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

REGULAR BOARD MEETING Thursday, September 17, 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: 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 or chat feature.

3. Consent Items
   a. Approval of Minutes for Regular Board Meeting – September 3, 2026
   b. Bills Paid Report
   c. July 2026 Financial Reports

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

Special Presentation
5. Presentation by Lahontan Regional Water Quality Control Board

Regular Business
6. Discussion and Possible Action Regarding Approval of Directors Expense Reports
7. Discussion and Possible Action Regarding Proposed Community Resilience Center
8. Discussion and Possible Action Regarding Adoption of Resolution 2026-25: A Resolution of the Board of Directors of the Helendale Community Services District Adopting a Conflict of Interest Code

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

Closed Session

10. Conference with Legal Counsel – Existing Litigation
    Pursuant to Section 54956.9
    Case Name: In re: AFFF Multi-District Litigation
    Case Number: No. 2:18-mn-02873-RMG
    Action: update on litigation status

11. Conference with Real Property Negotiators
    (Government Code Section 54956.8)
    Property: Water Rights
    District Negotiator: Craig Carlson
    Negotiating Parties: Bobby Boytor
    Under Negotiation: Price and Terms of Payment

12. Report of Closed Session Items

13. Adjournment

Pursuant to Government Code Section 54954.2(a), any request for a disability-related modification or accommodation, including auxiliary aids or services, that is sought in order to participate in the above 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
STAFF REPORT

DATE: September 17, 2026
TO: Board of Directors
FROM: Cheryl Vermette, General Manager – Administration / Recreation
SUBJECT: Agenda item #3A
September 3, 2026 Regular Meeting Minutes

STAFF RECOMMENDATION:

Approve the minutes as presented.

Helendale Community Services District

Minutes of the Regular Board of Directors Meeting

September 3, 2026 at 6:00 p.m.
26540 Vista Road, Suite C, Helendale, California

Attendance

Board Members Present

Ron Clark, President; George Cardenas, Vice President; Gail Guinn, Director; Artie DeVries, Director; Billy Rosenberg, Director

Staff Members Present

Craig Carlson, General Manager - Water Operations/Parks; Cheryl Vermette, General Manager - Administrative Services/Recreation

Consultants

Steve Kennedy, Legal Counsel (via Microsoft Teams)

Members of the Public

There were four members of the public in attendance and one member attending via Microsoft Teams

Call to Order

The meeting was called to order by President Ron Clark at 6:00 p.m. followed by the Pledge of Allegiance.

1. Approval of Agenda

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

2. Public Participation

None

3. Consent Items

a. Approval of Minutes for Special Board Meeting - August 20, 2026
b. Approval of Minutes for Regular Board Meeting - August 20, 2026
c. Bills Paid Report

Motion: Director Rosenberg made a motion to approve the consent calendar as presented.

Second: Director DeVries

Vote: President Ron Clark - Yes; Vice President George Cardenas - Yes; Director Guinn - Yes; Director Rosenberg - Yes; Director DeVries - Yes

4. Reports

a. Directors' Reports:

Director Guinn reported that she attended the CSDA conference. She discussed an emergency-preparedness session and suggested public-information training for Board members and Staff. She also shared two contacts who may provide insight regarding internship programs and use of drones for public safety and requested that staff explore whether similar technology could benefit HCSD, including potential coordination with the California Highway Patrol and San Bernardino County Sheriff's Department.

Director DeVries reported that she attended the CSDA conference.

Vice President Cardenas reported that he attended the CSDA conference. He also reported on pending Joshua tree legislation and related mitigation requirements. He noted that two bills had advanced to the Governor and discussed state data collection concerning Joshua trees on vacant property. Director Cardenas also participated in the Community Resilience Center public workshop.

Director Rosenberg discussed conference presentations concerning artificial intelligence. He noted potential benefits for community services districts and cautioned that AI-assisted hiring tools may not appropriately evaluate employment gaps or individual circumstances without human oversight.

b. General Manager's Report:

General Management reported total cash of approximately $8.9 million, including approximately $6.87 million invested and $2.1 million in operating cash. Staff also shared that a portion of the operating cash will move to California CLASS and that the remaining money in Flagstar savings will be deposited into the CBB checking.

Staff announced the September 12 Concert in the Park featuring OC3 and the District's annual September 11 tribute. Volunteers were requested to assist beginning at 7:00 a.m. with placement of almost 2,000 flags.

Staff reported that the Society for Creative Anachronism would hold its annual Renaissance Fair at the park, generating $600 in facility revenue.

The Thrift Store's Fall and Halloween Sale was scheduled for September 18 from 11:00 a.m. to 5:00 p.m.

Wastewater Treatment Plant Operator Garrett Hardy had accepted a position with the Orange County Water District, and his final day with HCSD would be September 21.

Wastewater staff completed installation of new aeration blowers at the treatment plant, completing another Capital Improvement Plan project.

Staff reported that San Bernardino County Fire representative Kelly Anderson was scheduled to provide a budget presentation at the October 1 Board meeting and a Lahontan presentation is planned for the September 17th Board meeting.

Regular Business

5. Discussion and Possible Action Regarding Adoption of Resolution 2026-23: A Resolution of the Board of Directors of the Helendale Community Services District Authorizing Application for Community Resilience Centers Grant Funds

Discussion: Staff presented Resolution 2026-23 authorizing submission of an application to the California Strategic Growth Council for up to $10 million in Community Resilience Centers Round 2 grant funds. Staff explained that the proposed facility would function as a community center during normal operations and could provide recreation programs, senior services, classrooms, workforce-development activities, heating, cooling, clean-air refuge, charging, communications, emergency distribution, and other community support.

Legal Counsel Kennedy clarified that the resolution authorized only submission of the application. If the District receives an award, the grant agreement and its terms and conditions will return to the Board for separate review and approval before execution.

Motion: Director Guinn made a motion to adopt Resolution 2026-23 authorizing application for Community Resilience Centers grant funds.

Second: Director DeVries

Vote: President Ron Clark - Yes; Vice President George Cardenas - Yes; Director Guinn - Yes; Director Rosenberg - Yes; Director DeVries - Yes

6. Discussion and Possible Action Regarding Adoption of Resolution 2026-24: A Resolution of the Board of Directors of the Helendale Community Services District Establishing a Recycled-Content Paper Procurement Policy

Discussion: Staff presented Resolution 2026-24 establishing procedures for procuring recycled-content paper products in compliance with SB 1383 and CalRecycle requirements. Staff explained that the policy requires vendor certifications or equivalent supporting documentation regarding recycled content and recyclability. When a qualifying recycled-content product is not purchased, staff must document the applicable cost, fitness, quality, availability, or other purchasing basis.

Staff reported that procurement documentation must be added to the District's SB 1383 implementation record within 60 days of purchase and retained for five years. Staff also stated that the policy had been reviewed through the District's joint powers authority.

Motion: Director Rosenberg made a motion to adopt Resolution 2026-24 establishing the Recycled-Content Paper Procurement Policy.

Second: Director Guinn

Vote: President Ron Clark - Yes; Vice President George Cardenas - Yes; Director Guinn - Yes; Director Rosenberg - Yes; Director DeVries - Yes

7. Discussion and Possible Action Regarding Approval of the District Calendar for 2027

Discussion: Staff presented the proposed 2027 District calendar, including Board meetings, District and Thrift Store closures, major recreation events, cleanup days, and tentative youth-sports dates. The calendar continued the practice of holding one Board meeting in January and one in July.

The calendar included five Concerts in the Park on May 8, June 12, August 28, September 11, and October 9. No July concert was scheduled because of the heat and competing Independence Day activities. The October 9 concert and Helendale Night Out safety event was scheduled from 4:00 to 7:00 p.m. Yard sales were scheduled for April 17, May 15, and September 18, and the Holiday Boutique was scheduled for November 20. The Board supported retaining the December 16 meeting to avoid an extended interval before the single January meeting. Staff noted that calendar dates and tentative recreation schedules remain subject to change.

Motion: Director Guinn made a motion to approve the proposed 2027 District calendar.
Second: Director DeVries.
Vote: President Ron Clark - Yes; Vice President George Cardenas - Yes; Director Guinn - Yes; Director Rosenberg - Yes; Director DeVries - Yes

8. Future Agenda Items

The Board requested that Staff invite the California Highway Patrol to an upcoming Board meeting.

9. Adjournment

President Clark adjourned the meeting at 6:41 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: September 17, 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 30 Bank Drafts and 27 Checks totaling $151,995.69.

Total Cash Available	9/11/26	8/28/26
Cash	$8,949,492.61	$8,958,243.20
Checks & DFT's Issued	$151,995.69	$194,707.02

INVESTMENT REPORT:
The Investment Report shows the status of the District funds invested as of 8/31/26

	Interest Rate	Interest Income
CA CLASS	3.7484%	$71,836.69 Year To Date
CBB Trust	3.69%	$89,970.03 Year To Date
LAIF	3.84%	$11,565.11 – 2ND Fiscal Quarter

Bills Paid and Presented for Approval

Transaction Detail

Helendale CSD

Issued Date Range: 08/29/2026 - 09/10/2026

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
Bank Account: 211102187 - CBB Checking					
09/03/2026	29721	AVCOM Services Inc.	-70.00	Check	Accounts Payable
09/03/2026	29722	County of San Bernardino	-100.00	Check	Accounts Payable
09/03/2026	29723	Matthew David Shaw	-150.00	Check	Accounts Payable
09/03/2026	29724	Mojave Desert AQMD	-3,896.30	Check	Accounts Payable
09/03/2026	29725	Rebecca Gonzalez	-600.00	Check	Accounts Payable
09/03/2026	29726	Sierra Analytical Labs, Inc	-1,410.50	Check	Accounts Payable
09/03/2026	29727	Silver Lakes Landscaping and Maintenance LLC	-7,245.00	Check	Accounts Payable
09/03/2026	29728	Underground Service Alert of Southern California	-68.80	Check	Accounts Payable
09/03/2026	29729	County of San Bernardino, Solid Waste Mgmt. Div.	-560.50	Check	Accounts Payable
09/03/2026	29730	G.A. Osborne Pipe & Supply Inc.	-186.04	Check	Accounts Payable
09/03/2026	29731	Joseph Sargent	-7,800.00	Check	Accounts Payable
09/10/2026	29732	Void Check	0.00	Check	Accounts Payable
09/10/2026	29733	Void Check	0.00	Check	Accounts Payable
09/10/2026	29734	Void Check	0.00	Check	Accounts Payable
09/10/2026	29735	Charles La Pat	-125.00	Check	Accounts Payable
09/10/2026	29736	Geo-Monitor, Inc.	-456.00	Check	Accounts Payable
09/10/2026	29737	Merrell-Johnson Engineering Inc.	-11,305.20	Check	Accounts Payable
09/10/2026	29738	Parkhouse Tire, Inc.	-857.89	Check	Accounts Payable
09/10/2026	29739	Pyro Spectaculars Inc.	-3,074.17	Check	Accounts Payable
09/10/2026	29740	Scott Tinturin	-1,800.00	Check	Accounts Payable
09/10/2026	29741	Silver Lakes Hardware	-129.50	Check	Accounts Payable
09/10/2026	29742	Starting Line Advisory	-4,300.00	Check	Accounts Payable
09/10/2026	29743	Stotz Equipment	-212.35	Check	Accounts Payable
09/10/2026	29744	USPS	-410.00	Check	Accounts Payable
09/10/2026	29745	Bartle Wells Associates	-4,250.00	Check	Accounts Payable
09/10/2026	29746	Brunick, McElhaney & Kennedy Professional Law Corp	-7,500.00	Check	Accounts Payable
09/10/2026	29747	C. J. Brown & Company, CPAs	-9,347.00	Check	Accounts Payable
09/03/2026	DFT0003728	Frontier Communications	-131.96	Bank Draft	Accounts Payable
09/08/2026	DFT0003729	Frontier Communications	-108.44	Bank Draft	Accounts Payable
09/02/2026	DFT0003731	Southern California Edison	-4,999.21	Bank Draft	Accounts Payable
08/31/2026	DFT0003732	Southern California Edison	-388.16	Bank Draft	Accounts Payable
08/31/2026	DFT0003751	Bank of America, N.A.	-7,404.69	Bank Draft	Accounts Payable
09/03/2026	DFT0003755	O'Reilly Auto Parts	-1,109.25	Bank Draft	Accounts Payable
09/03/2026	DFT0003756	Corporate Payment Systems	-17,491.64	Bank Draft	Accounts Payable
09/02/2026	DFT0003759	Sonic Systems, Inc	-2,100.00	Bank Draft	Accounts Payable
09/02/2026	DFT0003760	Sonic Systems, Inc	-2,100.00	Bank Draft	Accounts Payable
09/08/2026	DFT0003762	Southern California Edison	-33,110.99	Bank Draft	Accounts Payable
09/02/2026	DFT0003763	Stericycle, Inc	-148.87	Bank Draft	Accounts Payable
09/02/2026	DFT0003764	Ultimate Internet Access, Inc	-825.87	Bank Draft	Accounts Payable
09/02/2026	DFT0003766	Paymentech, LLC	-547.01	Bank Draft	Accounts Payable
09/02/2026	DFT0003768	Paymentech, LLC	-3,057.15	Bank Draft	Accounts Payable
09/09/2026	DFT0003769	Southwest Gas Company	-11.00	Bank Draft	Accounts Payable
09/09/2026	DFT0003770	Southwest Gas Company	-25.00	Bank Draft	Accounts Payable
09/09/2026	DFT0003771	Southwest Gas Company	-11.00	Bank Draft	Accounts Payable
09/03/2026	DFT0003774	Beck Oil Inc	-1,209.82	Bank Draft	Accounts Payable
09/03/2026	DFT0003775	Beck Oil Inc	-251.05	Bank Draft	Accounts Payable

Bank Transaction Report

Issued Date	Number	Description	Amount	Type	Module
09/03/2026	DFT0003776	Beck Oil Inc	-4,334.20	Bank Draft	Accounts Payable
09/03/2026	DFT0003777	On Line Information Services, Inc	-9.36	Bank Draft	Accounts Payable
09/09/2026	DFT0003782	Southwest Gas Company	-68.89	Bank Draft	Accounts Payable
09/10/2026	DFT0003793	CA Dept of Tax and Fee Administration	-1,767.24	Bank Draft	Accounts Payable
09/10/2026	DFT0003797	Heritage Landscape Supply	-1,064.42	Bank Draft	Accounts Payable
09/10/2026	DFT0003798	Home Depot Credit Services	-1,114.00	Bank Draft	Accounts Payable
09/10/2026	DFT0003799	Infosend, Inc	-52.00	Bank Draft	Accounts Payable
09/10/2026	DFT0003800	Infosend, Inc	-846.34	Bank Draft	Accounts Payable
09/10/2026	DFT0003801	Infosend, Inc	-1,279.39	Bank Draft	Accounts Payable
09/10/2026	DFT0003802	Lowe's Inc.	-120.33	Bank Draft	Accounts Payable
09/03/2026	DFT0003803	Citizens Business Bank	-454.16	Bank Draft	Accounts Payable
			Bank Account 211102187 Total: (57)		**-151,995.69**
				Report Total: (57)	**-151,995.69**

Summary

Bank Account		Count	Amount
211102187 CBB Checking		57	-151,995.69
	Report Total:	**57**	**-151,995.69**

Cash Account		Count	Amount
No Cash Account		3	0.00
99 99-111000 Cash in CBB - Checking		54	-151,995.69
	Report Total:	**57**	**-151,995.69**

Transaction Type		Count	Amount
Bank Draft		30	-86,141.44
Check		27	-65,854.25
	Report Total:	**57**	**-151,995.69**

Helendale CSD

Payable Register
Payable Detail by Vendor Name
Packet: APPKT6530 - 8-26-26 BANK OF AMERICA

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

Vendor: 0146 - Bank of America, N.A. — **Vendor Total:** **7,404.69**

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
Stmt 8-16-26	Invoice	8/21/2026	8/21/2026	9/18/2026	8/21/2026	7,404.69	0.00	0.00	0.00	7,404.69
Misc Charges		AP - CBB Checking			No					

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Radiator Hose for Forklift	Amount	0.00	0.00	44.41	0.00	0.00	0.00	44.41

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
03-545000-00-0	Vehicle Maintenance		44.41	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Bearings for Swamp Cooler	Amount	0.00	0.00	12.92	0.00	0.00	0.00	12.92

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
03-541000-00-0	Operations and Maintenance		12.92	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
CSDA Hotel Deposit - A. Devries	Amount	0.00	0.00	182.41	0.00	0.00	0.00	182.41

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-522505-00-0	Directors' Training/Seminars/Milea...		182.41	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
CSDA Hotel Deposit - G. Guinn	Amount	0.00	0.00	182.41	0.00	0.00	0.00	182.41

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-522505-00-0	Directors' Training/Seminars/Milea...		182.41	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
CSDA Hotel Deposit - B. Rosenberg	Amount	0.00	0.00	182.41	0.00	0.00	0.00	182.41

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-522505-00-0	Directors' Training/Seminars/Milea...		182.41	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
iPad Pen	Amount	0.00	0.00	24.13	0.00	0.00	0.00	24.13

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-553000-00-0	Operating Supplies		24.13	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Screen Protectors	Amount	0.00	0.00	10.75	0.00	0.00	0.00	10.75

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-553000-00-0	Operating Supplies		10.75	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
iPad Case	Amount	0.00	0.00	54.61	0.00	0.00	0.00	54.61

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-553000-00-0	Operating Supplies		54.61	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
Trailer Tire Covers	Amount	0.00	0.00	38.78	0.00	0.00	0.00	38.78

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-553000-00-0	Operating Supplies		38.78	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Uniforms	Amount	0.00	0.00	135.71	0.00	0.00	0.00	135.71

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-553600-00-0	Uniforms		135.71	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Driveway Marker Refund	Amount	0.00	0.00	-72.36	0.00	0.00	0.00	-72.36

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
05-553000-00-0	Operating Supplies - Park		-72.36	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Driveway Marker Refund	Amount	0.00	0.00	-90.38	0.00	0.00	0.00	-90.38

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
05-553000-00-0	Operating Supplies - Park		-90.38	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Wood Wallpaper	Amount	0.00	0.00	-71.68	0.00	0.00	0.00	-71.68

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-541500-00-0	Operations and Maintenance - Adm…		-71.68	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Subscription to Pro	Amount	0.00	0.00	4.15	0.00	0.00	0.00	4.15

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-521600-00-0	Software Support		4.15	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Subscription to Team	Amount	0.00	0.00	2.58	0.00	0.00	0.00	2.58

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-521600-00-0	Software Support		2.58	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Wood Wallpaper	Amount	0.00	0.00	71.68	0.00	0.00	0.00	71.68

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-541500-00-0	Operations and Maintenance - Adm…		71.68	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Driveway Markers	Amount	0.00	0.00	90.38	0.00	0.00	0.00	90.38

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
05-553000-00-0	Operating Supplies - Park		90.38	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Panels	Amount	0.00	0.00	4,119.00	0.00	0.00	0.00	4,119.00

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-541500-00-0	Operations and Maintenance - Adm…		4,119.00	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
Additional Storage	Amount	0.00	0.00	1,709.00	0.00	0.00	0.00	1,709.00

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-541500-00-0	Operations and Maintenance - Adm…		1,709.00	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Cognito Forms	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
10-521600-00-0	Software Support		39.00	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Dry Line Striping Athletic Field Marker	Amount	0.00	0.00	290.03	0.00	0.00	0.00	290.03

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
05-553000-00-0	Operating Supplies - Park		290.03	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Yellow Sports Practice Softballs	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
05-550005-00-0	Adult Softball		118.51	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Driveway Markers & Assistance Bell	Amount	0.00	0.00	86.36	0.00	0.00	0.00	86.36

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
05-553000-00-0	Operating Supplies - Park		86.36	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Acrobat Pro	Amount	0.00	0.00	239.88	0.00	0.00	0.00	239.88

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-556500-00-0	Dues & Subscriptions		239.88	100.00%

Payable Summary

Type	Count	Gross	Tax	Shipping	Discount	Total	Manual Payment	Balance
Invoice	1	7,404.69	0.00	0.00	0.00	7,404.69	0.00	7,404.69
	Grand Total:	**7,404.69**	**0.00**	**0.00**	**0.00**	**7,404.69**	**0.00**	**7,404.69**

Account Summary

Account	Name		Amount
01-553000-00-0	Operating Supplies		128.27
01-553600-00-0	Uniforms		135.71
		Total:	**263.98**

Account	Name		Amount
03-541000-00-0	Operations and Maintenance		12.92
03-545000-00-0	Vehicle Maintenance		44.41
		Total:	**57.33**

Account	Name		Amount
05-550005-00-0	Adult Softball		118.51
05-553000-00-0	Operating Supplies - Park		304.03
		Total:	**422.54**

Account	Name		Amount
10-521600-00-0	Software Support		45.73
10-522505-00-0	Directors' Training/Seminars/Mileage		547.23
10-541500-00-0	Operations and Maintenance - Admin		5,828.00
10-556500-00-0	Dues & Subscriptions		239.88
		Total:	**6,660.84**

Helendale CSD

Payable Register
Payable Detail by Vendor Name
Packet: APPKT6534 - 8-28-26 ELAN/TRAVELBANK

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

Vendor: 1705 - Corporate Payment Systems — **Vendor Total:** 17,491.64

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
Stmt 8-25-26	Invoice	8/25/2026	8/25/2026	8/25/2026	8/25/2026	17,491.64	0.00	0.00	0.00	17,491.64

Misc Changes — AP - CBB Checking — On Hold: No — **Payment Date:** 9/3/2026 — **Bank Draft:** DFT0003756

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Tri-State Dinner - Water staff	Amount	0.00	0.00	36.45	0.00	0.00	0.00	36.45

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-524500-00-0	Education and Training		36.45	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Tri-State Dinner - Wasteater staff	Amount	0.00	0.00	72.92	0.00	0.00	0.00	72.92

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
02-524500-00-0	Education and Training		72.92	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Tri-State Dinner - Craig, Brian & Robert	Amount	0.00	0.00	103.63	0.00	0.00	0.00	103.63

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-524500-00-0	Education and Training		103.63	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Tri-State Dinner - Alex, Todd & Bill	Amount	0.00	0.00	103.63	0.00	0.00	0.00	103.63

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
02-524500-00-0	Education and Training		103.63	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Tri-State Breakfast - R. Collison & B. Jeff...	Amount	0.00	0.00	39.77	0.00	0.00	0.00	39.77

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-524500-00-0	Education and Training		39.77	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Tri-State Breakfast - A. Aviles & T. Keeling	Amount	0.00	0.00	39.78	0.00	0.00	0.00	39.78

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
02-524500-00-0	Education and Training		39.78	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Tri-State Lunch - Water staff	Amount	0.00	0.00	58.51	0.00	0.00	0.00	58.51

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-524500-00-0	Education and Training		58.51	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Tri-State Lunch - Wastewater staff	Amount	0.00	0.00	58.52	0.00	0.00	0.00	58.52

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
02-524500-00-0	Education and Training		58.52	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
Tri-State Dinner - Water staff	Amount	0.00	0.00	90.45	0.00	0.00	0.00	90.45

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-524500-00-0	Education and Training		90.45	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Tri-State Dinner - Wastewater staff	Amount	0.00	0.00	90.46	0.00	0.00	0.00	90.46

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
02-524500-00-0	Education and Training		90.46	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Scribd Subscription - Document Templa...	Amount	0.00	0.00	11.99	0.00	0.00	0.00	11.99

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
02-556500-00-0	Dues & Subscriptions		11.99	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Tri-State Fuel - Wastewater Chevy	Amount	0.00	0.00	40.19	0.00	0.00	0.00	40.19

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
02-545001-00-0	Vehicle Fuel		40.19	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Tri-State Lunch - Wastewater staff	Amount	0.00	0.00	40.81	0.00	0.00	0.00	40.81

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
02-524500-00-0	Education and Training		40.81	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Tri-State Hotel - T. Keeling	Amount	0.00	0.00	268.70	0.00	0.00	0.00	268.70

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
02-524500-00-0	Education and Training		268.70	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Tri-State Hotel - A. Aviles	Amount	0.00	0.00	268.70	0.00	0.00	0.00	268.70

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
02-524500-00-0	Education and Training		268.70	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Strategic Plan Breakfast Meeting - All sta..	Amount	0.00	0.00	42.00	0.00	0.00	0.00	42.00

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-556800-00-0	Employee Morale		42.00	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
ASBCSD August 2026 Dinner - A. Aviles	Amount	0.00	0.00	41.92	0.00	0.00	0.00	41.92

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
02-524500-00-0	Education and Training		41.92	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
ASBCSD August 2026 Dinner - G. Guinn	Amount	0.00	0.00	41.92	0.00	0.00	0.00	41.92

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-522505-00-0	Directors' Training/Seminars/Milea...		41.92	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
ASBCSD August 2026 Dinner - C. Carlson	Amount	0.00	0.00	41.92	0.00	0.00	0.00	41.92

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-524500-00-0	Education and Training		41.92	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Morning Meeting with breakfast	Amount	0.00	0.00	96.55	0.00	0.00	0.00	96.55

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
02-541000-00-0	Operations and Maintenance		96.55	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Lunch Meeting with County Supervisor-...	Amount	0.00	0.00	46.07	0.00	0.00	0.00	46.07

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-522510-00-0	Meeting Expense		46.07	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Cart for Blower Head Replacement	Amount	0.00	0.00	337.10	0.00	0.00	0.00	337.10

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
02-554600-00-0	Small Tools		337.10	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Timer for Sludge Pumps	Amount	0.00	0.00	357.12	0.00	0.00	0.00	357.12

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
02-553000-00-0	Operating Supplies		357.12	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Tri-State Hotel for Bill K.	Amount	0.00	0.00	268.70	0.00	0.00	0.00	268.70

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
02-524500-00-0	Education and Training		268.70	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Tri-State Dinner - R. Collison	Amount	0.00	0.00	22.80	0.00	0.00	0.00	22.80

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-524500-00-0	Education and Training		22.80	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Tri-State Dinner - B. Kuhlmann	Amount	0.00	0.00	22.75	0.00	0.00	0.00	22.75

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
02-524500-00-0	Education and Training		22.75	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Tri-State Breakfast - R. Collison	Amount	0.00	0.00	18.00	0.00	0.00	0.00	18.00

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-524500-00-0	Education and Training		18.00	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Tri-State Breakfast - Bill, Alex & Todd	Amount	0.00	0.00	53.99	0.00	0.00	0.00	53.99

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
02-524500-00-0	Education and Training		53.99	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
Fan Drive Assembly for Forklift	Amount	0.00	0.00	706.88	0.00	0.00	0.00	706.88

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
03-545000-00-0	Vehicle Maintenance		706.88	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Ball Joint	Amount	0.00	0.00	47.63	0.00	0.00	0.00	47.63

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
05-545000-00-0	Vehicle Equipment / Maintenance		47.63	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Ball Joint Refund	Amount	0.00	0.00	-47.63	0.00	0.00	0.00	-47.63

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
05-545000-00-0	Vehicle Equipment / Maintenance		-47.63	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
CalPERS Conference Hotel - A. Chavis	Amount	0.00	0.00	437.26	0.00	0.00	0.00	437.26

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-524500-00-0	Education and Training		437.26	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Cheer Photos	Amount	0.00	0.00	437.46	0.00	0.00	0.00	437.46

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
05-550010-00-0	Cheer		437.46	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Flag Football Photos	Amount	0.00	0.00	678.83	0.00	0.00	0.00	678.83

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
05-550001-00-0	Flag Football		678.83	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
C. Vermette - Personal (used card in err...	Amount	0.00	0.00	26.28	0.00	0.00	0.00	26.28

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-720000-40-0	Other Expense		26.28	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Stover Seed	Amount	0.00	0.00	3,286.38	0.00	0.00	0.00	3,286.38

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
05-553000-00-0	Operating Supplies - Park		3,286.38	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Wire Twist Pliers	Amount	0.00	0.00	18.45	0.00	0.00	0.00	18.45

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-554600-00-0	Small Tools		18.45	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Chevy Truck Diagnostic	Amount	0.00	0.00	223.77	0.00	0.00	0.00	223.77

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-545000-00-0	Vehicle Maintenance		223.77	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Gloves Chain Binder	Amount	0.00	0.00	136.95	0.00	0.00	0.00	136.95

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-553000-00-0	Operating Supplies		136.95	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Board Meeting Snacks	Amount	0.00	0.00	28.46	0.00	0.00	0.00	28.46

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-522510-00-0	Meeting Expense		28.46	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Safety Harness	Amount	0.00	0.00	1,013.07	0.00	0.00	0.00	1,013.07

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-553000-00-0	Operating Supplies		1,013.07	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Fuel for Truck #201	Amount	0.00	0.00	200.00	0.00	0.00	0.00	200.00

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-545001-00-0	Vehicle Fuel		200.00	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Tri-State Travel Fuel	Amount	0.00	0.00	137.47	0.00	0.00	0.00	137.47

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-524500-00-0	Education and Training		137.47	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Tri-State Fuel	Amount	0.00	0.00	137.02	0.00	0.00	0.00	137.02

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-524500-00-0	Education and Training		137.02	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Tri-State Dinner Water & Wastewater	Amount	0.00	0.00	202.22	0.00	0.00	0.00	202.22

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-524500-00-0	Education and Training		202.22	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Tri-State Hotel	Amount	0.00	0.00	268.70	0.00	0.00	0.00	268.70

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-524500-00-0	Education and Training		268.70	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Tri-State Hotel	Amount	0.00	0.00	268.70	0.00	0.00	0.00	268.70

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-524500-00-0	Education and Training		268.70	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Tri-State Hotel	Amount	0.00	0.00	268.70	0.00	0.00	0.00	268.70

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-524500-00-0	Education and Training		268.70	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
Leaf Springs & Install - B. Jeffers Truck	Amount	0.00	0.00	1,601.20	0.00	0.00	0.00	1,601.20

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-545000-00-0	Vehicle Maintenance		1,601.20	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Diagnostic on Brakes	Amount	0.00	0.00	162.50	0.00	0.00	0.00	162.50

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-545000-00-0	Vehicle Maintenance		162.50	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
ASBCSD August 2026 Dinner - A. Aviles	Amount	0.00	0.00	41.92	0.00	0.00	0.00	41.92

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
02-524500-00-0	Education and Training		41.92	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
ASBCSD August 2026 Dinner - G. Guinn	Amount	0.00	0.00	41.92	0.00	0.00	0.00	41.92

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-522505-00-0	Directors' Training/Seminars/Milea...		41.92	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
ASBCSD August 2026 Dinner - C. Carlson	Amount	0.00	0.00	41.92	0.00	0.00	0.00	41.92

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-524500-00-0	Education and Training		41.92	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Fuel for Truck #201	Amount	0.00	0.00	107.06	0.00	0.00	0.00	107.06

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-545001-00-0	Vehicle Fuel		107.06	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Corral Panels	Amount	0.00	0.00	4,175.31	0.00	0.00	0.00	4,175.31

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
04-541000-00-7	Operations & Maintenance - Horse ...		4,175.31	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
CSDA Conference Parking	Amount	0.00	0.00	29.00	0.00	0.00	0.00	29.00

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-524500-00-0	Education and Training		29.00	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
CSDA Conference Fuel	Amount	0.00	0.00	98.86	0.00	0.00	0.00	98.86

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-524500-00-0	Education and Training		98.86	100.00%

Payable Summary

Type	Count	Gross	Tax	Shipping	Discount	Total	Manual Payment	Balance
Invoice	1	17,491.64	0.00	0.00	0.00	17,491.64	17,491.64	0.00
	Grand Total:	**17,491.64**	**0.00**	**0.00**	**0.00**	**17,491.64**	**17,491.64**	**0.00**

Account Summary

Account	Name		Amount
01-524500-00-0	Education and Training		1,864.12
01-545000-00-0	Vehicle Maintenance		1,987.47
01-545001-00-0	Vehicle Fuel		307.06
01-553000-00-0	Operating Supplies		1,150.02
01-554600-00-0	Small Tools		18.45
		Total:	**5,327.12**

Account	Name		Amount
02-524500-00-0	Education and Training		1,372.80
02-541000-00-0	Operations and Maintenance		96.55
02-545001-00-0	Vehicle Fuel		40.19
02-553000-00-0	Operating Supplies		357.12
02-554600-00-0	Small Tools		337.10
02-556500-00-0	Dues & Subscriptions		11.99
		Total:	**2,215.75**

Account	Name		Amount
03-545000-00-0	Vehicle Maintenance		706.88
		Total:	**706.88**

Account	Name		Amount
04-541000-00-7	Operations & Maintenance - Horse Property		4,175.31
		Total:	**4,175.31**

Account	Name		Amount
05-545000-00-0	Vehicle Equipment / Maintenance		0.00
05-550001-00-0	Flag Football		678.83
05-550010-00-0	Cheer		437.46
05-553000-00-0	Operating Supplies - Park		3,286.38
		Total:	**4,402.67**

Account	Name		Amount
10-522505-00-0	Directors' Training/Seminars/Mileage		83.84
10-522510-00-0	Meeting Expense		74.53
10-524500-00-0	Education and Training		437.26
10-556800-00-0	Employee Morale		42.00
10-720000-40-0	Other Expense		26.28
		Total:	**663.91**

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

DATE: September 17, 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. July 2026 Financial Reports

July 2026
Financial Reporting

Preliminary Results – Subject to Change

(Unaudited)

Prepared by

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

Helendale CSD
Statement of Revenues & Expenses - Water
July 2026

		July 2026	YTD Actual	Budget	8% of Budget	PYTD
1	**Operating Revenues**					
2	Meter Charges	$ 135,788	$ 135,788	$ 1,632,679	8%	$ 136,002
3	Water Sales	101,207	101,207	837,537	12%	70,038
4	Standby Charges	819	819	21,010	4%	2,184
5	Other Operating Revenue	5,717	5,717	96,707	6%	9,808
6	**Total Operating Revenues**	**243,531**	**243,531**	**2,587,933**	**9%**	**218,032**
7	**Non-Operating Revenues**					
8	Grant Revenue	20,000	20,000	-	0%	-
9	Miscellaneous Income (Expense)	353,187	353,187	-	0%	-
10	**Total Non-Operating Revenues**	**373,187**	**373,187**	**-**	**0%**	**-**
11	**Total Revenues**	**616,719**	**616,719**	**2,587,933**	**24%**	**218,032**
12	**Expenses**					
13	**Salaries & Benefits**					
14	Salaries	71,136	71,136	564,997	13%	42,606
15	Benefits	22,339	22,339	216,804	10%	16,894
16	**Total Salaries & Benefits**	**93,475**	**93,475**	**781,801**	**12%**	**59,500**
17	**Transmission & Distribution**					
18	Contractual Services	29,851	29,851	64,975	46%	4,830
19	Power	716	716	235,825	0%	18,693
20	Operations & Maintenance	5,251	5,251	180,500	3%	15,202
21	Rent/Lease Expense	800	800	12,200	7%	1,017
22	Permits & Fees	-	-	40,399	0%	3,351
23	**Total Transmission & Distribution**	**36,618**	**36,618**	**533,899**	**7%**	**43,093**
24	**General & Administrative**					
25	Utilities	108	108	6,462	2%	512
26	Office & Other Expenses	315	315	5,371	6%	349
27	Admin Allocation	49,927	49,927	599,170	8%	68,975
28	**Total General & Administrative**	**50,351**	**50,351**	**611,003**	**8%**	**69,837**
29	Debt Service	149,447	149,447	350,884	43%	28,848
30	**Total Expenses**	**329,891**	**329,891**	**2,277,586**	**14%**	**201,278**
31	**Net Income (Loss) Before Other Items**	**286,827**	**286,827**	**310,346**		**16,755**
32	Sale or Lease of Water Rights	1,800	1,800	300,000	1%	25,000
33	Capital Expenses	(13,506)	(13,506)	(2,656,000)	1%	-
34	**Net Income (Loss)**	**$ 275,121**	**$ 275,121**	**$ (2,045,654)**		**$ 41,755**

Helendale CSD
Financial Statement Analysis
July 2026 – 8% 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 trending slightly 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. YTD activity includes grant reimbursement in July from MWA Strategic Partners for $20K.

Line 9 Miscellaneous Income (Expense): Includes gain or loss on sale of assets and other miscellaneous income. YTD activity includes PFAS settlement payment in July for $353.2K.

Line 14 Salaries: Includes salaries for water employees. YTD is trending slightly over target budget due to timing of three payrolls in July.

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

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

Line 19 Power: Includes electricity usage for transmission & distribution.

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.

Line 25 Utilities (G&A): Includes gas and telephone expenses.

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 is trending over target budget due to timing of interest and principal payments to Citizens Bank.

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

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

- $7.8K – Interior of Water Shop Building
- $5.7K – Pipeline Engineering

Helendale CSD
Statement of Revenues & Expenses - Sewer
July 2026

		July 2026	YTD Actual	Budget	8% of Budget	PYTD
1	**Operating Revenues**					
2	Sewer Charges	$ 164,495	$ 164,495	$ 1,961,647	8%	$ 163,405
3	Standby Charges	850	850	20,240	4%	-
4	Other Fees & Charges	2,582	2,582	39,320	7%	3,872
5	Interfund Transfer In/(Out)	5,964	5,964	71,571	8%	-
6	Other Income/(Expense)	-	-	-	0%	-
7	**Total Revenues**	**173,892**	**173,892**	**2,092,778**	**8%**	**167,277**
8	**Expenses**					
9	**Salaries & Benefits**					
10	Salaries	55,561	55,561	452,778	12%	37,186
11	Benefits	15,989	15,989	175,902	9%	12,999
12	**Total Salaries & Benefits**	**71,550**	**71,550**	**628,680**	**11%**	**50,185**
13	**Sewer Operations**					
14	Contractual Services	12,644	12,644	108,335	12%	11,273
15	Power	-	-	147,450	0%	12,008
16	Operations & Maintenance	3,698	3,698	71,295	5%	5,573
17	Permits & Fees	1,143	1,143	47,500	2%	3,690
18	**Total Sewer Operations**	**17,485**	**17,485**	**374,580**	**5%**	**32,544**
19	**General & Administrative**					
20	Utilities	264	264	5,590	5%	446
21	Office & Other Expenses	969	969	35,275	3%	1,329
22	Admin Allocation	48,929	48,929	587,186	8%	67,596
23	**Total General & Administrative**	**50,162**	**50,162**	**628,051**	**8%**	**69,371**
24	Debt Service	-	-	102,123	0%	8,507
25	**Total Expenses**	**139,197**	**139,197**	**1,733,434**	**8%**	**160,607**
26	**Net Income (Loss) Before Other Items**	**34,695**	**34,695**	**359,343**		**6,670**
27	Capital Expenses	(63,831)	(63,831)	(1,100,000)	6%	-
28	**Net Income (Loss)**	**$ (29,136)**	**$ (29,136)**	**$ (740,657)**		**$ 6,670**

Helendale CSD
Financial Statement Analysis
July 2026 – 8% 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 in line with target budget.

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

Line 6 Other Income/(Expense): Includes gain or loss on sale of assets and other miscellaneous income.

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. YTD is trending slightly over target budget due to timing of annual GeoViewer subscription.

Line 15 Power: Includes electricity used for Sewer.

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 trending slightly under target budget due to timing of expenses.

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

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

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

Helendale CSD
Financial Statement Analysis
July 2026 – 8% 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:

- $54.6K – Tertiary Engineering
- $9.2K – Blower Room Electrical Upgrade

Helendale CSD
Statement of Revenues & Expenses - Recycling Center
July 2026

		July 2026	YTD Actual	Budget	8% of Budget	PYTD
1	**Operating Revenues**					
2	Retail Sales	$ 32,051	$ 32,051	$ 338,500	9%	$ 24,990
3	Donations	-	-	-	0%	-
4	Board Discretionary Revenue	-	-	(9,000)	0%	(750)
5	Miscellaneous Income (Expense)	-	-	-	0%	-
6	**Total Revenues**	**32,051**	**32,051**	**329,500**	**10%**	**24,240**
7	**Expenses**					
8	**Salaries & Benefits**					
9	Salaries	24,254	24,254	231,847	10%	17,240
10	Benefits	3,580	3,580	48,965	7%	3,716
11	**Total Salaries & Benefits**	**27,834**	**27,834**	**280,812**	**10%**	**20,956**
12	**Recycling Center Operations**					
13	Contractual Services	-	-	1,000	0%	208
14	Operations & Maintenance	149	149	11,600	1%	883
15	**Total Recycling Center Operations**	**149**	**149**	**12,600**	**1%**	**1,091**
16	**General & Administrative**					
17	Utilities	-	-	13,700	0%	1,208
18	Office & Other Expenses	9	9	15,000	0%	833
19	**Total General & Administrative**	**6,109**	**6,109**	**28,700**	**21%**	**2,041**
20	**Total Expenses**	**34,092**	**34,092**	**322,112**	**11%**	**24,088**
21	**Net Income (Loss) Before Other Items**	**(2,041)**	**(2,041)**	**7,388**		**153**
22	Capital Expenses	-	-	-	-	-
23	**Net Income (Loss)**	**$ (2,041)**	**$ (2,041)**	**$ 7,388**		**$ 153**

Helendale CSD
Financial Statement Analysis
July 2026 – 8% of Fiscal Year

Fund 03-Recycling Center Revenues and Expenses

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

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

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

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

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

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

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

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

Line 17 Utilities (G&A): Includes electricity and telephone expenses.

Line 18 Office & Other Expenses: Includes advertising, bank charges, and other miscellaneous expenses.

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
July 2026

		July 2026	YTD Actual	Budget	8% of Budget	PYTD
1	**Operating Revenues**					
2	Property Rental Revenues	$ 11,639	$ 11,639	$ 139,668	8%	$ 12,194
3	Other Income	-	-	-	0%	-
4	Board Discretionary Revenue	-	-	-	0%	-
5	**Total Revenues**	**11,639**	**11,639**	**139,668**	**8%**	**12,194**
6	**Expenses**					
7	Contractual Services	-	-	20,000	0%	833
8	Utilities	1,523	1,523	13,776	11%	1,198
9	Operations & Maintenance	98	98	10,200	1%	700
10	Debt Service	-	-	53,088	0%	4,047
11	Capital Expenses	-	-	-	0%	-
12	**Total Expenses**	**1,621**	**1,621**	**97,064**	**2%**	**6,777**
13	**Net Income (Loss)**	**$ 10,018**	**$ 10,018**	**$ 42,604**		**$ 5,417**

Fund 04-Property Rental Revenues and Expenses

Line 2 Property Rental Revenues: Includes revenue for 15302 Smithson and 15425 Wild Road properties. YTD is in line with 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 in line with target budget.

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

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

Line 11 Capital Expenses: There is no activity YTD.

Helendale CSD
Statement of Revenues & Expenses - Parks & Recreation
July 2026

		July 2026	YTD Actual	Budget	8% of Budget	PYTD
1	**Operating Revenues**					
2	Program Fees	$ 2,070	$ 2,070	$ 43,000	5%	$ 3,157
3	Property Taxes	1,865	1,865	23,000	8%	1,916
4	Donations & Sponsorships	-	-	1,500	0%	-
5	Rental Income	2,350	2,350	30,075	8%	1,964
6	Developer Impact Fees	-	-	6,880	0%	860
7	Grants	10,993	10,993	-	0%	-
8	Interfund Transfer In/(Out)	(5,964)	(5,964)	(71,571)	8%	(5,962)
9	Board Discretionary Revenue	30,834	30,834	499,390	6%	36,934
10	Miscellaneous Income (Expense)	-	-	-	0%	-
11	**Total Revenues**	**42,147**	**42,147**	**532,274**	**8%**	**38,868**
12	**Expenses**					
13	**Salaries & Benefits**					
14	Salaries	3,881	3,881	37,520	10%	3,186
15	Benefits	297	297	5,870	5%	494
16	**Total Salaries & Benefits**	**4,178**	**4,178**	**43,390**	**10%**	**3,679**
17	Program Expense	16,440	16,440	92,255	18%	6,287
18	Contractual Services	7,545	7,545	107,400	7%	8,993
19	Utilities	4,252	4,252	58,038	7%	4,820
20	Operations & Maintenance	8,517	8,517	25,550	33%	2,303
21	Permits & Fees	-	-	1,800	0%	144
22	Other Expenses	-	-	800	0%	75
23	**Total Expenses**	**40,932**	**40,932**	**329,233**	**12%**	**26,302**
24	**Net Income (Loss) Before Other Items**	**1,216**	**1,216**	**203,041**		**12,566**
25	Capital Expenses	(71,400)	(71,400)	(5,180,000)	1%	-
26	**Net Income (Loss)**	**$ (70,184)**	**$ (70,184)**	**$ (4,976,959)**		**$ 12,566**

Helendale CSD
Financial Statement Analysis
July 2026 – 8% 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.

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 is in line with target budget.

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: YTD activity includes American Legion donation in July.

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 – $16,626
- Property Taxes – $2,288
- Solid Waste Franchise Fees – $13,786
- Transfer Property Tax Revenue for Street Light Utilities – $(1,865)

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 in line with target budget.

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

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

Helendale CSD
Financial Statement Analysis
July 2026 – 8% of Fiscal Year

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 is trending over target budget due to timing of park and community center maintenance.

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:

- $22.4K – Electronic Gates (2)
- $49K – Park Concrete

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

		July 2026	YTD Actual	Budget	8% of Budget	PYTD
1	**Operating Revenues**					
2	Charges for Services	$ 67,363	$ 67,363	$ 806,827	8%	$ 58,243
3	Assessments & Fees	848	848	245,979	0%	20,575
4	Other Charges	3,327	3,327	33,469	10%	2,628
5	Grant Revenue	-	-	-	0%	-
6	Board Discretionary Revenue	-	-	-	0%	-
7	Miscellaneous Income (Expense)	-	-	-	0%	-
8	**Total Revenues**	**71,539**	**71,539**	**1,086,274**	**7%**	**81,447**
9	**Expenses**					
10	**Salaries & Benefits**					
11	Salaries	6,590	6,590	58,220	11%	4,569
12	Benefits	2,371	2,371	26,480	9%	2,190
13	**Total Salaries & Benefits**	**8,961**	**8,961**	**84,700**	**11%**	**6,759**
14	Contractual Services	64,373	64,373	798,614	8%	59,782
15	Disposal Fees	1,244	1,244	180,000	1%	15,660
16	Operations & Maintenance	113	113	5,400	2%	258
17	Other Operating Expenses	-	-	3,920	0%	457
18	Admin Allocation	999	999	11,983	8%	1,380
19	**Total Expenses**	**75,689**	**75,689**	**1,084,617**	**7%**	**84,296**
20	**Net Income (Loss) Before Other Items**	**(4,150)**	**(4,150)**	**1,657**		**(2,849)**
21	Capital Expenses	(6,100)	(6,100)	-	0%	-
22	**Net Income (Loss)**	**$ (10,250)**	**$ (10,250)**	**$ 1,657**		**$ (2,849)**

Helendale CSD
Financial Statement Analysis
July 2026 – 8% 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 in line with target budget.

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

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

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

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

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

Line 16 Operations & Maintenance: Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD can trend over/under budget due to need and the timing of services.

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%.

Line 21 Capital Expenses: YTD balance in capital expenses includes the following:

- $6.1K - Asphalt Repair

Helendale CSD
Statement of Revenues & Expenses - Administration
July 2026

		July 2026	YTD Actual	Budget	8% of Budget	PYTD
1	**Operating Revenues**					
2	Tower Rent	$ 16,626	$ 16,626	$ 222,728	7%	$ 15,707
3	Property Taxes	2,288	2,288	164,273	1%	11,633
4	Solid Waste Billing & Fees	21,526	21,526	223,000	10%	17,969
5	Fees & Charges	3,407	3,407	40,250	8%	3,207
6	Investment income	30,018	30,018	-	0%	-
7	Other Income	-	-	7,000	0%	17
8	Board Discretionary Revenue	(32,699)	(32,699)	(519,590)	6%	(36,184)
9	**Total Revenues**	**41,166**	**41,166**	**137,661**	**30%**	**12,348**
10	**Expenses**					
11	**Salaries & Benefits**					
12	Salaries	48,959	48,959	443,652	11%	58,312
13	Benefits	25,193	25,193	258,068	10%	53,906
14	Directors' Fees	-	-	39,000	0%	3,124
15	**Total Salaries & Benefits**	**74,152**	**74,152**	**741,200**	**10%**	**115,342**
16	Contractual Services	19,315	19,315	275,566	7%	23,452
17	Insurance	91,559	91,559	157,594	58%	153,079
18	Utilities	-	-	23,520	0%	1,779
19	Operations & Maintenance	113	113	18,750	1%	404
20	Permits & Fees	10,104	10,104	11,000	92%	916
21	Office & Other Expenses	10,239	10,239	102,370	10%	6,223
22	Election Expense	-	-	6,000	0%	-
23	Administrative Allocation	(99,855)	(99,855)	(1,198,339)	8%	(137,951)
24	**Total Expenses**	**105,627**	**105,627**	**137,661**	**77%**	**163,245**
25	**Net Income (Loss) Before Capital**	**(64,461)**	**(64,461)**	**-**		**(150,897)**
26	Capital Expenses	-	-	-	0%	-
27	**Net Income (Loss) After Capital**	**$ (64,461)**	**$ (64,461)**	**$ -**		**$(150,897)**

Helendale CSD
Financial Statement Analysis
July 2026 – 8% of Fiscal Year

Fund 10-Administrative Revenues and Expenses

Line 2 Tower Rent: Includes radio tower site rental fees.

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 in line with 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.

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

- Radio Tower Site Rent – $16,626
- Property Taxes – $2,288
- Solid Waste Franchise Fees – $13,786

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

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

Line 14 Directors' Fees: Includes directors fees as well as directors training, seminars, and mileage expense.

Line 16 Contractual Services: Includes software support, legal services, and auditing & accounting services. YTD is in line with target budget.

Line 17 Insurance: Includes both general liability and vehicle insurance expenses. YTD is trending over target budget due to timing of JPRIMA insurance renewals in July.

Line 18 Utilities: Includes telephone and electricity expenses.

Helendale CSD
Financial Statement Analysis
July 2026 – 8% of Fiscal Year

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

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

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

Line 22 Election Expense: Includes the cost of elections.

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

Line 26 Capital Expenses: There is no activity YTD.

HELENDALE COMMUNITY SERVICES DISTRICT
STAFF REPORT

DATE: September 17, 2026
TO: Board of Directors
FROM: Cheryl Vermette, General Manager – Administration / Recreation
SUBJECT: Agenda item #5
Presentation by Lahontan Regional Water Quality Control Board

STAFF RECOMMENDATION:
Receive the presentation and provide comments or questions.

STAFF REPORT:
Molina Hauv, Engineering Geologist with the Lahontan Regional Water Quality Control Board, will present an overview of the environmental restoration program at the former George Air Force Base in Victorville.

ATTACHMENT:
PowerPoint Presentation

Environmental Restoration Program Overview
Former George Air Force Base
Victorville, California

Helendale Community Services District Board Meeting

September 17, 2026

CALIFORNIA Water Boards

Molina Hauv, Engineering Geologist

Former George Air Force Base History

<u>Military Operations</u>

1941-1945: Victorville Army Airfield

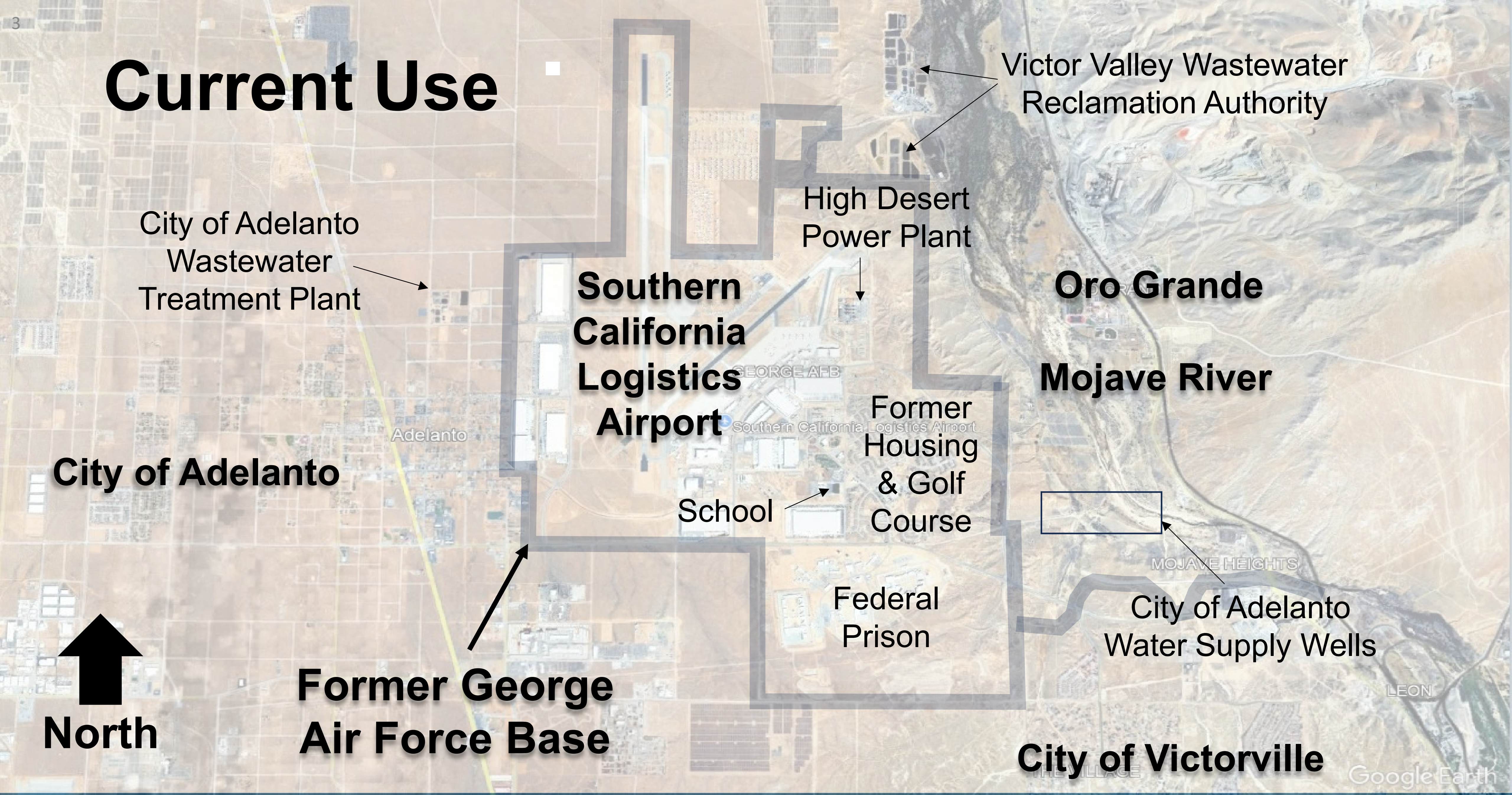
1945-1950: Standby

1950-1992: George Air Force Base

<u>Environmental Cleanup</u>

1990: USEPA National Priorities List (CERCLA, Superfund) and Federal Facilities Agreement

Current Use


Victor Valley Wastewater Reclamation Authority
High Desert Power Plant
City of Adelanto Wastewater Treatment Plant
Southern California Logistics Airport
GEORGE AFB
Southern California Logistics Airport
Adelanto
Oro Grande
Mojave River
Former Housing & Golf Course
School
City of Adelanto
MOJAVE HEIGHTS
Federal Prison
City of Adelanto Water Supply Wells
LEON
North
Former George Air Force Base
City of Victorville
Google Earth

Operable Units & Sites

Photo of F-4 Phantom

- OU1 – TCE
- OU2 – administratively closed
- OU3 – TCE and landfills
- OU4 – administratively closed
- OU5 – Soil-only sites
- Military Munitions Sites
- Petroleum Sites
- Dieldrin Sites

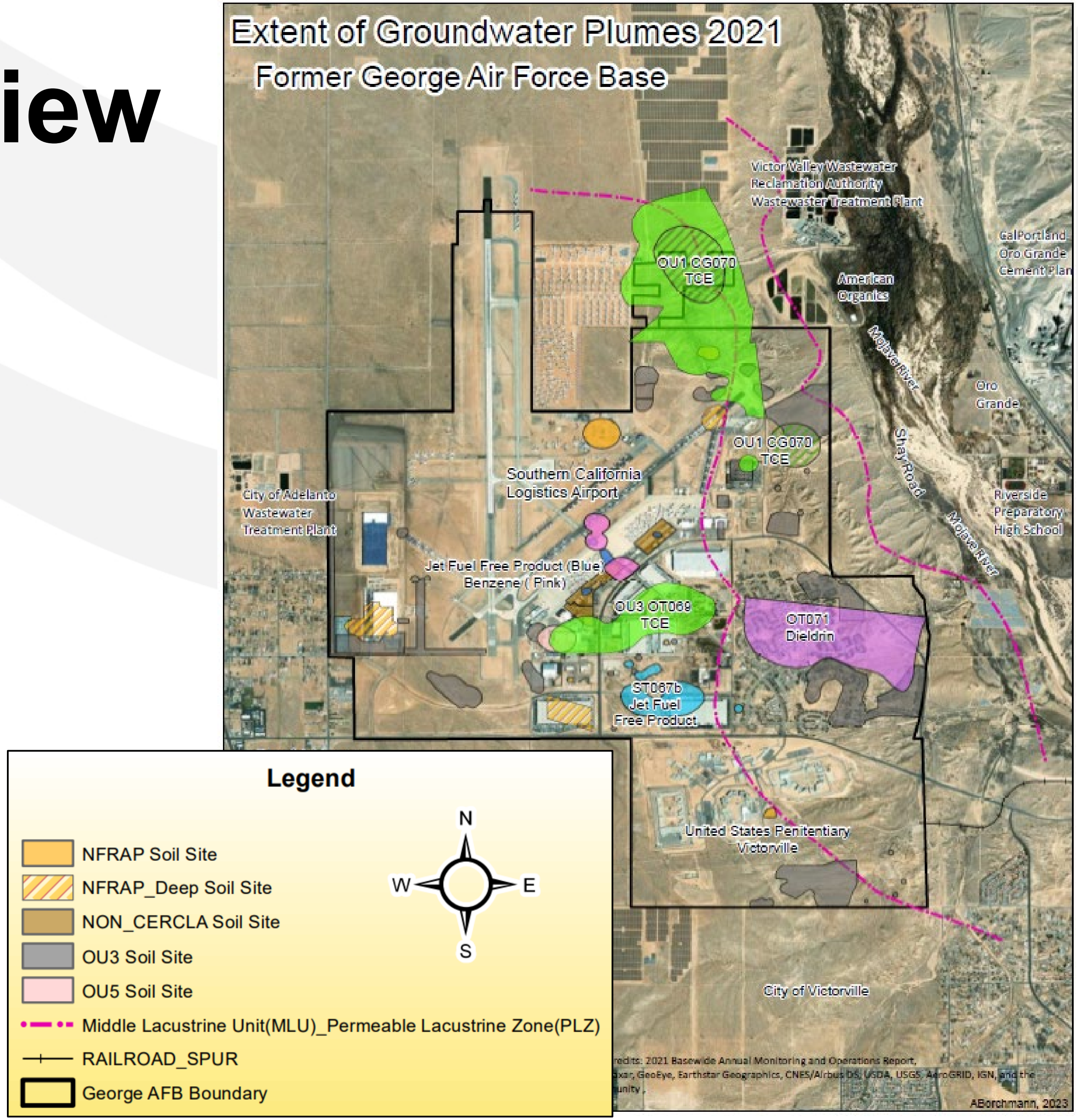
Contaminants Overview

Contaminants in Groundwater

- TCE (green)
- Benzene (pink)
- Jet Fuel free product (blue)
- Dieldrin (purple)
- PFAS (not shown)

Contaminants in Soil

- OU3 Soil Sites (gray)
- OU5 Soil Sites (light pink)



Remedial Activities to Date

- Jet Fuel Free Product Recovery
- Groundwater Extraction and Treatment
- Groundwater In-Situ (PlumeStop)
- Natural Attenuation
- Soil Excavation
- Soil Vapor Extraction
- Condensate and Groundwater PFAS pre-treatment
- PFAS Point of Entry Treatment System for Private Residential Supply Well

Records of Decision and Corrective Action Plans

Operable Unit/Site	Date	Selected Remedies
OU1	1994	• CG070 – Groundwater Extraction and Treatment System
OU3	1998	• FT019a – Bioventing • FT019c – Soil Vapor Extraction • OT069 – Natural Attenuation
OU5	2014 – some sites	• OT072 – Unlimited Use/Unrestricted Exposure • OT073 – Unlimited Use/Unrestricted Exposure • OT074 – Unlimited Use/Unrestricted Exposure • FT082 and SS083 – In Progress
Petroleum Sites	In Progress	• In Progress
Dieldrin Sites	In Progress	• In Progress

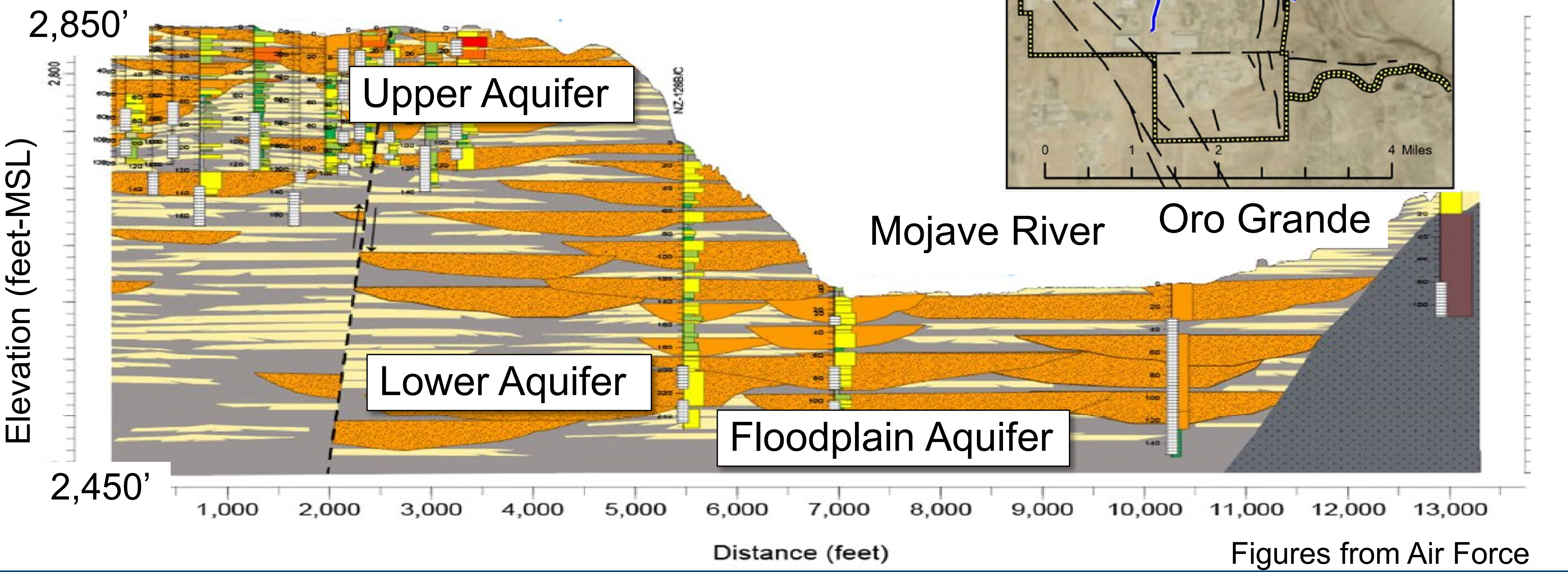
Cleanup Challenges

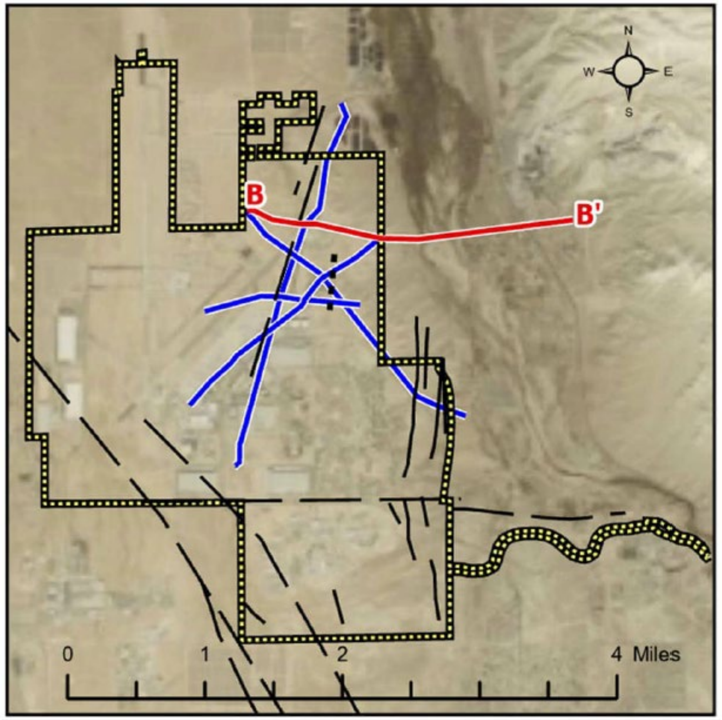
- Complex Hydrogeology
- Changing Groundwater Elevations, Flow Directions, Gradients
- Commingled Plumes
- Communication and Collaboration
- Funding and Disputes

Cleanup Challenges

Complex hydrogeology

Former George Air Force Base

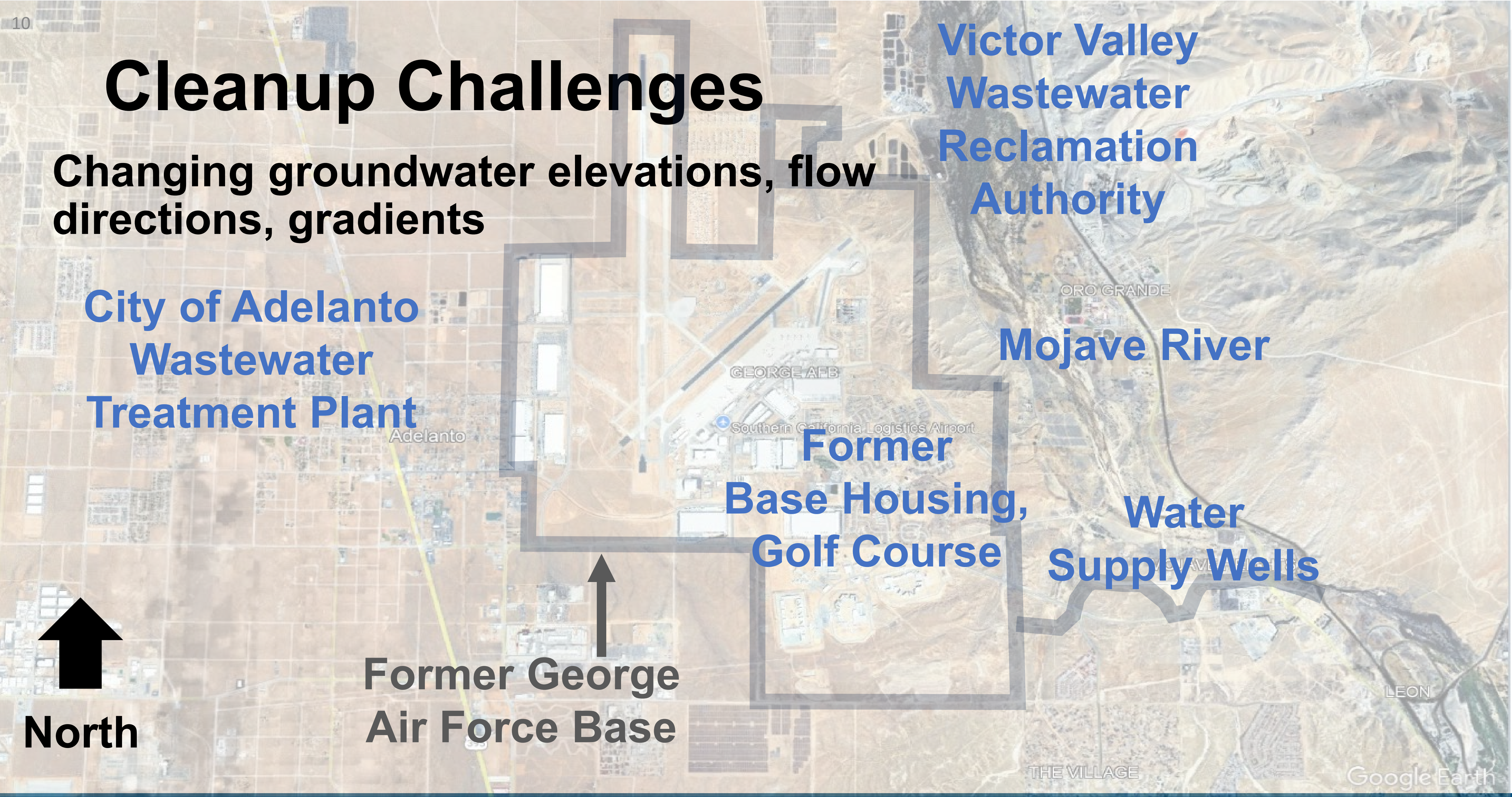




Figures from Air Force

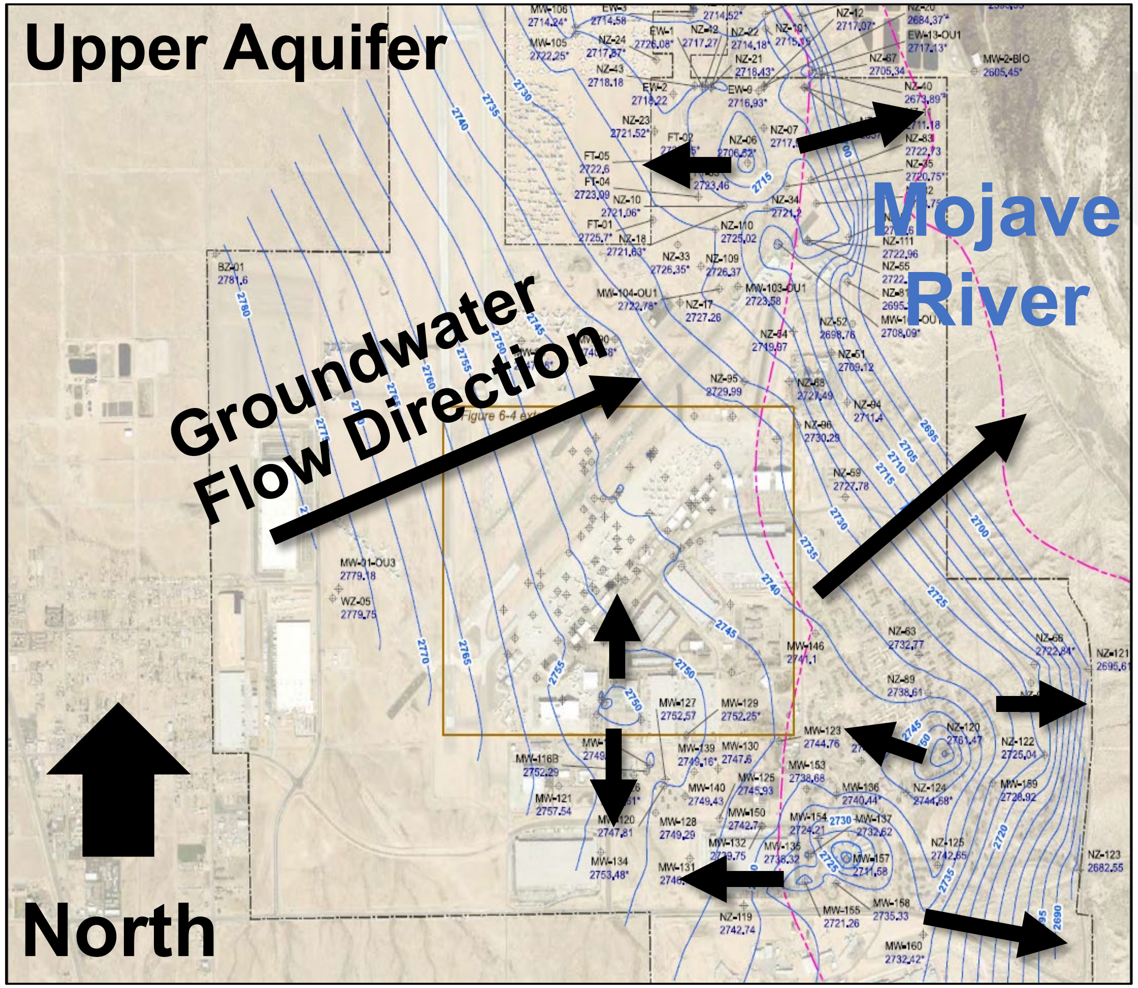
Cleanup Challenges

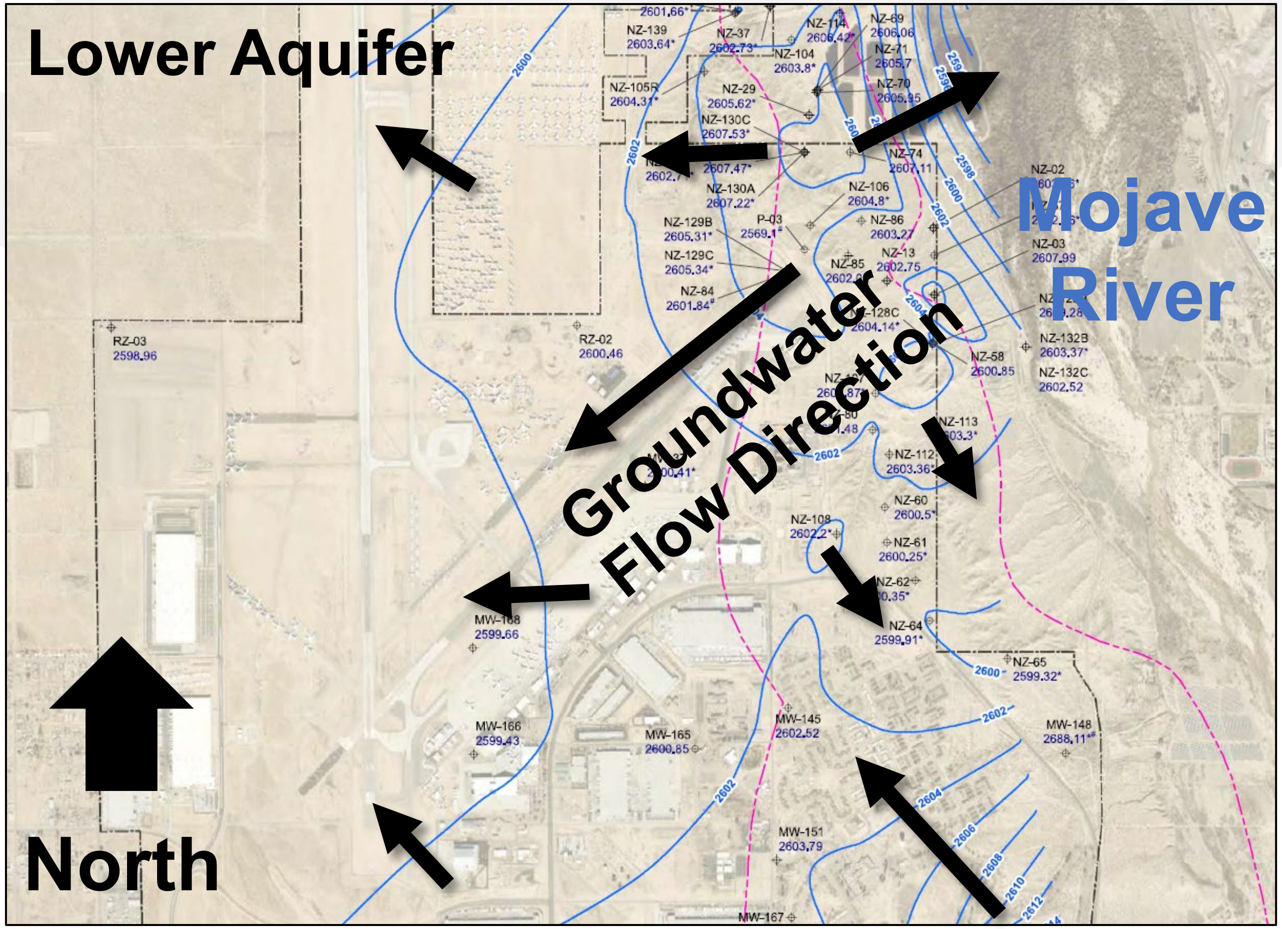
Changing groundwater elevations, flow directions, gradients



Cleanup Challenges

Changing groundwater elevations, flow directions, gradients





Figures from Air Force (Fall 2023)

Cleanup Challenges

Commingled Contaminants

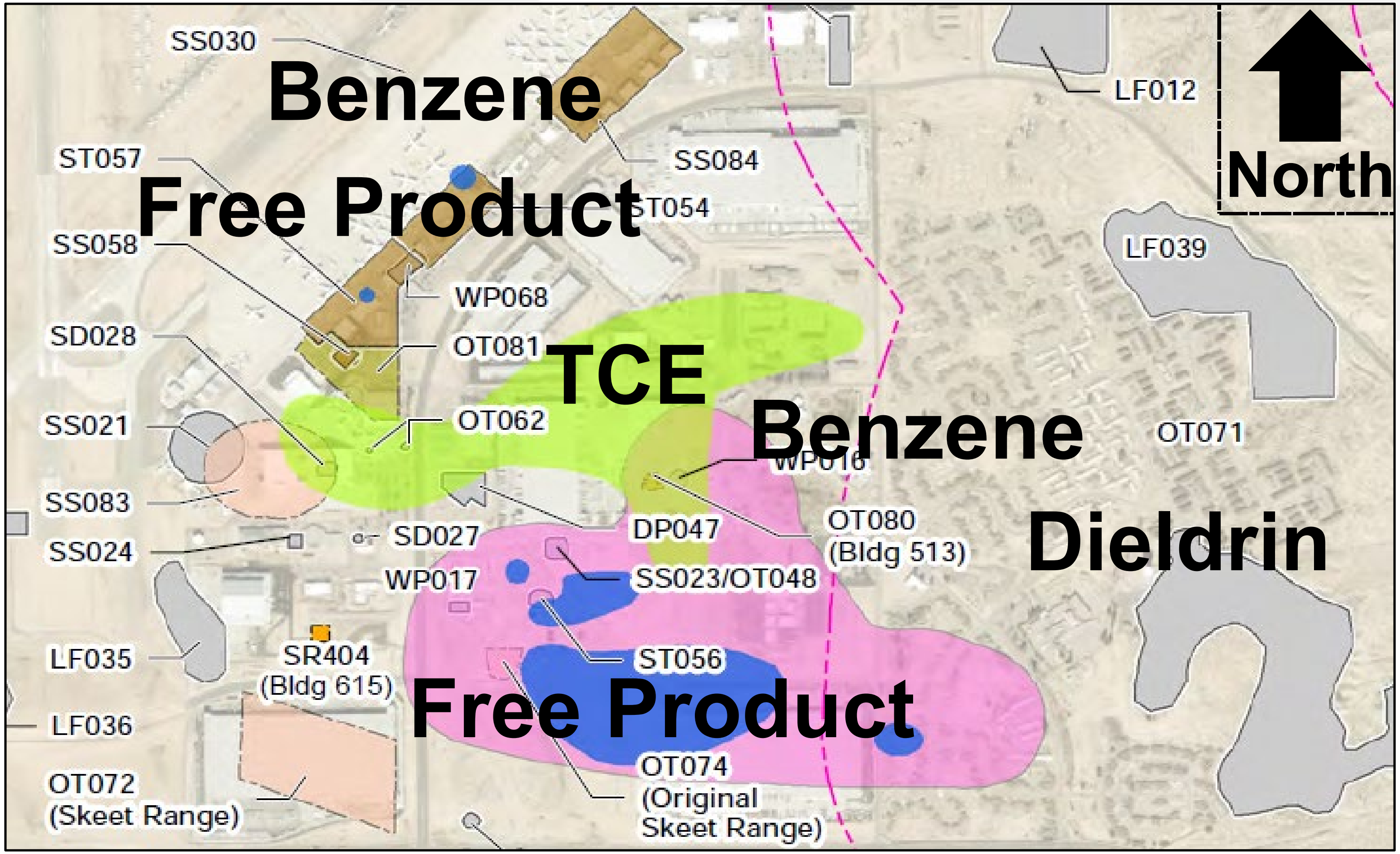


Figure from Air Force

Cleanup Challenges

Communication and Collaboration

Base Realignment and Closure Cleanup Team (BCT)

U.S. AIR FORCE

UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

CALIFORNIA Water Boards | Lahontan Regional Water Board

DTSC Department of Toxic Substances Control

U.S. ARMY ENGINEERS 250 YEARS 1775 2025 BUILDING STRONG

CITY OF VICTORVILLE CALIFORNIA

Southern California LOGISTICS AIRPORT

CITY OF ADELANTO CALIFORNIA

VVWRA SBCSA • Apple Valley • Hesperia • Victorville

Mojave Water Agency

Cleanup Challenges

Funding and Disputes

- Budget Changes

- Informal disputes due to formal disputes at other military installations: Land Use Controls (LUC) and Applicable or Relevant and Appropriate Requirements (ARARs)

Five Year Review

Operable Unit	Protectiveness
OU1 – CG070	Protectiveness Deferred
OU3 – Landfill Sites DP003, DP004, LF007, LF012, LF014	Protective
OU3 – Landfill Site LF044	Not Protective
OU3 – FT019 (a & c)	Short-term Protective
OU3 – OT069	Short-term Protective
OU3 – WP040 & SS052	Protective
OU3 – DP033 & DP034	Protective

- The next Five-Year Review is in progress (Due 2026)

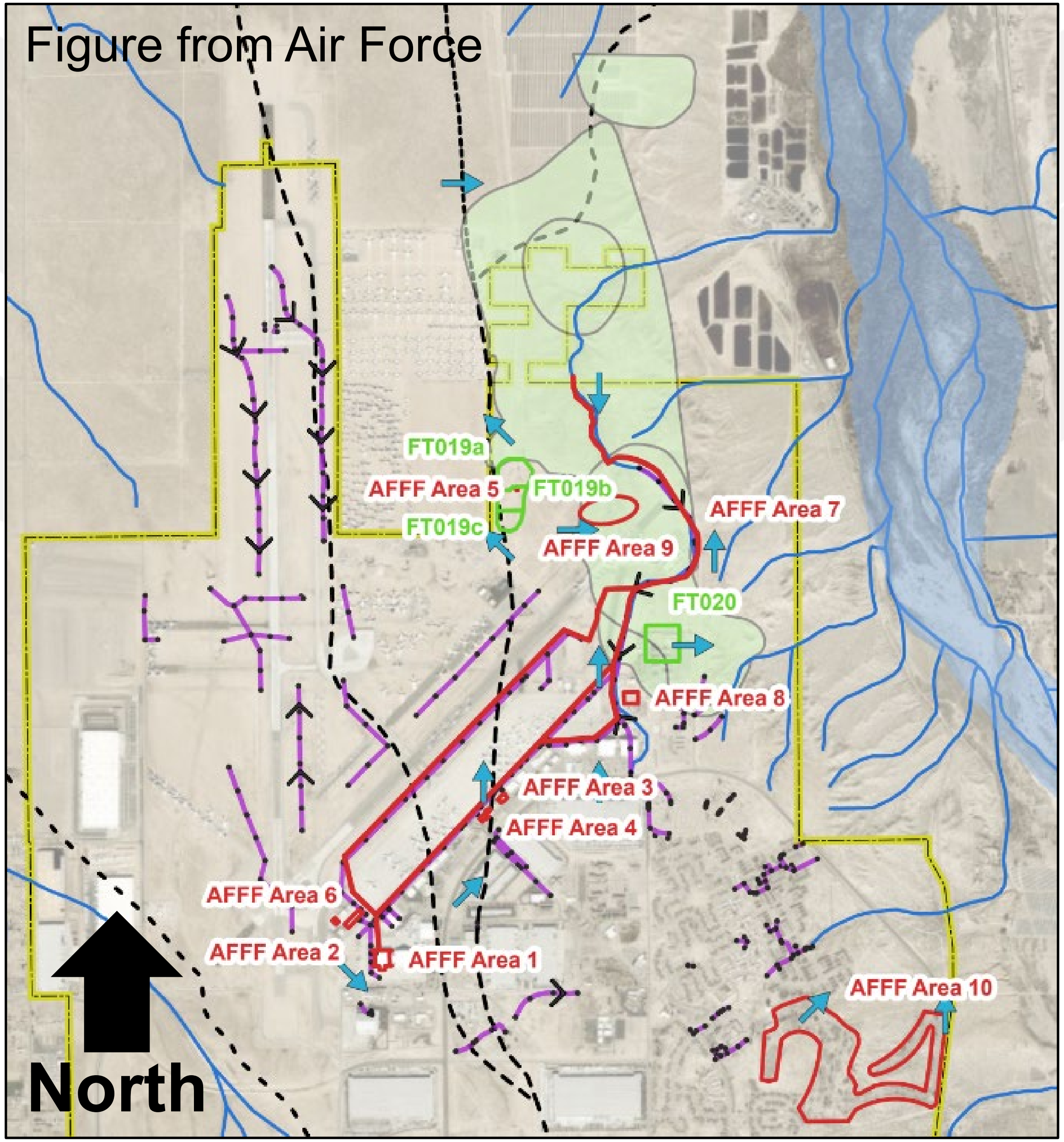
Current and Upcoming Work

- **Ongoing Field Activities**
  - Groundwater Monitoring
  - Soil Vapor Extraction Remediation
  - Free Product Recovery
  - Site and Remedial Investigations
  - PFAS
- **Documents in Progress**
  - Monitoring and Remediation Reports
  - Corrective Action Plans
  - Five Year Review
- **Future Documents**
  - Amendments to the Records of Decision for Operable Unit 1 and Operable Unit 3

Photo of monitoring well installation

PFAS Investigation

- Recent Contaminant of Concern
- Sites identified based on historical use of Aqueous Film Forming Foam which contained PFAS
- Investigation in progress



Thank You

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

DATE:	September 17, 2026
TO:	Board of Directors
FROM:	Cheryl Vermette, General Manager – Administration / Recreation
SUBJECT:	Agenda item # 6
	Discussion and Possible Action Regarding Approval of Directors' Expense Reports

STAFF RECOMMENDATION
None

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

FISCAL IMPACT
As outlined on the attached expense reports.

POSSIBLE MOTION
Approve Expense Reports as presented.

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 8/18/2026 – 9/3/2026

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

Name Billy Rosenberg **Page** 1 of 2

Date	Expense Description/Explanation		Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Expense Category
8/18/2026	Event	Meeting with General Manager					Yes	
	Description of Public Benefit	Discuss and review board meeting agenda						
8/20/2026	Event	Regular Board Meeting					Yes	
	Description of Public Benefit	Board Meeting						
8/24/2026	Event	CSDA Conference					Yes	
	Description of Public Benefit	Attended sessions relevant to Special Districts						
8/25/2026	Event	CSDA Conference		$ 15.99			Yes	
	Description of Public Benefit	Attended sessions relevant to Special Districts						
8/26/2026	Event	CSDA Conference		$ 26.29			Yes	
	Description of Public Benefit	Attended sessions relevant to Special Districts						
		Total	$ -	$ 42.28	$ -	$ -		

Signature

9/3/26

Date

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

Name Billy Rosenberg

Date	Expense Description/Explanation		Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Expense Category
9/1/2026	Event	Community Resilience Center Meeting					Yes	
	Description of Public Benefit	Public meeting for grant input						
9/2/2026	Event	Meeting with General Manager					Yes	
	Description of Public Benefit	Discuss and review board meeting agenda						
9/3/2026	Event	Regular Board Meeting					Yes	
	Description of Public Benefit	Board Meeting						
	Event							
	Description of Public Benefit							
	Event							
	Description of Public Benefit							
		Total	$ -	$ -	$ -	$ -		

Signature

9/3/26
Date

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
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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

HELENDALE COMMUNITY SERVICES DISTRICT
STAFF REPORT

DATE:	September 17, 2026
TO:	Board of Directors
FROM:	Cheryl Vermette, General Manager – Administration / Recreation
SUBJECT:	Agenda item #7 Discussion and Possible Action Regarding Community Resilience Center Round 2 Implementation Grant – Proposed Application, Project Scope and Board Direction

STAFF RECOMMENDATION:

Discuss the proposed project scope and intended operations of the Community Resilience Center (CRC); receive public comment and provide direction to staff on:

- Whether the District should continue pursuing funding and submit an application for State CRC funding; and
- Whether the Board would like staff to prepare and issue a Request for Proposals (RFP) from qualified firms for architectural and design services related to further development of the proposed CRC.

STAFF REPORT:

The California Strategic Growth Council (SGC) is currently accepting applications for Round 2 of the Community Resilience Centers Program. Implementation Grants range from $1 million to $10 million and may fund new construction, facility improvements, campus amenities, and programs and services intended to strengthen community resilience.

The purpose of the CRC Program is climate resilience. The program is intended to create or improve community-serving facilities that can provide year-round programs and services while also helping communities prepare for and respond to climate-related emergencies and other disasters. For Helendale, relevant resilience concerns include extreme heat, wildfire, poor air quality, power outages and the community's rural location with limited access to nearby services.

The climate-resilience purpose is why the grant requires CRC facilities to incorporate features such as heating and cooling, clean-air filtration, backup power, communications and device charging, emergency water and other emergency-response capabilities. The proposed CRC is intended to serve two purposes: to operate as a community facility that provides programs, recreation, and services throughout the year, and to serve as a resource that can support the community during emergencies.

Staff has been preparing an application requesting up to $10 million for construction. The current deadline for Implementation Grant applications is September 30, 2026.

The Board has previously discussed the CRC funding opportunity and authorized staff to submit an application. Since that time, Staff and the ad hoc committee have continued reviewing the State requirements, developing the proposed project, meeting with prospective partners, gathering community input, and evaluating how the State requirements could be implemented.

Because the application has continued to develop and there has been significant community interest in the project, staff believes it is appropriate to bring the item back to the Board before submission. This provides the Board and the public an opportunity to review what is being proposed and gives the Board another opportunity to determine whether the District should continue pursuing the funding.

PROPOSED PROJECT

The current concept is an approximately 20,000-square-foot community facility designed primarily for year-round scheduled community recreation, programs, services, classes and events, while also providing enhanced community resources during widespread emergencies.

The application includes:

- An indoor basketball court primarily supporting youth sports programming, with pickleball courts overlaid on the same court;
- A new Senior Center and space for senior programs and activities;
- Classrooms and flexible program rooms for workshops, craft classes, educational programs, youth and teen activities and community programs;
- A multipurpose room for community events, meetings and private rentals; theater/performance space;
- A staff-controlled kitchen for food preparation, storage and distribution similar in function to the District's existing Senior Center kitchen – not for public use during normal day to day operations or in emergency situations;
- Heating, cooling and clean-air capability;
- Resilient power through solar and battery-storage systems – fossil fuel powered generators will not be funded through this program;
- Emergency communications, device charging resources;
- Outdoor community amenities such as accessible pathways, shade, gathering areas and other features that may be further refined through design and community input.

The facility configuration, equipment, amenities and programming are not final. If the project is funded, those elements would continue to be refined through the State's post-award process, professional design, regulatory review, community engagement and coordination with project partners.

INTENDED DAY-TO-DAY OPERATIONS

The intent is for the proposed CRC to operate day to day as a community center, much like the District's existing Community Center, but with expanded space and programming opportunities.

The District is not proposing a homeless shelter, transitional housing facility or day shelter, nor is the District interested in operating this type of facility.

During normal operations, the CRC would have established operating hours, scheduled programs, recreation activities, classes, meetings, events, rentals and facility rules. Public accessibility under the grant does not mean the building would operate as an unrestricted drop-in facility or day shelter. District rules governing conduct and use of the facility would apply equally to users consistent with applicable grant requirements and law.

EMERGENCY AND RESILIENCE FUNCTION

The CRC Program also requires facilities to provide resources during climate and other emergencies. Staff is proposing a clear distinction between routine resilience services and large-scale emergency sheltering.

During events such as extreme heat, air quality or power outages that do not require community evacuation, the CRC could provide cooling, clean air, resilient power, device charging, communications and other emergency resources during normal operating hours.

Staff is proposing that emergency evacuation or overnight shelter functions be reserved for large-scale emergencies or disasters involving widespread community displacement, such as a major wildfire, earthquake, flood or similar event that makes a significant number of homes unsafe or uninhabitable. An individual household displacement, a person lacking air conditioning, or another isolated incident would not by itself trigger the type of widespread emergency evacuation/shelter activation staff is proposing.

Emergency sheltering would be intended to address the immediate evacuation and emergency-response period, not provide long-term, transitional or permanent housing. If residents remained displaced after the acute emergency had passed, continued housing needs would transition to appropriate County, FEMA, Red Cross, insurance, nonprofit or other disaster-recovery and temporary-housing resources.

If funded, the District's Emergency Plan would establish specific activation triggers, procedures, responsibilities, deactivation criteria and transition procedures. The State guidelines require coordination with the County agency responsible for emergency management when determining emergency activation procedures.

GRANT REQUIREMENTS

Submitting an application does not obligate the District to construct the project or accept grant funding. If we are selected for an award, the District would first participate in the State's required Post-Award Consultation process. During that process, SGC and the District would review and refine the project scope, work plan, budget, deliverables and related grant documents before the Grant

Agreement is finalized. Staff intends to have District legal counsel review the final terms thoroughly, including requirements related to facility use, public access, emergency activation and sheltering, amendments, long-term operations and the required long-term use of the facility. If the final terms are not acceptable to the District, we would not be required to execute the Grant Agreement and could decline the funding.

COMMUNITY ENGAGEMENT

Community engagement is a required component of the CRC Program and is also important to the District. Community input helps us determine whether the proposed project reflects the needs and priorities of Helendale residents. The District has begun gathering community input through public meetings, outreach activities, surveys and discussions with community organizations and prospective partners. Community feedback has already helped staff evaluate proposed amenities, programming, emergency functions and operational concerns.

Additional community meetings and engagement opportunities are planned as the project develops. Engagement will continue after the application is submitted so that ongoing feedback can help inform the post-award and Pre-Development process.

The purpose of this Board discussion is also to provide another opportunity for the public to review and comment on the grant application.

LONG-TERM OPERATIONS AND FINANCIAL CONSIDERATIONS

The grant would provide capital and eligible implementation funding, but the District must also consider the long-term cost of owning, operating and maintaining the facility. The State requires us to identify how the CRC will be operated and maintained during the grant term and through the required long-term use period. The current Round 2 guidelines require the CRC facility to remain in use for at least 15 years following completion of implementation.

Staff is continuing to evaluate anticipated utility costs, staffing, maintenance, insurance, equipment replacement and program expenses associated with the proposed facility. These costs will continue to be refined as the facility design and operating model are developed.

The District's decision to pursue grant funding should consider both the opportunity to construct a significant community facility with State funding and the District's ability to sustainably operate and maintain the facility over the long term.

DESIGN SERVICES

As the project continues to develop, the Board may also wish to consider whether to solicit proposals to assist with further development of the CRC concept. Professional design services could assist with refinement of the conceptual layout, facility programming, preliminary design, cost estimating, and subsequent design phases if the project moves forward. Beginning this work early would improve project readiness and allow the District to identify and address potential design, permitting, and County review requirements before an award is made. This could reduce delays and position the project to move forward more efficiently if grant funding is received.

Staff is requesting Board direction regarding whether an RFP for these services should be prepared and issued at this stage of the project.

FISCAL IMPACT: There is no grant award associated with the action before the Board at this meeting. Staff is preparing an Implementation Grant request of up to $10 million. The final project budget will be established in the application. If the District is selected for funding, Staff will bring back final project terms, Grant Agreement, project budget and any additional District financial commitments to the Board for approval.

POSSIBLE MOTION: If the Board wishes to proceed with both items, a possible motion is:
To proceed with submission of the Community Resilience Center Round 2 Implementation Grant application and to prepare and issue a Request for Proposals for professional design services.

ATTACHMENTS: None

HELENDALE COMMUNITY SERVICES DISTRICT
STAFF REPORT

DATE: September 17, 2026
TO: Board of Directors
FROM: Cheryl Vermette, General Manager – Administration / Recreation
SUBJECT: Agenda item #8
Discussion and Possible Action Regarding Adoption of Resolution 2026-25: A Resolution of the Board of Directors of the Helendale Community Services District Adopting a Conflict of Interest Code

STAFF RECOMMENDATION:

Staff recommends approval of this item.

STAFF REPORT:

The Political Reform Act requires local government agencies to review their conflict of interest code every two years no later than October. The Board is familiar with the Form 700 that is filled out when assuming office and annually disclosing financial interests within the District. The District's adopted conflict of interest code is modified from time to time as appropriate and affirmed every two years either by statement that there are no changes or by the adoption of a new resolution. The County's Clerk of the Board's Office is responsible for collecting this information.

The District's policy has been amended in 2012, 2014, 2018, 2022 and 2024 at which time the District Managers were added. Staff has provided a red-lined resolution and policy for the Board's consideration.
Suggested Revisions:

- Added:
  - WHEREAS, the District has reviewed its Conflict of Interest Code as part of the 2026 biennial review and has determined that amendments are necessary to reflect changes in the District's organizational structure, position titles, and duties to the Resolution.
  - Section 400:
    - **Investment Managers.** All persons who manage public investments for the District must file their statements of economic interests directly with the Fair Political Practices Commission through its e-filing system (added to the Appendix)
- Updated:
  - SECTION 810. Prohibition on Receipt of Gifts in Excess of $590 to $630 - Appendix
  - General Manager to General Managers – Exhibit B
- Removed:

3. Wastewater Operations Manager – Exhibit B
4. Water Operations Manager – Exhibit B
5. Administrative Services Manager – Exhibit B

District's Counsel will review the Conflict of Interest Code with the Board at the meeting and may have additional modifications for the Board's consideration at that time.

FISCAL IMPACT: None

POSSIBLE MOTION: Approve Resolution 2026-25 adopting a Conflict of Interest and Disclosure Code and rescinding Resolution 2024-16.

ATTACHMENTS: Redlined - Resolution 2026-25 including Conflict of Interest Code
Resolution 2026-25 including Conflict of Interest Code

RESOLUTION NO. 2026-25

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT ADOPTING A CONFLICT OF INTEREST CODE

WHEREAS, the Helendale Community Services District (the District) is a community services district organized and operating pursuant to California Government Code Section 61000 et seq., and a local government agency subject to the requirements of the Political Reform Act of 1974 (the Act), California Government Code Section 81000 et seq.;

WHEREAS, Section 87300 of the Act requires all local government agencies to adopt and promulgate conflict of interest codes pursuant to the provisions of the Act;

WHEREAS, the Fair Political Practices Commission (the FPPC) has adopted a regulation, 2 Cal. Code of Regs. Section 18730, which contains the terms of a standard conflict of interest code which can be incorporated by reference, and which may be amended by the FPPC after public notice and hearings to conform to amendments in the Act; ~~and~~

WHEREAS, the District desires to comply with its statutory requirements under the Act and to provide a method to ensure that its Conflict of Interest Code is current and consistent with the prevailing provisions of the Act and the regulations of the FPPC~~.~~; and

WHEREAS, the District has reviewed its Conflict of Interest Code as part of the 2026 biennial review and has determined that amendments are necessary to reflect changes in the District's organizational structure, position titles, and duties.

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

Section 1.

The terms of 2 Cal. Code of Regs. Section 18730, and any amendments to it duly adopted by the FPPC, are hereby incorporated herein by this reference and, along with the attached Appendix in which ~~members and employees are~~ designated positions are identified and disclosure categories are set forth, shall constitute the District's Conflict of Interest Code. In the event of any inconsistency between the attached Appendix and the prevailing provisions of the Act and/or the applicable regulations of the FPPC, the Act and the FPPC regulations shall control.

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Commented [S1]: The formatting of this recital is off; the left paragraph indention and right margin justification should be made consistent with the rest of the Resolution.

Section 2.

Unless otherwise required to be filed directly with the FPPC, d~~D~~esignated officials and employees shall file S~~s~~tatements of E~~e~~conomic ~~i~~Interest with the District which will then be made available to the public for inspection and reproduction. Upon receipt of the statements from the District's Board of Directors and General Managers, the Clerk of the District shall make and retain a copy and forward the original of said statements to the County Clerk of the County of San Bernardino. Statements for all other designated officials will be retained by the District Clerk.

Section 3.

The provisions of this Resolution shall supersede Resolution No. ~~2022-18~~ 2024-16 adopted by the District's Board of Directors on September 19, 2024, and shall take effect immediately upon its adoption.

APPROVED AND ADOPTED this ~~19th day of September 2024~~ 17th day of September, 2026.

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

____

~~Henry Spiller~~ Ron Clark, President, Board of Directors

ATTEST ________________________________

Clerk of~~r~~ the Board

APPENDIX

CONFLICT OF INTEREST AND DISCLOSURE CODE

The Helendale Community Services District ("District") in the County of San Bernardino hereby adopts this Conflict of Interest and Disclosure Code ("Code"). Except as otherwise indicated, the definitions of said Act and regulations adopted pursuant thereto are incorporated herein and this Code shall be interpreted in a manner consistent therewith. The definitions contained in the Political Reform Act of 1974, regulations of the Fair Political Practices Commission (2 Cal. Code of Regs. sections 18110, et seq.), and any amendments to the Act or regulations, are incorporated by reference into this Code.

SECTION 100. Definitions.

The definitions contained in the Political Reform Act of 1974, regulations of the Fair Political Practices Commission (2 Cal. Code of Regs. sections 18110, et seq.), and any amendments to the Act or regulations, are incorporated by reference into this Code.

SECTION 200. Designated Employees, Directors, and Consultants.

The persons holding positions listed in Exhibit "B" are designated employees, directors, and consultants. It has been determined that these persons make or participate in the making of decisions which may foreseeably have a material effect on economic interests.

SECTION 300. Disclosure Categories.

This Code does not establish any disclosure obligation for those designated employees who are also specified in Government Code Section 87200 if they are designated in this Code in that same capacity or if the geographical jurisdiction of this District is the same as or is wholly included within the jurisdiction in which those persons must report their economic interests pursuant to article 2 of chapter 7 of the Political Reform Act, Government Code Sections 87200, et seq.

In addition, this Code does not establish any disclosure obligation for any designated employees who are designated in a conflict of interest code for another agency, if all of the following apply:

A. The geographical jurisdiction of this District is the same as or is wholly included within the jurisdiction of the other agency;

B. The disclosure assigned in the code of the other agency is the same as that required under article 2 of chapter 7 of the Political Reform Act, Government Code Section 87200; and

C. The filing officer is the same for both agencies.

Such persons are covered by this Code for disqualification purposes only. With respect to all other designated employees, the disclosure categories set forth in Exhibit "A" specify which kinds of economic interests are reportable. Such a designated employee shall disclose in his or her statement of economic interests those economic interests he or she has which are of the kind described in the disclosure categories to which he or she is assigned in Exhibit "B." It has been determined that the economic interests set forth in a designated employee's disclosure categories are the kinds of economic interests which he or she foreseeably can affect materially through the conduct of his or her office.

SECTION 400. Statements of Economic Interests: Place of Filing.

A. General. The Code reviewing body shall instruct all designated employees within its Code to file statements of economic interests with the District or with the Code reviewing body, as provided by the Code reviewing body in the District's Code.

B. Investment Managers. All persons who manage public investments for the District must file their statements of economic interests directly with the Fair Political Practices Commission through its e-filing system.

SECTION 500. Statements of Economic Interests: Time of Filing.

A. **Initial Statements.** All designated employees employed by the District on the effective date of this Code, as originally adopted, promulgated and approved by the Code reviewing body, shall file statements within 30 days after the effective date of this Code. Thereafter, each person already in a position when it is designated by an amendment to this Code shall file an initial statement within 30 days after the effective date of the amendment.

B. **Assuming Office Statements.** All persons assuming designated positions after the effective date of this Code shall file statements within 30 days after assuming the designated positions, or if subject to State Senate confirmation, 30 days after being nominated or appointed.

C. **Annual Statements.** All designated employees shall file statements no later than April 1.

D. **Leaving Office Statements.** All persons who leave designated positions shall file statements within 30 days after leaving office.

SECTION 550. Statements for Persons Who Resign Prior to Assuming Office.

A. Any person who resigns within 12 months of initial appointment, or within 30 days of the date of notice provided by the filing officer to file an assuming office statement, is not deemed to have assumed office or left office, provided he or she did not make or participate in the making of, or use his or her position to influence any decision and did not receive or become entitled to receive any form of payment as a result of his or her appointment. Such persons shall not file either an assuming or leaving office statement.

B. Any person who resigns a position within 30 days of the date of a notice from the filing officer shall do both of the following:

(1) File a written resignation with the appointing power; and

(2) File a written statement with the filing officer declaring under penalty of perjury that during the period between appointment and resignation he or she did not make, participate in the making, or use the position to influence any decision of the District or receive, or become entitled to receive, any form of payment by virtue of being appointed to the position.

SECTION 600. Contents of and Period Covered by Statements of Economic Interests.

A. **Contents of Initial Statements.** Initial statements shall disclose any reportable investments, interests in real property and business positions held on the effective date of the Code and income received during the 12 months prior to the effective date of the Code.

B. **Contents of Assuming Office Statements.** Assuming office statements shall disclose any reportable investments, interests in real property and business positions held on the date of assuming office or, if subject to State Senate confirmation or appointment, on the date of nomination, and income received during the 12 months prior to the date of assuming office or the date of being appointed or nominated, respectively.

C. **Contents of Annual Statements.** Annual statements shall disclose any reportable investments, interests in real property, income and business positions held or received during the previous calendar year provided, however, that the period covered by an employee's first annual statement shall begin on the effective date of the Code or the date of assuming office whichever is later, or for a board or commission member subject to Government Code Section 87302.6, the day after the closing date of the most recent statement filed by the member pursuant to 2 Cal. Code Regs. Section 18754.

D. **Contents of Leaving Office Statements.** Leaving office statements shall disclose reportable investments, interests in real property, income and business positions held or received during the period between the closing date of the last statement filed and the date of leaving office.

SECTION 700. Manner of Reporting.

Statements of economic interests shall be made on forms prescribed by the Fair Political Practices Commission and supplied by the District, and shall contain the following information:

A. **Investment and Real Property Disclosure.** When an investment or an interest in real property is required to be reported, the statement shall contain the following:

(1) A statement of the nature of the investment or interest;

(2) The name of the business entity in which each investment is held, and a general description of the business activity in which the business entity is engaged;

(3) The address or other precise location of the real property;

(4) A statement whether the fair market value of the investment or interest in real property equals or exceeds two thousand dollars ($2,000), exceeds ten thousand dollars ($10,000), exceeds one hundred thousand dollars ($100,000), or exceeds one million dollars ($1,000,000).

B. **Personal Income Disclosure.** When personal income is required to be reported, the statement shall contain:

(1) The name and address of each source of income aggregating five hundred dollars ($500) or more in value, or fifty dollars ($50) or more in value if the income was a gift, and a general description of the business activity, if any, of each source;

(2) A statement whether the aggregate value of income from each source, or in the case of a loan, the highest amount owed to each source, was one thousand dollars ($1,000) or less, greater than one thousand dollars ($1,000), greater than ten thousand dollars ($10,000), or greater than one hundred thousand dollars

($100,000);

(3) A description of the consideration, if any, for which the income was received;

(4) In the case of a gift, the name, address and business activity of the donor and any intermediary through which the gift was made; a description of the gift; the amount or value of the gift; and the date on which the gift was received;

(5) In the case of a loan, the annual interest rate and the security, if any, given for the loan and the term of the loan.

C. **Business Entity Income Disclosure.** When income of a business entity, including income of a sole proprietorship, is required to be reported, the statement shall contain:

(1) The name, address, and a general description of the business activity of the business entity;

(2) The name of every person from whom the business entity received payments if the filer's pro rata share of gross receipts from such person was equal to or greater than ten thousand dollars ($10,000).

D. **Business Position Disclosure.** When business positions are required to be reported, a designated employee shall list the name and address of each business entity in which he or she is a director, officer, partner, trustee, employee, or in which he or she holds any position of management, a description of the business activity in which the business entity is engaged, and the designated employee's position with the business entity.

E. **Acquisition or Disposal During Reporting Period.** In the case of an annual or leaving office statement, if an investment or an interest in real property was partially or wholly acquired or disposed of during the period covered by the statement, the statement shall contain the date of acquisition or disposal.

SECTION 800. Prohibition on Receipt of Honoraria.

No member of the District shall accept any honorarium from any source, if the member or employee would be required to report the receipt of income or gifts from that source on his or her statement of economic interests. This section shall not apply to any part-time member of the governing board of any public institution of higher education, unless the member is also an elected official. Subdivisions (a), (b), and (c) of Government Code Section 89501 shall apply to the prohibitions in this section. This section shall not limit or prohibit payments, advances, or reimbursements for travel and related lodging and subsistence authorized by Government Code Section 89506.

SECTION 810. Prohibition on Receipt of Gifts in Excess of $~~590~~630.

No member of the District shall accept gifts with a total value of more than $~~590~~630 in a calendar year from any single source, if the member or employee would be required to report the receipt of income or gifts from that source on his or her statement of economic interests. This section shall not apply to any part-time member of the governing board of any public institution of higher education, unless the member is also an elected official. Subdivisions (e), (f), and (g) of Government Code Section 89503 shall apply to the prohibitions in this section.

SECTION 820. Loans to Public Officials.

A. No elected officer of the District shall, from the date of his or her election to office through the date that he or she vacates office, receive a personal loan from any officer, employee, member, or consultant of the District in which the elected officer holds office or over which the District has direction and control.

B. No public official who is exempt from the state civil service system pursuant to subdivisions (c), (d), (e), (f), and (g) of Section 4 of Article VII of the Constitution shall, while he or she holds office, receive a personal loan from any officer, employee, member, or consultant of the District in which the public official holds office or any state or local government agency over which the District has direction and control. This subdivision shall not apply to loans made to a public official whose duties are solely secretarial, clerical, or manual.

C. No elected officer of the District shall, from the date of his or her election to office through the date that he or she vacates office, receive a personal loan from any person who has a contract with the District or any state or local government agency or over which the District has direction and control. This subdivision shall not apply to loans made by banks or other financial institutions or to any indebtedness created as part of a retail installment or credit card transaction, if the loan is made or the indebtedness created in the lender's regular course of business on terms available to members of the public without regard to the elected officer's official status.

D. No public official who is exempt from the state civil service system pursuant to subdivisions (c), (d), (e), (f), and (g) of Section 4 of Article VII of the Constitution shall, while he or she holds office, receive a personal loan from any person who has a contract with the District or any state or local government agency over which the District has direction and control. This subdivision shall not apply to loans made by banks or other financial institutions or to any indebtedness created as part of a retail installment or credit card transaction, if the loan is made or the indebtedness created in the lender's regular course of business on terms available to members of the public without regard to the elected officer's official status. This subdivision shall not apply to loans made to a public official whose duties are solely secretarial, clerical, or manual.

E. This section shall not apply to the following:

(1) Loans made to the campaign committee of an elected officer or candidate for elective office.

(2) Loans made by a public official's spouse, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, or first cousin, or the spouse of any such persons, provided that the person making the loan is not acting as an agent or intermediary for any person not otherwise exempted under this section.

(3) Loans from a person which, in the aggregate, do not exceed five hundred dollars ($500) at any given time.

(4) Loans made, or offered in writing, before January 1, 1998.

SECTION 830. Loan Terms.

A. Except as set forth in subdivision B, no elected officer of the District shall, from the date of his or her election to office through the date he or she vacates office, receive a personal loan of five hundred dollars ($500) or more, except when the loan is in writing and clearly states the terms of the loan, including the parties to the loan agreement, date of the loan, amount of the loan, term of the loan, date or dates when payments shall be due on the loan and the amount of the payments, and the rate of interest paid on the loan.

B. This section shall not apply to the following types of loans:

(1) Loans made to the campaign committee of the elected officer.

(2) Loans made to the elected officer by his or her spouse, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew,

niece, aunt, uncle, or first cousin, or the spouse of any such person, provided that the person making the loan is not acting as an agent or intermediary for any, person not otherwise exempted under this section.

(3) Loans made, or offered in writing, before January 1, 1998.

C. Nothing in this section shall exempt any person from any other provision of Title 9 of the Government Code.

SECTION 840. Personal Loans.

A. Except as set forth in subdivision B, a personal loan received by any designated employee shall become a gift to the designated employee for the purposes of this section in the following circumstances:

(1) If the loan has a defined date or dates for repayment, when the statute of limitations for filing an action for default has expired.

(2) If the loan has no defined date or dates for repayment, when one year has elapsed from the later of the following:

i. The date the loan was made.

ii. The date the last payment of one hundred dollars ($100) or more was made on the loan.

iii. The date upon which the debtor has made payments on the loan aggregating to less than two hundred fifty dollars ($250) during the previous 12 months.

B. This section shall not apply to the following types of loans:

(1) A loan made to the campaign committee of an elected officer or a candidate for elective office.

(2) A loan that would otherwise not be a gift as defined in this title.

(3) A loan that would otherwise be a gift as set forth under subdivision (A), but on which the creditor has taken reasonable action to collect the balance due.

(4) A loan that would otherwise be a gift as set forth under subdivision (A), but on

which the creditor, based on reasonable business considerations, has not undertaken collection action. Except in a criminal action, a creditor who claims that a loan is not a gift on the basis of this paragraph has the burden of proving that the decision for not taking collection action was based on reasonable business considerations.

(5) A loan made to a debtor who has filed for bankruptcy and the loan is ultimately discharged in bankruptcy.

C. Nothing in this section shall exempt any person from any other provisions of Title 9 of the Government Code.

SECTION 900. Disqualification.

No designated employee shall make, participate in making, or in any way attempt to use his or her official position to influence the making of any governmental decision which he or she knows or has reason to know will have a reasonably foreseeable material financial effect, distinguishable from its effect on the public generally, on the official or, a member of his or her immediate family or on:

A. Any business entity in which the designated employee has a direct or indirect investment worth two thousand dollars ($2,000) or more;

B. Any real property in which the designated employee has a direct or indirect interest worth two thousand dollars ($2,000) or more;

C. Any source of income, other than gifts and other than loans by a commercial lending institution in the regular course of business on terms available to the public without regard to official status, aggregating five hundred dollars ($500) or more in value provided to, received by or promised to the designated employee within 12 months prior to the time when the decision is made;

D. Any business entity in which the designated employee is a director, officer, partner, trustee, employee, or holds any position of management; or

E. Any donor of, or any intermediary or agent for a donor of, a gift or gifts aggregating $~~470~~630 or more provided to, received by, or promised to the designated employee within 12 months prior to the time when the decision is made.

SECTION 930. Legally Required Participation.

No designated employee shall be prevented from making or participating in the making of any decision to the extent his or her participation is legally required for the decision to be made. The fact that the vote of a designated employee who is on a voting body is needed to break a tie does not make his or her participation legally required for purposes of this section.

SECTION 950. Disqualification of State Officers and Employees.

In addition to the general disqualification provisions of section 9, no state administrative official shall make, participate in making, or use his or her official position to influence any governmental decision directly relating to any contract where the state administrative official knows or has reason to know that any party to the contract is a person with whom the state administrative official, or any member of his or her immediate family has, within 12 months prior to the time when the official action is to be taken:

A. Engaged in a business transaction or transactions on terms not available to members of the public, regarding any investment or interest in real property; or

B. Engaged in a business transaction or transactions on terms not available to members of the public regarding the rendering of goods or services totaling in value one thousand dollars ($1,000) or more.

SECTION 1000. Disclosure of Disqualifying Interest.

When a designated employee determines that he or she should not make a governmental decision because he or she has a disqualifying interest in it, the determination not to act may be accompanied by disclosure of the disqualifying interest.

SECTION 1100. Assistance of the Commission and Counsel.

Any designated employee who is unsure of his or her duties under this Code may request assistance from the Fair Political Practices Commission pursuant to Government Code Section 83114 and 2 Cal. Code Regs. sections 18329 and 18329.5 or from the attorney for his or her District, provided that nothing in this section requires the attorney for the District to issue any formal or informal opinion.

SECTION 1200. Violations.

This Code has the force and effect of law. Designated employees violating any provision of this Code are subject to the administrative, criminal and civil sanctions provided in the Political Reform

Act, Government Code Sections 81000-91014. In addition, a decision in relation to which a violation of the disqualification provisions of this Code or of Government Code Section 87100 or 87450 has occurred may be set aside as void pursuant to Government Code Section 91003.

A. Designated employees who are required to file statements of economic interests under any other agency's conflict of interest code, or under article 2 for a different jurisdiction, may expand their statement of economic interests to cover reportable interests in both jurisdictions, and file copies of this expanded statement with both entities in lieu of filing separate and distinct statements, provided that each copy of such expanded statement filed in place of an original is signed and verified by the designated employee as if it were an original. See Government Code Section 81004.

B. See Government Code Section 81010 and 2 Cal. Code of Regs. Section 18115 for the duties of filing officers and persons in agencies who make and retain copies of statements and forward the originals to the filing officer.

C. For the purpose of disclosure only (not disqualification), an interest in real property does not include the principal residence of the filer.

D. Investments and interests in real property which have a fair market value of less than $2,000 are not investments and interests in real property within the meaning of the Political Reform Act. However, investments or interests in real property of an individual include those held by the individual's spouse and dependent children as well as a pro rata share of any investment or interest in real property of any business entity or trust in which the individual, spouse and dependent children own, in the aggregate, a direct, indirect or beneficial interest of 10 percent or greater.

E. A designated employee's income includes his or her community property interest in the income of his or her spouse but does not include salary or reimbursement for expenses received from a state, local or federal government agency.

F. Income of a business entity is reportable if the direct, indirect or beneficial interest of the filer and the filer's spouse in the business entity aggregates a 10 percent or greater interest. In addition, the disclosure of persons who are clients or customers of a business entity is required only if the clients or customers are within one of the disclosure categories of the filer.

CONFLICT OF INTEREST AND DISCLOSURE CODE

Exhibit “A”

CATEGORY 1

Persons in this category shall disclose all interest in real property within the jurisdiction. Real property shall be deemed to be within the jurisdiction if the property or any part of it is located within or not more than two miles outside the boundaries of the jurisdiction or within two miles of any land owned or used by the District.

CATEGORY 2

Persons in this category shall disclose all investments and business positions.

The Political Reform Act defines investment as follows:

> “Investment” means any financial interest in or security issued by a business entity, including, but not limited to, common stock, preferred stock, rights, warrants, options, debt instruments, and any partnership or other ownership interest owned directly, indirectly, or beneficially by the public official, or other filer, or his or her immediate family, if the business entity or any parent, subsidiary, or otherwise related business entity has an interest in real property in the jurisdiction, or does business or plans to do business in the jurisdiction, or has done business within the jurisdiction at any time during the two years prior to the time any statement or other action is required under this title. An asset shall not be deemed an investment unless its fair market value equals or exceeds two thousand dollars ($2,000). The term “investment” does not include a time or demand deposit in a financial institution, shares in a credit union, any insurance policy, interest in a diversified mutual fund registered with the Securities and Exchange Commission under the Investment Company Act of 1940 or in a common trust fund created pursuant to Section 1564 of the Financial Code, interest in a government defined-benefit pension plan, or any bond or other debt instrument issued by any government or government agency. Investments of an individual includes a pro rata share of investments of any business entity, mutual fund, or trust in which the individual or immediate family owns, directly, indirectly, or beneficially, a 10-percent interest or greater.

According to the Political Reform Act, a business position is a position of director, officer, partner, trustee, employee, or any position of management in any organization or enterprise operated for profit, including but not limited to a proprietorship, partnership, firm, business trust, joint venture, syndicate, corporation or association.

CATEGORY 3

Persons in this category shall disclose all income as defined in Section 82030 of the Political Reform Act.

CATEGORY 4

Persons in this category shall disclose all business positions, investments in, or income (including gifts and loans) received from business entities that manufacture, provide or sell service and/or supplies of a type utilized by the District and associated with the job assignment of designated positions assigned to this disclosure category.

CATEGORY 5

Consultants who are not employed as full-time staff members of the District shall nonetheless be included as a designated employee and subject to the disclosure requirements herein. However, those consultants whose positions are marked with an asterisk (*) in Exhibit "B" of this Code, or any other consultants which may be hired, may not be required to fully comply with the disclosure requirements herein where the range of duties which they are hired to perform is limited in scope. Such determination shall be made in writing by the General Manager of the District and shall include a description of the consultant's duties and, based upon that description, a statement of the extent of the consultant's disclosure requirements, if any. This determination is a public record and shall be retained for public inspection in the same manner and location as this Code.

CONFLICT OF INTEREST AND DISCLOSURE CODE

Exhibit "B"

DESIGNATED POSITIONS		DISCLOSURE CATEGORIES
1.	Director	1-4
2.	General Managers	1-4
~~3.~~	~~Wastewater Operations Manager~~	~~1-4~~
~~4.~~	~~Water Operations Manager~~	~~1-4~~
~~5.~~	~~Administrative Services Manager~~	~~1-4~~
3~~6~~.	Consultant*	5
4~~7~~.	Attorneys	5
5~~8~~.	Auditor*	5
6~~9~~.	Financial Support Contractor*	5

* Explanation is covered in Category 5 of Exhibit A.

RESOLUTION NO. 2026-25

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT ADOPTING A CONFLICT OF INTEREST CODE

WHEREAS, the Helendale Community Services District (the District) is a community services district organized and operating pursuant to California Government Code Section 61000 et seq., and a local government agency subject to the requirements of the Political Reform Act of 1974 (the Act), California Government Code Section 81000 et seq.;

WHEREAS, Section 87300 of the Act requires all local government agencies to adopt and promulgate conflict of interest codes pursuant to the provisions of the Act;

WHEREAS, the Fair Political Practices Commission (the FPPC) has adopted a regulation, 2 Cal. Code of Regs. Section 18730, which contains the terms of a standard conflict of interest code which can be incorporated by reference, and which may be amended by the FPPC after public notice and hearings to conform to amendments in the Act;

WHEREAS, the District desires to comply with its statutory requirements under the Act and to provide a method to ensure that its Conflict of Interest Code is current and consistent with the prevailing provisions of the Act and the regulations of the FPPC; and

WHEREAS, the District has reviewed its Conflict of Interest Code as part of the 2026 biennial review and has determined that amendments are necessary to reflect changes in the District's organizational structure, position titles, and duties.

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

Section 1.

The terms of 2 Cal. Code of Regs. Section 18730, and any amendments to it duly adopted by the FPPC, are hereby incorporated herein by this reference and, along with the attached Appendix in which designated positions are identified and disclosure categories are set forth, shall constitute the District's Conflict of Interest Code. In the event of any inconsistency between the attached Appendix and the prevailing provisions of the Act and/or the applicable regulations of the FPPC, the Act and the FPPC regulations shall control.

Section 2.

Unless otherwise required to be filed directly with the FPPC, designated officials and employees shall file Statements of Economic Interest with the District which will then be made available to the public for inspection and reproduction. Upon receipt of the statements from the District's Board of Directors and General Managers, the Clerk of the District shall make and retain a copy and forward the original of said statements to the County Clerk of the County of San Bernardino. Statements for all other designated officials will be retained by the District Clerk.

Section 3.

The provisions of this Resolution shall supersede Resolution No. 2024-16 adopted by the District's Board of Directors on September 19, 2024, and shall take effect immediately upon its adoption.

APPROVED AND ADOPTED this 17th day of September, 2026.

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

____
Ron Clark, President, Board of Directors

ATTEST _________________________________
Clerk of the Board

<u>APPENDIX</u>

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<u>SECTION 100. Definitions.</u>

The definitions contained in the Political Reform Act of 1974, regulations of the Fair Political Practices Commission (2 Cal. Code of Regs. sections 18110, et seq.), and any amendments to the Act or regulations, are incorporated by reference into this Code.

<u>SECTION 200. Designated Employees, Directors, and Consultants.</u>

The persons holding positions listed in Exhibit "B" are designated employees, directors, and consultants. It has been determined that these persons make or participate in the making of decisions which may foreseeably have a material effect on economic interests.

<u>SECTION 300. Disclosure Categories.</u>

This Code does not establish any disclosure obligation for those designated employees who are also specified in Government Code Section 87200 if they are designated in this Code in that same capacity or if the geographical jurisdiction of this District is the same as or is wholly included within the jurisdiction in which those persons must report their economic interests pursuant to article 2 of chapter 7 of the Political Reform Act, Government Code Sections 87200, et seq.

In addition, this Code does not establish any disclosure obligation for any designated employees who are designated in a conflict of interest code for another agency, if all of the following apply:

A. The geographical jurisdiction of this District is the same as or is wholly included within the jurisdiction of the other agency;

B. The disclosure assigned in the code of the other agency is the same as that required under article 2 of chapter 7 of the Political Reform Act, Government Code Section 87200; and

C. The filing officer is the same for both agencies.

Such persons are covered by this Code for disqualification purposes only. With respect to all other designated employees, the disclosure categories set forth in Exhibit "A" specify which kinds of economic interests are reportable. Such a designated employee shall disclose in his or her statement of economic interests those economic interests he or she has which are of the kind described in the disclosure categories to which he or she is assigned in Exhibit "B." It has been determined that the economic interests set forth in a designated employee's disclosure categories are the kinds of economic interests which he or she foreseeably can affect materially through the conduct of his or her office.

SECTION 400. Statements of Economic Interests: Place of Filing.

A. **General.** The Code reviewing body shall instruct all designated employees within its Code to file statements of economic interests with the District or with the Code reviewing body, as provided by the Code reviewing body in the District's Code.

B. **Investment Managers.** All persons who manage public investments for the District must file their statements of economic interests directly with the Fair Political Practices Commission through its e-filing system.

SECTION 500. Statements of Economic Interests: Time of Filing.

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B. **Assuming Office Statements.** All persons assuming designated positions after the effective date of this Code shall file statements within 30 days after assuming the designated positions, or if subject to State Senate confirmation, 30 days after being nominated or appointed.

C. **Annual Statements.** All designated employees shall file statements no later than April 1.

D. **Leaving Office Statements.** All persons who leave designated positions shall file statements within 30 days after leaving office.

SECTION 550. Statements for Persons Who Resign Prior to Assuming Office.

A. Any person who resigns within 12 months of initial appointment, or within 30 days of the date of notice provided by the filing officer to file an assuming office statement, is not deemed to have assumed office or left office, provided he or she did not make or participate in the making of, or use his or her position to influence any decision and did not receive or become entitled to receive any form of payment as a result of his or her appointment. Such persons shall not file either an assuming or leaving office statement.

B. Any person who resigns a position within 30 days of the date of a notice from the filing officer shall do both of the following:

(1) File a written resignation with the appointing power; and

(2) File a written statement with the filing officer declaring under penalty of perjury that during the period between appointment and resignation he or she did not make, participate in the making, or use the position to influence any decision of the District or receive, or become entitled to receive, any form of payment by virtue of being appointed to the position.

SECTION 600. Contents of and Period Covered by Statements of Economic Interests.

A. **Contents of Initial Statements.** Initial statements shall disclose any reportable investments, interests in real property and business positions held on the effective date of the Code and income received during the 12 months prior to the effective date of the Code.

B. **Contents of Assuming Office Statements.** Assuming office statements shall disclose any reportable investments, interests in real property and business positions held on the date of assuming office or, if subject to State Senate confirmation or appointment, on the date of nomination, and income received during the 12 months prior to the date of assuming office or the date of being appointed or nominated, respectively.

C. **Contents of Annual Statements.** Annual statements shall disclose any reportable investments, interests in real property, income and business positions held or received during the previous calendar year provided, however, that the period covered by an employee's first annual statement shall begin on the effective date of the Code or the date of assuming office whichever is later, or for a board or commission member subject to Government Code Section 87302.6, the day after the closing date of the most recent statement filed by the member pursuant to 2 Cal. Code Regs. Section 18754.

D. **Contents of Leaving Office Statements.** Leaving office statements shall disclose reportable investments, interests in real property, income and business positions held or received during the period between the closing date of the last statement filed and the date of leaving office.

SECTION 700. Manner of Reporting.

Statements of economic interests shall be made on forms prescribed by the Fair Political Practices Commission and supplied by the District, and shall contain the following information:

A. **Investment and Real Property Disclosure.** When an investment or an interest in real property is required to be reported, the statement shall contain the following:

(1) A statement of the nature of the investment or interest;

(2) The name of the business entity in which each investment is held, and a general description of the business activity in which the business entity is engaged;

(3) The address or other precise location of the real property;

(4) A statement whether the fair market value of the investment or interest in real property equals or exceeds two thousand dollars ($2,000), exceeds ten thousand dollars ($10,000), exceeds one hundred thousand dollars ($100,000), or exceeds one million dollars ($1,000,000).

B. **Personal Income Disclosure.** When personal income is required to be reported, the statement shall contain:

(1) The name and address of each source of income aggregating five hundred dollars ($500) or more in value, or fifty dollars ($50) or more in value if the income was a gift, and a general description of the business activity, if any, of each source;

(2) A statement whether the aggregate value of income from each source, or in the case of a loan, the highest amount owed to each source, was one thousand dollars ($1,000) or less, greater than one thousand dollars ($1,000), greater than ten thousand dollars ($10,000), or greater than one hundred thousand dollars ($100,000);

(3) A description of the consideration, if any, for which the income was received;

(4) In the case of a gift, the name, address and business activity of the donor and any intermediary through which the gift was made; a description of the gift; the amount or value of the gift; and the date on which the gift was received;

(5) In the case of a loan, the annual interest rate and the security, if any, given for the loan and the term of the loan.

C. **Business Entity Income Disclosure.** When income of a business entity, including income of a sole proprietorship, is required to be reported, the statement shall contain:

(1) The name, address, and a general description of the business activity of the business entity;

(2) The name of every person from whom the business entity received payments if the filer's pro rata share of gross receipts from such person was equal to or greater than ten thousand dollars ($10,000).

D. **Business Position Disclosure.** When business positions are required to be reported, a designated employee shall list the name and address of each business entity in which he or she is a director, officer, partner, trustee, employee, or in which he or she holds any position of management, a description of the business activity in which the business entity is engaged, and the designated employee's position with the business entity.

E. **Acquisition or Disposal During Reporting Period.** In the case of an annual or leaving office statement, if an investment or an interest in real property was partially or wholly acquired or disposed of during the period covered by the statement, the statement shall contain the date of acquisition or disposal.

SECTION 800. Prohibition on Receipt of Honoraria.

No member of the District shall accept any honorarium from any source, if the member or employee would be required to report the receipt of income or gifts from that source on his or her statement of economic interests. This section shall not apply to any part-time member of the governing board of any public institution of higher education, unless the member is also an elected official. Subdivisions (a), (b), and (c) of Government Code Section 89501 shall apply to the prohibitions in this section. This section shall not limit or prohibit payments, advances, or reimbursements for travel and related lodging and subsistence authorized by Government Code

Section 89506.

SECTION 810. Prohibition on Receipt of Gifts in Excess of $630.

No member of the District shall accept gifts with a total value of more than $630 in a calendar year from any single source, if the member or employee would be required to report the receipt of income or gifts from that source on his or her statement of economic interests. This section shall not apply to any part-time member of the governing board of any public institution of higher education, unless the member is also an elected official. Subdivisions (e), (f), and (g) of Government Code Section 89503 shall apply to the prohibitions in this section.

SECTION 820. Loans to Public Officials.

A. No elected officer of the District shall, from the date of his or her election to office through the date that he or she vacates office, receive a personal loan from any officer, employee, member, or consultant of the District in which the elected officer holds office or over which the District has direction and control.

B. No public official who is exempt from the state civil service system pursuant to subdivisions (c), (d), (e), (f), and (g) of Section 4 of Article VII of the Constitution shall, while he or she holds office, receive a personal loan from any officer, employee, member, or consultant of the District in which the public official holds office or any state or local government agency over which the District has direction and control. This subdivision shall not apply to loans made to a public official whose duties are solely secretarial, clerical, or manual.

C. No elected officer of the District shall, from the date of his or her election to office through the date that he or she vacates office, receive a personal loan from any person who has a contract with the District or any state or local government agency or over which the District has direction and control. This subdivision shall not apply to loans made by banks or other financial institutions or to any indebtedness created as part of a retail installment or credit card transaction, if the loan is made or the indebtedness created in the lender's regular course of business on terms available to members of the public without regard to the elected officer's official status.

D. No public official who is exempt from the state civil service system pursuant to subdivisions (c), (d), (e), (f), and (g) of Section 4 of Article VII of the Constitution shall, while he or she holds office, receive a personal loan from any person who has a contract with the District or any state or local government agency over which the District has direction and control. This subdivision shall not apply to loans made by banks or other financial institutions or to any indebtedness created as part of a retail installment or credit card transaction, if the loan is made or the indebtedness created in the lender's regular course of business on terms available to members of the public without regard to the elected officer's official status. This subdivision shall not apply to loans made to a public official whose duties are solely secretarial, clerical, or manual.

E. This section shall not apply to the following:

(1) Loans made to the campaign committee of an elected officer or candidate for elective office.

(2) Loans made by a public official's spouse, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, or first cousin, or the spouse of any such persons, provided that the person making the loan is not acting as an agent or intermediary for any person not otherwise exempted under this section.

(3) Loans from a person which, in the aggregate, do not exceed five hundred dollars ($500) at any given time.

(4) Loans made, or offered in writing, before January 1, 1998.

<u>SECTION 830. Loan Terms.</u>

A. Except as set forth in subdivision B, no elected officer of the District shall, from the date of his or her election to office through the date he or she vacates office, receive a personal loan of five hundred dollars ($500) or more, except when the loan is in writing and clearly states the terms of the loan, including the parties to the loan agreement, date of the loan, amount of the loan, term of the loan, date or dates when payments shall be due on the loan and the amount of the payments, and the rate of interest paid on the loan.

B. This section shall not apply to the following types of loans:

(1) Loans made to the campaign committee of the elected officer.

(2) Loans made to the elected officer by his or her spouse, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, or first cousin, or the spouse of any such person, provided that the person making the loan is not acting as an agent or intermediary for any, person not otherwise exempted under this section.

(3) Loans made, or offered in writing, before January 1, 1998.

C. Nothing in this section shall exempt any person from any other provision of Title 9 of the Government Code.

SECTION 840. Personal Loans.

A. Except as set forth in subdivision B, a personal loan received by any designated employee shall become a gift to the designated employee for the purposes of this section in the following circumstances:

(1) If the loan has a defined date or dates for repayment, when the statute of limitations for filing an action for default has expired.

(2) If the loan has no defined date or dates for repayment, when one year has elapsed from the later of the following:

i. The date the loan was made.

ii. The date the last payment of one hundred dollars ($100) or more was made on the loan.

iii. The date upon which the debtor has made payments on the loan aggregating to less than two hundred fifty dollars ($250) during the previous 12 months.

B. This section shall not apply to the following types of loans:

(1) A loan made to the campaign committee of an elected officer or a candidate for elective office.

(2) A loan that would otherwise not be a gift as defined in this title.

(3) A loan that would otherwise be a gift as set forth under subdivision (A), but on which the creditor has taken reasonable action to collect the balance due.

(4) A loan that would otherwise be a gift as set forth under subdivision (A), but on which the creditor, based on reasonable business considerations, has not undertaken collection action. Except in a criminal action, a creditor who claims that a loan is not a gift on the basis of this paragraph has the burden of proving that the

decision for not taking collection action was based on reasonable business considerations.

(5) A loan made to a debtor who has filed for bankruptcy and the loan is ultimately discharged in bankruptcy.

C. Nothing in this section shall exempt any person from any other provisions of Title 9 of the Government Code.

SECTION 900. Disqualification.

No designated employee shall make, participate in making, or in any way attempt to use his or her official position to influence the making of any governmental decision which he or she knows or has reason to know will have a reasonably foreseeable material financial effect, distinguishable from its effect on the public generally, on the official or, a member of his or her immediate family or on:

A. Any business entity in which the designated employee has a direct or indirect investment worth two thousand dollars ($2,000) or more;

B. Any real property in which the designated employee has a direct or indirect interest worth two thousand dollars ($2,000) or more;

C. Any source of income, other than gifts and other than loans by a commercial lending institution in the regular course of business on terms available to the public without regard to official status, aggregating five hundred dollars ($500) or more in value provided to, received by or promised to the designated employee within 12 months prior to the time when the decision is made;

D. Any business entity in which the designated employee is a director, officer, partner, trustee, employee, or holds any position of management; or

E. Any donor of, or any intermediary or agent for a donor of, a gift or gifts aggregating $630 or more provided to, received by, or promised to the designated employee within 12 months prior to the time when the decision is made.

SECTION 930. Legally Required Participation.

No designated employee shall be prevented from making or participating in the making of any decision to the extent his or her participation is legally required for the decision to be made. The fact that the vote of a designated employee who is on a voting body is needed to break a tie does not make his or her participation legally required for purposes of this section.

SECTION 950. Disqualification of State Officers and Employees.

In addition to the general disqualification provisions of section 9, no state administrative official shall make, participate in making, or use his or her official position to influence any governmental decision directly relating to any contract where the state administrative official knows or has reason to know that any party to the contract is a person with whom the state administrative official, or any member of his or her immediate family has, within 12 months prior to the time when the official action is to be taken:

A. Engaged in a business transaction or transactions on terms not available to members of the public, regarding any investment or interest in real property; or

B. Engaged in a business transaction or transactions on terms not available to members of the public regarding the rendering of goods or services totaling in value one thousand dollars ($1,000) or more.

SECTION 1000. Disclosure of Disqualifying Interest.

When a designated employee determines that he or she should not make a governmental decision because he or she has a disqualifying interest in it, the determination not to act may be accompanied by disclosure of the disqualifying interest.

SECTION 1100. Assistance of the Commission and Counsel.

Any designated employee who is unsure of his or her duties under this Code may request assistance from the Fair Political Practices Commission pursuant to Government Code Section 83114 and 2 Cal. Code Regs. sections 18329 and 18329.5 or from the attorney for his or her District, provided that nothing in this section requires the attorney for the District to issue any formal or informal opinion.

SECTION 1200. Violations.

This Code has the force and effect of law. Designated employees violating any provision of this Code are subject to the administrative, criminal and civil sanctions provided in the Political Reform Act, Government Code Sections 81000-91014. In addition, a decision in relation to which a violation of the disqualification provisions of this Code or of Government Code Section 87100 or 87450 has occurred may be set aside as void pursuant to Government Code Section 91003.

A. Designated employees who are required to file statements of economic interests under any other agency's conflict of interest code, or under article 2 for a different jurisdiction, may expand their statement of economic interests to cover reportable interests in both jurisdictions, and file copies of this expanded statement with both entities in lieu of filing separate and distinct statements, provided that each copy of such expanded statement filed in place of an original is signed and verified by the designated employee as if it were an original. See Government Code Section 81004.

B. See Government Code Section 81010 and 2 Cal. Code of Regs. Section 18115 for the duties of filing officers and persons in agencies who make and retain copies of statements and forward the originals to the filing officer.

C. For the purpose of disclosure only (not disqualification), an interest in real property does not include the principal residence of the filer.

D. Investments and interests in real property which have a fair market value of less than $2,000 are not investments and interests in real property within the meaning of the Political Reform Act. However, investments or interests in real property of an individual include those held by the individual's spouse and dependent children as well as a pro rata share of any investment or interest in real property of any business entity or trust in which the individual, spouse and dependent children own, in the aggregate, a direct, indirect or beneficial interest of 10 percent or greater.

E. A designated employee's income includes his or her community property interest in the income of his or her spouse but does not include salary or reimbursement for expenses received from a state, local or federal government agency.

F. Income of a business entity is reportable if the direct, indirect or beneficial interest of the filer and the filer's spouse in the business entity aggregates a 10 percent or greater interest. In addition, the disclosure of persons who are clients or customers of a business entity is required only if the clients or customers are within one of the disclosure categories of the filer.

CONFLICT OF INTEREST AND DISCLOSURE CODE

Exhibit "A"

CATEGORY 1

Persons in this category shall disclose all interest in real property within the jurisdiction. Real property shall be deemed to be within the jurisdiction if the property or any part of it is located within or not more than two miles outside the boundaries of the jurisdiction or within two miles of any land owned or used by the District.

CATEGORY 2

Persons in this category shall disclose all investments and business positions.

The Political Reform Act defines investment as follows:

> "Investment" means any financial interest in or security issued by a business entity, including, but not limited to, common stock, preferred stock, rights, warrants, options, debt instruments, and any partnership or other ownership interest owned directly, indirectly, or beneficially by the public official, or other filer, or his or her immediate family, if the business entity or any parent, subsidiary, or otherwise related business entity has an interest in real property in the jurisdiction, or does business or plans to do business in the jurisdiction, or has done business within the jurisdiction at any time during the two years prior to the time any statement or other action is required under this title. An asset shall not be deemed an investment unless its fair market value equals or exceeds two thousand dollars ($2,000). The term "investment" does not include a time or demand deposit in a financial institution, shares in a credit union, any insurance policy, interest in a diversified mutual fund registered with the Securities and Exchange Commission under the Investment Company Act of 1940 or in a common trust fund created pursuant to Section 1564 of the Financial Code, interest in a government defined-benefit pension plan, or any bond or other debt instrument issued by any government or government agency. Investments of an individual includes a pro rata share of investments of any business entity, mutual fund, or trust in which the individual or immediate family owns, directly, indirectly, or beneficially, a 10-percent interest or greater.

According to the Political Reform Act, a business position is a position of director, officer, partner, trustee, employee, or any position of management in any organization or enterprise operated for profit, including but not limited to a proprietorship, partnership, firm, business trust, joint venture, syndicate, corporation or association.

CATEGORY 3

Persons in this category shall disclose all income as defined in Section 82030 of the Political Reform Act.

CATEGORY 4

Persons in this category shall disclose all business positions, investments in, or income (including gifts and loans) received from business entities that manufacture, provide or sell service and/or supplies of a type utilized by the District and associated with the job assignment of designated positions assigned to this disclosure category.

CATEGORY 5

Consultants who are not employed as full-time staff members of the District shall nonetheless be included as a designated employee and subject to the disclosure requirements herein. However, those consultants whose positions are marked with an asterisk (*) in Exhibit "B" of this Code, or any other consultants which may be hired, may not be required to fully comply with the disclosure requirements herein where the range of duties which they are hired to perform is limited in scope. Such determination shall be made in writing by the General Manager of the District and shall include a description of the consultant's duties and, based upon that description, a statement of the extent of the consultant's disclosure requirements, if any. This determination is a public record and shall be retained for public inspection in the same manner and location as this Code.

CONFLICT OF INTEREST AND DISCLOSURE CODE

Exhibit "B"

	DESIGNATED POSITIONS	DISCLOSURE CATEGORIES
1.	Director	1-4
2.	General Managers	1-4
3.	Consultant*	5
4.	Attorneys	5
5.	Auditor*	5
6.	Financial Support Contractor*	5

* Explanation is covered in Category 5 of Exhibit A.