



SPECIAL BOARD MEETING
Thursday, October 3, 2024, at 3:00 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)

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

Call to Order - Pledge of Allegiance

- 1. Discussion and Possible Action Regarding Director Remote Participation pursuant to AB2449 (Government Code Section 54953(f))**
 - a. Notification due to Just Cause
 - b. Request due to Emergency Circumstances

2. Approval of Agenda

3. 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.

4. Consent Items

- a. Approval of Minutes: Regular Board Meetings of September 19, 2024
- b. Bills Paid Report
- c. August Financial Report

5. Reports

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

Regular Business:

- 6. Discussion and Possible Action Regarding Approval of Directors' Expense Reports**

- 7. Discussion and Possible Action Regarding Review of Resolution 2024-02: A Resolution of the Board of Directors of the Helendale Community Services District Establishing Policies for Its Relations Among Directors and with Staff**

8. Discussion and Possible Action Regarding Review of Resolution 2012-06: A Resolution of the Board of Directors of the Helendale Community Services District Establishing a Policy for District Reserves

Other Business

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

Closed Session

10. Conference with Real Property Negotiators
(Government Code Section 54956.8)
Property: 15302 Smithson Road, Helendale, California
District Negotiator: Dr. Kimberly Cox, General Manager
Negotiating Parties: Vertical Bridge
Under Negotiation: Price and Terms of Option and Lease Agreement

11. Announcement of Reportable Closed Session Actions

12. 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 agenzized 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: October 3, 2024
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #1
Discussion and Possible Action Regarding Director Remote Participation
Pursuant to AB2449 (Government Code Section 54953(f))

NOTIFICATION OF REMOTE BOARD MEETING ATTENDANCE

Directors may not attend a meeting remotely on the basis of Just Cause or Emergency Circumstances for more than three consecutive months or more than 20% (up to four) meetings in a calendar year. A general description of the circumstances relating to the need to appear remotely at the meeting **must** be included.

JUST CAUSE

Each Director is responsible for notifying the General Manager at the earliest opportunity possible (including at the start of a regular meeting) of the need to participate remotely for Just Cause. Remote participation for Just Cause reasons shall not be utilized by any Director for more than two meetings per calendar year.

Just Cause means any of the following:

- A childcare or caregiving need of a child, parent, grandparent, grandchild, sibling, spouse, or domestic partner that requires them to participate remotely.
- A contagious illness that prevents a member from attending in person.
- A need related to a physical or mental disability not otherwise accommodated.
- Travel while on official business of the legislative body or another state or local agency.

A General description of the circumstances relating to the need to appear remotely at the meeting **MUST** be included.

EMERGENCY CIRCUMSTANCES

Each Director is responsible for notifying the General Manager as soon as possible (preferably before posting of the agenda but up to the start of the meeting) of the need to participate remotely due to Emergency Circumstances.

Emergency Circumstances means the following: A physical or family medical emergency that prevents a member from attending in person.

A general description of the circumstances relating to the need to appear remotely at the meeting **must** be included. The general description of the circumstances does not require the member to disclose any medical diagnosis or disability, or any personal medical information that is already exempt under existing law, such as the Confidentiality of Medical Information Act.



Helendale Community Services District

Date: October 3, 2024
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #4
Consent Items

CONSENT ITEMS

- a. Approval of Minutes: Regular Board Meeting of September 19, 2024
- b. Bills Paid Report
- c. August Financial Report



Helendale Community Services District

Date: October 3, 2024
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Cheryl Vermette, Clerk of the Board
SUBJECT: Agenda item #4a
Minutes from Regular Board meeting 9/19/2024



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

Date: September 19, 2024
Time: 6:00 PM
Meeting called to order by: President Henry Spiller

Attendance

Table with 5 columns: Name, Present, Absent, In Person, Remote. Rows include President Henry Spiller, Vice President Ron Clark, Secretary Sandy Haas, Director George Cardenas, and Director Gail Guinn.

Pursuant to Government Code Section 54953(b), Director Haas attended the meeting via teleconference; located at 26454 Edgewater Lane.

Staff Members Present

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

Consultants/Guests

Steven Kennedy, Legal Counsel (Zoom)
Kelly Anderson, Assistant Fire Chief (Division 5) - San Bernardino County Fire Department
Christopher Porter, Policy Director for First District Supervisor Paul Cook
Iris Gutierrez, Field Representative for Assemblyman Tom Lackey

Members of the public

Five members of the San Bernardino County Fire Department, two 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 General Manager Cox stated there was a revision to item #8.
Motion Vice President Clark made a motion to approve the agenda 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 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 Guinn	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

3. PUBLIC PARTICIPATION

Christopher Porter, Policy Director Office of San Bernardino County First District Supervisor Paul Cook – reported that there are two openings on the Senior Affairs Committee. He also reported that the Board of Supervisors approved a grant application for the railroad crossing elimination program for \$40 million dollars. The money will be allocated to the Helendale grade separation project. He also spoke about rescheduling the local CSD monthly meeting.

President Spiller moved item 6 – Special Presentation by San Bernardino County Fire ahead of the consent items.

SPECIAL PRESENTATION

6. San Bernardino County Fire Budget – Station 4
Assistant Fire Chief Kelly Anderson discussed the budget for Station 4.

4. CONSENT ITEMS

- a. Approval of Minutes: Regular Board Meeting for September 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

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 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 Guinn	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Absent	<input type="checkbox"/> Abstain

5. REPORTS

- a. Directors' Reports

Vice President Clark commented that the concert was great.

Director Guinn reported that she attended the CSDA conference.

Director Cardenas reported that he attended the CSDA conference but had to leave early due to the Bridge Fire affecting the Phelan Pinion Hills CSD.

President Spiller reported that he attended the CSDA conference. He also requested a few changes be made to the District's website – add a community

center button on the home page that lists all of the activities at the senior center and activities the District is hosting; remove the certified farmers' market information from the website and add the cashier position to the available jobs section.

b. General Managers Report

General Manager Cox reported that the circus will be here the first week of October. Clean up day will be on October 26th. The District was notified that we were not awarded the Bureau of Reclamation grant that we applied for, Staff will reapply in January. The community dinner and talent show will be held on Friday from 5-7 pm.

The General Manager discussed a public safety meeting with the Sheriff Department Captain, they will talk further once fire watch settles down. Pre-audit fund balance highlights: the recycling center will transfer \$48,000 to parks; properties has \$179,000 and administration has \$122,000 in investment earnings. Soccer opening day is Saturday. There is a public meeting on the B.I.G. project and Barstow General Plan on October 3rd at the Barstow Community College Performing Arts Center from 6 – 8 pm. The Helendale CSD Board will meet at 3 pm. The family dinner and game night is on September 20th from 5 – 7 pm. We are still looking for talented residents to perform. Right now, we have approximately 5 performers. ACE cheer will be performing and waiting tables for tips.

Wastewater Operations Manager Aviles reported that the plant influent meter failed. A&G Instrumentation came out and was unable to repair. The unit is under warranty, and they are looking into possible replacement. Staff installed a couple of cameras at the office. Staff also replaced the check valve on the sump pump inside the Smithson lift station drywell. The weeds have also been cleared at the Smithson Lift Station. Aviles showed pictures of the pond meter repair and re-installation. DXP installed the two bio-filter feed pumps and the two filtrate turbine pumps that were on the CIP list. Staff also replaced the four electrical flex conduits from all four pumps.

General Manager Cox reported that the District has \$8,148,149. The water fund has \$3,629,520; the wastewater fund has \$3,591,329; the park fund has \$506,933; and the solid waste fund has \$148,244. LAIF has \$1,097,656.97; CBB checking has \$786,936.13; Flagstar has \$347,721.39 CLASS has \$3738,137.85, and CBB Trust has \$2,177,676.75.

There were 35 account transfers in August. A map of the new accounts was shown. Cox also presented a chart indicating the highest new accounts per year from 2015 to now. The UIA payment for September was \$9,272.28 and the T-Mobile payment was \$1,519.59.

REGULAR BUSINESS

7. Discussion and Possible Action Regarding Approval of Director's Expense Reports

Discussion: There was no discussion on this item.

Motion Director Cardenas made the motion approve the Director's expense reports.

Second Vice President Clark

Vote

President Henry Spiller Yes No Absent Abstain

Vice President Ron Clark Yes No Absent Abstain

Secretary Sandy Haas	<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

8. Discussion and Possible Action Regarding Adoption of Resolution 2024-16: A Resolution of the Board of Directors of the Helendale Community Services District Adopting a Conflict-of-Interest Code

Discussion General Manager Cox shared why the District must adopt a conflict of interest code. Public officials cannot use their position to influence decisions in which he/she has a financial interest. Every state and local agency must adopt a Conflict-of-Interest Code that identifies all officials and staff who make decisions. Designated positions must file a Form 700. This ensures that officials act in the public's best interest. The Political Reform Act requires every local government agency to review Conflict of Interest code at least every other year. State agencies must review the conflict-of-interest code on odd years and local agencies on even numbered years. The District has revised the code from time to time as needed in 2012, 2014, 2018, 2022 & 2023.

Motion President Spiller made the motion to adopt Resolution 2024-16 adopting the revised conflict of interest code.

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 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

9. Discussion and Possible Action Regarding Approval of the District's 2025 Calendar

Discussion General Manager Cox presented the 2025 calendar. The calendar is a useful tool that outlines District events but is flexible. It is reviewed by the Board every year. All Board and Committee meetings are listed – there will be no Board meeting in the first week of January and July. District holidays are marked in blue. The calendar also lines out the dates for the Concerts in the Park – a sixth concert was added for 2025 in October. May will kick off the concert series, June and July have no special theme, August is the Hot August Nights Car Show, September is the 9/11 tribute, and October will be the first responder and safety fair. Tentative clean up days are scheduled for 4/6 and 10/25. The District will host the ASBCSD meeting on April 21st. The District's 17th operational anniversary is on 4/1/2025.

Motion Director Guinn made the motion to approve the 2025 calendar.

Second Director Cardenas

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 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

10. Discussion Only Regarding Solar Options for the Helendale Community Center

Discussion: The District has researched solar options for many years. The most recent company that provided a solar option to the District was Engie. The feasibility analysis would be \$28,000. The project would be \$4,000,000 initially with a lease back option. The Board requested a site-by-site solution with no lease. The Board wanted to own the solution outright. Staff has been in discussions with a design-build contractor who is experienced with Southern California Edison's interconnection agreements. The cost ranges from \$262,000 to \$411,000. The ad hoc committee members met with AMS Solar regarding the community center project. For the community center, the District would get 100% of the energy produced except during 4-9 pm, when it would be reduced to 25%. The batteries will run critical load 4 – 9 pm. Excess power generated will recharge the batteries, excess energy will be stored with Edison. The District would get back at 100% offset. A chart of SCE costs from FY 2016 to FY 2024. Several options were presented, a roof mounted option with and without batteries, a carport with batteries, and a ground mounted option. Director Cardenas said he is in favor of the solar option at the Community Center and would like to see it at other locations as well. He asked legal counsel to discuss the purchasing policy. Director Guinn asked if grant sources have been looked at. Director Cardenas asked Staff to investigate the warranty. Director Cardenas said he preferred the roof mount option. Vice President Clark prefers the roof option as well. He also would like Staff to look into grants and asked that another company be looked at for comparison. Director Guinn requested a list of references.

Motion: There was no action on this item.

OTHER BUSINESS

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

President Spiller called for a brief recess at 7:50 pm. The Board went into closed session at 8:00 pm.

Closed Session

12. Conference with Real Property Negotiators
 (Government Code Section 54956.8)
 Property: Water Rights
 District Negotiator: Dr. Kimberly Cox
 Negotiating Parties: Brian Vail
 Under Negotiation: Price and Terms of Payment

President Spiller called the open session back to order at 8:10 pm.

13. Report of Closed Session Item

Discussion: Legal Counsel Kennedy reported that the Board, Director Haas being absent, met in closed session to discuss the agenda item, with Director Haas absent, there was no reportable action.

14. Adjournment

President Spiller adjourned the meeting at 8:12 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

Date: October 3, 2024
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Sharon Kreinop, Senior Accounting Technician
SUBJECT: Agenda item #4b
Bills Paid Report



Helendale Community Services District

DATE: October 3, 2024
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Cheryl Vermette, Administrative Services Manager
SUBJECT: Agenda item #4b
Consent Items: Bills Paid and Presented for Approval

STAFF RECOMMENDATION

Updated Report Only. Receive and File

STAFF REPORT:

Staff issued 24 checks and 7 EFT's totaling \$ 57,667.70

Total Cash Available:	<u>09/30/24</u>	<u>09/19/24</u>
Cash	\$ 8,343,364.37	\$ 8,148,129.00
Checks/EFT's Issued	\$ 57,667.70	\$ 344,446.91

INVESTMENT REPORT:

The Investment Report shows the status of the invested District funds. August 2024 interest rates were 5.4036% for CA Class. Interest for LAIF was 4.55%, July interest earnings totaled \$12,246.65. The change in market value for the month of August in Citizens Business Bank Trust was \$11,280. Monthly interest earned in the CA Class account was \$17,043.39.



Helendale CSD

Bills Paid and Presented for Approval Transaction Detail

Issued Date Range: 09/17/2024 - 09/30/2024

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
Bank Account: 211102187 - CBB Checking					
09/17/2024	28189	A&G Instrument Service and Calibration, Inc.	-1,072.20	Check	Accounts Payable
09/17/2024	28190	AVCOM Services Inc.	-78.00	Check	Accounts Payable
09/17/2024	28191	CUSTOM TRUCK ONE SOURCE, L.P.	-864.18	Check	Accounts Payable
09/17/2024	28192	CWEA/DAMS	-135.00	Check	Accounts Payable
09/17/2024	28193	Dept of Pesticide Regulation	-270.00	Check	Accounts Payable
09/17/2024	28194	Frontier Communications	-104.54	Check	Accounts Payable
09/17/2024	28195	Hach Company	-110.81	Check	Accounts Payable
09/17/2024	28196	Infosend, Inc	-2,174.63	Check	Accounts Payable
09/17/2024	28197	Synagro West, LLC	-969.31	Check	Accounts Payable
09/19/2024	28198	Frontier Communications	-81.70	Check	Accounts Payable
09/19/2024	28199	Frontier Communications	-103.19	Check	Accounts Payable
09/19/2024	28200	Mobile Occupational Services, Inc.	-90.00	Check	Accounts Payable
09/19/2024	28201	UC REGENTS	-1,000.00	Check	Accounts Payable
09/24/2024	28202	Burrtec Waste Group, Inc	-11,881.56	Check	Accounts Payable
09/24/2024	28203	FNBO	-1,801.53	Check	Accounts Payable
09/24/2024	28204	Home Depot Credit Services	-1,735.74	Check	Accounts Payable
09/24/2024	28205	Lakeside Heating and Air Conditioning	-79.00	Check	Accounts Payable
09/24/2024	28206	Lakeside Heating and Air Conditioning	-4,459.00	Check	Accounts Payable
09/24/2024	28207	Lakeside Heating and Air Conditioning	-79.00	Check	Accounts Payable
09/24/2024	28208	Pacific Advanced Civil Engineering, Inc	-6,000.00	Check	Accounts Payable
09/24/2024	28209	Underground Service Alert of Southern California	-100.65	Check	Accounts Payable
09/24/2024	28210	Verizon Wireless	-715.00	Check	Accounts Payable
09/24/2024	28211	Verizon Wireless	-136.45	Check	Accounts Payable
09/24/2024	28212	Aqua Metrics Sales Company	-3,353.18	Check	Accounts Payable
09/24/2024	EFT0005170	CalPERS Classic Pmt PPE 8/25/24	-9,525.43	EFT	General Ledger
09/24/2024	EFT0005171	CalPERS PEPRM Pmt PPE 8/25/24	-2,826.53	EFT	General Ledger
09/27/2024	EFT0005174	CalPERS 457 Pmt PPE 9/22/24	-4,637.51	EFT	General Ledger
09/24/2024	EFT0005178	SCE ACH Well 6,7,8,9 & 2 Acct 700620711734	-494.98	EFT	General Ledger
09/24/2024	EFT0005179	ACH Well #13 SCE Acct 700812965633	-231.36	EFT	General Ledger
09/24/2024	EFT0005180	SCE ACH Sod Farm Acct 700255337588	-2,092.56	EFT	General Ledger
09/18/2024	EFT0005182	SCE ACH Park Wellheads Acct 700448234519	-464.66	EFT	General Ledger
Bank Account 211102187 Total: (31)					-57,667.70
Report Total: (31)					-57,667.70

Summary

Bank Account
[211102187 CBB Checking](#)

Count	31	Amount	-57,667.70
Report Total:		31	-57,667.70

Cash Account
[99 99-111000 Cash in CBB - Checking](#)

Count	31	Amount	-57,667.70
Report Total:		31	-57,667.70

Transaction Type	Count	Amount
Check	24	-37,394.67
EFT	7	-20,273.03
Report Total:		31
		-57,667.70



Helendale Community Services District

DATE: October 3, 2024
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #4c
August Financial Report



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

	August 2024	YTD Actual	Budget	17% of Budget	PYTD
1 Operating Revenues					
2 Meter Charges	\$ 135,317	\$ 270,945	\$ 1,600,864	17%	\$ 134,400
3 Water Sales	113,062	200,545	751,684	27%	83,757
4 Standby Charges	-	909	25,880	4%	2,034
5 Other Operating Revenue	8,931	57,686	101,887	57%	22,355
6 Total Operating Revenues	257,310	530,084	2,480,314	21%	242,546
7 Non-Operating Revenues					
8 Grant Revenue	-	-	-	0%	-
9 Miscellaneous Income (Expense)	-	-	-	0%	-
10 Total Non-Operating Revenues	-	-	-	0%	-
11 Total Revenues	257,310	530,084	2,480,314	21%	242,546
12 Expenses					
13 Salaries & Benefits					
14 Salaries	34,336	68,799	446,274	15%	41,275
15 Benefits	12,734	25,068	157,285	16%	14,723
16 Total Salaries & Benefits	47,070	93,867	603,559	16%	55,998
17 Transmission & Distribution					
18 Contractual Services	1,601	17,562	58,987	30%	30,652
19 Power	22,377	41,592	209,725	20%	14,679
20 Operations & Maintenance	2,941	9,370	158,000	6%	4,708
21 Rent/Lease Expense	800	2,860	11,600	25%	800
22 Permits & Fees	627	1,220	42,025	3%	-
23 Total T&D	28,345	72,604	480,337	15%	50,838
24 General & Administrative					
25 Utilities	424	855	3,906	22%	331
26 Office & Other Expenses	87	114	6,696	2%	51
27 Admin Allocation	57,008	114,016	684,098	17%	52,307
28 Total G&A	57,519	114,985	694,700	17%	52,689
29 Debt Service	-	149,447	350,351	43%	149,447
30 Total Expenses	132,934	430,904	2,128,947	20%	308,972
31 Net Income (Loss) Before Capital	124,376	99,181	351,367	28%	(66,426)
32 Sale or Lease of Water Rights	-	-	300,000	0%	-
33 Capital Expenses	-	-	(425,000)	0%	-
34 Net Income (Loss) After Capital	\$ 124,376	\$ 99,181	\$ 226,367	44%	\$ (66,426)

*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 August 31, 2024 – 17% 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 27% due to higher usage in the summer months.

Line 4 Standby Charges: Includes special assessment standby charges for the current & prior years and delinquent standby penalties. Most of these revenues are received in November, December, and April. YTD 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 57% 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 over budget at 30% due to the timing of the annual GeoViewer renewal.

Line 19 Power: Includes electricity usage for transmission & distribution. YTD is trending in line with budget.

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 6% 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 over budget at 25% due to the timing of rent payments for BLM tank sites.

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

Line 25 Utilities (G&A): Includes gas and telephone expenses. YTD is trending over budget at 22% due to the timing of telephone bills.

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. There is minimal activity YTD.

Line 27 Admin Allocation: This is the monthly distribution of the budgeted Administration Fund (Fund 10) expenses to the enterprise funds.

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: There is no activity YTD.



Helendale CSD
Statement of Revenues and Expenses - Sewer
As of August 31, 2024
(Unaudited)

Preliminary Results - Subject to Change

	August 2024	YTD Actual	Budget	17% of Budget	PYTD
1 Operating Revenues					
2 Sewer Charges	\$ 157,448	\$ 309,955	\$ 1,892,130	16%	\$ 152,213
3 Standby Charges	-	934	24,317	4%	2,034
4 Other Fees & Charges	2,452	26,605	35,920	74%	9,316
5 Interfund Transfer In/(Out)	5,964	11,929	71,571	17%	3,508
6 Other Income/(Expense)	-	-	-	0%	-
7 Total Revenues	165,865	349,422	2,023,938	17%	167,071
8 Expenses					
9 Salaries & Benefits					
10 Salaries	28,341	57,146	383,982	15%	34,766
11 Benefits	11,909	24,786	127,147	19%	11,524
12 Total Salaries & Benefits	40,250	81,932	511,129	16%	46,290
13 Sewer Operations					
14 Contractual Services	9,625	21,883	117,475	19%	3,459
15 Power	12,988	24,467	133,350	18%	10,694
16 Operations & Maintenance	5,074	7,904	65,800	12%	4,186
17 Permits & Fees	3,046	4,101	43,300	9%	1,055
18 Total Sewer Operations	30,733	58,355	359,925	16%	19,394
19 General & Administrative					
20 Utilities	392	778	5,350	15%	504
21 Office & Other Expenses	1,008	1,517	21,460	7%	32
22 Admin Allocation	55,868	111,736	670,416	17%	51,261
23 Total G&A	57,268	114,031	697,226	16%	51,796
24 Debt Service	-	-	102,123	0%	-
25 Total Expenses	128,251	254,319	1,670,403	15%	117,480
26 Net Income (Loss) Before Capital	37,614	95,104	353,534	27%	49,591
27 Capital Expenses	-	(10,098)	(885,000)	1%	-
28 Net Income (Loss) After Capital	\$ 37,614	\$ 85,005	\$ (531,466)		\$ 49,591

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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 74% 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 budget.

Line 14 Contractual Services: Includes lab testing, engineering, GIS support & other contractual services. YTD is trending in line with budget.

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 under budget at 12%.

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 7%.

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

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

Line 27 Capital Expenses:

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



Helendale CSD
Statement of Revenues and Expenses - Recycling Center
As of August 31, 2024
(Unaudited)

Preliminary Results - Subject to Change

	August 2024	YTD Actual	Budget	17% of Budget	PYTD
1 Operating Revenues					
2 Retail Sales	\$ 24,276	\$ 48,219	\$ 300,000	16%	\$ 22,774
3 Donations	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	-	0%	-
5 Miscellaneous Income (Expense)	-	-	-	0%	-
6 Total Revenues	24,276	48,219	300,000	16%	22,774
7 Expenses					
8 Salaries & Benefits					
9 Salaries	12,596	28,654	191,462	15%	19,801
10 Benefits	2,048	5,366	35,334	15%	2,781
11 Total Salaries & Benefits	14,644	34,020	226,796	15%	22,582
12 Recycling Center Operations					
13 Contractual Services	-	-	2,500	0%	-
14 Operations & Maintenance	1,641	3,412	9,750	35%	37
15 Total Recycling Center Operations	1,641	3,412	12,250	28%	37
16 General & Administrative					
17 Utilities	1,617	2,520	12,800	20%	1,958
18 Office & Other Expenses	698	1,440	9,000	16%	603
19 Total G&A	2,314	3,959	21,800	18%	2,561
20 Total Expenses	18,599	41,392	260,846	16%	25,180
21 Net Income (Loss) Before Capital	5,677	6,827	39,154	17%	(2,406)
22 Capital Expenses	-	-	-	-	-
23 Net Income (Loss) After Capital	\$ 5,677	\$ 6,827	\$ 39,154	17%	\$ (2,406)

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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 in line with budget.

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. There is no activity YTD.

Line 14 Operations & Maintenance: Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD is trending over budget at 35% 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 in line with budget.

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 August 31, 2024
(Unaudited)

Preliminary Results - Subject to Change

	August 2024	YTD Actual	Budget	17% of Budget	PYTD
1 Operating Revenues					
2 Property Rental Revenues	\$ 12,310	\$ 24,509	\$ 146,388	17%	\$ 9,329
3 Other Income	(96)	104	-	0%	-
4 Board Discretionary Revenue	-	-	-	0%	-
5 Total Revenues	12,214	24,613	146,388	17%	9,329
6 Expenses					
7 Contractual Services	-	-	10,000	0%	-
8 Utilities	1,093	1,798	17,203	10%	1,634
9 Operations & Maintenance	1,046	2,855	13,400	21%	22
10 Debt Service	-	-	53,088	0%	-
11 Capital Expenses	-	-	-	0%	-
12 Total Expenses	2,139	4,652	93,690	5%	1,657
13 Net Income (Loss)	\$ 10,075	\$ 19,961	\$ 52,698	38%	\$ 7,672

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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 under budget at 10% due to the timing of utility payments.

Line 9 Operations & Maintenance: Includes maintenance and other costs relating to the rental properties. YTD is trending over budget at 21% due to maintenance supply purchases for Wild Road.

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

Line 11 Capital Expenses: There is no activity YTD.

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 August 31, 2024
(Unaudited)

Preliminary Results - Subject to Change

	August 2024	YTD Actual	Budget	17% of Budget	PYTD
1 Operating Revenues					
2 Program Fees	\$ 12,435	\$ 15,278	\$ 38,000	40%	\$ 2,746
3 Property Taxes	1,746	3,493	23,000	15%	1,705
4 Donations & Sponsorships	175	5,863	-	0%	-
5 Rental Income	6,465	7,929	24,075	33%	6,490
6 Developer Impact Fees	-	8,600	6,880	125%	3,440
7 Grants	-	-	-	0%	-
8 Interfund Transfer In/(Out)	(5,964)	(11,929)	(71,571)	17%	(3,508)
9 Board Discretionary Revenue	22,123	36,643	459,818	8%	22,175
10 Miscellaneous Income (Expense)	-	-	-	0%	-
11 Total Revenues	36,979	65,878	480,202	14%	33,047
12 Expenses					
13 Salaries & Benefits					
14 Salaries	905	1,929	32,200	6%	6,833
15 Benefits	138	445	3,960	11%	2,901
16 Total Salaries & Benefits	1,043	2,374	36,160	7%	9,733
17 Program Expense	3,313	11,671	75,765	15%	7,025
18 Contractual Services	16,020	22,985	103,775	22%	-
19 Utilities	3,498	6,479	69,588	9%	8,832
20 Operations & Maintenance	1,693	9,699	29,789	33%	4,569
21 Permits & Fees	-	-	1,733	0%	-
22 Grant Expense	-	-	-	0%	-
23 Other Expenses	-	-	900	0%	-
24 Total Expenses	25,566	53,208	317,709	17%	30,160
25 Net Income (Loss) Before Capital	11,413	12,670	162,493	8%	2,887
26 Capital Expenses	(63,200)	(63,200)	(176,000)	36%	(18,295)
27 Net Income (Loss) After Capital	\$ (51,787)	\$ (50,530)	\$ (13,507)		\$ (15,408)

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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 40% 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 33% 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) and Property Rental (Fund 04) 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 – \$13,642
- Property Taxes – \$0
- Solid Waste Franchise Fees – \$10,227
- 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 6%.

Line 15 Benefits: Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education & trainings. YTD is trending under budget at 11% 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 over budget at 22% due to September landscaping services paid at the end of the current month.

Line 19 Utilities: Includes gas and electric for parks and the community center, along with telephone & electricity for street lighting. YTD is trending under budget at 9% due to timing of utility payments.

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 33% due to several expenses:

- \$2.7K park maintenance
- \$1.2K safety socket box
- \$1.7K remove/install park meter panel

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 no grant activity YTD.

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 August 31, 2024
(Unaudited)

Preliminary Results - Subject to Change

	August 2024	YTD Actual	Budget	17% of Budget	PYTD
1 Operating Revenues					
2 Charges for Services	\$ 58,945	\$ 117,752	\$ 708,761	17%	\$ 50,750
3 Assessments & Fees	433	3,585	245,096	1%	3,394
4 Other Charges	4,094	8,480	25,460	33%	1,871
5 Grant Revenue	67,672	67,672	-	0%	-
6 Board Discretionary Revenue	-	-	-	0%	-
7 Miscellaneous Income (Expense)	-	-	-	0%	-
8 Total Revenues	131,143	197,489	979,316	20%	56,015
9 Expenses					
10 Salaries & Benefits					
11 Salaries	5,334	6,967	51,584	14%	8,955
12 Benefits	2,800	4,012	20,312	20%	4,283
13 Total Salaries & Benefits	8,134	10,979	71,896	15%	13,239
14 Contractual Services	58,657	58,657	694,752	8%	106,973
15 Disposal Fees	16,629	19,729	173,000	11%	2,134
16 Operations & Maintenance	113	189	2,650	7%	-
17 Other Operating Expenses	84	168	5,090	3%	133
18 Admin Allocation	1,140	2,280	13,682	17%	1,046
19 Total Expenses	84,758	92,003	961,070	10%	123,525
20 Net Income (Loss) Before Capital	46,386	105,486	18,246		(67,510)
21 Capital Expenses	-	(67,672)	-	0%	-
22 Net Income (Loss) After Capital	\$ 46,386	\$ 37,815	\$ 18,246		\$ (67,510)

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

Fund 06-Solid Waste Disposal Revenues and Expenses

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

Line 3 Assessment & Fees: Includes special assessments for refuse land use fees for current & prior years. YTD can trend over/under budget due to the timing of receipts which are usually received in April and December. YTD is trending under budget at 1%.

Line 4 Other Charges: Includes delinquent fees and penalties on delinquent taxes. YTD is trending over budget at 33% 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 8%.

Line 15 Disposal Fees: Includes San Bernardino County disposal fees and green waste disposal fees. YTD is trending under budget at 11%.

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 7% due to less maintenance and fuel 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 3%.

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 August 31, 2024
(Unaudited)

Preliminary Results - Subject to Change

	August 2024	YTD Actual	Budget	17% of Budget	PYTD
1 Operating Revenues					
2 Tower Rent	\$ 13,642	\$ 18,321	\$ 198,909	9%	\$ 13,579
3 Property Taxes	-	2,078	125,742	2%	2,110
4 Solid Waste Billing & Fees	17,561	33,982	190,781	18%	14,480
5 Fees & Charges	3,334	6,560	28,500	23%	3,093
6 Investment income	1,094	25,531	80,000	32%	17,572
7 Other Income	775	775	200	388%	-
8 Board Discretionary Revenue	(23,869)	(40,136)	(423,818)	9%	(23,879)
9 Total Revenues	12,536	47,112	200,314	24%	26,955
10 Expenses					
11 Salaries & Benefits					
12 Salaries	51,521	104,588	669,796	16%	73,516
13 Benefits	70,106	93,646	317,371	30%	65,352
14 Directors' Fees	78	1,498	47,500	3%	6,699
15 Total Salaries & Benefits	121,705	199,732	1,034,667	19%	145,955
16 Contractual Services	22,521	75,888	270,482	28%	55,637
17 Insurance	-	82,416	120,862	68%	250
18 Utilities	1,575	3,429	22,140	15%	2,835
19 Operations & Maintenance	152	548	5,150	11%	310
20 Permits & Fees	-	10,041	14,850	68%	10,005
21 Office & Other Expenses	3,838	11,763	96,860	12%	4,402
22 Election Expense	-	-	3,500	0%	-
23 Administrative Allocation	(114,016)	(228,033)	(1,368,196)	17%	(104,614)
24 Total Expenses	35,775	155,783	200,315	78%	114,779
25 Net Income (Loss) Before Capital	(23,239)	(108,671)	-		(87,824)
26 Capital Expenses	-	-	-	0%	-
27 Net Income (Loss) After Capital	\$ (23,239)	\$ (108,671)	\$ -		\$ (87,824)

*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 9% 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 23%.

Line 6 Investment Income: Includes investment income and unrealized gain or loss on investments. YTD is trending over budget at 32% 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 – \$13,642
- Property Taxes – \$0
- Solid Waste Franchise Fees – \$10,227

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 30% 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 3%.

Line 16 Contractual Services: Includes software support, legal services, and auditing & accounting services. YTD is trending over budget at 28% 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 under budget at 11%.

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 under budget at 12%.

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: October 3, 2024
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #6
Discussion and Possible Action Regarding Approval of Directors' Expense Reports

STAFF RECOMMENDATION

None.

STAFF REPORT

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

**BOARD COMPENSATION REPORT
ROLLING 12-MONTHS**

Name	Title	Type	10 2023	11 2023	12 2023	1 2024	2 2024	3 2024	4 2024	5 2024	6 2024	7 2024	8 2024	9 2024	TOTAL
Spiller	President	Compensated	9	9	5	8	8	5	9	7	7	9	9	10	95
		Non-Comp	5	1	0	4	2	3	1	1	3	2	1	1	1
Clark	Vice President	Compensated	3	4	0	2	3		5		4		2	1	24
		Non-Comp			0	0	0		0		0			0	
Haas	Secretary	Compensated	6	5	2			2	5	4	5	2	3	4	38
		Non-Comp			0				0	0	0	0	0	0	0
Cardenas	Director	Compensated	1	0	1	2	5	3	4	2	1	1	2	1	23
		Non-Comp	3	6	1	3	2	4	2	1	1	4	2	2	3
Gunn	Director	Compensated						5	10	3	7	6	7	2	40
		Non-Comp						2	4	2	6	2	0	0	0

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Director: **George Cardenas**

Pay Period Ending: September 2024

DATE	EXPENSE DESCRIPTION AND EXPLANATION	Miles	\$ Meals	\$ Lodging	\$ Other Expense	Reimburse (Yes / No)	Phone Call (Yes / No)	Expense Category
6/6/2024	Event					No	Yes	G
	Description of Public Benefit							
6/6/2024	Event					Yes	No	A
	Description of Public Benefit							
7/3/2024	Event					No	Yes	A
	Description of Public Benefit							
7/3/2024	Event					No	No	G
	Description of Public Benefit							
7/18/2024	Event					No	No	G
	Description of Public Benefit							

September 14, 2024

Date:

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

Miles	\$ Meals	\$ Lodging	\$ Expense	Reimburse	\$ Meetings	Total:
				1	\$150.00	\$150.00

Mileage: \$0.655 / mile

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Director: **George Cardenas**

Pay Period Ending: September 2024

DATE	EXPENSE DESCRIPTION AND EXPLANATION	Miles	\$ Meals	\$ Lodging	\$ Other Expense	Reimburse (Yes / No)	Phone Call (Yes / No)	Expense Category
7/18/2024	Event					Yes	No	A
	Description of Public Benefit							
7/31/2024	Event					No	Yes	G
	Description of Public Benefit							
8/1/2024	Event					Yes	No	A
	Description of Public Benefit							
8/12/2024	Event					No	No	G
	Description of Public Benefit							
8/14/2024	Event					No	No	G
	Description of Public Benefit							

September 14, 2024

Date:



Signature:

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

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

Director: **George Cardenas**

Pay Period Ending: September 2024

DATE	EXPENSE DESCRIPTION AND EXPLANATION	Miles	\$ Meals	\$ Lodging	\$ Other Expense	Reimburse (Yes / No)	Phone Call (Yes / No)	Expense Category
8/15/2024	Event					Yes	No	A
	Description of Public Benefit							
9/5/2024	Event					No	Yes	G
	Description of Public Benefit							
9/5/2024	Event					Yes	No	A
	Description of Public Benefit							
9/10/2024	Event					No	No	E
	Description of Public Benefit							
9/13/2024	Event					No	Yes	G
	Description of Public Benefit							

September 14, 2024

Date:

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

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

HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Pay Period Ending

Name		Sandy Haas									
Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category			
July 3, 24	Event Park & Rec Meeting		\$	\$	\$	Yes	No	A			
July 31, 24	Description of Public Benefit										
	Event Board Review		\$	\$	\$	Yes	<input checked="" type="checkbox"/>	G			
	Description of Public Benefit										
August 1, 24	Event Board meeting		\$	\$	\$	Yes	<input checked="" type="checkbox"/>	A			
	Description of Public Benefit										
August 14, 24	Event Board Review		\$	\$	\$	Yes	<input checked="" type="checkbox"/>	G			
	Description of Public Benefit										
August 15, 24	Event Board Meeting		\$	\$	\$	Yes	<input checked="" type="checkbox"/>	A			
	Description of Public Benefit										
		Total Miles	\$ 0.00	\$ 0	\$ 0	Total # of Compensable Meetings	5	Total	Meeting Total	Total	
									\$ 750	\$ 750	

Signature: *S. Haas* Date: 9/23/2024

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										
Pay Period Ending										
Name	Sandy Haas									
Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category		
Sep 4, 24	Event Board Review		\$	\$	\$	Yes	No	G		
	Description of Public Benefit									
Sep 17, 24	Event Park & Rec Meeting		\$	\$	\$	Yes	Please Selk	A		
	Description of Public Benefit									
Sep 18, 24	Event Board meeting Review		\$	\$	\$	Yes	Please Selk	G		
	Description of Public Benefit									
Sep 19, 24	Event Board Meeting		\$	\$	\$	Yes	Please Selk	A		
	Description of Public Benefit									
	Event		\$	\$	\$	Please Select	Please Selk			
	Description of Public Benefit									
		Total Miles	\$ 0.00	\$ 0	\$ 0	Total # of Compensable Meetings	Meeting Total	Total		
			\$ 0.00	\$ 0	\$ 0	4	\$ 600	\$ 600		

Signature:  Date: 9/23/2024

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 BOARD MEMBER EXPENSE VOUCHER

Name: HENRY SPILLER Pay Period Ending: 9-24-24

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
9/3/24	Pre-Board Meeting		\$	\$	\$	Y	-	G
9/4/24	Review of issues discussed at open board Mtg.		\$	\$	\$	N	-	C
9/5/24	Farmers Market		\$	\$	\$		-	
9/5/24	Rep@ public Meeting		\$	\$	\$	Y	-	A
9/9/24	Board Meeting		\$	\$	\$	Y	-	E
9/9/24	Public Meeting governed by the Brown Act		\$	\$	\$	Y	-	E
9/9/24	CSDA Annual Conference	252	\$	\$	\$	Y	-	E
9/10/24	Conference/Seminar related to the District		\$	\$	\$	Y	-	E
9/10/24	CSDA Annual Conference		\$	\$	\$	Y	-	E
9/10/24	Conference/Seminar related to the District		\$	\$	\$	Y	-	E
		Total Miles	Total Meals	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total
		252	\$ -	\$ -	\$ 165	4	\$ 600	\$ 765

Signature: Henry Spiller Date: 9-24-2024

- 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: 9-24-24

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category
9/10/24	Event CSDA Annual Conference		\$			Y	-	E
	Description of Public Benefit Conference Seminar related to the District							
9/14/24	Event Concert in the Park		\$			Y	-	C
	Description of Public Benefit Rep @ public event							
9/16/24	Event Special District Dinner		\$			Y	-	E
	Description of Public Benefit Seminar / Training related to the District							
9/17/24	Event Pre Board Meeting		\$			Y	-	G
	Description of Public Benefit Review of issues discussed at open board Mtg.							
9/19/24	Event Board Meeting		\$			Y	-	A
	Description of Public Benefit Public meetings governed by the Brown Act							
		Total Miles	\$	Total Lodging	Total Other Expense	Total # of Compensable Meetings	Meeting Total	Total
		1	1	1	1	5	5	\$ 750

Signature: [Signature] Date: 9-24-2024

- 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									
Date		9-24-2024									
Pay Period Ending											
Date	Expense Description/Explanation	Miles	Meals	Lodging	Other Expense	Reimburse Y/N	Phone Call Y/N	Expense Category			
9/21	Event Description of Public Benefit <i>Opening Day Soccer</i>		\$	\$	\$	Y	-	C			
	Event Description of Public Benefit <i>Rep at public meeting/event</i>		\$	\$	\$						
	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		\$	\$	\$						
		Total Miles	\$	\$	\$	Total # of Compensable Meetings	1	Total Meeting Total	\$ 150	Total	\$ 150

Henry Spiller
Signature

9-24-2024
Date

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

Mileage 65.5¢



Helendale Community Services District

Date: October 3, 2024
TO: Board of Directors
FROM: Kimberly Cox, General Manager
SUBJECT: Agenda item #7
Discussion and Possible Action Regarding Review of Resolution 2024-02: A
Resolution of the Board of Directors of the Helendale Community Services District
Establishing Policies for Its Relations Among Directors and with Staff

STAFF RECOMMENDATION:

Staff seeks input from the Board regarding this matter.

STAFF REPORT:

This resolution is agendized for discussion based upon a request from the Board.

Staff has no recommended changes and seeks any modifications that the Board may desire related to this resolution.

Fiscal Impact: None

Possible Motion: Provide direction to Staff regarding any desired modifications to the resolution

Attachments: Resolution 2024-02



RESOLUTION NO. 2024-02

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT ESTABLISHING POLICIES FOR ITS RELATIONS AMONG DIRECTORS AND WITH STAFF

WHEREAS, the Board of Directors of the Helendale Community Services District finds as follows:

A. The Helendale Community Services District (“the District”) is a community services district organized and operating pursuant to California Government Code Section 61000 et seq.

B. The District is governed by an elected Board of Directors (“Board”) whose meetings are subject to the requirements of the Ralph M. Brown Act, California Government Code Section 54950 et seq. (“the Brown Act”), pursuant to California Government Code Section 61044.

C. The Board adopted Ordinance No. 2024-01 on March 21, 2024, establishing revised guidelines for the conduct of its public meetings and activities and imposing requirements upon itself which allow greater access to its meetings than prescribed by the Brown Act.

D. The purpose of this Resolution is to supplement Ordinance No. 2024-01 and to ensure that the Board’s deliberations are conducted honorably and that its activities are performed in a manner that reflects a dedication to the highest standards of integrity so as to continue to earn the trust and confidence of the public served by the District.

THEREFORE, THE BOARD OF DIRECTORS of the Helendale Community Services District does hereby adopt and ordain as follows:

Section 1. **RELATIONS BETWEEN DIRECTORS.**

1.1. **Duties.** The Board shall govern the District. The Board shall establish policies for the operation of the District. The Board shall provide for the implementation of those policies which is the responsibility of the District’s General Manager. All members of the Board shall exercise their independent judgment on behalf of the entire District, including the residents, property owners, and the public as a whole to further the purposes and intent of the District.

1.2. **Officers.**

1.2.1. Within 45 days after each general district or unopposed election, the Board shall meet and elect the officers of the Board. In a year in which there is no general

election the Board shall hold an election at the first meeting in December.

1.2.2 The officers of the Board are the President, Vice-President and Secretary. The President shall preside over meetings of the Board and the Vice-President shall serve in the President's absence or inability to serve.

1.2.3 No other special duties, actions, tasks, or privileges are bestowed to the above positions. The President and Vice President (or any member of the Board) will not take unilateral actions binding the rest of the Board, without prior approval or authorization of the Board - including the issuance of letters, reports, documents or contracts, implied or otherwise, to outside parties. No Board Officer (or Member) shall appear as the Board Representative at any private or public functions.

1.2.4 The Board may create additional offices and elect members to those offices, provided no members of the Board shall hold more than one office.

1.3. **Parliamentary Procedure.**

1.3.1. A majority of the total membership of the Board shall constitute a quorum for the transaction of District business. Except as otherwise specifically provided by law, a majority of the total membership of the Board is required for the Board to take action. The Board shall act only by ordinance, resolution, or motion. The minutes of the Board shall record the yes and no votes taken by the members of the Board for the passage of all ordinances, resolutions, or motions. The Board shall keep a record of all its actions, including financial transactions.

1.3.2. Meetings of the Board shall be subject to the Brown Act and Ordinance No. 2024-01 (as may be amended from time to time). Robert's Rules of Order shall provide general guidance for the conduct of the Board's business, except where otherwise provided by law, ordinance, resolution, or motion of the District, or otherwise inconsistent with the intent of the Board. The Board President (or committee chair) will rule on all matters of procedure, with the advice of Legal Counsel.

1.4. **Personal Conduct.** The business of the District is a team effort. All Board members commit to working together in a collaborative manner, assisting each other in conducting the affairs of the District. Directors commit to conducting themselves with courtesy to each other, to staff, and to members of the audience present at Board meetings. Directors shall defer to the President concerning the conduct of Board meetings, but shall be free to question and discuss items on the agenda. In turn, the Board President shall not exercise the privileges of the office in such a manner as to unfairly advance his or her own agenda / personal opinions or unduly prejudice the positions of other Board members. When responding to requests and concerns from the public and other District customers, Board members commit to be courteous, responding to individuals in a positive manner and routing their questions through appropriate channels and to responsible management personnel. Board members commit to develop a working relationship with the District's General Manager wherein current issues, concerns, and District projects can be discussed comfortably and openly. Board members should function as a part of the whole. All issues must be brought to the attention of the entire Board, rather than to individual members selectively; unilateral actions by a Board Officer or any Director, binding the entire Board, must be avoided and shall be subject to possible Board discipline. Board members are responsible for monitoring the District's progress in attaining its goals and objectives, while pursuing its mission.

1.5. **Communication of Views and Positions.** The Board is committed to providing excellence in legislative leadership necessary to furnish the highest quality of government services to the public and to the District's customers. In order to achieve this goal, cooperative interaction between and among Board members is encouraged. As such, the following rules shall be observed:

1.5.1. The dignity, style, values, and opinions of each Board member shall be respected. Responsiveness and attentive listening in communication is encouraged.

1.5.2. The needs of the public and the District's customers should be the priority of the Board.

1.5.3. Board members commit themselves to emphasizing the positive, avoiding double talk, hidden agendas and negative forms of interaction.

1.5.4. Board members commit themselves to focusing on issues and not personalities. The presentation of the opinions of others should be encouraged. Cliques and voting blocks based on personalities rather than issues will be avoided.

1.5.5 Differing viewpoints are healthy in the decision-making process. Individuals have the right to disagree with ideas and opinions in a constructive and forthright manner. However, once the Board has taken action, individual Board members commit to support said action and not create barriers to the implementation thereof or pursue defeated issues independently.

1.5.6 The Presiding Director will not undermine the Board Agenda; further, he/she will not make opening statements on an agenda item in an attempt to shape or frame the debate. The Director initiating the Agenda item will be allowed to speak first and make a motion, to be seconded and opened for discussion. All Board discussion will proceed with no time frame attached. All Board comments will start to the immediate right of the Director forming the motion and will proceed orderly, Director to Director, until comment ceases, at which time a call will be made to cast votes.

1.6. **Board Discipline.** In the exercise of its discretion, the Board, by affirmative vote of four (4) of its members, may censure any of its members for a period of time deemed appropriate by said supermajority of the Board. Unless otherwise prohibited by law, the maximum penalty that may be imposed upon the censured member by said supermajority of the Board during the period of such censure shall be the following:

1.6.1. The suspension of all spending of District funds by the censured Board member and of all reimbursement from District funds of any costs incurred by the censured Board member, unless otherwise allowed by the Board.

1.6.2. The removal of the censured Board member from service as an officer of the Board, and/or on all committees and other assignments on behalf of the District and/or the Board, unless subsequently authorized by the Board.

1.6.3 The withholding of all compensation by the District to the censured Board member except as otherwise allowed for attending meetings of the Board and other meetings subsequently authorized by the Board.

Section 2. **RELATIONS WITH STAFF.**

2.1 **General Manager.**

2.1.1. The Board shall appoint a General Manager for the District. The General Manager shall serve at the pleasure of the Board. The Board shall set the compensation for the General Manager. The Board may require that the General Manager be bonded. The District shall pay the cost of the bonds.

2.1.2. The General Manager shall be responsible for all of the following:

- a. The implementation of the policies established by the Board for the operation of the District;
- b. The appointment, supervision, discipline, and dismissal of the District's employees, consistent with the employee relations system established by the Board;
- c. The supervision of the District's facilities and services; and
- d. The supervision of the District's finances.

2.1.3 The General Manager is the Board's primary link to operational achievement and conduct of the District, so that all authority and accountability of staff, as far as the Board is concerned, is considered the authority and accountability of the General Manager.

2.1.4 No individual Board Member, including any Officer, shall dictate policies to the General Manager, interfere with or disrupt his/her work (or the work of any District staff or contract employee). Board Member visit/discussion hours or appointment schedules designated by the General Manager shall be strictly adhered to.

2.2. **Treasurer.** The Board shall appoint a District Treasurer for the District. The Board may appoint the same person to be the General Manager and the District Treasurer. The District Treasurer, shall serve at the pleasure of the Board. The Board shall set the compensation of the District Treasurer. The Board shall require the District Treasurer, to be bonded. The District shall pay the cost of the bonds.

Section 3. **ANNUAL REVIEW.**

Each year the Board shall review this Resolution to determine its effectiveness and the necessity for its continued operation. The District's General Manager shall report to the Board on the operation of this Resolution, and make any recommendations deemed appropriate, including proposals to amend the Resolution. Upon conclusion of its review, the Board may take any action it deems appropriate concerning this Resolution. Nothing herein shall preclude the Board from taking action on the Resolution at times other than upon conclusion of the annual review.

Section 4. **SEVERABILITY.**

If any provision of this Resolution, or the application thereof to any person or circumstances, is held invalid, such invalidity shall not affect other provisions or applications of this Resolution, which can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are declared to be severable.

Section 5. **EFFECTIVE DATE.**

The provisions of this Resolution shall supersede and rescind Resolution No. 2018-05 adopted by the District's Board of Directors on February 15, 2018, and shall take effect immediately upon adoption.

Approved and Adopted this 21st day of March, 2024.

AYES:

NOES:

ABSTAIN:

ABSENT:

Henry Spiller, President, Board of Directors

ATTEST:

Clerk of the Board



Helendale Community Services District

Date: October 3, 2024
 TO: Board of Directors
 FROM: Kimberly Cox, General Manager
 SUBJECT: Agenda item #8
 Discussion and Possible Action Regarding Review of Resolution 2012-06: A
 Resolution of the Board of Directors of the Helendale Community Services District
 Establishing a Policy for District Reserves

STAFF RECOMMENDATION:

Staff seeks input from the Board regarding this item.

STAFF REPORT:

The Reserve policy was adopted by the Board in 2012 during a time when the state was threatening to raid reserve funds of special districts, counties and cities in an effort to balance the state-wide budget. Based upon recommendation from our auditor at that time the attached policy was developed that provides specific allocations for both the water and wastewater funds. No modifications have been made to the policy since initial adoption, however, the policy was reviewed in 2019 with no recommended changes by the Board.

Below is a current analysis based upon the FY25 budget and most recent FY23 audit.

Water total	Low	High
Reserve for Operations	\$ 525,000	\$ 1,050,000
Reserve for Replacement	\$ 1,491,094	\$ 2,982,188
Reserve for Disaster	\$ 1,257,700	\$ 1,257,700
	\$ 3,273,794	\$ 5,289,888

Wastewater	Low	High
Reserve for Operations	\$ 418,508	\$ 837,015
Reserve for Replacement	\$ 1,822,448	\$ 3,644,896
Reserve for Disaster	\$ 1,537,189	\$ 1,537,189
	\$ 3,778,145	\$ 6,019,100

The target water reserves are \$3.2 million to \$5.2 million and the target wastewater reserves are \$3.7 million to \$6 million. The District is currently slightly below the minimum threshold for wastewater reserves at \$3,591,329 (as of 9/19/24) but within the threshold for water reserves \$3,629,520 (as of 9/19/24).

Resolution 2012-06 is attached for your review along with the original staff report to provide context for the board discussion.

FISCAL IMPACT: None

POSSIBLE MOTION: Provide direction to Staff regarding any desired changes to the Reserve Policy

ATTACHMENTS: 2024 Analysis of Reserve Fund Options
Resolution 2012-06
Original Staff report (dated 6/21/2012)

Analysis of Reserve Funds

Reserve for Operations	Annual		Ops Budget per month					
	2020 budget	2020 budget	1mo	2mo	3mo	4mo	5mo	6mo
Water	\$1,678,812	\$1,118,760	\$139,901	\$279,802	\$419,703	\$559,604	\$699,505	\$839,406
Wastewater	\$1,118,760	\$1,118,760	\$93,230	\$186,460	\$279,690	\$372,920	\$466,150	\$559,380

Reserve for Replacement	Accumulated Depreciation	2017 Audit	2017 Audit	25%	30%	40%	45%	50%
Water		\$ 5,574,175	\$ 1,393,544	\$ 1,672,253	\$ 2,229,670	\$ 2,508,379	\$ 2,787,088	\$ 3,110,962
Wastewater		\$ 6,621,924	\$ 1,655,481	\$ 1,986,577	\$ 2,648,770	\$ 2,979,866	\$ 3,310,962	\$ 3,742,058

Reserve for Disaster	10% of original physical plant	10%
Water	Total depreciable capital assets from 2017 audit (pg 13)	\$ 16,530,032
Wastewater	Total depreciable capital assets from 2017 audit (pg 13)	\$ 844,256

Water total	Low	High
Reserve for Operations	\$ 419,703	\$ 839,406
Reserve for Replacement	\$ 1,393,544	\$ 2,787,088
Reserve for Disaster	\$ 1,653,003	\$ 1,653,003
	\$ 3,466,250	\$ 5,279,497

Wastewater	Low	High
Reserve for Operations	\$ 279,690	\$ 559,380
Reserve for Replacement	\$ 1,655,481	\$ 2,979,866
Reserve for Disaster	\$ 844,256	\$ 844,256
	\$ 2,779,427	\$ 4,383,502



RESOLUTION NO. 2012-06

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HELENDALE COMMUNITY SERVICES DISTRICT ESTABLISHING A POLICY FOR DISTRICT RESERVES

WHEREAS, this Board of Directors is charged with responsibility for providing potable water, wastewater treatment, solid waste services, street lighting, and graffiti removal services, and developing and maintaining parks and recreation services, to and for customers located within the District's boundaries; for the construction, operation, maintenance, repair and replacement of facilities to treat, store, transport and deliver water to District customers; for the construction, operation, maintenance, repair and replacement of facilities to treat wastewater; and for the construction, operation, maintenance, repair and replacement of park facilities; for the operation, maintenance, repair and replacement of solid waste facilities; and for the maintenance and operation of street lighting; and for the collection and accumulation of revenues necessary to accomplish these purposes; and

WHEREAS, the implementation of District policy over a period of many years as resulted in the accumulation of funds to be utilized for a variety of District activities and to protect the District's customers and taxpayers from the financial impacts of catastrophic events and from fluctuations in District expenses; and

WHEREAS, this Board wishes to provide for the creation of certain unrestricted reserve accounts, and to set forth in writing the District's policy regarding the accumulation of reserves, the purposes for which they may be expended, and the levels which the District should strive to maintain;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Helendale Community Services District hereby provides for the deposit of revenue into certain restricted funds, the creation of certain unrestricted reserve accounts, and the accumulation and administration of reserves in each, as follows:

1. Unrestricted Reserves.

a) Reserve for Operations. A. "Reserve for Operations" is hereby created for the District's general account, to which the Board may appropriate unrestricted District revenues. Each such Reserve for Operations may be utilized to pay the cost of operating the District's general system, including unanticipated costs of operation. The District shall endeavor to maintain in each Reserve for Operations an amount sufficient to pay for a minimum of three months of normal operation but not exceed six months of normal operation. However, funds appropriated to any Reserve for Operations may be accessed at any time for any other District purpose, upon approval by the Board, Funds

appropriated to a Reserve for Operations may be invested in the same manner as other District surplus funds, and the earnings thereon shall be credited to the District's Administrative General Fund.

b) Reserve for Replacement, A "Reserve for Replacements" is hereby created for the District's general account to which the Board of Directors may appropriate unrestricted District revenues. Each Reserve for Replacements may be utilized to replace the District's physical plant, as needed. The District shall endeavor to maintain in each Reserve for Replacements an amount approximately equal to twenty-five percent (25%), not to exceed fifty percent (50%), of the total accumulated amount of depreciation of the District's physical plant for the District's general system and as reflected in the annual audit of the District Presented to the Board each year, plus 100% of the prior year's depreciation. However, the funds appropriated to each Reserve for Replacements may be accessed at any time for any other District purpose, upon approval by the Board. Funds appropriated to a Reserve for Replacements may be invested in the same manner as other District surplus funds, and the earnings thereon shall be credited to the District's Administrative General Fund.

c) Reserve for Disaster Response, A "Reserve for Disaster Response" is hereby created for the District's general account to which the Board of Directors may appropriate unrestricted District revenues. Each Reserve for Disaster Response may be utilized to procure such equipment and supplies, perform such repairs, employ such personnel, and take such other measures as may be necessary or appropriate in the event of a disaster or calamity requiring District response. The District shall endeavor to maintain in each Reserve for Disaster Response an amount approximately equal to Ten Percent (10%) of the original cost of the District's physical plant for the District's general system and as reflected in the annual audit of the District presented to the Board each year. However, the funds appropriated to each Reserve for Disaster Response may be accessed at any time for any other District purpose, upon approval by the Board. Funds appropriated to a Reserve for Disaster Response may be invested in the same manner as other District surplus funds, and the earnings thereon shall be credited to the District's Administrative General Fund.

2. **Additional Accounts.** In addition to the unrestricted accounts identified above, the Board of Directors may approve the creation of such additional accounts, whether temporary or permanent (such as Capital Improvement Projects and system update/replacement projects identified in the Budget), as the Board deems necessary or appropriate, by amendment to this resolution or by simple motion. In such event, the Board will identify the purposes, for which such additional accounts are created, provide guidance as to the amount which the District should endeavor to maintain in each such account, and establish the limits and restrictions pertaining thereto.

3. **Annual Reports.** Each year the District's General Manager shall provide the Board of Directors with a report indicating the beginning and ending balance for each of the reserve funds or accounts created pursuant to this resolution and the purposes for which expenditures have been made therefrom and shall make recommendations to replenish or augment fund or account balances as appropriate.

ADOPTED AND APPROVED this 21st day of June, 2012 by the following vote:

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

President, Board of Directors

ATTEST:

Secretary, Board of Directors



Helendale Community Services District

Date: June 21, 2012
TO: Board of Directors
FROM: Kimberly Cox, General Manager
BY: Paul E. Harmon, Finance Manager
SUBJECT: Agenda item #14 – Resolution 2012-06
Discussion and possible adoption of Resolution 2012-06; A Resolution of the Board of Directors of the Helendale Community Services District Establishing a Policy for District Reserves.

Staff Recommendation

Adopt Resolution 2012-06 establishing the Helendale Community Services District policy for District reserves.

Staff Report

The State of California is in the middle of its annual budget crisis and is searching for funds to help balance its General Fund. Among the proposals being batted around in Sacramento is the taking of Special District reserves. The thinking is that special districts have the ability to raise rates and can, therefore, make up the loss of funds better than the State of California can. The State Legislature is also reviewing the taking of "Pass Through Revenue". This is property taxes collected by the counties and passed on to cities and smaller governmental agencies, such as special districts. As of now the governor is opposed to taking these funds and is at odds with the legislature over this.

In order to protect the District reserve funds, our auditors, Rogers, Anderson, Malody & Scott, have recommended establishing a reserve policy that earmarks the money held by the District, making it hard to the State to take away undesignated funds. Other special districts are taking this same approach to prevent the loss of funds.

The District has an estimated \$2.7 million in reserve funds. This policy establishes the following reserves:

- 1) Reserve for Operations – establishes a reserve to pay the cost of operations for each fund for up to six (6) months of operating costs.
- 2) Reserve for Replacement – establishes a reserve up to 50% of the value of physical plant for each fund.
- 3) Reserve for Disaster Response – establishes a reserve to procure equipment and supplies, employ personnel or any other measure necessary during a declared emergency. The recommended amount is approximately 10% of physical plant assets.
- 4) Reserve for Capital Improvement Projects – establishes a reserve to pay for budgeted projects as defined in the annual Capital Improvement Projects Budget as approved by the Board.
- 5) Any other reserve as defined by the Board during the course of the fiscal year, such as a reserve for issued debt.

The resolution provides for amendment of the reserves, their amounts, the appropriation of funds, definition of purposes, and setting limits and restrictions by resolution or by simple motion. An annual report is required indicating the beginning and ending balance for each of the reserve funds or accounts created pursuant to this resolution. Staff will provide the initial reserve balances report at the second meeting in July, 2012.

Fiscal Impact

The District has an estimated \$2.7 million in reserve funds. The resolution will earmark these funds into specific reserves for its general government funds and its enterprise funds.

Suggested Board Action

A motion to adopt Resolution 2012-06 of the Board of Directors of the Helendale Community Services District Establishing a Policy for District Reserves.