# HELENDALE COMMUNITY SERVICES DISTRICT
26540 VISTA ROAD, SUITE C, HELENDALE, CA 92342

REGULAR BOARD MEETING
Thursday, August 20, 2026, at 6:00 PM

This meeting of the Board of Directors of the Helendale Community Services District is Open to the public at the District Office located at 26540 Vista Road, Suite C, Helendale, California. Join remotely:
**Join:** https://tinyurl.com/mwykbmaf
**Call in Number:** 1-213-436-3171
**Phone conference ID:** 530 663 274#

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. Remote participants may request to speak by using the raise your hand feature.*

3. Consent Items
   a. Approval of Minutes and Ratification of Actions for Regular Board Meeting – August 6, 2026
   b. Bills Paid Report
   c. Preliminary June Financial Report

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

Regular Business
5. Discussion and Possible Action Regarding Approval of Directors Expense Reports
6. Discussion and Possible Action Regarding Annual Review and Write-off of Uncollectable Accounts
7. Discussion and Possible Action Regarding Adoption of Resolution No. 2026-18 Establishing the Statement of Investment Policy for Fiscal Year 2027
8. Discussion and Possible Action Regarding Adoption of Resolution 2026-19: A Resolution of the Board of Directors of the Helendale Community Services District Establishing Rules and Regulations for the Use of its Public Parks and Recreation Facilities

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

10. 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 agendized 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
26540 Vista Road, Suite C, Helendale, CA 92342

| | |
|---|---|
| DATE: | August 20, 2026 |
| TO: | Board of Directors |
| FROM: | Cheryl Vermette, General Manager – Administration / Recreation |
| SUBJECT: | Agenda item # 3A<br>August 6, 2026 Minutes |

CONSENT ITEMS:

A. Approval of Minutes and Ratification of Actions for Regular Board Meeting – August 6, 2026

HELENDALE COMMUNITY SERVICES DISTRICT
26540 VISTA ROAD, SUITE C, HELENDALE, CA 92342

# Regular Board Meeting Minutes August 6, 2026

## Attendance

**Board Members Present:** George Cardenas, Board Vice President; Gail Guinn, Director; Billy Rosenberg, Director

**Board Members Absent:** Ron Clark, Board President; Artie DeVries, Director

**Staff Members Present:** Alex Aviles, General Manager Wastewater/Solid Waste; Cheryl Vermette, General Manager - Administrative Services/Recreation

**Consultants:** Steve Kennedy, Legal Counsel (via Microsoft Teams)

**Members of the Public:** Two members of the American Legion, three members of the Fire Department, Scott Limbacher, Scott Devereaux and Martin Porcelli from Silver Lakes Association were in attendance.

## Call to Order

The meeting was called to order by Vice President George Cardenas at 6:02 p.m. followed by the Pledge of Allegiance.

## 1. Approval of Agenda

**Motion:** Director Rosenberg made a motion to approve the agenda as presented.
**Second:** Director Guinn
**Vote:** President Ron Clark – Absent; Vice President George Cardenas – Yes; Director Guinn – Yes; Director Rosenberg – Yes; Director DeVries – Absent

## 2. Public Participation

There were no public comments received.

## 3. Consent Calendar

a) Approval of Minutes: Regular Board Meeting – July 16, 2026
b) Bills Paid Report

**Motion:** Director Guinn made a motion to approve the consent calendar.
**Second:** Director Rosenberg
**Vote:** President Ron Clark – Absent; Vice President George Cardenas – Yes; Director Guinn – Yes; Director Rosenberg – Yes; Director DeVries – Absent

## 4. Reports

a. Directors' Reports:

Director Guinn expressed appreciation to the Helendale Silver Lakes American Legion Post 855 for their continued support of the District and the youth sports programs. She also provided an update regarding completion of the District's Strategic Plan. The

General Managers will present the completed plan, including the District's mission, vision, and values, to staff as part of the plan closeout and implementation process. She also discussed the increasing cybersecurity threats affecting water systems and the importance of cybersecurity and emergency preparedness, which were identified as priorities in the strategic planning process. She also provided an update on CERT, stating that they are working on a 501(c)(3).

Director Rosenberg reported that he drove to the park and was happy with the project and was pleased that the District was able to identify and address the need quickly. He also thanked the American Legion.

Vice President Cardenas also commented on his sincere appreciation to the American Legion.

b. General Manager's Report:

The District was awarded $20,000 through the Mojave Water Agency Strategic Partners Program. Funding will be used toward completion of the residential smart meter program and development of educational videos for the District website.

Recreation staff reported that the flag football and cheer season was nearing completion, with playoffs beginning the following week and Super Bowl games scheduled for August 15, 2026, beginning at 7:00 p.m. Adult softball was also nearing completion. Soccer registration and registration for the September 5 community yard sale were open. The Concert in the Park was scheduled for August 8 from 6:00 to 9:00 p.m., with the Sunsetters Local Car Club car show scheduled earlier that day.

Water and wastewater staff attended the Tri-State Conference for training and certification continuing education.

Wastewater staff completed a capital improvement project at the treatment plant consisting of installation of a new electrical panel. The improvements allow the plant blowers, lighting, and new shop electrical feed to operate from the emergency generator during power outages.

Staff also reported completion of paving and seal coating improvements in the rear area of the Thrift Store.

Regular Business

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

**Motion:** Director Rosenberg made a motion to approve the Director's Expense Reports.

**Second:** Director Guinn

**Vote:** President Ron Clark – Absent; Vice President George Cardenas – Yes; Director Guinn – Yes; Director Rosenberg – Yes; Director DeVries – Absent

6. Discussion and Possible Action Regarding Resolution 2026-16: A Resolution of the Board of Directors of the Helendale Community Services District Recognizing American Legion Post #855 For Its Generous Contribution To District Youth Sports Programs From Proceeds of the George Butterfield Memorial Golf Tournament

**Discussion:** Staff presented Resolution No. 2026-16 recognizing Helendale-Silver Lakes American Legion Post 855 for its generous and continued support of the District's youth sports programs.

Staff reported that the American Legion has supported youth sports through contributions for equipment and supplies, trophies and awards, end-of-season celebrations, referees, and other program needs.

The American Legion's annual golf tournament was held in honor of longtime Post member and veteran George Butterfield. The tournament raised approximately $33,000, with $10,993 donated to the District's youth sports program.

**Motion:** Director Rosenberg made a motion to accept the donation from Helendale-Silver Lakes American Legion Post 855 and adopt Resolution No. 2026-16.

**Second:** Director Guinn

**Vote:** President Ron Clark – Absent; Vice President George Cardenas – Yes; Director Guinn – Yes; Director Rosenberg – Yes; Director DeVries – Absent

### 7. Discussion and Possible Action Regarding Wastewater Staff's Participation in the 4-10 Six-Month Pilot Program

**Discussion:** Staff requested authorization for wastewater employees to participate in the District's six-month 4/10 work schedule pilot program.

Wastewater employees had initially elected not to participate due to weekend operational requirements but subsequently requested the opportunity to participate in the pilot program.

Under the proposed schedule, operators will continue to provide weekend coverage, with one operator scheduled Wednesday through Saturday and another scheduled Sunday through Wednesday. Staff will monitor staffing levels, weekend and holiday coverage, and employee feedback throughout the pilot period.

The wastewater 4/10 schedule was proposed to become effective August 10, 2026.

**Motion:** Director Guinn made a motion to Approve Wastewater Staff's participation in the District's 4-10 work schedule, effective Monday, August 10, 2026.

**Second:** Director Rosenberg

**Vote:** President Ron Clark – Absent; Vice President George Cardenas – Yes; Director Guinn – Yes; Director Rosenberg – Yes; Director DeVries – Absent

### 8. Discussion And Possible Action Regarding Adoption of Resolution 2026-17: A Resolution of The Board of Directors of the Helendale Community Services District Establishing Rules and Regulations for the Use of its Public Parks and Recreation Facilities

**Discussion:** Staff presented Resolution No. 2026-17 establishing updated rules and regulations for the use of District public parks and recreation facilities.

Staff explained that Ordinance No. 2019-01 authorizes the District to establish and enforce park rules and that Resolution No. 2019-02 established the District's existing park rules and regulations. The proposed update was intended to clarify District operations, facility procedures, and enforcement needs.

The proposed revisions included:

Updated language regarding service animals;

Updated weapons language, including a concealed carry permit exception;

Clarification of bicycle use on paved roads and designated paths and requirements for safe operation;

Establishment of park hours from dawn to dusk unless otherwise posted or authorized by the District;

After-hours vehicle restrictions and towing provisions;

Clarification of facility use permit requirements for organized activities; and

Provisions addressing campaigning on District property.

District Counsel explained that the underlying ordinance provides the enforcement authority for the rules adopted by resolution, including the ability to restrict park use, pursue enforcement actions, and impose penalties authorized by law.

The Board discussed the increasing use of electric bicycles and similar devices in public parks and expressed concern regarding unsafe speeds, wheelies, and potential conflicts with pedestrians and other park users.

The Board directed District Counsel to research and develop appropriate e-bike language for inclusion in the park rules and return the proposed revision to the Board.

**Motion:** Director Rosenberg made a motion to adopt Resolution No. 2026-17, with the understanding that District Counsel will add e-bike language and bring it back to the Board at the earliest opportunity.

**Second:** Director Guinn

**Vote:** President Ron Clark – Absent; Vice President George Cardenas – Yes; Director Guinn – Yes; Director Rosenberg – Yes; Director DeVries – Absent

## 9. Future Agenda Items

Director Guinn requested a future discussion regarding public safety technology and the potential use of drones in cooperation with law enforcement, fire agencies, or other emergency-response organizations.

*Vice President Cardenas called for a brief recess at 6:38 pm after which closed session began at 6:45 pm.*

## 10. Closed Session

Conference with Legal Counsel – Anticipated Litigation
Significant Exposure to Litigation Pursuant to Government Code Section 54956.9(d)(2)
Three Potential Cases

The Board reconvened to open session at 7:12 p.m.

Legal Counsel Kennedy announced that the Board met in closed session to discuss the items listed on the agenda. There was no reportable action.

### 11. Adjournment

Vice President Cardenas adjourned the meeting at 7:12 p.m.

| | |
|---|---|
| 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: August 20, 2026
TO: Board of Directors
FROM: Cheryl Vermette, Administrative General Manager
BY: Andrea Chavis, Senior Account Technician
SUBJECT: Agenda item #3b
Consent Items: Bills Paid and Presented for Approval

**STAFF RECOMMENDATION**
Updated Report Only. Receive and File.

**STAFF REPORT:**
Staff issued 22 checks and 27 Bank Drafts totaling $100,352.94.

| Total Cash Available | 8/14/26 | 8/3/26 |
|---|---|---|
| Cash | $8,878,671.51 | $8,734,146.22 |
| Checks & DFT's Issued | $100,352.94 | $544,147.27 |

**INVESTMENT REPORT:**
The Investment Report shows the status of the District funds invested as of 7/31/26

| | Interest Rate | Interest Income |
|---|---|---|
| CA CLASS | 3.7566% | $63,447.19 Year To Date |
| CBB Trust | 3.69% | $89,384.10 Year To Date |
| LAIF | 3.816% | $11,565.11 – 1st Fiscal Quarter |

# Bills Paid and Presented for Approval

Helendale CSD

## Transaction Detail

Issued Date Range: 08/01/2026 - 08/13/2026

Cleared Date Range: -

| Issued Date | Number | Description | Amount | Type | Module |
|---|---|---|---|---|---|
| **Bank Account: 211102187 - CBB Checking** | | | | | |
| 08/05/2026 | 29682 | Apple Valley Communications, Inc | -469.00 | Check | Accounts Payable |
| 08/05/2026 | 29683 | Applied Diving Services, Inc. | -5,500.00 | Check | Accounts Payable |
| 08/05/2026 | 29684 | AVCOM Services Inc. | -70.00 | Check | Accounts Payable |
| 08/05/2026 | 29685 | County of San Bernardino | -60.00 | Check | Accounts Payable |
| 08/05/2026 | 29686 | G.A. Osborne Pipe & Supply Inc. | -953.46 | Check | Accounts Payable |
| 08/05/2026 | 29687 | HD Supply, Inc. | -1,455.59 | Check | Accounts Payable |
| 08/05/2026 | 29688 | Mobile Occupational Services, Inc. | -110.00 | Check | Accounts Payable |
| 08/05/2026 | 29689 | Silver Lakes Hardware | -88.47 | Check | Accounts Payable |
| 08/05/2026 | 29690 | Silver Lakes Landscaping and Maintenance LLC | -7,245.00 | Check | Accounts Payable |
| 08/05/2026 | 29691 | The Woodall Group, Inc | -35.00 | Check | Accounts Payable |
| 08/05/2026 | 29692 | Tyler Technologies, Inc. | -709.00 | Check | Accounts Payable |
| 08/05/2026 | 29693 | Underground Service Alert of Southern California | -54.90 | Check | Accounts Payable |
| 08/06/2026 | 29694 | Peter Difilippo | -1,500.00 | Check | Accounts Payable |
| 08/12/2026 | 29695 | Brunick, McElhaney & Kennedy Professional Law Corp | -7,500.00 | Check | Accounts Payable |
| 08/12/2026 | 29696 | Burrtec Waste Industries Inc | -502.61 | Check | Accounts Payable |
| 08/12/2026 | 29697 | Sierra Analytical Labs, Inc | -207.50 | Check | Accounts Payable |
| 08/12/2026 | 29698 | Starting Line Advisory | -4,300.00 | Check | Accounts Payable |
| 08/07/2026 | 29699 | NEXT DOOR NEIGHBOR HOMES, LLC | -430.11 | Check | Utility Billing |
| 08/07/2026 | 29700 | MICHAEL R. CAREY | -318.44 | Check | Utility Billing |
| 08/07/2026 | 29701 | MARIO NAZARIO | -376.62 | Check | Utility Billing |
| 08/07/2026 | 29702 | SOLVERE GROUP LLC | -295.57 | Check | Utility Billing |
| 08/07/2026 | 29703 | DAVID ORTIZ | -55.81 | Check | Utility Billing |
| 08/06/2026 | DFT0003619 | Frontier Communications | -108.44 | Bank Draft | Accounts Payable |
| 08/03/2026 | DFT0003620 | Frontier Communications | -131.96 | Bank Draft | Accounts Payable |
| 08/04/2026 | DFT0003626 | Southern California Edison | -4,573.61 | Bank Draft | Accounts Payable |
| 08/03/2026 | DFT0003628 | Southern California Edison | -5,452.27 | Bank Draft | Accounts Payable |
| 08/10/2026 | DFT0003653 | Frontier Communications | -272.15 | Bank Draft | Accounts Payable |
| 08/10/2026 | DFT0003656 | Southern California Edison | -33,652.69 | Bank Draft | Accounts Payable |
| 08/02/2026 | DFT0003659 | Verizon Wireless | -685.18 | Bank Draft | Accounts Payable |
| 08/03/2026 | DFT0003684 | FNBO | -2,156.25 | Bank Draft | Accounts Payable |
| 08/03/2026 | DFT0003685 | EVO Merchant Services | -126.65 | Bank Draft | Accounts Payable |
| 08/04/2026 | DFT0003686 | Citizens Business Bank | -466.65 | Bank Draft | Accounts Payable |
| 08/04/2026 | DFT0003688 | Paymentech, LLC | -559.54 | Bank Draft | Accounts Payable |
| 08/05/2026 | DFT0003689 | Bank of America, N.A. | -7,051.15 | Bank Draft | Accounts Payable |
| 08/05/2026 | DFT0003691 | On Line Information Services, Inc | -3.12 | Bank Draft | Accounts Payable |
| 08/06/2026 | DFT0003692 | O'Reilly Auto Parts | -583.65 | Bank Draft | Accounts Payable |
| 08/05/2026 | DFT0003693 | San Bernardino County Fire Protection District | -1,143.00 | Bank Draft | Accounts Payable |
| 08/05/2026 | DFT0003694 | Sonic Systems, Inc | -10.86 | Bank Draft | Accounts Payable |
| 08/13/2026 | DFT0003697 | Southern California Edison | -136.90 | Bank Draft | Accounts Payable |
| 08/13/2026 | DFT0003698 | Southern California Edison | -647.73 | Bank Draft | Accounts Payable |
| 08/11/2026 | DFT0003699 | Southwest Gas Company | -23.21 | Bank Draft | Accounts Payable |
| 08/11/2026 | DFT0003700 | Southwest Gas Company | -11.00 | Bank Draft | Accounts Payable |
| 08/11/2026 | DFT0003701 | Southwest Gas Company | -11.88 | Bank Draft | Accounts Payable |
| 08/11/2026 | DFT0003702 | Southwest Gas Company | -2.27 | Bank Draft | Accounts Payable |
| 08/05/2026 | DFT0003703 | Ultimate Internet Access, Inc | -825.87 | Bank Draft | Accounts Payable |
| 08/12/2026 | DFT0003704 | Infosend, Inc | -52.00 | Bank Draft | Accounts Payable |

## Bank Transaction Report

| Issued Date | Number | Description | Amount | Type | Module |
|---|---|---|---|---|---|
| 08/04/2026 | DFT0003705 | Paymentech, LLC | -3,045.27 | Bank Draft | Accounts Payable |
| 08/12/2026 | DFT0003706 | Univar Solutions, USA | -3,201.31 | Bank Draft | Accounts Payable |
| 08/12/2026 | DFT0003707 | Corporate Payment Systems | -3,181.25 | Bank Draft | Accounts Payable |
| | | | **Bank Account 211102187 Total: (49)** | | **-100,352.94** |
| | | | **Report Total: (49)** | | **-100,352.94** |

## Summary

| Bank Account | | Count | Amount |
|---|---|---|---|
| 211102187 CBB Checking | | 49 | -100,352.94 |
| | **Report Total:** | **49** | **-100,352.94** |

| Cash Account | | Count | Amount |
|---|---|---|---|
| 99 99-111000 Cash in CBB - Checking | | 49 | -100,352.94 |
| | **Report Total:** | **49** | **-100,352.94** |

| Transaction Type | | Count | Amount |
|---|---|---|---|
| Bank Draft | | 27 | -68,115.86 |
| Check | | 22 | -32,237.08 |
| | **Report Total:** | **49** | **-100,352.94** |

| Payable # / Payable Description | Payable Type / Bank Code | Post Date | Payable Date | Due Date | Discount Date / On Hold | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|---|---|

**Vendor:** 0146 - Bank of America, N.A. — **Vendor Total:** 7,051.15

| Payable # | Payable Type | Post Date | Payable Date | Due Date | Discount Date | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| Stmt 7-16-26 | Invoice | 6/30/2026 | 6/30/2026 | 8/12/2026 | 6/30/2026 | 7,051.15 | 0.00 | 0.00 | 0.00 | 7,051.15 |
| Misc Charges | AP - CBB Checking | | | | No | **Payment Date:** 8/5/2026 | | **Bank Draft:** | | DFT0003689 |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Concert in the Park - Amazon Refund | Amount | 0.00 | 0.00 | -48.48 | 0.00 | 0.00 | 0.00 | -48.48 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 05-553300-00-0 | Concert in the Park Expense | | -48.48 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Concert in the Park - Amazon Refund | Amount | 0.00 | 0.00 | -48.48 | 0.00 | 0.00 | 0.00 | -48.48 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 05-553300-00-0 | Concert in the Park Expense | | -48.48 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| 2026 Annual Conference - C. Vermette | Amount | 0.00 | 0.00 | 890.00 | 0.00 | 0.00 | 0.00 | 890.00 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 10-524500-00-0 | Education and Training | | 890.00 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| 2026 Annual Conference - G. Guinn & B.... | Amount | 0.00 | 0.00 | 1,780.00 | 0.00 | 0.00 | 0.00 | 1,780.00 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 10-522505-00-0 | Directors' Training/Seminars/Milea... | | 1,780.00 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Large Glitter White Cheer Hair Bows | Amount | 0.00 | 0.00 | 86.16 | 0.00 | 0.00 | 0.00 | 86.16 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 05-550010-00-0 | Cheer | | 86.16 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| 2026 Annual Conference - A. Devries | Amount | 0.00 | 0.00 | 890.00 | 0.00 | 0.00 | 0.00 | 890.00 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 10-522505-00-0 | Directors' Training/Seminars/Milea... | | 890.00 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Paper, Ink, Post-its, & White Out | Amount | 0.00 | 0.00 | 319.73 | 0.00 | 0.00 | 0.00 | 319.73 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 10-553000-00-0 | Operating Supplies - Office | | 319.73 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Hand Towels, Toilet Cleaner, Glass Clea... | Amount | 0.00 | 0.00 | 577.99 | 0.00 | 0.00 | 0.00 | 577.99 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 03-553000-00-0 | Operating Supplies | | 577.99 | 100.00% |

| Payable # | Payable Type | Post Date | Payable Date | Due Date | Discount Date | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| Payable Description | Bank Code | | | | On Hold | | | | | |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Public Notices - Tax Roll Lien | Amount | 0.00 | 0.00 | 240.00 | 0.00 | 0.00 | 0.00 | 240.00 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 10-526601-00-0 | Public Notices | | 240.00 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Public Notices - Request for Proposals | Amount | 0.00 | 0.00 | 17.05 | 0.00 | 0.00 | 0.00 | 17.05 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 10-526601-00-0 | Public Notices | | 17.05 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Public Notices - Refuse Disposal Land Us... | Amount | 0.00 | 0.00 | 255.00 | 0.00 | 0.00 | 0.00 | 255.00 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 10-526601-00-0 | Public Notices | | 255.00 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Public Notices - Standby Notice | Amount | 0.00 | 0.00 | 405.00 | 0.00 | 0.00 | 0.00 | 405.00 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 10-526601-00-0 | Public Notices | | 405.00 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Portable Potty | Amount | 0.00 | 0.00 | 250.00 | 0.00 | 0.00 | 0.00 | 250.00 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 05-553300-00-0 | Concert in the Park Expense | | 250.00 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Fire Hydrant Marker | Amount | 0.00 | 0.00 | 18.90 | 0.00 | 0.00 | 0.00 | 18.90 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 01-553000-00-0 | Operating Supplies | | 18.90 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Electrolyte Powder, USB Cable, Zero Sug... | Amount | 0.00 | 0.00 | 137.69 | 0.00 | 0.00 | 0.00 | 137.69 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 01-553000-00-0 | Operating Supplies | | 137.69 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Air Tag Holder & Air Tags | Amount | 0.00 | 0.00 | 192.75 | 0.00 | 0.00 | 0.00 | 192.75 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 01-553000-00-0 | Operating Supplies | | 192.75 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Fuel for Truck 201 | Amount | 0.00 | 0.00 | 31.14 | 0.00 | 0.00 | 0.00 | 31.14 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 01-545001-00-0 | Vehicle Fuel | | 31.14 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Sqwincher Sqweeze Pops | Amount | 0.00 | 0.00 | 29.84 | 0.00 | 0.00 | 0.00 | 29.84 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 01-553000-00-0 | Operating Supplies | | 29.84 | 100.00% |

| Payable # | Payable Type | Post Date | Payable Date | Due Date | Discount Date | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| Payable Description | Bank Code | | | | On Hold | | | | | |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Sqwincher Sqweeze Pops | Amount | 0.00 | 0.00 | 29.85 | 0.00 | 0.00 | 0.00 | 29.85 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 02-553000-00-0 | Operating Supplies | | 29.85 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Lights for the TI in the new water shop | Amount | 0.00 | 0.00 | 430.92 | 0.00 | 0.00 | 0.00 | 430.92 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 01-810023-00-0 | Interior of Building | 01010 | 430.92 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Wall Mount Cabinet for Internet | Amount | 0.00 | 0.00 | 118.51 | 0.00 | 0.00 | 0.00 | 118.51 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 01-553000-00-0 | Operating Supplies | | 118.51 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Pest Control Initial Payment | Amount | 0.00 | 0.00 | 250.00 | 0.00 | 0.00 | 0.00 | 250.00 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 05-541000-00-3 | Operations & Maintenance - Comm... | | 250.00 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Hinges & Switch Plates | Amount | 0.00 | 0.00 | 40.91 | 0.00 | 0.00 | 0.00 | 40.91 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 04-541000-00-5 | Operation & Maintenance - Wild Rd | 5107 | 40.91 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Kitchen Faucet | Amount | 0.00 | 0.00 | 61.08 | 0.00 | 0.00 | 0.00 | 61.08 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 04-541000-00-5 | Operation & Maintenance - Wild Rd | 5107 | 61.08 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Drop Safe for Thrift Store | Amount | 0.00 | 0.00 | 129.28 | 0.00 | 0.00 | 0.00 | 129.28 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 03-553000-00-0 | Operating Supplies | | 129.28 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| CSDA Conference 2026 Hotel - C. Carlson | Amount | 0.00 | 0.00 | -1,042.51 | 0.00 | 0.00 | 0.00 | -1,042.51 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 01-524500-00-0 | Education and Training | | -1,042.51 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Daily Press Subscription | Amount | 0.00 | 0.00 | 75.00 | 0.00 | 0.00 | 0.00 | 75.00 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 10-556500-00-0 | Dues & Subscriptions | | 75.00 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Fan for Forklift | Amount | 0.00 | 0.00 | 419.19 | 0.00 | 0.00 | 0.00 | 419.19 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 03-545000-00-0 | Vehicle Maintenance | | 419.19 | 100.00% |

| Payable # | Payable Type | Post Date | Payable Date | Due Date | Discount Date | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| **Payable Description** | **Bank Code** | | | | **On Hold** | | | | | |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Shroud for Lab Meter | Amount | 0.00 | 0.00 | 92.33 | 0.00 | 0.00 | 0.00 | 92.33 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 02-553000-00-0 | Operating Supplies | | 92.33 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Pipe Vents for new shop | Amount | 0.00 | 0.00 | 91.00 | 0.00 | 0.00 | 0.00 | 91.00 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 01-553000-00-0 | Operating Supplies | | 91.00 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Pipe Vents for new shop | Amount | 0.00 | 0.00 | 92.10 | 0.00 | 0.00 | 0.00 | 92.10 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 02-553000-00-0 | Operating Supplies | | 92.10 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Boots for G. Nemake | Amount | 0.00 | 0.00 | 239.20 | 0.00 | 0.00 | 0.00 | 239.20 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 01-553600-00-0 | Uniforms | | 239.20 | 100.00% |

# Payable Summary

| Type | Count | Gross | Tax | Shipping | Discount | Total | Manual Payment | Balance |
|---|---|---|---|---|---|---|---|---|
| Invoice | 1 | 7,051.15 | 0.00 | 0.00 | 0.00 | 7,051.15 | 7,051.15 | 0.00 |
| | **Grand Total:** | **7,051.15** | **0.00** | **0.00** | **0.00** | **7,051.15** | **7,051.15** | **0.00** |

# Project Summary

| Project Number | Project Name | Count | Account Key | Account Name | Amount |
|---|---|---|---|---|---|
| 01-010 | Water Shop Building | 1 | 01010 | Water Shop Building | 430.92 |
| | | | | **Project 01-010 Total:** | **430.92** |
| 5107 | 15425 Wild Road Property | 2 | 5107 | Repair & Maintenance: 15425 Wi... | 101.99 |
| | | | | **Project 5107 Total:** | **101.99** |
| | | | | **Grand Total:** | **532.91** |

# Account Summary

| Account | Name | | Amount |
|---|---|---|---|
| 01-524500-00-0 | Education and Training | | -1,042.51 |
| 01-545001-00-0 | Vehicle Fuel | | 31.14 |
| 01-553000-00-0 | Operating Supplies | | 588.69 |
| 01-553600-00-0 | Uniforms | | 239.20 |
| 01-810023-00-0 | Interior of Building | | 430.92 |
| | | **Total:** | **247.44** |

| Account | Name | | Amount |
|---|---|---|---|
| 02-553000-00-0 | Operating Supplies | | 214.28 |
| | | **Total:** | **214.28** |

| Account | Name | | Amount |
|---|---|---|---|
| 03-545000-00-0 | Vehicle Maintenance | | 419.19 |
| 03-553000-00-0 | Operating Supplies | | 707.27 |
| | | **Total:** | **1,126.46** |

| Account | Name | | Amount |
|---|---|---|---|
| 04-541000-00-5 | Operation & Maintenance - Wild Rd | | 101.99 |
| | | **Total:** | **101.99** |

| Account | Name | | Amount |
|---|---|---|---|
| 05-541000-00-3 | Operations & Maintenance - Community Center | | 250.00 |
| 05-550010-00-0 | Cheer | | 86.16 |
| 05-553300-00-0 | Concert in the Park Expense | | 153.04 |
| | | **Total:** | **489.20** |

| Account | Name | | Amount |
|---|---|---|---|
| 10-522505-00-0 | Directors' Training/Seminars/Mileage | | 2,670.00 |
| 10-524500-00-0 | Education and Training | | 890.00 |
| 10-526601-00-0 | Public Notices | | 917.05 |
| 10-553000-00-0 | Operating Supplies - Office | | 319.73 |
| 10-556500-00-0 | Dues & Subscriptions | | 75.00 |
| | | **Total:** | **4,871.78** |

Helendale CSD

# Payable Register

## Payable Detail by Vendor Name

Packet: APPKT6504 - 8-5-26 ELAN/TRAVELBANK

| Payable # / Payable Description | Payable Type | Post Date / Bank Code | Payable Date | Due Date | Discount Date / On Hold | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|---|---|

**Vendor:** 1705 - Corporate Payment Systems — **Vendor Total:** 3,181.25

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Stmt 7-24-26 | Invoice | 7/24/2026 | 7/24/2026 | 8/24/2026 | 7/24/2026 | 3,181.25 | 0.00 | 0.00 | 0.00 | 3,181.25 |
| Misc Charges | | AP - CBB Checking | | | No | **Payment Date:** 8/12/2026 | | **Bank Draft:** | | DFT0003707 |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Guest Passes | Amount | 0.00 | 0.00 | 77.00 | 0.00 | 0.00 | 0.00 | 77.00 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 10-553000-00-0 | Operating Supplies - Office | | 77.00 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| CalPERS Educational Forum 2026 - A. Ch... | Amount | 0.00 | 0.00 | 549.00 | 0.00 | 0.00 | 0.00 | 549.00 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 10-524500-00-0 | Education and Training | | 549.00 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Postage for Tower Site Memo | Amount | 0.00 | 0.00 | 11.59 | 0.00 | 0.00 | 0.00 | 11.59 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 02-541000-00-0 | Operations and Maintenance | | 11.59 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Breakfast for Thrift Store Meeting | Amount | 0.00 | 0.00 | 134.34 | 0.00 | 0.00 | 0.00 | 134.34 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 10-556800-00-0 | Employee Morale | | 134.34 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| AWWA - Backflow Refresher - J. Escobar | Amount | 0.00 | 0.00 | 645.00 | 0.00 | 0.00 | 0.00 | 645.00 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 01-524500-00-0 | Education and Training | | 645.00 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Manhole Supplies | Amount | 0.00 | 0.00 | 104.43 | 0.00 | 0.00 | 0.00 | 104.43 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 02-553000-00-0 | Operating Supplies | | 104.43 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Temporary Asphalt for Water | Amount | 0.00 | 0.00 | 329.23 | 0.00 | 0.00 | 0.00 | 329.23 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 01-553000-00-0 | Operating Supplies | | 329.23 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Staff Lunch - Manhole Replacements | Amount | 0.00 | 0.00 | 95.84 | 0.00 | 0.00 | 0.00 | 95.84 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 02-541000-00-0 | Operations and Maintenance | | 95.84 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Adjustable Baseball Caps | Amount | 0.00 | 0.00 | 28.47 | 0.00 | 0.00 | 0.00 | 28.47 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 05-550001-00-0 | Flag Football | | 28.47 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Cheerleading Pom Poms | Amount | 0.00 | 0.00 | 294.13 | 0.00 | 0.00 | 0.00 | 294.13 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 05-550010-00-0 | Cheer | | 294.13 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Football Yard Signs with Stakes | Amount | 0.00 | 0.00 | 25.85 | 0.00 | 0.00 | 0.00 | 25.85 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 05-550001-00-0 | Flag Football | | 25.85 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| FedEX International Delivery - UB Cust P... | Amount | 0.00 | 0.00 | 34.64 | 0.00 | 0.00 | 0.00 | 34.64 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 10-553200-00-0 | Postage & Delivery | | 34.64 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| No Unauthorized Vehicles Signs | Amount | 0.00 | 0.00 | 52.34 | 0.00 | 0.00 | 0.00 | 52.34 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 05-553000-00-0 | Operating Supplies - Park | | 52.34 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Reserved Parking Signs | Amount | 0.00 | 0.00 | 56.00 | 0.00 | 0.00 | 0.00 | 56.00 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 05-553000-00-0 | Operating Supplies - Park | | 56.00 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Sidewalk Signs | Amount | 0.00 | 0.00 | 301.65 | 0.00 | 0.00 | 0.00 | 301.65 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 05-553000-00-0 | Operating Supplies - Park | | 301.65 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Football Deluxe Down Box Indicator | Amount | 0.00 | 0.00 | 157.29 | 0.00 | 0.00 | 0.00 | 157.29 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 05-550001-00-0 | Flag Football | | 157.29 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Weighted Football Markers | Amount | 0.00 | 0.00 | 284.45 | 0.00 | 0.00 | 0.00 | 284.45 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 05-550001-00-0 | Flag Football | | 284.45 | 100.00% |

# Payable Summary

| Type | Count | Gross | Tax | Shipping | Discount | Total | Manual Payment | Balance |
|---|---|---|---|---|---|---|---|---|
| Invoice | 1 | 3,181.25 | 0.00 | 0.00 | 0.00 | 3,181.25 | 3,181.25 | 0.00 |
| | **Grand Total:** | **3,181.25** | **0.00** | **0.00** | **0.00** | **3,181.25** | **3,181.25** | **0.00** |

# Account Summary

| Account | Name | | Amount |
|---|---|---|---|
| 01-524500-00-0 | Education and Training | | 645.00 |
| 01-553000-00-0 | Operating Supplies | | 329.23 |
| | | **Total:** | **974.23** |

| Account | Name | | Amount |
|---|---|---|---|
| 02-541000-00-0 | Operations and Maintenance | | 107.43 |
| 02-553000-00-0 | Operating Supplies | | 104.43 |
| | | **Total:** | **211.86** |

| Account | Name | | Amount |
|---|---|---|---|
| 05-550001-00-0 | Flag Football | | 496.06 |
| 05-550010-00-0 | Cheer | | 294.13 |
| 05-553000-00-0 | Operating Supplies - Park | | 409.99 |
| | | **Total:** | **1,200.18** |

| Account | Name | | Amount |
|---|---|---|---|
| 10-524500-00-0 | Education and Training | | 549.00 |
| 10-553000-00-0 | Operating Supplies - Office | | 77.00 |
| 10-553200-00-0 | Postage & Delivery | | 34.64 |
| 10-556800-00-0 | Employee Morale | | 134.34 |
| | | **Total:** | **794.98** |

| Payable # / Payable Description | Payable Type | Post Date / Bank Code | Payable Date | Due Date | Discount Date / On Hold | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|---|---|

**Vendor:** 1623 - FNBO **Vendor Total:** 2,156.25

| Payable # | Payable Type | Post Date | Payable Date | Due Date | Discount Date | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| Stmt 7-2-26 | Invoice | 6/30/2026 | 6/30/2026 | 8/1/2026 | 6/30/2026 | 2,156.25 | 0.00 | 0.00 | 0.00 | 2,156.25 |

Misc Charges — AP - CBB Checking — No — **Payment Date:** 8/3/2026 — **Bank Draft:** DFT0003684

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Lunch during GM Training | Amount | 0.00 | 0.00 | 34.00 | 0.00 | 0.00 | 0.00 | 34.00 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 02-524500-00-0 | Education and Training | | 34.00 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Hotel for CSDA Conference - A. Aviles | Amount | 0.00 | 0.00 | 548.08 | 0.00 | 0.00 | 0.00 | 548.08 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 02-524500-00-0 | Education and Training | | 548.08 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| HDMWA Class & Dinner | Amount | 0.00 | 0.00 | 330.00 | 0.00 | 0.00 | 0.00 | 330.00 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 01-524500-00-0 | Education and Training | | 330.00 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Thrift Store Gift Cards | Amount | 0.00 | 0.00 | 345.00 | 0.00 | 0.00 | 0.00 | 345.00 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 03-556800-00-0 | EE Incentive Program | | 345.00 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Bday Gift Card - T. Martin | Amount | 0.00 | 0.00 | 25.00 | 0.00 | 0.00 | 0.00 | 25.00 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 10-556800-00-0 | Employee Morale | | 25.00 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Concert in the Park - Food for Band | Amount | 0.00 | 0.00 | 108.07 | 0.00 | 0.00 | 0.00 | 108.07 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 05-553300-00-0 | Concert in the Park Expense | | 108.07 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Uniforms - Water | Amount | 0.00 | 0.00 | 165.52 | 0.00 | 0.00 | 0.00 | 165.52 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 01-553600-00-0 | Uniforms | | 165.52 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Air Freshener | Amount | 0.00 | 0.00 | 4.09 | 0.00 | 0.00 | 0.00 | 4.09 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 03-553000-00-0 | Operating Supplies | | 4.09 | 100.00% |

| Payable # | Payable Type | Post Date | Payable Date | Due Date | Discount Date | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| Payable Description | Bank Code | | | | On Hold | | | | | |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Water for Board Meeting | Amount | 0.00 | 0.00 | 7.45 | 0.00 | 0.00 | 0.00 | 7.45 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 10-522510-00-0 | Meeting Expense | | 7.45 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Bday Gift Card - J. McNamara | Amount | 0.00 | 0.00 | 25.00 | 0.00 | 0.00 | 0.00 | 25.00 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 10-556800-00-0 | Employee Morale | | 25.00 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Bday Gift Card - T. Keeling | Amount | 0.00 | 0.00 | 25.00 | 0.00 | 0.00 | 0.00 | 25.00 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 10-556800-00-0 | Employee Morale | | 25.00 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| First Aid Kits | Amount | 0.00 | 0.00 | 39.00 | 0.00 | 0.00 | 0.00 | 39.00 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 05-550002-00-0 | Basketball - Youth | | 39.00 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| First Aid Kits | Amount | 0.00 | 0.00 | 39.00 | 0.00 | 0.00 | 0.00 | 39.00 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 05-550001-00-0 | Flag Football | | 39.00 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Jumbo Tissue Rolls | Amount | 0.00 | 0.00 | 250.20 | 0.00 | 0.00 | 0.00 | 250.20 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 05-553000-00-0 | Operating Supplies - Park | | 250.20 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Paper Towels, Seat Covers, Hand Soap | Amount | 0.00 | 0.00 | 88.92 | 0.00 | 0.00 | 0.00 | 88.92 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 05-553000-00-0 | Operating Supplies - Park | | 88.92 | 100.00% |

**Items**

| Item Description | Commodity | Units | Price | Amount | Tax | Shipping | Discount | Total |
|---|---|---|---|---|---|---|---|---|
| Paper Towels, Seat Covers, Hand Soap | Amount | 0.00 | 0.00 | 121.92 | 0.00 | 0.00 | 0.00 | 121.92 |

**Distributions**

| Account Number | Account Name | Project Account Key | Amount | Percent |
|---|---|---|---|---|
| 05-553000-00-0 | Operating Supplies - Park | | 121.92 | 100.00% |

# Payable Summary

| Type | Count | Gross | Tax | Shipping | Discount | Total | Manual Payment | Balance |
|---|---|---|---|---|---|---|---|---|
| Invoice | 1 | 2,156.25 | 0.00 | 0.00 | 0.00 | 2,156.25 | 2,156.25 | 0.00 |
| | **Grand Total:** | **2,156.25** | **0.00** | **0.00** | **0.00** | **2,156.25** | **2,156.25** | **0.00** |

# Account Summary

| Account | Name | | Amount |
|---|---|---|---|
| 01-524500-00-0 | Education and Training | | 330.00 |
| 01-553600-00-0 | Uniforms | | 165.52 |
| | | **Total:** | **495.52** |

| Account | Name | | Amount |
|---|---|---|---|
| 02-524500-00-0 | Education and Training | | 582.08 |
| | | **Total:** | **582.08** |

| Account | Name | | Amount |
|---|---|---|---|
| 03-553000-00-0 | Operating Supplies | | 4.09 |
| 03-556800-00-0 | EE Incentive Program | | 345.00 |
| | | **Total:** | **349.09** |

| Account | Name | | Amount |
|---|---|---|---|
| 05-550001-00-0 | Flag Football | | 39.00 |
| 05-550002-00-0 | Basketball - Youth | | 39.00 |
| 05-553000-00-0 | Operating Supplies - Park | | 461.04 |
| 05-553300-00-0 | Concert in the Park Expense | | 108.07 |
| | | **Total:** | **647.11** |

| Account | Name | | Amount |
|---|---|---|---|
| 10-522510-00-0 | Meeting Expense | | 7.45 |
| 10-556800-00-0 | Employee Morale | | 75.00 |
| | | **Total:** | **82.45** |

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

DATE: August 20, 2026
TO: Board of Directors
BY: Starting Line Advisory
FROM: Cheryl Vermette, General Manager – Administration / Recreation
SUBJECT: Agenda item # 3C
Consent Items

**CONSENT ITEMS:**

C. Preliminary June Financial Report

# June 2026
# Financial Reporting

**Preliminary Results – Subject to Change**

**(Unaudited)**

*Prepared by*

STARTING LINE
ADVISORY

**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
## June 2026

| | | June 2026 | YTD Actual | Budget | 100% of Budget | PYTD |
|---|---|---|---|---|---|---|
| 1 | **Operating Revenues** | | | | | |
| 2 | Meter Charges | $ 140,475 | $ 1,632,182 | $ 1,632,679 | 100% | $ 1,466,875 |
| 3 | Water Sales | 79,279 | 887,350 | 840,792 | 106% | 688,452 |
| 4 | Standby Charges | - | 19,330 | 26,220 | 74% | 23,641 |
| 5 | Other Operating Revenue | 14,667 | 118,137 | 117,710 | 100% | 93,359 |
| 6 | **Total Operating Revenues** | **234,420** | **2,656,999** | **2,617,401** | **102%** | **2,272,327** |
| 7 | **Non-Operating Revenues** | | | | | |
| 8 | Grant Revenue | - | - | - | 0% | - |
| 9 | Miscellaneous Income (Expense) | 4,025 | 782,609 | - | 0% | - |
| 10 | **Total Non-Operating Revenues** | **4,025** | **782,609** | **-** | **0%** | **-** |
| 11 | **Total Revenues** | **238,445** | **3,439,608** | **2,617,401** | **131%** | **2,272,327** |
| 12 | **Expenses** | | | | | |
| 13 | **Salaries & Benefits** | | | | | |
| 14 | Salaries | 43,635 | 489,364 | 511,480 | 96% | 408,921 |
| 15 | Benefits | 16,649 | 190,682 | 202,810 | 94% | 144,120 |
| 16 | **Total Salaries & Benefits** | **60,284** | **680,046** | **714,290** | **95%** | **553,041** |
| 17 | **Transmission & Distribution** | | | | | |
| 18 | Contractual Services | 6,990 | 60,550 | 57,975 | 104% | 54,052 |
| 19 | Power | 48,120 | 272,825 | 224,405 | 122% | 192,171 |
| 20 | Operations & Maintenance | 7,898 | 172,628 | 182,500 | 95% | 144,775 |
| 21 | Rent/Lease Expense | 800 | 10,860 | 12,200 | 89% | 10,796 |
| 22 | Permits & Fees | 3,083 | 30,779 | 40,225 | 77% | 38,513 |
| 23 | **Total Transmission & Distribution** | **66,890** | **547,642** | **517,305** | **106%** | **440,309** |
| 24 | **General & Administrative** | | | | | |
| 25 | Utilities | 798 | 6,540 | 6,150 | 106% | 3,579 |
| 26 | Office & Other Expenses | 194 | 2,070 | 4,193 | 49% | 6,136 |
| 27 | Admin Allocation | 69,003 | 828,036 | 828,036 | 100% | 626,839 |
| 28 | **Total General & Administrative** | **69,994** | **836,645** | **838,379** | **100%** | **636,554** |
| 29 | Debt Service | - | 346,309 | 346,309 | 100% | 366,091 |
| 30 | **Total Expenses** | **197,168** | **2,518,500** | **2,416,283** | **104%** | **1,995,995** |
| 31 | **Net Income (Loss) Before Other Items** | **41,277** | **921,108** | **201,118** | | **276,332** |
| 32 | Sale or Lease of Water Rights | 275 | 368,076 | 300,000 | 123% | 274,890 |
| 33 | Capital Expenses | (59,121) | (2,460,690) | (1,621,000) | 152% | - |
| 34 | **Net Income (Loss)** | **$ (17,569)** | **$ (1,171,506)** | **$ (1,119,882)** | | **$ 551,222** |

# Helendale CSD
# Financial Statement Analysis
# June 2026 – 100% of Fiscal Year

## Fund 01-Water Revenues and Expenses

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

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

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

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

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

**Line 9 Miscellaneous Income (Expense**): Includes gain or loss on sale of assets and other miscellaneous income. YTD activity includes receipt of PFAS settlement received for $172.2K in August, $368.2K in October, $126.3K in February and $109.2K in May.

**Line 14 Salaries:** Includes salaries for water employees. YTD is under target budget.

**Line 15 Benefits:** Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education and training. YTD is under target budget.

**Line 18 Contractual Services:** Includes lab testing, engineering, geographic information system (GIS) support & other contract services. YTD is over target budget.

**Line 19 Power:** Includes electricity usage for transmission & distribution. YTD is over target budget due to higher consumption and rate increases.

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

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

**Line 22 Permits & Fees:** Includes all water permits, miscellaneous fees, and Watermaster fees. YTD can trend over/under budget due to the timing of permits and fee payments. Water System annual fees were paid in December.

**Line 25 Utilities (G&A):** Includes gas and telephone expenses. YTD is over target budget due to increased telephone 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.

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

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

**Line 32 Sale or Lease of Water Rights:** Includes water rights leases to the City of Victorville and Silver Lakes Association. YTD activity includes 147 AF Lease to Silver Lakes Association and lease of water rights to the City of Victorville.

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

- $9.4K – Interior Ops Building
- $75.1K – AMI Meters
- $2.3M - Water Rights Purchase
- $32.1K – Solar Roof Project
- $62.0K – Water Equipment – Trailer Purchase

**Helendale CSD**
**Statement of Revenues & Expenses - Sewer**
**June 2026**

| | | June 2026 | YTD Actual | Budget | 100% of Budget | PYTD |
|---|---|---|---|---|---|---|
| 1 | **Operating Revenues** | | | | | |
| 2 | Sewer Charges | $ 167,196 | $ 1,966,919 | $ 1,961,647 | 100% | $ 1,733,758 |
| 3 | Standby Charges | - | 15,658 | 24,510 | 64% | 21,885 |
| 4 | Other Fees & Charges | 6,386 | 52,886 | 46,479 | 114% | 32,913 |
| 5 | Interfund Transfer In/(Out) | 5,964 | 71,571 | 71,571 | 100% | - |
| 6 | Other Income/(Expense) | 308 | 6,808 | - | 0% | - |
| 7 | **Total Revenues** | **179,853** | **2,113,842** | **2,104,208** | **100%** | **1,788,557** |
| 8 | **Expenses** | | | | | |
| 9 | **Salaries & Benefits** | | | | | |
| 10 | Salaries | 32,803 | 377,167 | 446,410 | 84% | 351,843 |
| 11 | Benefits | 13,412 | 146,088 | 156,051 | 94% | 116,505 |
| 12 | **Total Salaries & Benefits** | **46,215** | **523,255** | **602,461** | **87%** | **468,348** |
| 13 | **Sewer Operations** | | | | | |
| 14 | Contractual Services | 7,490 | 85,068 | 135,335 | 63% | 107,651 |
| 15 | Power | 24,593 | 153,521 | 144,150 | 107% | 122,189 |
| 16 | Operations & Maintenance | 12,574 | 63,718 | 66,900 | 95% | 60,301 |
| 17 | Permits & Fees | - | 37,435 | 44,300 | 85% | 39,676 |
| 18 | **Total Sewer Operations** | **44,657** | **339,741** | **390,685** | **87%** | **329,816** |
| 19 | **General & Administrative** | | | | | |
| 20 | Utilities | 604 | 5,806 | 5,350 | 109% | 4,902 |
| 21 | Office & Other Expenses | 507 | 13,736 | 15,960 | 86% | 19,672 |
| 22 | Admin Allocation | 67,623 | 811,475 | 811,475 | 100% | 614,302 |
| 23 | **Total General & Administrative** | **68,734** | **831,018** | **832,785** | **100%** | **638,876** |
| 24 | Debt Service | - | 102,123 | 102,123 | 100% | 93,575 |
| 25 | **Total Expenses** | **159,606** | **1,796,137** | **1,928,054** | **93%** | **1,530,615** |
| 26 | **Net Income (Loss) Before Other I** | **20,248** | **317,705** | **176,153** | | **257,942** |

# Helendale CSD
# Financial Statement Analysis
# June 2026 – 100% of Fiscal Year

## Fund 02-Sewer Revenues and Expenses

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

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

**Line 4 Other Fees & Charges:** Includes permit & inspection charges, connection fees, other fees, and charges. YTD is over target budget due to conservative budgeting and unpredictable nature of these fees.

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

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

**Line 10 Salaries:** Includes salaries for all sewer employees.

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

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

**Line 15 Power:** Includes electricity used for Sewer. YTD is over target budget due to increased electricity charges.

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

**Line 17 Permits and Fees:** Includes all annual permits and fees paid to the state. YTD is under target budget.

**Line 20 Utilities (G&A):** Includes gas, water, and telephone expenses. YTD is over target budget due to increased telephone charges.

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

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

# Helendale CSD
# Financial Statement Analysis
# June 2026 – 100% of Fiscal Year

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

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

- $4.1K – BioFilter Rebuild TF#1 & TF#2
- $3.6K – Fine Bar Screen Replacement
- $606.4K – Tertiary Engineering
- $26.0K - Interior Completion of Maintenance Building
- $32.1K – Solar Roof Project
- $12.0K – Wastewater Treatment Plant Lighting
- $10.6K – Smithson Lift Station Pump #3
- $13.2K – Blower Room Electrical Upgrade
- $2.5K – Wastewater Maintenance Building Sprinkler System

# Helendale CSD
## Statement of Revenues & Expenses - Recycling Center
## June 2026

| | | June 2026 | YTD Actual | Budget | 100% of Budget | PYTD |
|---|---|---|---|---|---|---|
| 1 | **Operating Revenues** | | | | | |
| 2 | Retail Sales | $ 16,865 | $ 332,780 | $ 300,000 | 111% | $ 274,890 |
| 3 | Donations | - | 1 | - | 0% | - |
| 4 | Board Discretionary Revenue | - | - | (9,000) | 0% | - |
| 5 | Miscellaneous Income (Expense) | - | - | - | 0% | - |
| 6 | **Total Revenues** | **16,865** | **332,781** | **291,000** | **114%** | **274,890** |
| 7 | **Expenses** | | | | | |
| 8 | **Salaries & Benefits** | | | | | |
| 9 | Salaries | 15,923 | 212,213 | 206,964 | 103% | 175,436 |
| 10 | Benefits | 3,286 | 41,207 | 44,604 | 92% | 31,918 |
| 11 | **Total Salaries & Benefits** | **19,209** | **253,420** | **251,568** | **101%** | **207,354** |
| 12 | **Recycling Center Operations** | | | | | |
| 13 | Contractual Services | - | 198 | 2,500 | 8% | 2,291 |
| 14 | Operations & Maintenance | 243 | 14,755 | 10,600 | 139% | 8,938 |
| 15 | **Total Recycling Center Operations** | **243** | **14,953** | **13,100** | **114%** | **11,228** |
| 16 | **General & Administrative** | | | | | |
| 17 | Utilities | 3,478 | 18,261 | 14,500 | 126% | 11,729 |
| 18 | Office & Other Expenses | 3,259 | 18,098 | 10,000 | 181% | 7,789 |
| 19 | **Total General & Administrative** | **6,737** | **36,359** | **24,500** | **148%** | **19,517** |
| 20 | **Total Expenses** | **26,189** | **304,732** | **289,168** | **105%** | **238,100** |
| 21 | **Net Income (Loss) Before Other Items** | **(9,324)** | **28,049** | **1,832** | | **36,790** |
| 22 | Capital Expenses | - | - | - | - | - |
| 23 | **Net Income (Loss)** | **$ (9,324)** | **$ 28,049** | **$ 1,832** | | **$ 36,790** |

# Helendale CSD
# Financial Statement Analysis
# June 2026 – 100% of Fiscal Year

## Fund 03-Recycling Center Revenues and Expenses

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

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

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

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

**Line 9 Salaries:** Salaries for all part-time recycling center employees and full-time supervisor. YTD is over target budget due to increase in part-time wages.

**Line 10 Benefits:** Includes employee insurance, workers compensation, payroll taxes, and education & training. YTD is under target budget.

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

**Line 14 Operations & Maintenance:** Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD can trend over/under budget due to the timing of purchases as needed.

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

**Line 18 Office & Other Expenses:** Includes advertising, bank charges, and other miscellaneous expenses**.** YTD is over budget due to increased credit card fees.

**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**
**June 2026**

| | | June 2026 | YTD Actual | Budget | 100% of Budget | PYTD |
|---|---|---|---|---|---|---|
| 1 | **Operating Revenues** | | | | | |
| 2 | Property Rental Revenues | $ - | $ 132,839 | $ 146,388 | 91% | $ 134,135 |
| 3 | Other Income | - | 49 | - | 0% | - |
| 4 | Board Discretionary Revenue | - | - | - | 0% | - |
| 5 | **Total Revenues** | **-** | **132,888** | **146,388** | **91%** | **134,135** |
| 6 | **Expenses** | | | | | |
| 7 | Contractual Services | - | 6,460 | 10,000 | 65% | 9,163 |
| 8 | Utilities | 4,498 | 14,028 | 14,376 | 98% | 11,688 |
| 9 | Operations & Maintenance | 864 | 6,421 | 8,400 | 76% | 12,284 |
| 10 | Debt Service | - | 53,088 | 53,088 | 100% | 49,131 |
| 11 | Capital Expenses | - | 32,091 | - | 0% | - |
| 12 | **Total Expenses** | **5,363** | **112,087** | **85,864** | **131%** | **82,266** |
| 13 | **Net Income (Loss)** | **$ (5,363)** | **$ 20,801** | **$ 60,524** | | **$ 51,869** |

# Helendale CSD
# Financial Statement Analysis
# June 2026 – 100% 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 under target 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 over/under budget due to the timing of services needed.

**Line 8 Utilities:** Includes electric & gas expenses for the rental properties. YTD is under target budget.

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

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

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

- $32.1K – Solar Roof Project

**Helendale CSD**
**Statement of Revenues & Expenses - Parks & Recreation**
**June 2026**

| | | June 2026 | YTD Actual | Budget | 100% of Budget | PYTD |
|---|---|---|---|---|---|---|
| 1 | **Operating Revenues** | | | | | |
| 2 | Program Fees | $ 4,938 | $ 51,287 | $ 37,900 | 135% | $ 30,238 |
| 3 | Property Taxes | 1,857 | 21,896 | 23,000 | 95% | 21,075 |
| 4 | Donations & Sponsorships | 1,250 | 25,125 | - | 0% | - |
| 5 | Rental Income | 2,550 | 33,472 | 23,575 | 142% | 22,060 |
| 6 | Developer Impact Fees | 1,720 | 10,320 | 10,320 | 100% | 6,304 |
| 7 | Grants | - | - | - | 0% | - |
| 8 | Interfund Transfer In/(Out) | (5,964) | (71,571) | (71,571) | 100% | (65,580) |
| 9 | Board Discretionary Revenue | 19,183 | 477,789 | 443,382 | 108% | 421,331 |
| 10 | Miscellaneous Income (Expense) | - | 80 | - | 0% | - |
| 11 | **Total Revenues** | **25,534** | **548,398** | **466,606** | **118%** | **435,428** |
| 12 | **Expenses** | | | | | |
| 13 | **Salaries & Benefits** | | | | | |
| 14 | Salaries | 1,314 | 17,312 | 38,246 | 45% | 29,518 |
| 15 | Benefits | 101 | 2,214 | 5,925 | 37% | 3,629 |
| 16 | **Total Salaries & Benefits** | **1,415** | **19,526** | **44,171** | **44%** | **33,147** |
| 17 | Program Expense | 10,999 | 92,981 | 75,475 | 123% | 64,750 |
| 18 | Contractual Services | 9,223 | 97,553 | 107,960 | 90% | 95,089 |
| 19 | Utilities | 8,698 | 50,938 | 57,838 | 88% | 52,999 |
| 20 | Operations & Maintenance | 1,335 | 14,538 | 27,650 | 53% | 27,295 |
| 21 | Permits & Fees | - | 1,185 | 1,733 | 68% | 1,588 |
| 22 | Other Expenses | - | 483 | 900 | 54% | 825 |
| 23 | **Total Expenses** | **31,669** | **277,203** | **315,727** | **88%** | **275,693** |
| 24 | **Net Income (Loss) Before Other Items** | **(6,135)** | **271,194** | **150,879** | | **159,735** |
| 25 | Capital Expenses | (15,628) | (104,364) | (119,000) | 88% | - |
| 26 | **Net Income (Loss)** | **$ (21,763)** | **$ 166,830** | **$ 31,879** | | **$ 159,735** |

# Helendale CSD
# Financial Statement Analysis
# June 2026 – 100% 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 concert in the park vendor fees. YTD is over target budget due to higher Basketball and Youth Soccer league fees and Park Vendor fees that were not included in the budget.

**Line 3 Property Taxes:** Includes the transfer of property taxes for streetlight utility expenses.

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

**Line 5 Rental Income:** Includes rental income from the water shop, community center room rental, and church rental. YTD activity is over target budget due to higher cheer camp receipts than budgeted, and the timing of the annual field rental paid in November.

**Line 6 Developer Impact Fees:** Includes park development impact fees charged for new developments. This account is budgeted based on known development. As such, this account will go over budget if more development takes place.

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

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

**Line 9 Board Discretionary:** Board Discretionary Revenue in December includes the following:

- Radio Tower Site Rent – $10,134
- Property Taxes – $118
- Solid Waste Franchise Fees – $10,789
- Transfer Property Tax Revenue for Street Light Utilities – $(1,857)

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

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

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

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

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

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

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

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

**Line 22 Other Expenses:** Includes uniforms, printing costs, dues & subscriptions, and bank charges.

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

- $6.3K – Park Sound System
- $6.5K – Electronic Gates (2)
- $0.7K – Park Lighting North
- $49K – Solar Roof Project
- $11.2K – Park Door Locks
- $21.6K – Concerts in Park Sound System
- $9.1K – Park Concrete

# Helendale CSD
## Statement of Revenues & Expenses - Solid Waste Disposal
## June 2026

| | | June 2026 | YTD Actual | Budget | 100% of Budget | PYTD |
|---|---|---|---|---|---|---|
| 1 | **Operating Revenues** | | | | | |
| 2 | Charges for Services | $ 63,656 | $ 712,160 | $ 699,201 | 102% | $ 608,289 |
| 3 | Assessments & Fees | 493 | 241,527 | 247,000 | 98% | 224,582 |
| 4 | Other Charges | 2,413 | 37,195 | 31,549 | 118% | 23,332 |
| 5 | Grant Revenue | - | 7,328 | - | 0% | - |
| 6 | Board Discretionary Revenue | - | - | - | 0% | - |
| 7 | Miscellaneous Income (Expense) | - | - | - | 0% | - |
| 8 | **Total Revenues** | **66,562** | **998,210** | **977,750** | **102%** | **856,204** |
| 9 | **Expenses** | | | | | |
| 10 | **Salaries & Benefits** | | | | | |
| 11 | Salaries | 4,222 | 52,070 | 54,850 | 95% | 47,266 |
| 12 | Benefits | 2,149 | 24,520 | 26,286 | 93% | 18,612 |
| 13 | **Total Salaries & Benefits** | **6,371** | **76,590** | **81,136** | **94%** | **65,878** |
| 14 | Contractual Services | 128,055 | 755,265 | 717,673 | 105% | 636,601 |
| 15 | Disposal Fees | 16,143 | 182,923 | 188,000 | 97% | 158,520 |
| 16 | Operations & Maintenance | 152 | 11,092 | 3,100 | 358% | 2,428 |
| 17 | Other Operating Expenses | 39 | 1,254 | 5,490 | 23% | 4,664 |
| 18 | Admin Allocation | 1,380 | 16,561 | 16,561 | 100% | 12,537 |
| 19 | **Total Expenses** | **152,141** | **1,043,684** | **1,011,960** | **103%** | **880,629** |
| 20 | **Net Income (Loss) Before Other Items** | **(85,578)** | **(45,474)** | **(34,210)** | | **(24,425)** |
| 21 | Capital Expenses | - | - | - | 0% | - |
| 22 | **Net Income (Loss)** | **$ (85,578)** | **$ (45,474)** | **$ (34,210)** | | **$ (24,425)** |

# Helendale CSD
# Financial Statement Analysis
# June 2026 – 100% 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 in line with target budget.

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

**Line 4 Other Charges:** Includes delinquent fees and penalties on delinquent taxes. YTD is over target budget due to payments received in January.

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

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

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

**Line 11 Salaries:** Includes salaries for solid waste employees. YTD is under target budget.

**Line 12 Benefits:** Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, and education & training. YTD is under target budget.

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

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

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

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

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

# Helendale CSD
## Statement of Revenues & Expenses - Administration
## June 2026

| | | June 2026 | YTD Actual | Budget | 100% of Budget | PYTD |
|---|---|---|---|---|---|---|
| 1 | **Operating Revenues** | | | | | |
| 2 | Tower Rent | $ 10,134 | $ 209,855 | $ 188,563 | 111% | $ 182,260 |
| 3 | Property Taxes | 118 | 163,529 | 140,647 | 116% | 115,202 |
| 4 | Solid Waste Billing & Fees | 18,509 | 217,875 | 215,712 | 101% | 174,812 |
| 5 | Fees & Charges | (3,678) | 31,992 | 38,500 | 83% | 26,115 |
| 6 | Investment income | 14,012 | 264,985 | - | 0% | 73,304 |
| 7 | Other Income | - | 16,473 | 200 | 8236% | 183 |
| 8 | Board Discretionary Revenue | (21,040) | (499,685) | (434,382) | 115% | (388,344) |
| 9 | **Total Revenues** | **18,055** | **405,024** | **149,240** | **271%** | **183,533** |
| 10 | **Expenses** | | | | | |
| 11 | **Salaries & Benefits** | | | | | |
| 12 | Salaries | 31,643 | 740,123 | 700,027 | 106% | 613,734 |
| 13 | Benefits | 26,825 | 354,074 | 372,016 | 95% | 292,899 |
| 14 | Directors' Fees | 2,700 | 29,184 | 37,500 | 78% | 43,524 |
| 15 | **Total Salaries & Benefits** | **61,168** | **1,123,381** | **1,109,543** | **101%** | **950,158** |
| 16 | Contractual Services | 56,035 | 337,140 | 281,540 | 120% | 266,200 |
| 17 | Insurance | - | 122,926 | 153,079 | 80% | 120,862 |
| 18 | Utilities | 4,021 | 24,140 | 21,360 | 113% | 20,287 |
| 19 | Operations & Maintenance | 152 | 9,530 | 4,850 | 196% | 4,719 |
| 20 | Permits & Fees | 0 | 12,118 | 11,000 | 110% | 13,607 |
| 21 | Office & Other Expenses | 7,373 | 70,970 | 74,700 | 95% | 88,753 |
| 22 | Election Expense | - | - | - | 0% | 3,207 |
| 23 | Administrative Allocation | (138,006) | (1,656,072) | (1,656,072) | 100% | (1,253,678) |
| 24 | **Total Expenses** | **(9,257)** | **44,132** | **-** | **0%** | **214,114** |
| 25 | **Net Income (Loss) Before Capital** | **27,312** | **360,892** | **149,240** | | **(30,581)** |
| 26 | Capital Expenses | - | (32,091) | - | 0% | - |
| 27 | **Net Income (Loss) After Capital** | **$ 27,312** | **$ 328,801** | **$ 149,240** | | **$ (30,581)** |

# Helendale CSD
# Financial Statement Analysis
# June 2026 – 100% of Fiscal Year

## Fund 10-Administrative Revenues and Expenses

**Line 2 Tower Rent:** Includes radio tower site rental fees. YTD is over target budget due to Metro PCS tower lease payment in January.

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

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

**Line 5 Fees & Charges:** Includes credit card processing fees and other miscellaneous fees. YTD is under target budget.

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

**Line 7 Other Income:** Other Income includes recycling revenues and other miscellaneous income. YTD activity includes Recycling Revenue received in November and December. YTD is over target budget due to recycling receipts that were not budgeted.

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

- Radio Tower Site Rent – $10,134
- Property Taxes – $118
- Solid Waste Franchise Fees – $10,789

**Line 12 Salaries:** Includes full-time, part-time & overtime for administrative employees. YTD is over target budget due vacation leave cash out for retiring general manager.

**Line 13 Benefits:** Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, employee benefit & morale, and education & training. YTD is under target budget.

**Line 14 Directors' Fees:** Includes directors fees as well as directors training, seminars, and mileage expense. YTD is under target budget.

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

**Line 17 Insurance:** Includes both general liability and vehicle insurance expenses. YTD can trend over/under budget due to the timing of insurance renewals.

# Helendale CSD
# Financial Statement Analysis
# June 2026 – 100% of Fiscal Year

**Line 18 Utilities:** Includes telephone and electricity expenses. YTD is over target budget due to increased charges for both.

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

**Line 20 Permits & Fees:** Includes the annual LAFCO fees, the GFOA application fee for the budget award, and San Bernardino County fees. YTD is over target budget due to higher property tax collection fees than anticipated in budget.

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

**Line 22 Election Expense:** Includes the cost of elections.

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

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

- $32.1K – Solar Roof Project

# Helendale Community Services District

26540 Vista Road, Suite C, Helendale, CA 92342

DATE: August 20, 2026
TO: Board of Directors
FROM: Cheryl Vermette, General Manager – Administration / Recreation
SUBJECT: Agenda item # 5
Discussion and Possible Action Regarding Approval of Director's 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

## STRATEGIC PLAN ALIGNMENT

GOAL 4: Strengthen Long-Term Financial Sustainability and Strategic Partnerships to Responsibly Manage Public Funds, Maintain Rate Stability, and Expand Resources and Representation for the Community

## ATTACHMENTS

Spreadsheet of cumulative meetings
Expense Report for Director Billy Rosenberg

Rolling 12 – Month Board Compensation Report

| Name | Title | Type | 8 2025 | 9 2025 | 10 2025 | 11 2025 | 12 2025 | 01 2026 | 02 2026 | 03 2026 | 04 2026 | 05 2026 | 06 2026 | 07 2026 | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Clark | President | Compensated | 5 | 5 | 2 | 4 | 3 | 2 | 4 | 4 | 4 | 6 | 4 | 2 | 45 |
| | | Non-Comp | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cardenas | Vice President | Compensated | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | | | | 20 |
| | | Non-Comp | 2 | 2 | 1 | 2 | 3 | 3 | 3 | 1 | 3 | | | | 20 |
| Guinn | Director | Compensated | 9 | 7 | 4 | 6 | 4 | 5 | 6 | 7 | 4 | 8 | 7 | 2 | 69 |
| | | Non-Comp | 2 | 2 | 3 | 0 | 0 | 2 | 2 | 0 | 3 | 1 | 1 | 2 | 18 |
| Rosenberg | Director | Compensated | 7 | 6 | 2 | 4 | 1 | 2 | 4 | 3 | 2 | 2 | 5 | 1 | 39 |
| | | Non-Comp | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DeVries | Director | Compensated | 6 | 7 | 1 | 4 | 5 | 2 | 4 | 5 | 5 | 3 | | | 42 |
| | | Non-Comp | 0 | 1 | 2 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | | | 4 |

# HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

**Name** Billy Rosenberg **Pay Period Endnig**

| Date | Expense Description/Explanation | | Miles | Meals | Lodging | Other Expense | Reimburse Y/N | Phone Call Y/N | Expense Category |
|---|---|---|---|---|---|---|---|---|---|
| 6/3/26 | Event | Ad Hoc Committe | | $ | $ | $ | Y | N | F |
| | Description of Public Benefit | Concert Safety | | | | | | | |
| 6/4/26 | Event | Board Meeting | | $ | $ | $ | Y | N | A |
| | Description of Public Benefit | Meeting Governed by the Brown Act | | | | | | | |
| 6/15/26 | Event | Ad Hoc Committee | | $ | $ | $ | Y | N | F |
| | Description of Public Benefit | Concert Safety | | | | | | | |
| 6/17/26 | Event | Meeting with GM | | $ | $ | $ | Y | N | G |
| | Description of Public Benefit | Discuss District Operation | | | | | | | |
| 6/18/26 | Event | Board Meeting | | $ | $ | $ | Y | N | A |
| | Description of Public Benefit | Meeting Governed by the Brown Act | | | | | | | |
| | | | **Total Miles** | **Total Meals** | **Total Lodging** | **Total Other Expense** | **Total # of Compensable Meetings** | **Meeting Total** | **Total** |
| | | | | $ | $ | $ | | $ | $ |

Signature: Billy Rosenberg — Date: 8/4/26

***Expense Categories***

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

# HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name: Billy Rosenberg

Pay Period Endnig

| Date | Expense Description/Explanation | | Miles | Meals | Lodging | Other Expense | Reimburse Y/N | Phone Call Y/N | Expense Category |
|---|---|---|---|---|---|---|---|---|---|
| 7/20/26 | Event | Review of Board Meeting | | $ | $ | $ | Y | N | G |
| | Description of Public Benefit | Discuss District Operation | | | | | | | |
| | Event | | | $ | $ | $ | | | |
| | Description of Public Benefit | | | | | | | | |
| | Event | | | $ | $ | $ | | | |
| | Description of Public Benefit | | | | | | | | |
| | Event | | | $ | $ | $ | | | |
| | Description of Public Benefit | | | | | | | | |
| | Event | | | $ | $ | $ | | | |
| | Description of Public Benefit | | | | | | | | |
| | | | Total Miles | Total Meals | Total Lodging | Total Other Expense | Total # of Compensable Meetings | Meeting Total | Total |
| | | | | $ | $ | $ | | $ | $ |

Billy Rosenberg
Signature

8/4/26
Date

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

# Helendale Community Services District

26540 Vista Road, Suite C, Helendale, CA 92342

| | |
|---|---|
| DATE: | August 20, 2026 |
| TO: | Board of Directors |
| FROM: | Cheryl Vermette, General Manager Administration/Recreation |
| SUBJECT: | Agenda item #6<br>Discussion and Possible Action Regarding Annual Review and Write off of Uncollectable Accounts |

## STAFF RECOMMENDATION

Staff recommends that the Board approve the write-off of four uncollectible accounts totaling $1,121.42 and receive the General Manager-approved write-off of one account totaling $0.61.

## STAFF REPORT

As part of the District's annual year-end procedures, staff reviews closed accounts with outstanding balances to determine whether they are eligible for write-off The District's Account Write-Off Policy, originally adopted in 2009 and subsequently revised in 2017, 2019, and 2025, establishes the procedures for writing off uncollectible accounts.

Under the policy, accounts with balances of less than $25 may be approved for write-off by the General Managers and reported to the Board at least annually. Accounts with outstanding balances of $25 or more must be presented to the Board for approval prior to write-off.

Accounts are recommended for write-off when the customer has an outstanding balance and the District has exhausted available collection options. Accounts secured by a lien are not included in the write-off process because the District retains the ability to collect those balances through a future property transfer or refinance. In some circumstances, however, an outstanding balance cannot be secured through the lien process or may otherwise be determined to be uncollectible. Amounts discharged through bankruptcy may also require write-off.

The accounts recommended for Board approval are:

| Account Number | Balance |
|---|---|
| 14-1086-01 | $99.45 |
| 12-2494-02 | $482.58 |
| 12-2618-05 | $340.50 |
| 12-1726-03 | $198.89 |
| Total | $1,121.42 |

Upon Board approval, these balances will be written off in the Tyler accounting system and removed from Accounts Receivable as uncollectible accounts.

Accounts Under $25

The following account, with a balance of less than $25, has been approved for write-off by the General Manager pursuant to the District's Account Write-Off Policy and is presented to the Board for review.

| Account Number | Balance |
|---|---|
| 16-1076-00 | $0.61 |
| **Total** | **$0.61** |

FISCAL IMPACT

Write-off of $1,121.42 in accounts requiring Board approval and $0.61 in an account approved by the General Manager, for a total write-off of $1,122.03.

POSSIBLE MOTION

Approve the write-off of four uncollectible accounts totaling $1,121.42, receive the General Manager-approved write-off of one account totaling $0.61, and authorize removal of the accounts from Accounts Receivable.

ATTACHMENTS

Account Write-Off Policy and Procedures Revised 11/6/2025

# HELENDALE COMMUNITY SERVICES DISTRICT
## Account Write-Off Policy and Procedures
**(Revised November 6, 2025)**

**Section 1. Purpose.**

The purposes of this policy are to standardize the account write-off procedures of the Helendale Community Services District ("District"), when water, sewer, and/or trash service accounts and recreation fees cannot be collected through normal means; and to set forth the duties and responsibilities of the General Manager and District staff.

**Section 2. Definitions.**

**A) Uncollectible Account** – means a water/sewer and/or trash account with an outstanding balance which cannot be collected through the lien process, has changed ownership without knowledge of the District or the District is otherwise not able to obtain complete payment in full.

**B) Board** – means the Board of Directors of the District.

**C) Water, Sewer, Trash Utility Bill** – means a bill for water, sewer, and/or trash services sent to the owner or tenant of record.

**D) Accounts Receivable –** means a general ledger account in which the balance of all water, sewer, and/or trash accounts is recorded and adjusted for payments made, for changes to customer balances or for accounts which are no longer collectible.

**E) Write-Off –** means to reduce to zero dollars the outstanding balance in the utility billing system and to adjust the general ledger **Accounts Receivable** account accordingly.

**F) Recreation Fees** – means program fees for classes or sports programs

**Section 3. Applicability.**

This policy shall apply to all water, sewer, and trash accounts serviced by the Helendale Community Services District and unpaid recreation fees.

**Section 4. Determination of a Write-off.**

An account balance shall be written-off when:

a. The owner no longer owns the property and the District was not notified until after the sale;
b. The property lien was recorded AFTER the property was sold;
c. The District has been unable to collect the debt;
d. The customer has filed bankruptcy;
e. The balance due is too small (i.e., the amount does not justify the cost of filing a lien on the property);

f. The balance is too old (i.e., aged over twelve months); or
g. The account has a credit balance and the owner or tenant cannot be located, in which case the District must comply with the requirements of Section 7 below (Government Code Sections 50050-50056) in order to transfer credit balances to the District's General Fund.

**Section 5. Approval of Account Write-Off – Accounts $25.00 and Under.**

Accounts which meet the criteria set forth in Section 4 and have a balance of less than $25.00 shall be written-off upon written approval of the General Manager. A listing of all accounts written-off upon approval by the General Manager during the fiscal year shall be presented to the Board of Directors for review quarterly or at least annually. Accounts shall be listed by account number, account closing date and account balance.

**Section 6. Approval of Account Write-Off – Accounts Greater Than $25.00.**

Accounts which meet the criteria set forth in Section 4 and have a balance greater than $25.00 may be presented to the Board quarterly or at least annually for approval to Write-Off. Accounts shall be listed by account number, account closing date and account balance.

**Section 7. Account Write-Off – Transfer of Credit Balances to General Fund.**

Pursuant to Section 4.g. above, if property in the District's possession remains unclaimed for three years, the District's Treasurer may cause a notice thereof to be published once a week for two successive weeks in a newspaper of general circulation that is published in the District. Government Code Section 50050.

The notice shall state the amount of the money, the fund in which it is held, and that it is proposed to become the property of the District on a designated date not less than 45 days, nor more than 60 days, after the first publication of the notice. Government Code Section 50051. Specifically, language for the notice should state in substantial part as follows:

> "Pursuant to Sections 50050-50053 of the Government Code, notice is hereby given that the Helendale Community Services District ("HCSD") is holding $*(amount)* of unclaimed funds consisting of credit balances in closed accounts. It is proposed that said funds become the property of HCSD on *(a date not less than 45 days, nor more than 60 days, after the first publication of the notice)* unless an interested party files a claim with HCSD's Treasurer for all or a portion thereof prior to said date. Any such claim must include the claimant's name, address, amount of claim, the grounds upon which the claim is founded, and any other information that may be required by HCSD's Treasurer. Thereafter, HCSD's Treasurer will then either accept the claim if in compliance with the above requirements and the proof submitted therewith is deemed to be satisfactory, or reject the claim, and thereafter shall give notice thereof to the claimant. All funds for which a timely and proper claim has not been filed, and all funds for which a claim has been rejected by HCSD's Treasurer but which is not followed by the filing and service of a summons and complaint thereon within the time and in the

> manner required by Government Code Section 50052, may be transferred to HCSD's general fund upon authorization of HCSD's Board of Directors."

Upon or prior to publication, a party of interest may file a claim with the District's Treasurer which must include the claimant's name, address, amount of claim, the grounds upon which the claim is founded, and any other information that may be required by the Treasurer. The claim must be filed before the date designated in the above notice, and the District's Treasurer shall accept or reject that claim. Government Code Section 50052.

If the claim is rejected by the District's Treasurer, the party who submitted the claim may file a verified complaint seeking to recover all, or a designated part, of the money in a court of competent jurisdiction within the County of San Bernardino. A copy of the complaint and the summons issued thereon must be served on the District's Treasurer within 30 days of receiving notice that the claim was rejected. Upon compliance with this procedure, the District's Treasurer must withhold the release of the portion of the unclaimed money for which a court action has been filed until a decision is rendered by the court. Government Code Section 50052.

When any such money becomes the property of the District pursuant to the above conditions, and is in a special fund, the District's Board of Directors may then authorize its transfer to the general fund. Government Code Section 50053.

Notwithstanding the above, any individual items of less than $15, or any amount if the depositor's name is unknown, which remain unclaimed in the District's treasury or in the official custody of a District officer for a period of one year, or upon an order of the court, may be transferred to the general fund by the District's Board of Directors without the necessity of publication of a notice in a newspaper. Government Code Section 50055.

## Section 8. Collection Remedies Unaffected.

A Write-Off of an account by the District shall not in any way be deemed a waiver or relinquishment of, nor an estoppel to assert, any of the legal, equitable, and/or administrative rights and/or remedies otherwise available to the District to pursue collection of the amount written off pursuant to this policy.

## Section 9. Supersedes Other Policies.

This Account Write-Off Policy and Procedures supersedes any inconsistent prior policies adopted by the Board.

# Helendale Community Services District

26540 Vista Road, Suite C, Helendale, CA 92342

| | |
|---|---|
| Date: | August 20, 2026 |
| TO: | Board of Directors |
| FROM: | Cheryl Vermette, General Manager Administration/Recreation |
| SUBJECT: | Agenda item #7<br>Discussion and Possible Action Regarding Adoption of Resolution No. 2026-18<br>Establishing the Statement of Investment Policy for Fiscal Year 2027 |

## STAFF REPORT

The District's Statement of Investment Policy establishes the framework for the prudent investment and management of public funds. The policy is intended to provide for the security of District funds, meet anticipated cash flow requirements and maximize investment income within the limitations established by California law and District policy.

The District's investment decisions are guided by three principal factors, considered in the following order:

1. **Safety**
2. **Liquidity**
3. **Yield**

Safety of principal is the District's foremost investment consideration. The investment portfolio is structured to provide adequate liquidity to meet anticipated cash flow requirements, and achieve a market rate of return consistent with the objectives of safety and liquidity.

The Investment Policy also establishes authorized investment instruments, diversification requirements, maximum maturities, safekeeping requirements, delegation of investment authority, ethical standards, and investment reporting requirements.

The policy is reviewed annually to ensure that it remains consistent with the District's financial objectives, applicable law, and current financial and economic conditions. The proposed updates include revisions to reflect current California law, updates to certain authorized investment limits and maturity requirements, clarification of investment and reporting standards, and administrative and terminology updates. A summary of the proposed changes is included as an attachment for Board reference.

## Financial Position and Investment Strategy

Over the past several years, the District has placed significant emphasis on strengthening its financial reserves in preparation for future capital and infrastructure needs identified through the District's Capital Improvement Plan.

The Capital Improvement Plan is an important financial planning tool used to identify and prioritize major infrastructure expenditures. Many future expenditures are driven by regulatory requirements, including anticipated PFAS treatment and remediation needs. Other capital expenditures are necessary to maintain reliable operations and include pumps, motors, valves, vehicles, facilities, and other critical infrastructure.

Despite completing several significant capital projects during the past fiscal year, the District has continued to maintain and strengthen its reserve position. Investment earnings have contributed meaningfully to that financial strength and have provided additional resources that can be directed toward infrastructure, equipment, and other District priorities.

During FY 2026, the District earned approximately $264,985 in investment income.
As of the date of this report, the District holds approximately $8,878,671.51 in cash and investments.

Current balances by depository are:
- California CLASS: $3,312,417
- CBB Trust: $2,348,730.33
- LAIF: $1,196,302.20
- CBB Checking: $1,670,866.79
- Global Checking: $317,474.41
- Flagstar Bank: $32,879.88

Total Cash and Investments: $8,878,671.51

The District will continue evaluating the allocation of its available cash and investments with an emphasis on maintaining appropriate liquidity, diversification, policy compliance, and competitive investment returns.

### Long-Term Fiscal Stewardship

The District is currently in a strong financial position. Maintaining that position will require continued fiscal discipline, careful planning, and thoughtful evaluation of future expenditures.
As regulatory requirements, infrastructure needs, technologies, and operational opportunities evolve, the District should continue to distinguish between expenditures that are necessary, those that provide measurable long-term value, and those that may not justify their cost.
The District has substantial institutional knowledge and technical expertise among its staff and Board. That internal capacity should continue to be utilized whenever it is practical and cost-effective to do so. Outside consultants and professional services should be used strategically when specialized expertise, independent analysis, regulatory requirements, or workload demands justify their use.

Major expenditures should continue to be evaluated based upon clearly identified needs, alternatives, expected benefits, total cost, and long-term operational impacts rather than simply the availability of reserves.

Protecting the District's strong reserve position while responsibly investing available funds will help ensure that adequate resources remain available for future infrastructure, regulatory obligations, emergencies, and other long-term District priorities.

## FISCAL IMPACT

There is no direct fiscal impact associated with adoption of the Investment Policy. The policy establishes the framework governing the District's investment of available funds.

## POSSIBLE MOTION

Adopt Resolution No. 2026-18 approving the District's Statement of Investment Policy and Procedures for Fiscal Year 2027.

## ATTACHMENTS

Cash and Investment Summary
Resolution No. 2026-18
District Investment Policy for Fiscal Year 2027 Redline
District Investment Policy for Fiscal Year 2027 Final
Summary of Changes

Cash and Investment Summary

## Total Cash Balances by Depository

| | |
|---|---|
| CA Class | $ 3,312,417.90 |
| CBB | $ 1,670,866.79 |
| CBB Trust | $ 2,348,730.33 |
| Flagstar Savings | $ 32,879.88 |
| Global Checking | $ 317,474.41 |
| LAIF | $ 1,196,302.20 |
| **Totals** | **$ 8,878,671.51** |

## Total Cash Balance by Fund

| | |
|---|---|
| Water | $3,406,722 |
| Sewer | $3,374,961 |
| Thrift Store | 26699.57 |
| Properties | $200,793 |
| Parks | $868,015 |
| Solid Waste | $119,131 |
| Administration | $656,136 |
| **Total** | **$8,652,457** |

**Total cash balances by fund may not reconcile exactly to cash balances by depository or to the total cash balance because of accounts payable payments recorded during the reporting period.*

# RESOLUTION NO. 2026-18

## A RESOLUTION OF THE HELENDALE COMMUNITY SERVICES DISTRICT ESTABLISHING THE STATEMENT OF INVESTMENT POLICY FOR FISCAL YEAR 2026-27

**THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:**

**WHEREAS,** pursuant to Government Code Section 53646(a)(2), the District Treasurer or chief fiscal officer may annually render to the Board of Directors a Statement of Investment Policy for consideration at a public meeting; and

**WHEREAS**, the Statement of Investment Policy has been modeled after similar agency policies and in conformity with the California Government Code Sections 53600 and 53635, et seq.; and

**WHEREAS**, the Statement of Investment Policy provides District Staff with a management tool to implement future investment decisions by the District.

**NOW, THEREFORE, BE IT RESOLVED, ORDERED AND DETERMINED BY THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT THAT** the District, as set forth in the attached Statement of Investment Policy, does hereby adopt as the Investment Policy for public funds held by and entrusted to the Helendale Community Services District through its elected Board of Directors and employees.

**APPROVED AND ADOPTED** this 20th day of August 2026, by the following vote:

AYES: ____
NOES: ____
ABSENT: ____
ABSTAIN: ____

_________________________________
Ron Clark President

ATTEST:

_________________________________
Clerk of the Board

# Helendale Community Services District

**Statement of Investment Policy and Procedures - Fiscal Year 2026-27**

~~Adopted August 21 2025~~Draft for Board Review

Proposed Adoption: August 20, 2026

## I. PURPOSE

It is the policy of the Helendale Community Services District (District) to invest public funds in a manner that safeguards principal, maintains sufficient liquidity to meet the District's daily operating and cash flow needs, and attains a market rate of return consistent with the objectives of safety and liquidity. All investments shall be made with maximum security and in full compliance with applicable California law and all state and local statutes governing the investment of public funds. ~~which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all state and local statutes governing the investment of public funds.~~

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## II. OBJECTIVE

~~The objective of the investment policy is to provide guidelines for insuring the safety of funds invested while maximizing investment interest income to the District.~~

The District's investment policy shall be managed in accordance with the following objectives, in order of priority:

- Safety. Preservation of principal is the foremost objective of the investment program.
- Liquidity. The investment portfolio shall remain sufficiently liquid to meet reasonably anticipated operating and capital expenditure requirements.
- Yield. After the objectives of safety and liquidity have been met, the District shall seek a reasonable market rate of return consistent with prudent public fund investment practices.

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## III. INVESTMENT POLICY

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1. **RESPONSIBILITY**. The General Manager, or authorized designee, is responsible for investing the cash balances in all District funds in accordance with the California Government Code, Sections 53600 et seq. and 53635 et seq. This policy does not include Long Term Debt Reserve Funds and Deferred Compensation Funds, which are exceptions covered by other more specific Government Code sections and the legal documents unique to each debt transaction.

2. **PRUDENT INVESTOR STANDARD**.
   **The General Manager and any other individuals authorized to manage or invest District funds shall act as trustees and fiduciaries in accordance with the prudent investor standard set forth in California Government Code Section 53600.3. In managing District funds, authorized individuals shall exercise the care, skill, prudence, and diligence that a**

**prudent person acting in a similar capacity and familiar with such matters would exercise under prevailing circumstances.**

**In accordance with California Government Code Section 53600.5, investment decisions shall be made based on the following objectives in strict order of priority:**
**Safety: Preservation of principal is the foremost objective.**
**Liquidity: The portfolio shall remain sufficiently liquid to meet all anticipated District operating requirements.**
**Yield: Yield or return on investment shall be a consideration only after the requirements of safety and liquidity are fully satisfied.**

**The prudent investor standard shall be applied to the District's investment portfolio as a whole rather than to individual investments in isolation. Individuals acting in accordance with this Investment Policy, applicable written procedures, and applicable law, and who exercise appropriate due diligence, shall not be held personally responsible for the credit risk or market price fluctuations of an individual investment, provided that material deviations from expectations are reported to the Board of Directors in a timely manner and appropriate action is taken to address adverse developments.**
~~The standard of prudence to be used by the General Manager and other individuals assigned to manage the investment portfolio shall be the "prudent investor" standard which states, in essence, that "in investing... property for the benefit of another, a trustee shall exercise the judgment and care, under the circumstances then prevailing, which men of prudence, discretion and intelligence exercise in the management of their own affairs..." (Civil Code Sect. 2261, et seq.) This standard shall be applied in the context of managing an overall portfolio. These individuals acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.~~

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3. **INVESTMENT INTENT**. It is the District's full intent, at the time of purchase, to hold all investments until maturity in order to ensure the return of all invested principal. However, it is realistically anticipated that market prices of securities purchased as investments will vary depending on economic conditions, interest rate fluctuations, or individual security credit factors. In a well-diversified investment portfolio, such temporary variations in market value will inevitably result in measurable losses at any specific point in time. From time to time, changes in economic or market conditions may dictate that it is in the District's best interest to sell a security prior to maturity.

4. **PRINCIPAL INVESTMENT FACTORS**. The three ~~principle~~principal investment factors of **Safety, Liquidity and Yield** are to be taken into consideration, in the specific order listed, when making any and all investment decisions.

A. **Safety** of principal is the foremost factor to be considered during each investment transaction. Safety in investing refers to minimizing the potential for loss of principal, interest or a combination of the two, due to the two types of risk, Credit Risk and Market Risk.

a. Credit Risk, defined as the risk of loss due to failure of the issuer of a security, shall be mitigated by only investing in very safe, or "investment grade" securities and diversifying where feasible.

~~b.~~ Market Risk, defined as market value fluctuations due to overall changes in interest rates shall be mitigated by limiting the weighted average maturity of the investment portfolio to no more than 3.5 years, with a maximum maturity of any one security of 5 years without prior Board approval. Also, the portfolio will be structured based on liquidity needs so as to avoid the need to sell securities prior to maturity.~~Market Risk, defined as market value fluctuations due to overall changes in interest rates shall be mitigated by limiting the average maturity of the investment portfolio to less than 3 years, with a maximum maturity of any one security of 5 years without prior Board approval. Also, the portfolio will be structured based on liquidity needs so as to avoid the need to sell securities prior to maturity.~~

B. **Liquidity** refers to the ability to convert an investment to cash promptly with minimum risk of losing some portion of principal or interest. The investment portfolio will be structured based on historic cash flow analysis in order to provide the necessary liquidity as investments routinely mature. A portion of the portfolio will be maintained in liquid short-term securities which can be converted to cash if necessary to meet unforeseen disbursement requirements.

C. **Yield** is the return earned on an investment based on its interest rate, purchase price, and maturity. The District shall seek to attain a market rate of return, provided that the primary objectives of safety and liquidity are satisfied.~~is the average annual return on an investment based on the interest rate, price, and length of time to maturity. The District attempts to obtain the highest yield possible, provided that the basic criteria of safety and liquidity have been met.~~

5. ~~5.~~ **AUTHORIZED INVESTMENT INSTRUMENTS.** The District is subject to California Government Code, Section 53601 et seq. The General Manager or designee is authorized to invest in the securities listed below.

All percentage and maturity limits apply at the time of purchase and are based on the total

Formatted: Numbered + Level: 1 + Numbering Style: 1, 2, 3, … + Start at: 4 + Alignment: Left + Aligned at: 0" + Tab after: 0.25" + Indent at: 0.25" investment portfolio.~~Within the context of the governing language, the General Manager or designee is authorized to invest in the following types of securities. (The percentage noted in this section is the maximum percentage the investment is allowed in regards to the portfolio.)~~

**A. United States Treasury Bills, Notes, and Bonds – Maximum of 100%.** Maximum term of investment 5 years. There is no limitation as to the percentage of the portfolio, which can be invested.

**B.** ~~**Obligations issued by the Federal Government – Maximum of 100%.** Obligations issued by the Government National Mortgage Association (GNMA), the Federal Farm Credit Bank System (FFCB), the Federal Home Loan Bank (FHLB), the Federal Home Loan Mortgage Corporation (FHLMC), the Federal National Mortgage Association (FNMA), and the Student Loan Marketing Association (SLMA). Although there is no percentage limitation on "governmental agency" issues, the prudent person rule shall apply for a single agency name.~~ **Federal Agency and U.S. Government-Sponsored Enterprise Obligations – Maximum 100%. Obligations, participations, or other instruments issued by or fully guaranteed as to principal and interest by federal agencies or U.S. government-sponsored enterprises. Maximum maturity of five (5) years.**

**C. Banker's Acceptances – Maximum of 25%**
Time drafts drawn on and accepted by a commercial bank, otherwise known as Banker's Acceptances. Banker's Acceptances purchased shall not exceed ~~270~~ 180 days to maturity, or 25% of the market value of the portfolio. No more than 5% of the market value of the portfolio may be invested in Banker Acceptances issued by any one commercial bank.

**D. Commercial Paper – Maximum of 15%**
**Commercial Paper – Maximum 25%.** Commercial paper shall be of prime quality and meet the rating and issuer requirements of California Government Code Section 53601(h). Maximum maturity of 397 days. No more than 10% of the District's total investment assets may be invested in commercial paper and medium-term notes of any single issuer.~~Commercial Paper rated "P1" by Moody's Investor Services and A1 by Standard and Poor's and issued by a United States corporation having assets exceeding $500,000 and having an "A" or better rating on its long-term debentures as rated by Moody's and Standard and Poor. Commercial Paper purchases cannot exceed 15% of the market value of the portfolio (30% if the dollar weighted average maturity of all commercial paper does not exceed 31 days). Purchase of commercial paper may not exceed 10% of outstanding paper of an issuing corporation.~~

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**E. Negotiable Certificates of Deposit** ~~–~~**– Maximum 30%. Negotiable certificates of deposit issued by financial institutions authorized under California Government Code Section 53601(i). Maximum maturity of five (5) years.** ~~**Maximum of 25%**~~
~~Negotiable Certificates of Deposit (NCD) issued by a nationally or state charted bank or state or federal savings and loan association. To be eligible for purchase by the District the NCD must be issued by:~~

~~1. A California bank rated "BB" or better by Standard and Poor's; or~~
~~2. A major national regional bank outside California rated "BBB" or better by Standard and Poor's; or~~
~~3. A savings and loan association operating in California rated "BBB" or better by Standard and Poor's.~~

~~Purchases of negotiable certificates of deposits may not exceed 25% of the market value of the portfolio. A maturity limitation of five (5) years is applicable on NCDs.~~

**F. Repurchase Agreements – Maximum of 20%**
The District may invest in Repurchase Agreements with banks and dealers with which the District has entered into a Master Repurchase Agreement which specifies terms and conditions of Repurchase Agreements. A signed copy of the Master Repurchase Agreement shall be required from the authorized financial dealer prior to the execution of any applicable transaction. Repurchase agreements shall have a maximum term of one year. ~~The maturity of Repurchase Agreements shall not exceed one year.~~ The market value of securities used as collateral for Repurchase Agreements shall be monitored daily and will not be allowed to fall below 102% of the value of the Repurchase agreement as set forth in California Government Code Section 53601 (j) (2).

**G. Local Agency Investment Fund – Maximum of $~~40~~ 75 million per account**
The District may invest in the Local Agency Investment Fund (LAIF) up to the maximum permitted by the State Treasurer.~~established by the State Treasurer for the benefit of local agencies up to the maximum permitted by State law.~~

**H. Medium-Term Notes – Maximum 30%**
Medium-term corporate and depository institution debt securities shall have a maximum remaining maturity of five (5) years and be rated "A" or its equivalent or better by a nationally recognized statistical rating organization (NRSRO). No more than 10% of the District's total investment assets may be invested in commercial paper and medium-term notes of any single issuer. ~~Medium-Term Notes with a maximum of five years maturity issued by corporations organized and operating within the United States or any state and operating within the United States. Notes eligible for investment shall be rated in a rating category of "A" or its equivalent or~~

~~better by nationally recognized rating service. No more than 30% of the market value of the portfolio may be invested in Medium-Term Notes.~~

**I. Money Market Mutual Funds – Maximum of 20%**

Money market mutual funds shall meet the requirements of California Government Code Section 53601(l). Qualifying funds shall meet either the applicable rating requirements or the investment adviser experience and assets-under-management requirements set forth in Section 53601(l). Investments shall be purchased without commission.~~Shares of beneficial interest issued by diversified management companies that are money market mutual funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940, as defined in Section 53601(l)(2) of the California Government Code. To invest in securities and obligations, which comply, with the investment restrictions pursuant to Section 53601(l)(2), companies shall either:~~

1. ~~Attain the highest ranking or the highest letter and numerical ranking provided by not less than two out of the three rating services: Moody's Investor Service, standard and Poor's, or Fitch Investor's Service, Inc.~~
2. ~~Retain an investment advisor registered or exempt from registration with the Securities and Exchange Commission with not less than five years' experience managing money market mutual funds with assets under management in excess of five hundred million dollars ($500,000,000). The purchase price of shares of beneficial interest purchased pursuant to this section shall not include any commission that these companies may charge and shall not exceed 20% of the District's surplus money that may be invested in money market mutual funds. Further, the District may invest only in money market mutual funds, which have an average maturity of 90 days or less per Securities and Exchange Commission regulations.~~
3. ~~All positions in government-sponsored investment pools and permitted money market mutual funds (per Sections G and I, above) shall be subject to periodic review by the General Manager or designee, in order to ensure that the monies in question are managed in a manner consistent with the standards and objectives set forth elsewhere in this policy.~~

**J. Collateralized ~~Bank Deposits~~Obligations – Maximum of 10%**

Notes, bonds, or other obligations shall be secured by a valid first-priority security interest in eligible securities as required by California Government Code Section 53601(n). Collateral shall be held by an unaffiliated trust company or bank trust department and perfected in accordance with applicable law.

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~~The Agency may invest in notes, bonds or other obligations, which are at all times secured by a valid first priority security interest. The securities serving as collateral shall be placed by delivery or book entry into the custody of a trust company or the trust department of a bank which is not affiliated with the issuer of the secured obligation, and the security interest shall be perfected in accordance with the requirements of the Uniform Commercial Code or Federal regulations applicable to the types of securities in which the security interest is placed. For the purposes of Time Deposits issued by financial institutions, the District may not invest more than 10% of the market value of the portfolio in this category.~~

**K. Investment Pools – Maximum 40%~~of $10 Million~~**

The District may invest in qualifying investment pools authorized under California Government Code Section 53601(p), provided the pool invests only in securities and obligations permitted by applicable law. ~~The District may invest in Pools and other investment structures rated AA or higher, incorporating investments permitted in California Government Code Sections 53601, 53635, and 5922(d) to a maximum of $10 million per account and each account shall not exceed 40% of total available funds to be invested.~~

**Summary of Maximum % Limitations of Investments by Investment Type:**
The following summary of maximum percentage limits by investment type established for the District's total pooled investment portfolio:

| **Investment Type** | **Government Code / Authority** | **State Maximum** | **District Policy Limit** | **Maximum Maturity / Key Requirement** |
|---|---|---|---|---|
| U.S. Treasury Obligations | § 53601(b) | No percentage limit | 100% | 5 years unless the Board expressly authorizes otherwise as permitted by law |
| Federal Agency or U.S. Government-Sponsored Enterprise Obligations | § 53601(f) | No percentage limit | 100% | 5 years unless the Board expressly authorizes otherwise as permitted by law |
| Bankers' Acceptances | § 53601(g) | 40% | 25% | 180 days; no more than 30% with any one commercial bank |

| | | | | |
|---|---|---|---|---|
| Commercial Paper | § 53601(h) | 25%* | 25% | 397 days or less; prime quality/highest applicable NRSRO rating; 10% single-issuer limit when combined with medium-term notes |
| Negotiable Certificates of Deposit | § 53601(i) | 30% | 30% | 5 years; statutory issuer requirements apply |
| Repurchase Agreements | § 53601(j) | No percentage limit | 20% | 1 year; collateral and delivery requirements apply |
| Local Agency Investment Fund (LAIF) | § 16429.1 | No statutory portfolio percentage limit | $75 million/account | No maturity; regular accounts are subject to current LAIF program rules and account limits |
| Medium-Term Notes | § 53601(k) | 30% | 30% | 5 years or less; rated "A" or equivalent or better; 10% single-issuer limit when combined with commercial paper |
| Money Market Mutual Funds | § 53601(l) | 20% | 20% | No maturity limit stated; fund must satisfy statutory rating or investment-adviser eligibility requirements |
| Collateralized Bank Deposits | §53601(n) | No general statutory portfolio percentage limit | 10% | 5 years; applicable collateralization, custody, and depository requirements apply |
| Joint Powers Authority Investment Pools | § 53601(p) | No statutory portfolio percentage limit | 40% | JPA investment adviser must satisfy statutory registration, experience, and assets-under-management requirements |

**25% commercial paper state maximum shown for a non-pooled local agency with less than $100 million in investment assets.*
*State Maximum reflects California law. District Policy Limit reflects the District's selected limits, which may be more restrictive than state law.*
*Government Code § 53601 investments are generally limited to five years unless the legislative body expressly authorizes a longer maturity at least three months before purchase.*

| ~~Investment Type~~ | ~~Limit~~ | ~~Period~~ |
|---|---|---|
| ~~US Treasury Bills Notes & Bonds~~ | ~~0 to 100%~~ | ~~No Limit~~ |
| ~~Obligations Issued by the US Government~~ | ~~0 to 100%~~ | ~~No Limit~~ |
| ~~Banker's Acceptances~~ | ~~0 to 25%~~ | ~~270 Days~~ |
| ~~Commercial Paper~~ | ~~0 to 15%~~ | ~~45 Days~~ |
| ~~Negotiable Certificates of Deposit~~ | ~~0 to 25%~~ | ~~5 Years~~ |

| | | |
|---|---|---|
| ~~Repurchase Agreements~~ | ~~0 to 20%~~ | ~~1 Year~~ |
| ~~Local Agency Investment Fund~~ | ~~$40 million/Acct~~ | ~~No Limit~~ |
| ~~Medium-Term Notes~~ | ~~0 to 30%~~ | ~~5 Years~~ |
| ~~Money Market Mutual Funds~~ | ~~0 to 20%~~ | ~~90 Days~~ |
| ~~Collateralized Bank Deposits~~ | ~~0 to 10%~~ | ~~No Limit~~ |
| ~~Investment Pools~~ | ~~$10 million/Acct~~ | ~~No Limit~~ |
| | ~~Up to 40%~~ | |

6. **PROHIBITED INVESTMENTS.** In accordance with California Government Code Section 53601.6, the District shall not invest in inverse floaters, range notes, mortgage-derived interest-only strips, or securities that could result in zero-interest accrual if held to maturity, except as otherwise permitted by law. Prohibited instruments may be held until maturity as permitted by law. ~~In accordance with California Government Code Section 53601.6, the District will not invest any funds in inverse floaters, range notes, or interest only strips that are derived from a pool of mortgages. The District may hold previously permitted but currently prohibited investments until their maturity dates.~~

7. **SAFEKEEPING.** All securities ~~investments~~ of the District shall have the Helendale Community Services District as registered owner and shall be held in safekeeping by a third-party bank trust department, acting as agent for the District under the terms of a custody agreement.

8. **MAXIMUM MATURITIES.** The District will match its investments with anticipated cash flow requirements. Per California Government Code Sections 53601 et seq., maximum maturities shall not exceed five (5) years. The weighted average maturity of funds should not exceed 1,275 days (3.5 years), and the cash flow requirements shall prevail at all times.

9. **DIVERSIFICATION.** Investments shall be diversified among institutions, **investment types**, and maturities **consistent with the objectives of safety, liquidity, and return**. Local financial institutions **may be given preferential consideration when they meet the District's investment criteria and offer competitive rates**, consistent with **cash flow requirements and applicable law**. ~~Investments shall be diversified among institutions, types of securities and maturities to maximize safety and yield with changing market conditions. Local financial institutions will be given preferential consideration for investment of District funds consistent with the District's objective of attaining market rates of return, and consistent with constraints imposed by its safety objectives, cash flow considerations and State laws.~~

10. **LEGISLATIVE CHANGES**. Any changes in California law that further restrict allowable maturities, investment types, or percentage allocations shall supersede any conflicting provisions of this Policy. The Policy shall be amended as necessary to remain consistent with applicable law. ~~Any State of California legislative actions that further restricts allowable~~

~~maturities, investment type, or percentage allocations will be incorporated into the Helendale Community Services District Investment Policy and supersede any and all previous applicable language.~~

**11. DELEGATION AND GRANTS OF AUTHORITY**. Management responsibility for the investment program is delegated to the General Manager/District Treasurer, who shall establish written procedures and policies for the operation of the investment program consistent with this Investment Policy. The General Manager /District Treasurer may delegate investment-related duties to qualified employees and may utilize qualified third-party investment advisors or other financial professionals, while retaining responsibility for the investment program. ~~may delegate the responsibility for investment to other management employees as necessary and approved by the Board of Directors.~~

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**12. ETHICS & CONFLICT OF INTEREST.** The General Manager and all personnel authorized to invest District monies shall refrain from personal business activity which would create a conflict with the proper execution of the investment program, or the execution of impartial investment decisions. The General Manager and any other employees or consultants required by the District's Conflict of Interest Code or applicable law shall file a Form 700, Statement of Economic Interests.~~A State of California Form 700, Statement of Economic Interests Disclosure shall be completed by the General Manager and other management personnel that invest District monies.~~

**13. INVESTMENT REPORTS.** The General Manager shall submit a quarterly investment report to the District Board in accordance with Government Code Section 53646~~16481.2 containing the following information for each individual investment:~~ The report shall include, as applicable:

- Type of investment
- Issuer or financial institution
- Purchase date
- Maturity date
- Par or dollar amount invested
- Interest rate or yield
- Current market value and source of valuation
- Funds or investments managed by contracted parties
- Other data as required by the District

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~~-Financial institution~~
~~-Type of investment~~
~~-Purchase Price of investment~~

~~-Rate of interest~~
~~-Purchase date~~
~~-Maturity date~~
~~-Current market value for securities~~
~~-Other data as required by the District~~

In addition, the report shall include a statement of compliance of the portfolio with the Board approved Investment Policy and a statement indicating the ability of the District to meet its expenditure requirements for the next six months.

**14. INVESTMENT POLICY REVIEW**

This investment policy and guidelines shall be adopted by resolution of the District Board on an annual basis after being reviewed to ensure its consistency with the overall objectives of preservation of principal, liquidity, and yield, and its relevance to current law and financial and economic trends.

# Helendale Community Services District

Statement of Investment Policy and Procedures - Fiscal Year 2026-27
Adoption: August 20, 2026

## I. PURPOSE

It is the policy of the Helendale Community Services District (District) to invest public funds in a manner that safeguards principal, maintains sufficient liquidity to meet the District's daily operating and cash flow needs, and attains a market rate of return consistent with the objectives of safety and liquidity. All investments shall be made with maximum security and in full compliance with applicable California law and all state and local statutes governing the investment of public funds.

## II. OBJECTIVE

The District's investment policy shall be managed in accordance with the following objectives, in order of priority:

- Safety. Preservation of principal is the foremost objective of the investment program.
- Liquidity. The investment portfolio shall remain sufficiently liquid to meet reasonably anticipated operating and capital expenditure requirements.
- Yield. After the objectives of safety and liquidity have been met, the District shall seek a reasonable market rate of return consistent with prudent public fund investment practices.

## III. INVESTMENT POLICY

1. RESPONSIBILITY. The General Manager, or authorized designee, is responsible for investing the cash balances in all District funds in accordance with the California Government Code, Sections 53600 et seq. and 53635 et seq. This policy does not include Long Term Debt Reserve Funds and Deferred Compensation Funds, which are exceptions covered by other more specific Government Code sections and the legal documents unique to each debt transaction.

2. PRUDENT INVESTOR STANDARD.
   The General Manager and any other individuals authorized to manage or invest District funds shall act as trustees and fiduciaries in accordance with the prudent investor standard set forth in California Government Code Section 53600.3. In managing District funds, authorized individuals shall exercise the care, skill, prudence, and diligence that a prudent person acting in a similar capacity and familiar with such matters would exercise under prevailing circumstances.

In accordance with California Government Code Section 53600.5, investment decisions shall be made based on the following objectives in strict order of priority:
Safety: Preservation of principal is the foremost objective.
Liquidity: The portfolio shall remain sufficiently liquid to meet all anticipated District operating requirements.
Yield: Yield or return on investment shall be a consideration only after the requirements of safety and liquidity are fully satisfied.

The prudent investor standard shall be applied to the District's investment portfolio as a whole rather than to individual investments in isolation. Individuals acting in accordance with this Investment Policy, applicable written procedures, and applicable law, and who exercise appropriate due diligence, shall not be held personally responsible for the credit risk or market price fluctuations of an individual investment, provided that material deviations from expectations are reported to the Board of Directors in a timely manner and appropriate action is taken to address adverse developments.

3. **INVESTMENT INTENT**. It is the District's full intent, at the time of purchase, to hold all investments until maturity in order to ensure the return of all invested principal. However, it is realistically anticipated that market prices of securities purchased as investments will vary depending on economic conditions, interest rate fluctuations, or individual security credit factors. In a well-diversified investment portfolio, such temporary variations in market value will inevitably result in measurable losses at any specific point in time. From time to time, changes in economic or market conditions may dictate that it is in the District's best interest to sell a security prior to maturity.

4. **PRINCIPAL INVESTMENT FACTORS**. The three principal investment factors of **Safety, Liquidity and Yield** are to be taken into consideration, in the specific order listed, when making any and all investment decisions.

   A. **Safety** of principal is the foremost factor to be considered during each investment transaction. Safety in investing refers to minimizing the potential for loss of principal, interest or a combination of the two, due to the two types of risk, Credit Risk and Market Risk.

   1. Credit Risk, defined as the risk of loss due to failure of the issuer of a security, shall be mitigated by only investing in very safe, or "investment grade" securities and diversifying where feasible.
   2. Market Risk, defined as market value fluctuations due to overall changes in interest rates shall be mitigated by limiting the weighted average maturity of the investment portfolio to no more than 3.5 years, with a maximum maturity of any one security of

5 years without prior Board approval. Also, the portfolio will be structured based on liquidity needs so as to avoid the need to sell securities prior to maturity.

B. **Liquidity** refers to the ability to convert an investment to cash promptly with minimum risk of losing some portion of principal or interest. The investment portfolio will be structured based on historic cash flow analysis in order to provide the necessary liquidity as investments routinely mature. A portion of the portfolio will be maintained in liquid short-term securities which can be converted to cash if necessary to meet unforeseen disbursement requirements.

C. **Yield** is the return earned on an investment based on its interest rate, purchase price, and maturity. The District shall seek to attain a market rate of return, provided that the primary objectives of safety and liquidity are satisfied.

5. **AUTHORIZED INVESTMENT INSTRUMENTS.** The District is subject to California Government Code, Section 53601 et seq. The General Manager or designee is authorized to invest in the securities listed below.
All percentage and maturity limits apply at the time of purchase and are based on the total investment portfolio.

A. **United States Treasury Bills, Notes, and Bonds – Maximum of 100%**
Maximum term of investment 5 years. There is no limitation as to the percentage of the portfolio, which can be invested.

B. **Federal Agency and U.S. Government-Sponsored Enterprise Obligations – Maximum 100%**
Obligations, participations, or other instruments issued by or fully guaranteed as to principal and interest by federal agencies or U.S. government-sponsored enterprises. Maximum maturity of five (5) years.

C. **Banker's Acceptances – Maximum of 25%**
Time drafts drawn on and accepted by a commercial bank, otherwise known as Banker's Acceptances. Banker's Acceptances purchased shall not exceed 180 days to maturity, or 25% of the market value of the portfolio. No more than 5% of the market value of the portfolio may be invested in Banker Acceptances issued by any one commercial bank.

D. **Commercial Paper – Maximum 25%.** Commercial paper shall be of prime quality and meet the rating and issuer requirements of California Government Code Section 53601(h). Maximum maturity of 397 days. No more than 10% of the District's total investment assets may be invested in commercial paper and medium-term notes of any single issuer.

E. Negotiable Certificates of Deposit – Maximum 30%
Negotiable certificates of deposit issued by financial institutions authorized under California Government Code Section 53601(i). Maximum maturity of five (5) years.

F. Repurchase Agreements – Maximum of 20%
The District may invest in Repurchase Agreements with banks and dealers with which the District has entered into a Master Repurchase Agreement which specifies terms and conditions of Repurchase Agreements. A signed copy of the Master Repurchase Agreement shall be required from the authorized financial dealer prior to the execution of any applicable transaction. Repurchase agreements shall have a maximum term of one year. The market value of securities used as collateral for Repurchase Agreements shall be monitored daily and will not be allowed to fall below 102% of the value of the Repurchase agreement as set forth in California Government Code Section 53601 (j) (2).

G. Local Agency Investment Fund – Maximum of $75 million per account
The District may invest in the Local Agency Investment Fund (LAIF) up to the maximum permitted by the State Treasurer.

H. Medium-Term Notes – Maximum 30%
Medium-term corporate and depository institution debt securities shall have a maximum remaining maturity of five (5) years and be rated "A" or its equivalent or better by a nationally recognized statistical rating organization (NRSRO). No more than 10% of the District's total investment assets may be invested in commercial paper and medium-term notes of any single issuer.

I. Money Market Mutual Funds – Maximum of 20%
Money market mutual funds shall meet the requirements of California Government Code Section 53601(l). Qualifying funds shall meet either the applicable rating requirements or the investment adviser experience and assets-under-management requirements set forth in Section 53601(l). Investments shall be purchased without commission.

J. Collateralized Obligations – Maximum of 10%
Notes, bonds, or other obligations shall be secured by a valid first-priority security interest in eligible securities as required by California Government Code Section 53601(n). Collateral shall be held by an unaffiliated trust company or bank trust department and perfected in accordance with applicable law.

K. Investment Pools – Maximum 40%

The District may invest in qualifying investment pools authorized under California Government Code Section 53601(p), provided the pool invests only in securities and obligations permitted by applicable law.

Summary of Maximum % Limitations of Investments by Investment Type:
The following summary of maximum percentage limits by investment type established for the District's total pooled investment portfolio:

| Investment Type | Government Code / Authority | State Maximum | District Policy Limit | Maximum Maturity / Key Requirement |
|---|---|---|---|---|
| U.S. Treasury Obligations | § 53601(b) | No percentage limit | 100% | 5 years unless the Board expressly authorizes otherwise as permitted by law |
| Federal Agency or U.S. Government-Sponsored Enterprise Obligations | § 53601(f) | No percentage limit | 100% | 5 years unless the Board expressly authorizes otherwise as permitted by law |
| Bankers' Acceptances | § 53601(g) | 40% | 25% | 180 days; no more than 5% with any one commercial bank |
| Commercial Paper | § 53601(h) | 25%* | 25% | 397 days or less; prime quality/highest applicable NRSRO rating; 10% single-issuer limit when combined with medium-term notes |
| Negotiable Certificates of Deposit | § 53601(i) | 30% | 30% | 5 years; statutory issuer requirements apply |
| Repurchase Agreements | § 53601(j) | No percentage limit | 20% | 1 year; collateral and delivery requirements apply |
| Local Agency Investment Fund (LAIF) | § 16429.1 | No statutory portfolio percentage limit | $75 million/account | No maturity; regular accounts are subject to current LAIF program rules and account limits |

| | | | | |
|---|---|---|---|---|
| Medium-Term Notes | § 53601(k) | 30% | 30% | 5 years or less; rated "A" or equivalent or better; 10% single-issuer limit when combined with commercial paper |
| Money Market Mutual Funds | § 53601(l) | 20% | 20% | No maturity limit stated; fund must satisfy statutory rating or investment-adviser eligibility requirements |
| Collateralized Obligations | §53601(n) | No general statutory portfolio percentage limit | 10% | 5 years; applicable collateralization, custody, and depository requirements apply |
| Joint Powers Authority Investment Pools | § 53601(p) | No statutory portfolio percentage limit | 40% | JPA investment adviser must satisfy statutory registration, experience, and assets-under-management requirements |

**25% commercial paper state maximum shown for a non-pooled local agency with less than $100 million in investment assets.*
*State Maximum reflects California law. District Policy Limit reflects the District's selected limits, which may be more restrictive than state law.*
*Government Code § 53601 investments are generally limited to five years unless the legislative body expressly authorizes a longer maturity at least three months before purchase.*

6. PROHIBITED INVESTMENTS. In accordance with California Government Code Section 53601.6, the District shall not invest in inverse floaters, range notes, mortgage-derived interest-only strips, or securities that could result in zero-interest accrual if held to maturity, except as otherwise permitted by law. Prohibited instruments may be held until maturity as permitted by law.

7. SAFEKEEPING. All securities of the District shall have the Helendale Community Services District as registered owner and shall be held in safekeeping by a third-party bank trust department, acting as agent for the District under the terms of a custody agreement.

8. MAXIMUM MATURITIES. The District will match its investments with anticipated cash flow requirements. Per California Government Code Sections 53601 et seq., maximum maturities shall not exceed five (5) years. The weighted average maturity of funds should not exceed 1,275 days (3.5 years), and the cash flow requirements shall prevail at all times.

9. DIVERSIFICATION. Investments shall be diversified among institutions, investment types, and maturities consistent with the objectives of safety, liquidity, and return. Local financial institutions may be given preferential consideration when they meet the District's investment criteria and offer competitive rates, consistent with cash flow requirements and applicable law.

10. LEGISLATIVE CHANGES. Any changes in California law that further restrict allowable maturities, investment types, or percentage allocations shall supersede any conflicting provisions of this Policy. The Policy shall be amended as necessary to remain consistent with applicable law.

11. DELEGATION AND GRANTS OF AUTHORITY. Management responsibility for the investment program is delegated to the General Manager/District Treasurer, who shall establish written procedures and policies for the operation of the investment program consistent with this Investment Policy. The General Manager /District Treasurer may delegate investment-related duties to qualified employees and may utilize qualified third-party investment advisors or other financial professionals, while retaining responsibility for the investment program.

12. ETHICS & CONFLICT OF INTEREST. The General Manager and all personnel authorized to invest District monies shall refrain from personal business activity which would create a conflict with the proper execution of the investment program, or the execution of impartial investment decisions. The General Manager and any other employees or consultants required by the District's Conflict of Interest Code or applicable law shall file a Form 700, Statement of Economic Interests.

13. INVESTMENT REPORTS. The General Manager shall submit a quarterly investment report to the District Board in accordance with Government Code Section 53646 The report shall include, as applicable:

- Type of investment
- Issuer or financial institution
- Purchase date
- Maturity date
- Par or dollar amount invested
- Interest rate or yield
- Current market value and source of valuation
- Funds or investments managed by contracted parties
- Other data as required by the District

In addition, the report shall include a statement of compliance of the portfolio with the Board approved Investment Policy and a statement indicating the ability of the District to meet its expenditure requirements for the next six months.

## 14. INVESTMENT POLICY REVIEW

This investment policy and guidelines shall be adopted by resolution of the District Board on an annual basis after being reviewed to ensure its consistency with the overall objectives of preservation of principal, liquidity, and yield, and its relevance to current law and financial and economic trends.

# ATTACHMENT A

## Investment Policy Summary of Changes

| Section / Topic | Brief Statement of Change | Type of Change |
|---|---|---|
| 2. Prudent Investor Standard | Replaced the former Civil Code prudent-person language with the prudent investor standard in Government Code §§ 53600.3 and 53600.5; clarified that the standard applies to the portfolio as a whole and that safety, liquidity, and yield are considered in that order. | Legal / Wording Update |
| 4. Principal Investment Factors – Yield | Revised the yield objective from seeking the highest yield possible to seeking a market rate of return after the primary objectives of safety and liquidity are satisfied. | Policy / Wording Update |
| 5. Authorized Investment Instruments – | Simplified the introductory language and clarified that percentage and maturity limits apply at the time of purchase and are based on the total investment portfolio. | Clarification |
| 5B. Federal Agency / GSE Obligations | Replaced the individual list of federal agencies with the broader Federal Agency and U.S. Government-Sponsored Enterprise category; retained a 100% District limit and five-year maximum maturity. | Terminology / Legal Update |
| 5C. Bankers' Acceptances | Updated the maximum maturity from 270 days to 180 days; retained the District's 25% portfolio limit and 5% limit with any one commercial bank. | Legal Update |
| 5D. Commercial Paper | Increased the District limit from 15% to 25%; replaced the older rating and allocation language with current statutory eligibility requirements; established a 397-day maximum maturity and a 10% single-issuer limit when combined with medium-term notes. | Legal / Limit Change |
| 5E. Negotiable Certificates of Deposit | Increased the District limit from 25% to 30%; removed the former institution-specific S&P rating requirements and instead referenced the financial institutions authorized under Government Code § 53601(i); retained a five-year maximum maturity. | Legal / Limit Change |
| 5F. Repurchase Agreements | Simplified the maturity language to state a maximum term of one year while retaining the 20% District limit, Master Repurchase Agreement requirement, and 102% collateral requirement. | Wording Clarification |
| 5G. Local Agency Investment Fund (LAIF) | Updated the regular-account limit from $40 million to $75 million per account and revised the language to reference the maximum permitted by the State Treasurer. | Program Limit Update |
| 5H. Medium-Term Notes | Updated the description to include corporate and depository institution debt securities, retained the 30% limit and five-year maturity, used current NRSRO rating terminology, and added the 10% single-issuer limit when combined with commercial paper. | Legal / Wording Update |
| 5I. Money Market Mutual Funds | Retained the 20% limit but replaced the lengthy named rating-agency, adviser, and 90-day maturity provisions with a reference to the eligibility requirements in Government Code § 53601(l); retained the no-commission requirement. | Legal / Simplification |
| 5J. Collateralized Obligations | Renamed the section from Collateralized Bank Deposits to Collateralized Obligations and revised the language to address obligations secured by a valid first-priority security interest under Government Code § 53601(n), including independent custody and perfection requirements. | Terminology / Legal Update |
| 5K. Investment Pools | Removed the former $10 million-per-account and AA-rating language; retained a 40% District portfolio limit and referenced qualifying investment pools authorized under Government Code § 53601(p). | Policy / Legal Update |
| Authorized Investments Summary Table | Revised the summary table to reflect the updated investment categories, Government Code authority, current State maximums, District policy limits, and applicable maturity or eligibility requirements. | Summary / Format Update |
| 6. Prohibited Investments | Updated the prohibited-investment language to include securities that could result in zero-interest accrual if held to maturity, except as otherwise permitted by law. | Legal Update |

| | | |
|---|---|---|
| 7. Safekeeping | Changed the custody provision from applying to all District investments to applying to District securities, while retaining registration in the District's name and third-party bank trust custody requirements. | Wording / Scope Clarification |
| 8. Maximum Maturities | Changed the term "average maturity" to "weighted average maturity" for greater precision; retained the five-year maximum maturity and the 1,275-day (3.5-year) portfolio standard. | Terminology Clarification |
| 9. Diversification | Revised the diversification language to emphasize safety, liquidity, and return and clarified that local financial institutions may receive preferential consideration only when they meet District investment criteria and offer competitive rates. | Policy / Wording Update |
| 10. Legislative Changes | Revised the section to state that changes in California law supersede conflicting policy provisions and that the policy will be amended as necessary to remain consistent with applicable law. | Wording / Legal Clarification |
| 11. Delegation and Grants of Authority | Updated the responsible title to General Manager/District Treasurer; clarified that investment-related duties may be delegated to qualified employees and that qualified third-party investment advisors or financial professionals may be used while responsibility remains with the General Manager/District Treasurer. | Administrative / Authority Update |
| 12. Ethics & Conflict of Interest | Revised the Form 700 requirement so that employees and consultants file when required by the District's Conflict of Interest Code or applicable law, rather than applying the requirement broadly to all management personnel involved with investments. | Administrative / Legal Update |
| 13. Investment Reports | Corrected the statutory reference for the District's quarterly investment report from Government Code § 16481.2 to § 53646; retained the quarterly reporting, policy-compliance statement, and six-month expenditure-liquidity statement. | Legal Citation Update |

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

| | |
|---|---|
| **DATE:** | August 20, 2026 |
| **TO:** | Board of Directors |
| **FROM:** | Cheryl Vermette, General Manager – Administration / Recreation |
| **SUBJECT:** | Agenda item #8 |
| | Discussion and Possible Action Regarding Adoption of Resolution 2026-19: A Resolution of the Board of Directors of the Helendale Community Services District Establishing Rules and Regulations for the Use of its Public Parks and Recreation Facilities |

## Staff Recommendation

Staff recommends that the Board of Directors approve the proposed updates to the District's existing Park Rules and Regulations and adopt Resolution 2026-19.

## Staff Report

Ordinance No. 2019-01 authorizes the District to establish rules and regulations for the use of District park property. Resolution No. 2019-02 adopted the existing Park Rules and Regulations.

At the August 6, 2026 Board Meeting, staff reviewed the Park Rules and Regulations and presented proposed updates to better reflect current park operations, facility use procedures, and enforcement needs. The Board approved Resolution 2026-17 and directed staff to add language addressing the use of scooters and electric bicycles.

Resolution 2026-19 incorporates that direction by prohibiting the operation of a scooter or electric bicycle by throttle at any time, or by assisted pedaling at a speed exceeding ten (10) miles per hour.

The proposed updated Park Rules and Regulations are included as Exhibit A to Resolution 2026-19.

**Fiscal Impact:** None

**Possible Motion:** Adopt Resolution 2026-19.

**Attachments:** Resolution 2026-19

**RESOLUTION NO. 2026-19**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT ESTABLISHING RULES AND REGULATIONS FOR THE USE OF ITS PUBLIC PARKS AND RECREATION FACILITIES**

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

WHEREAS, pursuant to Ordinance No. 2019-01 adopted by the District's Board of Directors on April 4, 2019, the District is authorized to establish rules and regulations for the administration, operation, and use and maintenance of its facilities and services related to the exercise of its powers to acquire, construct, improve, maintain, and operate recreation facilities, including, but not limited to, parks and open space.

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

SECTION 1: RULES AND REGULATIONS

The rules and regulations attached hereto as Exhibit "A" and incorporated herein by this reference are hereby adopted and shall govern the use of District recreation facilities, including, but not limited to, parks and open space.

SECTION 2: ENFORCEMENT

The District's General Manager is hereby authorized to take all necessary actions to enforce this Resolution and to issue permits to engage in specified recreational activities in specified parks or areas owned or governed by the District subject to the usage restrictions set forth herein.

SECTION 3: EXCEPTIONS

The provisions of the above sections shall not be construed to prohibit persons from engaging in organized recreational activities conducted and scheduled by the District or to prohibit the District from conducting such activities.

SECTION 4: SEVERABILITY

This Resolution and various parts, sections, and clauses hereof are hereby declared to be severable. If any part, sentence, paragraph, section, or clause is adjudged unconstitutional or invalid by a court of record, the remainder of this Resolution shall not be affected thereby. The District's Board of Directors hereby declares that it would have passed this Resolution, and each part thereof, regardless of the fact that one or more of such parts would be declared unconstitutional or invalid.

SECTION 5: OPERATION

Resolutions 2019-02 and 2026-17 are hereby repealed and replaced. All prior park rules and regulations inconsistent with this Resolution are superseded. This Resolution shall take effect immediately upon adoption.

**ADOPTED this 20th day of August 2026, by the following vote:**

AYES:
NOES:
ABSENT:
ABSTAIN:

___________________________________
Ron Clark, President, Board of Directors

ATTEST

___________________________________
Cheryl Vermette, Clerk of the Board

EXHIBIT A
HELENDALE COMMUNITY SERVICES DISTRICT
PARK RULES AND REGULATIONS

SECTION 1: Use of Park Property

No person in a park shall do any of the following:

A. Willfully mark, deface, disfigure, injure, tamper with or displace or remove any buildings, tables, benches, fences/railing, paving or paving material, water lines or other public utilities or parts or appurtenances whatsoever, either real or personal.

B. Litter, soil or defile restrooms.

C. Dig or remove any soil, rock, stones, trees, shrubs or plants, down timber/poles, chips or other wood or materials, or make any excavation by tool, equipment, blasting or other means or agency. It is unlawful to gather from within the park any type of plant material;

D. Construct or erect any building or structure of whatever kind, whether permanent or temporary in character, or run or string any public service utility into, upon or across such lands;

E. Drive upon any lawn or grass plot, unless by special permission or for special event;

F. Damage, cut, carve, transplant or remove any tree or plant, or injure the bark, or pick the flowers or seeds of any tree or plant. Nor shall any person attach any rope, wire, or other contrivance to any tree or plant. No person shall dig in, or otherwise disturb any grass area, or in any way injure or impair the natural beauty or usefulness of any areas.

G. Climb any tree or walk, stand or sit upon any monuments, fountains, fences, or upon any other property not designated or customarily used for such purposes.

H. Hunt, shoot any animal, or bird; nor shall any person remove or have in his/her possession the eggs or nest of any bird.

I. Use any system for amplifying sounds, whether for speech or music or otherwise, unless previously approved by the CSD.

SECTION 2: Behavior of Persons in Parks

No person in a park shall do any of the following:

A. Bring to a park facility any alcoholic beverages, and no person may drink alcoholic beverages at any time in a park, except during special events when a beer garden is available or during private park use per separate arrangement with the CSD.

B. Enter or remain in a park while under the influence of intoxicating liquor or any drug.

C. Have brought, or have in his possession, or set off, or otherwise cause to explode or discharge or burn, any firecrackers, torpedoes, rockets, or other fireworks or explosives of inflammable material, or discharge them or throw them into any such area from land or any highway adjacent thereto. This prohibition includes any substance, compound, mixture or article that, in conjunction with any other substance or compound would be dangerous from any of the foregoing standpoints.

D. Dogs. No dogs are permitted in the Park, except service dogs or during events specifically designated and advertised as "dog-friendly." During such events, no person having custody, control, or care of a dog shall permit the dog to enter or remain in the Park unless the dog is restrained by a leash of suitable strength not exceeding six (6) feet in length. The owner or person

in control of the dog shall be responsible for any damage or injury caused by the dog at all times, regardless of whether the dog is on a leash.
E. Lead, ride, drive, keep or let loose any animal of any kind at any time on park property.
F. Enter an area posted as "Closed to the Public," and no person shall use, or abet the use of, any area in violation of posted notices.
G. Play or bet at or against any game which is played, conducted, dealt, or carried on for money, chips, shell, credit or any other representative of value, or maintain or exhibit any gambling table or other instrument of gambling or gaming, or play any game prohibited by any other ordinance of the County of San Bernardino.
H. Sleep, or protractedly lounge, on the seats, benches, or other areas, or engage in loud, boisterous, threatening, abusive, insulting, or indecent language, or engage in any disorderly conduct or behavior tending to be a breach of the public peace.
I. Weapons. No person shall use, carry, possess, discharge, or cause to be discharged any firearm, air rifle, spring gun, bow and arrow (except within a designated archery range), sling, or any other weapon or device capable of causing injury or posing a danger to public safety within the Park. Persons lawfully possessing a valid Concealed Carry Weapon (CCW) permit are exempt from the prohibition on possession of a concealed firearm, as permitted by applicable law. The discharge of any firearm, bow, or other weapon into Park property from outside Park boundaries is strictly prohibited.
J. Solicit alms or contributions for any purpose, whether public or private, unless a fund-raising activity is approved by the Helendale CSD prior to the event.
K. Indulge in riotous, boisterous, threatening or indecent conduct.
L. No person shall skate or rollerblade in a manner that causes damage to park amenities or threatens the safety or well-being of park patrons.

## SECTION 3: Sanitation Requirements

No person in a park shall do any of the following:
A. Dump, deposit or leave any bottles, broken glass, ashes, paper, boxes, cans, refuse or trash on the grounds thereof. Such items shall be placed in the proper receptacles where these are provided; and, where such receptacles are not provided, all such rubbish or waste shall be carried away from the park by the person responsible for its presence, and properly disposed of elsewhere.

## SECTION 4: Vehicle Requirements

No person in the park shall do any of the following:
A. Fail to comply with all applicable provisions of the Vehicle Code of the state in regard to equipment and operation of vehicles, together with such regulations as are contained in this chapter and any other laws regulating traffic.
B. Fail to obey all traffic officers and park employees who are hereafter authorized and instructed to direct traffic in the parks in accordance with the provisions of this chapter and such supplementary regulations as may be issued by the CSD.
C. Fail to observe carefully all traffic signs indicating speed, direction, caution, stopping or parking and all other signs posted for proper control and to safeguard life and property.
D. Ride or drive a vehicle at a rate of speed exceeding five miles an hour.

E. Drive any vehicle on any area except paved roads, dirt roads or parking areas, or such other areas as may be specifically designated as temporary parking areas by the CSD.
F. Park a vehicle in other than an established or designated parking area, and such use shall be in accordance with the posted directions there, and with the instructions of any CSD Staff who may be present.
G. Bicycles. No person shall ride a bicycle except on paved roads or designated paved paths within the Park. A bicyclist may wheel or push a bicycle by hand across any grassy area where bicycle riding is otherwise prohibited.
H. Ride a scooter or electric bicycle by (1) throttle at any time or (2) assisted pedaling at a rate of speed in excess of ten (10) miles per hour.
I. Safe Operation. All bicyclists shall operate their bicycles in a safe and lawful manner and with due regard for the safety and rights of pedestrians and other Park users.

SECTION 5: Bathing Restrictions

No person in the park shall bathe in any fountain or sink or puddle of water.

SECTION 6: Picnic Area Use Restrictions

No person in a park shall do any of the following:
A. Picnic or lunch in a place other than one designated for that purpose. Staff shall have the authority to regulate the activities in such areas, when necessary to ensure the comfort and convenience of all. Visitors shall comply with any directions given to achieve this end. Individual tables and benches shall be used on the basis of "first come, first served" unless previously reserved with the CSD.
B. Use any portion of the picnic areas, or any of the park structures for the purpose of holding picnics, to the exclusion of other persons unless reserved previously with the CSD, and no person shall use such area and facilities for an unreasonable length of time.

SECTION 7: Advertising and Sale Restrictions

A. No person in a park shall, without prior permission from the CSD, do any of the following:
1. Expose or offer for sale any article or thing, nor shall he station or place any stand, cart or vehicle for the transportation, sale or display of any such article or thing.
2. Announce, advertise or call the public attention in any way to any article or service for sale or hire.
3. Paste, glue, tack or otherwise post any sign, placard, advertisement or inscription.

SECTION 8: Closing Hours-Prohibitions

No person in a park shall do any of the following:
A. Park Hours. Park hours shall be from dawn to dusk, unless otherwise posted or authorized by the District. No person shall remain, stay, or loiter in any public park outside of operating hours, except as authorized by the District for special events, permitted activities, maintenance operations, or other approved uses.
B. Set up tents or other temporary shelter for the purpose of overnight camping, nor shall any person park or leave in a park, after closing hours, any vehicle or movable structure to be used, or

that could be used, for such purposes, such as a horse trailer, camp trailer, pickup camper, or the like.

C. Park or leave in a park, after closing hours, any vehicle.

SECTION 9: Towing of Vehicles Remaining after Closing Hours

Any vehicle or movable structure left in a park after closing hours may be towed away to a public garage at the owner's expense.

SECTION 10: Closing Sections of Park Property

Any section or part of a park may be declared closed to the public at any time, and for any interval of time, either temporarily or at regular and stated intervals (daily or otherwise), and either entirely or merely to certain uses, as the District may reasonably find necessary.

SECTION 11: Special Events and Facility Reservations

A. Any individual, organization, business, or group wishing to conduct a special event, tournament, festival, concert, fundraiser, gathering, or other organized activity on District park property will be required to obtain a Facility Use Permit from the District.

B. Applications shall be submitted on forms provided by the District and within timelines established by administrative procedures.

C. The District may require proof of insurance, permits from other agencies, security measures, traffic control plans, sanitation plans, deposits, fees, or other conditions as necessary to protect public health, safety, and District property.

D. The District reserves the right to approve, deny, condition, modify, relocate, or cancel any event based on operational, safety, scheduling, maintenance, or public welfare considerations.

E. Event organizers shall comply with all District policies, park rules, applicable laws, permit conditions, and lawful directions of District staff and public safety personnel.

F. Failure to comply with permit conditions or District regulations may result in immediate termination of the event, removal from District property, denial of future reservations, and assessment of costs for damages or cleanup.

SECTION 12. Political Campaigning

No person shall conduct political campaign activities, including but not limited to the distribution of campaign materials, solicitation of campaign contributions, placement of campaign signs, and/or holding of campaign-related events, on District park property.