



REGULAR BOARD MEETING
Thursday, May 1, 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: Board Meeting of April 17, 2025
- b. Bills Paid Report
- c. Quarterly Recycling Report
- d. March Financial Report
- e. Certificate of Appreciation for Barstow Hospital

4. Reports

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

Regular Business:

5. Discussion and Possible Action Regarding Approval of Directors' Expense Reports
6. Discussion and Possible Action Regarding Change Order for the Water and Wastewater Office Completion
7. Discussion and Possible Action Regarding Approval of Resolution 2025-01: Initiating Procedures to Continue Collection of Water and Sewer Standby Charges for Fiscal Year 2026

Other Business

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

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



Helendale Community Services District

Date: May 1, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #3
Consent Items

CONSENT ITEMS

- a. Approval of Minutes: Regular Board Meeting of April 3, 2025
- b. Bills Paid Report
- c. Quarterly Recycling Report
- d. March Financials
- e. Certificate of Appreciation to Barstow Community Hospital



Helendale Community Services District

Date: May 1, 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 4/17/2025



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

Date: April 17, 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 type="checkbox"/> In Person	<input type="checkbox"/> Remote
Director Gail Guinn	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote
Director Artie DeVries	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote
Director Billy Rosenberg	<input type="checkbox"/> Present	<input checked="" type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote

Staff Members Present

Kimberly Cox, General Manager; Craig Carlson, Water Operations Manager; Bill Kuhlmann, Wastewater Operator III/Analyst; Cheryl Vermette, Administrative Services Manager

Consultants/Guests

Christopher Porter, First District Supervisor
 Battalion Chief Jeff Allen, San Bernardino County Fire

Members of the public

There were two members of the public attending in person.

1. APPROVAL OF AGENDA

Discussion None

Motion Vice President Cardenas made a motion to approve the agenda as presented.

Second Director Guinn

Vote

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

2. PUBLIC PARTICIPATION

Christopher Porter, First District Supervisor Cooks' Office – reported that the County was not awarded the grant for the grade separation project. They will continue to look for grants. County is meeting with BNSF regarding the paving of Jordan Rd. to Darghty Rd. There is no estimated timeframe for a start date. He added the engineering for phase one was funded by BNSF.

Battalion Chief Jeff Allen, San Bernardino County Fire – reported the statistics for March. There were 93 calls for service, there was a 5-acre vegetation fire, and a 60-acre fire to the south (half of that fire was in Victorville). He also talked about the station getting a new water tender.

3. CONSENT ITEMS

- a. Approval of Minutes: Board Meeting for April 3, 2025
- b. Bills Paid Report

Discussion None

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

Second Director DeVries

Vote

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

4. REPORTS

a. Directors' Reports

Director Guinn reported that clean up day went well. Some items that were brought up for next clean up day is having a drive through for trailers so people don't have to back up, having the Burrtec trucks take up more space so people don't drive in the wrong areas, and not offering compost on clean up day. She reported that Barstow Hospital offered a tour to the CERT team on May 5th at 3:30 pm. She asked if a certificate of appreciation could be approved by the Board at the next meeting to present to the hospital. She also reported that she and Vice President Cardenas met with Staff for strategic planning. She added that she saw trash fees in LA County are going up 54%.

Director DeVries reported that she attended clean up day and was impressed. She also added that the compost was gone by the next day. Director DeVries said the EQ Center will donate grain bags next time so people can fill them with compost.

Vice President Cardenas reported that he participated in the strategic planning with Staff. He also attended the AWWA conference, there were discussions on PFA's, hexavalent chromium, and AI among other topics. He will provide a report in an upcoming agenda packet.

b. General Managers Report

Congratulations to V.P. Cardenas, who was promoted to Assistant General Manager of the Phelan Pinion Hills CSD. General Manager Cox reminded the Board that the District is hosting the upcoming ASBCSD meeting on Monday, April 21st – currently 34 attendees are signed up. Monday is the ASBCSD dinner meeting.

On January 16, President Clark established an Ad Hoc committee for Strategic Planning, comprised of Director Guinn and Vice President Cardenas. A staff-level conversation took place this morning, and next week, managers will convene to develop a draft plan. This draft will be presented to the Board for consideration and input, followed by implementation.

Clean up day was held on April 3rd – General Manger Cox presented the total tonnage from the event.

Concerts in the Park are scheduled for May 10, June 14, July 12, August 9, September 13, and October 11. Staff presented the t-shirt design for the concerts.

On April 22nd, Earth Day will be celebrated with 4th, 5th, and 7th grade students attending to learn about various environmental topics. Staff and other presenters will be making educational presentations to engage the students in environmental awareness and sustainability.

In memoriam, Sandy Haas, the longest-serving original board member, passed away on Sunday evening. To honor her memory, a tree will be planted at the park.

General Manager Cox presented the information on train traffic. There was an average of 60.48 trains per day with an average duration of 1.95 minutes.

Bill Kuhlmann, Wastewater Operator III/Analyst gave the wastewater report. An RFP for Tertiary Engineering Services has been circulated and will close on May 12. So far, one firm has completed the mandatory job walk. Additionally, the plant had an inspection from the fire department which required us to have our fire sprinkler system and fire alarm inspected and certified.

In the Schooner/Corona area, 2.5 miles of sewer were jetted. Houston and Harris used CCTV to inspect 2 miles of sewer main and attempted to inspect the Galleon line running under the lake to Lakeview. However, the inspection had to be abandoned due to buildup on the pipe. Staff replaced cleanouts and a section of sewer pipe at the main office for units A & B. The Crane was installed in the blower room, completing one of the projects from the CIP list. Water and Wastewater staff formed and poured the dance floor at the park.

General Manager Cox gave the financial report – the District’s total cash balance is \$8,942,324; the water department has a total cash balance of \$3,844,925; wastewater has a balance of \$3,753,542; park has a balance of \$645,593; and solid waste has a balance of \$99,504.

CBB Trust has a balance of \$2,236,359.62; LAIF has a balance of \$1,123,591.46; CBB checking has a balance of \$587,738.72; Flagstar has a balance of \$140,790.64; and CA Class has a balance of \$4,853,843.52.

REGULAR BUSINESS

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

Discussion: None

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

Second: Director DeVries

Vote

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

6. Discussion and Possible Action Regarding Adoption of the Table of Organization for Fiscal Year 2026

Discussion: CalPERS Circular Letter #200-003-20 sets forth eight essential requirements for documenting employee retirement compensation. These include the necessity for Board approval in a duly agendized meeting, identification of position titles for all employees, and must show the pay rate for each position. Additionally, the time basis (such as hourly or salary) must be indicated. This information must be made publicly accessible through office postings and the organization's website, and it should include the effective date. The records must be retained for five years, and referencing another document, like a contract, in place of the pay rate is not permitted.

The approval of the Table of Organization is a critical part of the budget process. It provides the Board with authorization for positions and salary ranges for the fiscal year 2026 (FY26) and is a requirement of the District’s retirement system. The Organizational Chart, which reflects the Full-Time Equivalents

(FTEs) outlined in the Table, demonstrates how these positions fit within the organization. Both the Table and the Organizational Chart will be included in the District’s FY26 budget. There were 21.6 FTEs in FY24 and FY25, and 21.2 for FY26. Added for consideration in the FY26 budget is the addition of a full-time Maintenance Worker I (MW I) position. Proposed staffing changes include an increase in part-time recreation leads' hours in Parks from 0.25 to 0.38 FTE, and shared Maintenance Worker I positions in both Water and Wastewater departments. In Water, it is anticipated that the Operator I will be promoted to Operator II, and an Operator II to Operator III. In Wastewater, an Operator in Training (OIT) will advance to Operator I, and a vacancy will be filled with an Operator II. In Administration, the Senior Accounting Technician will retire in December, and a Customer Service Representative I (CSR I) will be promoted to CSR II. General Manager Cox shared the organizational chart with the Board and public.

Motion: Director DeVries made the motion to adopt the table of organization and organizational chart for FY 2026.

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

7. Discussion and Possible Action Regarding Payment of the Unfunded Accrued Liability to CalPERS

Discussion: For fiscal year 2025 (FY25), the budget allocates \$55,378 for Classic members and \$1,211 for PEPRA members. In fiscal year 2026 (FY26), these amounts increase to \$72,035 for Classic members and \$2,669 for PEPRA members. Prepaying these amounts can save 3.4% in interest. Upon approval, these allocations will be added to the budget and paid from Fund 10. The payments must be made by July 31, 2025. These figures are based on the 2023 actuarial report, and there is potential for more favorable returns with the next actuarial report.

Motion: Director DeVries made the motion to adopt the table of organization and organizational chart for FY 2026.

Second: Director Guinn

Vote

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

OTHER BUSINESS

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

9. Adjournment

President Clark adjourned the meeting at 7:07 pm.

Ron Clark, President

Cheryl Vermette, Clerk of the Board

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



Helendale Community Services District

DATE: May 01, 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 37 checks and 13 EFT's totaling \$211,296.66.

Total Cash Available	4/28/25	4/14/25
Cash	\$9,040,403.31	\$8,942,323.96
Checks/EFT's Issued	\$211,296.66	\$245,309.78

INVESTMENT REPORT:

The Investment Report shows the status of the District funds invested as of 3/31/2025.

	Interest Rate	Interest Income
CA CLASS	4.39%	\$161,408.9375 Year to date*
CBB Trust	4.20%	\$55,574.98 Year to date
LAIF	4.31%	\$12,914.44 Year to date

*as of 4/28/25



Helendale CSD

Bills Paid and Presented for Approval

Transaction Detail

Issued Date Range: 04/14/2025 - 04/28/2025

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
Bank Account: 211102187 - CBB Checking					
04/15/2025	28698	Starting Line Advisory	-1,868.10	Check	Accounts Payable
04/16/2025	28699	Void Check	0.00	Check	Accounts Payable
04/16/2025	28700	AMS Construction	-18,871.00	Check	Accounts Payable
04/16/2025	28701	AMS Construction	-63,605.55	Check	Accounts Payable
04/16/2025	28702	ACI Payments, Inc	-55.50	Check	Accounts Payable
04/16/2025	28703	Boot Barn Inc.	-184.82	Check	Accounts Payable
04/16/2025	28704	C Wells Pipeline Materials , Inc	-161.63	Check	Accounts Payable
04/16/2025	28705	Choice Builder	-1,021.42	Check	Accounts Payable
04/16/2025	28706	FNBO	-810.37	Check	Accounts Payable
04/16/2025	28707	Hi Desert Trophy & Awards	-1,027.69	Check	Accounts Payable
04/16/2025	28708	High Desert Fire Protection Inc	-1,644.26	Check	Accounts Payable
04/16/2025	28709	Konica Minolta	-365.45	Check	Accounts Payable
04/16/2025	28710	Ornnell Fire Sprinkler, Inc	-1,935.00	Check	Accounts Payable
04/16/2025	28711	Synagro West, LLC	-1,132.27	Check	Accounts Payable
04/16/2025	28712	Tyler Technologies, Inc.	-6,827.80	Check	Accounts Payable
04/21/2025	28713	ASBCSD	-300.00	Check	Accounts Payable
04/24/2025	28714	ACE High School	-350.00	Check	Accounts Payable
04/24/2025	28715	ACE/RMS ASB	-350.00	Check	Accounts Payable
04/24/2025	28716	Beck Oil Inc	-3,232.68	Check	Accounts Payable
04/24/2025	28717	Burrtec Waste Group, Inc	-13,016.56	Check	Accounts Payable
04/24/2025	28718	Burrtec Waste Group, Inc	-59,559.94	Check	Accounts Payable
04/24/2025	28719	Cheryl Vermette	-209.69	Check	Accounts Payable
04/24/2025	28720	County of San Bernardino, Solid Waste Mgmt. Div.	-1,116.99	Check	Accounts Payable
04/24/2025	28721	Diversified Glass Inc.	-1,607.00	Check	Accounts Payable
04/24/2025	28722	ES OPCO USA LLC	-1,067.00	Check	Accounts Payable
04/24/2025	28723	Frontier Communications	-81.78	Check	Accounts Payable
04/24/2025	28724	Frontier Communications	-105.08	Check	Accounts Payable
04/24/2025	28725	Frontier Communications	-135.13	Check	Accounts Payable
04/24/2025	28726	Home Depot Credit Services	-1,305.44	Check	Accounts Payable
04/24/2025	28727	Konica Minolta	-742.61	Check	Accounts Payable
04/24/2025	28728	Mojave Desert AQMD	-432.72	Check	Accounts Payable
04/24/2025	28729	Provident Agency, Inc	-250.00	Check	Accounts Payable
04/24/2025	28730	Robert R. Yeghoian Co., Inc.	-2,091.00	Check	Accounts Payable
04/24/2025	28731	Ryan Herco Products Corp	-395.21	Check	Accounts Payable
04/24/2025	28732	SWRCB, Office of Operator Certification	-160.00	Check	Accounts Payable
04/24/2025	28733	Verizon Wireless	-136.37	Check	Accounts Payable
04/24/2025	28734	Verizon Wireless	-718.54	Check	Accounts Payable
04/14/2025	EFT0005390	ACH Water Shop SCE Acct 700453074415	-125.95	EFT	General Ledger
04/14/2025	EFT0005391	SCE ACH 4-Plex Acct 700392338368	-178.34	EFT	General Ledger
04/14/2025	EFT0005400	SW Gas Community Center 910000010177	-906.25	EFT	General Ledger
04/14/2025	EFT0005401	SW Gas ACH WWTP Acct # 910000010195	-200.51	EFT	General Ledger
04/14/2025	EFT0005402	SW Gas ACH 4-Plex Acct # 910000817466	-147.55	EFT	General Ledger
04/14/2025	EFT0005403	SW Gas Water Shop Acct # 910001037540	-11.00	EFT	General Ledger
04/21/2025	EFT0005410	SCE Street Lighting Acct # 700013030275	-1,799.38	EFT	General Ledger
04/21/2025	EFT0005411	SCE ACH Park Wellheads Acct 700448234519	-242.91	EFT	General Ledger

Bank Transaction Report

Issued Date	Number	Description	Amount	Type	Module
04/16/2025	EFT0005419	To record Sales Tax 1st Quarter Return	-1,917.61	EFT	General Ledger
04/14/2025	EFT0005423	To record Tasc Flex Claim Pmt PPE 4/6/25	-1,031.22	EFT	General Ledger
04/25/2025	EFT0005427	CalPERS 457 Pmt PPE 4/20/25	-5,886.39	EFT	General Ledger
04/23/2025	EFT0005428	CalPERS Classic Pmt PPE 4/20/25	-9,783.67	EFT	General Ledger
04/25/2025	EFT0005429	CalPERS PEPRA Pmt PPE 4/20/25	-2,191.28	EFT	General Ledger
Bank Account 211102187 Total: (50)					-211,296.66
Report Total: (50)					-211,296.66

Summary

Bank Account
[211102187 CBB Checking](#)

Count	Amount
50	-211,296.66
Report Total:	-211,296.66

Cash Account
[**No Cash Account**](#)
[99 99-111000 Cash in CBB - Checking](#)

Count	Amount
1	0.00
49	-211,296.66
Report Total:	-211,296.66

Transaction Type	Count	Amount
Check	37	-186,874.60
EFT	13	-24,422.06
Report Total:	50	-211,296.66



Helendale Community Services District

Date: April 17, 2025
 TO: Board of Directors
 FROM: Kimberly Cox, General Manager
 BY: Cheryl Vermette, Administrative Services Manager
 SUBJECT: Agenda item #3C
 Quarterly Recycling Report

STAFF RECOMMENDATION:

Receive and File

STAFF REPORT:

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

1st Quarter 2025

Recycling tonnage	125.90 (Jan & Feb)
Refuse tonnage	582.76 (Jan & Feb)
Electronics	3.17 (Jan - Mar)
Metal Recycling	8.09 (Jan - Mar)
E-Waste (TV's, computers, etc.)	No pickups
Bulky Item Pick Ups	114 (Jan - Mar)
Mattresses	111 (Jan - Mar)

Helendale CSD Cleanup April 3, 2025, Totals -

Shred – 2,275 pounds (57 customers)

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



Helendale Community Services District

Date: May 1, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #3d
March Financial Report

March 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
March 2025

	March 2025	YTD Actual	Budget	75% of Budget	PYTD
1 Operating Revenues					
2 Meter Charges	\$ 136,159	\$ 1,224,190	\$ 1,600,864	76%	\$ 1,213,455
3 Water Sales	46,333	698,889	751,684	93%	607,041
4 Standby Charges	2,973	22,292	25,880	86%	29,100
5 Other Operating Revenue	14,096	152,992	101,887	150%	164,901
6 Total Operating Revenues	199,562	2,098,364	2,480,314	85%	2,014,498
7 Non-Operating Revenues					
8 Grant Revenue	90,000	90,000	-	0%	-
9 Miscellaneous Income (Expense)	179	179	-	0%	2,375
10 Total Non-Operating Revenues	90,179	90,179	-	0%	2,375
11 Total Revenues	289,741	2,188,543	2,480,314	88%	2,016,873
12 Expenses					
13 Salaries & Benefits					
14 Salaries	38,266	334,928	446,274	75%	303,508
15 Benefits	13,880	122,056	157,285	78%	108,105
16 Total Salaries & Benefits	52,146	456,983	603,559	76%	411,614
17 Transmission & Distribution					
18 Contractual Services	248	22,803	58,987	39%	39,958
19 Power	11,071	169,548	209,725	81%	158,862
20 Operations & Maintenance	5,440	79,455	158,000	50%	78,088
21 Rent/Lease Expense	800	8,920	11,600	77%	7,200
22 Permits & Fees	-	32,211	42,025	77%	36,659
23 Total Transmission & Distribution	17,558	312,937	480,337	65%	320,767
24 General & Administrative					
25 Utilities	440	4,129	3,906	106%	2,993
26 Office & Other Expenses	54	1,179	6,696	18%	367
27 Admin Allocation	57,008	513,074	684,098	75%	470,765
28 Total General & Administrative	57,501	518,382	694,700	75%	474,125
29 Debt Service	-	322,602	350,351	92%	322,602
30 Total Expenses	127,205	1,610,904	2,128,947	76%	1,529,107
31 Net Income (Loss) Before Other Items	162,536	577,639	351,367	164%	487,765
32 Sale or Lease of Water Rights	3,512	3,512	300,000	1%	20,658
33 Capital Expenses	(9,156)	(234,890)	(425,000)	55%	(268,840)
34 Net Income (Loss)	\$ 156,892	\$ 346,261	\$ 226,367		\$ 239,584



Helendale CSD Financial Statement Analysis March 2025 – 75% of Fiscal Year

Fund 01-Water Revenues and Expenses

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

Line 3 Water Sales: Includes water consumption charges. YTD is trending over budget at 93% 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 trending over budget due to timing of property tax receipts.

Line 5 Other Operating Revenue: Includes permit & inspection charges, connection fees, meter installation fees, other fees/charges, and mechanic service reimbursements. Connection and meter installation fees are budgeted conservatively due to the unexpected nature of these fees. YTD is 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 39%.

Line 19 Power: Includes electricity usage for transmission & distribution. YTD is trending over budget at 81% 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 50% 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 March 2025 – 75% 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. YTD is trending over budget at 77% due to annual SWRCB fees paid in December.

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
March 2025

	March 2025	YTD Actual	Budget	75% of Budget	PYTD
1 Operating Revenues					
2 Sewer Charges	\$ 159,128	\$ 1,420,052	\$ 1,892,130	75%	\$ 1,370,052
3 Standby Charges	1,690	17,565	24,317	72%	26,535
4 Other Fees & Charges	5,937	66,858	35,920	186%	70,280
5 Interfund Transfer In/(Out)	5,964	53,678	71,571	75%	31,575
6 Other Income/(Expense)	-	-	-	0%	4,408
7 Total Revenues	172,720	1,558,153	2,023,938	77%	1,502,851
8 Expenses					
9 Salaries & Benefits					
10 Salaries	24,464	269,002	383,982	70%	236,075
11 Benefits	9,093	103,176	127,147	81%	86,005
12 Total Salaries & Benefits	33,557	372,179	511,129	73%	322,081
13 Sewer Operations					
14 Contractual Services	11,642	64,524	117,475	55%	33,252
15 Power	8,762	94,792	133,350	71%	97,741
16 Operations & Maintenance	3,666	51,092	65,800	78%	66,640
17 Permits & Fees	1,676	37,927	43,300	88%	34,866
18 Total Sewer Operations	25,746	248,335	359,925	69%	232,498
19 General & Administrative					
20 Utilities	643	4,574	5,350	85%	4,574
21 Office & Other Expenses	123	9,150	21,460	43%	15,047
22 Admin Allocation	55,868	502,812	670,416	75%	461,349
23 Total General & Administrative	56,633	516,536	697,226	74%	480,970
24 Debt Service	-	51,061	102,123	50%	51,061
25 Total Expenses	115,936	1,188,111	1,670,403	71%	1,086,611
26 Net Income (Loss) Before Other Items	56,784	370,042	353,534	105%	416,240
27 Capital Expenses	(159)	(58,959)	(885,000)	7%	(25,614)
28 Net Income (Loss)	\$ 56,625	\$ 311,083	\$ (531,466)		\$ 390,626



Helendale CSD Financial Statement Analysis March 2025 – 75% of Fiscal Year

Fund 02-Sewer Revenues and Expenses

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

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

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

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

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

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

Line 11 Benefits: Includes employee insurance, PERS retirement, workers compensation, payroll taxes, and education & training. YTD is trending over budget at 81% 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 55% due to timing of GIS support expenses.

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

Line 16 Operations & Maintenance: Includes compost disposal, vehicle maintenance, vehicle fuel, uniforms, small tools, and salaries for mechanics. YTD can trend over/under budget due to need and the timing of services. YTD is trending over budget at 70% due to a \$12K pump repair in October.

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

Line 20 Utilities (G&A): Includes gas, water, and telephone expenses. YTD is trending slightly ahead of budget at 85% 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 43%.



Helendale CSD Financial Statement Analysis March 2025 – 75% 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



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

	March 2025	YTD Actual	Budget	75% of Budget	PYTD
1 Operating Revenues					
2 Retail Sales	\$ 26,647	\$ 233,703	\$ 300,000	78%	\$ 211,347
3 Donations	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	-	0%	-
5 Miscellaneous Income (Expense)	-	-	-	0%	242
6 Total Revenues	26,647	233,703	300,000	78%	211,588
7 Expenses					
8 Salaries & Benefits					
9 Salaries	12,828	135,597	191,462	71%	123,098
10 Benefits	2,743	23,096	35,334	65%	20,401
11 Total Salaries & Benefits	15,571	158,693	226,796	70%	143,499
12 Recycling Center Operations					
13 Contractual Services	-	3,485	2,500	139%	16,130
14 Operations & Maintenance	600	7,495	9,750	77%	6,941
15 Total Recycling Center Operations	600	10,980	12,250	90%	23,071
16 General & Administrative					
17 Utilities	802	9,237	12,800	72%	9,440
18 Office & Other Expenses	911	6,910	9,000	77%	5,629
19 Total General & Administrative	1,713	16,147	21,800	74%	15,070
20 Total Expenses	17,883	185,819	260,846	71%	181,640
21 Net Income (Loss) Before Other Items	8,764	47,884	39,154	122%	29,948
22 Capital Expenses	-	-	-	-	-
23 Net Income (Loss)	\$ 8,764	\$ 47,884	\$ 39,154		\$ 29,948



Helendale CSD Financial Statement Analysis March 2025 – 75% 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 slightly under budget at 65%.

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
March 2025

	March 2025	YTD Actual	Budget	75% of Budget	PYTD
1 Operating Revenues					
2 Property Rental Revenues	\$ 10,599	\$ 106,171	\$ 146,388	73%	\$ 99,094
3 Other Income	-	-	-	0%	230
4 Board Discretionary Revenue	-	-	-	0%	-
5 Total Revenues	10,599	106,171	146,388	73%	99,324
6 Expenses					
7 Contractual Services	-	-	10,000	0%	5,600
8 Utilities	1,840	13,244	17,203	77%	12,978
9 Operations & Maintenance	83	7,205	13,400	54%	8,102
10 Debt Service	-	26,544	53,088	50%	26,544
11 Capital Expenses	-	-	-	0%	-
12 Total Expenses	1,923	46,993	93,690	50%	53,224
13 Net Income (Loss)	\$ 8,676	\$ 59,178	\$ 52,698		\$ 46,100



Helendale CSD Financial Statement Analysis March 2025 – 75% 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 in line with budget.

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

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

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 54%.

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
March 2025

	March 2025	YTD Actual	Budget	75% of Budget	PYTD
1 Operating Revenues					
2 Program Fees	\$ 3,010	\$ 41,886	\$ 38,000	110%	\$ 50,215
3 Property Taxes	1,762	15,782	23,000	69%	15,431
4 Donations & Sponsorships	4,950	14,590	-	0%	18,164
5 Rental Income	1,946	17,498	24,075	73%	19,592
6 Developer Impact Fees	1,720	18,920	6,880	275%	22,360
7 Grants	-	-	-	0%	-
8 Interfund Transfer In/(Out)	(5,964)	(53,678)	(71,571)	75%	(31,575)
9 Board Discretionary Revenue	36,814	329,001	459,818	72%	321,385
10 Miscellaneous Income (Expense)	-	-	-	0%	36,662
11 Total Revenues	44,238	383,999	480,202	80%	452,234
12 Expenses					
13 Salaries & Benefits					
14 Salaries	2,481	20,672	32,200	64%	57,655
15 Benefits	190	1,937	3,960	49%	15,960
16 Total Salaries & Benefits	2,671	22,608	36,160	63%	73,615
17 Program Expense	89	40,066	75,765	53%	58,515
18 Contractual Services	7,800	69,777	103,775	67%	5,653
19 Utilities	5,490	43,936	69,588	63%	59,725
20 Operations & Maintenance	1,470	28,449	29,789	96%	42,833
21 Permits & Fees	536	1,701	1,733	98%	1,652
22 Grant Expense	-	2,744	-	0%	-
23 Other Expenses	-	-	900	0%	1,554
24 Total Expenses	18,058	209,281	317,709	66%	243,547
25 Net Income (Loss) Before Other Items	26,180	174,717	162,493	108%	208,687
26 Capital Expenses	(75,135)	(250,152)	(176,000)	142%	(380,959)
27 Net Income (Loss)	\$ (48,955)	\$ (75,435)	\$ (13,507)		\$ (172,272)



Helendale CSD Financial Statement Analysis March 2025 – 75% 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 \$7K in Concert in the Park Donations, 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 – \$19,159
- Property Taxes – \$9,059
- Solid Waste Franchise Fees – \$10,358
- Transfer Property Tax Revenue for Street Light Utilities – \$(1,762)

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 64%.

Line 15 Benefits: Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education & training. YTD is trending under budget at 49% due to less benefit expenses for part-time employees.



Helendale CSD Financial Statement Analysis March 2025 – 75% 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 53%.

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 67%.

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 63%.

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 96% 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:

- \$169.8K – Lighting for baseball and sports fields
- \$16.7K – Park Lighting North
- \$63.6K – Solar Roof Project



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

	March 2025	YTD Actual	Budget	75% of Budget	PYTD
1 Operating Revenues					
2 Charges for Services	\$ 59,667	\$ 534,453	\$ 708,761	75%	\$ 521,057
3 Assessments & Fees	11,347	152,315	245,096	62%	150,491
4 Other Charges	2,874	27,767	25,460	109%	27,277
5 Grant Revenue	-	67,672	-	0%	-
6 Board Discretionary Revenue	-	-	-	0%	-
7 Miscellaneous Income (Expense)	-	-	-	0%	314
8 Total Revenues	73,888	782,207	979,316	80%	699,139
9 Expenses					
10 Salaries & Benefits					
11 Salaries	3,973	37,252	51,584	72%	63,684
12 Benefits	1,947	16,389	20,312	81%	27,322
13 Total Salaries & Benefits	5,920	53,641	71,896	75%	91,006
14 Contractual Services	59,460	531,891	694,752	77%	506,708
15 Disposal Fees	10,500	121,484	173,000	70%	135,334
16 Operations & Maintenance	314	1,785	2,650	67%	2,523
17 Other Operating Expenses	84	3,240	5,090	64%	1,911
18 Admin Allocation	1,140	10,261	13,682	75%	9,415
19 Total Expenses	77,419	722,302	961,070	75%	746,897
20 Net Income (Loss) Before Other Items	(3,531)	59,905	18,246		(47,758)
21 Capital Expenses	-	(67,672)	-	0%	-
22 Net Income (Loss)	\$ (3,531)	\$ (7,767)	\$ 18,246		\$ (47,758)



Helendale CSD Financial Statement Analysis March 2025 – 75% 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 81% 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 under budget at 64%.

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
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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
March 2025

	March 2025	YTD Actual	Budget	75% of Budget	PYTD
1 Operating Revenues					
2 Tower Rent	\$ 19,159	\$ 148,964	\$ 198,909	75%	\$ 152,508
3 Property Taxes	9,059	100,193	125,742	80%	99,538
4 Solid Waste Billing & Fees	17,744	159,314	190,781	84%	145,901
5 Fees & Charges	3,670	30,967	28,500	109%	28,042
6 Investment income	26,563	252,830	80,000	316%	204,747
7 Other Income	-	5,704	200	2852%	2,175
8 Board Discretionary Revenue	(38,576)	(344,783)	(423,818)	81%	(336,816)
9 Total Revenues	37,620	353,190	200,314	176%	296,093
10 Expenses					
11 Salaries & Benefits					
12 Salaries	52,536	500,413	669,796	75%	526,418
13 Benefits	20,811	244,035	317,371	77%	218,327
14 Directors' Fees	2,100	16,972	47,500	36%	25,858
15 Total Salaries & Benefits	75,448	761,420	1,034,667	74%	773,212
16 Contractual Services	15,773	227,557	270,482	84%	227,660
17 Insurance	-	82,634	120,862	68%	70,807
18 Utilities	1,500	16,061	22,140	73%	16,135
19 Operations & Maintenance	129	2,546	5,150	49%	1,805
20 Permits & Fees	-	10,456	14,850	70%	16,741
21 Office & Other Expenses	4,264	57,821	96,860	60%	58,579
22 Election Expense	-	-	3,500	0%	-
23 Administrative Allocation	(114,016)	(1,026,147)	(1,368,196)	75%	(941,529)
24 Total Expenses	(16,903)	132,348	200,315	66%	223,410
25 Net Income (Loss) Before Capital	54,523	220,841	-		72,684
26 Capital Expenses	-	-	-	0%	(69,758)
27 Net Income (Loss) After Capital	\$ 54,523	\$ 220,841	\$ -		\$ 2,926



Helendale CSD Financial Statement Analysis March 2025 – 75% 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 trending over budget at 80% due to timing of receipts.

Line 4 Solid Waste Billing & Fees: Includes franchise fees and billing for solid waste. YTD is trending over budget at 84% due to increased franchise fees.

Line 5 Fees & Charges: Includes credit card processing fees and other miscellaneous fees. YTD is trending 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 – \$19,159
- Property Taxes – \$9,059
- Solid Waste Franchise Fees – \$10,358

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 36%.

Line 16 Contractual Services: Includes software support, legal services, and auditing & accounting services. YTD is trending over budget at 84% 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 March 2025 – 75% 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. There is no activity YTD.

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

Line 26 Capital Expenses: There is no activity YTD.



Helendale Community Services District

Date: May 1, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #3e
Certificate of Appreciation for Barstow Hospital

At the previous meeting the Board requested that a Certification of Appreciation be presented to the Board for approval. This will be given to the Barstow Hospital at a tour on May 5th with District Staff and members of the Helendale CERT team.

The certificate is to acknowledge that generous donation of emergency supplies to the Helendale CERT team. The CERT group is supported by the District.

Certificate of Appreciation

presented to

Barstow Community Hospital

In recognition of your generous donation to the CERT Team. Your support has greatly enhanced our ability to serve the community and respond effectively in times of need.



May 1, 2025

DATE

HELENDALE CSD BOARD PRESIDENT



Helendale Community Services District

DATE: May 1, 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
Written report submitted by Vice President Cardenas

**BOARD COMPENSATION REPORT
ROLLING 12-MONTHS**

Name	Title	Type	4 2024	5 2024	6 2024	7 2024	8 2024	9 2024	10 2024	11 2024	12 2024	1 2025	2 2025	3 2025	4 2025	TOTAL
Clark	President	Compensated	5		4		2	3	5	4	4	2	2	3		34
		Non-Comp	0		0		0	0	0	1	0	0	0	0	0	
Cardenas	Vice President	Compensated	4	2	1	1	2	2	3	2	2					19
		Non-Comp	2	1	1	4	2	4	3	2	2					
Guinn	Director	Compensated	10	3	7	6	7	2	3	6	4	2	3			53
		Non-Comp	4	2	6	2	0	1	1	2	1	3	1			
Rosenberg	Director	Compensated									2	7	4	2	3	18
		Non-Comp									0	0	0	0	0	0
DeVries	Director	Compensated									2		4	2	4	12
		Non-Comp									0		0	2	1	

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name Artie DeVries		Pay Period Endng														
Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category								
3/5/2025	Event Pre-Meeting with GM		\$	\$	\$	Yes	Please Selk									
	Description of Public Benefit															
3/5/2025	Event Basketball Trophy Ceremony		\$	\$	\$	No	Please Selk									
	Description of Public Benefit															
3/6/2025	Event General Meeting		\$	\$	\$	Yes	Please Selk									
	Description of Public Benefit															
3/20/2025	Event BNSF Meeting		\$	\$	\$	No	Please Selk									
	Description of Public Benefit															
4/2/2025	Event Pre-Meeting with GM		\$	\$	\$	Yes	Please Selk									
	Description of Public Benefit															
		Total Miles	0	\$0	\$0	\$0	Total Lodging	\$0	Total Other Expense	\$0	Total # of Compensable Meetings	3	Meeting Total	\$450	Total	\$450

Signature: Artie DeVries Date: 04-17-2025

Expense Categories

A: Public Meeting governed by Brown Act
 B: Public Event *
 C: Representation at Public Meeting/Event *
 D: Representation at 501C3 Board *
 E: Conference/seminar/Training Program related to District *
 F: Ad Hoc committee of the Board
 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 Endmg: _____

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
4/3/2025	Event HCSD Meeting		\$	\$	\$	Yes	Please Selk	
	Description of Public Benefit							
4/5/2025	Event HCSD Clean Up Day		\$	\$	\$	No	Please Selk	
	Description of Public Benefit							
4/15/25	Event Pre-meeting with GM		\$	\$	\$	Yes	Please Selk	
	Description of Public Benefit							
04/17/2025	Event General Meeting		\$	\$	\$	Yes	Please Selk	
	Description of Public Benefit							
	Event		\$	\$	\$	Please Select	Please Selk	
	Description of Public Benefit							
		Total Miles	0	\$0	\$0	Total # of Compensable Meetings	3	Total
								\$450

Signature:  Date: 04-17-2025

Expense Categories	Date
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 c	

May 1, 2025
Director Cardenas Report

American Water Works Association (AWWA)
Water Conference of the West 2025
Anaheim, CA April 8th to 10th 2025

Microplastics in Drinking Water

The meeting discussed a study on microplastics in water distribution systems, focusing on sampling methods and distribution system diversity. The preferred sampling method is inline, with Raman spectroscopy analyzing 50,000 particles per sample. Four utilities are involved: Eugene Water and Electric Board, Southern Nevada Water Authority, Union Water Supply, and a regional wholesaler. The project includes systems with various treatment processes and water qualities. Sampling will start in May, with final reports expected in late 2026. The project aims to balance sampling frequency and cost, considering pipe condition and water age. Potential partners from California and fire-impacted areas are sought.

- Finalize the sampling locations and hydraulic modeling for the four utility partners.
- Begin the sampling and analysis work for the project starting in May.
- Explore the possibility of adding one or two more utility partners, particularly from California or a fire-impacted area.
- Follow up with the utility representative interested in potentially joining the project to discuss the implications of the cost.

Sampling Methods and Preferred Techniques

- Speaker discusses the importance of water age and the presence of plastic pipes in distribution systems.
- The preferred sampling method, inline sampling, is highlighted as crucial for accurate studies.
- Emphasis on cleaning samples before analysis to avoid contamination and ensure accurate results.
- Raman spectroscopy is mentioned as a method for analyzing particles down to one micron size.

Diversity in Distribution Systems

- Speaker outlines the inclusion of various types of distribution systems, including conventional and advanced systems.
- The importance of including small and large distribution systems, as well as diverse pipe materials, is stressed.
- Geographic diversity is mentioned, with utilities located across North America.
- Specific utilities involved in the project are named, including the Eugene Water and Electric Board and Southern Nevada Water Authority.

Treatment Processes and Water Quality

- Different treatment processes are described, such as coagulation, flocculation, and chlorination.
- The use of dissolved air flotation (DAF) in some facilities is noted.
- The project aims to analyze samples at the end of the treatment process and various locations in the distribution system.
- The diversity in water quality and treatment processes is emphasized.

Project Timeline and Participation

- The project is set to officially start in May, with sampling anticipated to begin soon.
- The timeline includes sampling over the next year, with final reports expected in late 2026.
- The project has four partners currently, with potential for additional partners, including those from California and fire-impacted areas.
- Speaker invites questions and offers to provide more information via email.

Sampling Considerations and Costs

- Discussion on the impact of pipe condition on sampling, with ongoing studies on harvested plastic pipes.
- The need to balance sampling frequency and duration with analytical costs is highlighted.
- The potential for higher microplastic levels in bottled water compared to tap water is mentioned.
- A question about the cost of joining the project is raised, with the speaker indicating that specific costs would need to be discussed.

Discussed the limited understanding of particulate matter and the need for detailed breakdowns, referencing the California policy handbook for specific language on CCR (Community Right-to-Know). They mention a volunteer effort to create concise statements on microplastics, which are not yet released but will be available when a contract program is launched. These statements can be used and customized for CCR purposes. Additionally, the speaker suggests considering the use of plastic products during lunch, hinting at a broader discussion on environmental impacts. Explore the resources available for CCR language on microplastics.

PFAS: cost-effective treatment solution

The discussion focused on the removal of PFAs from water, highlighting the ease of sulfonics (PFOA) and the challenges with Gen X. The UCMR trends showed an increase from 6 to 29 PFAs detected. Municipalities have a CERCLA exemption, and the EPA's best available technologies include carbon, resin, and membrane filtration. Ion exchange was praised for its cost-effectiveness and long-lasting performance, outperforming GAC in terms of bed volumes and footprint. Ion exchange can handle high levels of PFAs and has a smaller waste footprint. The conversation also touched on the challenges of reusing GAC due to hazardous material regulations.

- Evaluate the influent water chemistry and consider treating the RO feed stream instead of the concentrate to optimize the treatment process.
- Provide the influent water quality data to the speaker to model the expected performance and lifespan of the treatment media.

- Explore the use of a lead-lag configuration for the ion exchange system to extend the lead bed's service life.

California DDW Regulatory Update

The meeting discussed California's implementation of federal PFAS regulations, including the use of NLS, RLS, and MCL standards. The state has started source monitoring, particularly in disadvantaged communities, with 50% of data collected. The plan includes adopting federal MCLs and potentially using emergency regulations. The state is also developing a treatment technique option for future PFAS MCLs. Additionally, the meeting covered the status of disinfection byproducts, arsenic, and manganese regulations, with specific monitoring and reporting requirements. The state is also working on financial assurance regulations for small water systems and electronic reporting to improve data collection.

- Propose lowering the notification level for PFHxS to match the federal MCL of 10 and move to quarterly monitoring.
- Propose revisions to the notification and response levels for manganese.
- Proceed with implementing the federal PFAS MCL in California as quickly as possible.
- Continue working on developing a treatment technique approach for PFAS to avoid having to chase individual PFAS MCLs.
- Request an updated public health goal for arsenic from OEHHA.
- Proceed with rulemaking to update the detection levels for reporting (DLRs) for primary and secondary inorganics.



Helendale Community Services District

Date: May 1, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #6
Discussion and Possible Action Regarding Change Order for the Water and Wastewater Office Completion

STAFF RECOMMENDATION:

Staff seeks approval for the amount of \$173,162.54 plus permits and reimbursable fees as a change order to the project.

STAFF REPORT:

The purpose of this staff report is to recap the building construction as the project pre-dates all but one current board member. The construction of the two maintenance buildings which began with award of a contract in 2020, has been a complicated and monumental task given numerous mitigating circumstances including COVID-19; supply chain issues, coordination of vendors, approval processes, etc. However, we have a constructive path forward to complete the office facilities in both buildings with the approval/concurrence of the Board.

To summarize, Staff estimates that there is approximately \$207,030 of funds that have previously been approved but unexpended that will cover the amount needed for construction completion, however, given the protracted amount of time and new members of the Board, Staff feels it prudent to seek approval of the entire amount needed to complete the work.

The Board had previously approved the office completion up to \$400,000. Only \$207,030 was expended leaving \$138,020 of that amount. Secondly, an approval of \$15,000 was granted for drawings, however, nothing has been billed against that amount to date. This leaves a balance of funds approved for the project of \$153,020. The remaining balance of \$20,142.54 needed to complete the buildings based upon the revised estimate is in addition to the funds remaining on the project. To ensure complete transparency, Staff is requesting approval for the entire \$173,162.54 to complete this project.

The only other outstanding item to complete the buildings is additional fire sprinkler work. Staff is awaiting a cost estimate for this scope of work.

BACKGROUND:

Below is a timeline of other approvals related to the building since the initial award:

- December 28, 2020, the District awarded a contract to MWC for the construction of two maintenance buildings at an amount of \$1,061,742. Cost of permits and other fees were excluded from the contract and have been charged as actual costs.
- February 4, 2021, the Board awarded a contract to High Desert Underground for the design and installation of the fire sprinkler systems for the buildings at a contract amount of \$66,900.
- August 5, 2021, the District awarded a contract to High Desert Underground to install a mini lift station at the Wastewater plant to accommodate the discharge from the new building to the headworks of the treatment plant at a cost of \$36,044.
- August 19, 2021, the Board discussed the interior office construction of the new maintenance buildings and authorized the General Manager to negotiate a change order with MWC for completing the contemplated offices.
- September 9, 2021, the Board approved a change order for the fire sprinkler contract for \$114,000 for the backflow, post indicator valve, hydrant, etc. that were required by County Fire.
- October 7, 2021, a bid for paving was awarded to Yeghoian Paving in the amount of \$72,423.
- December 16, 2021, the Board approved a change order up to \$400,000 for building office improvements.
- April 6, 2023, Change order in the amount of \$15,000 was approved for additional drawings required by County for the buildings.

FISCAL IMPACT: \$173,162.54

REQUESTED ACTION: Approve Change Order for Building Office Completion in an amount not to exceed \$173,162.54

ATTACHMENTS: Revised estimate

	<u>Scope</u>	<u>Status</u>	<u>Amount</u>
	Steel Stud Framing	Complete (both buildings)	
	Roof Plywood	Remains in MWC's contract	
	Exterior Plywood	Complete (both buildings)	
	Rough Plumbing	Complete (both buildings)	
	Insulation - walls	Complete (both buildings)	
	Insulation - Roof	Remains in MWC's scope	
	Drywall	Complete, Requires touch-up (both buildings)	
	Wall Texture	Remains in MWC's scope	
	Painting	Remains in MWC's scope	
	FRP Paneling	Removed from MWC's scope for HCSD to install tile	
	cove base	Removed from MWC's scope for HCSD to install tile	
	Doors	Remains in MWC's scope	
	Finish Electrical	Removed from MWC's scope for HCSD to install	
	Finish PlumbingAccessories	Removed from MWC's scope for HCSD to install	
	Concrete Floor Seal	Remains in MWC's scope	
	Signage	Remains in MWC's scope	
	Knife Plate (future railing)	Complete (both buildings)	
CO #1	Remove Finish Plumbing & Finish Electrical	ref. email 04-26-2022	(\$23,357.22)
CO #2	Drawing Package	ref. 01-31-2025 conference call	\$30,000.00
CO #3	Mobilization	ref. 01-31-2025 conference call	\$5,000.00
CO #4	Shower Pans	Added to MWC Group's scope (propose trade for frp paneling & cove base)	\$0.00
		(16%) Drywall (joint tape, compound, corner bead)	\$1,669.42
		(22%) Door Frames	\$2,346.39
		(22%) Hollow Metal Doors	\$1,359.08
		(30%) Solid Core Doors	\$712.33
		(15%) Door Hardware	\$228.54
CO #5	Kertis Escalation/Price Increases	Labor (Foreman/Journeyman = \$14.32/hr increase)	\$17,184.00

Revised Balance to Complete: \$176,162.54
 (does not include drawing reimbursable fees)



Helendale Community Services District

Date: May 1, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #7
Discussion and Possible Action Regarding Adoption of Resolution 2025-01: Initiating Procedures to Continue Collection of Water and Sewer Standby Charges for Fiscal Year 2026

STAFF RECOMMENDATION:

Staff requests approval of this item.

STAFF REPORT:

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

As a public agency and consistent with LAFCO 2996, the District is allowed to utilize the County property tax process for collection of various forms of debt and fees as the County had historically done. This would include the annual collection of sewer and water standby fees. A standby fee could best be described as a fee for the availability of service. The fee is appropriate to offset the capacity in the system that is reserved for a specific parcel and cannot be allocated to another user. Most of these parcels have water and sewer services stubbed out at the property line and the service is available for connection upon development of the in-fill parcel.

In 2014, the District completed an engineering report that provided appropriate substantiation for the Standby Fees. In fact, the engineer's report acknowledged that the appropriate amount for the standby fees should be over \$300 each year. However, the Honorable Board of Directors elected to continue the Standby Fee as a minimum of \$30 for up to a one-acre parcel and increased by \$30 for every additional acre. The fee was established under County's oversight and has remained unchanged since the District's assumption of services.

The total amount of standby fees the District has received as of 4/28/2025, for fiscal year 2025 is \$12,345.90 for Water and \$10,426.35 for Wastewater including penalties and interest.

The amount of Standby Fees owed for FY26 is \$17,190 for water (apx. 573 properties) and \$17,310 for wastewater (apx. 577 properties). Staff will continue to refine this list prior to the submittal to the County by the deadline of August 10, 2025.

A public protest hearing is scheduled for July 17, 2025, at 6:00 p.m. regarding the imposition of the Water and Sewer Standby Fees. At the hearing, the Board will hear and consider any and all objections or protests to the proposed charges. Prior to the hearing a notice will be published advising the public of the hearing.

FISCAL IMPACT: Potential revenue of approximately \$34,500

REQUESTED ACTION: Adopt Resolution 2025-01

ATTACHMENTS: Resolution 2025-01
Engineer's Report for Water and Sewer Standby Charges (October 2014)



RESOLUTION 2025-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT INITIATING PROCEDURES TO CONTINUE COLLECTION OF WATER AND SEWER STANDBY CHARGES FOR FISCAL YEAR 2026

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

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

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

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

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

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

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

WHEREAS, prior to the adoption of LAFCO Resolution No. 2951, the territory within the CSA 70 B&C was subject to water and sewer standby and availability charges that had been fixed, levied, and

imposed upon such lands.

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

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

1. The public interest and necessity requires the Board to adopt this Resolution initiating proceedings to fix, levy, and collect water standby and availability charges on all properties within the District's jurisdictional boundaries where water service is available pursuant to applicable law, including but not limited to the pertinent provisions of the Act, Condition No. 10 of LAFCO Resolution No. 2951, and/or Government Code Section 56886(t).

2. The public interest and necessity requires the Board to adopt this Resolution initiating proceedings to fix, levy, and collect sewer standby and availability charges on all properties within the District's jurisdictional boundaries where sewer service is available pursuant to applicable law, including but not limited to the pertinent provisions of the Act, Condition No. 10 of LAFCO Resolution No. 2951, and/or Government Code Section 56886(t).

3. The standby charges proposed to be adopted by the Board are based upon the report of a qualified engineer, Bartle Wells Associates, which is attached hereto and incorporated herein by this reference. The content of said report includes, but is not limited to, any and all statements and determinations specifically relating to each of the following:

- a. A description of the charge and the method by which it is proposed to be imposed;
- b. A compilation of the amount of the charge proposed for each parcel subject to the charge;
- c. A statement of the methodology and rationale followed in determining the degree of benefit conferred by the service for which the proposed charge is made;
- d. The District's legal ability to fix and adjust a standby charge, the amount of the proposed charge, and the properties affected thereby;
- e. A description of the lands upon which the charge is proposed to be imposed; and
- f. The amount of the proposed charge for each of the lands so described.

4. On July 17, 2025, at 6:00 p.m., at the District offices located at 26540 Vista Road, Suite C, Helendale, California, the Board will hold a public protest hearing regarding the imposition of the charge, which hearing shall be conducted in the manner set forth in the Act. At the hearing, the Board may also consider whether to provide that if any charge so adopted becomes delinquent, the amount of the

delinquency, together with any interest and penalties thereon, should constitute a lien on the affected property upon the filing of a certificate in the Office of the County Recorder, which lien may have the same force, effect, and priority as a judgment lien. At the hearing, the Board will hear and consider any and all objections or protests to the proposed charges pursuant to the requirements of the Act.

5. The District's General Manager is hereby authorized and directed to cause notice of the date, time, and place of the public hearing on the proposed charges to be duly published prior thereto as may be required by the Act.

APPROVED AND ADOPTED this 1st day of May, 2025, by the following vote:

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

By: _____
Ron Clark, President

Attest: _____
Cheryl Vermette, Clerk of the Board



HELENDALE COMMUNITY SERVICES DISTRICT

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

FINAL DRAFT: OCTOBER 2014



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

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

Dated this _____ day of _____, 2014.

By: _____
Kimberly Cox, General Manager

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

OVERVIEW

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

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

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

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

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

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

HISTORICAL BACKGROUND AND CURRENT LEGISLATION

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

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

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

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

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

WATER AND SEWER SERVICES

DESCRIPTION OF CSD

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

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

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

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

METHOD OF APPORTIONMENT

BENEFIT ANALYSIS

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

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

ASSESSMENT METHODOLOGY

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

Constitution.

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

EQUIVALENT BENEFIT UNITS

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

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

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

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

EXAMPLE:

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

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

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

EXAMPLE:

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

.5 Acres - \$30 x 1EBU = \$30

1 Acre = \$30 x 1EBU - \$30

DISTRICT BUDGET FISCAL YEAR 2014-2015

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

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

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

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

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

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

DISTRICT BOUNDARY DIAGRAMS

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

2014-2015 ASSESSMENT ROLL

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

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

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