HELENDALE COMMUNITY SERVICES DISTRICT

26540 VISTA ROAD, SUITE C, HELENDALE, CA 92342

REGULAR BOARD MEETING

Thursday, November 19, 2026 at 6:00 p.m.

This meeting of the Board of Directors of the Helendale Community Services District is open to the public at the District Office located at 26540 Vista Road, Suite C, Helendale, California.

Call to Order - Pledge of Allegiance

1. Approval of Agenda
2. Public Participation

   Anyone wishing to address any matter pertaining to District business listed on the agenda or not, may do so at this time. However, the Board of Directors may not take action on items that are not on the agenda. The public comment period may be limited to three (3) minutes per person. Any member wishing to make comments may do so by filling out the speaker's card in person. Remote participants may request to speak by using the raise your hand or chat feature.
3. Consent Items
   a. Approval of Minutes
   b. Monthly Cash & Investment Report - October 2026
   c. September Financial Reports
4. Reports
   a. Directors' Reports
   b. General Manager's Report

Regular Business

5. Discussion and Possible Action Regarding Car Club Request to Use Helendale Park for Annual Event
6. Discussion and Possible Action Regarding Establishment of a Community Theater & Arts Program
7. Discussion and Possible Action Regarding the District's Green Waste Program

Other Business

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

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

DATE: November 19, 2026
TO: Board of Directors
FROM: Cheryl Vermette, General Manager, Administration & Recreation
SUBJECT: Agenda Item #3A
Approval of Minutes

STAFF RECOMMENDATION:

Approve the minutes of the November 5, 2026 Regular Board Meeting as presented.

STAFF REPORT:

The minutes of the November 5, 2026 Regular Board Meeting are attached for the Board's review and consideration. The minutes document the proceedings, discussions, and actions taken by the Board during the meeting.

HELENDALE COMMUNITY SERVICES DISTRICT

Minutes of the Regular Board of Directors Meeting

November 5, 2026

26540 Vista Road, Suite C, Helendale, California

Attendance

Board Members Present

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

Board Members Absent

Ron Clark, President

Staff Members Present

Alex Aviles, General Manager, Wastewater & Solid Waste; Cheryl Vermette, General Manager, Administration & Recreation; Craig Carlson, General Manager, Water & Facilities

Consultants

Steve Kennedy, Legal Counsel (remote); Kyle Hauducoeur, San Bernardino County Fire

Members of the Public

4 in person, 2 via Teams

Call to Order

Vice President George Cardenas called the meeting to order at 6:00 p.m.

1. Approval of Agenda

Director Rosenberg made a motion to approve the agenda as presented.
Director Guinn seconded the motion.
Vote: Ron Clark - Absent; George Cardenas - Yes; Artie DeVries - Yes; Gail Guinn - Yes; Billy Rosenberg - Yes; Result: Carried

2. Public Participation

Discussion: San Bernardino County Fire representative Kyle Hauducouer addressed the Board regarding emergency response coverage and weather-related public safety communications. He discussed National Weather Service watches, warnings, and advisories, and how emergency information is evaluated and communicated when conditions may affect the community. The Board discussed response areas and the potential for severe weather impacts.

3. Consent Items

Director Guinn made a motion to approve consent items as presented.

Director DeVries seconded the motion.
Vote: Ron Clark - Absent; George Cardenas - Yes; Artie DeVries - Yes; Gail Guinn - Yes; Billy Rosenberg - Yes; Result: Carried

a. Approval of Minutes

4. Reports

a. Directors' Reports

Discussion: Director Guinn reported that she will be absent for the December 3rd meeting.
Director DeVries reported that she attended the last Concert in the Park and staffed a booth. She also reported that she represented the Helendale CSD at the Silver Lakes Association welcome event.
Director Rosenberg thanked staff for the award-winning Trunk-or-Treat display.

b. General Manager's Report

Discussion: Staff reported damage to a fire hydrant and associated pipeline at Lakeview and Blue Water. The cause has not been established. Repairs and materials were estimated at slightly more than $12,000, excluding after-hours labor; staff were seeking nearby camera footage and discussed the possibility of requesting information from the public.
Staff announced office closures for Veterans Day on November 11 and Thanksgiving on November 26 and 27. Upcoming activities included the November 7 Holiday Boutique, a November 13 Thrift Store Christmas event, youth basketball and cheer registration for January, Pilates classes, a four-week youth sewing class, and youth theater activities.
Staff reminded the Board of the November 12 community town hall featuring invited County representatives, including law enforcement and code enforcement.
Vice President Cardenas commended the Silver Lakes Association's community-information flyer.

Regular Business

5. Discussion Only Regarding Review of Annual Water Usage

Discussion: Staff reviewed the 2025-26 water year, October 1 through September 30. The District owned 4,448 acre-feet of base annual production rights, subject to a 50.4% ramp-down, resulting in an allowable production of approximately 2,242 acre-feet. Actual pumping was 1,541 acre-feet, leaving approximately 701 acre-feet of unused allowance.
Staff discussed recent and pending water-right purchases, including 291 acre-feet recently acquired in the Alto Subarea, an additional 30 acre-feet under purchase in Alto, and 115 acre-feet under purchase in the Centro Subarea. The District currently owns approximately 349 acre-feet in Centro but has no wells or other production infrastructure there. Staff described water-right leasing and anticipated carryover-water revenue from the City of Victorville of approximately $356,458 for the upcoming water year. Silver Lakes Association had also expressed interest in leasing District water rights.
The Board discussed historic reductions in pumping following service-line replacement

work and the potential for the adjudicated ramp-down percentage to remain at 50.4%.
No action was taken.

6. Discussion Only Regarding Requested EPA Grant Extension for Tertiary Engineering

Discussion: Staff reported that the EPA-funded tertiary treatment engineering project has an approximately $1 million federal share and a $250,000 District share. Design was approximately 85% complete, with UV disinfection and SCADA elements under review. Remaining steps include environmental assessment and a Bureau of Reclamation feasibility study.
Staff requested a two-year, no-cost extension of the grant budget period from December 31, 2026 to December 31, 2028, explaining that required procurement procedures delayed the project start. EPA had indicated that the request was under review; approval had not yet been received. Staff stated that no additional District cost or penalty was associated with requesting the extension.
No action was taken.

Other Business

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

Discussion: Review the strategic plan every election cycle.
Any matters requiring further discussion or action arising from the November 12, 2026 Town Hall meeting be considered for a future Board agenda.

Vice President Cardenas called for a break at 6:36 p.m.

The Board entered Closed Session at 6:43 p.m.

Closed Session

8. CONFERENCE WITH REAL PROPERTY NEGOTIATORS

Government Code Section 54956.8
Property: APN 046702133
Agency negotiator: Craig Carlson, General Manager, Water & Facilities
Negotiating parties: Silver Lakes Association
Under negotiation: Price and Terms of Payment

9. Conference with Real Property Negotiators

Government Code Section 54956.8
Property: Water Rights
District Negotiator: Craig Carlson, General Manager, Water & Facilities
Negotiating parties: Mead Family Trust
Under negotiation: Proceed with Purchase of Water Rights

10. Conference with Real Property Negotiators

Government Code Section 54956.8

Property: 28685 Helendale Rd., Helendale, CA 92342
Agency negotiator: Alex Aviles, General Manager, Wastewater & Solid Waste
Negotiating parties: Lee Graham
Under negotiation: Terms of Lease

The Board concluded Closed Session at 7:00 p.m.

11. Report of Closed Session Items

Discussion: Legal Counsel Steve Kennedy reported that the Board met in closed session to discuss Items 8, 9, and 10 on the agenda. No reportable action was taken on Items 8 and 9.

Regarding Item 10, the Board authorized an amendment to the existing lease to add a new tenant and directed staff to proceed with the drafting, preparation, and execution of the lease amendment.

12. Adjournment

Discussion: Vice President Cardenas adjourned the meeting at 7:01 p.m.

Ron Clark, President	Cheryl Vermette, Clerk of the Board

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

DATE: November 19, 2026
TO: Board of Directors
FROM: Cheryl Vermette, General Manager – Administration / Recreation
BY: Andrea Chavis, Senior Account Technician
SUBJECT: Agenda Item #3B
Consent Items: Monthly Cash & Investment Report

STAFF RECOMMENDATION:

Receive and file the Monthly Cash & Investment Report for the period ending October 31, 2026.

STAFF REPORT:

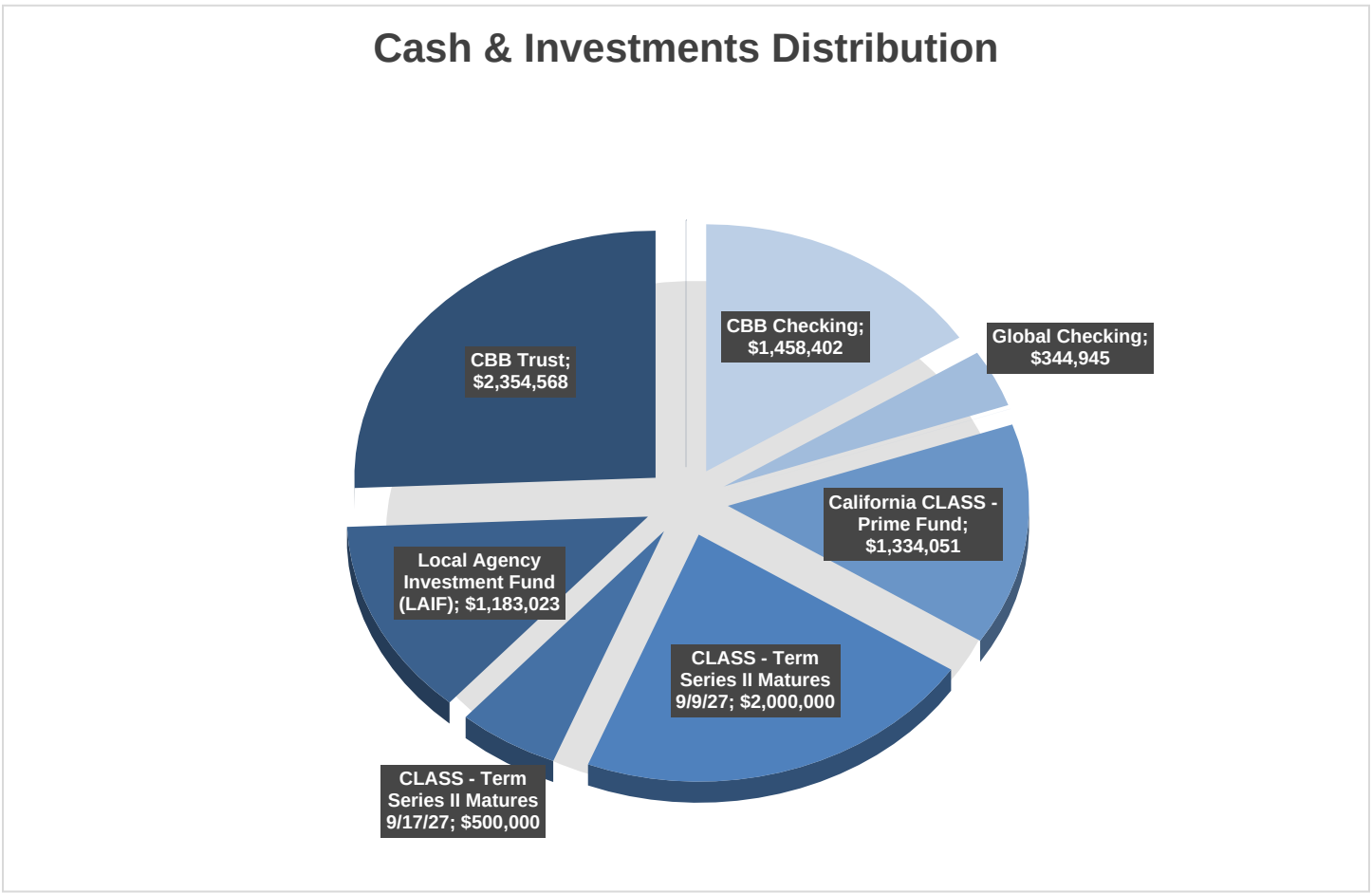
The attached reports provide an overview of the District's cash and investment holdings for the reporting period. The report identifies account balances, financial institutions, investment yield rates, and the distribution of funds among the District's accounts and investment vehicles. It also includes balances by District fund and historical comparisons to reflect changes in fund balances over time.

The Bills Paid Report and Credit Card Payment Registers are also attached, providing a record of District expenditures during the reporting period.

Helendale Community Services District Monthly Cash & Investment Report Cash & Investment Detail as of October 31, 2026.

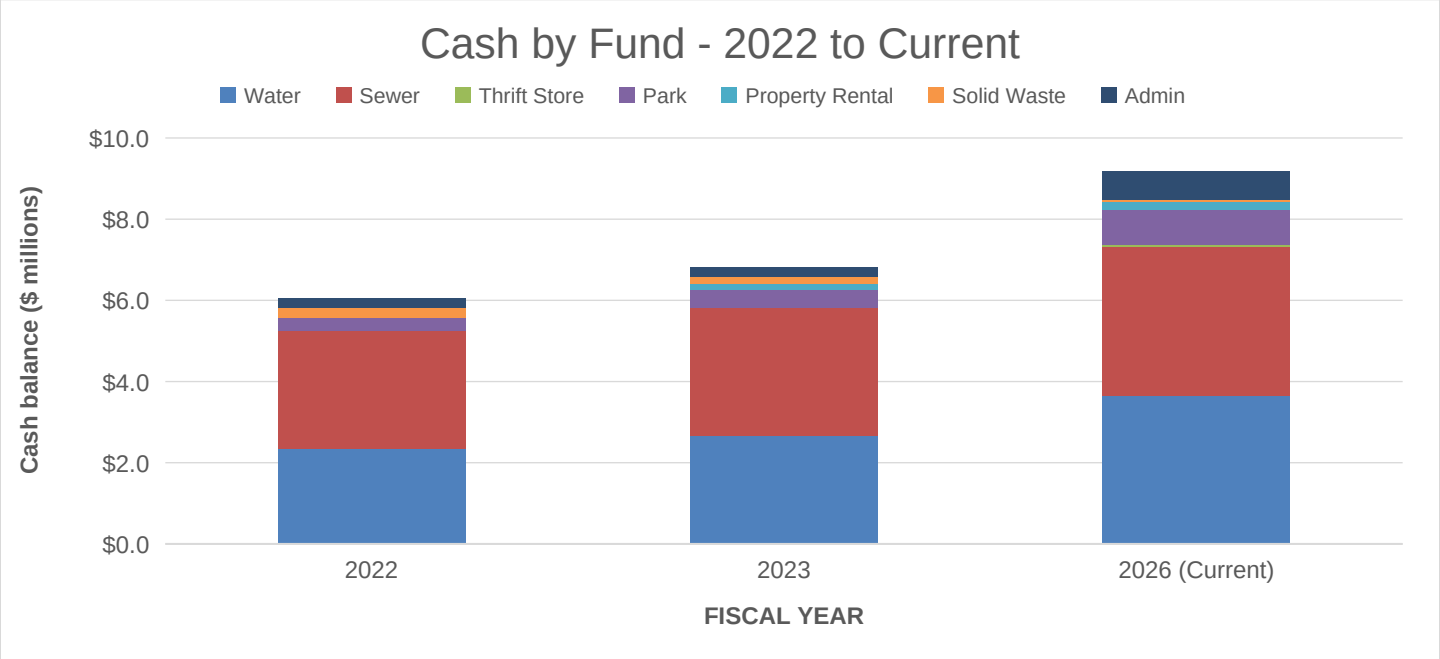
Cash on Hand	Account	Current Gross Yield Rate	Balance	% of Total
CBB Checking	Checking		$1,458,402.13	15.9%
Global Checking	Checking		$344,944.86	3.8%
Petty Cash	Cash on Hand		$300.00	0.0%
California CLASS - Prime Fund	Investment	3.93%	$1,334,051.32	14.5%
CLASS - Term Series II Matures 9/9/27	Investment	4.25%	$2,000,000.00	21.8%
CLASS - Term Series II Matures 9/17/27	Investment	4.49%	$500,000.00	5.4%
Local Agency Investment Fund (LAIF)	Investment	3.99%	$1,183,023.19	12.9%
CBB Trust	Investment	3.69%	$2,354,567.99	25.7%
Flagstar Savings (historical GL)	Savings	n/a	($6.09)	-0.0%
Total			**$9,175,283**	**100.0%**

1 account(s) not itemized; balances remain in total. Detail in internal workbook.



Helendale Community Services District Monthly Cash & Investment Report Cash Balance by Fund w/ 10-Year Comparative as of October 31, 2026.

	Water	Sewer	Thrift Store	Park	Property Rental	Solid Waste	Admin	Total
2017	$18,400	$3,406,339	-	-	-	$388,557	-	$3,813,296
2018	1,056,300	3,964,243	-	-	-	379,789	-	5,400,333
2019	537,741	3,737,152	-	115,333	-	386,666	191,830	4,968,722
2020	1,555,961	3,654,953	-	319,106	-	342,076	198,954	6,071,049
2021	2,135,012	3,535,875	-	335,128	-	337,512	219,962	6,563,489
2022	2,332,585	2,921,285	-	330,313	-	230,314	241,052	6,055,549
2023	2,666,786	3,146,228	-	442,249	$152,615.94	167,201	239,381	6,814,461
2026 (Current)	3,646,333	3,690,067	28,361	861,582	$207,350.86	32,756	708,834	9,175,283



Helendale CSD

Bills Paid and Presented for Approval

Transaction Detail

Issued Date Range: 10/01/2026 - 10/31/2026

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
Bank Account: 211102187 - CBB Checking					
10/26/2026	29700	Reverse Refund Check MICHAEL R. CAREY	318.44	Check Reversal	Utility Billing
10/06/2026	29786	DELORES HALL	-148.46	Check	Utility Billing
10/06/2026	29787	EDWARD MUNNERLYN	-89.76	Check	Utility Billing
10/06/2026	29788	RYAN WHITE	-209.53	Check	Utility Billing
10/06/2026	29789	LAURA ZAMORA	-214.84	Check	Utility Billing
10/06/2026	29790	ANTON GALINKO	-13.07	Check	Utility Billing
10/07/2026	29791	AVCOM Services Inc.	-1,189.00	Check	Accounts Payable
10/07/2026	29792	Brunick, McElhaney & Kennedy Professional Law Corp	-7,500.00	Check	Accounts Payable
10/07/2026	29793	Burrtec Waste Industries Inc	-1,795.70	Check	Accounts Payable
10/07/2026	29794	Charles La Pat	-125.00	Check	Accounts Payable
10/07/2026	29795	County of San Bernardino	-20.00	Check	Accounts Payable
10/07/2026	29796	Drew McGarity	-400.00	Check	Accounts Payable
10/07/2026	29797	Katherine Forester	-2,400.00	Check	Accounts Payable
10/07/2026	29798	Mobile Occupational Services, Inc.	-100.00	Check	Accounts Payable
10/07/2026	29799	ProActive Work Health Medical Center Inc.	-85.00	Check	Accounts Payable
10/07/2026	29800	Sierra Analytical Labs, Inc	-675.50	Check	Accounts Payable
10/07/2026	29801	Starting Line Advisory	-4,300.00	Check	Accounts Payable
10/07/2026	29802	TW Associates LLC	-29,549.67	Check	Accounts Payable
10/07/2026	29803	Underground Service Alert of Southern California	-52.65	Check	Accounts Payable
10/13/2026	29804	Helendale Community Services District	-173.84	Check	Accounts Payable
10/26/2026	29805	Pia Asis	-318.44	Check	Utility Billing
10/29/2026	29806	WaterMaster	-3,664.05	Check	Accounts Payable
10/05/2026	DFT0003807	Frontier Communications	-132.12	Bank Draft	Accounts Payable
10/05/2026	DFT0003808	Southern California Edison	-5,133.97	Bank Draft	Accounts Payable
10/07/2026	DFT0003830	Frontier Communications	-109.21	Bank Draft	Accounts Payable
10/13/2026	DFT0003831	Frontier Communications	-272.46	Bank Draft	Accounts Payable
10/07/2026	DFT0003834	Southern California Edison	-33,333.31	Bank Draft	Accounts Payable
10/02/2026	DFT0003836	Verizon Wireless	-687.13	Bank Draft	Accounts Payable
10/12/2026	DFT0003837	Southwest Gas Company	-47.00	Bank Draft	Accounts Payable
10/12/2026	DFT0003838	Southwest Gas Company	-81.51	Bank Draft	Accounts Payable
10/13/2026	DFT0003841	Southern California Edison	-104.06	Bank Draft	Accounts Payable
10/01/2026	DFT0003848	Bank of America, N.A.	-4,213.25	Bank Draft	Accounts Payable
10/02/2026	DFT0003850	Paymentech, LLC Reversal	2,264.21	Bank Draft Reve	Accounts Payable
10/02/2026	DFT0003850	Paymentech, LLC	-2,264.21	Bank Draft	Accounts Payable
10/02/2026	DFT0003852	Paymentech, LLC	-539.69	Bank Draft	Accounts Payable
10/05/2026	DFT0003854	CA Dept of Tax and Fee Administration	-2,040.11	Bank Draft	Accounts Payable
10/05/2026	DFT0003856	Citizens Business Bank	-550.39	Bank Draft	Accounts Payable
10/09/2026	DFT0003858	CalPERS - SIP 457	-7,315.41	Bank Draft	Accounts Payable
10/09/2026	DFT0003859	CalPERS MEDICAL	-7,966.78	Bank Draft	Accounts Payable
10/09/2026	DFT0003860	California State Disbursement Unit	-230.76	Bank Draft	Accounts Payable
10/09/2026	DFT0003861	Choice Builder Reversal	445.70	Bank Draft Reve	Accounts Payable
10/09/2026	DFT0003861	Choice Builder	-445.70	Bank Draft	Accounts Payable
10/09/2026	DFT0003862	CalPERS CLASSIC	-8,037.88	Bank Draft	Accounts Payable
10/09/2026	DFT0003863	Hartford Life and Accident Insurance Company	-170.35	Bank Draft	Accounts Payable
10/09/2026	DFT0003864	CalPERS - PEPRA	-3,110.18	Bank Draft	Accounts Payable
10/09/2026	DFT0003865	TASC	-1,012.45	Bank Draft	Accounts Payable

Bank Transaction Report

Issued Date	Number	Description	Amount	Type	Module
10/09/2026	DFT0003866	Internal Revenue Service	-9,217.07	Bank Draft	Accounts Payable
10/09/2026	DFT0003867	Employment Development Center	-3,301.89	Bank Draft	Accounts Payable
10/26/2026	DFT0003872	Frontier Communications	-97.36	Bank Draft	Accounts Payable
10/07/2026	DFT0003873	Home Depot Credit Services	-1,041.70	Bank Draft	Accounts Payable
10/07/2026	DFT0003874	Infosend, Inc	-2,170.41	Bank Draft	Accounts Payable
10/07/2026	DFT0003875	Lowe's Inc.	-216.23	Bank Draft	Accounts Payable
10/07/2026	DFT0003876	Sonic Systems, Inc	-2,100.00	Bank Draft	Accounts Payable
10/21/2026	DFT0003877	Southern California Edison	-1,857.58	Bank Draft	Accounts Payable
10/21/2026	DFT0003878	Southern California Edison	-1,201.89	Bank Draft	Accounts Payable
10/22/2026	DFT0003879	Southern California Edison	-67.40	Bank Draft	Accounts Payable
10/14/2026	DFT0003880	Corporate Payment Systems	-9,845.26	Bank Draft	Accounts Payable
10/14/2026	DFT0003881	Clover	-29.95	Bank Draft	Accounts Payable
10/14/2026	DFT0003883	Beck Oil Inc	-1,755.42	Bank Draft	Accounts Payable
10/14/2026	DFT0003884	Beck Oil Inc	-6,073.48	Bank Draft	Accounts Payable
10/14/2026	DFT0003885	Beck Oil Inc	-1,550.77	Bank Draft	Accounts Payable
10/14/2026	DFT0003887	Konica Minolta	-632.39	Bank Draft	Accounts Payable
10/14/2026	DFT0003888	O'Reilly Auto Parts	-285.54	Bank Draft	Accounts Payable
10/14/2026	DFT0003889	Pacific Advanced Civil Engineering, Inc	-20,148.45	Bank Draft	Accounts Payable
10/27/2026	DFT0003890	Southern California Edison	-2,123.46	Bank Draft	Accounts Payable
10/14/2026	DFT0003891	William V Plumlee	-4,976.58	Bank Draft	Accounts Payable
10/14/2026	DFT0003894	Helendale Community Services District Reversal	1,057.46	Bank Draft Reve	Accounts Payable
10/14/2026	DFT0003894	Helendale Community Services District	-1,057.46	Bank Draft	Accounts Payable
10/19/2026	DFT0003901	Flagstar	-2,555.84	Bank Draft	Accounts Payable
10/23/2026	DFT0003902	CalPERS - SIP 457	-7,492.20	Bank Draft	Accounts Payable
10/23/2026	DFT0003903	CalPERS MEDICAL	-8,060.98	Bank Draft	Accounts Payable
10/23/2026	DFT0003904	California State Disbursement Unit	-230.76	Bank Draft	Accounts Payable
10/23/2026	DFT0003905	Choice Builder Reversal	415.61	Bank Draft Reve	Accounts Payable
10/23/2026	DFT0003905	Choice Builder	-415.61	Bank Draft	Accounts Payable
10/23/2026	DFT0003906	CalPERS CLASSIC	-8,037.88	Bank Draft	Accounts Payable
10/23/2026	DFT0003907	Hartford Life and Accident Insurance Company	-170.35	Bank Draft	Accounts Payable
10/23/2026	DFT0003908	CalPERS - PEPRA	-3,110.18	Bank Draft	Accounts Payable
10/23/2026	DFT0003909	TASC	-1,012.45	Bank Draft	Accounts Payable
10/23/2026	DFT0003910	Internal Revenue Service	-9,316.70	Bank Draft	Accounts Payable
10/23/2026	DFT0003911	Employment Development Center	-3,325.23	Bank Draft	Accounts Payable
10/28/2026	DFT0003914	Konica Minolta	-1,141.29	Bank Draft	Accounts Payable
10/28/2026	DFT0003915	Orange County Winwater Works	-12,859.94	Bank Draft	Accounts Payable
10/28/2026	DFT0003926	Stericycle, Inc	-148.33	Bank Draft	Accounts Payable
10/28/2026	DFT0003927	Verizon Wireless	-687.37	Bank Draft	Accounts Payable
10/30/2026	DFT0003928	Helendale Community Services District	-1,506.39	Bank Draft	Accounts Payable
10/30/2026	DFT0003929	Helendale Community Services District	-565.31	Bank Draft	Accounts Payable
10/30/2026	DFT0003930	Helendale Community Services District	-7,012.38	Bank Draft	Accounts Payable
10/30/2026	DFT0003931	Helendale Community Services District	-1,162.46	Bank Draft	Accounts Payable
10/02/2026	DFT0003965	Paymentech, LLC	-2,664.21	Bank Draft	Accounts Payable
10/02/2026	DFT0003970	Paymentech, LLC	-2,664.21	Bank Draft	Accounts Payable
10/14/2026	DFT0003977	Choice Builder	-895.88	Bank Draft	Accounts Payable
			Bank Account 211102187 Total: (91)		**-271,107.26**
				Report Total: (91)	**-271,107.26**

Summary

Bank Account		Count	Amount
211102187 CBB Checking		91	-271,107.26
	Report Total:	**91**	**-271,107.26**

Cash Account		Count	Amount
99 99-111000 Cash in CBB - Checking		91	-271,107.26
	Report Total:	**91**	**-271,107.26**

Transaction Type	Count	Amount
Bank Draft	65	-222,584.17
Bank Draft Reversal	4	4,182.98
Check	21	-53,024.51
Check Reversal	1	318.44
Report Total:	**91**	**-271,107.26**

Helendale CSD

Payable Register

Payable Detail by Vendor Name

Packet: APPKT6563 - 9-23-26 BANK OF AMERICA

Payable # / Payable Description	Payable Type / Bank Code	Post Date	Payable Date	Due Date	Discount Date / On Hold	Amount	Tax	Shipping	Discount	Total
Vendor: 0146 - Bank of America, N.A.								**Vendor Total:**		**4,213.25**
Stmt 9-16-26	Invoice	9/23/2026	9/23/2026	10/13/2026	9/23/2026	4,213.25	0.00	0.00	0.00	4,213.25
Misc Charges	AP - CBB Checking				No	**Payment Date:** 10/1/2026			**Bank Draft:**	DFT0003848

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Crestline Vendor Fair - C. Carlson	Amount	0.00	0.00	65.87	0.00	0.00	0.00	65.87

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-524500-00-0	Education and Training		65.87	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Crestline Vendor Fair- Alex, Todd, Bill, G...	Amount	0.00	0.00	334.69	0.00	0.00	0.00	334.69

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
02-524500-00-0	Education and Training		334.69	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
TV Wall Mount	Amount	0.00	0.00	17.22	0.00	0.00	0.00	17.22

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-553000-00-0	Operating Supplies - Office		17.22	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
TV For Office	Amount	0.00	0.00	146.06	0.00	0.00	0.00	146.06

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-553000-00-0	Operating Supplies - Office		146.06	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Computer Screen Mount	Amount	0.00	0.00	124.58	0.00	0.00	0.00	124.58

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-553000-00-0	Operating Supplies - Office		124.58	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Cable for TV to Computer	Amount	0.00	0.00	23.69	0.00	0.00	0.00	23.69

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-553000-00-0	Operating Supplies - Office		23.69	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Office Chairs	Amount	0.00	0.00	323.24	0.00	0.00	0.00	323.24

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-553000-00-0	Operating Supplies - Office		323.24	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Fuel	Amount	0.00	0.00	69.03	0.00	0.00	0.00	69.03

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-545001-00-0	Vehicle Fuel		69.03	100.00%

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

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Wire Stripper	Amount	0.00	0.00	38.78	0.00	0.00	0.00	38.78

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-554600-00-0	Small Tools		38.78	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Lights	Amount	0.00	0.00	76.60	0.00	0.00	0.00	76.60

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-553000-00-0	Operating Supplies		76.60	100.00%

Items

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

Distributions

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

Items

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

Distributions

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

Items

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

Distributions

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

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Pest Control - Monthly	Amount	0.00	0.00	150.00	0.00	0.00	0.00	150.00

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
05-541000-00-3	Operations & Maintenance - Comm...		150.00	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Youth Soccer Uniforms	Amount	0.00	0.00	2,763.02	0.00	0.00	0.00	2,763.02

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
05-550003-00-0	Soccer		2,763.02	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Youth Soccer Uniforms	Amount	0.00	0.00	448.73	0.00	0.00	0.00	448.73

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
05-550003-00-0	Soccer		448.73	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Aucostic Panels	Amount	0.00	0.00	139.97	0.00	0.00	0.00	139.97

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-541500-00-0	Operations and Maintenance - Adm...		139.97	100.00%

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

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Cognito Forms Subscription	Amount	0.00	0.00	39.00	0.00	0.00	0.00	39.00

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-556500-00-0	Dues & Subscriptions		39.00	100.00%

Payable Summary

Type	Count	Gross	Tax	Shipping	Discount	Total	Manual Payment	Balance
Invoice	1	4,213.25	0.00	0.00	0.00	4,213.25	4,213.25	0.00
	Grand Total:	**4,213.25**	**0.00**	**0.00**	**0.00**	**4,213.25**	**4,213.25**	**0.00**

Account Summary

Account	Name		Amount
01-524500-00-0	Education and Training		65.87
01-545001-00-0	Vehicle Fuel		69.03
01-553000-00-0	Operating Supplies		76.60
01-554600-00-0	Small Tools		38.78
		Total:	**250.28**

Account	Name		Amount
02-524500-00-0	Education and Training		334.69
		Total:	**334.69**

Account	Name		Amount
05-541000-00-3	Operations & Maintenance - Community Center		150.00
05-550003-00-0	Soccer		3,211.75
		Total:	**3,361.75**

Account	Name		Amount
10-522505-00-0	Directors' Training/Seminars/Mileage		-547.23
10-541500-00-0	Operations and Maintenance - Admin		139.97
10-553000-00-0	Operating Supplies - Office		634.79
10-556500-00-0	Dues & Subscriptions		39.00
		Total:	**266.53**

Helendale CSD

Payable Register

Payable Detail by Vendor Name

Packet: APPKT6566 - 9-29-26 ELAN/TRAVELBANK

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
Payable Description	Bank Code				On Hold					
Vendor: 1705 - Corporate Payment Systems									**Vendor Total:**	**9,845.26**
Stmt 9-25-26	Invoice	9/25/2026	9/25/2026	9/25/2026	9/25/2026	9,845.26	0.00	0.00	0.00	9,845.26
Misc Charges	AP - CBB Checking				No	**Payment Date:** 10/14/2026			**Bank Draft:**	DFT0003880

Items

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

Distributions

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

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
HDMWA Class - Craig, Jonathan, Brian &...	Amount	0.00	0.00	220.00	0.00	0.00	0.00	220.00

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-524500-00-0	Education and Training		220.00	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
CSDA Hotel	Amount	0.00	0.00	638.43	0.00	0.00	0.00	638.43

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-522505-00-0	Directors' Training/Seminars/Milea...		638.43	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
CSDA Hotel - G. Guinn	Amount	0.00	0.00	615.63	0.00	0.00	0.00	615.63

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-522505-00-0	Directors' Training/Seminars/Milea...		615.63	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Jack	Amount	0.00	0.00	163.11	0.00	0.00	0.00	163.11

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-554600-00-0	Small Tools		163.11	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
R. Latour - D3 Class	Amount	0.00	0.00	624.98	0.00	0.00	0.00	624.98

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-524500-00-0	Education and Training		624.98	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
CSDA Hotel - A. Devries	Amount	0.00	0.00	615.63	0.00	0.00	0.00	615.63

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-522505-00-0	Directors' Training/Seminars/Milea...		615.63	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
CSDA Hotel - B. Rosenberg	Amount	0.00	0.00	615.63	0.00	0.00	0.00	615.63

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-522505-00-0	Directors' Training/Seminars/Milea...		615.63	100.00%

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

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Tape Measure Light	Amount	0.00	0.00	216.35	0.00	0.00	0.00	216.35

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-554600-00-0	Small Tools		216.35	100.00%

Items

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

Distributions

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

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
ASBCSD Dinner Refund - R. Clark	Amount	0.00	0.00	-41.92	0.00	0.00	0.00	-41.92

Distributions

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

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
ASBCSD Dinner Refund - A. Devries	Amount	0.00	0.00	-41.92	0.00	0.00	0.00	-41.92

Distributions

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

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Backflow Tester Parts	Amount	0.00	0.00	87.00	0.00	0.00	0.00	87.00

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-553000-00-0	Operating Supplies		87.00	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
CSDA Conference - Cheryl, Craig, Billy, A...	Amount	0.00	0.00	133.57	0.00	0.00	0.00	133.57

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-522505-00-0	Directors' Training/Seminars/Milea...		133.57	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Costco Membership	Amount	0.00	0.00	195.00	0.00	0.00	0.00	195.00

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-556500-00-0	Dues & Subscriptions		195.00	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Concert in the Park Volunteers	Amount	0.00	0.00	44.00	0.00	0.00	0.00	44.00

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
05-553300-00-0	Concert in the Park Expense		44.00	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Soccer Goalie Gloves	Amount	0.00	0.00	164.90	0.00	0.00	0.00	164.90

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
05-550003-00-0	Soccer		164.90	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Strategic Partners FY 27	Amount	0.00	0.00	1,850.00	0.00	0.00	0.00	1,850.00

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-553555-00-0	Water Conservation Program		1,850.00	100.00%

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

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Uniform Shirt - B. Rosenberg	Amount	0.00	0.00	37.66	0.00	0.00	0.00	37.66

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-553600-00-0	Uniforms		37.66	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Soccer Goalie Shirts	Amount	0.00	0.00	111.21	0.00	0.00	0.00	111.21

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
05-550003-00-0	Soccer		111.21	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Lunch at the office	Amount	0.00	0.00	60.05	0.00	0.00	0.00	60.05

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-556800-00-0	Employee Morale		60.05	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Gate repair for Thrift Store	Amount	0.00	0.00	148.27	0.00	0.00	0.00	148.27

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
03-541000-00-0	Operations and Maintenance		148.27	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Work on Water Bob Cat	Amount	0.00	0.00	2,872.96	0.00	0.00	0.00	2,872.96

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-545000-00-0	Vehicle Maintenance		2,872.96	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Supplies for the CRC Community Meeting	Amount	0.00	0.00	67.22	0.00	0.00	0.00	67.22

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-526650-00-0	Community Promotion		67.22	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
WEF Membership	Amount	0.00	0.00	330.00	0.00	0.00	0.00	330.00

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
02-556500-00-0	Dues & Subscriptions		330.00	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Pizza for G. Hardy Departure Luncheon	Amount	0.00	0.00	76.05	0.00	0.00	0.00	76.05

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-556800-00-0	Employee Morale		76.05	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Belt for John Deere Tractor	Amount	0.00	0.00	54.37	0.00	0.00	0.00	54.37

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
02-545000-00-0	Vehicle Maintenance		54.37	100.00%

Payable Summary

Type	Count	Gross	Tax	Shipping	Discount	Total	Manual Payment	Balance
Invoice	1	9,845.26	0.00	0.00	0.00	9,845.26	9,845.26	0.00
	Grand Total:	**9,845.26**	**0.00**	**0.00**	**0.00**	**9,845.26**	**9,845.26**	**0.00**

Account Summary

Account	Name	Amount
01-524500-00-0	Education and Training	873.98
01-545000-00-0	Vehicle Maintenance	2,872.96
01-553000-00-0	Operating Supplies	87.00
01-553555-00-0	Water Conservation Program	1,850.00
01-554600-00-0	Small Tools	379.46
	Total:	**6,063.40**

Account	Name	Amount
02-545000-00-0	Vehicle Maintenance	54.37
02-556500-00-0	Dues & Subscriptions	330.00
	Total:	**384.37**

Account	Name	Amount
03-541000-00-0	Operations and Maintenance	148.27
	Total:	**148.27**

Account	Name	Amount
05-550003-00-0	Soccer	276.11
05-553300-00-0	Concert in the Park Expense	44.00
	Total:	**320.11**

Account	Name	Amount
10-522505-00-0	Directors' Training/Seminars/Mileage	2,493.13
10-526650-00-0	Community Promotion	67.22
10-553600-00-0	Uniforms	37.66
10-556500-00-0	Dues & Subscriptions	195.00
10-556800-00-0	Employee Morale	136.10
	Total:	**2,929.11**

Helendale CSD

Payable Register

Payable Detail by Vendor Name

Packet: APPKT6591 - FLAGSTAR - SEPTEMBER 2026

Payable #	Payable Type	Post Date	Payable Date	Due Date	Discount Date	Amount	Tax	Shipping	Discount	Total
Payable Description	Bank Code				On Hold					
Vendor: 1623 - Flagstar								**Vendor Total:**		**2,555.84**
Stmt 10-2-26	Invoice	10/2/2026	10/2/2026	11/1/2026	10/2/2026	2,555.84	0.00	0.00	0.00	2,555.84
Misc Charges	AP - CBB Checking				No	**Payment Date:** 10/19/2026			**Bank Draft:**	DFT0003901

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
C. Carlson - Bday Gift Card	Amount	0.00	0.00	25.00	0.00	0.00	0.00	25.00

Distributions

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

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Thrift Store Gift Cards	Amount	0.00	0.00	290.00	0.00	0.00	0.00	290.00

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
03-556800-00-0	EE Incentive Program		290.00	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Gatorade	Amount	0.00	0.00	9.15	0.00	0.00	0.00	9.15

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
05-553300-00-0	Concert in the Park Expense		9.15	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Drinks for the Band	Amount	0.00	0.00	12.30	0.00	0.00	0.00	12.30

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
05-553300-00-0	Concert in the Park Expense		12.30	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Thrift Store Halloween Candy	Amount	0.00	0.00	59.00	0.00	0.00	0.00	59.00

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-526650-00-0	Community Promotion		59.00	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Seem Glue for 9/11/26 + tax	Amount	0.00	0.00	4.47	0.00	0.00	0.00	4.47

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
05-553300-00-0	Concert in the Park Expense		4.47	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Markers for Board - CRC Input	Amount	0.00	0.00	7.97	0.00	0.00	0.00	7.97

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
05-553300-00-0	Concert in the Park Expense		7.97	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Trifolds & Paper Towels	Amount	0.00	0.00	39.31	0.00	0.00	0.00	39.31

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-553000-00-0	Operating Supplies		39.31	100.00%

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

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Trifolds & Paper Towels	Amount	0.00	0.00	39.31	0.00	0.00	0.00	39.31

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
02-553000-00-0	Operating Supplies		39.31	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Trifolds & Paper Towels	Amount	0.00	0.00	39.32	0.00	0.00	0.00	39.32

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
03-553000-00-0	Operating Supplies		39.32	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Trifolds & Paper Towels	Amount	0.00	0.00	39.32	0.00	0.00	0.00	39.32

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-553000-00-0	Operating Supplies - Office		39.32	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Flameless LED Tea Lights	Amount	0.00	0.00	41.49	0.00	0.00	0.00	41.49

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
05-553300-00-0	Concert in the Park Expense		41.49	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Coffee & Forks	Amount	0.00	0.00	12.94	0.00	0.00	0.00	12.94

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-553000-00-0	Operating Supplies - Office		12.94	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Coffee & Forks	Amount	0.00	0.00	12.94	0.00	0.00	0.00	12.94

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
02-553000-00-0	Operating Supplies		12.94	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Coffee & Forks	Amount	0.00	0.00	12.94	0.00	0.00	0.00	12.94

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
03-553000-00-0	Operating Supplies		12.94	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Coffee & Forks	Amount	0.00	0.00	12.94	0.00	0.00	0.00	12.94

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
01-553000-00-0	Operating Supplies		12.94	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Paper Lunch Bags	Amount	0.00	0.00	57.72	0.00	0.00	0.00	57.72

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
05-553300-00-0	Concert in the Park Expense		57.72	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Flameless LED Tea Lights	Amount	0.00	0.00	130.89	0.00	0.00	0.00	130.89

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
05-553300-00-0	Concert in the Park Expense		130.89	100.00%

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

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Soccer Balls with Pumps Teen Adult Size...	Amount	0.00	0.00	255.21	0.00	0.00	0.00	255.21

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
05-550003-00-0	Soccer		255.21	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Soccer Balls with Pumps Teen Adult Size...	Amount	0.00	0.00	240.00	0.00	0.00	0.00	240.00

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
05-550003-00-0	Soccer		240.00	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Thank You Bags, Price Tags, Zip Ties, Ta...	Amount	0.00	0.00	727.30	0.00	0.00	0.00	727.30

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
03-553000-00-0	Operating Supplies		727.30	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Mini First Aid Kit	Amount	0.00	0.00	95.50	0.00	0.00	0.00	95.50

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
05-550003-00-0	Soccer		95.50	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Slow Pitch Softballs	Amount	0.00	0.00	207.20	0.00	0.00	0.00	207.20

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
05-550005-00-0	Adult Softball		207.20	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Copy Paper	Amount	0.00	0.00	173.43	0.00	0.00	0.00	173.43

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-553000-00-0	Operating Supplies - Office		173.43	100.00%

Items

Item Description	Commodity	Units	Price	Amount	Tax	Shipping	Discount	Total
Dry Erase Markers	Amount	0.00	0.00	10.19	0.00	0.00	0.00	10.19

Distributions

Account Number	Account Name	Project Account Key	Amount	Percent
10-553000-00-0	Operating Supplies - Office		10.19	100.00%

Payable Summary

Type	Count	Gross	Tax	Shipping	Discount	Total	Manual Payment	Balance
Invoice	1	2,555.84	0.00	0.00	0.00	2,555.84	2,555.84	0.00
	Grand Total:	**2,555.84**	**0.00**	**0.00**	**0.00**	**2,555.84**	**2,555.84**	**0.00**

Account Summary

Account	Name		Amount
01-553000-00-0	Operating Supplies		52.25
		Total:	**52.25**

Account	Name		Amount
02-553000-00-0	Operating Supplies		52.25
		Total:	**52.25**

Account	Name		Amount
03-553000-00-0	Operating Supplies		779.56
03-556800-00-0	EE Incentive Program		290.00
		Total:	**1,069.56**

Account	Name		Amount
05-550003-00-0	Soccer		590.71
05-550005-00-0	Adult Softball		207.20
05-553300-00-0	Concert in the Park Expense		263.99
		Total:	**1,061.90**

Account	Name		Amount
10-526650-00-0	Community Promotion		59.00
10-553000-00-0	Operating Supplies - Office		235.88
10-556800-00-0	Employee Morale		25.00
		Total:	**319.88**

DATE: November 19, 2026
TO: Board of Directors
FROM: Cheryl Vermette, General Manager, Administration & Recreation
BY: Starting Line Advisory, Starting Line Advisory
SUBJECT: Agenda Item #3C
September Financial Reports

STAFF RECOMMENDATION:

Receive and file the September 2026 Financial Report.

STAFF REPORT:

The September 2026 Financial Report provides the Board of Directors with an overview of the District's financial position and operating results for the period ending September 30, 2026.

The report includes financial information related to revenues, expenditures, cash balances, and other financial activities across the District's funds.

Starting Line Advisory has prepared the financial information for Board review to support ongoing financial oversight, transparency, and informed decision-making.

ATTACHMENTS:

September Financials

September 2026
Financial Reporting

Preliminary Results – Subject to Change

(Unaudited)

Prepared by

STARTING LINE ADVISORY

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

Helendale CSD
Statement of Revenues & Expenses - Water
September 2026

		Sep 2026	YTD Actual	Budget	25% of Budget	PYTD
1	**Operating Revenues**					
2	Meter Charges	$ 135,749	$ 407,236	$ 1,632,679	25%	$ 407,213
3	Water Sales	99,256	296,430	837,537	35%	299,843
4	Standby Charges	-	819	21,010	4%	2,486
5	Other Operating Revenue	5,487	25,979	96,707	27%	22,867
6	**Total Operating Revenues**	**240,492**	**730,465**	**2,587,933**	**28%**	**732,410**
7	**Non-Operating Revenues**					
8	Grant Revenue	-	20,000	-	0%	-
9	Miscellaneous Income (Expense)	-	398,966	-	0%	172,299
10	**Total Non-Operating Revenues**	**-**	**418,966**	**-**	**0%**	**172,299**
11	**Total Revenues**	**240,492**	**1,149,431**	**2,587,933**	**44%**	**904,709**
12	**Expenses**					
13	**Salaries & Benefits**					
14	Salaries	46,201	142,053	564,997	25%	110,297
15	Benefits	18,117	50,716	216,804	23%	43,534
16	**Total Salaries & Benefits**	**64,318**	**192,769**	**781,801**	**25%**	**153,831**
17	**Transmission & Distribution**					
18	Contractual Services	2,615	34,949	64,975	54%	35,895
19	Power	24,785	49,272	235,825	21%	74,790
20	Operations & Maintenance	12,023	30,527	180,500	17%	27,617
21	Rent/Lease Expense	800	2,400	12,200	20%	3,030
22	Permits & Fees	980	980	40,399	2%	2,127
23	**Total Transmission & Distribution**	**41,204**	**118,128**	**533,899**	**22%**	**143,459**
24	**General & Administrative**					
25	Utilities	459	1,899	6,462	29%	1,366
26	Office & Other Expenses	2,158	2,401	5,371	45%	397
27	Admin Allocation	49,927	149,782	599,170	25%	207,009
28	**Total General & Administrative**	**52,545**	**154,082**	**611,003**	**25%**	**208,772**
29	Debt Service	-	149,447	350,884	43%	149,447
30	**Total Expenses**	**158,066**	**614,427**	**2,277,586**	**27%**	**655,508**
31	**Net Income (Loss) Before Other Items**	**82,426**	**535,003**	**310,346**		**249,201**
32	Sale or Lease of Water Rights	-	1,800	300,000	1%	-
33	Capital Expenses	(26,760)	(51,571)	(2,656,000)	2%	(2,306,843)
34	**Net Income (Loss)**	**$ 55,666**	**$ 485,232**	**$ (2,045,654)**		**$ (2,057,642)**

Helendale CSD
Financial Statement Analysis
September 2026 –25% of Fiscal Year

Fund 01-Water Revenues and Expenses

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

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

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

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

Line 8 Grant Revenue: Includes any grant funding received during the fiscal year. YTD activity includes grant reimbursement in July from MWA Strategic Partners for $20K.

Line 9 Miscellaneous Income (Expense): Includes gain or loss on sale of assets and other miscellaneous income. YTD activity includes PFAS settlement payment of $353.2K in July for and $45.78K in August.

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

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

Line 18 Contractual Services: Includes lab testing, engineering, geographic information system (GIS) support & other contract services. YTD is trending over target budget. YTD activity includes July payments for $5.5K tank inspection, $15.2K annual fees for Aqua Metrics, $8.3K annual subscriptions for Nobel Systems, and $2.1K for water and sewer rate study in September.

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

Line 20 Operations & Maintenance: Includes operations & maintenance expenses, uniforms, vehicle maintenance, and vehicle fuel. YTD can trend over/under budget due to need and the timing of services. Vehicle Maintenance is trending over target budget due to Jeffer's truck repair in August. Vehicle Fuel is trending over target budget due to an increase in fuel prices.

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

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

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

Line 26 Office & Other Expenses: Includes mileage/travel reimbursements, office supplies, water conservation program, and dues/subscriptions. These expenses are on an as-needed basis and can trend over/under budget. Water Conservation Program is trending over target budget due to activity related to the Strategic Partners grant.

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

Line 29 Debt Service: Includes interest & principal payments on outstanding debt. YTD is trending over target budget due to timing of interest and principal payments to Citizens Bank.

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

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

- $4.8K – AMI Meters
- $29.8K – Interior of Building
- $17.0K – Pipeline Engineering

Helendale CSD
Statement of Revenues & Expenses - Sewer
September 2026

		Sep 2026	YTD Actual	Budget	25% of Budget	PYTD
1	**Operating Revenues**					
2	Sewer Charges	$ 164,784	$ 493,693	$ 1,961,647	25%	$ 487,636
3	Standby Charges	-	850	20,240	4%	2,477
4	Other Fees & Charges	2,530	10,749	39,320	27%	11,078
5	Interfund Transfer In/(Out)	5,964	17,893	71,571	25%	17,893
6	Other Income/(Expense)	-	236,708	-	0%	6,500
7	**Total Revenues**	**173,278**	**759,893**	**2,092,778**	**36%**	**525,584**
8	**Expenses**					
9	**Salaries & Benefits**					
10	Salaries	32,573	100,570	452,778	22%	76,899
11	Benefits	12,879	34,925	175,902	20%	29,035
12	**Total Salaries & Benefits**	**45,452**	**135,495**	**628,680**	**22%**	**105,934**
13	**Sewer Operations**					
14	Contractual Services	2,774	17,064	108,335	16%	10,133
15	Power	12,630	25,379	147,450	17%	33,920
16	Operations & Maintenance	6,688	18,298	71,295	26%	14,908
17	Permits & Fees	-	5,039	47,500	11%	4,922
18	**Total Sewer Operations**	**22,092**	**65,780**	**374,580**	**18%**	**63,884**
19	**General & Administrative**					
20	Utilities	449	1,160	5,590	21%	1,248
21	Office & Other Expenses	432	2,477	35,275	7%	1,832
22	Admin Allocation	48,929	146,786	587,186	25%	202,869
23	**Total General & Administrative**	**49,810**	**150,423**	**628,051**	**24%**	**205,949**
24	Debt Service	-	-	102,123	0%	-
25	**Total Expenses**	**117,354**	**351,698**	**1,733,434**	**20%**	**375,766**
26	**Net Income (Loss) Before Other Items**	**55,924**	**408,195**	**359,343**		**149,818**
27	Capital Expenses	(22,826)	(135,919)	(1,100,000)	12%	(91,593)
28	**Net Income (Loss)**	**$ 33,098**	**$ 272,276**	**$ (740,657)**		**$ 58,225**

Fund 02-Sewer Revenues and Expenses

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

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

Line 4 Other Fees & Charges: Includes permit & inspection charges, connection fees, other fees, and charges. YTD is in line with target budget.

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

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

Line 10 Salaries: Includes salaries for all sewer employees.

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

Line 14 Contractual Services: Includes lab testing, engineering, GIS support & other contractual services. YTD is trending slightly over target budget due to timing of annual GeoViewer subscription in July.

Line 15 Power: Includes electricity used for Sewer.

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

Line 17 Permits and Fees: Includes all annual permits and fees paid to the state. YTD can trend over/under budget due to the timing of permits and fee payments.

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

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

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

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

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

- $2.7K – Diaphragm Sludge Pumps
- $86.7K - Tertiary Engineering
- $7.8K – Interior Completion of Maintenance Building
- $29.6K – Blower Heads
- $9.2K – Blower Room Electrical Upgrade

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

		Sep 2026	YTD Actual	Budget	25% of Budget	PYTD
1	**Operating Revenues**					
2	Retail Sales	$ 27,147	$ 82,607	$ 338,500	24%	$ 82,271
3	Donations	-	-	-	0%	-
4	Board Discretionary Revenue	-	-	(9,000)	0%	-
5	Miscellaneous Income (Expense)	-	-	-	0%	-
6	**Total Revenues**	**27,147**	**82,607**	**329,500**	**25%**	**82,271**
7	**Expenses**					
8	**Salaries & Benefits**					
9	Salaries	16,863	52,291	231,847	23%	51,752
10	Benefits	3,382	8,865	48,965	18%	8,980
11	**Total Salaries & Benefits**	**20,246**	**61,156**	**280,812**	**22%**	**60,732**
12	**Recycling Center Operations**					
13	Contractual Services	-	-	1,000	0%	-
14	Operations & Maintenance	433	1,810	11,600	16%	7,044
15	**Total Recycling Center Operations**	**433**	**1,810**	**12,600**	**14%**	**7,044**
16	**General & Administrative**					
17	Utilities	2,206	3,978	13,700	29%	3,787
18	Office & Other Expenses	498	663	15,000	4%	2,474
19	**Total General & Administrative**	**2,704**	**4,641**	**28,700**	**16%**	**6,262**
20	**Total Expenses**	**23,383**	**67,607**	**322,112**	**21%**	**74,038**
21	**Net Income (Loss) Before Other Items**	**3,764**	**15,000**	**7,388**		**8,233**
22	Capital Expenses	-	(6,100)	-	-	-
23	**Net Income (Loss)**	**$ 3,764**	**$ 8,900**	**$ 7,388**		**$ 8,233**

Fund 03-Recycling Center Revenues and Expenses

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

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

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

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

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

Line 10 Benefits: Includes employee insurance, workers compensation, payroll taxes, and education & training.

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

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

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

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

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

Line 22 Capital Expenses: YTD activity includes Thrift store pavement repairs in July.

Helendale CSD
Statement of Revenues & Expenses - Property Rental
September 2026

		Sep 2026	YTD Actual	Budget	25% of Budget	PYTD
1	**Operating Revenues**					
2	Property Rental Revenues	$ 11,639	$ 34,917	$ 139,668	25%	$ 48,416
3	Other Income	-	-	-	0%	16
4	Board Discretionary Revenue	-	-	-	0%	-
5	**Total Revenues**	**11,639**	**34,917**	**139,668**	**25%**	**48,432**
6	**Expenses**					
7	Contractual Services	-	-	20,000	0%	-
8	Utilities	2,205	4,922	13,776	36%	2,968
9	Operations & Maintenance	-	5,660	10,200	55%	929
10	Debt Service	-	-	53,088	0%	-
11	Capital Expenses	-	-	-	0%	32,091
12	**Total Expenses**	**2,205**	**10,582**	**97,064**	**11%**	**35,988**
13	**Net Income (Loss)**	**$ 9,434**	**$ 24,335**	**$ 42,604**		**$ 12,444**

Fund 04-Property Rental Revenues and Expenses

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

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

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

Line 7 Contractual Services: Includes contractor and handyman expenses for installation of appliances, drywall repair, roofing, or plumbing repairs. Services are on an as-needed basis. YTD can trend over/under budget due to the timing of services needed.

Line 8 Utilities: Includes electric & gas expenses for the rental properties.

Line 9 Operations & Maintenance: Includes maintenance and other costs relating to the rental properties. YTD is trending ahead of target budget due to improved interfund expense allocations for water and wastewater.

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

Line 11 Capital Expenses: There is no activity YTD.

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

		Sep 2026	YTD Actual	Budget	25% of Budget	PYTD
1	**Operating Revenues**					
2	Program Fees	$ 4,904	$ 15,936	$ 43,000	37%	$ 19,900
3	Property Taxes	1,858	5,581	23,000	24%	5,359
4	Donations & Sponsorships	-	-	1,500	0%	7,165
5	Rental Income	1,895	11,189	30,075	37%	6,199
6	Developer Impact Fees	-	1,720	6,880	25%	1,720
7	Grants	-	10,993	-	0%	-
8	Interfund Transfer In/(Out)	(5,964)	(17,893)	(71,571)	25%	(17,893)
9	Board Discretionary Revenue	35,906	93,021	499,390	19%	73,372
10	Miscellaneous Income (Expense)	-	774	-	0%	-
11	**Total Revenues**	**38,598**	**121,320**	**532,274**	**23%**	**95,822**
12	**Expenses**					
13	**Salaries & Benefits**					
14	Salaries	2,078	6,579	37,520	18%	3,995
15	Benefits	159	503	5,870	9%	307
16	**Total Salaries & Benefits**	**2,237**	**7,082**	**43,390**	**16%**	**4,302**
17	Program Expense	10,547	34,184	92,255	37%	32,150
18	Contractual Services	14,490	30,169	107,400	28%	22,195
19	Utilities	5,853	15,625	58,038	27%	13,245
20	Operations & Maintenance	2,886	13,460	25,550	53%	2,838
21	Permits & Fees	-	-	1,800	0%	-
22	Other Expenses	-	-	800	0%	-
23	**Total Expenses**	**36,012**	**100,521**	**329,233**	**31%**	**74,730**
24	**Net Income (Loss) Before Other Items**	**2,586**	**20,800**	**203,041**		**21,092**
25	Capital Expenses	-	(71,400)	(5,180,000)	1%	(40,271)
26	**Net Income (Loss)**	**$ 2,586**	**$ (50,600)**	**$ (4,976,959)**		**$ (19,179)**

Helendale CSD
Financial Statement Analysis
September 2026 –25% of Fiscal Year

Fund 05-Parks & Recreation Revenues and Expenses

Line 2 Program Fees: Includes recreation program fees, basketball league fees, youth soccer league fees, and concert in the park vendor fees.

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

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

Line 5 Rental Income: Includes rental income from the water shop, community center room rental, and church rental. YTD is trending slightly over budget due to timing of park and field use annual payment.

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

Line 7 Grant Revenue: YTD activity includes American Legion donation in July.

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

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

- Radio Tower Site Rent – $26,711
- Property Taxes – $0
- Solid Waste Franchise Fees – $11,052
- Transfer Property Tax Revenue for Street Light Utilities – $(1,858)

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 primarily due to the use of volunteers to support the soccer season in place of a paid recreation lead.

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

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

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

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

Line 20 Operations & Maintenance: Includes vehicle maintenance, small tools, vehicle fuel and building repair for the park and community center. YTD is trending over target budget due to timing of park and community center maintenance.

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

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

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

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

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

		Sep 2026	YTD Actual	Budget	25% of Budget	PYTD
1	**Operating Revenues**					
2	Charges for Services	$ 67,812	$ 203,023	$ 806,827	25%	$ 170,004
3	Assessments & Fees	492	1,830	245,979	1%	3,247
4	Other Charges	2,127	9,765	33,469	29%	8,499
5	Grant Revenue	-	-	-	0%	7,328
6	Board Discretionary Revenue	-	-	-	0%	-
7	Miscellaneous Income (Expense)	-	-	-	0%	-
8	**Total Revenues**	**70,431**	**214,617**	**1,086,274**	**20%**	**189,078**
9	**Expenses**					
10	**Salaries & Benefits**					
11	Salaries	4,478	16,474	58,220	28%	12,423
12	Benefits	2,172	5,533	26,480	21%	5,559
13	**Total Salaries & Benefits**	**6,650**	**22,007**	**84,700**	**26%**	**17,982**
14	Contractual Services	67,602	135,241	798,614	17%	62,281
15	Disposal Fees	14,012	30,049	180,000	17%	30,567
16	Operations & Maintenance	686	1,102	5,400	20%	9,129
17	Other Operating Expenses	217	236	3,920	6%	210
18	Admin Allocation	999	2,996	11,983	25%	4,140
19	**Total Expenses**	**90,165**	**191,631**	**1,084,617**	**18%**	**124,309**
20	**Net Income (Loss) Before Other Items**	**(19,734)**	**22,986**	**1,657**		**64,769**
21	Capital Expenses	-	(6,100)	-	0%	-
22	**Net Income (Loss)**	**$ (19,734)**	**$ 16,886**	**$ 1,657**		**$ 64,769**

Fund 06-Solid Waste Disposal Revenues and Expenses

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

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

Line 4 Other Charges: Includes delinquent fees and penalties on delinquent taxes. YTD is in line with target budget.

Line 5 Grant Revenue: Includes any grant funding received during the fiscal year. There is no activity YTD.

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

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

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

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

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

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

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

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

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

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

- $6.1K - Asphalt Repair

Helendale CSD
Statement of Revenues & Expenses - Administration
September 2026

		Sep 2026	YTD Actual	Budget	25% of Budget	PYTD
1	**Operating Revenues**					
2	Tower Rent	$ 26,712	$ 60,034	$ 222,728	27%	$ 47,938
3	Property Taxes	-	2,288	164,273	1%	2,171
4	Solid Waste Billing & Fees	19,040	60,004	223,000	27%	54,458
5	Fees & Charges	3,319	10,159	40,250	25%	10,840
6	Investment income	9,073	44,823	-	0%	76,233
7	Other Income	7,068	7,068	7,000	101%	-
8	Board Discretionary Revenue	(37,763)	(98,602)	(519,590)	19%	(78,731)
9	**Total Revenues**	**27,449**	**85,773**	**137,661**	**62%**	**112,909**
10	**Expenses**					
11	**Salaries & Benefits**					
12	Salaries	35,121	106,770	443,652	24%	161,659
13	Benefits	12,654	130,503	258,068	51%	141,945
14	Directors' Fees	5,272	7,703	39,000	20%	9,822
15	**Total Salaries & Benefits**	**53,047**	**244,976**	**741,200**	**33%**	**314,212**
16	Contractual Services	19,703	60,382	275,566	22%	106,170
17	Insurance	-	91,559	157,594	58%	87,718
18	Utilities	2,294	4,650	23,520	20%	6,170
19	Operations & Maintenance	373	6,573	18,750	35%	786
20	Permits & Fees	120	10,120	11,000	92%	10,000
21	Office & Other Expenses	15,745	31,978	102,370	31%	23,686
22	Election Expense	-	-	6,000	0%	-
23	Administrative Allocation	(99,855)	(299,564)	(1,198,339)	25%	(414,018)
24	**Total Expenses**	**(8,573)**	**150,674**	**137,661**	**109%**	**134,723**
25	**Net Income (Loss) Before Capital**	**36,022**	**(64,901)**	**-**		**(21,814)**
26	Capital Expenses	-	-	-	0%	(32,091)
27	**Net Income (Loss) After Capital**	**$ 36,022**	**$ (64,901)**	**$ -**		**$ (53,905)**

Helendale CSD
Financial Statement Analysis
September 2026 –25% of Fiscal Year

Fund 10-Administrative Revenues and Expenses

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

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

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

Line 5 Fees & Charges: Includes credit card processing fees and other miscellaneous fees.

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

Line 7 Other Income: Other Income includes recycling revenues and other miscellaneous income. YTD is trending ahead of target budget due to recycling revenue received in September.

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

- Radio Tower Site Rent – $26,711
- Property Taxes – $0
- Solid Waste Franchise Fees – $11,052

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

Line 13 Benefits: Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, employee benefit & morale, and education & training. YTD is trending over target budget due to timing of unfunded accrued liability expense in August.

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

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

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

Line 18 Utilities: Includes telephone and electricity expenses.

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

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

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

Line 22 Election Expense: Includes the cost of elections.

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

Line 26 Capital Expenses: There is no activity YTD.

DATE: November 19, 2026
TO: Board of Directors
FROM: Cheryl Vermette, General Manager, Administration & Recreation
SUBJECT: Agenda Item #5
Discussion and Possible Action Regarding Car Club Request to Use Helendale Park for Annual Event

STAFF RECOMMENDATION:

Staff recommends that the Board consider approving the Sunsetters Car Club's request to hold its annual car show at Helendale Community Park.

STAFF REPORT:

The Sunsetters Car Club has requested permission to host its annual car show at Helendale Community Park on Saturday, May 8, 2027, from 12:00 p.m. to 4:00 p.m. The event is anticipated to include approximately 50 vehicles, along with food trucks and merchandise vendors.

May 8 is also the scheduled date of the District's Concert in the Park. Both events utilize park grounds and require space for event activities, vendors, parking, and public access.

While the car show concludes prior to the evening concert, event setup, vehicle staging, vendor operations, and cleanup may overlap with preparations for Concert in the Park. Hosting both events on the same day could create challenges associated with available space, traffic circulation, parking, and coordination of event activities.

Although the events have the potential to attract different audiences to the park, past experience has shown that relatively few car show participants remain for the evening concert. As a result, the benefit of coordinating the two events on the same day may be limited.

The District values the Sunsetters Car Club's continued involvement in the community and recognizes the recreational and social benefits its annual event provides. Scheduling the car show on a separate date would allow each event to make full use of the park and provide a more accommodating experience for participants, vendors, and attendees.

FISCAL IMPACT:

None, the Sunsetters are requesting the use of the space at no cost.

STRATEGIC PLAN ALIGNMENT:

Goal 5: Enhance Community Growth and Quality of Life by Expanding Inclusive Programs, Revitalizing Public Spaces, and Fostering Meaningful Engagement - Positioning Helendale as a Vibrant, Connected, and Desirable Place to Live.

POSSIBLE MOTION:

Motion to approve the Sunsetters Car Club's request to host its annual car show at Helendale Community Park, subject to coordination with District staff.

ATTACHMENTS:

None

DATE: November 19, 2026
TO: Board of Directors
FROM: Cheryl Vermette, General Manager, Administration & Recreation
SUBJECT: Agenda Item #6
Discussion and Possible Action Regarding Establishment of a Community Theater & Arts Program

STAFF RECOMMENDATION:

Review and discuss the proposed HCSD Community Theater & Arts Program and provide direction to staff regarding potential next steps.

STAFF REPORT:

A proposal has been presented to establish a Community Theater & Arts Program under the Helendale Community Services District (HCSD). The proposed program would expand recreational and cultural opportunities for residents by providing organized community theater productions, musical performances, dance, visual arts, and other entertainment activities.

The intent is to create a community-driven program that encourages participation among residents of all ages, promotes local talent, and provides additional opportunities for community engagement.

Proposed Program Structure

The Community Theater & Arts Program would operate as an HCSD-sponsored recreational program, subject to District oversight and established policies and procedures.

The proposed organizational structure includes:

Designation of one HCSD Board Member to serve as a liaison between the Theater Program and the Board.

Establishment of separate adult and children's theater groups.

Development of an HCSD Theater Membership Application and participation requirements.

Identification of a Theater Director/Coordinator and production teams responsible for organizing and coordinating performances.

Development of operating guidelines addressing participation, facility use, scheduling, volunteer responsibilities, and program administration.

Productions and Activities

The program could offer a variety of performances and community events, including plays and musicals, Western variety shows, comedy and talent shows, children's theater productions, holiday performances, musical and dance performances, and other special events. These activities would provide opportunities for residents to participate both onstage and behind the scenes, including acting, directing, set construction, costumes, lighting, sound, and production support.

Facility Improvements and Startup Needs

The program would utilize available HCSD facilities, with the potential for improvements to the existing Community Center theater area. Initial startup needs may include stage improvements, theater curtains, lighting, sound equipment, microphones, sets, props, and other basic production equipment. A preliminary assessment would be necessary to determine which improvements and equipment are already available, what additional resources are needed, and the associated costs.

Although initial District financial assistance may be requested, the long-term goal would be to develop a program capable of becoming increasingly self-supporting through performances, concessions, sponsorships, donations, and other appropriate revenue opportunities.

Revenue Opportunities and Community Partnerships

The proposal includes operating a snack bar during theater performances, with revenues supporting future productions, equipment, and program needs, consistent with District financial policies. For certain adult-oriented events, potential partnerships with local community organizations, including the Lions Club, could also be explored. Such partnerships may include beverage service, subject to applicable licensing, insurance, District policies, and any necessary approvals. Additional opportunities for sponsorships, donations, ticket sales, and fundraising could be evaluated as part of the program's financial plan.

Community Art Gallery
An additional component of the proposal is the establishment of a rotating community art display within the theater foyer or another appropriate area of the Community Center. The display could feature paintings, photography, sculptures, and other artwork created by local

residents. This would provide an opportunity to showcase community artists and expand the program beyond live performances.

Program Development and Implementation

If the Board supports the concept, staff would work with interested community members to further evaluate the proposal and develop the necessary framework for operating the program. This would include reviewing facility availability, organizational responsibilities, startup and ongoing expenses, potential revenue, insurance and liability requirements, youth participant safeguards, volunteer procedures, performance licensing, and other applicable District requirements.

A proposed operating plan and preliminary budget would be brought back to the Board for consideration prior to implementation or authorization of significant expenditures.

FISCAL IMPACT:

Approval of the concept would not authorize capital improvements or additional program expenditures. Any proposed funding commitment would be presented to the Board through a subsequent budget and implementation plan.

STRATEGIC PLAN ALIGNMENT:

Goal 5: Enhance Community Growth and Quality of Life by Expanding Inclusive Programs, Revitalizing Public Spaces, and Fostering Meaningful Engagement - Positioning Helendale as a Vibrant, Connected, and Desirable Place to Live.

Establishing a Community Theater & Arts Program would support this goal by expanding recreational and cultural programming, encouraging community participation, showcasing local talent, and providing additional opportunities for residents of all ages to connect through shared activities.

POSSIBLE MOTION:

Move to approve the establishment of an HCSD Community Theater & Arts Program, with no District funds allocated at this time, and direct staff to work with the proposed theater group to develop an organizational structure, operating guidelines, and implementation plan for future Board consideration.

ATTACHMENTS:

Community Theater Proposal

HCSD COMMUNITY THEATER & ARTS PROGRAM

Proposal to the Helendale Community Services District

Purpose

I propose establishing a **Community Theater & Arts Program under the HCSD umbrella** to provide residents with opportunities to participate in theater, music, dance, and the visual arts while creating additional community entertainment and activities.

Program Structure

- The program would operate as an **HCSD-sponsored program**.
- One **HCSD Board Member would serve as a liaison** between the Theater and the Board.
- There would be separate **Adult and Children's Theater groups**.
- Participants would complete an **HCSD Theater Membership Application** and follow established HCSD and Theater policies.
- A Theater Director/Coordinator and production team would oversee individual productions.

Productions

The Theater could present:

- Plays and musicals
- Western variety shows
- Comedy and talent shows
- Children's productions
- Holiday performances
- Music and dance performances
- Special community events

Startup Needs

Initial financial assistance from HCSD would be requested to help establish the theater infrastructure, including:

- Stage or stage improvements
- Curtains
- Lighting
- Sound system and microphones
- Basic theater equipment, sets, and props

The goal would be to use the initial investment to build a program that can become increasingly **self-supporting**.

Revenue & Community Partnerships

Revenue could be generated through a **snack bar at performances**, with proceeds going back into the Theater Program for equipment and future productions.

For appropriate adult events, the Theater could explore partnering with the **Lions Club** to potentially operate an adult-beverage bar, subject to all required licensing, insurance, and HCSD requirements.

Community Art Gallery

The theater foyer could also serve as a rotating **local art display**, featuring paintings, sculptures, photography, and other artwork from community artists. This would allow the facility to showcase and celebrate all forms of local art.

Request

I am asking the HCSD Board to consider approving the concept of an **HCSD Community Theater & Arts Program** and allowing us to work with HCSD staff and a Board liaison to develop the membership application, operating procedures, startup budget, and first production.

DATE: November 19, 2026
TO: Board of Directors
FROM: Alex Aviles, General Manager, Wastewater & Solid Waste
SUBJECT: Agenda Item #7
Discussion and Possible Action Regarding the District's Green Waste Program

STAFF RECOMMENDATION:

Provide direction to staff on whether to limit or deny, charge a disposal fee, or continue to allow unlimited green waste drop-off by commercial landscapers at the District's Recycling Center.

STAFF REPORT:

The purpose of this item is to ask the Board of Directors to provide direction on how the District should handle green waste brought to the Recycling Center by commercial landscapers. Staff has outlined three options for the Board's consideration.

Background

The District's Green Waste Program is designed to accept green waste from residents. It is not a program designed or intended to accept green waste from businesses. Commercial landscapers, however, often drop off green waste at the Recycling Center. This material is generated by residential customers who hire landscapers to trim trees and perform various landscaping projects.

Why this is being brought to the Board

The green waste dropped off by commercial landscapers is still generated from the yards of Helendale residents but fills the green waste bins frequently, which is then chipped by staff and hauled off-site by Burrtec. If commercial landscapers are not allowed to drop off green waste at the Recycling Center, they may dispose of it illegally, such as dumping in open areas or at the office after hours. Staff seeks Board direction that balances the intent of the resident-focused program with the need to provide a lawful disposal option.

Options for Board Consideration

Option 1 - Limit or deny landscaper drop-off: Restrict the number of drop-offs by commercial landscapers or prohibit them entirely, consistent with the program's purpose of serving residents. This could increase the risk of illegal dumping.
Option 2 - Allow drop-off with a fee: Allow commercial landscapers to continue dropping off green waste, with a fee associated with each drop-off. The fee amount and structure would

be developed by staff and brought back to the Board.
Option 3 - Continue unlimited drop-off: Continue allowing landscapers to drop off green waste an unlimited number of times, since the material is generated from yard work performed for District customers.

Next Steps
Based on the Board's direction, staff will implement the selected option and, if needed, return to the Board with any required policy language, fee schedule, or procedures.

FISCAL IMPACT:

Options 1 and 3 have no direct fiscal impact. Option 2 would generate fee revenue in an amount to be determined.

STRATEGIC PLAN ALIGNMENT:

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

POSSIBLE MOTION:

Provide direction to staff on Option 1, Option 2, or Option 3.

ATTACHMENTS:

None