



REGULAR BOARD MEETING
Thursday, April 3, 2025, at 6:00 PM

REMOTE ACCESSIBILITY

This meeting of the Board of Directors of the Helendale Community Services District is Open to the public both in-person at the District Office located at 26540 Vista Road, Suite C, Helendale, California. join remotely: www.zoom.com or Zoom Ap; click on "Join". Enter **Meeting ID 463 173 8547** and Passcode: **HCSD**. Use your computer audio or join by phone with the directions below. Phone-In Instructions: Call **1-669-900-6833**, enter **Meeting ID 463 173 8547**, Participant ID or press #, and enter Audio Password/Passcode: **872103**.

Call to Order - Pledge of Allegiance

1. Approval of Agenda

2. Public Participation

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

3. Consent Items

- a. Approval of Minutes: Board Meeting of March 6, 2025
- b. Bills Paid Report
- c. February Financial Report

4. Reports

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

Regular Business:

5. Discussion and Possible Action Regarding Approval of Directors' Expense Reports
6. Discussion and Possible Action Regarding Request from Burrtec for Inflation-Based increase and Other Related Fee Increases for Solid Waste Services
7. Discussion and Possible Action Regarding Approval of General Liability and Auto Insurance Policies for the Period of April 2025 through March 2026
8. Discussion and Possible Action Regarding Approval of the Worker's Compensation Policy for May 1, 2025 through April 30, 2026

Other Business

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

Closed Session

10. Public Employee Performance Evaluation
(Government Code Section 54957)
Title: General Manager

11. Conference with Labor Negotiator

(Government Code Section 54957)

Designated representative: Steven M. Kennedy, General Counsel

Unrepresented Employee: General Manager

12. Report of Closed Session Items

13. Adjournment

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



Helendale Community Services District

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

CONSENT ITEMS

- a. Approval of Minutes: Regular Board Meeting of March 6, 2025
- b. Bills Paid Report
- c. February Financial Report



Helendale Community Services District

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



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

Date: March 6, 2025
 Time: 6:00 PM
 Meeting called to order by: Vice President George Cardenas

Attendance

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

Staff Members Present

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

Consultants/Guests

Steven Kennedy, Legal Counsel (Zoom)
 Christopher Porter, First District Supervisor (Zoom)

Members of the public

There was one member of the public attending in person.

1. APPROVAL OF AGENDA

Discussion None

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

Second Director Guinn

Vote

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

2. PUBLIC PARTICIPATION

None

3. CONSENT ITEMS

- a. Approval of Minutes: Board Meeting for February 20, 2025

b. Bills Paid Report

Discussion None

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

Second Director DeVries

Vote

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

4. REPORTS

a. Directors' Reports

Director Guinn discussed SLA's golf course lights and the issue of dog attacks in the community. She attended the CERT mixer and also announced that Barstow Hospital is donating \$5,000 in supplies to CERT. She noted that she received feedback on the swap meet and said that people loved it. Director Guinn also attended the end of season party for basketball and was grateful for the donation Fratelli's made.

Director DeVries reported that she attended the CERT meeting and represented the District at the end of season party.

Director Rosenberg reported that he attended the CERT meeting. He also reported that the dog park is doing well, the lights are working and thanked the staff for installing them. President Clark presented a certificate of appreciation to the Board from San Bernardino County Registrar of Voters for the use of the Community Center as a polling place.

b. General Managers Report

The CERT mixer was held on Monday, March 3rd. Several speakers from the community were present.

The new park lights should be installed next week. Modifications to the mounting beams were necessary; and the old poles have been removed.

Water Report - Staff is working on the Electronic Annual Report, has completed all monthly inspections for February and recalibrated the chlorine analyzer at Wells 1 and 4. Staff attended an HDMWA class and dinner to earn CEUs. Staff is working on transitioning an old service truck into the District's chlorine truck, a new tank has been ordered and should be here next week. A missing hydrant on chaparral has been fixed, an irrigation leak at the park was repaired, oil changes on two service trucks were done and new brakes and rotors were installed on the chlorine truck. The meter replacement program, annual valve turning, and hydrant flushing is ongoing.

Program Report - basketball season just ended, there were a total of 130 participants. The district hosted the end of season party. Spring soccer registration is now open, the season starts on April 26th. Cleanup day is scheduled for April 5th, document shredding will be available, however, no HHW will be collected. The adult co-ed softball registration is now open, and games will begin once we have at least four teams. The first community yard sale was a success, there were over 20 vendors, selling new and old items and several

food trucks participated. There was a lot of foot traffic, and many items were donated to the thrift store afterwards. The next yard sale will be held on June 7th from 8 AM to noon. Concerts in the park are scheduled for May 10, June 14, July 12, August 9, September 13, and October 11. The District’s annual Earth Day event will be held on April 22. This event is not open to the public. Fourth, fifth and seventh grade students will attend and learn about a variety of environmental topics. Providence continues to offer a free monthly craft class to seniors on the second Tuesday of every month at 12:30 PM.

REGULAR BUSINESS

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

Discussion: None

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

Second: Director DeVries

Vote

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

6. Discussion Only Regarding Park Capital Improvement Plan Review (CIP)

Discussion: General Manager Cox went through the Park Capital Improvement Plan and discussed each item listed. The park CIP typically has more input from the Board as it is an external facing part of the District with direct interface with the public. Water and sewer are driven by operational necessity. Several items on the Park CIP were requested by the board. Staff requested input from the board regarding adding removing or changing items on the CIP.

For this fiscal year, several projects are planned, including the installation of electronic gates at the park entrance (\$20,000), a card lock system for unit B and C at the Community Center (\$5,000), a ride on lawnmower for the dog park (\$4,000), and a leaf and lawn vacuum (\$3,500). The bathroom unit has already been completed. Other projects include installing a solar parking lot lights at the community center (\$10,000) and Sports field lighting (\$158,000). Volunteers have completed the Pickleball court for unit D.

For fiscal year 2025, two items have been pulled from the capital improvement plan - the construction of a dirt bicycle track around and the addition of a driver's box for the RC truck. Several Projects are planned, including the construction of a DG path at the Community Center Memorial Grove (\$10,000); a concrete pad for dancing at the park (\$6,000); epoxy floors for the park bathrooms (\$6,000); a sewer line replacement at the Community Center; sewer line replacement at the Community Center (\$100,000); dog park west (\$50,000);

Community Center parking lot resurfacing (\$20,000); HVAC for Unit D (\$20,000); towable stadium seating (\$30,000); a new building which would house the senior center and basketball courts (\$2 million); solar parking lot lighting at the park (20,000); this project will be completed in house and was moved from grant only; additional playground equipment was moved to grant only (\$20,000); improvements to Unit D (\$65,000); if a new gym is built a concept to move the District offices to unit D was presented; asphalt parking lot at Community Center (\$330,000); solid surfacing at the playground (\$65,000); lighting for the baseball field (\$500,000), and new flooring at the community center (\$30,000).

Motion None

7. Discussion Only Regarding Victorville Water Rights Lease Agreement

Discussion: In 2022, a five-year contract was signed with Victorville, providing assurance to both Victorville Water and the District. Currently, we are in year three of the contract. Due to rampdowns, the water available is reducing. Mojave Water Agency is the only other source for replacement and makeup water. GM Cox presented a graph showing the District's free production allowance vs. water pumped. For years, the District has leased all carryover water to VV. The contract includes a provision allowing the District to retain 15% of the carryover, but this hold back is currently unnecessary. The contract term specifies a lease rate 10% less than the MWA rate, which is \$565/AF, making the lease rate \$508.50/AF. Leasing all carryover water results in \$305,608.50, with a budgeted lease revenue of \$300,000. Silver Lakes Association will need approximately 500 AF of water per year moving forward. It is suggested that they may want to contract with the District. Staff recommends establishing a contract within the next year.

Motion: None

OTHER BUSINESS

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

Neighborhood Watch

None

Break at 7:35

Board went into closed session at 7:45 pm

Closed Session

9. Conference with Real Property Negotiators

(Government Code Section 54956.8)

Properties: 27061 Helendale Road, Helendale, California

APN 0467-013-03 (Vacant Land)

District Negotiator: Kimberly Cox

Negotiating Parties: Silver Lakes Association

Under Negotiation: Well Transfer Agreement

10. Report out of Closed Session Item

Legal Counsel Kennedy reported that the Board met in closed session to discuss the item listed on the agenda, and no reportable action was taken.

11. Adjournment

President Clark adjourned the meeting at 8:12 pm.

Ron Clark, President

Cheryl Vermette, Clerk of the Board

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



Helendale Community Services District

Date: April 3, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Andrea Chavis, Customer Svc Lead
SUBJECT: Agenda item #3b
Bills Paid Report



Helendale Community Services District

DATE: April 3, 2025
 TO: Board of Directors
 FROM: Kimberly Cox, General Manager
 BY: Andrea Chavis, Customer Service Lead
 SUBJECT: Agenda item #3b
 Consent Items: Bills Paid and Presented for Approval

STAFF RECOMMENDATION

Updated Report Only. Receive and File.

STAFF REPORT:

Staff issued 67 checks and 26 EFT's totaling \$291,818.62

Total Cash Available	03/28/25	3/3/25
Cash	\$8,926,062.13	\$8,770,251.83
Checks/EFT's Issued	\$291,818.62	\$231,954.92

INVESTMENT REPORT:

The Investment Report shows the status of the District funds invested as of 2/28/2025.

	Interest Rate	Interest Income
CA CLASS*	4.4139%	\$143,294.94 Fiscal Year to date
CBB Trust US Treasury	4.90%	\$48,869.45 Est. Annual Income
CBB Trust	4.25%	\$52,030.27 Est. Annual Income
LAIF	4.35%	\$25,934.49 Quarters 1 & 2 FY 25

*Interest earned as of 3/28/25



Helendale CSD

Bills Paid and Presented for Approval

Transaction Detail

Issued Date Range: 03/04/2025 - 03/28/2025

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
Bank Account: 211102187 - CBB Checking					
03/04/2025	28583	Siemens Industry, Inc.	-9,335.46	Check	Accounts Payable
03/04/2025	28584	Aqua Metrics Sales Company	-29,002.31	Check	Accounts Payable
03/05/2025	28585	Void Check	0.00	Check	Accounts Payable
03/05/2025	28586	Starting Line Advisory	-5,581.52	Check	Accounts Payable
03/05/2025	28587	Sonic Systems, Inc	-2,151.60	Check	Accounts Payable
03/05/2025	28588	Silver Lakes Landscaping and Maintenance LLC	-6,665.00	Check	Accounts Payable
03/06/2025	28589	PATRICIA Z. GREENE	-127.83	Check	Utility Billing
03/06/2025	28590	A Door Company	-475.00	Check	Accounts Payable
03/06/2025	28591	Agri-Con Hydraulics	-1,895.74	Check	Accounts Payable
03/06/2025	28592	AVCOM Services Inc.	-80.00	Check	Accounts Payable
03/06/2025	28593	Beck Oil Inc	-3,072.03	Check	Accounts Payable
03/06/2025	28594	Burrtec Waste Industries Inc	-191.88	Check	Accounts Payable
03/06/2025	28595	Business Card	-4,901.35	Check	Accounts Payable
03/06/2025	28596	Cal Fire	-681.24	Check	Accounts Payable
03/06/2025	28597	County of San Bernardino	-120.00	Check	Accounts Payable
03/06/2025	28598	Diversified Glass Inc.	-1,607.00	Check	Accounts Payable
03/06/2025	28599	G.A. Osborne Pipe & Supply Inc.	-243.88	Check	Accounts Payable
03/06/2025	28600	Geo-Monitor, Inc.	-2,900.00	Check	Accounts Payable
03/06/2025	28601	Hartford Life	-347.32	Check	Accounts Payable
03/06/2025	28602	Infosend, Inc	-2,099.36	Check	Accounts Payable
03/06/2025	28603	Konica Minolta	-332.17	Check	Accounts Payable
03/06/2025	28604	Lowe's Inc.	-179.37	Check	Accounts Payable
03/06/2025	28605	Online Information Services, Inc	-9.36	Check	Accounts Payable
03/06/2025	28606	O'Reilly Auto Parts	-705.73	Check	Accounts Payable
03/06/2025	28607	Rebecca Gonzalez	-400.00	Check	Accounts Payable
03/06/2025	28608	San Bernardino County Fire Department	-379.00	Check	Accounts Payable
03/06/2025	28609	Sierra Analytical Labs, Inc	-107.50	Check	Accounts Payable
03/06/2025	28610	Silver Lakes Hardware	-26.65	Check	Accounts Payable
03/06/2025	28611	Silver Lakes Landscaping and Maintenance LLC	-68.07	Check	Accounts Payable
03/06/2025	28612	Stericycclle, Inc	-205.62	Check	Accounts Payable
03/06/2025	28613	Ultimate Internet Access, Inc	-821.32	Check	Accounts Payable
03/06/2025	28614	Underground Service Alert of Southern California	-41.45	Check	Accounts Payable
03/06/2025	28615	West End Material Supply	-161.28	Check	Accounts Payable
03/12/2025	28616	GREGORY DAHN	-404.46	Check	Utility Billing
03/12/2025	28617	Houston & Harris	-12,255.00	Check	Accounts Payable
03/12/2025	28618	KIMBERLY KENNELLY	-252.94	Check	Utility Billing
03/12/2025	28619	LORRAINE COLLINS	-324.22	Check	Utility Billing
03/12/2025	28620	SAMUEL B. NORRIS III	-49.89	Check	Utility Billing
03/12/2025	28621	UNITED WHOLESALE MORTGAGE LLC	-93.35	Check	Utility Billing
03/12/2025	28622	TOOTIE'S COMPANY INC.	-284.32	Check	Utility Billing
03/12/2025	28623	SUMMER FAVA	-326.16	Check	Utility Billing
03/12/2025	28624	DAVE RANDALL	-262.18	Check	Utility Billing
03/13/2025	28625	Aqua Metrics Sales Company	-9,156.33	Check	Accounts Payable
03/13/2025	28626	Burrtec Waste Industries Inc	-1,696.65	Check	Accounts Payable
03/13/2025	28627	Burrtec Waste Industries Inc	-1,102.19	Check	Accounts Payable
03/13/2025	28628	C Wells Pipeline Materials , Inc	-511.81	Check	Accounts Payable

Bank Transaction Report

Issued Date	Number	Description	Amount	Type	Module
03/13/2025	28629	Choice Builder	-909.76	Check	Accounts Payable
03/13/2025	28630	County of San Bernardino, Environmental Health Services	-619.00	Check	Accounts Payable
03/13/2025	28631	FNBO	-2,075.19	Check	Accounts Payable
03/13/2025	28632	Frontier Communications	-195.84	Check	Accounts Payable
03/13/2025	28633	Frontier Communications	-70.39	Check	Accounts Payable
03/13/2025	28634	Frontier Communications	-105.01	Check	Accounts Payable
03/13/2025	28635	Helendale Community Services District	-164.96	Check	Accounts Payable
03/13/2025	28636	Home Depot Credit Services	-991.68	Check	Accounts Payable
03/13/2025	28637	Sierra Analytical Labs, Inc	-1,447.00	Check	Accounts Payable
03/13/2025	28638	Steve A. Filarsky, Attorney at Law	-105.00	Check	Accounts Payable
03/20/2025	28639	SECC	-889.21	Check	Utility Billing
03/24/2025	28640	ACI Payments, Inc	-56.00	Check	Accounts Payable
03/24/2025	28641	AVCOM Services Inc.	-400.00	Check	Accounts Payable
03/24/2025	28642	Burrtec Waste Group, Inc	-9,319.74	Check	Accounts Payable
03/24/2025	28643	Burrtec Waste Group, Inc	-59,460.30	Check	Accounts Payable
03/24/2025	28644	County of San Bernardino, Solid Waste Mgmt. Div.	-1,116.51	Check	Accounts Payable
03/24/2025	28645	Frontier Communications	-82.24	Check	Accounts Payable
03/24/2025	28646	Frontier Communications	-135.05	Check	Accounts Payable
03/24/2025	28647	Sierra Analytical Labs, Inc	-307.50	Check	Accounts Payable
03/24/2025	28648	Verizon Wireless	-715.26	Check	Accounts Payable
03/24/2025	28649	Verizon Wireless	-136.45	Check	Accounts Payable
03/06/2025	EFT0005351	SCE ACH WWTP & Wells 3,4 & 1 Acct 700547354472	-17,938.27	EFT	General Ledger
03/08/2025	EFT0005361	To record CalPERS Health Premium	-20,434.11	EFT	General Ledger
03/10/2025	EFT0005362	CalPERS Classic Pmt PPE 9/22/24	-9,563.72	EFT	General Ledger
03/10/2025	EFT0005363	CalPERS PEPR A Pmt PPE 2-9-25	-2,627.19	EFT	General Ledger
03/13/2025	EFT0005364	SCE ACH 4-Plex Acct 700392338368	-223.22	EFT	General Ledger
03/13/2025	EFT0005365	ACH Water Shop SCE Acct 700453074415	-137.41	EFT	General Ledger
03/17/2025	EFT0005366	SW Gas Community Center 910000010177	-1,889.84	EFT	General Ledger
03/17/2025	EFT0005367	SW Gas ACH WWTP Acct # 910000010195	-250.14	EFT	General Ledger
03/17/2025	EFT0005368	SW Gas ACH 4-Plex Acct # 910000817466	-164.50	EFT	General Ledger
03/17/2025	EFT0005369	SW Gas Water Shop Acct # 910001037540	-11.00	EFT	General Ledger
03/04/2025	EFT0005371	To record Paymentech Fees Acct Ending 6621	-2,365.96	EFT	General Ledger
03/04/2025	EFT0005372	To record Paymentech CC Fees Acct Ending 9479	-567.78	EFT	General Ledger
03/04/2025	EFT0005373	To record Tasc Flex Claim Pmt PPE 2/23/25	-1,031.22	EFT	General Ledger
03/24/2025	EFT0005374	SCE Street Lighting Acct # 700013030275	-1,762.34	EFT	General Ledger
03/24/2025	EFT0005375	SCE ACH Park Wellheads Acct 700448234519	-410.67	EFT	General Ledger
03/27/2025	EFT0005376	SCE ACH Sod Farm Acct 700255337588	-958.74	EFT	General Ledger
03/10/2025	EFT0005377	To record Sales Tax Pmt # 2 - 1st Quarter	-1,937.94	EFT	General Ledger
03/14/2025	EFT0005381	CalPERS 457 Pmt PPE 3-9-25	-6,008.99	EFT	General Ledger
03/13/2025	EFT0005382	To record EVO Thrift Store CC Fees 23099	911.10	EFT Reversal	General Ledger
03/13/2025	EFT0005382	To record EVO Thrift Store CC Fees 23099	-911.10	EFT	General Ledger
03/14/2025	EFT0005387	To record Tasc Flex Claim Pmt PPE 3-9-25	-1,031.22	EFT	General Ledger
03/26/2025	EFT0005392	CalPERS Classic Pmt PPE 2-23-25	-9,563.72	EFT	General Ledger
03/26/2025	EFT0005393	CalPERS PEPR A Pmt PPE 2-23-25	-2,342.38	EFT	General Ledger
03/26/2025	EFT0005394	CalPERS Classic Pmt PPE 3-9-25	-9,634.55	EFT	General Ledger
03/26/2025	EFT0005395	CalPERS PEPR A Pmt PPE 3-9-25	-2,191.28	EFT	General Ledger
03/28/2025	EFT0005396	CalPERS Classic Pmt PPE 3-23-25	-9,634.55	EFT	General Ledger
03/28/2025	EFT0005397	CalPERS PEPR A Pmt PPE 3-23-25	-2,191.28	EFT	General Ledger
03/28/2025	EFT0005398	CalPERS 457 Pmt PPE 3-23-25	-6,008.99	EFT	General Ledger
Bank Account 211102187 Total: (95)					-291,818.64
Report Total: (95)					-291,818.64

Summary

Bank Account
[211102187 CBB Checking](#)

Count	Amount
95	-291,818.64
Report Total:	-291,818.64

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

Count	Amount
1	0.00
94	-291,818.64
Report Total:	-291,818.64

Transaction Type	Count	Amount
Check	67	-180,937.63
EFT	27	-111,792.11
EFT Reversal	1	911.10
Report Total:	95	-291,818.64

Flagstar Visa Statement 3/3/25

Acct #	Description	Charges	Charges	Charges	Charges	Charges	Charges	Charges	Totals
01-553000	Costco Operating Supplies	59.52	29.63						89.15
02-553000	Office Supplies / Printer / Propane Tank	59.52	29.63						89.15
03-553000	Thrift Store Operating Supplies	4.31	75.28	94.04	212.28	59.51	29.62		475.04
03-556800	Thrift Store Employee Incentive Gift Cards	590.00							590.00
05-553000	Park Operating Supplies	30.43	46.71						77.14
10-521600	Constant Contact	85.00							85.00
10-522510	Board Meeting Snacks	120.00	14.82						134.82
10-553000	Admin Operating Supplies	318.94	42.81	32.30	59.52	29.63			483.20
10-556800	Drinks A. Creason / V. Wooley Contest / S. Kreinop B'day	51.69							51.69
Due 3-1-25	Staff Key:	KC	AA	CC	CV	TM			2,075.19
									Total Due



Helendale Community Services District

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

February 2025 Financial Reporting



Preliminary Results – Subject to Change
(Unaudited)

Prepared by



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



Helendale CSD
Statement of Revenues & Expenses - Water
As of February 28, 2025

	February 2025	YTD Actual	Budget	67% of Budget	PYTD
1 Operating Revenues					
2 Meter Charges	\$ 136,981	\$ 1,088,031	\$ 1,600,864	68%	\$ 1,078,687
3 Water Sales	52,210	652,555	751,684	87%	569,080
4 Standby Charges	2,060	19,320	25,880	75%	27,098
5 Other Operating Revenue	13,976	138,946	101,887	136%	110,493
6 Total Operating Revenues	205,227	1,898,852	2,480,314	77%	1,785,358
7 Non-Operating Revenues					
8 Grant Revenue	-	-	-	0%	-
9 Miscellaneous Income (Expense)	-	-	-	0%	1,722
10 Total Non-Operating Revenues	-	-	-	0%	1,722
11 Total Revenues	205,227	1,898,852	2,480,314	77%	1,787,080
12 Expenses					
13 Salaries & Benefits					
14 Salaries	35,777	296,662	446,274	66%	271,767
15 Benefits	14,006	108,789	157,285	69%	96,048
16 Total Salaries & Benefits	49,783	405,451	603,559	67%	367,815
17 Transmission & Distribution					
18 Contractual Services	1,274	22,555	58,987	38%	39,882
19 Power	12,535	158,477	209,725	76%	148,890
20 Operations & Maintenance	4,245	73,960	158,000	47%	74,623
21 Rent/Lease Expense	800	8,120	11,600	70%	6,400
22 Permits & Fees	379	32,211	42,025	77%	36,659
23 Total Transmission & Distribution	19,233	295,323	480,337	61%	306,453
24 General & Administrative					
25 Utilities	440	3,689	3,906	94%	2,610
26 Office & Other Expenses	161	1,126	6,696	17%	304
27 Admin Allocation	57,008	456,065	684,098	67%	418,457
28 Total General & Administrative	57,609	460,880	694,700	66%	421,372
29 Debt Service	-	322,602	350,351	92%	322,602
30 Total Expenses	126,625	1,484,256	2,128,947	70%	1,418,242
31 Net Income (Loss) Before Other Items	78,603	414,595	351,367	118%	368,839
32 Sale or Lease of Water Rights	-	-	300,000	0%	19,938
33 Capital Expenses	(97,301)	(225,734)	(425,000)	53%	(245,268)
34 Net Income (Loss)	\$ (18,698)	\$ 188,862	\$ 226,367		\$ 143,509

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

Helendale CSD
Financial Statement Analysis
For the Month Ended February 28, 2025 – 67% of Fiscal Year

Fund 01-Water Revenues and Expenses

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

Line 3 Water Sales: Includes water consumption charges. YTD is trending over budget at 87% due to increased consumption.

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

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

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

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

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

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

Line 18 Contractual Services: Includes lab testing, engineering, geographic information system (GIS) support & other contract services. YTD is trending under budget at 38%.

Line 19 Power: Includes electricity usage for transmission & distribution. YTD is trending over budget at 76% in correlation with increased water demand.

Line 20 Operations & Maintenance: Includes operations & maintenance expenses, uniforms, vehicle maintenance and vehicle fuel. YTD can trend over/under budget due to need and the timing of services. YTD is trending under budget at 47% due to time of expenses.

Line 21 Rent/Lease Expense: Includes rental costs for the water shop and Bureau of Land Management (BLM) tank sites. YTD is trending over budget at 70% due to timing of BLM tank site billing.

Line 22 Permits & Fees: Includes all water permits, miscellaneous fees, and Watermaster fees. YTD can trend over/under budget due to the timing of permits and fee payments. YTD is trending over budget at 77% due to annual SWRCB fees paid in December.

Line 25 Utilities (G&A): Includes gas and telephone expenses. YTD is trending over budget at 94% due to higher than anticipated phone charges.

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

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

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

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

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

- \$12.3K – Well House Well 13
- \$1.4K – Electrical Well #3
- \$68.6K – AMI Meters
- \$75K – Water Rights
- \$19K – New Well Pipeline
- \$39.3K – Service Truck Purchase
- \$9.8K – Trailer Purchase



Helendale CSD
Statement of Revenues & Expenses - Sewer
As of February 28, 2025

	February 2025	YTD Actual	Budget	67% of Budget	PYTD
1 Operating Revenues					
2 Sewer Charges	\$ 158,309	\$ 1,260,614	\$ 1,892,130	67%	\$ 1,217,544
3 Standby Charges	736	15,875	24,317	65%	24,939
4 Other Fees & Charges	6,150	60,921	35,920	170%	46,714
5 Interfund Transfer In/(Out)	5,964	47,714	71,571	67%	28,067
6 Other Income/(Expense)	-	-	-	0%	77
7 Total Revenues	171,158	1,385,123	2,023,938	68%	1,317,340
8 Expenses					
9 Salaries & Benefits					
10 Salaries	28,876	244,539	383,982	64%	206,857
11 Benefits	11,994	94,084	127,147	74%	76,313
12 Total Salaries & Benefits	40,870	338,622	511,129	66%	283,171
13 Sewer Operations					
14 Contractual Services	15,010	52,882	117,475	45%	32,647
15 Power	9,329	86,031	133,350	65%	88,411
16 Operations & Maintenance	2,106	47,222	65,800	72%	65,492
17 Permits & Fees	-	36,251	43,300	84%	34,866
18 Total Sewer Operations	26,444	222,385	359,925	62%	221,416
19 General & Administrative					
20 Utilities	684	3,931	5,350	73%	3,702
21 Office & Other Expenses	1,464	9,028	21,460	42%	14,922
22 Admin Allocation	55,868	446,944	670,416	67%	410,088
23 Total General & Administrative	58,016	459,903	697,226	66%	428,712
24 Debt Service	-	51,061	102,123	50%	51,061
25 Total Expenses	125,330	1,071,971	1,670,403	64%	984,360
26 Net Income (Loss) Before Other Items	45,828	313,152	353,534	89%	332,980
27 Capital Expenses	(48,701)	(58,800)	(885,000)	7%	(25,614)
28 Net Income (Loss)	\$ (2,874)	\$ 254,352	\$ (531,466)		\$ 307,366

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

Fund 02-Sewer Revenues and Expenses

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

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

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

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

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

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

Line 11 Benefits: Includes employee insurance, PERS retirement, workers compensation, payroll taxes, and education & training. YTD is trending over budget at 74% due to higher group insurance costs for wastewater employees than anticipated in budget.

Line 14 Contractual Services: Includes lab testing, engineering, GIS support & other contractual services. YTD is trending under budget at 45% due to timing of GIS support expenses.

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

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

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

Line 20 Utilities (G&A): Includes gas, water, and telephone expenses. YTD is trending slightly ahead of budget at 73% due to higher than anticipated phone charges.

Line 21 Office & Other Expenses: Includes mileage/travel reimbursements, office supplies, water conservation program, and dues & subscriptions. These expenses are on an as-needed basis and can trend over/under budget. YTD is trending under budget at 42%.

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

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

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

- \$10K – New Filtrate Pumps, Electrical Panel & Sonic Meter
- \$39.4K – Service Truck Purchase
- \$9.3K – Wastewater Seimens Flow Meters



Helendale CSD
Statement of Revenues & Expenses - Recycling Center
As of February 28, 2025

	February 2025	YTD Actual	Budget	67% of Budget	PYTD
1 Operating Revenues					
2 Retail Sales	\$ 26,944	\$ 207,043	\$ 300,000	69%	\$ 186,762
3 Donations	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	-	0%	-
5 Miscellaneous Income (Expense)	-	-	-	0%	-
6 Total Revenues	26,944	207,043	300,000	69%	186,762
7 Expenses					
8 Salaries & Benefits					
9 Salaries	14,914	122,769	191,462	64%	111,062
10 Benefits	2,360	20,353	35,334	58%	18,515
11 Total Salaries & Benefits	17,274	143,122	226,796	63%	129,577
12 Recycling Center Operations					
13 Contractual Services	-	3,485	2,500	139%	15,706
14 Operations & Maintenance	440	6,895	9,750	71%	6,724
15 Total Recycling Center Operations	440	10,380	12,250	85%	22,430
16 General & Administrative					
17 Utilities	196	8,435	12,800	66%	8,672
18 Office & Other Expenses	843	5,999	9,000	67%	4,915
19 Total General & Administrative	1,039	14,434	21,800	66%	13,586
20 Total Expenses	18,754	167,936	260,846	64%	165,593
21 Net Income (Loss) Before Other Items	8,190	39,107	39,154	100%	21,169
22 Capital Expenses	-	-	-	-	-
23 Net Income (Loss)	\$ 8,190	\$ 39,107	\$ 39,154		\$ 21,169

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

Fund 03-Recycling Center Revenues and Expenses

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

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

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

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

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

Line 10 Benefits: Includes employee insurance, workers compensation, payroll taxes, and education & training. YTD is trending slightly under budget at 58%.

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

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

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

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

Line 21 Net Income: Net income in the Recycling Center is moved to Parks & Recreation Fund (Fund 5) at year-end during the audit through Board Discretionary Revenue.

Line 22 Capital Expenses: There is no activity YTD.



Helendale CSD
Statement of Revenues & Expenses - Property Rental
As of February 28, 2025

	February 2025	YTD Actual	Budget	67% of Budget	PYTD
1 Operating Revenues					
2 Property Rental Revenues	\$ 10,919	\$ 95,572	\$ 146,388	65%	\$ 86,985
3 Other Income	-	-	-	0%	230
4 Board Discretionary Revenue	-	-	-	0%	-
5 Total Revenues	10,919	95,572	146,388	65%	87,215
6 Expenses					
7 Contractual Services	-	-	10,000	0%	5,600
8 Utilities	1,363	11,404	17,203	66%	11,653
9 Operations & Maintenance	1,177	7,228	13,400	54%	7,995
10 Debt Service	-	26,544	53,088	50%	26,544
11 Capital Expenses	-	-	-	0%	-
12 Total Expenses	2,539	45,175	93,690	48%	51,791
13 Net Income (Loss)	\$ 8,380	\$ 50,396	\$ 52,698		\$ 35,424

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

Fund 04-Property Rental Revenues and Expenses

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

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

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

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

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

Line 9 Operations & Maintenance: Includes maintenance and other costs relating to the rental properties. YTD is trending below budget at 54%.

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

Line 11 Capital Expenses: There is no activity YTD.



Helendale CSD
Statement of Revenues & Expenses - Parks & Recreation
As of February 28, 2025

	February 2025	YTD Actual	Budget	67% of Budget	PYTD
1 Operating Revenues					
2 Program Fees	\$ 750	\$ 38,876	\$ 38,000	102%	\$ 45,574
3 Property Taxes	1,803	14,020	23,000	61%	13,684
4 Donations & Sponsorships	50	9,640	-	0%	17,164
5 Rental Income	1,465	15,552	24,075	65%	17,535
6 Developer Impact Fees	1,720	17,200	6,880	250%	12,040
7 Grants	-	-	-	0%	-
8 Interfund Transfer In/(Out)	(5,964)	(47,714)	(71,571)	67%	(28,067)
9 Board Discretionary Revenue	30,494	292,187	459,818	64%	292,903
10 Miscellaneous Income (Expense)	-	-	-	0%	35,569
11 Total Revenues	30,318	339,761	480,202	71%	406,403
12 Expenses					
13 Salaries & Benefits					
14 Salaries	3,143	18,191	32,200	56%	52,045
15 Benefits	240	1,747	3,960	44%	15,125
16 Total Salaries & Benefits	3,383	19,937	36,160	55%	67,170
17 Program Expense	659	39,977	75,765	53%	57,235
18 Contractual Services	6,665	61,976	103,775	60%	5,653
19 Utilities	4,184	38,446	69,588	55%	54,756
20 Operations & Maintenance	782	26,978	29,789	91%	40,996
21 Permits & Fees	1,165	1,165	1,733	67%	1,082
22 Grant Expense	-	2,744	-	0%	-
23 Other Expenses	-	-	900	0%	1,478
24 Total Expenses	16,837	191,224	317,709	60%	228,370
25 Net Income (Loss) Before Other Items	13,481	148,537	162,493	91%	178,032
26 Capital Expenses	(31,600)	(175,017)	(176,000)	99%	(346,573)
27 Net Income (Loss)	\$ (18,119)	\$ (26,480)	\$ (13,507)		\$ (168,540)

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

Fund 05-Parks & Recreation Revenues and Expenses

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

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

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

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

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

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

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

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

- Radio Tower Site Rent – \$14,138
- Property Taxes – \$7,440
- Solid Waste Franchise Fees – \$10,719
- Transfer Property Tax Revenue for Street Light Utilities – \$(1,803)

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

Line 14 Salaries: Includes part-time Parks and Recreation employees. YTD is trending under budget at 56%.

Line 15 Benefits: Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education & training. YTD is trending under budget at 44% due to less benefit expenses for part time employees.

Line 17 Program Expense: Includes supplies and expenses for the youth soccer league, park, community center, Farmer's Market, and other programs. YTD is trending under budget at 53%.

Line 18 Contractual Services: Includes software support and other contract services. These expenses are on an as-needed basis and can trend over/under budget. YTD is trending below budget at 60%.

Line 19 Utilities: Includes gas and electric for parks and the community center, along with telephone & electricity for street lighting. YTD is trending slightly under budget at 55%.

Line 20 Operations & Maintenance: Includes vehicle maintenance, small tools, vehicle fuel and building repair for the park and community center. YTD can trend over/under budget due to need and the timing of services. YTD is trending over budget at 91% due to several expenses:

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

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

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

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

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

- \$94.8K – Lighting for Baseball and sports fields
- \$16.4K – Park Lighting North
- \$63.6K – Solar Roof Project



Helendale CSD
Statement of Revenues & Expenses - Solid Waste Disposal
As of February 28, 2025

	February 2025	YTD Actual	Budget	67% of Budget	PYTD
1 Operating Revenues					
2 Charges for Services	\$ 59,721	\$ 474,798	\$ 708,761	67%	\$ 461,952
3 Assessments & Fees	6,578	140,968	245,096	58%	135,131
4 Other Charges	2,435	24,893	25,460	98%	24,851
5 Grant Revenue	-	67,672	-	0%	-
6 Board Discretionary Revenue	-	-	-	0%	-
7 Miscellaneous Income (Expense)	-	-	-	0%	-
8 Total Revenues	68,734	708,331	979,316	72%	621,934
9 Expenses					
10 Salaries & Benefits					
11 Salaries	3,973	33,279	51,584	65%	58,105
12 Benefits	2,257	14,442	20,312	71%	24,417
13 Total Salaries & Benefits	6,230	47,721	71,896	66%	82,522
14 Contractual Services	59,525	472,431	694,752	68%	392,106
15 Disposal Fees	13,142	109,867	173,000	64%	108,935
16 Operations & Maintenance	123	1,471	2,650	56%	2,274
17 Other Operating Expenses	84	3,156	5,090	62%	1,834
18 Admin Allocation	1,140	9,121	13,682	67%	8,369
19 Total Expenses	80,244	643,766	961,070	67%	596,040
20 Net Income (Loss) Before Other Items	(11,510)	64,565	18,246		25,893
21 Capital Expenses	-	(67,672)	-	0%	-
22 Net Income (Loss)	\$ (11,510)	\$ (3,107)	\$ 18,246		\$ 25,893

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

Fund 06-Solid Waste Disposal Revenues and Expenses

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

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

Line 4 Other Charges: Includes delinquent fees and penalties on delinquent taxes. YTD is trending over budget at 98% due to more delinquent fees, penalties, and recycling revenue than anticipated.

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

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

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

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

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

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

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

Line 16 Operations & Maintenance: Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD can trend over/under budget due to need and the timing of services. YTD is trending under budget at 56% due to less maintenance costs than anticipated.

Line 17 Other Operating Expenses: Includes rent for park storage, telephone, postage, event expenses, public outreach, printing, small tools, and bad debt expenses. YTD is trending under budget at 62%.

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

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



Helendale CSD
Statement of Revenues & Expenses - Administration
As of February 28, 2025

	February 2025	YTD Actual	Budget	67% of Budget	PYTD
1 Operating Revenues					
2 Tower Rent	\$ 14,138	\$ 129,805	\$ 198,909	65%	\$ 139,115
3 Property Taxes	7,440	91,134	125,742	72%	89,580
4 Solid Waste Billing & Fees	18,118	141,571	190,781	74%	132,142
5 Fees & Charges	4,291	27,297	28,500	96%	24,953
6 Investment income	23,767	226,267	80,000	283%	168,414
7 Other Income	-	5,704	200	2852%	1,837
8 Board Discretionary Revenue	(32,298)	(306,207)	(423,818)	72%	(306,587)
9 Total Revenues	35,458	315,571	200,314	158%	249,455
10 Expenses					
11 Salaries & Benefits					
12 Salaries	54,116	447,876	669,796	67%	451,448
13 Benefits	20,076	223,224	317,371	70%	201,465
14 Directors' Fees	1,050	14,872	47,500	31%	24,808
15 Total Salaries & Benefits	75,241	685,972	1,034,667	66%	680,139
16 Contractual Services	12,524	211,784	270,482	78%	208,561
17 Insurance	-	82,634	120,862	68%	70,807
18 Utilities	975	14,561	22,140	66%	14,904
19 Operations & Maintenance	123	2,417	5,150	47%	1,751
20 Permits & Fees	115	10,416	14,850	70%	16,676
21 Office & Other Expenses	7,052	53,032	96,860	55%	54,130
22 Election Expense	-	-	3,500	0%	-
23 Administrative Allocation	(114,016)	(912,131)	(1,368,196)	67%	(836,915)
24 Total Expenses	(17,986)	148,686	200,315	74%	210,053
25 Net Income (Loss) Before Capital	53,443	166,885	-		39,402
26 Capital Expenses	-	-	-	0%	(69,758)
27 Net Income (Loss) After Capital	\$ 53,443	\$ 166,885	\$ -		\$ (30,355)

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

Fund 10-Administrative Revenues and Expenses

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

Line 3 Property Taxes: Includes current & prior property tax and penalties. YTD can trend over/under budget due to the timing of property tax collections, with a majority being received in December and April. YTD is trending over budget at 72% due to timing of receipts.

Line 4 Solid Waste Billing & Fees: Includes franchise fees and billing for solid waste. YTD is trending over budget at 74% due to increased franchise fees.

Line 5 Fees & Charges: Includes credit card processing fees and other miscellaneous fees. YTD is trending over budget at 96% due to higher than anticipated credit card fees.

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

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

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

- Radio Tower Site Rent – \$14,138
- Property Taxes – \$7,440
- Solid Waste Franchise Fees – \$10,719

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

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

Line 14 Directors' Fees: Includes directors fees as well as directors training, seminars, and mileage expense. YTD is trending under budget at 29%.

Line 16 Contractual Services: Includes software support, legal services, and auditing & accounting services. YTD is trending over budget at 78% due to increased Insite transaction fees related to credit card processing transactions and annual software support renewals.

Line 17 Insurance: Includes both general liability and vehicle insurance expenses.

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

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

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

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

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

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

Line 26 Capital Expenses: There is no activity YTD.



Helendale Community Services District

DATE: April 3, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #5
Discussion and Possible Action Regarding Approval of Directors' Expense Reports

STAFF RECOMMENDATION

None.

STAFF REPORT

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

Fiscal Impact: As outlined on the attached Expense reports

Possible Motion: Approve Expense Reports as presented

Attachments: Spreadsheet of cumulative meetings
Director's Expense Reports

**BOARD COMPENSATION REPORT
ROLLING 12-MONTHS**

Name	Title	Type	4 2024	5 2024	6 2024	7 2024	8 2024	9 2024	10 2024	11 2024	12 2024	1 2025	2 2025	Mar-25	TOTAL
Clark	President	Compensated	5		4		2	3	5	4	4	2	2	3	34
		Non-Comp	0		0		0	0	0	1	0	0	0	0	0
Cardenas	Vice President	Compensated	4	2	1	1	2	2	3	2	2				19
		Non-Comp	2	1	1	4	2	4	3	2	2				
Guinn	Director	Compensated	10	3	7	6	7	2	3	6	4	2	3		53
		Non-Comp	4	2	6	2	0	1	1	2	1	3	1	1	
Rosenberg	Director	Compensated									2	7	2	2	13
		Non-Comp									0	0	0	0	0
DeVries	Director	Compensated									2		4		6
		Non-Comp									0		0	0	

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name: Ron Clark Pay Period Ending: _____

Date	Event	Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
1/16	Description of Public Benefit	Regular Board Mtg		\$		\$	Y		A
2/4	Description of Public Benefit	Meet with Kimberly Cox		\$		\$	Y	Y	B
2/6	Description of Public Benefit	Review Agenda		\$		\$	Y		A
2/13	Description of Public Benefit	Safety MTC		\$		\$	Y		C
3/4	Description of Public Benefit	Meet with Kimberly Cox		\$		\$	Y		C
	Description of Public Benefit	Review Agenda		\$		\$			
			Total Miles	\$	Total Lodging	\$	Total # of Compensable Meetings	Meeting Total	Total
				\$		\$		\$	\$

Signature: Ron Clark Date: 3/6/25

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



Helendale Community Services District

Date: April 3, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #6
Discussion and Possible Action Regarding Request from Burrtec for Inflation-Based Increase and Other Related Fee Increases for Solid Waste Services

STAFF RECOMMENDATION:

Per the contract with Burrtec the Board is to accept the request and provide direction to Staff related to the CPI based rate increase request and the Proposition 218 notification process.

STAFF REPORT:

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

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

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

With the creation of the Riverside, San Bernardino, Ontario market index, the CPI has been changed to the more applicable market and memorialized in a contract amendment dated June 17, 2021. The proposed rate increase is based upon the September average annual CPI and applies to the curbside pickup and the administrative fee for billing. The rate request is to be submitted by Burrtec each year no later than April 1 to allow time for the public noticing process to occur.

History of CPI Increases under the Burrtec Contract:

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

With the waiver granted by CalRecycle the community has been exempted from the encumbrances of SB1383 for the most part until 2028. Legacy cost for a software contract was included in last year’s proposal but has been eliminated for this rate year. Last year residential rates actually reduced from \$27.85 to either \$27.45 due to the elimination of SB1383 related costs. The Estimated cost of residential curbside trash service with the proposed rate increase of 2.61% is \$28.51. Staff is requesting that the Board consider an increase in green waste hauling services by \$0.02 for a total of \$0.40 monthly.

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

	Trash	Recycling Fee	Franchise Fee	Admin Billing Fee	Green Waste Fee	ESFR	Prop 218 Notification	Total	Last Year's Rate	Amount of Increase
S/F	\$ 20.62	\$ 1.71	\$ 2.81	\$ 2.95	\$ 0.40	\$ -	\$ 0.02	\$ 28.51	\$ 27.45	\$ 1.06
DUPLEX	\$ 41.24	\$ 3.42	\$ 5.62	\$ 5.90	\$ 0.80	\$ -	\$ 0.04	\$ 57.02	\$ 54.90	\$ 2.12
CONDO	\$ 20.62	\$ 1.71	\$ 2.81	\$ 2.95	\$ 0.40	\$ 7.10	\$ 0.02	\$ 35.61	\$ 34.55	\$ 1.06
X GREEN	\$ 9.17		\$ 1.02					\$ 10.19	\$ 9.93	\$ 0.26
X BLUE	\$ 1.80		\$ 0.20					\$ 2.00	\$ 1.94	\$ 0.06

RATE COMPONENTS:

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

RECYCLING COSTS:

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

RESIDENTIAL BINS:

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

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

COMMERCIAL SERVICE:

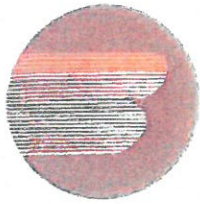
Commercial rates have increased modestly and vary significantly based upon type of service provided. Although the residential sector has a waiver from the SB1383 requirements, commercial customers do not. Restaurants are required to separate food waste into specific bins as well as recycle cardboard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

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

FISCAL IMPACT: As outlined in the staff report

Possible Motion: Accept Burrtec’s rate increase request and direct staff to prepare and circulate the Prop 218 notifications

ATTACHMENTS: Burrtec Annual Rate Request Notification
Exhibit A



BURRTEC

WASTE INDUSTRIES, INC.

"We'll Take Care Of It"

March 25, 2025

Ms. Kimberly Cox
Helendale Community Services District
26540 Vista Rd, Suite B
P.O. Box 359
Helendale, CA 92342

RE: 2025 Rate Review Report

Dear Ms. Cox:

Pursuant to the Agreement for Solid Waste Handling and Recycling Services, Burrtec respectfully requests a 2025 rate adjustment and submits the following rate review information.

This year's rate adjustment is comprised of the following factors:

- A collection service adjustment based on the Riverside-San Bernardino- Ontario 2024 average Consumer Price Index for All Urban Consumers of 2.61%.
- Estimated adjustments to trash, food and green waste tip fees are included. These tip fees will be updated before final rate presentation to the Board.
- Recycling rates were impacted this cycle due to further reductions in commodity market values over the prior year. The residential recycling processing cost factor, based upon commodity values and material processing costs, resulted in an increase of \$0.29 per month to \$1.71 per month.
- The residential food waste drop-off program was suspended February 29, 2024, in accordance with the CalRecycle SB 1383 approved waiver: Residential SB 1383 admin fees to cover regulatory requirements have been removed.
- Commercial Bin and Roll-Off compliance fees have been reduced to correspond with the SB 1383 approved waiver and are reflective of the MCR & MORE compliance initiatives still mandated by the State.

Enclosed please find the detailed rate review work sheets.

Thank you for the consideration.

Sincerely,

Michael Heftman
Vice President of Municipal Services

Cc: Bob Coon, Burrtec Waste Industries, Chief Financial Officer
Richard Nino, Burrtec Waste Industries, Vice President

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

Service Type	Residential Services		Commercial Services		Commercial Services Continued		Service Type	Proposed 2025/26 Rate	Current 2024/25 Rate	Proposed 2025/26 Rate	Service Type	Other Services		Current 2024/25 Rate	Proposed 2025/26 Rate
	Current 2024/25 Rate	Proposed 2025/26 Rate	Current 2024/25 Rate	Proposed 2025/26 Rate	Current 2024/25 Rate	Proposed 2025/26 Rate						Current 2024/25 Rate	Proposed 2025/26 Rate		
Residential & MF Service															
95-gallon barrel with paid disposal costs	\$ 27.08	\$ 28.11	1.5	\$ 110.19	\$ 110.94	1	95-gallon barrel-trash	Frequency	1	\$ 21.97	\$ 22.34	40 yard	\$ 260.80	\$ 267.62	\$ 267.62
95-gallon barrel w/o paid disposal costs	\$ 34.18	\$ 35.21	1.5	\$ 209.03	\$ 210.24	2	95-gallon barrel-trash	Frequency	2	\$ 55.52	\$ 56.59	20 yard	\$ 260.80	\$ 267.62	\$ 267.62
Extra 95-gallon trash barrel	\$ 9.93	\$ 10.19	1.5	\$ 308.00	\$ 309.68	3	95-gallon barrel-trash	Frequency	3	\$ 81.63	\$ 83.19	10 yard	\$ 260.80	\$ 267.62	\$ 267.62
65/95-gallon recy. 1st extra	N/C	N/C	2	\$ 143.09	\$ 144.00	1	Automated Recy 35g	Frequency	1	\$ 9.06	\$ 9.44	40 yard compactor	\$ 260.80	\$ 267.62	\$ 267.62
65/95-gallon recy. extra	\$ 1.94	\$ 2.00	2	\$ 274.99	\$ 276.51	2	Automated Recy 35g	Frequency	2	\$ 18.21	\$ 19.00	40 yard g/w	\$ 260.80	\$ 267.62	\$ 267.62
Extra pick-up on non-service day (barrels)	\$ 29.53	\$ 30.30	2	\$ 406.84	\$ 408.98	3	Automated Recy 35g	Frequency	3	\$ 27.37	\$ 28.54	40 yard tires	\$ 260.80	\$ 267.62	\$ 267.62
Extra pick-up on service day (barrels)	\$ 9.93	\$ 10.19	3	\$ 197.84	\$ 198.77	4	Automated Recy 35g	Frequency	4	\$ 36.52	\$ 38.10	Liner for Roll-Off	\$ 135.33	\$ 138.87	\$ 138.87
Green Waste Hauling	\$ 30.37	\$ 30.40	3	\$ 395.62	\$ 397.47	5	Automated Recy 35g	Frequency	5	\$ 45.67	\$ 47.64	Roll-Off drop-off Program for	\$ 186.90	\$ 191.78	\$ 191.78
Barrel Exchange (one exchange per year at no charge, does not apply to graffiti or damaged barrels)	\$ 87.16	\$ 89.43	3	\$ 593.50	\$ 596.27	6	Automated Recy 65g	Frequency	6	\$ 54.82	\$ 57.19	End Dump (rate per hour)	\$ 244.77	\$ 251.17	\$ 251.17
Barrel Replacement (gross damage)	N/A	\$ 39.23	3	\$ 791.30	\$ 794.98	1	Automated Recy 65g	Frequency	1	\$ 9.89	\$ 10.43	Wastewater Sludge Hauling	\$ 474.24	\$ 486.64	\$ 486.64
Barrel Roll out Service (excludes qualified participants; Residential Bulky Item Pick Up)	N/A	\$ 57.74	3	\$ 989.09	\$ 993.69	2	Automated Recy 65g	Frequency	2	\$ 19.78	\$ 20.86	Temporary Bins	\$ 141.07	\$ 144.76	\$ 144.76
Residential & MF with 2-4 units Trash Bin Service (with paid disposal costs)															
Size															
1.5	\$ 90.22	\$ 92.49	3	\$ 1,186.93	\$ 1,192.46	5	Automated Recy 65g	Frequency	5	\$ 49.43	\$ 52.13	Temporary Bins-Comm	\$ 141.07	\$ 144.76	\$ 144.76
1.5	\$ 180.36	\$ 184.91	3	\$ 194.44	\$ 203.06	6	Automated Recy 65g	Frequency	6	\$ 59.32	\$ 62.56	Dump & Return-Comm	\$ 146.50	\$ 150.18	\$ 150.18
1.5	\$ 270.59	\$ 277.39	3	\$ 281.69	\$ 290.10	1	Automated Recy 95g	Frequency	1	\$ 21.30	\$ 22.67	Temporary Bins-Resid w/paid disp.	\$ 153.60	\$ 157.28	\$ 157.28
1.5	\$ 116.34	\$ 119.28	2	\$ 125.87	\$ 133.52	2	Automated Recy 95g	Frequency	2	\$ 43.51	\$ 45.27	Dump & Return-Resid w/paid disp.	\$ 153.60	\$ 157.28	\$ 157.28
2	\$ 232.68	\$ 238.53	2	\$ 251.72	\$ 260.51	4	Automated Recy 95g	Frequency	4	\$ 55.16	\$ 58.58	Miscellaneous Bin Charges	\$ 9.93	\$ 10.19	\$ 10.19
2	\$ 348.99	\$ 357.76	2	\$ 377.56	\$ 388.03	5	Automated Recy 95g	Frequency	5	\$ 63.78	\$ 67.88	Locking container	\$ 49.14	\$ 50.43	\$ 50.43
3	\$ 157.08	\$ 161.03	3	\$ 172.00	\$ 183.03	6	Automated Recy 95g	Frequency	6	\$ 87.16	\$ 89.43	Container steam clean	\$ 59.09	\$ 60.63	\$ 60.63
3	\$ 314.16	\$ 322.07	3	\$ 344.00	\$ 365.07	3	Barrel Exchange (one exchange per year at no charge, does not apply to graffiti or damaged barrels)	Frequency	3	\$ 20.23	\$ 20.77	Pull-out service	\$ 57.60	\$ 59.11	\$ 59.11
3	\$ 471.23	\$ 483.09	3	\$ 516.00	\$ 549.10	4	Barrel Exchange (one exchange per year at no charge, does not apply to graffiti or damaged barrels)	Frequency	4	\$ 87.16	\$ 89.43	Extra pick-up	\$ 43.63	\$ 44.78	\$ 44.78
3	\$ 97.32	\$ 99.59	3	\$ 859.98	\$ 915.13	3	Barrel Replacement (lost or stolen)	Frequency	3	\$ 101.17	\$ 103.81	Recy contamination bins	\$ 685.58	\$ 703.50	\$ 703.50
1.5	\$ 187.48	\$ 192.01	3	\$ 1,031.97	\$ 1,098.16	6	Barrel Replacement (lost or stolen)	Frequency	6	\$ 112.06	\$ 114.99	Recy contamination barrels	\$ 505.16	\$ 518.37	\$ 518.37
1.5	\$ 277.69	\$ 284.49	3	\$ 1,377.80	\$ 1,422.84	3	Commercial Green Waste Bins & Barrels	Size	1	\$ 270.32	\$ 281.81	Concrete Washout	\$ 173.21	\$ 177.74	\$ 177.74
1.5	\$ 123.44	\$ 126.38	1	\$ 126.09	\$ 130.13	2	Bin Exchange (one exchange per year at no charge, does not apply to graffiti or damaged bins)	Size	2	\$ 525.58	\$ 549.28	Delivery	\$ 13.99	\$ 14.36	\$ 14.36
2	\$ 239.78	\$ 245.63	2	\$ 240.83	\$ 248.63	2	Bin Exchange (one exchange per year at no charge, does not apply to graffiti or damaged bins)	Size	2	\$ 780.82	\$ 816.71	Certificate of Destruction	\$ 140.99	\$ 144.68	\$ 144.68
3	\$ 356.09	\$ 364.88	1.5	\$ 355.70	\$ 367.26	2	Bin Exchange (one exchange per year at no charge, does not apply to graffiti or damaged bins)	Size	2	\$ 1,036.06	\$ 1,084.14	Taken to San Bernardino	\$ 140.99	\$ 144.68	\$ 144.68
3	\$ 164.18	\$ 168.13	1.5	\$ 229.66	\$ 237.17	2	Bin Exchange (one exchange per year at no charge, does not apply to graffiti or damaged bins)	Size	2	\$ 1,291.30	\$ 1,351.59	County Landfill (per ton)	\$ 140.99	\$ 144.68	\$ 144.68
3	\$ 321.25	\$ 329.17	3	\$ 459.24	\$ 474.27	4	Bin Exchange (one exchange per year at no charge, does not apply to graffiti or damaged bins)	Size	4	\$ 1,546.54	\$ 1,619.03				
3	\$ 478.33	\$ 490.19	3	\$ 688.93	\$ 711.47	5	Bin Exchange (one exchange per year at no charge, does not apply to graffiti or damaged bins)	Size	5	\$ 1,747.79	\$ 1,834.48				
3	\$ 101.17	\$ 103.81	3	\$ 918.54	\$ 948.58	6	Bin Exchange (one exchange per year at no charge, does not apply to graffiti or damaged bins)	Size	6	\$ 2,035.54	\$ 2,139.03				
Bin Exchange (one exchange per year at no charge, does not apply to graffiti or damaged bins)	\$ 101.17	\$ 103.81	3	\$ 1,377.80	\$ 1,422.84	3	Commercial Food Waste Bins & Barrels	Size	3	\$ 59.19	\$ 62.56				
Bin Replacement + actual cost of bin lost or stolen	\$ 112.06	\$ 114.99	3	\$ 57.57	\$ 59.19	1	Commercial Food Waste Bins & Barrels	Size	1	\$ 270.32	\$ 281.81				
Permanent (Trash) + Disposal/Processing	\$ 266.08	\$ 270.68	3	\$ 92.60	\$ 95.28	2	Commercial Food Waste Bins & Barrels	Size	2	\$ 525.58	\$ 549.28				
40 yard	\$ 266.08	\$ 270.68	3	\$ 131.39	\$ 137.39	2	Commercial Food Waste Bins & Barrels	Size	2	\$ 780.82	\$ 816.71				
20 yard	\$ 266.08	\$ 270.68	3	\$ 127.68	\$ 133.39	2	Commercial Food Waste Bins & Barrels	Size	2	\$ 1,036.06	\$ 1,084.14				
10 yard	\$ 266.08	\$ 270.68	3	\$ 162.71	\$ 167.44	2	Commercial Food Waste Bins & Barrels	Size	2	\$ 1,291.30	\$ 1,351.59				
40 yard compactor	\$ 266.08	\$ 270.68	3	\$ 197.76	\$ 203.54	2	Commercial Food Waste Bins & Barrels	Size	2	\$ 1,546.54	\$ 1,619.03				
Dry Run (Relocate)	\$ 93.84	\$ 96.30	3	\$ 232.81	\$ 239.63	2	Commercial Food Waste Bins & Barrels	Size	2	\$ 1,747.79	\$ 1,834.48				
Rental Fee (per day)	\$ 31.77	\$ 32.60	3	\$ 63.16	\$ 65.03	1	Commercial Food Waste Bins & Barrels	Size	1	\$ 270.32	\$ 281.81				
Disposal (per ton)	\$ 88.32	\$ 88.32	3	\$ 103.70	\$ 106.87	2	Commercial Food Waste Bins & Barrels	Size	2	\$ 525.58	\$ 549.28				
Temporary Roll-Offs (Trash)	\$ 676.01	\$ 680.61	3	\$ 144.29	\$ 148.73	3	Commercial Food Waste Bins & Barrels	Size	3	\$ 780.82	\$ 816.71				
40 yard	\$ 949.30	\$ 953.90	3	\$ 184.81	\$ 190.57	4	Commercial Food Waste Bins & Barrels	Size	4	\$ 1,036.06	\$ 1,084.14				
20 yard	\$ 949.30	\$ 953.90	3	\$ 225.37	\$ 232.40	5	Commercial Food Waste Bins & Barrels	Size	5	\$ 1,291.30	\$ 1,351.59				
10 yard	\$ 93.84	\$ 96.30	3	\$ 265.91	\$ 274.23	6	Commercial Food Waste Bins & Barrels	Size	6	\$ 1,546.54	\$ 1,619.03				
Dry Run (Relocate)	\$ 88.32	\$ 88.32	3	\$ 68.66	\$ 70.79	1	Commercial Food Waste Bins & Barrels	Size	1	\$ 270.32	\$ 281.81				
Disposal (per ton)	\$ 88.32	\$ 88.32	3	\$ 68.66	\$ 70.79	1	Commercial Food Waste Bins & Barrels	Size	1	\$ 525.58	\$ 549.28				



Helendale Community Services District

Date: April 3, 2025
 TO: Board of Directors
 FROM: Kimberly Cox, General Manager
 SUBJECT: Agenda item #7
 Discussion and Possible Action Regarding Approval of General Liability and Auto Insurance Policies for the Period of April 2025 through March 2026

STAFF RECOMMENDATION:

Staff recommends approval of this item.

STAFF REPORT:

Following is a breakdown of the costs from JPRIMA since 2021. In 2021, the policy was for three quarters and for 2022 through current the premiums listed are for a full year. JPRIMA bills from April of one year through March of the next year which is a quarter off from the Fiscal Year calendar. Staff is requesting that the Board approve the policy for April 2024 through March 2025 to be paid on a quarterly basis.

JPRIMA General Liability and Auto Coverage

	2021	2022	2023	2024	2025
Q4		\$ 22,912	\$ 23,893	\$ 27,389	\$ 29,239
Q1	\$ 28,578	\$ 22,912	\$ 23,893	\$ 27,389	\$ 29,239
Q2	\$ 28,578	\$ 22,912	\$ 23,893	\$ 27,389	\$ 29,239
Q3	\$ 28,578	\$ 22,912	\$ 23,893	\$ 27,389	\$ 29,239
Sub Total	\$ 85,734	\$ 91,647	\$ 95,570	\$ 109,554	\$ 116,956
Admin Charge	\$ 8,573	\$ 9,164	\$ 9,557	\$ 11,055	\$ 11,794
	\$ 94,307	\$ 100,811	\$ 105,127	\$ 120,609	\$ 128,750

For the upcoming year, the premium has increase by 6.5% compared to 14.5% last renewal and 8% in the previous two years. The typically rate increase for Allied this renewal period was 9.5%, however, due to the District’s excellent record, they were able to provide the policy with a 3% reduction. The Broker from Allied will be available virtually during the meeting to explain the climate of insurance coverage in the state.

BACKGROUND:

Five years ago Staff recommended a change from SDRMA to JPRIMA based upon the extraordinary losses that SDRMA paid out which resulted in a precipitous increase in insurance coverage. District staff received a quote from JPRIMA that showed substantial savings over SDRMA. The Board

concurrent with the cost savings and the District departed a long-standing relationship with SDRMA. Three years ago the District requested a quote from SDRMA for cost comparison purposes, but SDRMA opted not to respond because they felt they couldn't compete with the coverage the District was currently receiving from JPRIMA. The primary coverages available to a special district like ours is JPRIMA through the CalMutual association; the ACWA JPIA; and SDRMA. SDRMA provided insurance coverage for the Paradise CSD which sustained massive destruction a few years ago due to wild fires. After that SDRMA has seen significant increases. Staff will continue to monitor the cost of insurance and provide better options for the Board as they may arise.

FISCAL IMPACT: \$128,750 paid out of Fund 10

POSSIBLE MOTION: Approve General Liability and Auto Insurance Coverage for the period of April 2025 to March 2026

ATTACHMENTS: Premium Summary



**CALIFORNIA ASSOCIATION OF MUTUAL WATER COMPANIES
JOINT POWERS RISK AND INSURANCE MANAGEMENT AUTHORITY (JPRIMA)
PACKAGE/AUTO/EXCESS**

COVERAGE PROPOSAL FOR:

Helendale Community Services District

COVERAGE PERIOD:

4/1/2025 - 4/1/2026

PRESENTED BY:

Allied Community Insurance Services

PROGRAM MANAGER

Allied Public Risk, LLC
CA DBA: Allied Community Insurance Services, LLC
CA License No. 0L01269
National Producer No. 17536322
www.alliedpublicrisk.com
(858) 866-8966

PREMIUM SUMMARY

NOTE: This proposal is prepared from information supplied to us on the application submitted by you or your insurance broker. It may or may not contain all terms requested on the application. Please review carefully and let us know if any additional information is required. In addition, this proposal may contain unintentional errors or omissions. We encourage you to bring them to our attention for review. This proposal does not amend, or otherwise affect or alter, the provisions of coverage provided. This proposal does not guarantee coverage for specific claims or losses under the policy. The availability of coverage depends on the JPRIMA Memorandum of Coverage (MOC) and is subject to its terms and conditions, the facts surrounding any potential claims, and relevant legal requirements. A specimen MOC is available for your review, as is the JPRIMA Member Agreement. Enrollment in the JPRIMA requires execution of the JPRIMA Member Agreement as well as membership in the California Association of Mutual Water Companies (Cal Mutuals).

SECTION	COVERAGE		PREMIUM
1	PROPERTY (Including Equipment Breakdown, if granted)	\$	19,566.00
2	INLAND MARINE	\$	2,468.00
3	COMMERCIAL CRIME (Including Faithful Performance, if granted)	\$	1,423.00
4	COMMERCIAL GENERAL LIABILITY	\$	43,427.00
5	PUBLIC OFFICIALS & MANAGEMENT LIABILITY (Including Wrongful Acts, Employment Practices, or Employee Benefits, if granted)	\$	8,770.00
6	BUSINESS AUTO	\$	20,186.00
7	COMMERCIAL EXCESS LIABILITY (Including Commercial General Liability, Wrongful Acts, Employment Practices, Employee Benefits, Business Auto, and Employers Liability, if granted)	\$	21,117.00
	MEMBER CONTRIBUTION (excludes state-imposed taxes, surcharges, and fees)	\$	116,957.00
	JPRIMA ADMINISTRATION FEES	\$	11,794.00
	TOTAL AMOUNT DUE*	\$	128,751.00

*Payment is due within 30 days of the effective date.

NOTES:

The JPRIMA MOC has a common anniversary date of April 1.

The Member's FEIN number is required in order to bind coverage.

Terrorism Coverage is automatically included for Property, General Liability and Excess in most regions of CA.

MEMBER: Helendale Community Services District
EFFECTIVE DATE: 4/1/2025

DISCLAIMER: Actual coverage is subject to the language of the policies as issued. Your issued policy may contain limits, exclusions, and limitations that are not detailed in this proposal.



Helendale Community Services District

Date: April 3, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #8
Discussion and Possible Action Regarding Approval of Worker's Compensation Policy for May 1, 2025 through April 30, 2026

STAFF RECOMMENDATION:

Staff recommends approval of this item.

STAFF REPORT:

In 2020, the Board approved the transition from SDRMA to Cal Mutual's JPA insurance carrier that represented a substantial savings for the District at that time.

Zenith, the new worker's compensation carrier is regulated by the Workers Compensation Insurance Bureau (WCIRB) and as such is required to perform audits of its clients. The driver for workers compensation costs are District payroll, employee classification and claims history/rating. The classification each employee is assigned is defined by WCIRB. Carriers are subject to audits by the WCIRB to ensure they are classifying employees correctly. Each year after the audit an additional charge or a rebate is issued to the District.

The District's safety record has kept our net rates stable. When we transitioned from SDRMA to Zenith we had a rating of 1.25 for our Experience Modification (ExMod), which is a rating based upon our safety record. Currently the District's rating from the State-wide Workers Compensation Insurance Rating Bureau (WCIRB) is 79%. The accident rating has a direct correlation to the District's rates. This very favorable experience modification is a testament to focus placed on safety and the attention to safe work practices on the part of our employees. According to the insurer, our loss record has been exemplary thereby keeping our rates as low as possible.

The chart below provides costs by year:

Premium are listed below:

7/1/20 – 5/1/21	\$23,183
5/1/21 – 5/1/22	\$33,498
5/1/22 – 5/1/23	\$31,848
5/1/23-5/1/24	\$29,447
5/1/24-5/1/25	\$23,125 – Audit not yet completed
5/1/25-5/1/26	\$24,078 – Pre-audit amount

While the premium amount is below the General Manager's signing authority, during the course of the year, Zenith will perform an audit of the District's payroll which typically results in a minor mid-year upward adjustment in the rates. This has the potential to increase the premium above the approved signing authority. Staff is requesting that the Board approve a maximum of \$27,000 to cover any potential provider adjustments due to the audit.

FISCAL IMPACT: \$27,000

POSSIBLE MOTION: Approve a maximum amount of \$27,000 for Worker's Compensation costs from May 1, 2025, through April 30, 2026.

ATTACHMENTS: Zenith Proposal
WCIRB Experience Rating Form



A FAIRFAX Company

Renewal Proposal of # Z137599604

Date: 03/17/2025

HELENDALE COMMUNITY SERVICES DISTRICT
26540 VISTA RD
HELENDALE CA 92342

George Pappas

ALLIED COMMUNITY INSURANCE SERVICES LLC
Prod Cd: 093499A 20.0
(717) 657-9671
11452 EL CAMINO REAL
SUITE 250
SAN DIEGO CA 92130

Workers' Compensation Proposal

Policy Period: 05/01/2025 at 12:01 a.m. to
05/01/2026 at 12:01 a.m.
Employer's Liability Limits: 1,000,000/1,000,000/1,000,000
Group Membership: WATER INDUSTRY GROUP >= \$9,200

Estimated Payroll : \$1,524,673
Total Estimated Premium (without fees): \$22,923
Total State Fees & Assessments: \$1,155
Total Estimated Premium Incl Charges: \$24,078

Selected Payment Plan

Selected Payment Option: Installment Plan
Billing Type: Direct Bill
Frequency: Monthly
Deposit Premium: \$5,730 / 25%
State Fees & Assessments: \$289
Total Due Up Front: \$6,019

Zenith Insurance Company and its wholly owned subsidiary ZNAT Insurance Company (together, "Zenith") offer flexible payment options and there is never a charge for installments.

You will be billed directly by Zenith Insurance Company.

The remaining amount due will be paid in 2 installments of \$9,030.

Dividend Plan for WATER INDUSTRY GROUP >= \$9,200

This proposal is based on the employer's membership in the WATER INDUSTRY GROUP >= \$9,200, and if accepted, will make the insured member eligible for future dividends which may be declared by the Zenith Insurance Company Board of Directors. Under California workers' compensation insurance, a dividend is a refund to the policyholder that represents a portion of the premium that the insurer did not need to pay claims or meet expenses.

Under California law it is unlawful for an insurer to promise the future payment of dividends under an unexpired workers' compensation policy or to misrepresent the conditions for dividend payment. Dividends are payable only pursuant to conditions determined by the Board of Directors or other governing board of the Zenith Insurance Company following policy expiration. Forfeiture of a right to, reduction in the amount of, or delay in the payment of a policyholder's dividend due to the policyholder's failure to accept renewal of the policy or subsequent policies issued by the same insurer is illegal and constitutes an unfair practice.

It is a misdemeanor for any insurer or officer or agent thereof, or any Insurance broker or solicitor, to promise the payment of future workers' compensation dividends. Past dividend performance is no guarantee of an insurer's future dividend performance.

Proposal # Z137599604
HELENDALE COMMUNITY SERVICES DISTRICT
Page 1 of 5

This proposal is good until 05/01/2025 at 12:01 a.m. and is subject to the terms and conditions of the policy for which this proposal is given, including any special conditions and/or exclusions that may apply. This proposal does not constitute an insurance policy.

- * This proposal is based on information given to us. Please verify the information contained in this proposal and read the Proposal Disclaimer carefully.
- * This proposal was issued by: Zenith Insurance Company, 3 Park Pl - Ste 200, Dublin, CA 94568 Phone: (925) 416-5388
Underwriter: Kathleen Brandao

California Premium Calculation Zenith Insurance Company

STATE COVERAGE									
State	From	Through	Class Code	Description	No. of Emp FT/PT	Est. Payroll	Manual Rate	Est. Manual Premium	Est Net Rate*
CA	05/01/25	05/01/26	7520-0	WATER COMPANIES--ALL EMPLOYEES--INCLUDING CONSTRUCTION OR EXTENSION OF LINES.	5/0	410,803	3.85	15,816	2.04
CA	05/01/25	05/01/26	7580-0	SANITARY OR SANITATION DISTRICTS OPERATION--ALL EMPLOYEES.	4/0	302,113	3.95	11,933	2.09
CA	05/01/25	05/01/26	8742-0	SALESPERSONS--OUTSIDE.	0/0	0	0.64	0	0.34
CA	05/01/25	05/01/26	8810-0	CLERICAL OFFICE EMPLOYEES--N.O.C.	4/0	244,884	0.45	1,102	0.24
CA	05/01/25	05/01/26	9410-0	MUNICIPAL, STATE OR OTHER PUBLIC AGENCY EMPLOYEES--NOT ENGAGED IN MANUAL LABOR,DIRECT SUPERVISION OF CONSTRUCTION OR ERECTION WORK -- N.O.C.	15/0	513,173	1.89	9,699	1.00
CA	05/01/25	05/01/26	9420-0	MUNICIPAL, STATE OR OTHER PUBLIC AGENCY EMPLOYEES--ALL OTHER EMPLOYEES--INCLUDING LABORERS, MECHANICS AND STOREKEEPERS--N.O.C.	3/0	53,700	8.86	4,758	4.69

*Est. Net Rate is the manual rate modified by an experience modification factor (if applicable) and other adjustments.

California Adjustments and Calculation Details

05/01/25 to 05/01/26

State Manual Premium			\$43,308
Modified Premium		(79.00%)	\$-9,095
Employers Liability Limits 1,000,000 Per Accident 1,000,000 Per Disease 1,000,000 Policy Limit		(.00%)	\$0
Risk Adjustment		(-33.00%)	\$-11,290
State Regulatory Assessment		.046279	\$1,061
Ciga Charges		0	\$0
State Regulatory Fraud Assessment		.004096	\$94
Total State Assessments			\$1,155
Total Estimated Policy Premium & Fees			\$24,078

Proposal # Z137599604
HELENDALE COMMUNITY SERVICES DISTRICT
Page 3 of 5

Notices and Disclaimers

PROPOSAL DISCLAIMER: *This proposal is subject to the information provided by you and/or the insurance agent, verification of this information and the applicable rates and underwriting guidelines applicable at the time. All proposals are for illustration purposes only; the actual premiums and coverage will be based on certain underwriting criteria, manuals, rates, rating plans and classifications. We reserve the right to change our manuals and apply the changes to the policy if authorized by law or a governmental agency regulating this insurance. The premium calculation details shown are estimates. The final premium will be determined after the policy ends by using the actual, not the estimated, premium basis and the proper classifications and rates that lawfully apply to the business and work covered by the policy. The final premium may also be affected by certain state legislative and/or regulatory changes. If the final premium is more than the premium you paid to us, you must pay us the balance. If the final premium is less, we will refund the balance to you. The final premium will not be less than the highest minimum premium for the classifications covered by this policy. You may be subject to a cancellation penalty in the event you cancel the policy prior to the policy expiration date. In the event any provision of this proposal and any provision of the policy, including endorsements, if any, are inconsistent or conflicting, the inconsistent or conflicting provision of the policy shall control.*

POLICYHOLDER DISCLOSURE NOTICE OF TERRORISM INSURANCE COVERAGE: *Coverage for acts of terrorism is included in the proposal. You are hereby notified that under the Terrorism Risk Insurance Act, as amended in 2015, the definition of act of terrorism has changed. As defined in Section 102(1) of the Act: The term "act of terrorism" means any act or acts that are certified by the Secretary of the Treasury - in consultation with the Secretary of Homeland Security, and the Attorney General of the United States - to be an act of terrorism; to be a violent act or an act that is dangerous to human life, property, or infrastructure; to have resulted in damage within the United States, or outside the United States in the case of certain air carriers or vessels or the premises of a United States mission; and to have been committed by an individual or individuals as part of an effort to coerce the civilian population of the United States or to influence the policy or affect the conduct of the United States Government by coercion. Under the coverage, any losses resulting from certified acts of terrorism may be partially reimbursed by the United States Government under a formula established by the Terrorism Risk Insurance Act, as amended. However, your policy may contain other exclusions which might affect your coverage, such as an exclusion for nuclear events. Under the formula, the United States Government generally reimburses 85% through 2015; 84% beginning on January 1, 2016; 83% beginning on January 1, 2017; 82% beginning on January 1, 2018; 81% beginning on January 1, 2019, and 80% beginning on January 1, 2020 of covered terrorism losses exceeding the statutorily established deductible paid by the insurance company providing the coverage. The Terrorism Risk Insurance Act, as amended, contains a \$100 billion cap that limits United States government reimbursement as well as insurers' liability for losses resulting from certified acts of terrorism when the amount of such losses exceeds \$100 billion in any one calendar year. If the aggregate insured losses for all insurers exceed \$100 billion, your coverage may be reduced. The portion of the annual premium that is attributable to coverage for acts of terrorism is CA \$0.00 per \$100 of payroll and does not include any charges for the portion of losses covered by the United States government under the Act.*

NOTICE OF MEDICAL PROVIDER NETWORK/PANEL: *Our medical management team maintains a comprehensive medical provider network or panel depending on the region, that includes a full range of health care providers, primary, and specialty care physicians, as well as hospitals and associated services. The health care service providers in our network have been selected based on their geographic location, specialty and credentials. All workers' compensation medical treatment provided under the policy will be administered by appropriately credentialed providers according to nationally accepted evidence-based treatment guidelines.*

CALIFORNIA EXECUTIVE OFFICER, PARTNER, MANAGING MEMBER EXCLUSIONS: *Any Officer, Director, Partner or Managing Member that desires to be excluded from coverage must complete the attached waiver (one signed waiver per excluded individual) - the law strictly prohibits our ability to exclude these individuals from coverage until we have received and accepted a signed waiver. Please return any/all signed waivers with binding order or instructions to your local Zenith underwriting office.*

California Short-Rate Cancellation Disclosure Notice

IMPORTANT NOTICE ABOUT THE POLICY OF INSURANCE FOR WHICH YOU HAVE APPLIED
PLEASE READ THE FOLLOWING INFORMATION CAREFULLY

The policy for which you have applied contains a cancellation provision that permits us to refund premium on a basis other than the pro rata when you cancel the policy. Under the policy for which you have applied, if you cancel the policy, your final premium will be calculated based on the time your policy was in force with us, increased by the percentage specified in the short-rate cancellation table listed below.

Short Rate Cancellation Table

Short Rate Cancellation Table FOR TERM OF ONE YEAR							
---	--	--	--	--	--	--	--

Days Policy In Force	Percent of One Year Premium	Days Policy In Force	Percent of One Year Premium	Days Policy In Force	Percent of One Year Premium
1	5%	95-98	37%	219-223	69%
2	6%	99-102	38%	224-228	70%
3-4	7%	103-105	39%	229-232	71%
5-6	8%	106-109	40%	233-237	72%
7-8	9%	110-113	41%	238-241	73%
9-10	10%	114-116	42%	242-246 (8 mos.)	74%
11-12	11%	117-120	43%	247-250	75%
13-14	12%	121-124 (4 mos.)	44%	251-255	76%
15-16	13%	125-127	45%	256-260	77%
17-18	14%	128-131	46%	261-264	78%
19-20	15%	132-135	47%	265-269	79%
21-22	16%	136-138	48%	270-273 (9 mos.)	80%
23-25	17%	139-142	49%	274-278	81%
26-29	18%	143-146	50%	279-282	82%
30-32 (1 mo.)	19%	147-149	51%	283-287	83%
33-36	20%	150-153 (5 mos.)	52%	288-291	84%
37-40	21%	154-156	53%	292-296	85%
41-43	22%	157-160	54%	297-301	86%
44-47	23%	161-164	55%	302-305 (10 mos.)	87%
48-51	24%	165-167	56%	306-310	88%
52-54	25%	168-171	57%	311-314	89%
55-58	26%	172-175	58%	315-319	90%
59-62 (2 mos.)	27%	176-178	59%	320-323	91%
63-65	28%	179-182 (6 mos.)	60%	324-328	92%
66-69	29%	183-187	61%	329-332	93%
70-73	30%	188-191	62%	333-337 (11 mos.)	94%
74-76	31%	192-196	63%	338-342	95%
77-80	32%	197-200	64%	343-346	96%
81-83	33%	201-205	65%	347-351	97%
84-87	34%	206-209	66%	352-355	98%
88-91 (3 mos.)	35%	210-214 (7 mos.)	67%	356-360	99%
92-94	36%	215-218	68%	361-365 (12 mos.)	100%

Workers' Compensation Experience Rating Form

HELENDALE COMMUNITY SERVICES DISTRICT (NONPROFIT CORP)
PO BOX 359
HELENDALE CA 92342

Bureau Number 9-41-59-17-R Page 1 of 1
Effective Date **05/01/2025**
Issue Date 01/02/2025
Experience Modification **79%**
Insurer ZENITH INSURANCE COMPANY
Insurer Group FAIRFAX FIN GRP #3
Policy Number Z137599604
Issuing Office WOODLAND HILLS
Experience Period 08/01/2020 to 08/01/2023

Summary of Payroll and Expected Losses

Class Code	Payroll	Expected Loss Rate per \$100 payroll	Expected Losses	D-Ratio	Expected Primary Losses	Expected Excess Losses
Insurer: 189 Policy Period : 05/01/2023 to 05/01/2024						
7520	413,274	1.07	4,422	0.229	1,013	3,409
7580	292,328	0.94	2,748	0.249	684	2,064
8742	35,250	0.11	39	0.266	10	29
8810	328,685	0.09	296	0.305	90	206
9410	554,810	0.37	2,053	0.275	565	1,488
9420	85,409	3.67	3,135	0.253	793	2,342
Totals	1,709,756		12,693		3,155	9,538

Summary of Claims and Actual Losses

Primary Threshold: 12,000

Claim Number	Injury Type	Open / Closed	Actual Losses	Actual Primary Losses
1032251	06	Closed	1,771	1,521
Totals	1		1,771	1,521

Insurer: 189 Policy Period : 05/01/2022 to 05/01/2023

7520	347,979	1.07	3,723	0.229	853	2,870
7580	271,662	0.94	2,554	0.249	636	1,918
8742	54,550	0.11	60	0.266	16	44
8810	258,323	0.09	232	0.305	71	161
9410	537,431	0.37	1,988	0.275	547	1,441
9420	145,188	3.67	5,328	0.253	1,348	3,980
Totals	1,615,133		13,885		3,471	10,414

940487	06	Closed	194	0
960041	06	Closed	106	0
Totals	2		300	0

Insurer: 189 Policy Period : 05/01/2021 to 05/01/2022

7520	322,594	1.07	3,452	0.229	791	2,661
7580	261,945	0.94	2,462	0.249	613	1,849
8742	64,625	0.11	71	0.266	19	52
8810	247,543	0.09	223	0.305	68	155
9410	487,677	0.37	1,804	0.275	496	1,308
9420	175,198	3.67	6,430	0.253	1,627	4,803
Totals	1,559,582		14,442		3,614	10,828

915456	06	Closed	535	285
Totals	1		535	285

Experience Period Totals	Expected Losses	Expected Primary Losses	Expected Excess Losses	Number of Claims	Actual Losses	Actual Primary Losses
	41,020 ^C	10,240 ^B	30,780		4	2,606 ^A

$$\left[\overset{A}{1,806} + \overset{B}{30,780} \right] / \overset{C}{41,020} = \boxed{79\%}$$
 Experience Modification

Loss-Free Rating: 75%

(S) Subrogation; (J) Joint Claim; (P) Partially Fraudulent, if any