



**REGULAR BOARD MEETING**  
**Thursday, December 5, 2024, 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](https://www.zoom.com) Meeting ID 463 173 8547 Passcode: HCSD. (Dial-in instructions will be provided after registering at the link)

*Pursuant to Government Code Section 54953(b), Director Sandy Haas will attend the meeting via teleconference; location at 26454 Edgewater Lane, Helendale, CA 92342.*

**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 November 21, 2024
- b. Bills Paid Report
- c. October Financial Report

**4. Reports**

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

**Regular Business:**

5. Discussion and Possible Action Regarding Approval of Directors' Expense Reports
6. Discussion and Possible Action Acceptance of 2024 Fiscal Year Audit and Approval to Exercise the Two-Year Option
7. Discussion Only Regarding Annual Report of Disconnections as Required by Senate Bill SB998
8. Discussion and Possible Action Regarding Modification to the Table of Organization

**Other Business**

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

**10. Adjournment**

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

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Date: December 5, 2024  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #3  
Consent Items

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## CONSENT ITEMS

- a. Approval of Minutes: Regular Board Meeting of November 21, 2024
- b. Bills Paid Report
- c. October Financial Report



# Helendale Community Services District

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Date: December 5, 2024  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
BY: Cheryl Vermette  
SUBJECT: Agenda item #3a  
Minutes from Regular Board meeting 11/21/2024

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

Date: November 21, 2024  
 Time: 6:00 PM  
 Meeting called to order by: President Henry Spiller

**Attendance**

President Henry Spiller	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote
Vice President Ron Clark	<input checked="" type="checkbox"/> Present	<input type="checkbox"/> Absent	<input checked="" type="checkbox"/> In Person	<input type="checkbox"/> Remote
Secretary Sandy Haas	<input type="checkbox"/> Present	<input checked="" type="checkbox"/> Absent	<input 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

**Staff Members Present**

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

**Consultants/Guests**

Steven Kennedy, Legal Counsel (Zoom)

**Members of the public**

There were five members of the public attending in person.

**1. DISCUSSION AND POSSIBLE ACTION REGARDING DIRECTOR REMOTE PARTICIPATION PURSUANT TO AB2449 (GOVERNMENT CODE SECTION 54953(F)) OF AGENDA**

- a. Notification due to Just Cause
- b. Request due to Emergency Circumstances

**Discussion** None

**2. APPROVAL OF AGENDA**

**Discussion** None

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

**Second** Vice President Clark

**Vote**

President Henry Spiller	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Secretary Sandy Haas	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" 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 Guinn	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

### 3. PUBLIC PARTICIPATION

None

### CONSENT ITEMS

#### 4. CONSENT ITEMS

- a. Approval of Minutes: Special Board Meeting for November 7, 2024
- b. Bills Paid Report

**Discussion** None

**Motion** Vice President Clark made the motion to approve the consent items as presented.

**Second** Director Guinn

**Vote**

President Henry Spiller	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Secretary Sandy Haas	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" 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 Guinn	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

#### 5. REPORTS

a. Directors' Reports

- Director Guinn reported that on a personal note she had to go to the DMV's website, and she noticed that they have a strategic plan and noted that since we will be starting our plan soon, it's worth looking at. She also attended the ASBCSD meeting where a hydrogeologist spoke about the Delta conveyance. She also attended the SLA Board meeting where they discussed the Christmas parade, an irrigation plan to reduce water consumption, and the topic of tertiary water. Director Guinn also noted that SLA Board elections are coming up, there are seven seats available and a meet the candidates is scheduled for January 4<sup>th</sup>.
- Director Cardenas brought up a general question about where residents get information about SLA events.
- President Spiller – praised the park staff for the great job they are doing.

b. General Managers Report

Pickleball will start December 1<sup>st</sup>. Dr. Scott Martin is assisting with establishing the league. Unit D will be used for indoor open play. A WhatsApp group has been set up for communication between players. We are also looking at scheduling training clinics in the future.

At the park, the concrete walkway to the restroom has been completed. Alex worked with a contractor to complete the project. This is part of the Per Capita Park grant. The lighting is the last piece of the grant award.

The office will be closed November 27<sup>th</sup> and 28<sup>th</sup> for Thanksgiving.

**Water Report:**

Staff completed the monthly coliform report and are continuing the meter replacement program. Staff also installed solar lights throughout the park, replaced a broken a-stop, and repaired the main line feeding the baseball fields. Additionally, staff attended confined space training, installed a new flow meter at well 4, and changed the oil in all service trucks and the Well 4 motor. New concrete was also poured at the Community Center between Units B & C.

**Administration Report:**

There were 25 total account transfers for the month of October, a map depicting the distribution of accounts was presented. A total of 13 new water meters have been installed from January 2024 through November 2024 and 8 new sewer connections have been inspected. The District's total cash balance is \$8,493,859. The water fund has \$3,680,593, the sewer fund has \$3,581,658; the park fund has \$768,541 and the solid waste fund has \$167,628. CCB Trust has \$2,123,397; LAIF has \$1,110,674; CBB has \$1,115,070; Flagstar has \$374,557; and CA Class \$3,770,159.

**REGULAR BUSINESS****6. Discussion and Possible Action Regarding Modification of the Helendale Community Services District Policy on Discontinuation of Residential Water Service for Non-Payment (SB998)**

**Discussion** SB998, authored by Senator Dodd and signed into law by Governor Brown on September 28, 2018, is codified in the Health and Safety Code Sections 116900-116926. It applies only to residential water connections and was suspended during COVID-19 until February 2022. The law requires a written policy on the discontinuation of residential service for nonpayment, translated into five languages. It mandates modifications to billing statements, extends the payment period and disconnection notification, and develops payment options with specific considerations for low-income households and tenants. The district must report the annual number of disconnections and post this information on its website.

The billing statement was modified and translated into five languages and lists past due amounts to serve as required written notice of impending disconnection. The law also extends the timeframe for payment prior to disconnection to 60 days. A customer may have three outstanding bills before disconnection. Disconnection notifications are extended to seven business days (from 48 hours) including weekends, it will be 9 days total. The District does not disconnect on Fridays. In cases of payment plan violations, the notification period is three to five business days. The law limits reconnection fees to no more than \$50, with after-hours reconnection fees capped at \$150. The law also required the district to develop payment options in specific cases: when there is a medical requirement for water, if the customer is low income, and the customer is willing to enter into a payment arrangement. There are specific low income requirements – there is a limitation on reconnection fee of no more than \$50, after-Hours reconnection fee of no more than \$150 (\$96) and interest can be waived once per year. The Board extended this consideration to ALL residential water

customers regardless of income. This saves staff time certifying income level and saves time managing two different payment levels.

The law also requires a good-faith effort to inform tenants of pending disconnections and allows them to become customers under certain conditions.

The District must make good-faith effort to inform tenant of pending water disconnection in writing 10 days prior to disconnection. Tenants must be allowed to become customers with or without the owner’s consent, however, they must be willing to comply with District’s rules/process (i.e. deposit, etc.). Proof of prompt payment of rent will qualify in lieu of District’s current requirements. The property owner pays all prior costs.

In line with SB998's encouragement for water providers to offer deferred or reduced payment plans, the following provisions were included for all residential customers: a one-time annual deferred payment for two weeks, a one-time disconnection fee waiver, and a one-time late fee waiver. Additionally, the district must annually report the number of disconnections, post this information on its website, and present it to the Board.

SB 3 (Dodd) signed into law 10/13/23

(1) A plan for deferred or reduced payments that is available for any customer regardless of whether they meet the conditions of subdivision (a) of Section 116910. The plan for deferred or reduced payments that is available to any customer regardless of whether they meet the conditions of subdivision (a) of Section 116910 is not required to reduce the total amount due for water service provided.

(2) Alternative payment schedules that are available for any customer regardless of whether they meet the conditions of subdivision (a) of Section 116910.

District did offer the 2-weeks extension to anyone

District did offer reduced payment by forgiving some delinquent fees and disconnection fee

Legal Alert from State Attorney General was received in September

Upon review with Counsel, modifications are presented for consideration

**Motion** Director Cardenas made a motion to adopt revisions to the discontinuation of residential water service policy extending the option of a payment plan to all customers.

**Second** President Spiller

**Vote**

President Henry Spiller	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Secretary Sandy Haas	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" 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

7. Discussion and Possible Action Regarding an Increase in Employee Medical Benefits Paid by the District

**Discussion: General Manger Cox presented the following chart of medical benefit comparisons:**

Medical Benefit	
PPHCSD*	\$1780-\$2650
HCSD	\$ 1,300.00
Big Bear CSD	\$ 2,090.00
City of Victorville	\$ 1,750.00
SB County	\$ 1,823.00
Rosamond CSD	\$ 2,446.00
City of Hesperia	\$ 1,550.00
Mojave Water Agency	\$ 2,600.00

Benefits and pay discussions are always challenging, especially in the public service sector. The public service sector must remain competitive as medical benefits are a key consideration for employees. A compensation study completed in 2018 led to a Board-adopted reorganization in January 2019 to better align with the market. In June 2020, the Board adjusted the medical benefit to \$1300, up from the previous \$750 plus 50% up to \$1050 per month. The 2020 plan ensured all employees received the same benefit, supported PEPRA employees' retirement, and was more equitable. However, costs have increased by over 10% annually, and more than 50% of employees contribute to the plan. The District's medical benefits are now less competitive compared to other agencies. The Board discussed the options and agreed on a \$450 per month increase bringing the total benefits for employees to \$1750 per month.

**Motion** Director Cardenas made a motion to increase employee benefits to \$1750 per month.

**Second** Vice President Clark

**Vote**

President Henry Spiller	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Secretary Sandy Haas	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" 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

**8. Discussion and Possible Action Regarding Adoption of Revisions to the Fee Package**

The policy is reviewed periodically by the Board, with the last review on July 24. As staff uses the policy, they identify clarifications and modifications needed. Requested changes to the policy included:

Page 2: Clarification on other Burrtec fees

Page 3: Added line for water plan check and clarified that Park DIF is per unit

Page 4: Added Service Establishment Fee for Hydrant Meter Rental and clarified some language

Page 5: Added that fees for Bulky service must be paid in advance for non-customers. Added ACH to Returned Check fee for clarification

Page 7 Added a new fee for Alternative Payment Plan Establishment per SB998

**Motion** President Spiller made a motion to increase employee benefits to \$1750 per month.

**Second** Director Guinn

**Vote**

President Henry Spiller	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Vice President Ron Clark	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain
Secretary Sandy Haas	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" 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

**OTHER BUSINESS**

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

Strategic Plan – start with a general presentation in January

**10.** Adjournment

President Spiller adjourned the meeting at 7:20 pm.

\_\_\_\_\_  
Henry Spiller, 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

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DATE: December 6, 2024  
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

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## STAFF RECOMMENDATION

Updated Report Only. Receive and File

## STAFF REPORT:

Staff issued 14 checks and 10 EFT's totaling \$29,516.02

Total Cash Available:	<u>12/02/24</u>	<u>11/18/24</u>
Cash	\$ 8,770,563.85	\$ 8,493,859.29
Checks/EFT's Issued	\$ 29,516.02	\$ 174,328.03

## INVESTMENT REPORT:

The Investment Report shows the status of the District funds invested. November 2024 interest was 4.7416% for CA Class and 4.518% for LAIF. Interest earned November 2024 on CA Class account was \$14,917.64



Helendale CSD

# Bills Paid and Presented for Approval

## Transaction Detail

Issued Date Range: 11/18/2024 - 12/02/2024

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
<b>Bank Account: 211102187 - CBB Checking</b>					
11/21/2024	<a href="#">28343</a>	ACI Payments, Inc	-56.50	Check	Accounts Payable
11/21/2024	<a href="#">28344</a>	County of San Bernardino, Solid Waste Mgmt. Div.	-890.31	Check	Accounts Payable
11/21/2024	<a href="#">28345</a>	Frontier Communications	-81.63	Check	Accounts Payable
11/21/2024	<a href="#">28346</a>	Frontier Communications	-134.81	Check	Accounts Payable
11/21/2024	<a href="#">28347</a>	Helendale Community Services District	-258.77	Check	Accounts Payable
11/21/2024	<a href="#">28348</a>	Home Depot Credit Services	-713.54	Check	Accounts Payable
11/21/2024	<a href="#">28349</a>	Print Mart	-114.19	Check	Accounts Payable
11/21/2024	<a href="#">28350</a>	Robertson's Ready Mix	-876.01	Check	Accounts Payable
11/21/2024	<a href="#">28351</a>	San Bernardino County Fire Protection District	-1,255.50	Check	Accounts Payable
11/21/2024	<a href="#">28352</a>	State of California Department of Justice	-49.00	Check	Accounts Payable
11/21/2024	<a href="#">28353</a>	Synagro West, LLC	-642.70	Check	Accounts Payable
11/21/2024	<a href="#">28354</a>	TASC	-1,190.24	Check	Accounts Payable
11/21/2024	<a href="#">28355</a>	Verizon Wireless	-715.19	Check	Accounts Payable
11/21/2024	<a href="#">28356</a>	Verizon Wireless	-136.47	Check	Accounts Payable
11/19/2024	<a href="#">EFT0005234</a>	SCE ACH Park Wellheads Acct 700448234519	-132.65	EFT	General Ledger
11/18/2024	<a href="#">EFT0005240</a>	CalPERS Classic Pmt PPE 10/20/24	-9,525.43	EFT	General Ledger
11/18/2024	<a href="#">EFT0005241</a>	CalPERS PEPRA Pmt PPE 10/20/24	-2,817.16	EFT	General Ledger
11/21/2024	<a href="#">EFT0005243</a>	SCE Street Lighting Acct # 700013030275	-1,743.49	EFT	General Ledger
11/25/2024	<a href="#">EFT0005244</a>	SCE ACH Sod Farm Acct 700255337588	-1,592.89	EFT	General Ledger
11/27/2024	<a href="#">EFT0005245</a>	SCE ACH Well 6,7,8,9 & 2 Acct 700620711734	-308.72	EFT	General Ledger
11/27/2024	<a href="#">EFT0005246</a>	ACH Well #13 SCE Acct 700812965633	-46.71	EFT	General Ledger
11/22/2024	<a href="#">EFT0005249</a>	CalPERS 457 Pmt PPE 11/17/24	-4,637.51	EFT	General Ledger
12/02/2024	<a href="#">EFT0005253</a>	To record Tasc Flex Claim Pmt PPE 11/17/24	-889.55	EFT	General Ledger
12/02/2024	<a href="#">EFT0005254</a>	To record EVO Thrift Store CC Fees 23099	-707.05	EFT	General Ledger
<b>Bank Account 211102187 Total: (24)</b>					<b>-29,516.02</b>
<b>Report Total: (24)</b>					<b>-29,516.02</b>

# Summary

**Bank Account**

[211102187 CBB Checking](#)

Count	Amount
24	-29,516.02
<b>Report Total:</b>	<b>-29,516.02</b>

**Cash Account**

[99.99-111000 Cash in CBB - Checking](#)

Count	Amount
24	-29,516.02
<b>Report Total:</b>	<b>-29,516.02</b>

**Transaction Type**

Transaction Type	Count	Amount
Check	14	-7,114.86
EFT	10	-22,401.16
<b>Report Total:</b>	<b>24</b>	<b>-29,516.02</b>



# Helendale Community Services District

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DATE: December 5, 2024  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #4c  
October Financial Report

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**Helendale CSD**  
**Statement of Revenues and Expenses - Water**  
**As of October 31, 2024**  
**(Unaudited)**  
**Preliminary Results - Subject to Change**

	October 2024	YTD Actual	Budget	33% of Budget	PYTD
<b>1 Operating Revenues</b>					
2 Meter Charges	\$ 135,528	\$ 543,882	\$ 1,600,864	34%	\$ 541,354
3 Water Sales	83,998	394,009	751,684	52%	373,586
4 Standby Charges	-	909	25,880	4%	2,034
5 Other Operating Revenue	7,579	70,654	101,887	69%	67,315
<b>6 Total Operating Revenues</b>	<b>227,104</b>	<b>1,009,453</b>	<b>2,480,314</b>	<b>41%</b>	<b>984,289</b>
<b>7 Non-Operating Revenues</b>					
8 Grant Revenue	-	-	-	0%	-
9 Miscellaneous Income (Expense)	-	-	-	0%	1,645
<b>10 Total Non-Operating Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>1,645</b>
<b>11 Total Revenues</b>	<b>227,104</b>	<b>1,009,453</b>	<b>2,480,314</b>	<b>41%</b>	<b>985,935</b>
<b>12 Expenses</b>					
<b>13 Salaries &amp; Benefits</b>					
14 Salaries	34,620	138,423	446,274	31%	127,360
15 Benefits	12,578	49,978	157,285	32%	43,158
<b>16 Total Salaries &amp; Benefits</b>	<b>47,198</b>	<b>188,401</b>	<b>603,559</b>	<b>31%</b>	<b>170,518</b>
<b>17 Transmission &amp; Distribution</b>					
18 Contractual Services	1,222	19,127	58,987	32%	34,352
19 Power	25,044	93,349	209,725	45%	107,591
20 Operations & Maintenance	13,436	33,033	158,000	21%	29,702
21 Rent/Lease Expense	-	3,660	11,600	32%	3,200
22 Permits & Fees	-	5,754	42,025	14%	5,033
<b>23 Total T&amp;D</b>	<b>39,703</b>	<b>154,924</b>	<b>480,337</b>	<b>32%</b>	<b>179,878</b>
<b>24 General &amp; Administrative</b>					
25 Utilities	740	2,034	3,906	52%	1,345
26 Office & Other Expenses	53	219	6,696	3%	102
27 Admin Allocation	57,008	228,033	684,098	33%	209,229
<b>28 Total G&amp;A</b>	<b>57,801</b>	<b>230,286</b>	<b>694,700</b>	<b>33%</b>	<b>210,676</b>
29 Debt Service	-	149,447	350,351	43%	149,447
<b>30 Total Expenses</b>	<b>144,702</b>	<b>723,058</b>	<b>2,128,947</b>	<b>34%</b>	<b>710,520</b>
<b>31 Net Income (Loss) Before Capital</b>	<b>82,403</b>	<b>286,395</b>	<b>351,367</b>	<b>82%</b>	<b>275,415</b>
32 Sale or Lease of Water Rights	-	-	300,000	0%	19,938
33 Capital Expenses	(13,990)	(18,749)	(425,000)	4%	(161,465)
<b>34 Net Income (Loss) After Capital</b>	<b>\$ 68,412</b>	<b>\$ 267,647</b>	<b>\$ 226,367</b>	<b>118%</b>	<b>\$ 133,888</b>

\*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 October 31, 2024 – 33% 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 52% 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 under budget at 4% due to the timing of receipts.

**Line 5 Other Operating Revenue:** Includes permit & inspection charges, connection fees, meter installation fees, other fees/charges, and mechanic service reimbursements. Connection and meter installation fees are budgeted conservatively due to the unexpected nature of these fees. YTD is trending over budget at 69% 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 in line with budget.

**Line 19 Power:** Includes electricity usage for transmission & distribution. YTD is trending over budget at 45% 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 21% 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 52% due 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:**

- \$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 October 31, 2024**  
**(Unaudited)**  
**Preliminary Results - Subject to Change**

	October 2024	YTD Actual	Budget	33% of Budget	PYTD
<b>1 Operating Revenues</b>					
2 Sewer Charges	\$ 156,703	\$ 627,749	\$ 1,892,130	33%	\$ 609,109
3 Standby Charges	-	934	24,317	4%	2,034
4 Other Fees & Charges	2,866	31,876	35,920	89%	26,563
5 Interfund Transfer In/(Out)	5,964	23,857	71,571	33%	14,033
6 Other Income/(Expense)	-	-	-	0%	-
<b>7 Total Revenues</b>	<b>165,533</b>	<b>684,416</b>	<b>2,023,938</b>	<b>34%</b>	<b>651,740</b>
<b>8 Expenses</b>					
<b>9 Salaries &amp; Benefits</b>					
10 Salaries	28,958	114,615	383,982	30%	98,042
11 Benefits	11,403	48,241	127,147	38%	34,115
<b>12 Total Salaries &amp; Benefits</b>	<b>40,361</b>	<b>162,857</b>	<b>511,129</b>	<b>32%</b>	<b>132,156</b>
<b>13 Sewer Operations</b>					
14 Contractual Services	963	25,469	117,475	22%	13,460
15 Power	11,519	47,242	133,350	35%	57,753
16 Operations & Maintenance	18,142	35,385	65,800	54%	41,436
17 Permits & Fees	-	4,101	43,300	9%	4,335
<b>18 Total Sewer Operations</b>	<b>30,624</b>	<b>112,197</b>	<b>359,925</b>	<b>31%</b>	<b>116,983</b>
<b>19 General &amp; Administrative</b>					
20 Utilities	433	1,693	5,350	32%	1,502
21 Office & Other Expenses	1,155	3,206	21,460	15%	3,337
22 Admin Allocation	55,868	223,472	670,416	33%	205,044
<b>23 Total G&amp;A</b>	<b>57,457</b>	<b>228,371</b>	<b>697,226</b>	<b>33%</b>	<b>209,883</b>
24 Debt Service	-	-	102,123	0%	-
<b>25 Total Expenses</b>	<b>128,442</b>	<b>503,424</b>	<b>1,670,403</b>	<b>30%</b>	<b>459,023</b>
<b>26 Net Income (Loss) Before Capital</b>	<b>37,091</b>	<b>180,991</b>	<b>353,534</b>	<b>51%</b>	<b>192,717</b>
27 Capital Expenses	-	(10,098)	(885,000)	1%	-
<b>28 Net Income (Loss) After Capital</b>	<b>\$ 37,091</b>	<b>\$ 170,893</b>	<b>\$ (531,466)</b>		<b>\$ 192,717</b>

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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 under budget at 4% due to timing of collections.

**Line 4 Other Fees & Charges:** Includes permit & inspection charges, connection fees, other fees, and charges. YTD is trending over budget at 89% 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 22% 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 54% 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 15%.

**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 there is no activity.

**Line 27 Capital Expenses:**

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



**Helendale CSD**  
**Statement of Revenues and Expenses - Recycling Center**  
**As of October 31, 2024**  
**(Unaudited)**  
**Preliminary Results - Subject to Change**

	October 2024	YTD Actual	Budget	33% of Budget	PYTD
<b>1 Operating Revenues</b>					
2 Retail Sales	\$ 26,275	\$ 96,773	\$ 300,000	32%	\$ 91,594
3 Donations	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	-	0%	-
5 Miscellaneous Income (Expense)	-	-	-	0%	-
<b>6 Total Revenues</b>	<b>26,275</b>	<b>96,773</b>	<b>300,000</b>	<b>32%</b>	<b>91,594</b>
<b>7 Expenses</b>					
<b>8 Salaries &amp; Benefits</b>					
9 Salaries	14,895	56,145	191,462	29%	60,217
10 Benefits	867	9,404	35,334	27%	8,481
<b>11 Total Salaries &amp; Benefits</b>	<b>15,761</b>	<b>65,549</b>	<b>226,796</b>	<b>29%</b>	<b>68,697</b>
<b>12 Recycling Center Operations</b>					
13 Contractual Services	335	3,485	2,500	139%	606
14 Operations & Maintenance	51	3,824	9,750	39%	3,253
<b>15 Total Recycling Center Operations</b>	<b>386</b>	<b>7,309</b>	<b>12,250</b>	<b>60%</b>	<b>3,859</b>
<b>16 General &amp; Administrative</b>					
17 Utilities	1,929	5,867	12,800	46%	6,081
18 Office & Other Expenses	629	2,807	9,000	31%	2,369
<b>19 Total G&amp;A</b>	<b>2,558</b>	<b>8,674</b>	<b>21,800</b>	<b>40%</b>	<b>8,450</b>
<b>20 Total Expenses</b>	<b>18,706</b>	<b>81,532</b>	<b>260,846</b>	<b>31%</b>	<b>81,006</b>
<b>21 Net Income (Loss) Before Capital</b>	<b>7,570</b>	<b>15,241</b>	<b>39,154</b>	<b>39%</b>	<b>10,587</b>
22 Capital Expenses	-	-	-	-	-
<b>23 Net Income (Loss) After Capital</b>	<b>\$ 7,570</b>	<b>\$ 15,241</b>	<b>\$ 39,154</b>	<b>39%</b>	<b>\$ 10,587</b>

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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 for 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 27%.

**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 slightly over budget at 39% due to various thrift store supply purchases in July and the purchase of two swamp coolers in August for \$1.3K.

**Line 17 Utilities (G&A):** Includes electric and telephone expenses. YTD is trending over budget due to increased utilities in 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 October 31, 2024**  
**(Unaudited)**  
**Preliminary Results - Subject to Change**

	October 2024	YTD Actual	Budget	33% of Budget	PYTD
<b>1 Operating Revenues</b>					
2 Property Rental Revenues	\$ 12,199	\$ 48,907	\$ 146,388	33%	\$ 41,747
3 Other Income	-	138	-	0%	-
4 Board Discretionary Revenue	-	-	-	0%	-
<b>5 Total Revenues</b>	<b>12,199</b>	<b>49,044</b>	<b>146,388</b>	<b>34%</b>	<b>41,747</b>
<b>6 Expenses</b>					
7 Contractual Services	-	-	10,000	0%	4,840
8 Utilities	1,940	6,947	17,203	40%	7,540
9 Operations & Maintenance	-	2,885	13,400	22%	1,026
10 Debt Service	-	-	53,088	0%	-
11 Capital Expenses	-	-	-	0%	-
<b>12 Total Expenses</b>	<b>1,940</b>	<b>9,832</b>	<b>93,690</b>	<b>10%</b>	<b>13,406</b>
<b>13 Net Income (Loss)</b>	<b>\$ 10,259</b>	<b>\$ 39,213</b>	<b>\$ 52,698</b>	<b>74%</b>	<b>\$ 28,341</b>

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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 40% 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 there is no activity.

**Line 11 Capital Expenses:** There is no activity YTD.

**Line 13 Net Income:** Net income in the Property Rental Fund (Fund 04) is moved to the Parks & Recreation Fund (Fund 05) through Board discretionary revenue at year-end for the audit.



**Helendale CSD**  
**Statement of Revenues and Expenses - Parks & Recreation**  
**As of October 31, 2024**  
**(Unaudited)**

Preliminary Results - Subject to Change

	October 2024	YTD Actual	Budget	33% of Budget	PYTD
<b>1 Operating Revenues</b>					
2 Program Fees	\$ 6,412	\$ 25,090	\$ 38,000	66%	\$ 27,800
3 Property Taxes	1,746	6,986	23,000	30%	6,819
4 Donations & Sponsorships	1,200	8,195	-	0%	7,814
5 Rental Income	665	10,058	24,075	42%	10,972
6 Developer Impact Fees	-	8,600	6,880	125%	8,600
7 Grants	-	-	-	0%	-
8 Interfund Transfer In/(Out)	(5,964)	(23,857)	(71,571)	33%	(14,033)
9 Board Discretionary Revenue	22,485	81,873	459,818	18%	84,353
10 Miscellaneous Income (Expense)	-	-	-	0%	1,924
<b>11 Total Revenues</b>	<b>26,543</b>	<b>116,945</b>	<b>480,202</b>	<b>24%</b>	<b>134,249</b>
<b>12 Expenses</b>					
<b>13 Salaries &amp; Benefits</b>					
14 Salaries	2,152	6,062	32,200	19%	27,634
15 Benefits	360	819	3,960	21%	8,700
<b>16 Total Salaries &amp; Benefits</b>	<b>2,511</b>	<b>6,881</b>	<b>36,160</b>	<b>19%</b>	<b>36,333</b>
17 Program Expense	3,251	26,255	75,765	35%	26,230
18 Contractual Services	6,965	36,615	103,775	35%	4,100
19 Utilities	3,584	22,908	69,588	33%	33,490
20 Operations & Maintenance	1,206	18,718	29,789	63%	21,779
21 Permits & Fees	-	-	1,733	0%	-
22 Grant Expense	-	2,744	-	0%	-
23 Other Expenses	-	-	900	0%	677
<b>24 Total Expenses</b>	<b>17,517</b>	<b>114,121</b>	<b>317,709</b>	<b>36%</b>	<b>122,609</b>
<b>25 Net Income (Loss) Before Capital</b>	<b>9,026</b>	<b>2,825</b>	<b>162,493</b>	<b>2%</b>	<b>11,640</b>
26 Capital Expenses	-	(63,200)	(176,000)	36%	(108,118)
<b>27 Net Income (Loss) After Capital</b>	<b>\$ 9,026</b>	<b>\$ (60,376)</b>	<b>\$ (13,507)</b>		<b>\$ (96,478)</b>

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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 66% 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 42% 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 19%.

**Line 15 Benefits:** Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education & trainings. YTD is trending under budget at 21% 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 63% 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 October 31, 2024**  
**(Unaudited)**

**Preliminary Results - Subject to Change**

	October 2024	YTD Actual	Budget	33% of Budget	PYTD
<b>1 Operating Revenues</b>					
2 Charges for Services	\$ 59,295	\$ 236,088	\$ 708,761	33%	\$ 226,911
3 Assessments & Fees	424	4,441	245,096	2%	4,745
4 Other Charges	2,367	12,996	25,460	51%	9,698
5 Grant Revenue	-	67,672	-	0%	-
6 Board Discretionary Revenue	-	-	-	0%	-
7 Miscellaneous Income (Expense)	-	-	-	0%	-
<b>8 Total Revenues</b>	<b>62,086</b>	<b>321,197</b>	<b>979,316</b>	<b>33%</b>	<b>241,353</b>
<b>9 Expenses</b>					
<b>10 Salaries &amp; Benefits</b>					
11 Salaries	3,875	15,743	51,584	31%	27,941
12 Benefits	2,835	7,769	20,312	38%	11,920
<b>13 Total Salaries &amp; Benefits</b>	<b>6,710</b>	<b>23,512</b>	<b>71,896</b>	<b>33%</b>	<b>39,861</b>
14 Contractual Services	-	117,319	694,752	17%	220,771
15 Disposal Fees	16,700	50,201	173,000	29%	34,926
16 Operations & Maintenance	140	460	2,650	17%	518
17 Other Operating Expenses	594	813	5,090	16%	1,416
18 Admin Allocation	1,140	4,561	13,682	33%	4,185
<b>19 Total Expenses</b>	<b>25,283</b>	<b>196,865</b>	<b>961,070</b>	<b>20%</b>	<b>301,676</b>
<b>20 Net Income (Loss) Before Capital</b>	<b>36,802</b>	<b>124,332</b>	<b>18,246</b>		<b>(60,323)</b>
21 Capital Expenses	-	(67,672)	-	0%	-
<b>22 Net Income (Loss) After Capital</b>	<b>\$ 36,802</b>	<b>\$ 56,660</b>	<b>\$ 18,246</b>		<b>\$ (60,323)</b>

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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 2%.

**Line 4 Other Charges:** Includes delinquent fees and penalties on delinquent taxes. YTD is trending over budget at 51% 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 in line with budget.

**Line 14 Contractual Services:** Includes Burrtec fees and other miscellaneous contract services. YTD can trend over/under budget due to need and the timing of services and fees. YTD is trending under budget at 17%.

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

**Line 16 Operations & Maintenance:** Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD can trend over/under budget due to need and the timing of services. YTD is trending under budget at 17% 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 16%.

**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 October 31, 2024**  
**(Unaudited)**  
**Preliminary Results - Subject to Change**

	October 2024	YTD Actual	Budget	33% of Budget	PYTD
<b>1 Operating Revenues</b>					
2 Tower Rent	\$ 13,763	\$ 46,036	\$ 198,909	23%	\$ 54,361
3 Property Taxes	-	2,078	125,742	2%	2,110
4 Solid Waste Billing & Fees	17,830	69,674	190,781	37%	61,531
5 Fees & Charges	3,296	12,952	28,500	45%	12,233
6 Investment income	37,883	118,028	80,000	148%	78,749
7 Other Income	-	775	200	388%	(6)
8 Board Discretionary Revenue	(24,231)	(88,859)	(423,818)	21%	(91,173)
<b>9 Total Revenues</b>	<b>48,541</b>	<b>160,684</b>	<b>200,314</b>	<b>80%</b>	<b>117,805</b>
<b>10 Expenses</b>					
<b>11 Salaries &amp; Benefits</b>					
12 Salaries	53,008	211,550	669,796	32%	225,049
13 Benefits	17,385	131,400	317,371	41%	112,814
14 Directors' Fees	1,285	7,928	47,500	17%	16,699
<b>15 Total Salaries &amp; Benefits</b>	<b>71,677</b>	<b>350,878</b>	<b>1,034,667</b>	<b>34%</b>	<b>355,568</b>
16 Contractual Services	23,790	143,705	270,482	53%	124,895
17 Insurance	218	82,634	120,862	68%	47,286
18 Utilities	3,221	8,979	22,140	41%	11,037
19 Operations & Maintenance	140	1,406	5,150	27%	962
20 Permits & Fees	60	10,161	14,850	68%	10,985
21 Office & Other Expenses	4,333	26,711	96,860	28%	29,058
22 Election Expense	-	-	3,500	0%	-
23 Administrative Allocation	(114,016)	(456,065)	(1,368,196)	33%	(418,457)
<b>24 Total Expenses</b>	<b>(10,577)</b>	<b>168,408</b>	<b>200,315</b>	<b>84%</b>	<b>161,333</b>
<b>25 Net Income (Loss) Before Capital</b>	<b>59,119</b>	<b>(7,724)</b>	<b>-</b>		<b>(43,528)</b>
26 Capital Expenses	-	-	-	0%	-
<b>27 Net Income (Loss) After Capital</b>	<b>\$ 59,119</b>	<b>\$ (7,724)</b>	<b>\$ -</b>		<b>\$ (43,528)</b>

\*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 23% 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 2%.

**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 45% due to higher than anticipated credit card fees.

**Line 6 Investment Income:** Includes investment income and unrealized gain or loss on investments. YTD is trending over budget at 148% 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 \$775 for a CSDA reimbursement.

**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 41% 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 17%.

**Line 16 Contractual Services:** Includes software support, legal services, and auditing & accounting services. YTD is trending over budget at 53% 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 over budget at 41% due to higher electricity usage.

**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 27%.

**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 68% 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: December 5, 2024  
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.

**BOARD COMPENSATION REPORT  
ROLLING 12-MONTHS**

Name	Title	Type	11 2023	12 2023	1 2024	2 2024	3 2024	4 2024	5 2024	6 2024	7 2024	8 2024	9 2024	10 2024	11 2024	TOTAL	
Spiller	President	Compensated	9	5	8	8	5	9	7	7	9	9	9	10	9	5	100
		Non-Comp	1	0	4	2	3	1	1	3	2	1	1	1	1	1	1
Clark	Vice President	Compensated	4	0	2	3		5	4	4		2	2	3	5	4	32
		Non-Comp		0	0	0		0			0		0	0	0	1	1
Haas	Secretary	Compensated	5	2			2	5	4	5	2	3	3	4			32
		Non-Comp		0			1	0	0	0	0	0	0	0			1
Cardenas	Director	Compensated	0	1	2	5	3	4	2	1	1	2	2	1			22
		Non-Comp	6	1	3	2	4	2	1	1	4	4	2	2	3		
Guinn	Director	Compensated					5	10	3	7	6	7	7	2	1		41
		Non-Comp					2	4	2	6	2	0	0	1	1		18

# HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name: Ron Clark Pay Period Ending: \_\_\_\_\_

Date	Event	Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
10/11	Description of Public Benefit	Meet with k-h body	CX	\$	\$	\$	Y		C
10/13	Description of Public Benefit	Review Agenda		\$	\$	\$	Y		A
10/13	Description of Public Benefit	Reg Board M76		\$	\$	\$	Y		A
10/15	Description of Public Benefit	Meet with Kimberly Cox	CX	\$	\$	\$	Y		C
10/17	Description of Public Benefit	Review Agenda		\$	\$	\$	Y		C
10/17	Description of Public Benefit	Reg Bd meeting		\$	\$	\$	Y		A
11/5	Description of Public Benefit	Meet with Kimberly Cox	CX	\$	\$	\$	Y		C
11/5	Description of Public Benefit	Review Agenda		\$	\$	\$	Y		C

} paid }  
PPE 10-20-21

Signature: Ron Clark Date: 11/27/24

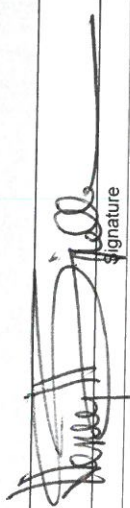
Expense Categories	
A: Public Meeting governed by Brown Act	
B: Public Event *	
C: Representation at Public Meeting/Event *	
D: Representation at 501C3 Board *	
E: Conference/seminar/Training Program related to District *	
F: Ad Hoc committee of the Board	
G: Meeting w/GM or Designee regarding District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



HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name: HENRY SPILLER  
 Pay Period Ending: 11-19-24

Date	Event	Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
11/5/24	Description of Public Benefit	Pre Board Meeting		\$	\$	\$	Y	-	G
11/6/24	Event	Meeting with GM regard district ops.							
11/6/24	Description of Public Benefit	Farmers Market		\$	\$	\$	Y	-	C
11/7/24	Description of Public Benefit	Rep@ public event							
11/7/24	Event	Board Meeting		\$	\$	\$	Y	-	A
11/7/24	Description of Public Benefit	Public Meeting governed by the Brown Act							
11/9/24	Event	Soccer Event		\$	\$	\$	N	-	C
11/9/24	Description of Public Benefit	Rep@ public event							
11/19/24	Event	Pre Board Meeting		\$	\$	\$	Y	-	G
11/19/24	Description of Public Benefit	Meeting with GM regarding district ops.							
			Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total
			1	\$ --	\$ --	\$ --	4	\$ 600	\$ 600

  
 Signature

11-21-24  
 Date

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





# Helendale Community Services District

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Date: December 5, 2024  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #6  
Discussion and Possible Action Regarding Acceptance of 2024 Fiscal Year Audit and Approval to Exercise the Two-year Option

---

**STAFF RECOMMENDATION:**

Review and accept the 2024 Fiscal Year Audit and approve the option years.

**STAFF REPORT:**

Typically, the audit is presented for review no later than December of each year. Highlights of this year's audit include a total increase in revenue of 8.08% and a decrease in expenses of 5.11% improving our cash position by \$7.5 million dollars in revenue (page 6). All funds had a positive change in net position of 7.6% over the prior year (page 7). Interest earned on District investments was \$297,661 (page 54).

The District has contracted with the firm of CJ Brown (formerly Fedak & Brown) to prepare the audit for Fiscal Year 2024. Staff has enjoyed working with the auditors and appreciates their thoroughness in evaluating the District's financial procedures and adherence to District policies. This is the seventh year that CJ Brown has provided audit services. Beginning two years ago we were assigned a new engagement partner from the firm, Jonathan Abadesco, as recommended by best practices. In February 2022, the District elected to engage Brown for another three years (FY22, FY23 & FY24), as auditor with two additional optional years (FY25 & FY26) for a cost of \$26,065 for FY25 and \$26,580 for FY26. Although the firm's ownership has changed hands, they will honor the prices presented to the Board in 2022 for the two option years.

Attached to the agenda packet is the draft FY2024 Audit for your review and use. Also, a helpful component of the audit is the Management Discussion and Analysis (MD&A). The discussion is prepared by the auditors and explains the financial transactions of the District during the course of the fiscal year.

The audit shows the District's financial position as of June 30, 2024. Jonathan Abadesco from CJ Brown will present an overview of the audit at the Board meeting. The auditors have presented an unmodified audit opinion which is the highest opinion they can offer. This means, in part, that the District has followed accounting guidelines and principles to account for the use and receipt of District funds.

During the course of the audit District staff provided access to all information that was relevant to the audit and the financial statements. Staff and the District's financial consultant were responsive to the various inquiries which assisted the auditors in determining the financial condition of the District and compliance with policies and procedures as well as State and Federal accounting guidelines and pronouncements.

**FISCAL IMPACT:** The cost for the FY24 Audit is \$25,610. Cost for FY25 is \$26,065 & FY26 is \$26,580.

**POSSIBLE MOTION:** Motion to accept the FY24 Audit and approve the two-year option.

**ATTACHMENTS:** Draft Audit for FY24 (Under separate attachment)  
Audit Cost Proposal dated February 11, 2022

# Cost Proposal for Professional Auditing Services



## Helendale Community Services District

**Prepared by:**

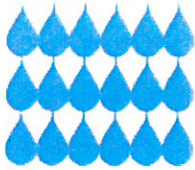
**Fedak & Brown LLP**

Certified Public Accountants  
Riverside, California & Cypress, California  
(657) 214-2307



**Proposal Contact:**

Christopher J. Brown, CPA, CGMA, Partner  
[chris@fedakbrownllp.com](mailto:chris@fedakbrownllp.com)



Charles Z. Fedak, CPA, MBA  
Christopher J. Brown, CPA, CGMA  
Andy Beck, CPA

**Fedak & Brown LLP**  
Certified Public Accountants

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(657) 214-2307  
FAX (714) 527-9154

Riverside Office:  
1945 Chicago Avenue, Suite C-1  
Riverside, California 92507  
(951) 783-9149

February 11, 2022

Ms. Kimberly Cox, General Manager  
Helendale Community Services District  
26540 Vista Road, Suite B  
P.O. Box 359  
Helendale, California 92342

**Re: Request for Proposal for Professional Auditing Services**

Dear Ms. Cox:

Based on our understanding of the Helendale Community Services District (District) requirements, our fee for audit services and preparation of the State Controller's Report at our discounted rates for the fiscal years ending June 30, 2022 through 2024, and optional years 2025 and 2026, will be **\$24,700, \$25,155, \$25,610, \$26,065, and \$26,580**, respectively.

The total all-inclusive maximum price for the fiscal years ending June 30, 2022 through 2024, and optional fiscal years ending June 30, 2025 and 2026, is itemized in the attached Exhibits.

Our not-to-exceed fee proposal is contingent upon our understanding of your requirements and the assistance we require as noted in our original audit technical proposal.

Additional services not included in this proposal will be based on our discounted billing rates based on the level of experience required. We would execute a separate contract for these services, if they are requested by the District.

I am authorized to make representations for Fedak & Brown LLP and am duly authorized to sign a contract with the District.

Christopher J. Brown, CPA CGMA

February 11, 2022

Date

# Exhibit I – Proposed Hours and Our Fees

## Proposed Hours and Our Fees

We anticipate that, for the fiscal years ending June 30, 2022 through 2024, and optional fiscal years 2025 and 2026, the audit of the District will require approximately 200 audit hours. These hours, by major area, are summarized as follows:

Breakout of Audit Hours					
Audit Steps	Partner	Manager	Supervisor	Staff	Total
Planning	6	4	8	9	27
Controls Testwork	4	8	20	36	68
Substantive Testwork	5	10	20	36	71
Reporting	10	8	12	4	34
	<u>25</u>	<u>30</u>	<u>60</u>	<u>85</u>	<u>200</u>

As shown above, we expect approximately 28% of engagement hours to come from the Partners and Managers assigned to the engagements.

Working on the premise that we will be provided with all the documents listed per our audit requirements (will be provided prior to commencement of fieldwork), we expect to perform the audit of the District at fees as stated in the attached Schedule of Professional Fees on Page 3 for the fiscal years ending June 30, 2022 through 2024, and optional fiscal years 2025 and 2026, respectively.

Our fees are based on the product of the time spent on the engagement and the billing rates of the individuals assigned, plus out-of-pocket costs (such as report reproductions, typing, postage, travel, copies, telephone, etc.). We will obtain the assistance of District's personnel to the extent possible and otherwise endeavor to keep these charges to a minimum. We will submit progress billings monthly to your office as our work progresses, which will be due and payable thirty days from the date of the invoice.

Based upon the present size and scope of the activities of the District, we expect to perform the services enumerated above at our standard hourly rates. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to the audit.

In accordance with your request for proposal and the Office of Management and Budget Circular A-128, we will maintain our work papers for a minimum of seven years and make them available to the District, state agencies, the General Accounting Office, and other parties upon the direction of the District. We have provided a breakdown of our current hourly rates, which would apply to this engagement on the attached Schedule of Professional Fees by Hours on Pages 4 through 5 of this cost proposal.

We want the Board to understand that we will provide any assistance and answer any questions that the District's staff or members of the Boards may have when they arise for the entire duration of our contract. We find it important to stay abreast of the District's activities and issues during the entire engagement.

We would like to thank you and the Board for the opportunity to submit a proposal for the auditing services of the District. Because of our experience in special districts and agencies, we will provide you with accounting updates (GASB) to assist in your operations as well as meet the audit needs of the organization. We will also continually make recommendations on these and other matters that come to our attention. We are proud of the professional services we provide and encourage you to make inquiries to any of our clients about their satisfaction with our services and the quality of our staff.

## Exhibit II – Schedule of Professional Fees

### Helendale Community Services District

Engagement Fees By Fiscal Year	Audit Service Fees*	Not-to-Exceed Estimate of Out of Pocket Costs**	Total Audit	State Controller's Report	Total
Fiscal Year 2022	\$ 22,950	1,000	23,950	750	24,700
Fiscal Year 2023	23,405	1,000	24,405	750	25,155
Fiscal Year 2024	23,860	1,000	24,860	750	25,610
<b>Total Three Year Contract Price</b>	<b>\$ 70,215</b>	<b>3,000</b>	<b>73,215</b>	<b>2250</b>	<b>75,465</b>
<b>Optional Years</b>					
Fiscal Year 2025	\$ 24,315	1,000	25,315	750	26,065
Fiscal Year 2026	\$ 24,830	1,000	25,830	750	26,580

\* Professional audit services fees – labor only.

\*\* Estimate of out-of-pocket costs consist of: travel, mileage, postage and printing costs.  
Out-of-pocket costs may not be fully utilized.

## Exhibit III – Schedule of Professional Fees by Hours

### Helendale Community Services District Fiscal Year 2022

#### Breakdown of Fees by Hours

	Hours		Hourly Rates		Total
<b>Fiscal Year 2022 Audit of:</b>					
District's Basic Financial Statements					
Partner - Engagement & Technical	25	\$	158	\$	3,950
Manager	30		144		4,320
Supervisor	60		120		7,200
Staff	85		88		7,480
<b>Total Financial Statement Audit for 2022</b>	200				22,950
<b>Out-of-Pocket Expenses (Travel, Postage &amp; Printing Costs)</b>					1,000
<b>Total Audit Fees for 2022</b>					23,950
<b>Additional Items Asked to be Priced by the District</b>					
	Hours		Rates		Total
Preparation of the District's Annual State Controller's Report	6	\$	125	\$	750
<b>Total Maximum for 2022</b>					\$ 24,700

### Helendale Community Services District Fiscal Year 2023

#### Breakdown of Fees by Hours

	Hours		Hourly Rates		Total
<b>Fiscal Year 2023 Audit of:</b>					
District's Basic Financial Statements					
Partner - Engagement & Technical	25	\$	161	\$	4,025
Manager	30		147		4,410
Supervisor	60		122		7,320
Staff	85		90		7,650
<b>Total Financial Statement Audit for 2023</b>	200				23,405
<b>Out-of-Pocket Expenses (Travel, Postage &amp; Printing Costs)</b>					1,000
<b>Total Audit Fees for 2023</b>					24,405
<b>Additional Items Asked to be Priced by the District</b>					
	Hours		Rates		Total
Preparation of the District's Annual State Controller's Report	6	\$	125	\$	750
<b>Total Maximum for 2023</b>					\$ 25,155

### Helendale Community Services District Fiscal Year 2024

#### Breakdown of Fees by Hours

	Hours		Hourly Rates		Total
<b>Fiscal Year 2024 Audit of:</b>					
District's Basic Financial Statements					
Partner - Engagement & Technical	25	\$	164	\$	4,100
Manager	30		150		4,500
Supervisor	60		124		7,440
Staff	85		92		7,820
<b>Total Financial Statement Audit for 2024</b>	200				23,860
<b>Out-of-Pocket Expenses (Travel, Postage &amp; Printing Costs)</b>					1,000
<b>Total Audit Fees for 2024</b>					24,860
<b>Additional Items Asked to be Priced by the District</b>					
	Hours		Rates		Total
Preparation of the District's Annual State Controller's Report	6	\$	125	\$	750
<b>Total Maximum for 2024</b>					\$ 25,610

## Exhibit III – Schedule of Professional Fees by Hours

### Helendale Community Services District OPTIONAL YEAR 1 – Fiscal Year 2025

#### Breakdown of Fees by Hours

	Hours	Hourly Rates	Total
<b>Fiscal Year 2025 Audit of:</b>			
District's Basic Financial Statements			
Partner - Engagement & Technical	25	\$ 167	\$ 4,175
Manager	30	153	4,590
Supervisor	60	126	7,560
Staff	85	94	7,990
Total Financial Statement Audit for 2025	200		24,315
Out-of-Pocket Expenses (Travel, Postage & Printing Costs)			1,000
Total Audit Fees for 2025			25,315
<b>Additional Items Asked to be Priced by the District</b>			
	Hours	Rates	Total
Preparation of the District's Annual State Controller's Report	6	\$ 125	\$ 750
Total Maximum for 2025			\$ 26,065

### Helendale Community Services District OPTIONAL YEAR 2 – Fiscal Year 2026

#### Breakdown of Fees by Hours

	Hours	Hourly Rates	Total
<b>Fiscal Year 2026 Audit of:</b>			
District's Basic Financial Statements			
Partner - Engagement & Technical	25	\$ 170	\$ 4,250
Manager	30	156	4,680
Supervisor	60	129	7,740
Staff	85	96	8,160
Total Financial Statement Audit for 2026	200		24,830
Out-of-Pocket Expenses (Travel, Postage & Printing Costs)			1,000
Total Audit Fees for 2026			25,830
<b>Additional Items Asked to be Priced by the District</b>			
	Hours	Rates	Total
Preparation of the District's Annual State Controller's Report	6	\$ 125	\$ 750
Total Maximum for 2026			\$ 26,580



# Helendale Community Services District

Date: December 2, 2024  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #7  
Discussion Only Regarding Annual Report of Disconnections as Required by Senate Bill SB998

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## **STAFF RECOMMENDATION:**

Receive and File.

## **STAFF REPORT:**

The requirements of SB998 state that on an annual basis, the number of disconnections must be presented in an open meeting and discussed with the governing body.

The original policy and procedures were adopted on 2/20/2020 and in March 2020, prior to implementation, COVID and the related emergency regulations including the disconnection prohibition outlined in Executive Order N-42-20 (March 2020) superseded the SB998 implementation. In January 2022, the disconnection prohibition was lifted, and the District fully implemented SB998 60-day disconnection provisions.

Below is a spreadsheet outlining the number of late customers per month for the past three years, as well as the number of accounts locked off due to non-payment for bills that were greater than 60-days past due. In general, what Staff has observed is the number of late payments and disconnects were less in 2022 compared to 2019 (pre COVID) and in 2023 the number of late fees and disconnections increased over 2022. In 2024 compared to 2023, late payments were higher in ten of the 12 months and disconnections were higher in five of the prior 12 months.

With the recently revised SB998 policy, Staff is hopeful that it will help reduce the number of disconnections.

	2022		2023		2024	
	Late	Disconnections	Late	Disconnections	Late	Disconnections
Jan	349	35	412	38	485	37
Feb	404	40	415	19	458	28
Mar	394	30	408	18	410	16
Apr	330	23	337	23	428	19
May	363	21	419	26	420	8
Jun	416	18	389	35	413	25
Jul	382	29	392	18	476	37
Aug	427	20	476	27	476	28
Sep	363	25	413	27	438	24
Oct	380	27	433	3	536	29
Nov	417	22	525	25	481	28
Dec	456	28	428	23	525	TBD

**Background:** In January 2020, Staff and Counsel presented a draft policy responsive to the requirements of SB998. After extensive effort the draft policy was completed and presented at a public meeting and the public hearing was held on 2/20/20. It was the District’s goal to make the policy compliant with the law yet understandable.

In addition, SB998 required modification to other policies and procedures to ensure consistency with the new legislation. These policies were brought to the Board during several subsequent meetings. In addition, Management worked with Staff on internal administrative procedures to ensure practice aligned with the requirements of SB998 and that there are no conflicts between procedures and the new law.

SB998, known as the Water Shutoff Protection Act, allows customers additional time to pay their water bill prior to disconnection by mandating a 60-day timeframe prior to disconnection. SB998 is codified into the Health and Safety Code sections 116900-116926.

The Policy was translated into five languages along with certain verbiage on the bill form. The disconnection notification period was expanded from a 48-hour notification to a seven business-day notification. There are also expanded requirements for posting notification at a residence. Further, SB998 requires for low-income households that the reconnection fee cannot exceed \$50, after-hours reconnection fee cannot exceed \$150 and interest is to be waived once per year. There are additional considerations related to tenants that were also incorporated into the policy. The District is now required to contact a tenant in writing in the event of a pending water disconnection and allow the opportunity for a tenant in certain circumstances to become a customer of the District with or without the owner’s approval. Prior to this legislation, the property could elect not to have the water put in the tenant’s name.

In addition to the required considerations under SB998, the Board elected to provide additional considerations for all customers:

- Up to a two-week extension to any customer for any reason once per year
- One-time disconnection fee waiver
- One-time late fee waiver

- Payment plans available to any customer (added 11/2024)

**FISCAL IMPACT:** NA

**POSSIBLE MOTION:** NA

**ATTACHMENTS:** None



# Helendale Community Services District

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Date: December 5, 2024  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #8  
Discussion and Possible Action Regarding Modification to the Table of Organization

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## **STAFF RECOMMENDATION**

Staff seeks approval for modifying/upgrading one classification from Range 36 to Range 45 for the purpose outlined in the staff report.

## **STAFF REPORT**

Staff has referenced from time to time the ever-increasing regulatory reporting burden. To say that the water and wastewater services are pervasively regulated seems an understatement when you consider the reports that are required by the State and other local agencies. In addition, there are reports required for the recycling center operation and other reporting requirements as a business in general that takes a significant amount of time. The majority of the reporting burden has fallen to Management Staff who estimates it requires approximately 749 hours per year to complete plus additional duties that can't be quantified at this time. There are over 38 different regular reports plus the added duties envisioned by the hybrid position.

For some time, the Managers have discussed the possibility of having a dedicated staff person complete the reports as well as help coordinate the District safety needs. This would include the annual safety inspections, overseeing facility security needs in addition to coordinating the content for the weekly staff safety meetings. The Managers have expressed that not just anyone can fulfill this roll. It would need to be someone who has a particular knowledge base and has the confidence from the Managers that the reports will be completed timely and accurately and that they would be consulted for any questions that arose. In evaluating whether we add a new position to the organizational chart or create a shared position for someone from within, it was unanimous that we have one individual with the appropriate skill-set and trust already on staff that could fulfill the envisioned tasks.

Staff is proposing that the referenced job duties be added to the Wastewater Lead (WSO III) position and that this employee, a certified wastewater operator, has the skillset and knowledge appropriate to complete the added job duties. Typically, the skill set required for what is being proposed is at the level of an engineering technician, data or administrative analyst position. The proposed range is 45 on the Table of organization, starting at step 2. The selected employee has been topped out in his current range at the same pay rate as the proposed range, that is why the recommendation is to start the staff member at the second step so he can realize a slight increase after more than two years without a step increase. The employee would continue with his

wastewater duties as necessary and would complete the new set of tasks on an as-needed basis related to the required due dates.

**Fiscal Impact:** No additional position added to the organizational chart, but it would increase current pay by one step of 2.5% and give employees eight additional years of step increases.

**Possible Motion:** Approve proposed modification to Table of Organization

**Attachments:** Table of Organization

List of reports and job duties for hybrid position with hours listed.

**Helendale Community Services District**  
**Table of Organization FY 2025**  
*Pay Schedule for FY2025*  
*Modification Effective 1/1/2025 through 6/30/2025*

Title	Range	Annually		Monthly		Per Pay Period		Hourly		FTE
		Min	Max	Min	Max	Min	Max	Min	Max	
Rec Leader	9							\$ 17.84	\$ 22.27	0.25
MWI	16	\$ 44,097	\$ 55,072	\$ 3,675	\$ 4,589	\$ 1,696.05	\$ 2,118.14	\$ 21.20	\$ 26.48	0.5

Water	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
		WSO I	28	\$ 61,382	\$ 76,657	\$ 5,115	\$ 6,388	\$ 2,360.84	\$ 2,948.36	\$ 29.51
WSO II	32	\$ 67,754	\$ 84,615	\$ 5,646	\$ 7,051	\$ 2,605.92	\$ 3,254.44	\$ 32.57	\$ 39.69	1
WSO III	36	\$ 74,788	\$ 93,400	\$ 6,232	\$ 7,783	\$ 2,876.45	\$ 3,592.90	\$ 35.96	\$ 44.90	1
WOM	55	\$ 119,559	\$ 149,313	\$ 9,963	\$ 12,443	\$ 4,598.44	\$ 5,742.82	\$ 57.48	\$ 71.79	1

Wastewater	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
		OIT	19	\$ 49,150	\$ 61,382	\$ 4,096	\$ 5,115	\$ 189.39	\$ 2,360.84	\$ 23.63
TPO I	28	\$ 61,382	\$ 76,657	\$ 5,115	\$ 6,388	\$ 2,360.84	\$ 2,948.36	\$ 29.51	\$ 36.85	0.25
TPO II	32	\$ 67,754	\$ 84,615	\$ 5,646	\$ 7,051	\$ 2,605.92	\$ 3,254.44	\$ 32.57	\$ 40.68	1
TPO III	36	\$ 74,788	\$ 93,400	\$ 6,232	\$ 7,783	\$ 2,876.45	\$ 3,592.90	\$ 35.96	\$ 44.90	1
Analyst / TPO III	45	\$ 93,400	\$ 116,643	\$ 7,783	\$ 9,720	\$ 3,592.29	\$ 4,486.28	\$ 44.90	\$ 56.08	1
WWOM	55	\$ 119,559	\$ 149,313	\$ 9,963	\$ 12,443	\$ 4,598.44	\$ 5,742.82	\$ 57.48	\$ 71.79	1

Remove  
Add

Solid Waste/Recy Cntr	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
		Recycling Center Worker-PT	5							\$ 16.00
Recycling Center Lead-PT	10							\$ 18.92	\$ 23.63	0.96
MWI	16	\$ 45,641	\$ 56,999	\$ 3,803	\$ 4,750	\$ 1,755.41	\$ 2,192.27	\$ 21.94	\$ 27.40	1
Recycling Center Supv	20	\$ 50,379	\$ 62,916	\$ 4,198	\$ 5,243	\$ 1,937.65	\$ 2,419.86	\$ 24.22	\$ 30.25	1

Administration	Range	Min	Max	Min	Max	Min	Max	Min	Max	FTE
		CSR I	15							\$ 21.41
Program Assistant	15	\$ 44,528	\$ 55,609	\$ 3,711	\$ 4,634	\$ 1,712.60	\$ 2,138.80	\$ 21.41	\$ 26.74	1
Sr. CSR	23	\$ 54,253	\$ 67,754	\$ 4,521	\$ 5,646	\$ 2,086.63	\$ 2,605.92	\$ 26.08	\$ 32.57	1
Sr. Acct Tech	29	\$ 62,916	\$ 78,574	\$ 5,243	\$ 6,548	\$ 2,419.86	\$ 3,022.07	\$ 30.25	\$ 37.78	1
Customer Service Lead	29	\$ 62,916	\$ 78,574	\$ 5,243	\$ 6,548	\$ 2,419.86	\$ 3,022.07	\$ 30.25	\$ 37.78	1
Admin Svcs Manager	55	\$ 119,559	\$ 149,313	\$ 9,963	\$ 12,443	\$ 4,598.44	\$ 5,742.82	\$ 57.48	\$ 71.79	1
General Manager	80	\$ 221,656	\$ 276,818	\$ 18,471	\$ 23,068	\$ 8,525.24	\$ 10,646.86	\$ 106.57	\$ 133.09	1

Approved 4/18/2024

22.6

23.2

0.6

WASTEWATER	FREQ	HOURS	WATER		SAFETY	FREQ	HOURS	ADMIN	FREQ	HOURS	MISC.	FREQ	HOURS
			WATER	HOURS									
Nitrogen Assessment	A	40	Back flow test	40	Weekly safety meeting /documentation*	W	52	Solid waste EAR report	A	3	Fire/fuel CUPA inspection	W	52
EPA 503 Title 14	A	16	Safer clearing house report	10	Ensuring OSHA required training*	C		DTSC reporting for E waste	A	4	HAZ-COM report	A	1
CIWQS Certification	M/A	14	Water Master report	8	Safety inspections on all sites annually*	A		E waste inspection compliance	Q/A	8	AST thru put report	A	3
FOG Program	C	3	Consumer confidence report data	12	Safety evacuation plans for all sites. Annually Reviewed*	A		DTSC training	A	1	CUPA Report	A	6
Grease trap policy monitor/enforcement	C	3	Lead and Copper report	12	Emergency lighting and inspection for all sites*	A		Cal/Recycle E-Waste Report	A	3	CARB report	A	2
Inform plant manager of current/upcoming regs.	C		MDAQMD report	6	SDS are current and accessible at all sites	C		County Solid Waste Report	A	6	DOORS report	A	2
Research/apply for possible grants	C		EAR report	16	Fire extinguisher testing and training	A	6	Thrift Store Permit	A	1	Fire inspection reports and recording	A	8
Receive and analyze all plant samples	W	104			IIPP - WPPP evacuation plan. Reviewed Annually	A	3	Rental Permit with County	A	1	CEIRS report	A	4
Complete and submit quarterly report	Q	140				A					Quad ZZZZ	A	6
Ensure all calibrations are current	C	1											
Sludge report for compost facility	A	2											
Plant report and Geo Tracker submittal	A	40											
Trench shoring/confinedspace and flagger	A												
organize and file all plant paperwork	W	104											
MDAQMD	A	6											

\* Currently not assigned to a staff member