance covering errors and omissions arising out of the services performed by the CONSULTANT or any person employed by him, with a limit of not less than \$1,000,000 per occurrence or claim and \$1,000,000 aggregate. In the event the insurance policy is written on a "Claims made" basis, coverage shall extend for two years after the satisfactory completion and acceptance of the Project by DISTRICT.
- (5) Property Coverage – Valuable Papers: Property coverage on an all-risk, replacement cost form with Valuable Papers insurance sufficient to assure the restoration of any documents, memoranda, reports, plans or other similar data, whether in hard copy or electronic form, relating to the services provided by CONSULTANT under this Agreement.

6.4 CHANGES: If the DISTRICT requests a change in the Scope of Work, an equitable adjustment shall be made and this Agreement shall be modified in writing accordingly. CONSULTANT must assert any claim for adjustment under this clause in writing within thirty (30) calendar days from the date of receipt from CONSULTANT of the notification of change unless the DISTRICT grants a further period of time before the date of final payment under this Agreement.

6.5 NOTICES: All notices to either Party by the other shall be made in writing and delivered or mailed to such Party at their respective addresses as follows, or to other such address as either Party may designate, and said notices shall be deemed to have been made when delivered or, if mailed, five (5) days after mailing.

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

Helendale, CA 92342
Attn: General Manager

To CONSULTANT: C.J. Brown & Company, CPA's
5051 Canyon Crest Drive, Suite 203
Riverside, CA 92507
Attn: Christopher Brown

6.6 CONSULTANT'S ASSIGNED PERSONNEL: CONSULTANT designates Christopher Brown or designee to have immediate responsibility for the performance of the work for the Project and for all matters relating to performance under this Agreement. Substitution of any assigned personnel shall require the prior written approval of the DISTRICT. If the DISTRICT determines that a proposed substitution is not acceptable, then, at the request of the DISTRICT, CONSULTANT shall substitute with a person acceptable to the DISTRICT.

6.7 TERMINATION:

- (a) The DISTRICT may terminate this Agreement or abandon any portion of the Project, with or without cause, upon written notice thereof to CONSULTANT. CONSULTANT may terminate its obligation to provide further services under this Agreement upon thirty (30) calendar days written notice only in the event of substantial failure by the DISTRICT to perform in accordance with the terms of this Agreement through no fault of the CONSULTANT.
- (b) In the event of termination of this Agreement, or abandonment of any portion of the Project by the DISTRICT, the DISTRICT shall be immediately given title to all original drawings and other documents developed for the Project, and the sole right and remedy of CONSULTANT shall be to receive payment for all amounts due and not previously paid to CONSULTANT for services completed or in progress in accordance with the Agreement prior to such date of termination. If termination occurs prior to completion of any task for which payment has not been made, the fee for services performed during such task shall be based on an amount mutually agreed to by the DISTRICT and CONSULTANT. Such payments available to the CONSULTANT under this paragraph shall not include costs related to lost profit associated with the expected completion of the work or other such payments relating to the benefit of this Agreement.

6.8 ATTORNEYS' FEES: In the event that either the DISTRICT or CONSULTANT brings an action or proceeding for damages for an alleged breach of any provision of this Agreement, to interpret this Agreement or determine the rights of and duties of either Party in relation thereto, the prevailing Party shall be entitled to recover as part of such action or proceeding all litigation, arbitration, mediation and collection expenses, including witness fees, court costs, and reasonable attorneys' fees. Such fees shall be determined by the Court in such litigation or in a separate action brought for that purpose. Mediation will be attempted if both Parties mutually agree before, during, or after any such action or proceeding has begun.

6.9 INDEMNITY:

- (a) CONSULTANT shall defend, indemnify and hold DISTRICT, including its directors, officers, employees and agents, harmless from and against any and all claims, demands, causes of action, suits, debts, obligations, liabilities, losses, damages, costs, expenses, attorney's fees, awards, fines, settlements, judgments or losses of whatever nature, character, and description, with respect to or arising out of the work to be performed under this Agreement, including without limitation, any and all such claims, demands, causes of action, suits, debts, obligations, liabilities, losses, damages, costs, expenses, attorney's fees, awards, fines, settlements, judgments or losses of whatever nature, character, and description, arising by reason of death or bodily injury to one or more persons, including the employees of CONSULTANT; injury to property of any kind, including loss of use; or economic damages of any kind, caused by, or arising out of, any alleged or actual act or omission, regardless of whether such act or omission is active or passive, by CONSULTANT, any of CONSULTANT's subcontractors or DISTRICT, including their respective directors, officers, employees, agents and assigns, excepting only such matters arising from the sole negligence or willful misconduct of the DISTRICT.
- (b) CONSULTANT shall defend, indemnify and hold DISTRICT, including its directors, officers, employees and agents, harmless from and against any and all claims, demands, causes of action, suits, debts, obligations, liabilities, losses, damages, costs, expenses, attorney's fees, awards, fines, settlements, judgments or losses of whatever nature, character, and description, with respect to or arising out of any infringement or alleged infringement of any patent, copyright or trademark and arising out of the use of any equipment or materials furnished under this Agreement by the CONSULTANT or CONSULTANT's subcontractors, including their respective directors, officers, employees, agents and assigns, or out of the processes or actions employed by, or on behalf of, the CONSULTANT or CONSULTANT's subcontractors, including their respective directors, officers, employees, agents and assigns, in connection with the performance of services under this Agreement. CONSULTANT shall have the right, in order to avoid such claims or actions, to substitute at its expense non-infringing equipment, materials or processes, or to modify at its expense such infringing equipment, materials, and processes so they become non-infringing, provided that such substituted and modified equipment, materials, and processes shall meet all the requirements and be subject to all the provisions of this Agreement.
- (c) CONSULTANT shall defend, indemnify and hold DISTRICT, including its directors, officers, employees and agents, harmless from and against any and all claims, demands, causes of action, suits, debts, obligations, liabilities, losses, damages, costs, expenses, attorney's fees, awards, fines, settlements, judgments or losses of whatever nature, character, and description, with respect to or arising out of any breach by CONSULTANT or CONSULTANT's subcontractors, including their respective directors, officers, employees, agents and assigns, of the aforesaid obligations and covenants, and any other provision or covenant of this Agreement.
- (d) It is the intent of the Parties to this Agreement that the defense, indemnity and hold harmless obligation of CONSULTANT under this Agreement shall be as broad and

inclusive as may be allowed under *California Civil Code* §§ 2778 through 2784.5, or other similar state or federal law.

6.10 SAFETY: CONSULTANT shall perform the work in full compliance with applicable State and Federal safety requirements including, but not limited to, Occupational Safety and Health Administration requirements.

- (a) CONSULTANT shall take all precautions necessary for the safety of, and prevention of damage to, property on or adjacent to the Project site, and for the safety of, and prevention of injury to, persons, including DISTRICT's employees, CONSULTANT's employees, and third persons. All work shall be performed entirely at CONSULTANT's risk. CONSULTANT shall comply with the insurance requirements set forth in Section 6.3 of this Agreement.
- (b) CONSULTANT shall also furnish the DISTRICT with a copy of any injury prevention program established for the CONSULTANT's employees pursuant to California Labor Code Section 6401.7, including any necessary documentation regarding implementation of the program. CONSULTANT hereby certifies that its employees have been trained in the program, and procedures are in place to train employees whenever new substances, processes, procedures, or equipment are introduced. CONSULTANT shall demonstrate compliance with California Labor Code Section 6401.7 by maintaining a copy of its Injury and Illness Prevention Plan at the Project site and making it available to the DISTRICT.

6.11 EXAMINATION OF RECORDS: All original drawings, specifications, reports, calculations, and other documents or electronic data developed by CONSULTANT for the Project shall be furnished to and become the property of the DISTRICT. CONSULTANT agrees that the DISTRICT will have access to and the right to examine any directly pertinent books, documents, papers, and records of any and all of the transactions relating to this Agreement.

6.12 OWNERSHIP OF SOFTWARE:

- (a) Subject to payment of all compensation due under this Agreement and all other terms and conditions herein, CONSULTANT hereby grants DISTRICT a nonexclusive, transferable, royalty-free license to use the Software furnished to DISTRICT by CONSULTANT under this Agreement. The license granted herein shall authorize DISTRICT to:
 - (1) Install the Software on computer systems owned, leased or otherwise controlled by DISTRICT;
 - (2) Utilize the Software for its internal data-processing purposes; and
 - (3) Copy the Software and distribute as desired to exercise the rights granted herein.
- (b) CONSULTANT retains its entire right, title and interest in the Software developed under this Agreement. DISTRICT acknowledges that CONSULTANT owns or holds a license to use and sublicense various pre-existing development tools, routines, subroutines and other programs, data and materials that CONSULTANT may include in the Software developed under this Agreement. This material shall be referred to hereafter as "Background Technology."

- (c) DISTRICT agrees that CONSULTANT shall retain any and all rights CONSULTANT may have in the Background Technology. CONSULTANT grants DISTRICT an unrestricted, nonexclusive, perpetual, fully paid-up worldwide license to use the Background Technology in the Software developed and delivered to DISTRICT under this Agreement, and all updates and revisions thereto. However, DISTRICT shall make no other commercial use of the Background Technology without CONSULTANT's written consent.

6.13 INTEGRATION AND AMENDMENT: This Agreement contains the entire understanding between the DISTRICT and CONSULTANT as to those matters contained herein. No other representations, covenants, undertakings or other prior or contemporaneous agreements, oral or written, respecting those matters, which are not specifically incorporated herein, may be deemed in any way to exist or to bind any of the Parties hereto. Each Party acknowledges that it has not executed this Agreement in reliance on any promise, representation or warranty not set forth herein. This Agreement may not be amended except by a writing signed by all Parties hereto.

6.14 ASSIGNMENT: Neither Party shall assign or transfer its interest in this Agreement without written consent of the other Party. All terms, conditions, and provisions of this Agreement shall inure to and shall bind each of the Parties hereto, and each of their respective heirs, executors, administrators, successors, and assigns.

6.15 GOVERNING LAW: This Agreement shall be construed as if it was jointly prepared by both Parties hereto, and any uncertainty or ambiguity contained herein shall not be interpreted against the Party drafting same. In the event of a conflict between the provisions of this Agreement and the Scope of Work, the provisions of this Agreement shall control. This Agreement shall be enforced and governed by the laws of the State of California. If any action is brought to interpret or enforce any term of this Agreement, the action shall be brought in a state court situated in the County of San Bernardino, State of California, or in a federal court with jurisdiction in the County of San Bernardino, State of California.

6.16 HEADINGS: Article and Section headings in this Agreement are for convenience only and are not intended to be used in interpreting or construing the terms, covenants, and conditions of this Agreement.

6.17 PARTIAL INVALIDITY: If any term, covenant, condition, or provision of this Agreement is found by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions hereof shall remain in full force and effect, and shall in no way be affected, impaired, or invalidated thereby.

6.18 EFFECT OF DISTRICT'S WAIVER: Any failure by the DISTRICT to enforce any provision of this Agreement, or any waiver thereof by the DISTRICT, shall not constitute a waiver of its right to enforce subsequent violations of the same or any other terms or conditions herein.

6.19 AUTHORITY: The individuals executing this Agreement represent and warrant that they have the legal capacity and authority to sign this Agreement on behalf of and to so bind their respective legal entities.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement as of the date first written above.

CONSULTANT

DISTRICT

By: _____
Christopher Brown,
C.J. Brown & Company

By: _____
Ron, Clark, President, Board of Directors
Helendale Community Services District

EXHIBIT A

SCOPE OF WORK



**Certified
Public
Accountants**



**Consultants
& Advisors**



Helendale Community Services District

Cost Proposal to Provide Professional Audit Services

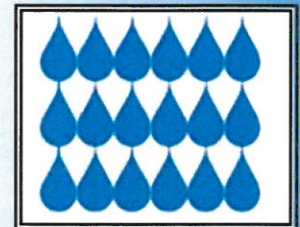
**For the Fiscal Years Ending
June 30, 2025 through 2027
And Optional Years 2028 and 2029**

**Christopher J. Brown CPA, CGMA
Jonathan P. Abadesco, CPA**

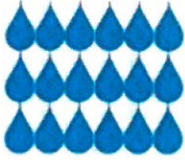
10805 Holder Street, Suite 150
Cypress, California 90630

5051 Canyon Crest Drive, Suite 203
Riverside, California 92507

Phone: (657) 214-2307
Email: chris@cjbrowncpa.com
jonathan@cjbrowncpa.com



**C.J. Brown & Company, CPAs
An Accountancy Corporation**



C.J. Brown & Company CPAs
An Accountancy Corporation

Christopher J. Brown, CPA, CGMA
Jonathan Abadesco, CPA
Jeffrey Palmer

Cypress Office:
10805 Holder Street, Suite 150
Cypress, California 90630
(657) 214-2307

Riverside Office:
5051 Canyon Crest Drive, Suite 203
Riverside, California 92507
(657) 214-2307

May 12, 2025

Ms. Kimberly Cox, General Manager
Helendale Community Services District
26540 Vista Road, Suite B
P.O. Box 359
Helendale, California 92342

Re: Request for Proposal for Professional Auditing Services

Dear Ms. Cox:

Based on our understanding of the Helendale Community Services District (District) requirements, our fee for audit services and preparation of the State Controller's Report at our discounted rates for the fiscal years ending June 30, 2025, through 2027, and optional years 2028 and 2029, will be **\$26,065, \$26,580, \$28,460, \$29,250, and \$30,040**, respectively.

The total all-inclusive fee for the fiscal years ending June 30, 2025, through 2027, and optional fiscal years ending June 30, 2028, and 2029, is itemized in the attached Exhibits.

Our not-to-exceed fee proposal is contingent upon our understanding of your requirements and the assistance we require as noted in our original audit technical proposal.

Additional services not included in this proposal will be based on our discounted billing rates based on the level of experience required. We would execute a separate contract for these services, if they are requested by the District.

I am authorized to make representations for C.J. Brown & Company CPAs – An Accountancy Corporation and am duly authorized to sign a contract with the District.

Christopher J. Brown, CPA CGMA

May 12, 2025

Date

Exhibit I – Proposed Hours and Our Fees

Proposed Hours and Our Fees

We anticipate that, for the fiscal years ending June 30, 2025 through 2027, and optional fiscal years 2028 and 2029, the audit of the District will require approximately 200 audit hours. These hours, by major area, are summarized as follows:

Breakout of Audit Hours				
Audit Steps	Partner	Mngr/Sup	Staff	Total
Planning & Risk Assessment	5	15	10	30
Internal Controls Testwork	4	15	30	49
Substantive Testwork	8	25	60	93
Reporting	8	15	5	28
	25	70	105	200

As shown above, we expect approximately 48% of engagement hours to come from the Partners and Manager/Supervisors assigned to the engagement.

Working on the premise that we will be provided with all the documents listed per our audit requirements (will be provided prior to commencement of fieldwork), we expect to perform the audit of the District at fees as stated in the attached Schedule of Professional Fees on Page 3 for the fiscal years ending June 30, 2025 through 2027, and optional fiscal years 2028 and 2029, respectively.

Our fees are based on the product of the time spent on the engagement and the billing rates of the individuals assigned, plus out-of-pocket costs (such as report reproductions, typing, postage, travel, copies, telephone, etc.). We will obtain the assistance of District's personnel to the extent possible and otherwise endeavor to keep these charges to a minimum. We will submit progress billings monthly to your office as our work progresses, which will be due and payable thirty days from the date of the invoice.

Based upon the present size and scope of the activities of the District, we expect to perform the services enumerated above at our standard hourly rates. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to the audit.

In accordance with your request for proposal and the Office of Management and Budget Circular A-128, we will maintain our work papers for a minimum of seven years and make them available to the District, state agencies, the General Accounting Office, and other parties upon the direction of the District. We have provided a breakdown of our current hourly rates, which would apply to this engagement on the attached Schedule of Professional Fees by Hours on Pages 4 through 5 of this cost proposal.

We want the Board to understand that we will provide any assistance and answer any questions that the District's staff or members of the Boards may have when they arise for the entire duration of our contract. We find it important to stay abreast of the District's activities and issues during the entire engagement.

We would like to thank you and the Board for the opportunity to submit a proposal for the auditing services of the District. Because of our experience in special districts and agencies, we will provide you with accounting updates (GASB) to assist in your operations as well as meet the audit needs of the organization. We will also continually make recommendations on these and other matters that come to our attention. We are proud of the professional services we provide and encourage you to make inquiries to any of our clients about their satisfaction with our services and the quality of our staff.

Exhibit II – Schedule of Professional Fees

Helendale Community Services District					
Engagement Fees By Fiscal Year	Audit Service Fees*	Not-to-Exceed Estimate of Out of Pocket Costs**	Total Audit	State Controller's Report	Total
Fiscal Year 2025	\$ 24,315	1,000	25,315	750	26,065
Fiscal Year 2026	24,830	1,000	25,830	750	26,580
Fiscal Year 2027	26,550	1,000	27,550	910	28,460
Total Three Year Contract Price	\$ 75,695	3,000	78,695	2410	81,105
Optional Years					
Fiscal Year 2028	\$ 27,340	1,000	28,340	910	29,250
Fiscal Year 2029	\$ 28,130	1,000	29,130	910	30,040

* Professional audit services fees – labor only.

** Estimate of out-of-pocket costs consist of: travel, mileage, postage and printing costs.
Out-of-pocket costs may not be fully utilized.

Exhibit III – Schedule of Professional Fees by Hours

Helendale Community Services District Fiscal Year 2025

Breakdown of Fees by Hours

	<u>Hours</u>		<u>Hourly Rates</u>		<u>Total</u>
Fiscal Year 2025 Audit of:					
District's Basic Financial Statements					
Partner - Engagement & Technical	25	\$	167	\$	4,175
Manager	30		153		4,590
Supervisor	60		126		7,560
Staff	85		94		7,990
Total Financial Statement Audit for 2025	200				24,315
Out-of-Pocket Expenses (Travel, Postage & Printing Costs)					1,000
Total Audit Fees for 2025					25,315
Additional Items Asked to be Priced by the District					
	<u>Hours</u>		<u>Rates</u>		<u>Total</u>
Preparation of the District's Annual State Controller's Report	6	\$	125	\$	750
Total for 2025					\$ 26,065

Helendale Community Services District Fiscal Year 2026

Breakdown of Fees by Hours

	<u>Hours</u>		<u>Hourly Rates</u>		<u>Total</u>
Fiscal Year 2026 Audit of:					
District's Basic Financial Statements					
Partner - Engagement & Technical	25	\$	170	\$	4,250
Manager	30		156		4,680
Supervisor	60		129		7,740
Staff	85		96		8,160
Total Financial Statement Audit for 2026	200				24,830
Out-of-Pocket Expenses (Travel, Postage & Printing Costs)					1,000
Total Audit Fees for 2026					25,830
Additional Items Asked to be Priced by the District					
	<u>Hours</u>		<u>Rates</u>		<u>Total</u>
Preparation of the District's Annual State Controller's Report	6	\$	125	\$	750
Total for 2026					\$ 26,580

Helendale Community Services District Fiscal Year 2027

Breakdown of Fees by Hours

	<u>Hours</u>		<u>Hourly Rates</u>		<u>Total</u>
Fiscal Year 2027 Audit of:					
District's Basic Financial Statements					
Partner - Engagement & Technical	25	\$	180	\$	4,500
Manager/Supervisor	70		165		11,550
Staff	105		100		10,500
Total Financial Statement Audit for 2027	200				26,550
Out-of-Pocket Expenses (Travel, Postage & Printing Costs)					1,000
Total Audit Fees for 2027					27,550
Additional Items Asked to be Priced by the District					
	<u>Hours</u>		<u>Rates</u>		<u>Total</u>
Preparation of the District's Annual State Controller's Report	7	\$	130	\$	910
Total for 2027					\$ 28,460

Exhibit III – Schedule of Professional Fees by Hours

Helendale Community Services District OPTIONAL YEAR 1 - Fiscal Year 2028

Breakdown of Fees by Hours

	Hours		Hourly Rates		Total
Fiscal Year 2028 Audit of:					
District's Basic Financial Statements					
Partner - Engagement & Technical	25	\$	185	\$	4,625
Manager/Supervisor	70		170		11,900
Staff	105		103		10,815
Total Financial Statement Audit for 2028	200				27,340
Out-of-Pocket Expenses (Travel, Postage & Printing Costs)					1,000
Total Audit Fees for 2028					28,340
Additional Items Asked to be Priced by the District					
	Hours		Rates		Total
Preparation of the District's Annual State Controller's Report	7	\$	130	\$	910
Total for 2028					\$ 29,250

Helendale Community Services District OPTIONAL YEAR 2 - Fiscal Year 2029

Breakdown of Fees by Hours

	Hours		Hourly Rates		Total
Fiscal Year 2029 Audit of:					
District's Basic Financial Statements					
Partner - Engagement & Technical	25	\$	190	\$	4,750
Manager/Supervisor	70		175		12,250
Staff	105		106		11,130
Total Financial Statement Audit for 2029	200				28,130
Out-of-Pocket Expenses (Travel, Postage & Printing Costs)					1,000
Total Audit Fees for 2029					29,130
Additional Items Asked to be Priced by the District					
	Hours		Rates		Total
Preparation of the District's Annual State Controller's Report	7	\$	130	\$	910
Total for 2029					\$ 30,040



Helendale Community Services District

Date: June 5, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #8
Discussion and Possible Action Regarding Adoption of a Revised Table of Organization and Organizational Chart

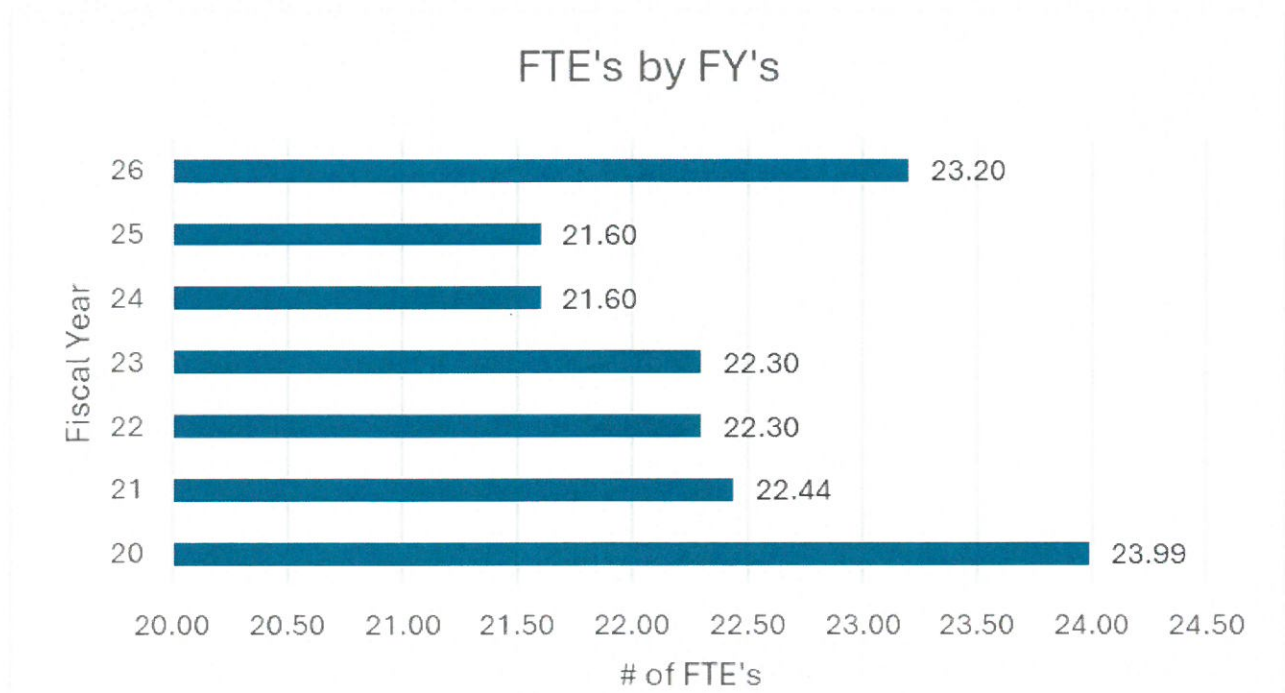
STAFF RECOMMENDATION:

Staff requests adoption of the revised Table of Organization.

STAFF REPORT:

The Board reviewed and adopted the Table of Organization for FY26 on April 17, 2025 meeting, however, we realized that one position was omitted from the Table and the chart. This agenda item will correct that oversight.

The number of FTE's for FY 2026 will be 23.2 rather than 22.2.



FISCAL IMPACT: Positions will be included in the budget based upon the approved Table of Organization

REQUESTED ACTION: Adopt the Revised Table of Organization for FY 2026

ATTACHMENTS: Revised Table of Organization FY 2026
Revised Organizational Chart for FY2026

Helendale Community Services District

Table of Organization FY 2026

Pay Schedule for FY2026

Effective 7/1/2025 through 6/30/2026

Revised 6/5/2025

Title	Range	Annually		Monthly		Per Pay Period		Hourly		FTE
		Min	Max	Min	Max	Min	Max	Min	Max	
Parks										
Rec Leader	9							\$ 19.14	\$ 23.91	0.38
MWI	16							\$ 22.75	\$ 28.42	0.45

Water	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
WSO I	28	\$ 63,653	\$ 79,494	\$ 5,304	\$ 6,624	\$ 2,448.19	\$ 3,057.45	\$ 30.60	\$ 38.22	1.5
WSO II	32	\$ 70,261	\$ 87,746	\$ 5,855	\$ 7,312	\$ 2,702.34	\$ 3,374.85	\$ 33.78	\$ 42.19	1
WSOIII	36	\$ 77,555	\$ 96,855	\$ 6,463	\$ 8,071	\$ 2,982.88	\$ 3,725.21	\$ 37.29	\$ 46.57	1.5
WOM	55	\$ 123,983	\$ 154,838	\$ 10,332	\$ 12,903	\$ 4,768.58	\$ 5,955.30	\$ 59.61	\$ 74.44	1

Wastewater	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
OIT	19	\$ 50,969	\$ 63,653	\$ 4,247	\$ 5,304	\$ 1,960.33	\$ 2,448.19	\$ 24.50	\$ 30.60	0
TPO I	28	\$ 63,653	\$ 79,494	\$ 5,304	\$ 6,624	\$ 2,448.19	\$ 3,057.45	\$ 30.60	\$ 38.22	2
TPO II	32	\$ 70,261	\$ 87,746	\$ 5,855	\$ 7,312	\$ 2,702.34	\$ 3,374.85	\$ 33.78	\$ 42.19	1
TPO III / Analyst	45	\$ 96,855	\$ 120,959	\$ 8,071	\$ 10,080	\$ 3,725.21	\$ 4,652.27	\$ 46.57	\$ 58.15	1
WWOM	55	\$ 123,983	\$ 154,838	\$ 10,332	\$ 12,903	\$ 4,768.58	\$ 5,955.30	\$ 59.61	\$ 74.44	1

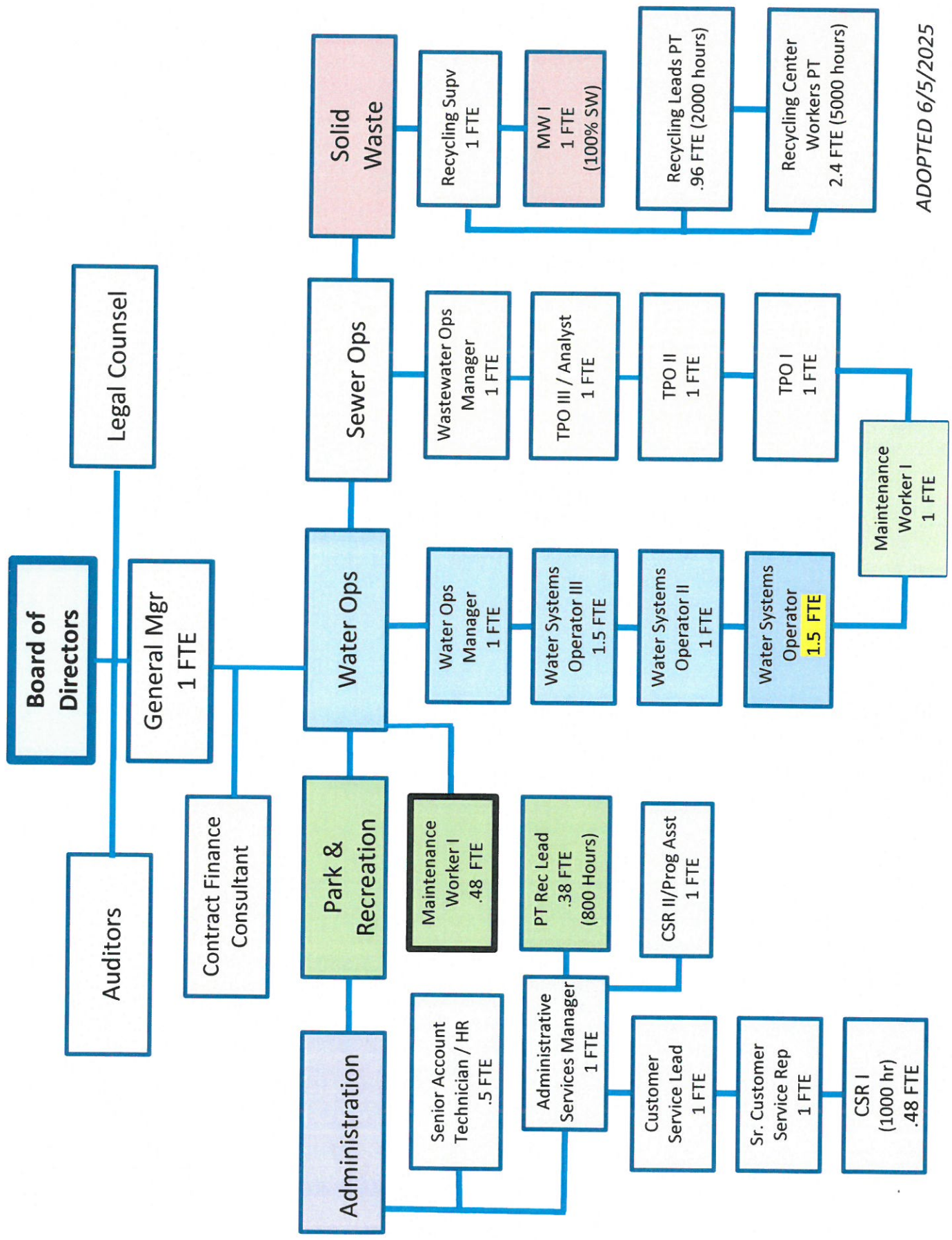
Solid Waste/Recy Cntr	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
Recycling Center Lead-PT	10							\$ 19.62	\$ 24.50	0.96
MW I	16	\$ 47,329	\$ 59,108	\$ 3,944	\$ 4,923	\$ 1,820.38	\$ 2,273.38	\$ 22.75	\$ 28.42	1
Recycling Center Supv	20	\$ 5,223	\$ 65,244	\$ 4,354	\$ 5,437	\$ 2,009.34	\$ 2,509.39	\$ 25.12	\$ 31.37	1

Administration	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
CSR II	19	\$ 50,969	\$ 63,653	\$ 4,247	\$ 5,304	\$ 1,960.33	\$ 2,448.19	\$ 24.50	\$ 30.60	1
Sr. CSR	23	\$ 56,260	\$ 70,261	\$ 4,688	\$ 5,855	\$ 2,163.84	\$ 2,702.34	\$ 27.05	\$ 33.78	1
Sr. Acct Tech	29	\$ 65,244	\$ 81,481	\$ 5,437	\$ 6,790	\$ 2,509.39	\$ 3,133.89	\$ 31.37	\$ 39.17	0.5
CS Lead	29	\$ 65,244	\$ 81,481	\$ 5,437	\$ 6,790	\$ 2,509.39	\$ 3,133.89	\$ 31.37	\$ 39.17	1
Admin Svcs Manager	55	\$ 123,983	\$ 154,838	\$ 10,332	\$ 12,903	\$ 4,768.58	\$ 5,955.30	\$ 59.61	\$ 74.44	1
General Manager	80	\$ 229,858	\$ 287,061	\$ 19,155	\$ 23,922	\$ 8,840.68	\$ 11,040.80	\$ 110.51	\$ 138.01	1

Adopted 6/5/2025

23.2

Helendale Community Services District FY 26



ADOPTED 6/5/2025



Helendale Community Services District

Date: June 5, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #9
Discussion and Possible Action Regarding Adoption of a Revised Mission and Vision Statements and Core Values

STAFF RECOMMENDATION:

This matter is at the discretion of the Board.

STAFF REPORT:

At the Special Board Meeting held on May 29, the Board began the conversation about adopting a revised Mission and Vision statement for the District along with developing some core values. The Board made substantial progress on revising the Mission and Vision statement and developing a list of core values. It was requested that the conversation continued at this meeting. If completed timely, they will be included in the budget document.

Mission: To provide fiscally prudent, sustainable public services and value-added opportunities through innovation.

Vision: To be the community of choice for living in the high desert.

Core Values: Fiduciary responsibility, transparency, respectful, innovation, collaboration, work ethic.

FISCAL IMPACT: None

REQUESTED ACTION: Adopt a revised Mission and Vision Statement and Core Values

ATTACHMENTS: None.