



REGULAR BOARD MEETING
Thursday, January 16, 2025, at 6:00 PM

SPECIAL NOTICE OF TELECONFERENCE 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, and via teleconference by clicking the following link: www.zoom.com Meeting ID 463 173 8547 Passcode: HCS D. (Dial-in instructions will be provided after registering at the link)

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" or "chat" feature. If viewing remotely a speaker's card may be filled out at the following link: <https://www.surveymonkey.com/r/HKGNLL8> or use the features referenced above. The District requests that all speaker cards be submitted at any time prior to the close of public participation.

3. Consent Items

- a. Approval of Minutes: Board Meetings of December 19, 2024
- b. Bills Paid Report
- c. November Financial Report
- d. Budget Calendar

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 a Change Order to Lighting Contract for Additional Work
7. Discussion and Possible Action Regarding Approval of a Professional Services Agreement for Financial Support Services with a New Provider
8. Discussion and Possible Action Regarding Community Sale Event
9. Discussion and Possible Action Regarding the Strategic Planning Process

Other Business

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

11. 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 agenda 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: January 16, 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 December 19, 2024
- b. Bills Paid Report
- c. November Financial Report
- d. Budget Schedule



Helendale Community Services District

Date: January 16, 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 12/19/2024



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

Date: December 19, 2024
 Time: 6:00 PM
 Meeting called to order by: Vice President Ron Clark

Attendance

Vice President Ron Clark	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote
Director George Cardenas	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" 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

Members of the public

There was one member of the public attending in person.

1. APPROVAL OF AGENDA

Discussion None

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

Second Director Guinn

Vote

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

2. PUBLIC PARTICIPATION

None

CONSENT ITEMS

3. CONSENT ITEMS

- a. Approval of Minutes: Board Meeting for December 5, 2024
- b. Bills Paid Report

Discussion None

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

Second Director Guinn

Vote

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

4. REPORTS

a. Directors' Reports

Director Guinn reported that she will miss the March 20th meeting. She commented that she went to the DMV and it was a pleasant experience to which she attributed to their strategic plan. She added that she had an opportunity to meet with Dr. Martin, who is on the Board at Barstow Hospital who indicated he may be able to assist in getting supplies for CERT.

Director DeVries reported that she attended the Christmas party, and it was wonderful.

Director Cardenas said the Christmas party was great. He had the opportunity to attend a meeting about ransomware and warned everyone about clicking on links.

Director Rosenberg thanked Staff for providing the Board documents. He also thanked Staff for the Christmas party and commented that he is looking forward to serving on the Board.

b. General Managers Report

Congressman Obernolte's Staff Hours for 2025 are 2/18, 4/15, 6/17, 10/21 and 12/16. Holiday office closures: 12/25, 12/25, 12/31 and 1/1/25.

Wastewater Operations Manager Aviles gave the wastewater report. Staff made a confined space entry into the Smithson Lift Station to clean check valves. Installed a flowmeter at the alfalfa fields to meter flow from the Ag well. Jetted one mile of sewer main including the laterals and mainline at the office. Installed two cameras at the Community Center. Built the rebar cages for the ball field lights and poured footings. Staff found the filter to feed pump #1 failed. An electrician is coming to troubleshoot the failure. Staff made a confined space entry into the Smithson Lift Station to clean check valves.

General Manager Cox gave the financial report. The District had \$632,214 in deposits, \$229,866 in disbursements. The total cash balance is \$8,760,008. CBB Trust has a total of \$2,204,997.54; LAIF has a total of \$1,110,674.02; CBB Checking has a total of \$1,266,460.43; Flagstar has a total of \$392,798.56; and CA Class has a total of \$3,785,007.28.

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 Guinn

Vote

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

Director Billy Rosenberg	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
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6. Discussion and Possible Action Regarding Adoption of Resolution 2024-18: A Resolution of the Board of Directors of the Helendale Community Services District Establishing Policies for its Relations Among Directors and with Staff

Discussion: This resolution provides important guidance for Board members regarding duties, Board structure related to officers, meeting procedures, personal conduct, communication of personal versus board positions, Board discipline, and relations with Staff. The resolution is reviewed at least annually and was most recently reviewed in October. Counsel provided an overview of the Resolution. Board members asked legal counsel and Staff to work on adding a section on how to deal with disruptive attendees (possibly needs to be added to the Sunshine Ordinance).

Motion Director Guinn made the motion to adopt Resolution 2024-18.

Second Vice President Clark

Vote

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

President Clark called for a brief break at 6:36 pm. The meeting was called back to order at 6:43 pm.

7. Discussion and Possible Action Regarding Annual Election of Officers

Discussion: This matter is at the discretion of the Board. Board positions include President and Vice President. The Board has a tradition of rotating officers every two years. Director Rosenberg nominated Ron Clark for President. Director Guinn added that she would also like to nominate Director Clark for President and Director Cardenas for Vice President.

Motion: Director Guinn made a motion to accept the nomination of Ron Clark as President and George Cardenas as Vice President.

Second: Director Cardenas

Vote

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

8. Mandatory Bi-Annual Ethics Training

Discussion: Legal Counsel Kennedy presented the two hour required Ethics Training.

OTHER BUSINESS

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

10. Adjournment

President Clark adjourned the meeting at 8:50 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: January 16, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Sharon Kreinop, Senior Account Specialist
SUBJECT: Agenda item #3b
Consent Items: Bills Paid and Presented for Approval

STAFF RECOMMENDATION

Updated Report Only. Receive and File

STAFF REPORT:

Staff issued 78 checks and 30 EFT's totaling \$1,259,421.35

Total Cash Available:	<u>1/13/25</u>	<u>12/13/24</u>
Cash	\$ 8,885,875.72	\$ 8,760,007.83
Checks/EFT's Issued	\$ 1,259,421.35	\$ 266,922.41

INVESTMENT REPORT:

The Investment Report shows the status of the District funds invested. December 2024 interest was 4.5796% for CA Class and 4.434% for LAIF. Interest earned December 2024 on CA Class account was \$16,355.14.



Helendale CSD

Bills Paid and Presented for Approval

Transaction Detail

Issued Date Range: 12/14/2024 - 01/13/2025

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
Bank Account: 211102187 - CBB Checking					
12/17/2024	28401	Eide Bailly LLP	-3084.38	Check	Accounts Payable
12/18/2024	28402	Brunick, McElhane & Kennedy Professional Law Corp	-6720.00	Check	Accounts Payable
12/18/2024	28403	Core & Main LP	-1022.76	Check	Accounts Payable
12/19/2024	28408	ACI Payments, Inc	-54.90	Check	Accounts Payable
12/19/2024	28409	Burrtec Waste Group, Inc	-57969.23	Check	Accounts Payable
12/19/2024	28410	Burrtec Waste Group, Inc	-59476.89	Check	Accounts Payable
12/19/2024	28411	Burrtec Waste Group, Inc	-59474.89	Check	Accounts Payable
12/19/2024	28412	Burrtec Waste Group, Inc	-14220.35	Check	Accounts Payable
12/19/2024	28413	Cal Fire	-454.16	Check	Accounts Payable
12/19/2024	28414	Frontier Communications	-134.81	Check	Accounts Payable
12/19/2024	28415	Frontier Communications	-82.11	Check	Accounts Payable
12/19/2024	28416	Geo-Monitor, Inc.	-776.50	Check	Accounts Payable
12/19/2024	28417	Hi Desert Trophy & Awards	-146.81	Check	Accounts Payable
12/19/2024	28418	Home Depot Credit Services	-1396.58	Check	Accounts Payable
12/19/2024	28419	James Harvey	-568.75	Check	Accounts Payable
12/19/2024	28420	Phelan Pinion Hills Community Services District	-24243.75	Check	Accounts Payable
12/19/2024	28421	Robertson's Ready Mix	-918.33	Check	Accounts Payable
12/19/2024	28422	Silver Lakes Hardware	-59.53	Check	Accounts Payable
12/19/2024	28423	Synagro West, LLC	-525.40	Check	Accounts Payable
12/19/2024	28424	Verizon Wireless	-136.27	Check	Accounts Payable
12/19/2024	28425	Verizon Wireless	-715.14	Check	Accounts Payable
12/20/2024	28426	ALYSSA ROBERTS	-368.13	Check	Utility Billing
12/26/2024	28427	County of San Bernardino, Solid Waste Mgmt. Div.	-652.52	Check	Accounts Payable
12/26/2024	28428	FNBO	-1277.57	Check	Accounts Payable
12/26/2024	28429	Rebecca Gonzalez	-400.00	Check	Accounts Payable
12/26/2024	28430	C. J. Brown & Company, CPAs	-2386.00	Check	Accounts Payable
01/06/2025	28431	A Door Company	-875.00	Check	Accounts Payable
01/06/2025	28432	AVCOM Services Inc.	-1189.50	Check	Accounts Payable
01/06/2025	28433	Beck Oil Inc	-2640.48	Check	Accounts Payable
01/06/2025	28434	Beck Oil Inc	-268.64	Check	Accounts Payable
01/06/2025	28435	Burrtec Waste Group, Inc	-12057.48	Check	Accounts Payable
01/06/2025	28436	Burrtec Waste Industries Inc	-191.88	Check	Accounts Payable
01/06/2025	28437	Business Card	-6891.74	Check	Accounts Payable
01/06/2025	28438	C Wells Pipeline Materials , Inc	-316.79	Check	Accounts Payable
01/06/2025	28439	Hartford Life	-627.20	Check	Accounts Payable
01/06/2025	28440	Mobile Occupational Services, Inc.	-45.00	Check	Accounts Payable
01/06/2025	28441	Online Information Services, Inc	-34.32	Check	Accounts Payable
01/06/2025	28442	Parkhouse Tire, Inc.	-29.35	Check	Accounts Payable
01/06/2025	28443	Silver Lakes Landscaping and Maintenance LLC	-162.26	Check	Accounts Payable
01/06/2025	28444	Stericyclcle, Inc	-102.81	Check	Accounts Payable
01/06/2025	28445	SWRCB FEES	-23679.54	Check	Accounts Payable
01/06/2025	28446	Ultimate Internet Access, Inc	-818.77	Check	Accounts Payable
01/06/2025	28447	Underground Service Alert of Southern California	-34.05	Check	Accounts Payable
01/06/2025	28448	USA Blue Book	-537.84	Check	Accounts Payable
01/06/2025	28449	Silver Lakes Landscaping and Maintenance LLC	-6665.00	Check	Accounts Payable
01/06/2025	28450	Eide Bailly LLP	-4035.68	Check	Accounts Payable
01/06/2025	28451	Core & Main LP	-49.57	Check	Accounts Payable
01/07/2025	28452	HAILEY SHIPP	-311.62	Check	Utility Billing
01/07/2025	28453	HARRY & CHRISTINA MONDE	-346.32	Check	Utility Billing
01/07/2025	28454	NOEMI AVALOS	-75.92	Check	Utility Billing
01/07/2025	28455	LAWYERS TITLE CO.	-22.83	Check	Utility Billing
01/07/2025	28456	BENITHA BROWN	-170.73	Check	Utility Billing
01/07/2025	28457	SHARELL FLORES	-474.00	Check	Utility Billing
01/07/2025	28458	JUSTYN MUNOZ	-100.00	Check	Utility Billing

01/07/2025	28459	G.A. Osborne Pipe & Supply Inc.	-106.69	Check	Accounts Payable
01/07/2025	28460	Lakeside Heating and Air Conditioning	-195.00	Check	Accounts Payable
01/07/2025	28461	O'Reilly Auto Parts	-210.53	Check	Accounts Payable
01/07/2025	28462	Reido Farms, LLC	-75000.00	Check	Accounts Payable
01/07/2025	28463	Sonic Systems, Inc	-1017.89	Check	Accounts Payable
01/07/2025	28464	Univar Solutions, USA	-2976.12	Check	Accounts Payable
01/07/2025	28465	AMS Construction	-63605.55	Check	Accounts Payable
01/07/2025	28466	Sonic Systems, Inc	-2151.60	Check	Accounts Payable
01/09/2025	28467	Void Check	0.00	Check	Accounts Payable
01/09/2025	28468	Void Check	0.00	Check	Accounts Payable
01/09/2025	28469	Void Check	0.00	Check	Accounts Payable
01/09/2025	28470	Void Check	0.00	Check	Accounts Payable
01/09/2025	28471	Void Check	0.00	Check	Accounts Payable
01/09/2025	28472	Void Check	0.00	Check	Accounts Payable
01/09/2025	28473	Void Check	0.00	Check	Accounts Payable
01/09/2025	28474	Void Check	0.00	Check	Accounts Payable
01/09/2025	28475	AMS Construction	-11975.00	Check	Accounts Payable
01/09/2025	28476	Burrtec Waste Industries Inc	-2315.89	Check	Accounts Payable
01/09/2025	28477	Frontier Communications	-195.94	Check	Accounts Payable
01/09/2025	28478	Frontier Communications	-70.45	Check	Accounts Payable
01/09/2025	28479	Infosend, Inc	-2062.19	Check	Accounts Payable
01/09/2025	28480	Jonathan A. Escobar	-105.00	Check	Accounts Payable
01/09/2025	28481	Mojave Water Agency	-560.30	Check	Accounts Payable
01/09/2025	28482	The Woodall Group, Inc	-35.00	Check	Accounts Payable
12/23/2024	EFT0005269	SCE Street Lighting Acct # 700013030275	-1743.49	EFT	General Ledger
12/26/2024	EFT0005270	SCE ACH Sod Farm Acct 700255337588	-1238.47	EFT	General Ledger
12/30/2024	EFT0005276	ACH Well #13 SCE Acct 700812965633	-319.27	EFT	General Ledger
12/31/2024	EFT0005277	SCE Community Center ACH Acct.# 700218740906	-1590.62	EFT	General Ledger
12/17/2024	EFT0005279	To record Sales Tax Pmt # 2 - 3rd Quarter	-2314.87	EFT	General Ledger
01/02/2025	EFT0005280	SCE ACH Well 6,7,8,9 & 2 Acct 700620711734	-477.27	EFT	General Ledger
01/06/2025	EFT0005281	SCE ACH WWTP & Wells 3,4 & 1 Acct 700547354472	-22078.01	EFT	General Ledger
12/20/2024	EFT0005282	CalPERS 457 Pmt PPE 12/15/24	-4637.51	EFT	General Ledger
12/18/2024	EFT0005283	CalPERS Classic Pmt PPE 11/17/24	-9542.71	EFT	General Ledger
12/18/2024	EFT0005284	CalPERS PEPRA Pmt PPE 1/17/24	-2817.16	EFT	General Ledger
01/08/2025	EFT0005289	SW Gas ACH 4-Plex Acct # 910000817466	-273.20	EFT	General Ledger
01/08/2025	EFT0005290	SW Gas Community Center 910000010177	-1264.41	EFT	General Ledger
01/08/2025	EFT0005291	SW Gas ACH WWTP Acct # 910000010195	-208.45	EFT	General Ledger
01/08/2025	EFT0005292	SW Gas Water Shop Acct # 910001037540	-11.00	EFT	General Ledger
12/26/2024	EFT0005293	To record CalPERS Health Premium	-21913.88	EFT	General Ledger
12/30/2024	EFT0005294	CalPERS Classic Pmt PPE 12/1/24	-9542.71	EFT	General Ledger
12/30/2024	EFT0005295	CalPERS PEPRA Pmt PPE 12/1/24	-2817.16	EFT	General Ledger
12/26/2024	EFT0005296	To record CalPERS Health Premium	21913.88	EFT Reversal	General Ledger
01/08/2025	EFT0005297	To record CalPERS Health Premium	-21913.88	EFT	General Ledger
01/03/2025	EFT0005299	CalPERS 457 Pmt PPE 12/29/24	-6109.58	EFT	General Ledger
12/20/2024	EFT0005301	Transfer Funds from CBB Business Checking to CA Class	-700000.00	EFT	General Ledger
01/09/2025	EFT0005302	SCE ACH 4-Plex Acct 700392338368	-290.48	EFT	General Ledger
01/09/2025	EFT0005303	SCE ACH Park Wellheads Acct 700448234519	-16.96	EFT	General Ledger
01/09/2025	EFT0005304	ACH Water Shop SCE Acct 700453074415	-138.34	EFT	General Ledger
01/03/2025	EFT0005309	To record Tasc Flex Claim Pmt PPE 12/29/24	-1072.88	EFT	General Ledger
01/03/2025	EFT0005310	To record Paymenttech Fees Acct Ending 6621	-2292.75	EFT	General Ledger
01/03/2025	EFT0005311	To record Paymenttech CC Fees Acct Ending 9479	-585.10	EFT	General Ledger
01/02/2025	EFT0005312	To record EVO Thrift Store CC Fees 23099	-923.99	EFT	General Ledger
12/23/2024	EFT0005313	To record Tasc Flex Claim Pmt PPE 12/15/24	-890.35	EFT	General Ledger
01/08/2025	EFT0005315	To record 4th Quarter Sales Tax Return Payment	-1707.50	EFT	General Ledger
Bank Account 211102187 Total: (108)					-1,259,431.35
Report Total: (108)					-1,259,421.35

Summary

Bank Account
[211102187 CBB Checking](#)

Count	Amount
108	-1276281.01
Report Total:	-1276281.01

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

Count	Amount
0	0
108	-1,259,421.35
Report Total:	-1,259,421.35

Transaction Type	Count	Amount
Check	78	-462,603.23
EFT	29	-818,732.00
EFT Reversal	1	219,913.88
Report Total:	108	-1,259,421.35

Flagstar Visa Statement 12/5/24

Acct #	Description	Charges	Charges	Charges	Totals	Totals	Totals
01-553000	Costco Operating Supplies	41.69	28.28				69.97
02-553000	Costco Operating Supplies	41.69	28.27				69.96
03-553000	Thrift Store Costco Operating Supplies	41.68					41.68
05-553300	Pickleball Net	172.39	28.28				200.67
05-850009	J. Bolts & Nuts for Park Light Posts	614.77					614.77
10-521600	Constant Contact	85.00					85.00
10-522510	Brkfst Mfg Directors / Little Rock Water District	58.09	69.95				128.04
10-556800	Thanksgiving Pot Luck / Christmas Party	21.74	10.77				32.51
10-529900	Credit for Returned Late Payment Fee on Nov Stmt	(35.00)					(35.00)
10-553000	Office Refrigerator Filter	41.69	28.28				69.97
Total							1,277.57
Due 1-1-25	Staff Key:	KC	AA	CC	CV		

Totals



Helendale Community Services District

DATE: January 16, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #3c
November Financial Report



Helendale CSD
Statement of Revenues and Expenses - Water
As of November 30, 2024
(Unaudited)

Preliminary Results - Subject to Change

	November 2024	YTD Actual	Budget	42% of Budget	PYTD
1 Operating Revenues					
2 Meter Charges	\$ 135,828	\$ 679,710	\$ 1,600,864	42%	\$ 676,497
3 Water Sales	96,931	490,940	751,684	65%	454,424
4 Standby Charges	11,523	12,432	25,880	48%	19,915
5 Other Operating Revenue	14,361	85,014	101,887	83%	73,686
6 Total Operating Revenues	258,643	1,268,096	2,480,314	51%	1,224,523
7 Non-Operating Revenues					
8 Grant Revenue	-	-	-	0%	-
9 Miscellaneous Income (Expense)	-	-	-	0%	1,645
10 Total Non-Operating Revenues	-	-	-	0%	1,645
11 Total Revenues	258,643	1,268,096	2,480,314	51%	1,226,169
12 Expenses					
13 Salaries & Benefits					
14 Salaries	34,599	173,022	446,274	39%	156,102
15 Benefits	12,175	62,153	157,285	40%	52,799
16 Total Salaries & Benefits	46,774	235,175	603,559	39%	208,901
17 Transmission & Distribution					
18 Contractual Services	26	19,154	58,987	32%	37,685
19 Power	21,724	115,073	209,725	55%	107,833
20 Operations & Maintenance	12,075	45,108	158,000	29%	36,422
21 Rent/Lease Expense	800	4,460	11,600	38%	4,000
22 Permits & Fees	-	5,754	42,025	14%	5,033
23 Total T&D	34,625	189,549	480,337	39%	190,973
24 General & Administrative					
25 Utilities	440	2,474	3,906	63%	1,677
26 Office & Other Expenses	26	245	6,696	4%	153
27 Admin Allocation	57,008	285,041	684,098	42%	261,536
28 Total G&A	57,474	287,760	694,700	41%	263,366
29 Debt Service	23,707	173,155	350,351	49%	173,155
30 Total Expenses	162,580	885,639	2,128,947	42%	836,395
31 Net Income (Loss) Before Capital	96,063	382,458	351,367	109%	389,774
32 Sale or Lease of Water Rights	-	-	300,000	0%	19,938
33 Capital Expenses	-	(18,749)	(425,000)	4%	(177,194)
34 Net Income (Loss) After Capital	\$ 96,063	\$ 363,709	\$ 226,367	161%	\$ 232,518

*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
Preliminary – No Year End Audit Adjustments
For the Month Ended November 30, 2024 – 42% 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 65% due to higher usage in the first half of the fiscal year.

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 in line with budget.

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 trending over budget at 83% 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 32%.

Line 19 Power: Includes electricity usage for transmission & distribution. YTD is trending over budget at 55% 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 29% due to less maintenance costs than anticipated.

Line 21 Rent/Lease Expense: Includes rental costs for the water shop and Bureau of Land Management (BLM) tank sites. YTD is trending in line with budget.

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 under budget at 14%.

Line 25 Utilities (G&A): Includes gas and telephone expenses. YTD is trending over budget at 63% 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
- \$4.9K – AMI Meters



Helendale CSD
Statement of Revenues and Expenses - Sewer
As of November 30, 2024
(Unaudited)

Preliminary Results - Subject to Change

	November 2024	YTD Actual	Budget	42% of Budget	PYTD
1 Operating Revenues					
2 Sewer Charges	\$ 158,291	\$ 786,041	\$ 1,892,130	42%	\$ 761,415
3 Standby Charges	9,693	10,627	24,317	44%	18,687
4 Other Fees & Charges	6,203	38,079	35,920	106%	29,264
5 Interfund Transfer In/(Out)	5,964	29,821	71,571	42%	17,542
6 Other Income/(Expense)	-	-	-	0%	-
7 Total Revenues	180,152	864,568	2,023,938	43%	826,907
8 Expenses					
9 Salaries & Benefits					
10 Salaries	28,512	143,127	383,982	37%	121,471
11 Benefits	9,347	57,588	127,147	45%	41,488
12 Total Salaries & Benefits	37,859	200,715	511,129	39%	162,959
13 Sewer Operations					
14 Contractual Services	4,425	29,894	117,475	25%	21,780
15 Power	10,838	58,080	133,350	44%	59,332
16 Operations & Maintenance	5,267	40,652	65,800	62%	51,985
17 Permits & Fees	-	4,101	43,300	9%	31,120
18 Total Sewer Operations	20,530	132,727	359,925	37%	164,217
19 General & Administrative					
20 Utilities	433	2,126	5,350	40%	2,067
21 Office & Other Expenses	1,772	4,978	21,460	23%	8,305
22 Admin Allocation	55,868	279,340	670,416	42%	256,305
23 Total G&A	58,073	286,444	697,226	41%	266,678
24 Debt Service	51,061	51,061	102,123	50%	51,061
25 Total Expenses	167,524	670,948	1,670,403	40%	644,915
26 Net Income (Loss) Before Capital	12,628	193,619	353,534	55%	181,993
27 Capital Expenses	-	(10,098)	(885,000)	1%	-
28 Net Income (Loss) After Capital	\$ 12,628	\$ 183,521	\$ (531,466)		\$ 181,993

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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. YTD is trending in line with budget.

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 in line with the budget.

Line 14 Contractual Services: Includes lab testing, engineering, GIS support & other contractual services. YTD is trending under budget at 25% 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 62% 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 under budget at 9% due to timing of annual renewals.

Line 20 Utilities (G&A): Includes gas, water, and telephone expenses. YTD is trending in line with 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. YTD is trending under budget at 23%.

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. YTD is trending over budget at 50%.

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

- \$10K – New Filtrate Pumps, Electrical Panel & Sonic Meter



Helendale CSD
Statement of Revenues and Expenses - Recycling Center
As of November 30, 2024
(Unaudited)

Preliminary Results - Subject to Change

	November 2024	YTD Actual	Budget	42% of Budget	PYTD
1 Operating Revenues					
2 Retail Sales	\$ 32,184	\$ 128,957	\$ 300,000	43%	\$ 115,548
3 Donations	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	-	0%	-
5 Miscellaneous Income (Expense)	-	-	-	0%	-
6 Total Revenues	32,184	128,957	300,000	43%	115,548
7 Expenses					
8 Salaries & Benefits					
9 Salaries	14,146	70,291	191,462	37%	74,333
10 Benefits	2,571	11,975	35,334	34%	10,203
11 Total Salaries & Benefits	16,717	82,266	226,796	36%	84,536
12 Recycling Center Operations					
13 Contractual Services	-	3,485	2,500	139%	606
14 Operations & Maintenance	1,274	5,098	9,750	52%	3,577
15 Total Recycling Center Operations	1,274	8,583	12,250	70%	4,183
16 General & Administrative					
17 Utilities	195	6,063	12,800	47%	6,875
18 Office & Other Expenses	718	3,525	9,000	39%	2,935
19 Total G&A	914	9,588	21,800	44%	9,810
20 Total Expenses	18,904	100,436	260,846	39%	98,529
21 Net Income (Loss) Before Capital	13,280	28,520	39,154	73%	17,019
22 Capital Expenses	-	-	-	-	-
23 Net Income (Loss) After Capital	\$ 13,280	\$ 28,520	\$ 39,154	73%	\$ 17,019

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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 34%.

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 over budget at 52% due to various thrift store supply purchases in July, the purchase of two swamp coolers in August for \$1.3K, and the purchase of cleaning supplies in Nov.

Line 17 Utilities (G&A): Includes electric and telephone expenses. YTD is trending slightly over budget due to increased utility bills in the summer months.

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 and Expenses - Property Rental
As of November 30, 2024
(Unaudited)

Preliminary Results - Subject to Change

	November 2024	YTD Actual	Budget	42% of Budget	PYTD
1 Operating Revenues					
2 Property Rental Revenues	\$ 12,199	\$ 61,106	\$ 146,388	42%	\$ 51,056
3 Other Income	-	138	-	0%	30
4 Board Discretionary Revenue	-	-	-	0%	-
5 Total Revenues	12,199	61,243	146,388	42%	51,086
6 Expenses					
7 Contractual Services	-	-	10,000	0%	5,600
8 Utilities	1,348	8,295	17,203	48%	8,438
9 Operations & Maintenance	-	2,885	13,400	22%	6,699
10 Debt Service	26,544	26,544	53,088	50%	26,544
11 Capital Expenses	-	-	-	0%	-
12 Total Expenses	27,892	37,724	93,690	40%	47,281
13 Net Income (Loss)	\$ (15,693)	\$ 23,519	\$ 52,698	45%	\$ 3,805

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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 expense for the rental properties. YTD is trending over budget at 48% due to higher usage in summer months.

Line 9 Operations & Maintenance: Includes maintenance and other costs relating to the rental properties. YTD is trending under budget at 22%.

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. YTD is trending over budget at 50%.

Line 11 Capital Expenses: There is no activity YTD.



Helendale CSD
Statement of Revenues and Expenses - Parks & Recreation
As of November 30, 2024
(Unaudited)

Preliminary Results - Subject to Change

	November 2024	YTD Actual	Budget	42% of Budget	PYTD
1 Operating Revenues					
2 Program Fees	\$ 3,647	\$ 28,737	\$ 38,000	76%	\$ 36,124
3 Property Taxes	1,743	8,729	23,000	38%	8,525
4 Donations & Sponsorships	395	8,590	-	0%	10,614
5 Rental Income	1,465	11,523	24,075	48%	12,874
6 Developer Impact Fees	1,720	10,320	6,880	150%	8,600
7 Grants	-	-	-	0%	-
8 Interfund Transfer In/(Out)	(5,964)	(29,821)	(71,571)	42%	(17,542)
9 Board Discretionary Revenue	51,530	133,404	459,818	29%	136,455
10 Miscellaneous Income (Expense)	-	-	-	0%	1,924
11 Total Revenues	54,536	171,482	480,202	36%	197,574
12 Expenses					
13 Salaries & Benefits					
14 Salaries	2,592	8,654	32,200	27%	35,045
15 Benefits	198	1,017	3,960	26%	10,994
16 Total Salaries & Benefits	2,790	9,671	36,160	27%	46,039
17 Program Expense	3,887	31,142	75,765	41%	34,854
18 Contractual Services	8,482	45,096	103,775	43%	4,554
19 Utilities	3,352	26,260	69,588	38%	39,419
20 Operations & Maintenance	1,296	20,014	29,789	67%	23,862
21 Permits & Fees	-	-	1,733	0%	-
22 Grant Expense	-	2,744	-	0%	-
23 Other Expenses	-	-	900	0%	1,232
24 Total Expenses	19,807	134,928	317,709	42%	149,960
25 Net Income (Loss) Before Capital	34,729	36,553	162,493	22%	47,614
26 Capital Expenses	-	(63,200)	(176,000)	36%	(108,118)
27 Net Income (Loss) After Capital	\$ 34,729	\$ (26,647)	\$ (13,507)		\$ (60,504)

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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 trending over budget at 76% due to the increase in registrations for fall sports.

Line 3 Property Taxes: Includes the transfer of property taxes for streetlight utility expenses. YTD is trending in line with 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 over budget at 48% due to annual park field rental revenue received in August.

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 – \$13,952
- Property Taxes – \$0
- Solid Waste Franchise Fees – \$10,541
- Transfer Property Tax Revenue for Street Light Utilities – \$(1,746)

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 27%.

Line 15 Benefits: Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education & trainings. YTD is trending under budget at 26% 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 in line with budget.

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 in line with budget.

Line 19 Utilities: Includes gas and electric for parks and the community center, along with telephone & electricity for street lighting. YTD is trending in line with budget.

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 67% due to several expenses:

- \$4.5K evaporative cooler installation – Unit D Community Center
- \$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:

- \$63.2K – Lighting for Baseball and sports fields



Helendale CSD
Statement of Revenues and Expenses - Solid Waste Disposal
As of November 30, 2024
(Unaudited)
Preliminary Results - Subject to Change

	November 2024	YTD Actual	Budget	42% of Budget	PYTD
1 Operating Revenues					
2 Charges for Services	\$ 59,642	\$ 295,731	\$ 708,761	42%	\$ 285,557
3 Assessments & Fees	35,713	40,154	245,096	16%	33,775
4 Other Charges	4,540	17,532	25,460	69%	15,086
5 Grant Revenue	-	67,672	-	0%	-
6 Board Discretionary Revenue	-	-	-	0%	-
7 Miscellaneous Income (Expense)	-	-	-	0%	-
8 Total Revenues	99,895	421,088	979,316	43%	334,418
9 Expenses					
10 Salaries & Benefits					
11 Salaries	3,875	19,618	51,584	38%	35,404
12 Benefits	2,407	10,176	20,312	50%	14,913
13 Total Salaries & Benefits	6,282	29,794	71,896	41%	50,317
14 Contractual Services	58,988	176,307	694,752	25%	334,948
15 Disposal Fees	15,936	66,138	173,000	38%	48,684
16 Operations & Maintenance	350	809	2,650	31%	799
17 Other Operating Expenses	207	1,058	5,090	21%	1,638
18 Admin Allocation	1,140	5,701	13,682	42%	5,231
19 Total Expenses	82,904	279,807	961,070	29%	441,618
20 Net Income (Loss) Before Capital	16,991	141,281	18,246		(107,199)
21 Capital Expenses	-	(67,672)	-	0%	-
22 Net Income (Loss) After Capital	\$ 16,991	\$ 73,609	\$ 18,246		\$ (107,199)

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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. YTD is trending under budget at 16%.

Line 4 Other Charges: Includes delinquent fees and penalties on delinquent taxes. YTD is trending over budget at 69% due to more delinquent fees, penalties, and recycling revenue than anticipated.

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

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

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

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

Line 12 Benefits: Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, and education & training. YTD is trending over budget at 50% due to increase in health insurance premiums.

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 under budget at 25%.

Line 15 Disposal Fees: Includes San Bernardino County disposal fees and green waste disposal fees. YTD is trending under budget at 30%.

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 31% 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 20%.

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 CalRecycle.



Helendale CSD
Statement of Revenues and Expenses - Administration
As of November 30, 2024
(Unaudited)

Preliminary Results - Subject to Change

	November 2024	YTD Actual	Budget	42% of Budget	PYTD
1 Operating Revenues					
2 Tower Rent	\$ 14,153	\$ 60,189	\$ 198,909	30%	\$ 68,506
3 Property Taxes	28,397	30,475	125,742	24%	27,521
4 Solid Waste Billing & Fees	18,106	87,780	190,781	46%	82,640
5 Fees & Charges	3,317	16,269	28,500	57%	15,405
6 Investment income	23,768	141,796	80,000	177%	90,347
7 Other Income	5,704	5,704	200	2852%	262
8 Board Discretionary Revenue	(53,274)	(142,133)	(423,818)	34%	(144,980)
9 Total Revenues	40,171	200,080	200,314	100%	139,701
10 Expenses					
11 Salaries & Benefits					
12 Salaries	51,682	263,233	669,796	39%	274,831
13 Benefits	20,110	151,510	317,371	48%	130,088
14 Directors' Fees	1,394	9,322	47,500	20%	19,292
15 Total Salaries & Benefits	73,186	424,064	1,034,667	41%	425,531
16 Contractual Services	8,099	162,750	270,482	60%	145,487
17 Insurance	-	82,634	120,862	68%	47,286
18 Utilities	972	9,951	22,140	45%	11,745
19 Operations & Maintenance	350	1,756	5,150	34%	1,221
20 Permits & Fees	20	10,181	14,850	69%	12,211
21 Office & Other Expenses	4,975	41,282	96,860	43%	34,464
22 Election Expense	-	-	3,500	0%	-
23 Administrative Allocation	(114,016)	(570,082)	(1,368,196)	42%	(523,072)
24 Total Expenses	(26,415)	162,536	200,315	81%	154,872
25 Net Income (Loss) Before Capital	66,586	37,545	-		(15,170)
26 Capital Expenses	-	-	-	0%	-
27 Net Income (Loss) After Capital	\$ 66,586	\$ 37,545	\$ -		\$ (15,170)

*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 under budget at 30% due to the timing of radio tower payment receipts.

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 under budget at 24% due to timing of receipts.

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

Line 5 Fees & Charges: Includes credit card processing fees and other miscellaneous fees. YTD is trending over budget at 57% 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 investment in California Cooperative Liquid Assets Security System (CA CLASS) account 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 – \$13,952
- Property Taxes – \$0
- Solid Waste Franchise Fees – \$10,541

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 over budget at 48% due to the annual PERS unfunded liability payment in August.

Line 14 Directors' Fees: Includes directors fees as well as directors training, seminars, and mileage expense. YTD is trending under budget at 20%.

Line 16 Contractual Services: Includes software support, legal services, and auditing & accounting services. YTD is trending over budget at 58% 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. YTD is trending over budget at 68% due to the timing of annual insurance policy renewals.

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. YTD is trending slightly under budget at 34%.

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 budget at 69% due to the timing of annual LAFCO fees.

Line 21 Office & Other Expense: Includes board meeting supplies, public relations, community promotion, bank charges, office supplies, postage, and dues & subscription. YTD is trending in line with budget.

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: January 16, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #3d
Draft Budget Schedule

Each year the budget planning provides starts in January with the development of the schedule and is then presented to the Board in segments in the ensuring months. Anticipated budget adoption this year will be at the May 15 or the June 5th meetings depending upon how the budget development process unfolds.

Following is the anticipated schedule:

February 6	Water CIP
February 6 or 20 - TBD	Mid-year budget review
February 20	Wastewater CIP Review
March 6	Cost of Living Consideration
March 6	Park CIP Review
April 3	Acceptance of Burrtec Annual Request
March & April	Staff level work
May 22	Budget Workshop (Special Meeting)
June 5	Public Hearing for Budget Adoption



Helendale Community Services District

DATE: January 16, 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

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Director: **George Cardenas**

Pay Period Ending: December 2024

DATE	EXPENSE DESCRIPTION AND EXPLANATION	Miles	\$ Meals	\$ Lodging	\$ Other Expense	Reimburse (Yes / No)	Phone Call (Yes / No)	Expense Category
9/19/2024	Event					No	Yes	G
	Description of Public Benefit							
9/19/2024	Event					Yes	No	A
	Description of Public Benefit							
10/3/2024	Event					No	Yes	G
	Description of Public Benefit							
10/3/2024	Event					Yes	No	A
	Description of Public Benefit							
10/3/2024	Event					No	No	C
	Description of Public Benefit							

[Handwritten Signature]

Signature: _____

Date: **January 9, 2025**

Date: _____

Expense Categories

- (A) Public meeting governed by the 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 with auditors / attorney / consultant retained by the District
- (I) Meeting Local / State / Federal body w/ jurisdiction affecting the District
- (J) Meeting w/ organization with interests in matters involving functions of the District
- (K) Meeting pre-approved by the Board of Directors

** written or verbal report required to be presented at the next Board Meeting*


Miles	\$ Meals	\$ Lodging	\$ Expense	Reimburse	\$ Meetings	Total:
				2	\$300.00	\$300.00

Mileage: \$0.655 / mile

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Director: **George Cardenas**

Pay Period Ending: December 2024

DATE	EXPENSE DESCRIPTION AND EXPLANATION	Miles	\$ Meals	\$ Lodging	\$ Other Expense	Reimburse (Yes / No)	Phone Call (Yes / No)	Expense Category
10/11/2024	Event					Yes	No	F
	Description of Public Benefit Solar							
10/17/2024	Event					No	Yes	G
	Description of Public Benefit Discuss and Review Board Meeting agenda							
10/17/2024	Event					Yes	No	A
	Description of Public Benefit Solar AMS / Well 13 / Water Usage 2023/24							
11/7/2024	Event					No	Yes	G
	Description of Public Benefit Discuss and Review Board Meeting agenda							
11/7/2024	Event					Yes	No	A
	Description of Public Benefit Solar AMS Sole Source / Farmer's Market / Engineering Services Wastewater Process							
								
		Miles	\$ Meals	\$ Lodging	\$ Expense	Reimburse	\$ Meetings	Total:
						3	\$450.00	\$450.00

Date: **January 9, 2025**

Signature: _____

Expense Categories

- (A) Public meeting governed by the 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 with auditors / attorney / consultant retained by the District
- (I) Meeting Local / State / Federal body w/ jurisdiction affecting the District
- (J) Meeting w/ organization with interests in matters involving functions of the District
- (K) Meeting pre-approved by the Board of Directors

* written or verbal report required to be presented at the next Board Meeting

Mileage: \$0.655 / mile

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Director: **George Cardenas**

Pay Period Ending: December 2024

DATE	EXPENSE DESCRIPTION AND EXPLANATION	Miles	\$ Meals	\$ Lodging	\$ Other Expense	Reimburse (Yes / No)	Phone Call (Yes / No)	Expense Category
11/21/2024	Event					No	Yes	G
	Description of Public Benefit	Meeting with GM Cox						
11/21/2024	Event					Yes	No	A
	Description of Public Benefit	Discuss and Review Board Meeting agenda						
12/5/2024	Event					No	Yes	G
	Description of Public Benefit	Board Meeting 6:00pm						
12/5/2024	Event					Yes	No	A
	Description of Public Benefit	Modification Policy Discont. Water Service (Non-Payment), Medical Benefits, Revision to Fee Package						
12/19/2024	Event					No	Yes	G
	Description of Public Benefit	Meeting with GM Cox						
12/19/2024	Event					Yes	No	A
	Description of Public Benefit	Discuss and Review Board Meeting agenda						
12/19/2024	Event					No	Yes	G
	Description of Public Benefit	Audit approve 2-yr option, discuss annual report disconnections SB998, Organization Table						
12/19/2024	Event					Yes	No	G
	Description of Public Benefit	Meeting with GM Cox						
		Discuss and Review Board Meeting agenda						

Date: **January 9, 2025**

Signature:

Miles	\$ Meals	\$ Lodging	\$ Expense	Reimburse	\$ Meetings	Total:
				2	\$300.00	\$300.00

- Expense Categories
- (A) Public meeting governed by the 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 with auditors / attorney / consultant retained by the District
 - (I) Meeting Local / State / Federal body w/ jurisdiction affecting the District
 - (J) Meeting w/ organization with interests in matters involving functions of the District
 - (K) Meeting pre-approved by the Board of Directors
- * written or verbal report required to be presented at the next Board Meeting*

Mileage: \$0.655 / mile

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Director: **George Cardenas**

Pay Period Ending: December 2024

DATE	EXPENSE DESCRIPTION AND EXPLANATION	Miles	\$ Meals	\$ Lodging	\$ Other Expense	Reimburse (Yes / No)	Phone Call (Yes / No)	Expense Category
12/19/2024	Board Meeting 6:00pm - 9:00pm					Yes	No	G
	Resolution 2024-18 Relations Directors / Staff, Annual Election of Officers / Ethics Training					*	*	
	Event							
	Description of Public Benefit							
	Event							
	Description of Public Benefit							
	Event							
	Description of Public Benefit							
	Event							
	Description of Public Benefit							
	Event							
	Description of Public Benefit							
	Event							
	Description of Public Benefit							
		Miles	\$ Meals	\$ Lodging	\$ Expense	Reimburse	\$ Meetings	Total:
						1	\$150.00	\$150.00

[Signature]

Date: **January 9, 2025**

Signature: _____

Expense Categories

(G) Meeting w/ GM or designee regarding District operations
 (H) Meeting with auditors / attorney / consultant retained by the District
 (I) Meeting Local / State / Federal body w/ jurisdiction affecting the District
 (J) Meeting w/ organization with interests in matters involving functions of the District
 (K) Meeting pre-approved by the Board of Directors
 * written or verbal report required to be presented at the next Board Meeting

Mileage: \$0.655 / mile

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Pay Period Ending

Name

Billy Rosenbergs

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
<i>12/17</i>	<i>meeting with GM</i>		\$		\$	<i>Y</i>		
<i>12/19</i>	<i>prep for board meeting</i>							
	<i>Board meeting</i>		\$		\$	<i>Y</i>		
	<i>ETHICS training</i>							
	Event		\$		\$			
	Description of Public Benefit							
	Event		\$		\$			
	Description of Public Benefit							
	Event		\$		\$			
	Description of Public Benefit							
	Event		\$		\$			
	Description of Public Benefit							
		Total Miles	\$	Total Lodging	\$	Total # of Compensable Meetings	Meeting Total	Total
			\$	\$	\$	\$	\$	\$

Billy Rosenbergs
Signature

1/10/25
Date

Expense Categories	Total
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	
	<i>Mileage 65.5 ¢</i>



Helendale Community Services District

Date: January 16, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #6
Discussion and Possible Action Regarding a Change Order to Lighting Contract for Additional Work

STAFF RECOMMENDATION:

Staff requests approval of this item.

STAFF REPORT:

Staff has installed the footings and sweeps for the old light pole relocation. In addition, conduit will be installed in-house in the areas that are lacking. Per the picture below, the conduit along the right side (east) of the field was previously installed to allow for future electrical. Staff will intercept this conduit and add two pull boxes. Staff will trench and install the balance of the 1" conduit to the first pole and then from the first pole to the second pole on both sides of the north field, bolt on the light fixtures and connect the wire.



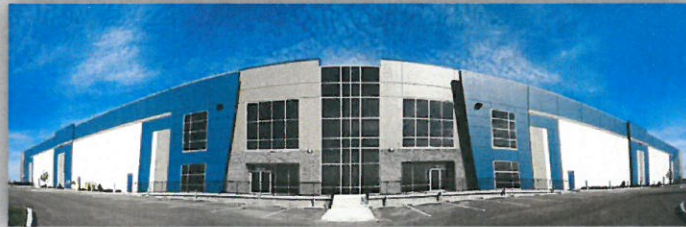
The request for the change order is to have the contractor install new switch controls, electrical panel and breakers. The switch controls are a new addition for each field so that the lights can be controlled remotely by District staff. The switch controls are \$9,375 for each field. This additional request is being added to the scope of the project as it has been challenging to get the lights turned on and off in a timely manner for the various uses at the field. The lighting controls will save time, save the lights and save manpower costs running to the park at all hours. In addition, we have shared the combination for the lighting lock with others who are using the field and inevitably that information is obtained by others who are not authorized to use the lights. Adding the switch controls will allow certain District staff to control the lights and avoid the issues experienced previously by the multiple users at the park.

Fiscal Impact: \$30,710

Possible Motion: Approve Change Order for Additional Work on Ballfield Lighting Projects

Attachments: Scope of Work for Change Order

Your Trusted Roofing Partners



Proposal

Commercial & Roofing Division

AMS CONSTRUCTION

PRESENTED BY: JERAMIE JONES

jjones@amsroofingconstruction.com

CSLB# 992388
1285 Columbia Ave Riverside Ca, 92508



AMS CONSTRUCTION

Commercial & Roofing Division

EXHIBIT A - Proposal -

DATE OF PROPOSAL | 12/23/2024

Project: Helendale Community Park

Address: 15425 Wild Rd, Helendale, CA 92342

Scope of Work: Soccer Field – Wiring Terminations & Connection to Power Source & Automatization to New and Existing Soccer Field.

I. Wiring Terminations & Connection To Power Source - \$11,960.00

- ✓ Wiring terminations & connection to power source
 - Wire pull removed from bid** price includes-all work at main switch gear.
 - ✓ Switching
 - ✓ Contactors
 - ✓ Standalone structure
 - ✓ Connection to power source
 - ✓ Connection to underground conduits
 - ✓ Circuit breakers
 - ✓ Termination of circuits
- A) **Connect Existing Underground PVC Conduits To Switch Enclosures That Will Be Mounted On Standalone Structure:** Provide and install 2-1/2" LB and reduce to 1-1/4" EMT. connect to switching enclosures. Installation of standalone structure- (see photo attached) (sub panel location on switch gear area is full/cannot accept any more equipment on that wall) provide and install 2" posts and strut channel backer board next to main switch gear cabinet. new structure will be anchored to the existing concrete pad on back side of switch gear.
- B) **Installation Of 277 Volt Lighting Contactors:** Provide and install weatherproof enclosure for new lighting contactor - (4) new 20-amp lighting circuits for new field- Provide and install (2) lighting contactors (1) for new field lighting (1) for existing field lighting -Relocate existing field switches to new enclosure.
- C) **Installation Of Manual On/Off Switching:** Provide and install weatherproof enclosure for manual ON/OFF switches (2) total (manual ON/OFF controls needed for all circuits)
- D) **Installation Of Feed Conduits To Power Source (Sub Panel):** Provide and install 1-1/4" EMT and connect new switch enclosures to existing sub panel. Provide and install wiring between panel and switching enclosures
- E) **Installation Of Circuit Breakers:** Provide and install (4) new Eaton brand bolt on 277 volt circuit breakers to feed the (4) new circuits being installed for the new lighting.

IV. Lighting Controls – New Field - \$9,375.00

- ✓ New field-remote lighting control system - **new field****
- ✓ 400-amp main switch location
- ✓ Provide & install remote lighting control system with Wifi switching capability.
- ✓ Wifi enabled lighting.
- ✓ Control panel that can be accessed anywhere remotely - 277-volt system.



Helendale Community Services District

Date: January 16, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #7
Discussion and Possible Action Regarding Approval of a Professional Services Agreement for Financial Support Services with a New Service Provider

STAFF RECOMMENDATION:

Staff recommends approval of a Professional Services Agreement with Starting Line Advisory for accounting support services.

STAFF REPORT:

In 2019, the District contracted with Platinum Consulting owned by Cindy Byerrum. Within a year the firm merged with Eide Bailly. The power of the Platinum and Eide Bailly (EB) team cannot be understated as a resource for the District. Your Staff has access to a team consisting of accountants, CPA, and payroll/tax specialists overlooking our financial transactions on a monthly basis. The District has enjoyed a great relationship with the small government team that Cindy built, however, as Cindy approaches retirement this spring several of her team members have left Eide Bailly for other ventures. Eide Bailly's core focus is the larger government entities so Staff is concerned that we would not receive the support we have become accustomed to.

The primary manager that District Staff has worked with for years has left Eide Bailly and joined another former team member, Ian Berg (CPA) who began Starting Line Advisory. District Staff is requesting that the Board cancel the professional services agreement with Eide Bailly and approve a PSA with Starting Line Advisory. The District would retain the same level of financial accounting support it has enjoyed over the past five years and continue to deal with individuals who know our systems, processes and accounting software. For a small agency, the District's accounting is fairly complex with three enterprise funds and the general government functions of Park and administration.

Typically, Staff brings the annual PSA to the Board in March for the upcoming year, however, since we are requesting to change consultants prior to the end of the fiscal year, we are also requesting that the Board consider approval of the contract for the upcoming year (Fiscal Year 2026). The proposed contract will be at an annual cost savings to the District of approximately \$14,000. Each year the billed costs would increase based upon a Consumer Price Index (CPI) nexus rather than the steep unexplained annual increases we have received from EB. As with the current service agreement, the proposed PSA is for an estimated number of hours. In the event additional

support is needed, and the estimated amount is exceeded, Staff will come back to the Board for an increase in the amount of the purchase order.

FISCAL IMPACT: \$17,656 for balance of FY25 and \$49,553 for FY26

POSSIBLE MOTION: Approve Professional Services Agreement with Starting Line Advisory

ATTACHMENTS: Proposals for balance of FY25 and all of FY26

**AGREEMENT FOR SERVICES
BETWEEN
HELENDALE COMMUNITY SERVICES DISTRICT
AND
STARTING LINE ADVISORY**

THIS AGREEMENT is made this 1st day of February, 2025 (hereinafter referred to as the “Effective Date”), by and between the HELENDALE COMMUNITY SERVICES DISTRICT, a public agency organized and operating pursuant to California Government Code Section 61000 et seq. (hereinafter referred to as the “DISTRICT”), and Starting Line Advisory (hereinafter referred to as “CONSULTANT”). DISTRICT and CONSULTANT may individually be referred to as “Party” or collectively as “Parties” in this Agreement.

RECITALS

WHEREAS, the DISTRICT desires to contract with CONSULTANT to provide financial and accounting consulting services for the DISTRICT (hereinafter referred to as “Project”); and

WHEREAS, CONSULTANT is willing to contract with the DISTRICT to provide such services for the Project; and

WHEREAS, CONSULTANT holds itself as duly licensed, qualified, and capable of performing said services for the Project, and CONSULTANT is customarily engaged in an independently established trade, occupation, and/or business of the same nature as the work to be performed herein; and

WHEREAS, this Agreement establishes the terms and conditions for the DISTRICT to retain CONSULTANT to provide the services described herein for the Project.

COVENANTS

NOW, THEREFORE, in consideration of the faithful performance of the terms and conditions set forth herein, the Parties hereto agree as follows:

**ARTICLE I
ENGAGEMENT OF CONSULTANT
AND AUTHORIZATION TO PROCEED**

1.1 **ENGAGEMENT:** The DISTRICT hereby engages CONSULTANT, and CONSULTANT hereby accepts the engagement, to perform the Project services described in Section 2.1 of this Agreement for the term set forth in Section 5.1 of this Agreement.

1.2 **AUTHORIZATION TO PROCEED:** Authorization for CONSULTANT to proceed with all or a portion of the Project services described in Section 2.1 of this Agreement will be granted in writing by the DISTRICT as soon as both Parties sign the Agreement and all

applicable insurance documents required pursuant to Section 6.3 of this Agreement are received and approved by the DISTRICT. CONSULTANT shall not proceed with said Project services until so authorized by the DISTRICT, and shall commence work promptly upon receipt of the Notice to Proceed.

1.3 NO EMPLOYEE RELATIONSHIP: The Project services to be provided by CONSULTANT are outside the usual course of the DISTRICT's business. CONSULTANT shall perform the Project services provided for herein as an independent contractor, and not as an employee of the DISTRICT. CONSULTANT is not to be considered an agent or employee of the DISTRICT for any purpose, and shall not be entitled to participate in any pension plans, insurance coverage, bonus, stock, or similar benefits that the DISTRICT provides for its employees. CONSULTANT shall indemnify the DISTRICT for any tax, retirement contribution, social security, overtime payment, or workers' compensation payment which the DISTRICT may be required to make on behalf of CONSULTANT or any agent or employee of CONSULTANT for work performed under this Agreement.

**ARTICLE II
SERVICES OF CONSULTANT**

2.1 SCOPE OF SERVICES: The Project services to be performed by the CONSULTANT under this Agreement are described in the Scope of Work attached hereto as Exhibit "A" and incorporated herein by this reference (hereinafter referred to as the "Scope of Work"), and shall, where not specifically addressed, include all related services ordinarily provided by the CONSULTANT under same or similar circumstances and/or otherwise necessary to satisfy the requirements of Section 3.3 of this Agreement. In case of conflict between the terms of this Agreement and the provisions of the Scope of Work, this Agreement shall govern.

2.2 [Intentionally omitted]

2.3 HOURS AND WORKING CONDITIONS: The DISTRICT is a public entity in the State of California and is subject to the provisions of the Government Code and the Labor Code of the State. It is stipulated and agreed that all provisions of law applicable to public contracts are a part of this Agreement to the same extent as though set forth herein and will be complied with by CONSULTANT; provided that the Parties acknowledge that this Agreement does not relate to a public works construction project. CONSULTANT shall comply with all applicable provisions of the California Labor Code relating to working hours.

**ARTICLE III
RESPONSIBILITIES OF THE DISTRICT AND OF CONSULTANT**

3.1 DUTIES OF THE DISTRICT: The DISTRICT, without cost to CONSULTANT, will provide all pertinent information necessary for CONSULTANT's performance of its obligations under this Agreement that is reasonably available to the DISTRICT unless otherwise specified in the Scope of Work, in which case the CONSULTANT is to acquire such information. The DISTRICT does not guarantee or ensure the accuracy of any reports,

information, and/or data so provided, although DISTRICT reasonably believes any financial information to be provided to CONSULTANT in connection with the services to be provided in connection with the Project is accurate. To the extent that any reports, information, and/or other data so provided was supplied to the DISTRICT by persons who are not employees of the DISTRICT, any liability resulting from inaccuracies and/or omissions contained in said information shall be limited to liability on behalf of the party who prepared the information for the DISTRICT.

3.2 REPRESENTATIVE OF DISTRICT: The DISTRICT designates Kimberly Cox as the person to act as the DISTRICT's representative with respect to the work to be performed under this Agreement. Such person will have complete authority to receive information and interpret and define the DISTRICT's policies pertinent to the work, although such person will not control or direct CONSULTANT's work. In the event the DISTRICT wishes to make a change in the DISTRICT's representative, the DISTRICT shall notify the CONSULTANT of the change in writing.

3.3 DUTIES OF CONSULTANT: CONSULTANT shall perform the Project work in such a manner as to fully comply with all applicable professional standards of care, including professional quality, technical accuracy, and timely completion, which standards shall also apply to all other services furnished and/or work undertaken by CONSULTANT pursuant to this Agreement. The CONSULTANT shall cause all work and deliverables to conform to all applicable federal, state, and local laws and regulations.

3.4 APPROVAL OF WORK: The DISTRICT's approval of work or materials furnished hereunder shall not in any way relieve CONSULTANT of responsibility for the technical adequacy of its work. Neither the DISTRICT's review, approval or acceptance of, nor payment for, any of the services shall be construed to operate as a waiver of any rights under this Agreement or of any cause of action arising out of the performance of this Agreement. Where approval by the DISTRICT is indicated in this Agreement, it is understood to be conceptual approval only and does not relieve the CONSULTANT of responsibility for complying with all laws, codes, industry standards, and liability for damages caused by negligent acts, errors, omissions, noncompliance with industry standards, or the willful misconduct of the CONSULTANT or its subcontractors. CONSULTANT's obligation to defend, indemnify, and hold harmless the DISTRICT, and its directors, officers, employees and agents as set forth in Section 6.9 of this Agreement also applies to the actions or omissions of the CONSULTANT or its subcontractors as set forth above in this paragraph.

ARTICLE IV PAYMENTS TO CONSULTANT

4.1 PAYMENT: During the Term of this Agreement, the DISTRICT will pay CONSULTANT for services performed in accordance with the rates and estimated hours and costs set forth in the Scope of Work. The amounts set forth in the Scope of Work constitute the maximum compensation to which CONSULTANT may be entitled for the performance of services for the Project, unless this Agreement and/or the Scope of Work are changed in writing

by the DISTRICT in advance of the services to be performed hereunder. Adjustments in the payment amount shall only be allowed pursuant to Section 6.4 of this Agreement.

4.2 **PAYMENT TO CONSULTANT:** Payment will be made by the DISTRICT within thirty (30) calendar days after receipt of an invoice from CONSULTANT, provided that all invoices are complete and CONSULTANT's work product and services are provided and performed in compliance with the terms and conditions of this Agreement. CONSULTANT shall invoice DISTRICT monthly for services performed under this Agreement. In the event that a payment dispute arises between the Parties, CONSULTANT shall provide to the DISTRICT full and complete access to CONSULTANT's labor cost records and other direct cost data, and copies thereof if requested by the DISTRICT.

4.3 **COST FOR REWORK:** CONSULTANT shall, at no cost to the DISTRICT, prepare any necessary rework occasioned by CONSULTANT's negligent act or omission or otherwise due substantially to CONSULTANT's fault.

ARTICLE V COMPLETION SCHEDULE

5.1 **TERM:** The Term of this Agreement shall begin on the Effective Date, and shall continue until June 30, 2026, unless this Agreement is earlier terminated pursuant to the provisions of Section 6.7 below. Notwithstanding the above, the provisions of Sections 1.3, 2.3, 3.3 and 3.4 and Articles IV, V, and VI herein shall survive the expiration and/or termination of this Agreement.

5.2 **TIME OF ESSENCE:** CONSULTANT shall perform all services required by this Agreement in a prompt, timely, and professional manner. Time is of the essence in this Agreement.

ARTICLE VI GENERAL PROVISIONS

6.1 **COMPLIANCE WITH FEDERAL, STATE, AND LOCAL LAWS:** CONSULTANT shall at all times observe all applicable provisions of Federal, State, and Local laws and regulations including, but not limited to, those related to Equal Opportunity Employment.

6.2 **SUBCONTRACTORS AND OUTSIDE CONSULTANTS:** No subcontract shall be awarded by CONSULTANT unless prior written approval thereof is obtained from the DISTRICT. CONSULTANT shall be responsible for payment to subcontractors used by them to perform the services under this Agreement. If CONSULTANT subcontracts any of the work to be performed, CONSULTANT shall be as fully responsible to the DISTRICT for the performance of the work, including errors and omissions of CONSULTANT's subcontractors and of the persons employed by the subcontractor, as CONSULTANT is for the acts and omissions of persons directly employed by the CONSULTANT. Nothing contained in this Agreement shall create any contractual relationship between any subcontractor of

CONSULTANT and the DISTRICT. CONSULTANT shall bind every subcontractor and every subcontractor of a subcontractor to the terms of this Agreement that are applicable to CONSULTANT's work unless specifically noted to the contrary in the subcontract in question and approved in writing by the DISTRICT.

6.3 INSURANCE: CONSULTANT shall secure and maintain in full force and effect, until the satisfactory completion and acceptance of the Project by DISTRICT, such insurance as will protect it and the DISTRICT in such a manner and in such amounts as set forth below. The premiums for said insurance coverage shall be paid by the CONSULTANT. The failure to comply with these insurance requirements may constitute a material breach of this Agreement, at the sole discretion of the DISTRICT.

- (a) Certificates of Insurance: Prior to commencing services under this Agreement, and in any event no later than ten (10) calendar days after execution of this Agreement, CONSULTANT shall furnish DISTRICT with Certificates of Insurance and endorsements verifying the insurance coverage required by this Agreement is in full force and effect. The DISTRICT reserves the right to require complete and accurate copies of all insurance policies required under this Agreement.
- (b) Required Provisions: The insurance policies required by this Agreement shall include the following provisions or have them incorporated by endorsement(s):
 - (1) Primary Coverage: The insurance policies provided by CONSULTANT shall be primary insurance and any self-insured retention and/or insurance carried by or available to the DISTRICT or its employees shall be excess and non-contributory coverage so that any self-insured retention and/or insurance carried by or available to the DISTRICT shall not contribute to any loss or expense under CONSULTANT's insurance.
 - (2) Additional Insured: The policies of insurance provided by CONSULTANT, except Workers' Compensation and Professional Liability, shall include as additional insureds: the DISTRICT, its directors, officers, employees, and agents when acting in their capacity as such in conjunction with the performance of this Agreement. Such policies shall contain a "severability of interests" provision, also known as "Cross liability" or "separation of insured".
 - (3) Cancellation: Each certificate of insurance and insurance policy shall provide that the policy may not be non-renewed, canceled (for reasons other than non-payment of premium) or materially changed without first giving thirty (30) days advance written notice to the DISTRICT, or ten (10) days advance written notice in the event of cancellation due to non-payment of premium.
 - (4) Waiver of Subrogation: The insurance policies provided by CONSULTANT shall contain a waiver of subrogation against DISTRICT, its directors, officers, employees and agents for any claims arising out of the services performed under this Agreement by CONSULTANT.
 - (5) Claim Reporting: CONSULTANT shall not fail to comply with the claim reporting provisions or cause any breach of a policy condition or warranty of the insurance policies required by this Agreement that would affect the

- coverage afforded under the policies to the DISTRICT.
- (6) Deductible/Retention: If the insurance policies provided by CONSULTANT contain deductibles or self-insured retentions, CONSULTANT shall be solely responsible for payment of any such deductible or self-insured retention.
 - (7) Sub-Contractors: CONSULTANT shall furnish separate certificates of insurance and policy endorsements for each sub-contractor verifying that the insurance for each sub-contractor complies with the same insurance requirements applicable to CONSULTANT under this Agreement.
- (c) Insurance Company Requirements: CONSULTANT shall provide insurance coverage through insurers that have at least an "A" Financial Strength Rating and a "VII" Financial Size Category in accordance with the current ratings by the A. M. Best Company, Inc. as published in *Best's Key Rating Guide* or on said company's web site. In addition, any and all insurers must be admitted and authorized to conduct business in the State of California and be a participant in the California Insurance Guaranty Association, as evidenced by a listing in the appropriate publication of the California Department of Insurance.
- (d) Policy Requirements: The insurance required under this Agreement shall meet or exceed the minimum requirements as set forth below:
- (1) Workers' Compensation: CONSULTANT shall maintain Workers' Compensation insurance as required by law in the State of California to cover CONSULTANT's obligations as imposed by federal and state law having jurisdiction over CONSULTANT's employees and Employers' Liability insurance, including disease coverage, of not less than \$1,000,000.
 - (2) General Liability: CONSULTANT shall maintain Comprehensive General Liability insurance with a combined single limit of not less than \$1,000,000 per occurrence or claim and \$1,000,000 aggregate. The policy shall include, but not be limited to, coverage for bodily injury, property damage, personal injury, products, completed operations and blanket contractual to cover, but not be limited to, the liability assumed under the indemnification provisions of this Agreement. In the event the Comprehensive General Liability insurance policy is written on a "claims made" basis, coverage shall extend for two years after the satisfactory completion and acceptance of the Project by DISTRICT.
 - (3) Automobile Liability: CONSULTANT shall maintain Commercial Automobile Liability insurance with a combined single limit for bodily injury and property damage of not less than \$1,000,000 each occurrence for any owned, hired, or non-owned vehicles.
 - (4) Professional Liability: CONSULTANT shall maintain Professional Liability insurance covering errors and omissions arising out of the services performed by the CONSULTANT or any person employed by him, with a limit of not less than \$1,000,000 per occurrence or claim and \$1,000,000 aggregate. In the event the insurance policy is written on a "Claims made" basis, coverage shall extend for two years after the satisfactory completion and acceptance of the Project by DISTRICT.

- (5) Property Coverage – Valuable Papers: Property coverage on an all-risk, replacement cost form with Valuable Papers insurance sufficient to assure the restoration of any documents, memoranda, reports, plans or other similar data, whether in hard copy or electronic form, relating to the services provided by CONSULTANT under this Agreement.

6.4 CHANGES: If the DISTRICT requests a change in the Scope of Work, an equitable adjustment shall be made and this Agreement shall be modified in writing accordingly. CONSULTANT must assert any claim for adjustment under this clause in writing within the earlier of (i) thirty (30) calendar days after CONSULTANT becomes aware of the need for a change, or (ii) thirty (30) calendar days from the date of receipt from CONSULTANT of the notification of change, unless the DISTRICT grants a further period of time before the date of final payment under this Agreement.

6.5 NOTICES: All notices to either Party by the other shall be made in writing and delivered or mailed to such Party at their respective addresses as follows, or to other such address as either Party may designate, and said notices shall be deemed to have been made when personally delivered, delivered by nationally recognized overnight courier, or, if mailed, five (5) days after mailing.

To DISTRICT: Helendale Community Services District
26540 Vista Road, Suite B
P.O. Box 359
Helendale, CA 92342
Attn: General Manager

To CONSULTANT: Starting Line Advisory
604 El Paseo
Foothill Ranch, CA 92610
Attn: Ian Berg, CPA, Owner

6.6 CONSULTANT’S ASSIGNED PERSONNEL: CONSULTANT designates Ian Berg to have immediate responsibility for the performance of the work for the Project and for all matters relating to performance under this Agreement. Substitution of any assigned personnel shall require the prior written approval of the DISTRICT. If the DISTRICT determines that a proposed substitution is not acceptable, then, at the request of the DISTRICT, CONSULTANT shall substitute with a person acceptable to the DISTRICT.

6.7 TERMINATION:

- (a) The DISTRICT may terminate this Agreement or abandon any portion of the Project, with or without cause, upon written notice thereof to CONSULTANT; provided that DISTRICT shall provide CONSULTANT at least seven (7) days’ written notice if the termination is without cause and shall provide CONSULTANT with written notice of any alleged breach of this Agreement and seven (7) days in which CONSULTANT may cure that alleged breach. CONSULTANT may terminate its obligation to provide further services under

this Agreement upon thirty (30) calendar days written notice only in the event of substantial failure by the DISTRICT to perform in accordance with the terms of this Agreement through no fault of the CONSULTANT.

- (b) In the event of termination of this Agreement, or abandonment of any portion of the Project by the DISTRICT, the DISTRICT shall be immediately given title to all original drawings and other documents developed for the Project, and the sole right and remedy of CONSULTANT shall be to receive payment for all amounts due and not previously paid to CONSULTANT for services completed or in progress in accordance with the Agreement prior to such date of termination. If termination occurs prior to completion of any task for which payment has not been made, the fee for services performed during such task shall be based on an amount mutually agreed to by the DISTRICT and CONSULTANT based on the work CONSULTANT has completed through the date of termination. Such payments available to the CONSULTANT under this paragraph shall not include costs related to lost profit associated with the expected completion of the work or other such payments relating to the benefit of this Agreement, except to the extent that CONSULTANT's hourly rates include any such profit relative to work completed prior to termination.

6.8 ATTORNEYS' FEES: In the event that either the DISTRICT or CONSULTANT brings an action or proceeding for damages for an alleged breach of any provision of this Agreement, to interpret this Agreement or determine the rights of and duties of either Party in relation thereto, the prevailing Party shall be entitled to recover as part of such action or proceeding all litigation, arbitration, mediation and collection expenses, including witness fees, court costs, and reasonable attorneys' fees. Such fees shall be determined by the Court in such litigation or in a separate action brought for that purpose. Mediation will be attempted if both Parties mutually agree before, during, or after any such action or proceeding has begun.

6.9 INDEMNITY:

- (a) CONSULTANT shall defend, indemnify and hold DISTRICT, including its directors, officers, employees and agents, harmless from and against any and all claims, demands, causes of action, suits, debts, obligations, liabilities, losses, damages, costs, expenses, attorney's fees, awards, fines, settlements, judgments or losses of whatever nature, character, and description, with respect to or arising out of the work to be performed under this Agreement, including without limitation, any and all such claims, demands, causes of action, suits, debts, obligations, liabilities, losses, damages, costs, expenses, attorney's fees, awards, fines, settlements, judgments or losses of whatever nature, character, and description, arising by reason of death or bodily injury to one or more persons, including the employees of CONSULTANT; injury to property of any kind, including loss of use; or economic damages of any kind, caused by, or arising out of, any alleged or actual act or omission, regardless of whether such act or omission is active or passive, by CONSULTANT, any of CONSULTANT's subcontractors or DISTRICT, including their respective directors, officers, employees, agents and assigns, excepting only to the extent such matters arise from the negligence or willful misconduct of the DISTRICT.

- (b) CONSULTANT shall defend, indemnify and hold DISTRICT, including its directors, officers, employees and agents, harmless from and against any and all claims, demands, causes of action, suits, debts, obligations, liabilities, losses, damages, costs, expenses, attorney's fees, awards, fines, settlements, judgments or losses of whatever nature, character, and description, with respect to or arising out of any infringement or alleged infringement of any patent, copyright or trademark and arising out of the use of any equipment or materials furnished under this Agreement by the CONSULTANT or CONSULTANT's subcontractors, including their respective directors, officers, employees, agents and assigns, or out of the processes or actions employed by, or on behalf of, the CONSULTANT or CONSULTANT's subcontractors, including their respective directors, officers, employees, agents and assigns, in connection with the performance of services under this Agreement. CONSULTANT shall have the right, in order to avoid such claims or actions, to substitute at its expense non-infringing equipment, materials or processes, or to modify at its expense such infringing equipment, materials, and processes so they become non-infringing, provided that such substituted and modified equipment, materials, and processes shall meet all the requirements and be subject to all the provisions of this Agreement.
- (c) CONSULTANT shall defend, indemnify and hold DISTRICT, including its directors, officers, employees and agents, harmless from and against any and all claims, demands, causes of action, suits, debts, obligations, liabilities, losses, damages, costs, expenses, attorney's fees, awards, fines, settlements, judgments or losses of whatever nature, character, and description, with respect to or arising out of any breach by CONSULTANT or CONSULTANT's subcontractors, including their respective directors, officers, employees, agents and assigns, of the aforesaid obligations and covenants, and any other provision or covenant of this Agreement.
- (d) It is the intent of the Parties to this Agreement that the defense, indemnity and hold harmless obligation of CONSULTANT under this Agreement shall be as broad and inclusive as may be allowed under *California Civil Code* §§ 2778 through 2784.5, or other similar state or federal law.
- (e) DISTRICT shall defend, indemnify and hold CONSULTANT, including its directors, officers, employees and agents, harmless from and against any and all claims, demands, causes of action, suits, debts, obligations, liabilities, losses, damages, costs, expenses, attorney's fees, awards, fines, settlements, judgments or losses of whatever nature, character, and description, with respect to or arising out of any breach by the DISTRICT of its obligations under this Agreement, or from the DISTRICT's negligence or willful misconduct in connection with the Project, excepting only to the extent such matters arise from the negligence or willful misconduct of the CONSULTANT.

6.10 SAFETY: CONSULTANT shall perform the work in full compliance with applicable State and Federal safety requirements including, but not limited to, Occupational Safety and Health Administration requirements.

- (a) CONSULTANT shall take all precautions necessary for the safety of, and prevention of damage to, property on or adjacent to the Project site, and for the

safety of, and prevention of injury to, persons, including DISTRICT's employees, CONSULTANT's employees, and third persons. All work shall be performed entirely at CONSULTANT's risk. CONSULTANT shall comply with the insurance requirements set forth in Section 6.3 of this Agreement.

- (b) To the extent required by law, CONSULTANT shall also furnish the DISTRICT with a copy of any injury prevention program established for the CONSULTANT's employees pursuant to California Labor Code Section 6401.7, including any necessary documentation regarding implementation of the program. CONSULTANT hereby certifies that its employees have been trained in the program, and procedures are in place to train employees whenever new substances, processes, procedures, or equipment are introduced. CONSULTANT shall demonstrate compliance with California Labor Code Section 6401.7 by promptly making a copy of its Injury and Illness Prevention Plan available to the DISTRICT upon request.

6.11 EXAMINATION OF RECORDS: All original reports, calculations, and other documents or electronic data developed by CONSULTANT for the Project shall be furnished to and become the property of the DISTRICT. CONSULTANT agrees that the DISTRICT will have access to and the right to examine any directly pertinent books, documents, papers, and records of any and all of the transactions relating to this Agreement.

6.12 [Intentionally omitted]

6.13 INTEGRATION AND AMENDMENT: This Agreement contains the entire understanding between the DISTRICT and CONSULTANT as to those matters contained herein. No other representations, covenants, undertakings or other prior or contemporaneous agreements, oral or written, respecting those matters, which are not specifically incorporated herein, may be deemed in any way to exist or to bind any of the Parties hereto. Each Party acknowledges that it has not executed this Agreement in reliance on any promise, representation or warranty not set forth herein. This Agreement may not be amended except by a writing signed by all Parties hereto.

6.14 ASSIGNMENT: Neither Party shall assign or transfer its interest in this Agreement without written consent of the other Party. All terms, conditions, and provisions of this Agreement shall inure to and shall bind each of the Parties hereto, and each of their respective heirs, executors, administrators, successors, and assigns.

6.15 GOVERNING LAW: This Agreement shall be construed as if it was jointly prepared by both Parties hereto, and any uncertainty or ambiguity contained herein shall not be interpreted against the Party drafting same. In the event of a conflict between the provisions of this Agreement and the Scope of Work, the provisions of this Agreement shall control. This Agreement shall be enforced and governed by the laws of the State of California. If any action is brought to interpret or enforce any term of this Agreement, the action shall be brought in a state court situated in the County of San Bernardino, State of California, or in a federal court with jurisdiction in the County of San Bernardino, State of California.

6.16 HEADINGS: Article and Section headings in this Agreement are for convenience only and are not intended to be used in interpreting or construing the terms, covenants, and conditions of this Agreement.

6.17 PARTIAL INVALIDITY: If any term, covenant, condition, or provision of this Agreement is found by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions hereof shall remain in full force and effect, and shall in no way be affected, impaired, or invalidated thereby.

6.18 EFFECT OF DISTRICT'S WAIVER: Any failure by the DISTRICT to enforce any provision of this Agreement, or any waiver thereof by the DISTRICT, shall not constitute a waiver of its right to enforce subsequent violations of the same or any other terms or conditions herein.

6.19 AUTHORITY: The individuals executing this Agreement represent and warrant that they have the legal capacity and authority to sign this Agreement on behalf of and to so bind their respective legal entities.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement as of the date first written above.

CONSULTANT

DISTRICT

By: _____
Ian Berg, CPA, Owner
Starting Line Advisory

By: _____
Ron Clark, President, Board of Directors
Helendale Community Services District

EXHIBIT A

SCOPE OF WORK



January 8, 2025

Dr. Kimberly Cox, General Manager
Helendale Community Services District
26540 Vista Rd., Suite B
Helendale, CA 92342

Dr. Cox,

This letter outlines an understanding of terms and objectives of the consulting engagement between Starting Line Advisory and the Helendale Community Services District (HCSD) from February 1, 2025, to June 30, 2025.

Our engagement will be performed under the *Statements on Standards for Consulting Services* issued by the American Institute of Certified Public Accountants (AICPA). Except as otherwise specifically stated below, we will not provide audit, review, compilation or financial statement preparation services to any historical or prospective financial information or provide attestation services under the AICPA *Statements on Standards for Attestation Engagements* and assume no responsibility for any such information.

You will provide Starting Line Advisory, as promptly as possible, all requested information and documentation reasonably deemed necessary or desirable by us in connection with the engagement. You represent and warrant that all information and documentation provided or to be provided to us is true, correct and complete, to the best of your knowledge and belief. We are authorized to rely upon such information and documentation without independent investigation or verification.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

SCOPE OF SERVICES

Starting Line Advisory will provide HCSD with finance and accounting advisory services including:

1. Monthly bank reconciliations.
2. Monthly balance sheet account reconciliations.
3. Periodic review of payroll and CalPERS reporting to ensure accuracy and compliance.
4. Assistance preparing quarterly payroll tax returns.
5. Monthly financial statement reporting and budget monitoring.
6. Coordination with District auditors and District staff for interim audit testing procedures.
7. Staff training on accounting and finance procedures.
8. Recommendations and implementation of government accounting and finance industry best practices.

Our responsibilities and limitations of the engagement are as follows:



- We will perform the services in accordance with applicable professional standards.
- The non-attest services are limited to the services previously outlined above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

We will not assume management responsibilities on behalf of HCSD. HCSD's management understands and agrees that any advice or recommendation we may provide in connection with our engagement is solely to assist management in performing its responsibilities.

HCSD's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

OTHER

If you intend to publish or otherwise reproduce documents and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

During the engagement, Starting Line Advisory will provide confidential engagement documentation to you via secure methods, and request that you use secure methods in providing information to us. Should you choose not to utilize secure communication applications, you acknowledge that such communication contains a risk of the information being made available to unintended third parties. Similarly, we may communicate with you or your personnel via e-mail or other electronic methods, and you acknowledge that communication in those mediums contains a risk of misdirected or intercepted communications.

Should you provide Starting Line Advisory with remote access to your information technology environment, including but not limited to your financial reporting system, you agree to (1) assign unique usernames and passwords for use by our personnel in accessing the system and to provide this information in a secure manner; (2) limit access to "read only" to prevent any unintentional deletion or alteration of your data; (3) limit access to the areas of your technology environment necessary to perform the procedures agreed upon; and (4) disable all usernames and passwords provided to us upon the completion of procedures for which access was provided. We agree to only access your technology environment to the extent necessary to perform the identified procedures.

Regarding the electronic dissemination of your financial statements, including financial statements published electronically on your website or elsewhere, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit Starting Line Advisory from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.



Ian Berg is the engagement partner for the services specified in this letter. Responsibilities include supervising and/or providing services performed as part of this engagement and signing or authorizing another qualified firm representative to approve release of the financial statements.

We may be requested to make certain engagement documentation available to outside parties, including regulators, pursuant to authority provided by law or regulation or applicable professional standards. If requested, access to such documentation will be provided under the supervision of Starting Line Advisory's personnel.

Furthermore, upon request, we may provide copies of selected documentation to the outside party, who may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in making such documentation available or in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings resulting from our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Neither of us may use or disclose the other's confidential information for any purpose except as permitted under this engagement letter or as otherwise necessary for Starting Line Advisory to provide the services. Your confidential information is defined as any information you provide to us that is not available to the public. Starting Line Advisory's confidential information includes our documentation for this engagement. Our engagement documentation shall always remain the property of Starting Line Advisory. The confidentiality obligations described in this paragraph shall supersede and replace all prior confidentiality and/or nondisclosure agreements (NDAs) between us.

You agree to share all facts that may affect your financial statements, even if you first become aware of those facts after the completion of our preparation of the financial statements.

We agree to retain our documentation or work papers for a period of at least eight years from the date of the completion of our financial statement preparation procedures.

INDEMNITY

You agree that none of Starting Line Advisory, its partners, affiliates, officers or employees shall be responsible for or liable to you for any misstatements in your financial statements that we may fail to detect as a result of knowing representations made to us, or the concealment or intentional withholding of information from us, by any of your owners, directors, officers or employees, whether or not they acted in doing so in your interests or for your benefit. You agree to hold Starting Line Advisory harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees from any such misstatement, provided that the services performed hereunder were performed in accordance with professional standards, in all material respects. Starting Line Advisory agrees to hold you harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees resulting from its negligence or intentional misconduct related to services provided under this Agreement.



LIMITATION OF LIABILITY

The exclusive remedy available to you for any alleged loss or damages arising from or related to Starting Line Advisory's services or relationship with you shall be the right to pursue claims for actual damages that are directly caused by Starting Line Advisory's breach of this agreement or Starting Line Advisory's violation of applicable professional standards. In no event shall Starting Line Advisory's aggregate liability to you exceed two times fees paid under this agreement (provided that this limitation shall not apply to any liability resulting from Starting Line Advisory's intentional acts), nor shall Starting Line Advisory ever be liable to you for incidental, consequential, punitive or exemplary damages, or attorneys' fees.

TIME LIMITATION

The nature of our services makes it difficult, with time, to gather and present evidence that fully and fairly establishes the facts underlying any Dispute. We both agree that, notwithstanding any statute of limitations that might otherwise apply to a Dispute, it is reasonable that you may not bring any legal proceeding against us unless it is commenced within twenty-four (24) months ("Limitation Period") after the date when we deliver our report, return or other deliverable under this agreement to you, regardless of whether we perform other services for you or that may relate to the agreed-upon procedure report. The Limitations Period applies and begins to run even if you have not suffered any damage or loss or have not become aware of the existence or possible existence of a Dispute.

GOVERNING LAW AND VENUE

Any Dispute between us, including any Dispute related to the engagement contemplated by this agreement, shall be governed by California law. Any unresolved Dispute shall be submitted to a federal or state court located in the County of Orange.



FEES

Fees are invoiced based on time requirements for Starting Line Advisory personnel to deliver services, plus actual out-of-pocket expenses for mileage or incidentals. In addition, 50% of the standard hourly rate will be charged to the client for time spent during travel. Mileage is charged at the active Internal Revenue Service (IRS) mileage rate at the time of travel. All invoices are payable upon presentation. Standard hourly rates and an estimated total cost to deliver services are included in the following tables:

Personnel	Hourly Rate
Advisory Partner	\$225
Advisory Manager	\$195
Senior Advisor	\$165
Advisor	\$135
Intern	\$95

Helendale Community Services District - Service Estimate

Service Category	Service Description	Staff	Total Hours Est.	Hourly Rate	Total Cost Est.
Accounting	Monthly bank & balance sheet reconciliations	Manager	50.0	\$ 195	\$ 9,750
Financial Reporting	Monthly financials preparation and budget monitoring report	Manager	12.5	\$ 195	\$ 2,438
Financial Reporting	Monthly close and financial reports review	Partner	5.0	\$ 225	\$ 1,125
Payroll	Periodic review of payroll and CalPERS reporting	Manager	5.0	\$ 195	\$ 975
Payroll	Assistance with quarterly payroll tax returns	Manager	5.0	\$ 195	\$ 975
State Reporting	Government Compensation in CA Reporting Review / Submission	Manager	2.5	\$ 195	\$ 488
Training	Miscellaneous staff training on accounting / finance procedures	Manager	5.0	\$ 195	\$ 975
Travel	District office visit travel hours billing estimate	Manager	4.0	\$ 97.50	\$ 390
Travel	District office visit travel hours billing estimate	Partner	4.0	\$ 112.50	\$ 450
			93.0		\$ 17,565
Estimated Monthly Average					\$ 3,513

**This table provides only an estimate of costs and required hours. Client requests and varying conditions of the engagement may create differences in the hours required to deliver services.*

TIME & EXPENSES

Starting Line Advisory will be compensated for incidentals and time and expenses, including time and expenses of legal counsel, incurred in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings due to our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur. Upon termination of our relationship, you will be billed for services to the date of termination. If collection action is necessary, expenses and reasonable attorney's fees will be added to the amount due.

If HCSD hires any of the staff working on this engagement, HCSD agrees to reimburse Starting Line Advisory a one-time fee of fifty percent (50%) of the staff member's annual salary to cover recruitment and training costs.



REMOTE SERVICES

Our services can be provided 100% remotely. Starting Line Advisory operates efficiently as your “satellite” service provider. When reasonably necessary, or at client request, we enjoy spending time providing services in person.

ASSIGNMENTS PROHIBITED

You shall not assign, sell, barter or transfer any legal rights, causes of actions, claims or disputes you may have against Starting Line Advisory to any person or entity.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the understanding of our engagement including our respective responsibilities. We appreciate the opportunity to serve you as your Certified Public Accountants and look forward to working with you and your staff.

Respectfully,

Ian Berg, CPA
Owner

.....
RESPONSE:

This letter correctly sets forth our understanding. Acknowledged and agreed on behalf of HCSD by:

Name: _____

Title: _____

Date: _____



January 13, 2025

Dr. Kimberly Cox, General Manager
Helendale Community Services District
26540 Vista Rd., Suite B
Helendale, CA 92342

Dr. Cox,

This letter outlines an understanding of terms and objectives of the consulting engagement between Starting Line Advisory and the Helendale Community Services District (HCS D) from July 1, 2025, to June 30, 2026.

Our engagement will be performed under the *Statements on Standards for Consulting Services* issued by the American Institute of Certified Public Accountants (AICPA). Except as otherwise specifically stated below, we will not provide audit, review, compilation or financial statement preparation services to any historical or prospective financial information or provide attestation services under the AICPA *Statements on Standards for Attestation Engagements* and assume no responsibility for any such information.

You will provide Starting Line Advisory, as promptly as possible, all requested information and documentation reasonably deemed necessary or desirable by us in connection with the engagement. You represent and warrant that all information and documentation provided or to be provided to us is true, correct and complete, to the best of your knowledge and belief. We are authorized to rely upon such information and documentation without independent investigation or verification.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

SCOPE OF SERVICES

Starting Line Advisory will provide HCS D with finance and accounting advisory services including:

1. Monthly bank reconciliations.
2. Monthly balance sheet account reconciliations.
3. Periodic review of payroll and CalPERS reporting to ensure accuracy and compliance.
4. Assistance preparing quarterly payroll tax returns.
5. Monthly financial statement reporting and budget monitoring.
6. Year-end closing of District books and records and coordination with District auditors and staff during annual audit procedures.
7. Staff training on accounting and finance procedures.
8. Recommendations and implementation of government accounting and finance industry best practices.



Our responsibilities and limitations of the engagement are as follows:

- We will perform the services in accordance with applicable professional standards.
- The non-attest services are limited to the services previously outlined above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

We will not assume management responsibilities on behalf of HCSD. HCSD's management understands and agrees that any advice or recommendation we may provide in connection with our engagement is solely to assist management in performing its responsibilities.

HCSD's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

OTHER

If you intend to publish or otherwise reproduce documents and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

During the engagement, Starting Line Advisory will provide confidential engagement documentation to you via secure methods, and request that you use secure methods in providing information to us. Should you choose not to utilize secure communication applications, you acknowledge that such communication contains a risk of the information being made available to unintended third parties. Similarly, we may communicate with you or your personnel via e-mail or other electronic methods, and you acknowledge that communication in those mediums contains a risk of misdirected or intercepted communications.

Should you provide Starting Line Advisory with remote access to your information technology environment, including but not limited to your financial reporting system, you agree to (1) assign unique usernames and passwords for use by our personnel in accessing the system and to provide this information in a secure manner; (2) limit access to "read only" to prevent any unintentional deletion or alteration of your data; (3) limit access to the areas of your technology environment necessary to perform the procedures agreed upon; and (4) disable all usernames and passwords provided to us upon the completion of procedures for which access was provided. We agree to only access your technology environment to the extent necessary to perform the identified procedures.

Regarding the electronic dissemination of your financial statements, including financial statements published electronically on your website or elsewhere, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit Starting Line Advisory from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we



cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Ian Berg is the engagement partner for the services specified in this letter. Responsibilities include supervising and/or providing services performed as part of this engagement and signing or authorizing another qualified firm representative to approve release of the financial statements.

We may be requested to make certain engagement documentation available to outside parties, including regulators, pursuant to authority provided by law or regulation or applicable professional standards. If requested, access to such documentation will be provided under the supervision of Starting Line Advisory's personnel.

Furthermore, upon request, we may provide copies of selected documentation to the outside party, who may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in making such documentation available or in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings resulting from our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Neither of us may use or disclose the other's confidential information for any purpose except as permitted under this engagement letter or as otherwise necessary for Starting Line Advisory to provide the services. Your confidential information is defined as any information you provide to us that is not available to the public. Starting Line Advisory's confidential information includes our documentation for this engagement. Our engagement documentation shall always remain the property of Starting Line Advisory. The confidentiality obligations described in this paragraph shall supersede and replace all prior confidentiality and/or nondisclosure agreements (NDAs) between us.

You agree to share all facts that may affect your financial statements, even if you first become aware of those facts after the completion of our preparation of the financial statements.

We agree to retain our documentation or work papers for a period of at least eight years from the date of the completion of our financial statement preparation procedures.

INDEMNITY

You agree that none of Starting Line Advisory, its partners, affiliates, officers or employees shall be responsible for or liable to you for any misstatements in your financial statements that we may fail to detect as a result of knowing representations made to us, or the concealment or intentional withholding of information from us, by any of your owners, directors, officers or employees, whether or not they acted in doing so in your interests or for your benefit. You agree to hold Starting Line Advisory harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees from any such misstatement, provided that the services performed hereunder were performed in accordance with professional standards, in all material respects. Starting Line Advisory agrees to hold you harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees resulting from its negligence or intentional misconduct related to services provided under this Agreement.



LIMITATION OF LIABILITY

The exclusive remedy available to you for any alleged loss or damages arising from or related to Starting Line Advisory's services or relationship with you shall be the right to pursue claims for actual damages that are directly caused by Starting Line Advisory's breach of this agreement or Starting Line Advisory's violation of applicable professional standards. In no event shall Starting Line Advisory's aggregate liability to you exceed two times fees paid under this agreement (provided that this limitation shall not apply to any liability resulting from Starting Line Advisory's intentional acts), nor shall Starting Line Advisory ever be liable to you for incidental, consequential, punitive or exemplary damages, or attorneys' fees.

TIME LIMITATION

The nature of our services makes it difficult, with time, to gather and present evidence that fully and fairly establishes the facts underlying any Dispute. We both agree that, notwithstanding any statute of limitations that might otherwise apply to a Dispute, it is reasonable that you may not bring any legal proceeding against us unless it is commenced within twenty-four (24) months ("Limitation Period") after the date when we deliver our report, return or other deliverable under this agreement to you, regardless of whether we perform other services for you or that may relate to the agreed-upon procedure report. The Limitations Period applies and begins to run even if you have not suffered any damage or loss or have not become aware of the existence or possible existence of a Dispute.

GOVERNING LAW AND VENUE

Any Dispute between us, including any Dispute related to the engagement contemplated by this agreement, shall be governed by California law. Any unresolved Dispute shall be submitted to a federal or state court located in the County of Orange.



FEES

Fees are invoiced based on time requirements for Starting Line Advisory personnel to deliver services, plus actual out-of-pocket expenses for mileage or incidentals. In addition, 50% of the standard hourly rate will be charged to the client for time spent during travel. Mileage is charged at the active Internal Revenue Service (IRS) mileage rate at the time of travel. All invoices are payable upon presentation. Standard hourly rates and an estimated total cost to deliver services are included in the following tables:

Personnel	Hourly Rate
Advisory Partner	\$225
Advisory Manager	\$195
Senior Advisor	\$165
Advisor	\$135
Intern	\$95

Helendale Community Services District - Service Estimate

Service Category	Service Description	Staff	Total Hours Est.	Hourly Rate	Total Cost Est.
Accounting	Monthly bank & balance sheet reconciliations	Manager	120.0	\$ 195	\$ 23,400
Financial Reporting	Monthly financials preparation and budget monitoring report	Manager	30.0	\$ 195	\$ 5,850
Financial Reporting	Monthly close and financial reports review	Partner	12.0	\$ 225	\$ 2,700
Payroll	Periodic review of payroll and CalPERS reporting	Manager	10.0	\$ 195	\$ 1,950
Payroll	Assistance with quarterly payroll tax returns	Manager	20.0	\$ 195	\$ 3,900
Fiscal Year-End	Year-end closing and coordination for annual audit	Manager	40.0	\$ 195	\$ 7,800
Fiscal Year-End	Year-end closing and coordination for annual audit	Partner	5.0	\$ 225	\$ 1,125
State Reporting	Government Compensation in CA Reporting Review / Submission	Manager	2.5	\$ 195	\$ 488
Training	Miscellaneous staff training on accounting / finance procedures	Manager	12.0	\$ 195	\$ 2,340
			251.5		\$ 49,553
Estimated Monthly Average					\$ 4,129

**This table provides only an estimate of costs and required hours. Client requests and varying conditions of the engagement may create differences in the hours required to deliver services.*

OPTIONS TO EXTEND

HCSD and Starting Line Advisory may agree to extend the agreement period beyond June 30, 2026. Upon mutual agreement of both parties, a one-year extension period will follow under the same terms provided in this letter. One-year extension periods begin on July 1st and end on June 30th each year and can be exercised indefinitely with mutual agreement of HCSD and Starting Line Advisory. Hourly rates are subject to increase at Starting Line Advisory's discretion beginning each extension period. Rate increases will not exceed a 12-month average of the 12-month change in the Consumer Price Index for All Urban Consumers (CPI-U) in the Riverside area as published by the Bureau of Labor Statistics (BLS).



TIME & EXPENSES

Starting Line Advisory will be compensated for incidentals and time and expenses, including time and expenses of legal counsel, incurred in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings due to our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur. Upon termination of our relationship, you will be billed for services to the date of termination. If collection action is necessary, expenses and reasonable attorney's fees will be added to the amount due.

If HCSD hires any of the staff working on this engagement, HCSD agrees to reimburse Starting Line Advisory a one-time fee of fifty percent (50%) of the staff member's annual salary to cover recruitment and training costs.

REMOTE SERVICES

Our services can be provided 100% remotely. Starting Line Advisory operates efficiently as your "satellite" service provider. When reasonably necessary, or at client request, we enjoy spending time providing services in person.

ASSIGNMENTS PROHIBITED

You shall not assign, sell, barter or transfer any legal rights, causes of actions, claims or disputes you may have against Starting Line Advisory to any person or entity.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the understanding of our engagement including our respective responsibilities. We appreciate the opportunity to serve you as your Certified Public Accountants and look forward to working with you and your staff.

Respectfully,

Ian Berg, CPA
Owner

.....
RESPONSE:

This letter correctly sets forth our understanding. Acknowledged and agreed on behalf of HCSD by:

Name: _____

Title: _____

Date: _____



Helendale Community Services District

Date: January 16, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #8
Discussion and Possible Action Regarding Community Sale Event

STAFF RECOMMENDATION:

Staff seeks input from the Board.

STAFF REPORT:

This matter was discussed on a couple of occasions last Fall as Staff sought direction from the Board regarding the fate of the Farmer's Market. Participation had significantly dropped off throughout last year. The farmer stopped coming and unfortunately, Staff was unable to find a replacement. Without a farmer, there is no "Farmers Market". This also required the EBT program to cease as the market no longer met the criteria as outlined by the USDA. The decision was made to discontinue the Market in December

Both at the Board meetings and the Park and Rec Committee meeting the idea of a Saturday Morning Community Yard Sale was favorably discussed. It was suggested that this be held quarterly in the parking lot to the North of the Community Center building. If the Board is interested in offering this option to the Community, suggested dates would be the first Saturday of March, June and September from 8 am to noon. Staff further suggests that this event not be held during the months of December, January and February due to inclement weather.

By holding the event three times, the Board and Staff will be able to see if there is interest from the community and how the event functions. One staff member will be assigned to the event to help organize participants. There would be no charge to participate. The Community Yard Sale would be advertised in the monthly newsletter.

FISCAL IMPACT: Cost savings over Farmers Market Staffing Costs

POSSIBLE MOTION: Approve Community Yard Sale events to be held the first Saturday of March, June & September

ATTACHMENTS: None.



Helendale Community Services District

Date: January 16, 2025
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #9
Discussion and Possible Action Regarding the Strategic Planning Process

STAFF RECOMMENDATION:

Staff seeks input from the Board.

STAFF REPORT:

The Strategic plan was discussed on August 1, 2024 and it was determined at that time to wait until the new board members were seated to have any further discussions.

BACKGROUND:

A strategic plan helps to provide a roadmap for the District. Previously the District has relied primarily on the Capital Improvement Plan (CIP) as our guide for what projects would be completed each year. However, a Strategic Plan can be much more than that. It embodies the spirit of the organization with a well crafted mission and vision statement and broader narrative than the CIP to help bring to light the spirit and intent of the organization as it deals the public's business. Further, a strategic plan evaluates strengths and weaknesses both current and future and sets forth a plan of action or at least a philosophical approach to meet future challenges.

A Strategic Plan does not require a consultant to develop and using another plan as a model, it can be completed in-house either with an ad hoc committee or discussed at a few regular board and/or special meetings. Input from Staff is a critical component to the plan as they have a perspective on the challenges that the Board may not have.

Staff seeks input from the Board so we can better understand how the Board wishes to proceed with the Strategic Planning Process.

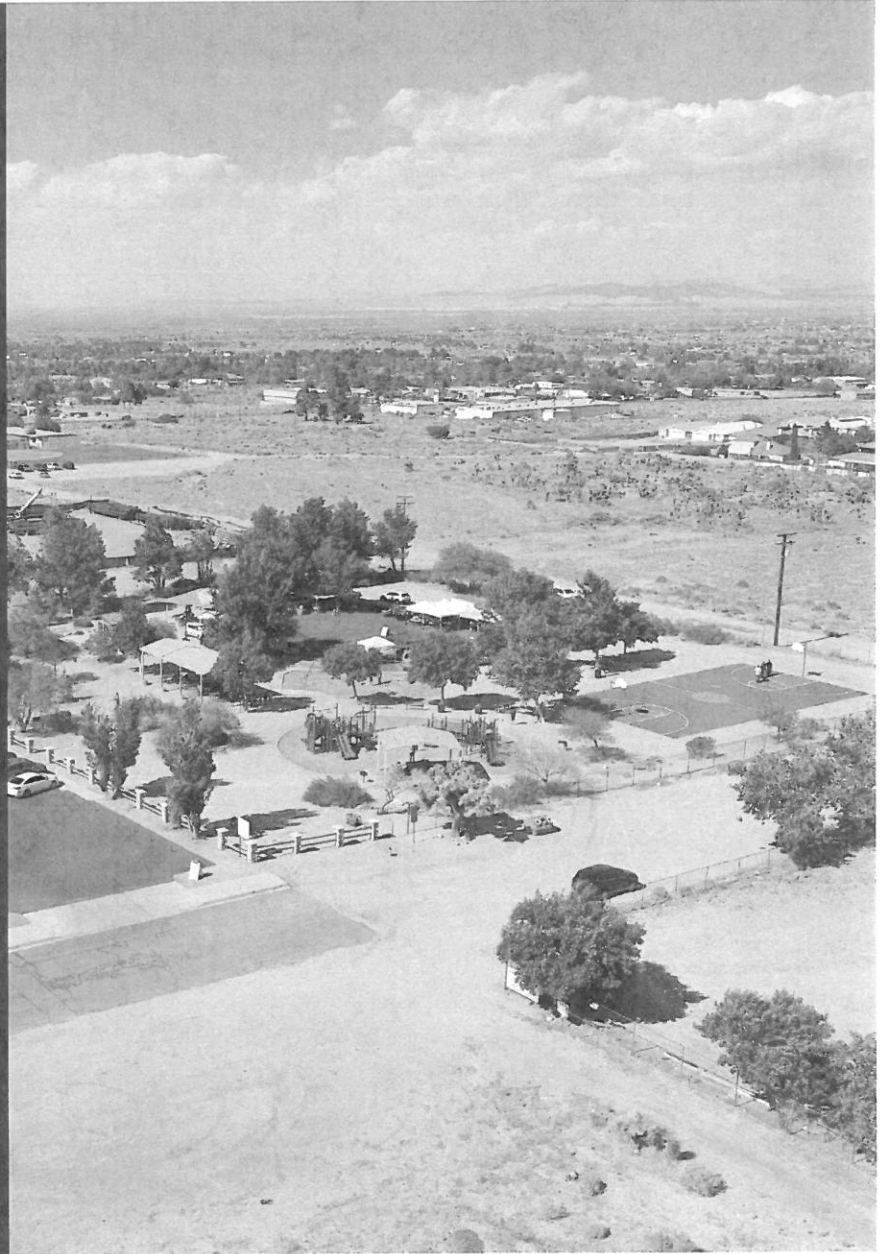
FISCAL IMPACT: TBD

POSSIBLE MOTION: Provide direction to Staff Regarding the preferred process

ATTACHMENTS: Sample Strategic Plan from Phelan Pinon Hills CSD



2022 Strategic Plan



*Adopted on March 16, 2022
Amended on May 4, 2022
Amended on Feb. 15, 2023
Amended on March 13, 2024*

Maximizing Resources for the Benefit of the Community

www.pphcsd.org

Introduction

*"A goal without a plan is just a wish."
- Antoine de Saint-Exupery*

A strategic plan is a top-level planning document for an organization to set clear direction over all operational aspects of its mission. It serves as a framework for decision making over a five-year-period. It is a disciplined effort to produce fundamental decisions that shape what an agency plans to accomplish by selecting a rational course of action.

In 2016, the Board of Directors of the Phelan Piñon Hills Community Services District (District) retained BHI Management Consulting (BHI) to facilitate and coordinate the initial strategic plan development. Since then, several aspects of District operations have changed. In April 2021, the District began the process of updating the Strategic Plan to address new operational conditions and projects. This plan incorporates an assessment of the present state of District operations by gathering and analyzing information, setting goals, and making decisions for the future. Input has been gathered from various sources to add to the vision and implementation plan presented in this document. The plan seeks to strengthen and build upon opportunities while addressing areas of concern.

The updated plan identifies actions, activities, and planning efforts that are currently active and needed for continued success in operations and management of the District, and provides for periodic reviews and updates.

<p>Board of Directors</p> <p>Chuck Hays <i>President</i></p> <p>Greg Snyder <i>Vice President</i></p> <p>Rebecca Kujawa <i>Director</i></p> <p>Deborah Philips <i>Director</i></p> <p>Mark Roberts <i>Director</i></p>	<p>District Staff</p> <p>Don Bartz <i>General Manager</i></p> <p>Lori Lowrance <i>Assistant General Manager/CFO</i></p> <p>George Cardenas <i>Engineering Manager</i></p> <p>Kim Sevy <i>Human Resources Manager</i></p> <p>Sean Wright <i>Water Operations Manager</i></p> <p>Steve Lowrance <i>Parks Supervisor</i></p>
--	--

The strategic planning effort focuses on several of the following vision areas:

- Future Water Portfolio in the 5-25 year time frame
- Community Relations and Culture, Inclusive Rebranding
- Deliberate collaboration with partner agencies
- The need to address the challenges of providing a balance of community programs and facilities with existing and future limitations
- Valuing District employees now and thoughtful planning for succession

Consultant
Brent H. Ives
Managing Consultant

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General Information	
Introduction	
04	SWOT
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24	Strategic Partners and Public Affairs
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S W O T

STRENGTHS

- WATER INFRASTRUCTURE
- GREAT MANAGEMENT & EMPLOYEES
- OUR BALANCE SHEET
- OUR CHROMIUM-6 SOLUTION

WEAKNESSES

- LACK OF EXISTING PARK SPACE
- AREAS WITH SUB-PAR FIRE FLOW
- COMMUNITY COMMUNICATIONS

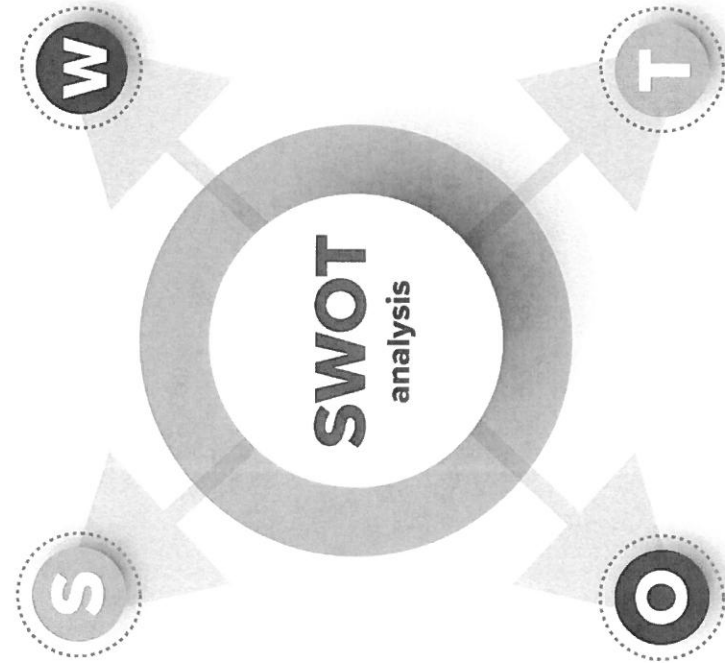
OPPORTUNITIES

- NEW SERVICE AREAS
- OPPORTUNITIES TO COMMUNICATE WITH PARTNERS

THREATS

- STATE AND CHROMIUM 6 LIMITS
- UPCOMING WATER CONSERVATION REGULATIONS

PPHCSD



Plan Development

Our Services: Water, Parks & Recreation, Solid Waste & Recycling, Street Lighting

BHI first gathered input from the employees of the District, then interviewed individual Board members to get their one-on-one perspectives. The senior management team also provided input to the preparatory steps of the process. The following items were discussed:

- Mission Statement
- District Strengths, Weaknesses, Opportunities, and Threats (SWOT)
- Important Future Projects

The Board supported this process as a way to allow all to participate in the foundation of the strategic plan. A public Board and key staff workshop was conducted to develop plan elements, and capture key areas to focus the plan. Each focus area was extensively discussed at this workshop to provide guidance to staff as they add more detail to the strategic plan.

Key staff worked with BHI to complete the list of strategic goals in support of the vision and focus areas. The plan was refined prior to the initial presentation to the Board so there was a clear understanding of what was being proposed, what components require Board support, and what options exist for the proposed actions. Upon final adjustments and refinements of the plan, it was brought back to the Board in a public meeting for review and approval.

Mission

“Our mission is to efficiently provide authorized services and maximize resources for the benefit of the community.”



Plan Management

A key part of the strategic planning process is to conduct an annual review and adjustment of the plan. These reviews allow for maintenance of the plan so it will continually reflect the actual needs and progress of the District strategy. The reviews will be documented and followed up by a plan supplement or an updated plan. A five-year planning horizon will be maintained.

Vision

In five years, the District would like to say:

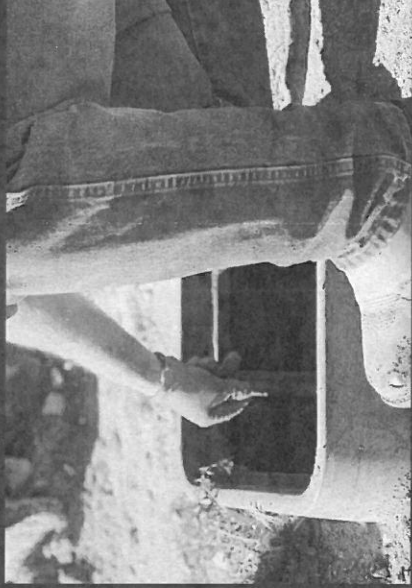
- We have completed the Civic Center and Phelan Park expansion
- We continue to meet industry standards and maintain a healthy financial position through sound fiscal policies
- We have increased our proactive relations with both our private and public partnerships
- We remain on-track with the maintenance and replacement of our water infrastructure as necessary
- We have high employee retention and are successfully addressing employee succession
- We have optimized our means and methods of communicating with our community

1.0 Water Operations

Objective: Our objective is to operate and maintain a safe, reliable, secure, compliant, and superior quality production system that meets water demand requirements of the community.

Strategy: We will do this by keeping on-track with the repair and replacement of water delivery infrastructure, safeguarding current source reliability through strategic basin management, and seeking additional water sources as outlined in the District's Urban Water Management Plan, 10-Year Capital Improvement Plan, and Water Master Plan.

Measurement: We will know we have achieved the objective of this element by having a fully-operational water system that meets water demand and is compliant with all state and federal requirements.



1.1

Chromium-6 Mitigation

Hexavalent Chromium (Chromium-6) mitigation is necessary to meet state requirements and ensure the District can provide clean and safe drinking water to its customers. District staff and the Board are working to mitigate Chromium-6 in a cost-effective manner ahead of the anticipated new state requirements. The District will know we have achieved this objective if our mitigation programs, while meeting regulations, do not significantly impair our production or significantly burden our customers. By utilizing a well profiling method of mitigation, the District will be under the anticipated state requirements. If the state requirements are more burdensome than expected, additional methods for mitigation may need to be implemented.



1.2

Water Conservation

Water conservation plays a key role in ensuring source reliability. To comply with state requirements regarding unbilled water production (water loss), as well as user restrictions, the District will need to designate capital needed to reduce water loss and meet state restrictions. Water loss will need to be addressed by replacing aging infrastructure. Future District Metered Areas (DMAs) can help to identify the priority areas of the District that need to be replaced and where loss is occurring. Upcoming restrictions on customer indoor and outdoor water usage will become important as state conservation requirements begin to be implemented. Conservation may have significant costs associated with it as customer education and enforcement will be required.

1.3

Water Resources

The District owns water production rights in two Mojave River basins. As part of the adjudication, the District is only allowed to produce a certain percentage of the water rights it owns; this is known as the District's free production allowance. With the knowledge that the District will face a significant ramp-down of the free production allowance within the next five to seven years, it is critical to secure additional water rights, access to imported water (when necessary), and to budget and prepare for paying for a replacement water obligation.

1.4

Water Production & Storage

The District is in the process of adding a new production well to the District's system and is working on a plan to add another new well in order to meet the needs of the District and provide increased production to meet future demand.

The District's ability to store water is also important. Storing water allows the District to provide water to customers during periods of high demand. Further, water storage allows the District to pump water during low demand and/or during times when it is less costly to use electricity. This water can then be utilized during high demand periods to ensure adequate supply and fire protection capability.

The District will add storage by constructing a new reservoir and enlarging current reservoirs, if possible, as outlined in the District's Water Master Plan.

www.phcsd.org



1.6

Emergency Preparedness

The District has an Emergency Response Plan and conducts annual training on the Plan. In order to better prepare for various emergencies, the District has developed the following goals:

- Develop Operations Plan
- Develop a Continuity of Operations Plan
- Create a community emergency operations center in new civic building
- Comprehensive IT Assessment & Disaster Plan
- Identify all critical infrastructure vulnerability points and develop action plans for critical infrastructure
- Anticipate and prepare for supply chain disruptions by ensuring adequate inventory
- Update Emergency Response Plan to include a list of equipment and their locations, and identify local residents who could assist in emergencies, such as personnel for SCE or other water districts

1.7

Complete Civic Center

The District is in the process of developing and constructing a civic center which will house the District's administrative offices, a Board room, a community emergency operations center, and a multi-purpose room. More than 95% of District operations support the water enterprise and therefore enterprise funds will be utilized to construct the majority of the civic center. In order to pay for construction, the District will utilize loans and will seek grant funding for portions of the building paid for by the enterprise fund.

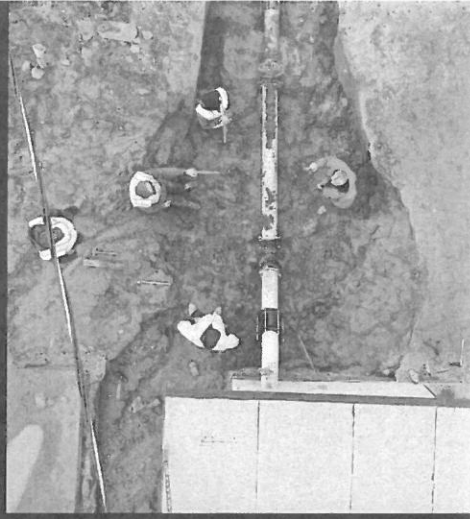
1.8

Expand Sphere of Influence & District Boundary in El Mirage

On February 17, 2016, the District completed the annexation of District-owned parcels located in El Mirage and expanded the District's sphere of influence around those properties.

The District has a vested interest in the community of El Mirage by virtue of existing land ownership, infrastructure, water rights, and strategic partnerships. To ensure the District's interests are protected, and to prepare for potential future opportunities, the District is exploring the option to annex approximately 26,000 acres in El Mirage. This would have benefits to multiple District departments.

The annexation process can be lengthy and costly. A study will need to be prepared to ensure that this annexation is what is best for the District's existing residents and potential future residents. Additionally, the annexation process requires payment of fees to the Local Area Formation Commission.

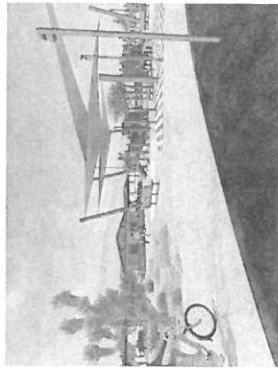
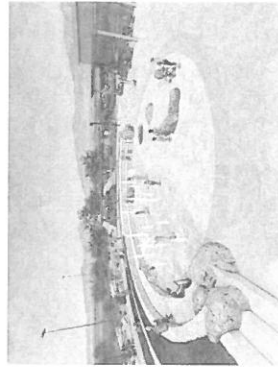
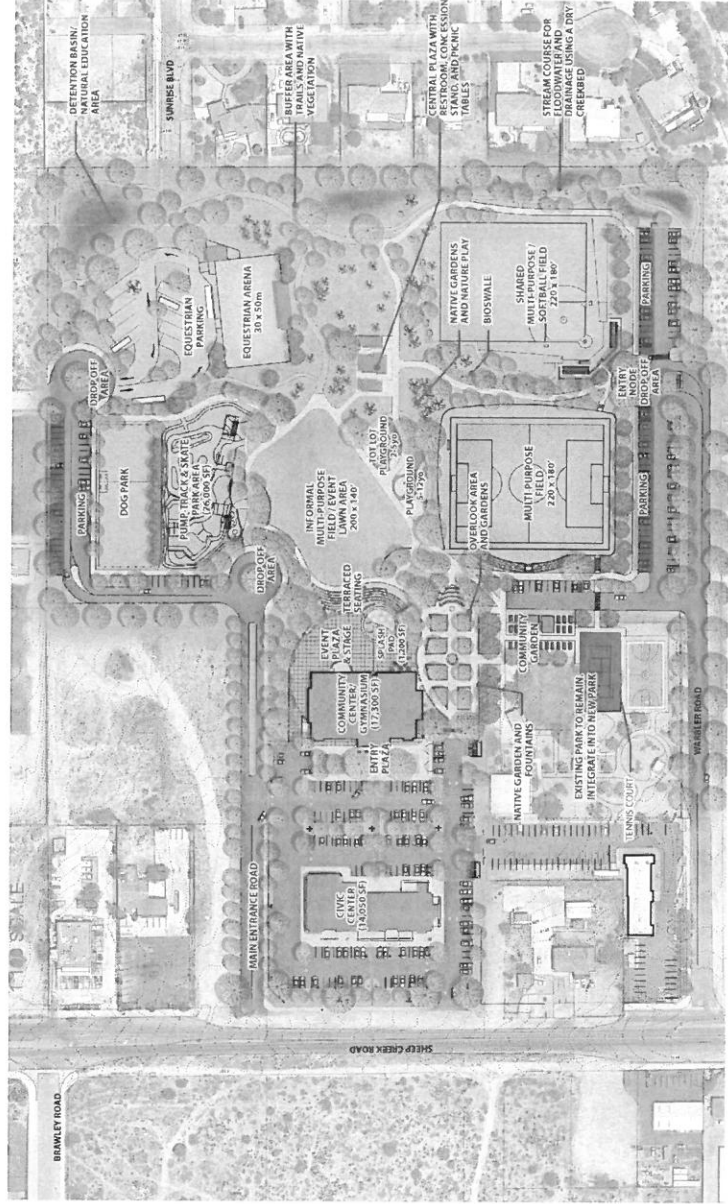
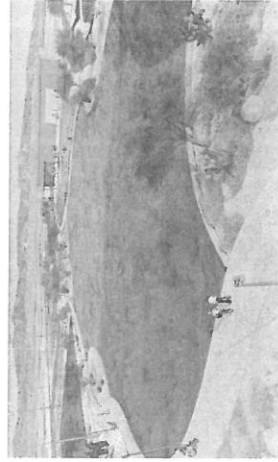


2.0 Parks, Recreation, & Street Lighting

Objective: Our objective is to expand Phelan Community Park and provide additional activities to accommodate the needs and desires of the community as funding sources permit.

Strategy: We will do this by completing the expansion of Phelan Park per the plan developed by the District consultant, KTUA, depending upon funding sources available to the District.

Measurement: We will know we have achieved the objective of this element if, within five years, the Phelan Park expansion is under construction and existing programs are enhanced.



2.1 Phelan Community Park Expansion

Phelan Community Park is the primary park utilized by District residents for a variety of activities, including music in the park, school field trips, and recreational activities such as basketball and walking. Development of the property to expand Phelan Park is in process and will continue until the park expansions are complete and open for public use. This will require project-finance plans to be completed.

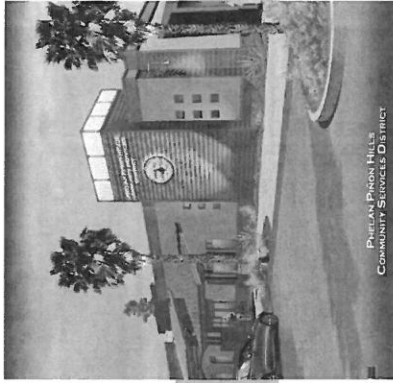
The District continues to submit grant applications for parks funding. In addition to potential grant funding, the District will need to seek other funding resources in order to accomplish any park expansion. Depending on the project-finance opportunities, the project may be built in phases or the entire project could be built at one time.



2.2

Parks Master Plan Update

A Parks Master Plan has been prepared that describes existing operations, identifies long-term operations, replacements, repairs, potential expansions of parks and community centers within the District and includes an action plan to be implemented. As Phelan Park and other park facilities are developed, the Parks Master Plan will need to be updated to incorporate new facilities and programs. This will allow the District to make intelligent decisions about these elements.



2.3

Complete Parks Portion of the Civic Center Building

Part of the Civic Center vision includes a multi-purpose building to be utilized for indoor recreation and event purposes. For example, the building could be used for many types of community events and gatherings, both public and private, such as weddings, receptions, seminars, the farmers market, community classes and workshops, fitness activities, etc. Project-finance plans will be required to complete this goal.

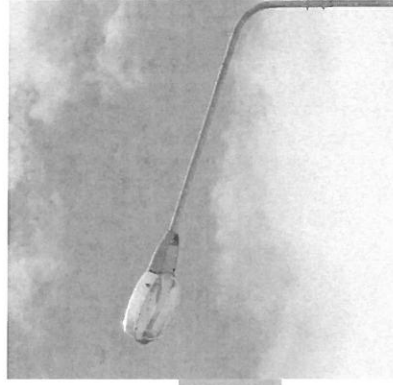


2.4

Public & Private Partnerships for Parks and Recreation Programs

The District will continue working with local civic groups and businesses to promote District events and participate in community events. These groups include, but are not limited to, the Phelan and Piñon Hills Chambers of Commerce, Phelan and Piñon Hills Senior Groups, Snowline Joint Unified School District, Kiwanis Club, Mojave Archers, and CR&R.

The District will promote volunteer hosting and co-sponsorship of District classes and programs and consider programs such as "Adopt a Park" or "Park Pals" to encourage businesses and residents to become stewards of public areas.

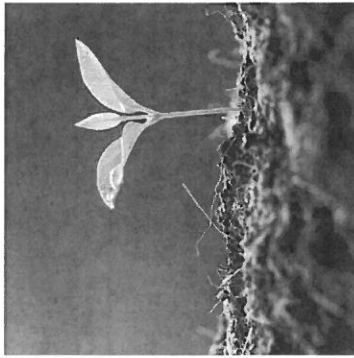


2.5

Street Lighting

The District provides street lighting within its boundaries and is entirely funded by property tax revenue. The District pays the electric bills of the street lights and annually places holiday decorations on them in the main business area. The District will continue to address street lighting requests in a timely manner and in compliance with San Bernardino County's Dark Skies ordinance. Additionally, the District will research potential cost savings upgrades.

3.0 Solid Waste, Recycling, & Organics Disposal Compliance



Objective: The District is responsible for administering solid waste, recycling, and organics programs in compliance with state and federal laws. Senate Bill 1383 (SB 1383) was signed into law in 2016 and requires the state to reduce organic waste disposal by 75% by 2025. The regulations went into effect on January 1, 2022. The District must also comply with previously existing regulations regarding recycling, including AB 939 which requires 50% diversion of material from landfills, commonly known as recycling. The District is failing to meet this requirement and now reports directly to CalRecycle, rather than falling under the umbrella of the county for state reporting. Our objective is to implement programs to comply with SB 1383, AB939, ad all other state and federal requirements regarding solid waste, recycling, and organics.

Strategy: We will do this by enhancing current programs and implementing new services.

Measurement: We will know we have achieved the objective of this element by meeting state disposal requirements.

3.1

Franchise Amendment

The District's Franchise Agreement was amended on January 19, 2022, as required by the District's compliance order from CalRecycle, and to account for the implementation of SB 1383 by the state among other state requirements such as AB 939, AB 341, and AB 1826. After operating under this amendment, District staff desires to clarify certain elements in the Agreement and therefore a second amendment is warranted.

3.2

School Outreach Program

The District already has a school outreach program that utilizes Mr. Eco to educate students on recycling. This program will be modified to educate students on proper disposal of organics. Further, District staff and CR&R will develop and distribute materials to schools, including labels for containers, to help ensure waste is properly sorted and disposed of.

3.3

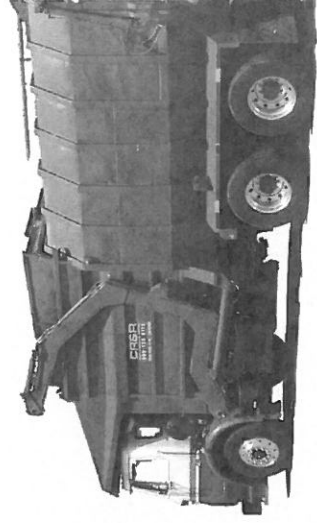
SB 1383 Outreach & Education

SB 1383 regulations require that jurisdictions conduct education and outreach on organics recycling to all residents, businesses (including those that generate edible food that can be donated), haulers, solid waste facilities, and local food banks and other food recovery organizations. District staff will work with CR&R on outreach regarding SB 1383 requirements, including how to source separate waste.

3.4

Additional Diversion Programs

The District must comply with numerous diversion requirements and also desires to provide opportunities for residents to dispose of solid waste in a convenient and environmentally conscious manner. District staff continually looks for ways to meet diversion goals and opportunities to fund various programs. This includes such programs as mattress recycling, waste tire amnesty, household hazardous waste disposal, community cleanups, and other programs as they become necessary or available.



"The most patriotic thing you can do is to take care of the environment and try to live sustainably."

- Robert F. Kennedy, Jr.

- Six Main Elements of SB1383
- + Organics and Recycling Collection
- + Contamination Monitoring
- + Education and Outreach
- + Capacity Planning
- + Procurement
- + Edible Food Recovery

4.0 Fiscal Efficiency

Objective: Our objective is to manage public funds to provide financial stability, rate equity, prudent fiscal management, and to demonstrate responsible stewardship.

Strategy: We will do this by controlling costs, establishing rates that support policy objectives, implementing viable alternative revenue options, and managing risks, investments, and debts in a way that ensures funds are available when needed.

Measurement: We will know we have achieved the objective of this element by providing accurate financial information, and developing financial budget, cost recovery, and rate strategies in support of the District's mission and goals. We will continue to receive awards from GFOA and/or CSMFO for the budget document and the Annual Comprehensive Financial Report (ACFR). We will have sufficient funding mechanisms to support strategic initiatives while maintaining adequate reserves to protect the District.

4.1

Annual Budget Process

The District will continue to promote prudent fiscal management through proper communication of the budget to employees, board members, and the public. The annual budget process will strive for clarity and strategic integration while maintaining compliance with Budget Policy, GFOA and CSMFO standards, Generally Accepted Accounting Principles, Governmental Accounting, Auditing and Financial Reporting, and Government Accounting Standards Board.

4.2

Periodic Financial Studies

The District will continue to conduct studies every five years, or as often as necessary, to address strategic needs, mandates, and/or other unforeseen circumstances that may arise. Needs analyses, rate studies, and potential subsequent rate changes will be in compliance with Proposition 218 at a minimum and will incorporate additional public outreach in the spirit of transparency and encouragement of public participation. Specific studies that will be periodically assessed will be:

- Rate Study
- Connection Fee Study



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Phelan Pinon Hills Community Services District
California**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill
Executive Director

4.3

Annual Audit

The District will continue to contract with a qualified auditing firm to conduct an annual audit of the District's financial records. The annual audit provides reassurance and transparency of the District's financial management. A CPA firm, selected by the Board of Directors, will conduct the audit and produce the Annual Comprehensive Financial Report (ACFR) in compliance with Generally Accepted Accounting Principles, state and federal standards, including Governmental Accounting Standards Boards and Government Auditing Standards issued by the Comptroller General of the United States. The CPA firm will be reviewed by the Board of Directors to ensure the District is receiving the most cost effective, highest quality, and thorough audit services.

4.4

Fiscal Policies

The District will develop new policies and continue to update existing policies as needed, including: Budget Policy, Purchasing Policy, Investment Policy, Reserves Policy, Revenue Policy, and Cash Handling Policy.

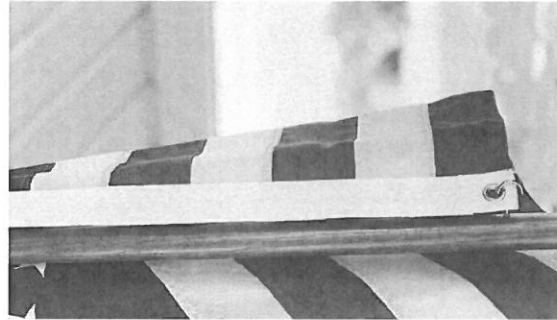
4.5

Financing

The District will continue to seek low interest loans and grants to fund projects. We will continue to develop Budget and Audit documents that meet CFOA and/or CSMFO standards to receive awards which assist with eligibility for loans and grants. The District will continue to be involved and educated by California Debt and Investment Advisory Commission (CDIAC) and other funding and grant agencies.



5.0 Strategic Partners and Public Affairs



Objective: Our objective is to foster beneficial strategic relationships to accomplish the goals of the District and to ensure a well-informed public regarding District business and planning.

Strategy: We will do this by embracing strategic ties with other organizations, working closely with regulators, developing a deliberate legislative and regulatory agenda, and participating in professional associations. We will also proactively communicate the District's business plans to both our staff and the public while being open and transparent in all we do.

Measurement: We will know we have achieved the objective of this element by having increased staff and public involvement in District events, increased involvement in, and results from, professional associations, and stronger ties with outside organizations and legislators.

5.1

Increased Communication to the Public

This goal will be accomplished by utilizing the District's new branding in continuing and increasing District efforts to maintain and enhance a variety of staff and community outreach communications systems. These systems include, but are not limited to: press releases, public bulletin boards, District website, District newsletter, billing inserts, and social media.

5.2

Community Business & Organization Outreach

District representatives will attend chamber of commerce meetings and other community-related meetings on a regular basis. We will also attend other agency meetings, such as Mojave Water Agency (MWA) meetings, on a regular basis. The District will continue its partnership with Snowline School District to promote District events and activities. We will be prepared to share information about District activities at these meetings and encourage participation by applicable organizations.

5.3

Involvement in Professional Organizations

Professional organizations, such as CSDA, ASBCSD, AWWA, and ACWA, are valuable sources of information and offer many resources. Staff and the Board will be encouraged to be involved in professional organizations and to seek recognition from these organizations through completion of training programs or through work excellence.

5.4

Outreach to Legislators and Local Agencies

We will continue outreach and obtain monthly updates from local legislators through the District's Legislative Committee meetings to reflect our legislative agenda. We will provide meeting spaces free of charge for activities that provide a community benefit, such as trainings, meetings, and town halls. We will work with our legislators on legislation that will benefit the District. We will be a partner with public safety to support them where we can such as providing spaces to utilize during emergencies and for training.

6.0 Personnel Management

Objective: Our objective is to utilize our employees in the most optimal manner, create an equitable and safe work environment, foster employee retention and development, recognize excellence, and plan for the future personnel needs of the District.

Strategy: We will do this by continuing our education and training programs, continuing annual performance evaluations, periodically evaluating the organizational structure of the District, developing succession plans for key positions, utilizing sound policies and personnel practices, and working on programs and methods to create a positive environment where employees desire to work.

Measurement: We will know we have achieved the objective of this element by having positive employee performance evaluations, more employee involvement in District events, improved employee retention, increased employee participation in the District's education and training programs, and succession plans completed for all key positions.

6.1

Retention & Development

The District desires to have the best possible staff and to retain them. Retaining staff ensures continuity of operations, reduces hiring and training costs, and maintains valuable institutional knowledge. In order to retain and develop staff, the District will continue to conduct annual performance evaluations and use them in a meaningful way to develop and improve staff skills.

The District offers a variety of educational and training opportunities to its employees. Employees are encouraged to enhance their knowledge, skills, and abilities which help the District to succeed. All staff are offered training relevant to their position or career goals. During annual performance reviews, or as needed, training goals are determined and assigned. Employees are also encouraged to request training on their own utilizing the District's training request procedure.

6.2

Internal Communication

This goal will be accomplished by continuing and increasing District efforts to maintain and enhance a variety of staff communication methods. This will include monthly training/updates with all staff, e-mail updates regarding items affecting the District or changes to procedures and policies.

6.4

Succession Planning

A succession plan allows an organization to look into the future to mitigate issues that present potential staffing gaps, analyze pending issues with staffing, as well as identify single point information failures. District staff will analyze the known planned attrition and the organization as it relates to potential upcoming staffing issues. Staff will identify key employees likely to retire in the coming years and identify possible internal replacements, if any.

To prepare for unplanned attrition, staff will identify functional areas to determine if critical information is held by a singular employee and explore methods to share this information, such as cross training, written procedures, delegation of duties, and identifying outside resources for contingencies. Staff will also evaluate means for allowing and promoting the growth of internal staff, when possible, for career progression, development in a planned way as it is currently done through annual performance evaluations. An outside firm may be engaged to assist with this effort.

6.3

Team Building

This will be accomplished by having quarterly, or as needed, meetings with the entire staff where team building activities are conducted and office and field staff have an opportunity to interact. During these meetings, the General Manager will address current issues and activities of the District and receive input from employees. This will also provide an opportunity to review policies and procedures with staff and explain their purpose while accepting comments and suggestions for updates, if applicable.

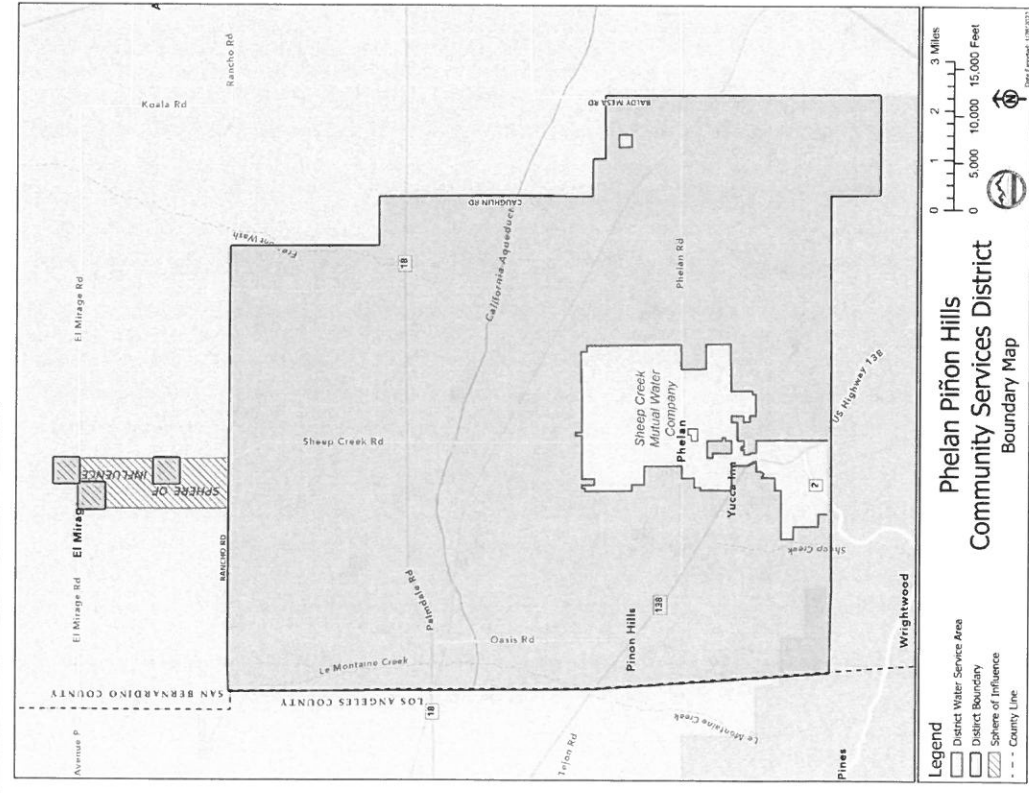
6.5

Personnel Policies

The Personnel Manual is updated as necessary to ensure the Personnel Manual contains policies and procedures that are aligned with current laws and the District's needs. An entirely new manual is being developed. The new manual will promote employee equity and allow management to effectively direct the District's personnel.



Boundary Map



Vision to Action Table

Strategic Element	Strategic Goals	Completion Time Frame
1.0 Water Operations	1.1 Chromium-6 Mitigation 1.2 Water Conservation 1.3 Water Resources 1.4 Water Production & Storage 1.5 Meter Replacement Program 1.6 Emergency Preparedness 1.7 Complete Civic Center 1.8 Expand Sphere of Influence & District Boundary in El Mirage	2027/2028 Ongoing 2025/2026 2026/2027 2023/2024 2023/2024 2025/2026 2024/2025
2.0 Parks, Recreation, & Street Lighting	2.1 Phelan Community Park Expansion 2.2 Parks Master Plan Update 2.3 Complete Parks Portion of the Civic Center Building 2.4 Public and Private Partnerships for Parks and Recreation Programs 2.5 Street Lighting	2027 2024/2025 2025/2026 Ongoing Ongoing
3.0 Solid Waste, Recycling, & Organics Disposal Compliance	3.1 Franchise Amendment 3.2 School Outreach Program 3.3 SB 1383 Outreach & Education 3.4 Additional Diversion Programs	2023/2024 Ongoing Ongoing Ongoing
4.0 Fiscal Efficiency	4.1 Annual Budget Process 4.2 Periodic Financial Studies 4.3 Annual Audit 4.4 Fiscal Policies 4.5 Financing	Ongoing Ongoing Annual Ongoing Ongoing
5.0 Strategic Partners and Public Affairs	5.1 Increased Communication to the Public 5.2 Community Business & Organization Outreach 5.3 Involvement in Professional Organizations 5.4 Outreach to Legislators and Local Agencies	Ongoing Ongoing Ongoing Ongoing
6.0 Personnel Management	6.1 Retention & Development 6.2 Internal Communication 6.3 Team Building 6.4 Succession Planning 6.5 Personnel Policies	Ongoing Ongoing Ongoing 2024/2025 2023/2024