



**Notice is hereby given that a
REGULAR MEETING
Of the Board of Directors will be held at:
4584 Fieldbrook Road, Fieldbrook CA 95519**

Tuesday, June 28, 2022

Fieldbrook Fire Hall & Teleconference
7:30 PM Regular Meeting
AGENDA

A. Roll Call

The Presiding officer will call the meeting to order, and the clerk will call the roll of members to determine the presence of a quorum.

In accordance with the Governor’s Executive Orders N-25-20 and N-29-20 FGCSO Board of Directors shall conduct the district’s business via teleconference. This meeting may be accessed by using the following call-in number: 1- 669-900-9128. When prompted enter the meeting i.d. 849 0788 5446. Please submit public comments in writing 24 hours ahead of the meeting, if possible.

B. Agenda Modification

The Board may adopt/revise the order of the agenda as presented.

C. Public Comments

Regularly scheduled meetings provide an opportunity for members of the public to directly address the FGCSO Board Members on any action item that has been described in the agenda for the meeting, before or during consideration of that item, or on matters not identified on the agenda within the Board’s jurisdiction. No action will be taken on non-agenda items.

D. Reports

- 1.1 Wastewater Report
- 1.2 Fire Chief Report
 - 1.2.1 Call/Incident report
- 1.3 District Engineer Report
 - 1.3.1 Muni-meeting report.
 - 1.3.2 Anker Tank Replacement project report.
- 1.4 Safety Report – Outdoor Hazards
- 1.5 General Manager Report
- 1.6 Director Reports

E. Consent Agenda

The Board will approve the following items by a single vote unless any member of the Board or public requests an item be removed and considered separately.

Tuesday, June 28, 2022

AGENDA

Approval of Minutes

2.1 Regular Board Meeting, May 24th, 2022.

Correspondence

3.1 HC Elections; Officer terms expiring.

Financial Reports

4.1 Interfund Transfers, \$75,537.65

4.2 Check/EFT Payments, (#6870-6899) \$75,522.78

4.3 Payroll, \$4,044.12

4.4 General Journal Entries, 05/31/2022

4.5 Reimbursements, Mileage \$476.20

4.6 Bad Debt, Accounts 890.01 & 1175.03, Water \$1,094.55, Sewer \$3,907.08

F. Business Items Action/Information

5.1 Audit engagement. Action.

5.2

G. Public Hearings

6.1 2022-2023 Budget Adoption. Action.

H. Closed Session

7.1 None.

I. Future Agenda Items

8.1 Budget adoption. June.

8.2

J. Adjournment/Announcements

9.1 Next regular meeting, July 26, 2022.

Notice regarding the Americans with Disabilities Act: The District adheres to the Americans with Disabilities Act. Persons requiring special accommodations or more information about accessibility should contact the District Office. Notice regarding Rights of Appeal: Persons who are dissatisfied with the decisions of the FGCSB Board of Directors have the right to have the decision reviewed by a State Court.



**Fieldbrook Glendale
Community Services District**
water · sewer · fire

**Notice is hereby given that a
REGULAR MEETING
Of the Board of Directors will be held at:
4584 Fieldbrook Road, Fieldbrook CA 95519**

Tuesday, May 24, 2022

Fieldbrook Fire Hall & Teleconference
7:30 PM Regular Meeting
MINUTES

A. Roll Call

President Roy Sheppard called the meeting to order at 7:30PM. Board members present were Director Richard Grissom, Director Jason Garlick, and Director Janet Miller. Vice-President Starr Kilian was absent. Also present were Fire Chief Jack Sheppard, Sewer Technician Grant Weaver, GHD Engineers Rebecca Crow, Hannah Gidanian (via teleconference), and General Manager Richard Hanger.

B. Agenda Modification

None.

C. Public Comments

None.

D. Reports

1.1 Wastewater Report

Sewer Technician Grant Weaver provided the wastewater report. A battery back-up has been added to Pump Station #1 and we are researching replacement cellular well monitors for both pump stations.

1.2 Fire Chief Report

1.2.1 Call/Incident report

Fire Chief Jack Sheppard reported one medical and five cancelled calls. A school group will be touring the fire station in June. Truck 8717 is having a water leak repaired and a Cal Fire grant request has been submitted for fiscal year 2023.

1.3 District Engineer Report

1.3.1 Muni-meeting report.

District Engineer Rebecca Crow reported the Muni group discussed drought regulations and possible responses from the Muni group given the relative health of our water supply. The Samoa Tax Enhancement district was discussed and potential revision of Ordinance 16. ACWA Region 1, will be in Eureka July 7th and 8th for the North Coast Water Forum and tour.

1.3.2 Anker Tank Replacement project report.

Our project request for additional funding for the porcelain lined tank is under review. Construction will likely be delayed until the spring/summer of 2023.

Meeting Materials may be accessed at:

<https://fieldbrookglendalecsd.specialdistrict.org/board-meetings>

Tuesday, May 24, 2022

MINUTES

1.4 Safety Report – Outdoor Hazards

Reviewed and filed.

1.5 General Manager Report

None.

1.6 Director Reports

None.

E. Consent Agenda

The Board will approve the following items by a single vote unless any member of the Board or public requests an item be removed and considered separately.

Approval of Minutes

2.1 Regular Board Meeting, April 26, 2022.

Correspondence

3.1

Financial Reports

4.1 Interfund Transfers, \$97,968.31 (less \$40,000). Net \$57,968.31.

4.2 Check/EFT Payments, (#6837-6869) \$97,950.41

4.3 Payroll, \$3,961.70

4.4 General Journal Entries, #537-542

4.5 Reimbursements, Mileage \$397.22

4.6 Bad Debt, Acct#38005 - \$1,057.28, Acct#1180.01 - \$2,318.08.

4.7 Related Party Transaction, Central Ave Service, Oil Change, \$96.18

4.8 H.C. Warrant request, Fire Funds - \$45,000.

Director Richard Grissom moved to approve the consent agenda as presented. Director Janet Miller seconded the motion. The motion carried with Sheppard, Garlick, Grissom and Miller voting aye. Director Kilian was absent.

F. Business Items Action/Information

5.1 Policy 2305, Emergency Response Guideline for Hostile or Violent Incidents.

Tabled from the regular board meeting April 26, 2022. Action.

Director Jason Garlick moved to approve Policy 2305 with the revision to strike the word “immediate” from 2305.2 (a). Director Richard Grissom seconded the motion. The motion carried with Sheppard, Garlick, Grissom and Miller voting aye. Director Kilian was absent.

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Tuesday, May 24, 2022

MINUTES

5.2 Budget presentation. Information.

General Manager Richard Hanger reviewed the proposed budget for fiscal year 2023. No action was taken.

5.3 Certification of Fire Tax Assessment. Action.

Director Richard Grissom moved to approve Resolution 2022-02, Annual Certification of Fire Tax Assessment and Rate as presented. Director Jason Garlick seconded the motion. The motion carried with Sheppard, Garlick, Grissom and Miller voting aye. Director Kilian was absent.

5.4 Les Schwab, Fire Truck monthly inspections. Action.

Director Richard Grissom moved to approve the monthly tire inspections by Les Schwab as presented. Director Janet Miller seconded the motion. The motion carried with Sheppard, Garlick, Grissom and Miller voting aye. Director Kilian was absent.

G. Public Hearings

6.1 None.

H. Closed Session

7.1 None.

I. Future Agenda Items

8.1 Budget adoption. June.

8.2

J. Adjournment/Announcements

9.1 Next regular meeting, June 28, 2022.

Meeting adjourned at 8:48 PM.

Respectfully submitted,

*Richard Hanger
Secretary to the Board*

*Roy Sheppard
President*

Attachments

CCCU fund transfer

Initialed disbursement register

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COUNTY OF HUMBOLDT
Office of Elections & Voter Registration

2426 6th Street
Eureka, CA 95501-0788
707-445-7481 / Fax 707-445-7204
humboldt_elections@co.humboldt.ca.us

TO: Fieldbrook Glendale Community Services District
FROM: Christina Strevey, Administrative Analyst
DATE: May 30, 2022
SUBJECT: Gubernatorial General Election on November 2, 2022
Officer Terms Expiring & District Preferences

The Office of Elections is preparing for the Gubernatorial General Election on November 2, 2022 and requests your assistance. Please complete and return this form **by June 7, 2022**.

Mailing Address: 2426 6th Street, Eureka, CA 95501
Email: cstrevey@co.humboldt.ca.us

OFFICER TERMS EXPIRING IN 2022

Elections records indicate your board has officer terms that will expire in 2022. Please review the below information and make necessary corrections or notations.

Title	Incumbent
Director, 4 yr	Jason Garlick
Director, 4 yr	Starr Kilian
Director, 4 yr	John Roy Sheppard

DISTRICT PREFERENCES & CHANGES

Please provide the Office of Elections with the below information.

Candidacy

Who will pay for candidate statements? Circle one.

DISTRICT CANDIDATE

Maximum word length for candidate statements. Circle one.

200 words 400 words

Tie Breaker

How will your district resolve a tie? Circle one.

BY LOT RUNOFF

Boundary Changes

Has there been changes to district borders in the last two years? Circle one.

YES NO

(If "YES", please return a new map with current district boundaries.)

Richard Hanger
Signature

6.22.22
Date

Richard Hanger General Mgr.
Print Name & Title



**Fieldbrook Glendale
Community Services District**

water · sewer · fire

**REGULAR MEETING OF THE
BOARD OF DIRECTORS**

June 28, 2022

Coast Central Credit Union
2650 Harrison Avenue
Eureka, CA 95501-3259

Please transfer the following

From: Business Liquid Asset Account \$75,537.65
To: Water Checking \$75,537.65

6/22/2022	
Check Register	\$ 75,522.78
#6870-6899	\$ 75,522.78
Deposit	\$ -
Deposit	\$ -
Transfer Totals	\$ (75,537.65)
Anker Tank Project	\$ 1,879.76
Fire	\$ 14,177.49
Sewer	\$ 23,389.72
Water	\$ 36,090.68
Reduce Water Transfer	\$ -
Gross Pay	\$ 4,044.12
<Net Pay>	\$ (3,126.26)
Empr. Taxes	\$ 338.92
Adjustments	
EDD	\$ (199.57)
EDD	\$ (28.22)
IRS	\$ (1,014.12)
Reconciliation	\$ (75,522.78)
Balance	\$ -

Fieldbrook Glendale Community Services District
Interfund Activity Report
As of June 28, 2022

Type	Date	Num	Name	Account	Class	Amount	Balance
Anker Tank Replacement							0.00
Bill	06/03/2022	380-0...	Anker T...	5810.10 · Phase 1b (Phase 1b)	Enterprise:A...	1,879.76	1,879.76
Total Anker Tank Replacement						1,879.76	1,879.76
Interfund Expenses/Fire							9.26
Bill	05/26/2022	444666	Interfun...	5400.02 · Building Maintenance (Building Main...	Fire Depart...	12.97	22.23
Bill	05/30/2022	99058...	Interfun...	5310 · Telephone (Telephone)	Fire Depart...	116.17	138.40
Bill	05/31/2022	CL 22...	Interfun...	5365 · Fuel Expenses (Fuel Expenses)	Fire Depart...	166.40	304.80
Bill	05/31/2022	1563-...	Interfun...	5320 · Electric (Electric)	Fire Depart...	164.42	469.22
Bill	05/31/2022	May 22	Interfun...	5335 · Water (Water)	Fire Depart...	54.06	523.28
Bill	06/01/2022	June ...	Interfun...	5345 · Internet Service (Internet Service)	Fire Depart...	155.43	678.71
Bill	06/01/2022	608064	Interfun...	5346 · Security - Firehouse (Advanced Securit...	Fire Depart...	84.00	762.71
Bill	06/06/2022	445155	Interfun...	5400.02 · Building Maintenance (Building Main...	Fire Depart...	23.90	786.61
Bill	06/15/2022	Paym...	Interfun...	2091 · C/P Note Payable Fire/Water Trk (C/P ...	Fire Depart...	5,628.16	6,414.77
Bill	06/15/2022	Paym...	Interfun...	5650 · Interest Expense	Fire Depart...	1,247.85	7,662.62
Bill	06/15/2022	Paym...	Interfun...	2090 · C/P Note/Payble Fire/Water Hall (Note ...	Fire Depart...	3,538.62	11,201.24
Bill	06/15/2022	Paym...	Interfun...	5650 · Interest Expense	Fire Depart...	2,633.26	13,834.50
Bill	06/15/2022	707-8...	Interfun...	5310 · Telephone (Telephone)	Fire Depart...	127.78	13,962.28
Bill	06/22/2022	June ...	Interfun...	5075 · Chief Expenses - Fire (Chief Expenses ...	Fire Depart...	50.00	14,012.28
Bill	06/22/2022	June ...	Interfun...	5366 · Mileage & Travel (Mileage & Travel)	Fire Depart...	7.48	14,019.76
Paycheck	06/22/2022	6899	Interfun...	6560 · Payroll Expenses	Fire Depart...	146.52	14,166.28
Paycheck	06/22/2022	6899	Interfun...	6560 · Payroll Expenses	Fire Depart...	0.00	14,166.28
Paycheck	06/22/2022	6899	Interfun...	6560 · Payroll Expenses	Fire Depart...	9.09	14,175.37
Paycheck	06/22/2022	6899	Interfun...	6560 · Payroll Expenses	Fire Depart...	2.12	14,177.49
Paycheck	06/22/2022	6899	Interfun...	6560 · Payroll Expenses	Fire Depart...	0.00	14,177.49
Total Interfund Expenses/Fire						14,168.23	14,177.49
Interfund Expenses/Sewer							270.00
Bill	05/30/2022	99058...	Interfun...	5310 · Telephone (Telephone)	Enterprise:S...	23.21	293.21
Check	05/31/2022	E-Pay	Interfun...	5625.01 · Bank Fees (Bank Fees)	Enterprise:S...	17.69	310.90
Bill	05/31/2022	65653	Interfun...	5625.02 · Merchant Fees (Merchant Fees)	Enterprise:S...	86.50	397.40
Bill	05/31/2022	0213-...	Interfun...	5320 · Electric (Electric)	Enterprise:S...	53.40	450.80
Bill	05/31/2022	0912-...	Interfun...	5320 · Electric (Electric)	Enterprise:S...	504.76	955.56
Bill	05/31/2022	50176	Interfun...	5210 · Legal Services (Legal Services)	Enterprise:S...	41.50	997.06
Bill	05/31/2022	May 2...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:S...	429.82	1,426.88
Bill	05/31/2022	May 2...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:S...	340.55	1,767.43
Bill	05/31/2022	May 2...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:S...	2,051.60	3,819.03
Bill	05/31/2022	May 2...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:S...	111.47	3,930.50
Bill	05/31/2022	00076...	Interfun...	5020 · Purchased Sewer Services (Purchased...	Enterprise:S...	10,403.33	14,333.83
Bill	05/31/2022	00076...	Interfun...	5020 · Purchased Sewer Services (Purchased...	Enterprise:S...	60.49	14,394.32
Bill	06/15/2022	Paym...	Interfun...	2330 · C/P Note Payable Sewer to Water (C/P...	Enterprise:S...	4,472.44	18,866.76
Bill	06/15/2022	Paym...	Interfun...	5650 · Interest Expense	Enterprise:S...	991.61	19,858.37
Bill	06/22/2022	June ...	Interfun...	5366 · Mileage & Travel (Mileage & Travel)	Enterprise:S...	337.55	20,195.92
Bill	06/22/2022	June ...	Interfun...	5366 · Mileage & Travel (Mileage & Travel)	Enterprise:S...	14.04	20,209.96
Bill	06/22/2022	June ...	Interfun...	5366 · Mileage & Travel (Mileage & Travel)	Enterprise:S...	58.56	20,268.52
Paycheck	06/22/2022	6897	Interfun...	6560 · Payroll Expenses	Enterprise:S...	131.88	20,400.40
Paycheck	06/22/2022	6897	Interfun...	6560 · Payroll Expenses	Enterprise:S...	0.14	20,400.54
Paycheck	06/22/2022	6897	Interfun...	6560 · Payroll Expenses	Enterprise:S...	8.17	20,408.71
Paycheck	06/22/2022	6897	Interfun...	6560 · Payroll Expenses	Enterprise:S...	1.92	20,410.63
Paycheck	06/22/2022	6897	Interfun...	6560 · Payroll Expenses	Enterprise:S...	1.98	20,412.61
Paycheck	06/22/2022	6898	Interfun...	6560 · Payroll Expenses	Enterprise:S...	1,714.44	22,127.05
Paycheck	06/22/2022	6898	Interfun...	6560 · Payroll Expenses	Enterprise:S...	1.71	22,128.76
Paycheck	06/22/2022	6898	Interfun...	6560 · Payroll Expenses	Enterprise:S...	106.29	22,235.05
Paycheck	06/22/2022	6898	Interfun...	6560 · Payroll Expenses	Enterprise:S...	24.86	22,259.91
Paycheck	06/22/2022	6898	Interfun...	6560 · Payroll Expenses	Enterprise:S...	25.71	22,285.62
Paycheck	06/22/2022	6899	Interfun...	6560 · Payroll Expenses	Enterprise:S...	1,025.64	23,311.26
Paycheck	06/22/2022	6899	Interfun...	6560 · Payroll Expenses	Enterprise:S...	0.00	23,311.26
Paycheck	06/22/2022	6899	Interfun...	6560 · Payroll Expenses	Enterprise:S...	63.59	23,374.85
Paycheck	06/22/2022	6899	Interfun...	6560 · Payroll Expenses	Enterprise:S...	14.87	23,389.72
Paycheck	06/22/2022	6899	Interfun...	6560 · Payroll Expenses	Enterprise:S...	0.00	23,389.72
Total Interfund Expenses/Sewer						23,119.72	23,389.72

Fieldbrook Glendale Community Services District
Interfund Activity Report
As of June 28, 2022

Type	Date	Num	Name	Account	Class	Amount	Balance
Interfund Expenses/Water							0.00
Check	05/31/2022	E-Pay	Interfun...	5625.01 · Bank Fees (Bank Fees)	Enterprise:...	22.31	22.31
Bill	05/31/2022	65653	Interfun...	5625.02 · Merchant Fees (Merchant Fees)	Enterprise:...	109.15	131.46
Bill	05/31/2022	0097-...	Interfun...	5320 · Electric (Electric)	Enterprise:...	27.33	158.79
Bill	05/31/2022	7997-...	Interfun...	5320 · Electric (Electric)	Enterprise:...	834.32	993.11
Bill	05/31/2022	9923-...	Interfun...	5320 · Electric (Electric)	Enterprise:...	47.92	1,041.03
Bill	05/31/2022	May 2...	Interfun...	5010 · Purchased Water (Purchased Water)	Enterprise:...	940.84	1,981.87
Bill	05/31/2022	May 2...	Interfun...	5010 · Purchased Water (Purchased Water)	Enterprise:...	12,507.40	14,489.27
Bill	05/31/2022	May 2...	Interfun...	5010 · Purchased Water (Purchased Water)	Enterprise:...	1,174.10	15,663.37
Bill	05/31/2022	May 2...	Interfun...	5010 · Purchased Water (Purchased Water)	Enterprise:...	724.55	16,387.92
Bill	05/31/2022	May 2...	Interfun...	5010 · Purchased Water (Purchased Water)	Enterprise:...	-5.75	16,382.17
Bill	05/31/2022	May 2...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:...	611.86	16,994.03
Bill	05/31/2022	May 2...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:...	484.78	17,478.81
Bill	05/31/2022	May 2...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:...	2,920.53	20,399.34
Bill	05/31/2022	May 2...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:...	158.68	20,558.02
Bill	05/31/2022	May 2...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...)	Enterprise:...	8,814.64	29,372.66
Bill	05/31/2022	May 2...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...)	Enterprise:...	1,273.24	30,645.90
Bill	05/31/2022	May 2...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...)	Enterprise:...	380.00	31,025.90
Bill	05/31/2022	May 2...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...)	Enterprise:...	266.29	31,292.19
Bill	05/31/2022	May 2...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...)	Enterprise:...	0.00	31,292.19
Bill	05/31/2022	May 2...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...)	Enterprise:...	328.25	31,620.44
Bill	05/31/2022	May 2...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...)	Enterprise:...	56.25	31,676.69
Bill	05/31/2022	May 2...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...)	Enterprise:...	0.00	31,676.69
Bill	05/31/2022	May 2...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...)	Enterprise:...	107.87	31,784.56
Bill	05/31/2022	May 2...	Interfun...	5400.01 · Line Repairs Maintenance (Line Re...	Enterprise:...	0.00	31,784.56
Bill	06/01/2022	2207D...	Interfun...	5650 · Interest Expense	Enterprise:...	2,893.44	34,678.00
Bill	06/22/2022	June ...	Interfun...	5070 · Directors' Fees - Water (Directors' Fee...	Enterprise:...	50.00	34,728.00
Bill	06/22/2022	June ...	Interfun...	5070 · Directors' Fees - Water (Directors' Fee...	Enterprise:...	50.00	34,778.00
Bill	06/22/2022	June ...	Interfun...	5070 · Directors' Fees - Water (Directors' Fee...	Enterprise:...	50.00	34,828.00
Bill	06/22/2022	June ...	Interfun...	5070 · Directors' Fees - Water (Directors' Fee...	Enterprise:...	50.00	34,878.00
Bill	06/22/2022	June ...	Interfun...	5070 · Directors' Fees - Water (Directors' Fee...	Enterprise:...	50.00	34,928.00
Bill	06/22/2022	June ...	Interfun...	5366 · Mileage & Travel (Mileage & Travel)	Enterprise:...	58.57	34,986.57
Paycheck	06/22/2022	6899	Interfun...	6560 · Payroll Expenses	Enterprise:...	1,025.64	36,012.21
Paycheck	06/22/2022	6899	Interfun...	6560 · Payroll Expenses	Enterprise:...	0.00	36,012.21
Paycheck	06/22/2022	6899	Interfun...	6560 · Payroll Expenses	Enterprise:...	63.59	36,075.80
Paycheck	06/22/2022	6899	Interfun...	6560 · Payroll Expenses	Enterprise:...	14.88	36,090.68
Paycheck	06/22/2022	6899	Interfun...	6560 · Payroll Expenses	Enterprise:...	0.00	36,090.68
Total Interfund Expenses/Water						36,090.68	36,090.68
TOTAL						75,258.39	75,537.65

Fieldbrook Glendale Community Services District
Check Register for this Month
May 25 through June 28, 2022

Type	Date	Num	Name	Amount
1000 · Coast Central Credit Union				
1012 · General Fund Checking				
1015 · Water Dept Checking				
Check	05/31/2022	E-Pay	Coast Central Credit ...	-40.00
Bill Pmt -Check	06/03/2022	E-Pay	XPress Bill Pay	-195.65
Bill Pmt -Check	06/03/2022	E-Pay	Verizon	-139.38
Bill Pmt -Check	06/08/2022	6870	ACE Hardware	-46.13
Bill Pmt -Check	06/08/2022	6871	Advanced Security Sy...	-84.00
Bill Pmt -Check	06/08/2022	6872	An Electrician Inc	-270.00
Bill Pmt -Check	06/08/2022	6873	Fieldbrook Glendale C...	-54.06
Bill Pmt -Check	06/08/2022	6874	GHD, Inc	-1,879.76
Bill Pmt -Check	06/08/2022	6875	Mitchell Law Firm, LLP	-41.50
Bill Pmt -Check	06/08/2022	6876	PG&E	-1,632.15
Bill Pmt -Check	06/08/2022	6877	Sudden Link	-155.43
Bill Pmt -Check	06/08/2022	6878	Valley Pacific	-166.40
Liability Check	06/14/2022	E-pay	EDD	-199.57
Liability Check	06/14/2022	E-pay	EDD	-28.22
Liability Check	06/14/2022	E-pay	United States Treasury	-1,014.12
Bill Pmt -Check	06/22/2022	6879	AT&T	-127.78
Bill Pmt -Check	06/22/2022	6880	City of Arcata	-10,463.82
Bill Pmt -Check	06/22/2022	6881	Department of Water ...	-2,893.44
Bill Pmt -Check	06/22/2022	6882	FGCSD	-18,511.94
Bill Pmt -Check	06/22/2022	6883	Humboldt Bay M&O	-18,335.83
Bill Pmt -Check	06/22/2022	6884	Humboldt Bay Munici...	-15,341.14
Bill Pmt -Check	06/22/2022	6885	Jack Sheppard	-50.00
Bill Pmt -Check	06/22/2022	6886	Janet Miller	-50.00
Bill Pmt -Check	06/22/2022	6887	Jason Garlick	-50.00
Bill Pmt -Check	06/22/2022	6888	Rich Grissom	-50.00
Bill Pmt -Check	06/22/2022	6889	Roy Sheppard	-50.00
Bill Pmt -Check	06/22/2022	6890	Starr Kilian	-50.00
Check	06/22/2022	6892	Void Check	0.00
Check	06/22/2022	6893	Void Check	0.00
Bill Pmt -Check	06/22/2022	6894	Brian Carr	-14.04
Bill Pmt -Check	06/22/2022	6895	Grant Weaver.	-337.55
Bill Pmt -Check	06/22/2022	6896	Richard A. Hanger	-124.61
Paycheck	06/22/2022	6897	Brian D. Carr	-120.34
Paycheck	06/22/2022	6898	Grant Weaver	-1,484.43
Paycheck	06/22/2022	6899	Richard A Hanger	-1,521.49
Total 1015 · Water Dept Checking				-75,522.78
Total 1012 · General Fund Checking				-75,522.78
Total 1000 · Coast Central Credit Union				-75,522.78
TOTAL				-75,522.78

Fieldbrook Glendale Community Services District

Payroll Summary

May 25 through June 28, 2022

	Brian D. Carr			Grant Weaver			Richard A Hanger			TOTAL		
	Hours	Rate	May 25 - Jun 28, 22	Hours	Rate	May 25 - Jun 28, 22	Hours	Rate	May 25 - Jun 28, 22	Hours	Rate	May 25 - Jun 28, 22
Employee Wages, Taxes and Adjustments												
Gross Pay												
Hourly Rate	4	32.97	131.88	52	32.97	1,714.44	60	36.63	2,197.80	116.00		4,044.12
Hourly Sick		32.97	0.00		32.97	0.00		36.63	0.00			0.00
Total Gross Pay	4		131.88	52		1,714.44	60		2,197.80	116.00		4,044.12
Adjusted Gross Pay	4		131.88	52		1,714.44	60		2,197.80	116.00		4,044.12
Taxes Withheld												
Federal Withholding			0.00			-80.00			-328.00			-408.00
Medicare Employee			-1.92			-24.86			-31.87			-58.65
Social Security Employee			-8.17			-106.29			-136.27			-250.73
CA - Withholding			0.00			0.00			-156.00			-156.00
CA - Disability Employee			-1.45			-18.86			-24.17			-44.48
Medicare Employee Addl Tax			0.00			0.00			0.00			0.00
Total Taxes Withheld			-11.54			-230.01			-676.31			-917.86
Net Pay	4		120.34	52		1,484.43	60		1,521.49	116.00		3,126.26
Employer Taxes and Contributions												
Medicare Company			1.92			24.86			31.87			58.65
Social Security Company			8.17			106.29			136.27			250.73
CA - Unemployment Company			1.98			25.71			0.00			27.69
CA - Employment Training Tax			0.14			1.71			0.00			1.85
Total Employer Taxes and Contributions			12.21			158.57			168.14			338.92

**Fieldbrook Glendale Community Services District
Journal**

May 25 through June 28, 2022

Trans #	Type	Date	Num	Name	Memo	Account	Debit	Credit	
19161	General Journal	05/31/2022	540	Kernen C...	Kernen Principal payment #3	1206.04 · A/R Current - Ker...		959.69	
					Kernen C...	Kernen Interest	4900.02 · Sewer Interest In...		185.39
					Kernen C...	Kernen Principal payment #3	1028 · Sewer Asset - Cash	1,145.08	
							1,145.08	1,145.08	
19162	General Journal	05/31/2022	541	Fieldbroo...	Bad Debt (Prescott & Cervantes)	1210 · A/R Water		1,177.25	
					Fieldbroo...	Bad Debt (Prescott & Cervantes)	5590.04 · Uncollectable (Un...	1,177.25	
							1,177.25	1,177.25	
19163	General Journal	05/31/2022	542	Fieldbroo...	Bad Debt (Prescott & Cervantes)	1220 · A/R Sewer		3,357.15	
					Fieldbroo...	Bad Debt (Prescott & Cervantes)	5590.04 · Uncollectable (Un...	3,357.15	
							3,357.15	3,357.15	
19246	General Journal	05/31/2022	543		Monthly Depreciation	5350 · Depreciation Expens...	15,558.00		
					Monthly Depreciation	1710 · Water Accumulated ...		3,671.00	
					Monthly Depreciation	1720 · Sewer Accumulated ...		7,559.00	
					Monthly Depreciation	1730 · Fire Accumulated De...		4,328.00	
							15,558.00	15,558.00	
TOTAL							21,237.48	21,237.48	

Request for Mileage Reimbursement Form

Name:

Rate per Mile 0.585

Total Mileage 213

Total Reimbursement \$ 124.61

Date	Description/Notes	Mileage
5/24/2022	Board Meeting	42
6/3/2022	Mail	42
6/10/2022	Mail	42
6/16/2022	Mail & Check sign	42
6/23/2022	Mail & Royal Gold	45

Fee Calculation based on 2022	
Budgeted expenses	
Total Amount	\$ 124.61
47% Water	\$ 58.56
47% Sewer	\$ 58.56
6% Fire	\$ 7.48

Requester signature

Date

Approval

Date

Request for Mileage Reimbursement Form

Name: Grant Weaver

Rate per Mile 0.585
 Total Mileage 577
 Total Reimbursement \$ 337.55

Date	Description/Notes	Mileage
6/22/2022	Mileage for 05/19/2022 - 06/22/2022	577

Requeser signature
 Approval Dorval 6/28/22

Date
 Date

Request for Mileage Reimbursement Form

Name: Brian Carr

Rate per Mile 0.585

Total Mileage 24

Total Reimbursement \$ 14.04

Date	Description/Notes	Mileage
6/22/2022	Mileage 05/19/22 - 06/22/22	24

Requester signature

Date

Approval *Bornal* 6/28/22

Date

Fieldbrook Glendale CSD
PO Box 95 • Eureka, CA 95502-0095
(707) 443-5018

Account Number	Customer Name	Customer Address	Account Balance	Notes
890.01			\$ 3,004.16	
Detail				
Water Billing	\$ 247.74			Customer has moved. \$100 shut off fee is actually 2 shut-offs.
Sewer Billing	\$ 1,307.56			She received \$1,861 arrearage credit in January 2022.
Shut off Charge	\$ 100.00			Customer had a contract to make payments but did not complete before moving.
Late Charges	\$ 1,348.86			
Collection Fees	\$ 1,502.08			
Total	\$ 4,506.24			Total due x 50% = Collection fee amount. Added to total and submitted to collection. This will make FB whole if agency can collect soon. If not, then FB will be out about 20% of what was due if it takes longer to collect. All if it's never collected
Approval to write off as a bad debt:				
By: _____				
Date: _____				
Please sign the above and return to us. Once approved, we will submit the above to the collection agency.				
	Water	247.74	Sewer	1,307.56
		\$ 100.00		\$ 2,252.02
		\$ 598.92		\$ 3,559.58
		\$ 946.66		\$ 3,559.58

Fieldbrook Glendale CSD
PO Box 95 • Eureka, CA 95502-0095
(707) 443-5018

Account Number	Customer Name	Customer Address	Account Balance	Notes
1175.03			\$ 330.26	
Detail				
Water Billing	\$ 80.29			Customer moved and closed account. Was making payments but stopped. We do have a forwarding address though.
Sewer Billing	\$ 208.62			
Backflow Charge	\$ 8.50			
Late Charges	\$ 32.85			
Collection Fees	\$ 165.13			
Total	\$ 495.39			Total due x 50% = Collection fee amount. Added to total and submitted to collection. This will make FB whole if agency can collect soon. If not, then FB will be out about 20% of what was due if it takes longer to collect. All if it's never collected
Approval to write off as a bad debt:				
By: _____				
Date: _____				
Please sign the above and return to us. Once approved, we will submit the above to the collection agency.				
	Water	80.29	Sewer	208.62
	\$	8.50		\$
	\$	59.11		\$ 138.87
	\$	147.90		\$ 347.49



Agenda Background

Meeting Date:

Agenda Title:

Agenda Item:

Presented by:

Type of Item:

Type of Action Required:



Hunter, Hunter & Hunt, LLP

CERTIFIED PUBLIC ACCOUNTANTS



1315 Fourth Street
Eureka, California 95501

Phone 707-476-0674
Fax 707-476-0675
www.hhh-cpa.com

May 31, 2022

Fieldbrook Glendale Community Services District
4854 Fieldbrook Road
Fieldbrook, CA 95519

RE: Engagement Letter for Audit of the Financial Statements for the Year Ended June 30, 2022

To the Board of Directors:

We are pleased to confirm our understanding of the services we are to provide Fieldbrook Glendale Community Services District for the year ended June 30, 2022. We will audit the financial statements of the governmental activities, the business-type activities, and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Fieldbrook Glendale Community Services District as of and for the year ended June 30, 2022. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Fieldbrook Glendale Community Services District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

As part of our engagement, we will apply certain limited procedures to Fieldbrook Glendale Community Services District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Schedule

We will also issue a management letter, if determined necessary, including comments on internal control weaknesses (if any) and an audit communication letter. The management letter will include comments on internal control weaknesses (if any), recommendations for improvements, and status of prior year comments and recommendations (if any). Our audit communication letter, to those charged with governance, will advise the board members of our responsibilities and the policies, and procedures to which we are to adhere.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of selected assets, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Fieldbrook Glendale Community Services District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare the financial statements of Fieldbrook Glendale Community Services District in conformity with U.S. generally accepted accounting principles based on information provided by you. We will also, upon your request, prepare, or review what you have prepared, and electronically file with your approval the State Controller's Special Districts Financial Transactions Report for the Fieldbrook Glendale Community Services District.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing

us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

Engagement Administration, Fees, and Other

We will prepare the cash and other confirmations and submit them to you for your signature. You will provide us with any documents selected by us for testing.

The audit documentation for this engagement is the property of Hunter, Hunter and Hunt, LLP, and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a regulator or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Hunter, Hunter and Hunt, LLP, personnel. Furthermore, upon request, we may provide copies of selected audit documentation to a regulator or its designee. The regulator or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

We expect to begin our audit in August and to issue our reports no later than December 15, 2022.

Scott Hunt is the engagement partner and is responsible for signing the report or authorizing another individual to sign it. Thomas Souza is responsible for supervising the engagement.

Based upon the June 30, 2021 audit, with no substantial changes we estimate the cost of our services for the audits of Fieldbrook Glendale Community Services District will be \$18,750 for the fiscal year ended June 30, 2022. If upon the commencement or during the performance of the audit we note substantial changes or if new standards are implemented that impact the performance of the audit or

the preparation of the financial statements, we will contact you in advance before continuing the work and, if necessary, revise the estimated price.

The price of our services for the preparation or review of the State Controller's Special Districts Financial Transactions Reports for Fieldbrook Glendale Community Services District each year will be at our regular hourly rates for the individuals involved not to exceed \$1,500.

You may also be billed for out-of-pocket expenses such as report production, travel, postage, etc. Out-of-pocket expenses are not expected to exceed \$250.

The above price for services is based on anticipated cooperation from your personnel. The following circumstances could result in additional costs, which we would discuss with you prior to incurring them:

- The issuance of new accounting or auditing standards that require substantial unanticipated procedures,
- The need for significant adjustments to your accounting records to avoid material misstatements,
- Significant unexpected findings in the audit that warrant more intensive and detailed analysis.
- Your need for professional assistance regarding accounting issues beyond the scope of customary audit service,
- Significant delays in receiving financial or other information requested during the audit, or revisions of information resulting in the need to reperform audit procedures. The final report for cash activity in the County Treasury from Humboldt County could be delayed again this year and may cause us to perform additional procedures.
- Unanticipated grant or cost tracking issues with the Water Tank Seismic Retrofit Project.
- Undisclosed leases that have not been properly accounted for under GASB – 87 requiring the analysis of contracts for additional lease agreements, and the review of subsequent calculations needed to properly record the lease agreements as prepared by the District.

Our invoices will be rendered upon completion of the audit and are payable on presentation. The above prices are quoted with the understanding that your internal controls and bookkeeping procedures are sufficient to provide us with auditable financial records. If we find that you require significant bookkeeping assistance to produce auditable financial records or that significant unanticipated audit procedures as described above are necessary, we will discuss with you the procedures required and our price for performing these services.

Payment for services is due when the services are rendered and billed. Our policy regarding past-due accounts is to assess a 1.5% per month late charge on balances over 90 days. Billings become delinquent if not paid within 45 days of the invoice date. If billings are past due in excess of 90 days, at our election, we may stop all work until your account is brought current or withdraw from this engagement.

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fee. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the rules for resolving professional accounting and related services disputes of the American Arbitration Association, except that under all circumstances the arbitrator must follow the laws of the State of California. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING

UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION. The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

It is our policy to keep records related to this engagement for seven years. However, we do not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

By your signature below, you acknowledge and agree that upon the expiration of the seven-year period we shall be free to destroy our records related to this engagement.

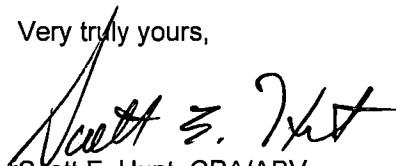
You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

Reporting

We will issue a written report upon completion of our audit of Fieldbrook Glendale Community Services District's financial statements. Our report will be addressed to Board of Directors of Fieldbrook Glendale Community Services District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Fieldbrook Glendale Community Services District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Scott E. Hunt, CPA/ABV

Partner



Thomas Souza, CPA

Partner

RESPONSE:

This letter correctly sets forth the understanding of Fieldbrook Glendale Community Services District.

Signature: _____

Title: _____

Date: _____



Agenda Background

Meeting Date:

Agenda Title:

Agenda Item:

Presented by:

Type of Item:

Type of Action Required:

Fieldbrook Glendale Community Services District

05/21/22

Profit & Loss Budget Overview

Accrual Basis

July 2022 through June 2023

	Sewer Dep... (Enterprise) Jul '22 - Ju...	Water Depa... (Enterprise) Jul '22 - Ju...	Total Enter... Jul '22 - Ju...	Total Fire D... Jul '22 - Ju...	TOTAL Jul '22 - Jun 23
Ordinary Income/Expense					
Income					
4000 · Income	430,674.00	566,662.00	997,336.00	110,033.00	1,107,369.00
Total Income	430,674.00	566,662.00	997,336.00	110,033.00	1,107,369.00
Cost of Goods Sold					
50000 · Cost of Goods Sold ((COGS))	197,384.00	195,687.00	393,071.00		393,071.00
Total COGS	197,384.00	195,687.00	393,071.00		393,071.00
Gross Profit	233,290.00	370,975.00	604,265.00	110,033.00	714,298.00
Expense					
5050 · Director Fees		2,995.00	2,995.00	599.00	3,594.00
5100 · Contract Labor/Admin	57,844.00	251,301.00	309,145.00	0.00	309,145.00
5130 · Assessment Fees (Direct Charge & LAFCo Fees)	210.00	210.00	420.00	440.00	860.00
5150 · Insurance Expense	2,761.00	3,752.00	6,513.00	20,834.00	27,347.00
5200 · Professional Services	7,583.00	6,583.00	14,166.00	6,083.00	20,249.00
5250 · Dues & Memberships	1,068.00	1,068.00	2,136.00	2,931.00	5,067.00
5300 · Utilities	7,139.00	15,277.00	22,416.00	8,623.00	31,039.00
5360 · Transportation & Travel	4,200.00	600.00	4,800.00	3,072.00	7,872.00
5370 · Property Taxes	1,074.00	225.00	1,299.00		1,299.00
5380 · Supplies	4,083.00	5,790.00	9,873.00	4,485.00	14,358.00
5400 · Maintenance Expenses	50,393.00	11,194.00	61,587.00	7,750.00	69,337.00
5550 · Equipment <5000> (Equipment purchase <5000>)	250.00	196.00	446.00	4,000.00	4,446.00
5590 · Bad Debts	4,404.00	4,545.00	8,949.00		8,949.00
5625 · Bank Charges	2,676.00	3,216.00	5,892.00		5,892.00
5700 · Licenses & Fees	4,041.00	5,067.00	9,108.00	570.00	9,678.00
5710 · Chiefs' Incentive Program				413.00	413.00
6560 · Payroll Expenses	29,526.00	12,501.00	42,027.00	2,920.00	44,947.00
Total Expense	177,252.00	324,520.00	501,772.00	62,720.00	564,492.00
Net Ordinary Income	56,038.00	46,455.00	102,493.00	47,313.00	149,806.00
Other Income/Expense					
Other Income					
4394 · Grant Income				0.00	0.00
4900 · Interest Earnings (Interest Earnings)	342.00	9,078.00	9,420.00	1,762.00	11,182.00
4950 · Connection Fees (Connection Fees)	36,007.00		36,007.00		36,007.00
Total Other Income	36,349.00	9,078.00	45,427.00	1,762.00	47,189.00
Other Expense					
5350 · Depreciation Expenses	90,708.00	44,052.00	134,760.00	51,936.00	186,696.00
5650 · Interest Expense	1,679.00	11,481.00	13,160.00	7,139.00	20,299.00
5800 · Fire Grant Expenses				0.00	0.00
Total Other Expense	92,387.00	55,533.00	147,920.00	59,075.00	206,995.00
Net Other Income	-56,038.00	-46,455.00	-102,493.00	-57,313.00	-159,806.00
Net Income	0.00	0.00	0.00	-10,000.00	-10,000.00

Profit & Loss Budget Overview

July 2022 through June 2023

	Water Depa... (Enterprise)	Total Enter...	TOTAL
	Jul '22 - Ju...	Jul '22 - Ju...	Jul '22 - Ju...
Ordinary Income/Expense			
Income			
4000 · Income			
4100 · Water Income			
4110 · Domestic Water Sales (Domestic Water Sales)	432,947.00	432,947.00	432,947.00
4115 · Late Fees - Water (Late Fees - Water)	17,847.00	17,847.00	17,847.00
4120 · Business Water Sales (Business Water Sales)	85,103.00	85,103.00	85,103.00
4130 · Fire Suppression Water Sales (Fire Suppression Water Sales)	2,511.00	2,511.00	2,511.00
4135 · Benefit Zone 1-Water Sales (Special Benefit Zone 1)	27,314.00	27,314.00	27,314.00
4150 · Water Processing Fees (Water Processing Fees)	840.00	840.00	840.00
4157 · Water Misc. Chg (Water Misc. Chg)	0.00	0.00	0.00
4160 · Water Other Income (Water Other Income)	100.00	100.00	100.00
Total 4100 · Water Income	566,662.00	566,662.00	566,662.00
Total 4000 · Income	566,662.00	566,662.00	566,662.00
Total Income	566,662.00	566,662.00	566,662.00
Cost of Goods Sold			
50000 · Cost of Goods Sold ((COGS))			
5000 · Purchased Water & Sewer			
5010 · Purchased Water (Purchased Water)	195,687.00	195,687.00	195,687.00
Total 5000 · Purchased Water & Sewer	195,687.00	195,687.00	195,687.00
Total 50000 · Cost of Goods Sold ((COGS))	195,687.00	195,687.00	195,687.00
Total COGS	195,687.00	195,687.00	195,687.00
Gross Profit	370,975.00	370,975.00	370,975.00
Expense			
5050 · Director Fees			
5070 · Directors' Fees - Water (Directors' Fees - Water)	2,995.00	2,995.00	2,995.00
Total 5050 · Director Fees	2,995.00	2,995.00	2,995.00
5100 · Contract Labor/Admin			
5110 · HBMWD - Operations- Main. (HBMWD)			
5110.1 · HBMWD Admin & Billing (HBMWD Administration, Billing & Bookkeeping)	55,544.00	55,544.00	55,544.00
5110.2 · HBMWD - Maintenance & Operation (HBMWD - Maintenance & Operations)	189,757.00	189,757.00	189,757.00
Total 5110 · HBMWD - Operations- Main. (HBMWD)	245,301.00	245,301.00	245,301.00
5120 · Engineering Services (Engineering Services)			
5121 · Engineering Expenses	6,000.00	6,000.00	6,000.00
5122 · Special Studies (Engineering Fees project based)	0.00	0.00	0.00
Total 5120 · Engineering Services (Engineering Services)	6,000.00	6,000.00	6,000.00
Total 5100 · Contract Labor/Admin	251,301.00	251,301.00	251,301.00
5130 · Assessment Fees (Direct Charge & LAFCo Fees)	210.00	210.00	210.00
5150 · Insurance Expense			
5150.01 · Workers' Compensaton (Workers' Compensaton)	160.00	160.00	160.00
5150.02 · Liability Insurance (Liability Insurance)	3,592.00	3,592.00	3,592.00
Total 5150 · Insurance Expense	3,752.00	3,752.00	3,752.00
5200 · Professional Services			
5210 · Legal Services (Legal Services)	500.00	500.00	500.00
5220 · Audit Services (Audit Services)	6,083.00	6,083.00	6,083.00
Total 5200 · Professional Services	6,583.00	6,583.00	6,583.00
5250 · Dues & Memberships	1,068.00	1,068.00	1,068.00
5300 · Utilities			
5310 · Telephone (Telephone)	0.00	0.00	0.00
5320 · Electric (Electric)	15,277.00	15,277.00	15,277.00
Total 5300 · Utilities	15,277.00	15,277.00	15,277.00
5360 · Transportation & Travel			
5366 · Mileage & Travel (Mileage & Travel)	600.00	600.00	600.00
Total 5360 · Transportation & Travel	600.00	600.00	600.00
5370 · Property Taxes	225.00	225.00	225.00

Fieldbrook Glendale Community Services District

Profit & Loss Budget Overview

05/21/22

July 2022 through June 2023

Accrual Basis

	Water Depa... (Enterprise)	Total Enter...	TOTAL
	Jul '22 - Ju...	Jul '22 - Ju...	Jul '22 - Ju...
5380 · Supplies			
5390 · Office Expenses (Office Expenses)			
5390.01 · Office Supplies (Supplies (paper, toner, etc...))	500.00	500.00	500.00
5390.02 · Office Software (Software licenses and support)	5,290.00	5,290.00	5,290.00
5390 · Office Expenses (Office Expenses) - Other	0.00	0.00	0.00
Total 5390 · Office Expenses (Office Expenses)	5,790.00	5,790.00	5,790.00
Total 5380 · Supplies	5,790.00	5,790.00	5,790.00
5400 · Maintenance Expenses			
5400.01 · Line Repairs Maintenance (Line Repairs Maintenance)	10,694.00	10,694.00	10,694.00
5400.08 · Fire Hydrant Maintenance	500.00	500.00	500.00
Total 5400 · Maintenance Expenses	11,194.00	11,194.00	11,194.00
5550 · Equipment <5000> (Equipment purchase <5000>)			
5550.01 · Small Equipment <5000>	196.00	196.00	196.00
Total 5550 · Equipment <5000> (Equipment purchase <5000>)	196.00	196.00	196.00
5590 · Bad Debts			
5590.01 · Setaside for Uncollectable A/R (Setaside for Uncollectable A/R)	4,329.00	4,329.00	4,329.00
5590.02 · Returned Checks (Returned Checks)	0.00	0.00	0.00
5590.03 · Returned Item Fee (Returned Item Fee)	0.00	0.00	0.00
5590.04 · Uncollectable (Uncollectable)	216.00	216.00	216.00
Total 5590 · Bad Debts	4,545.00	4,545.00	4,545.00
5625 · Bank Charges			
5625.01 · Bank Fees (Bank Fees)	276.00	276.00	276.00
5625.02 · Merchant Fees (Merchant Fees)	2,940.00	2,940.00	2,940.00
Total 5625 · Bank Charges	3,216.00	3,216.00	3,216.00
5700 · Licenses & Fees			
5700.01 · Loan Fee (Loan Fee I-Bank)	472.00	472.00	472.00
5700 · Licenses & Fees - Other	4,595.00	4,595.00	4,595.00
Total 5700 · Licenses & Fees	5,067.00	5,067.00	5,067.00
6560 · Payroll Expenses			
6560 · Payroll Expenses - Other	12,501.00	12,501.00	12,501.00
Total 6560 · Payroll Expenses	12,501.00	12,501.00	12,501.00
Total Expense	324,520.00	324,520.00	324,520.00
Net Ordinary Income	46,455.00	46,455.00	46,455.00
Other Income/Expense			
Other Income			
4900 · Interest Earnings (Interest Earnings)			
4900.01 · Water Interest Income (Water Interest Income)	9,078.00	9,078.00	9,078.00
Total 4900 · Interest Earnings (Interest Earnings)	9,078.00	9,078.00	9,078.00
Total Other Income	9,078.00	9,078.00	9,078.00
Other Expense			
5350 · Depreciation Expenses	44,052.00	44,052.00	44,052.00
5650 · Interest Expense	11,481.00	11,481.00	11,481.00
Total Other Expense	55,533.00	55,533.00	55,533.00
Net Other Income	-46,455.00	-46,455.00	-46,455.00
Net Income	0.00	0.00	0.00

Fieldbrook Glendale Community Services District

Profit & Loss Budget Overview

July 2022 through June 2023

	Sewer Dep... (Enterprise) Jul '22 - Ju...	Total Enter... Jul '22 - Ju...	TOTAL Jul '22 - Ju...
Ordinary Income/Expense			
Income			
4000 · Income			
4200 · Sewer Income			
4210 · Domestic Sewer Sales (Domestic Sewer Sales)	301,636.00	301,636.00	301,636.00
4215 · Late Fees - Sewer (Late Fees - Sewer)	8,624.00	8,624.00	8,624.00
4220 · Commercial Sewer Sales (Commercial Sewer Sales)	117,744.00	117,744.00	117,744.00
4250 · Sewer Processing Fees (Sewer Processing Fees)	420.00	420.00	420.00
4252 · Sewer Permit Fees (Sewer Permit Fees)	2,250.00	2,250.00	2,250.00
4256 · Sewer Reimbursement Income (Sewer Reimbursement Income)	0.00	0.00	0.00
Total 4200 · Sewer Income	430,674.00	430,674.00	430,674.00
Total 4000 · Income	430,674.00	430,674.00	430,674.00
Total Income	430,674.00	430,674.00	430,674.00
Cost of Goods Sold			
50000 · Cost of Goods Sold ((COGS))			
5000 · Purchased Water & Sewer			
5020 · Purchased Sewer Services (Purchased Sewer Services)	197,384.00	197,384.00	197,384.00
Total 5000 · Purchased Water & Sewer	197,384.00	197,384.00	197,384.00
Total 50000 · Cost of Goods Sold ((COGS))	197,384.00	197,384.00	197,384.00
Total COGS	197,384.00	197,384.00	197,384.00
Gross Profit	233,290.00	233,290.00	233,290.00
Expense			
5100 · Contract Labor/Admin			
5110 · HBMWD - Operations- Main. (HBMWD)			
5110.1 · HBMWD Admin & Billing (HBMWD Administration, Billing & Bookkeeping)	47,344.00	47,344.00	47,344.00
Total 5110 · HBMWD - Operations- Main. (HBMWD)	47,344.00	47,344.00	47,344.00
5120 · Engineering Services (Engineering Services)			
5121 · Engineering Expenses	10,500.00	10,500.00	10,500.00
5121.5 · Reimbursable Engineering Exp (Reimbursable Engineering Expenses)	0.00	0.00	0.00
Total 5120 · Engineering Services (Engineering Services)	10,500.00	10,500.00	10,500.00
Total 5100 · Contract Labor/Admin	57,844.00	57,844.00	57,844.00
5130 · Assessment Fees (Direct Charge & LAFCo Fees)	210.00	210.00	210.00
5150 · Insurance Expense			
5150.01 · Workers' Compensaton (Workers' Compensaton)	893.00	893.00	893.00
5150.02 · Liability Insurance (Liability Insurance)	1,868.00	1,868.00	1,868.00
Total 5150 · Insurance Expense	2,761.00	2,761.00	2,761.00
5200 · Professional Services			
5210 · Legal Services (Legal Services)	1,500.00	1,500.00	1,500.00
5220 · Audit Services (Audit Services)	6,083.00	6,083.00	6,083.00
Total 5200 · Professional Services	7,583.00	7,583.00	7,583.00
5250 · Dues & Memberships	1,068.00	1,068.00	1,068.00
5300 · Utilities			
5310 · Telephone (Telephone)	288.00	288.00	288.00
5320 · Electric (Electric)	6,851.00	6,851.00	6,851.00
Total 5300 · Utilities	7,139.00	7,139.00	7,139.00
5360 · Transportation & Travel			
5365 · Fuel Expenses (Fuel Expenses)	0.00	0.00	0.00
5366 · Mileage & Travel (Mileage & Travel)	4,200.00	4,200.00	4,200.00
Total 5360 · Transportation & Travel	4,200.00	4,200.00	4,200.00
5370 · Property Taxes	1,074.00	1,074.00	1,074.00

Fieldbrook Glendale Community Services District

Profit & Loss Budget Overview

July 2022 through June 2023

05/21/22

Accrual Basis

	Sewer Dep... (Enterprise)	Total Enter...	TOTAL
	Jul '22 - Ju...	Jul '22 - Ju...	Jul '22 - Ju...
5380 · Supplies			
5390 · Office Expenses (Office Expenses)			
5390.01 · Office Supplies (Supplies (paper, toner, etc...))	501.00	501.00	501.00
5390.02 · Office Software (Software licenses and support)	3,582.00	3,582.00	3,582.00
5390 · Office Expenses (Office Expenses) - Other	0.00	0.00	0.00
Total 5390 · Office Expenses (Office Expenses)	4,083.00	4,083.00	4,083.00
Total 5380 · Supplies	4,083.00	4,083.00	4,083.00
5400 · Maintenance Expenses			
5400.01 · Line Repairs Maintenance (Line Repairs Maintenance)	50,240.00	50,240.00	50,240.00
5400.02 · Building Maintenance (Building Maintenance)	153.00	153.00	153.00
Total 5400 · Maintenance Expenses	50,393.00	50,393.00	50,393.00
5550 · Equipment <5000> (Equipment purchase <5000>)			
5550.01 · Small Equipment <5000>	250.00	250.00	250.00
Total 5550 · Equipment <5000> (Equipment purchase <5000>)	250.00	250.00	250.00
5590 · Bad Debts			
5590.01 · Setaside for Uncollectable A/R (Setaside for Uncollectable A/R)	4,194.00	4,194.00	4,194.00
5590.04 · Uncollectable (Uncollectable)	210.00	210.00	210.00
Total 5590 · Bad Debts	4,404.00	4,404.00	4,404.00
5625 · Bank Charges			
5625.01 · Bank Fees (Bank Fees)	216.00	216.00	216.00
5625.02 · Merchant Fees (Merchant Fees)	2,460.00	2,460.00	2,460.00
Total 5625 · Bank Charges	2,676.00	2,676.00	2,676.00
5700 · Licenses & Fees	4,041.00	4,041.00	4,041.00
6560 · Payroll Expenses	29,526.00	29,526.00	29,526.00
Total Expense	177,252.00	177,252.00	177,252.00
Net Ordinary Income	56,038.00	56,038.00	56,038.00
Other Income/Expense			
Other Income			
4900 · Interest Earnings (Interest Earnings)			
4900.02 · Sewer Interest Income (Sewer Interest Income)	342.00	342.00	342.00
Total 4900 · Interest Earnings (Interest Earnings)	342.00	342.00	342.00
4950 · Connection Fees (Connection Fees)			
4245 · Sewer Connection Fees (Sewer Connection Fees)			
4245.02 · Sewer Connection - Commercial (Sewer Connection Fees - Commercial)	36,007.00	36,007.00	36,007.00
Total 4245 · Sewer Connection Fees (Sewer Connection Fees)	36,007.00	36,007.00	36,007.00
Total 4950 · Connection Fees (Connection Fees)	36,007.00	36,007.00	36,007.00
Total Other Income	36,349.00	36,349.00	36,349.00
Other Expense			
5350 · Depreciation Expenses	90,708.00	90,708.00	90,708.00
5650 · Interest Expense	1,679.00	1,679.00	1,679.00
Total Other Expense	92,387.00	92,387.00	92,387.00
Net Other Income	-56,038.00	-56,038.00	-56,038.00
Net Income	0.00	0.00	0.00

Fieldbrook Glendale Community Services District

Profit & Loss Budget Overview

05/21/22

July 2022 through June 2023

Accrual Basis

	Total Fire ... Jul '22 - Ju...	TOTAL Jul '22 - Ju...
Ordinary Income/Expense		
Income		
4000 · Income		
4300 · Fire Department Income		
4310 · Current Secured Taxes (Current Secured Taxes)	61,410.00	61,410.00
4320 · Current Unsecured Taxes (Current Unsecured Taxes)	2,547.00	2,547.00
4330 · Prior Year Secured Taxes (Prior Year Secured Taxes)	1,513.00	1,513.00
4341 · Prop 172 Transfer (Prop 172 Transfer to Fire Districts)	1,074.00	1,074.00
4350 · Property Tax Assesments (Property Tax Assesments)	41,025.00	41,025.00
4360 · Timber Yield Tax (Timber Yield Tax)	127.00	127.00
4370 · Homeowners' Exemption (Homeowners' Exemption)	592.00	592.00
4380 · Supplemental Tax - Current (Supplemental Tax - Current)	511.00	511.00
4385 · Supplemental Tax - Prior Year (Supplemental Tax - Prior Year)	234.00	234.00
4395 · Other Income - Fire Dept. (Other Income - Fire Dept.)	1,000.00	1,000.00
Total 4300 · Fire Department Income	<u>110,033.00</u>	<u>110,033.00</u>
Total 4000 · Income	<u>110,033.00</u>	<u>110,033.00</u>
Total Income	<u>110,033.00</u>	<u>110,033.00</u>
Gross Profit	<u>110,033.00</u>	<u>110,033.00</u>
Expense		
5050 · Director Fees		
5075 · Chief Expenses - Fire (Chief Expenses - Fire)	599.00	599.00
Total 5050 · Director Fees	<u>599.00</u>	<u>599.00</u>
5100 · Contract Labor/Admin		
5120 · Engineering Services (Engineering Services)		
5121 · Engineering Expenses	0.00	0.00
Total 5120 · Engineering Services (Engineering Services)	<u>0.00</u>	<u>0.00</u>
Total 5100 · Contract Labor/Admin	<u>0.00</u>	<u>0.00</u>
5130 · Assessment Fees (Direct Charge & LAFCo Fees)	440.00	440.00
5150 · Insurance Expense		
5150.01 · Workers' Compensaton (Workers' Compensaton)	4,852.00	4,852.00
5150.02 · Liability Insurance (Liability Insurance)	3,251.00	3,251.00
5150.03 · Vehicle Insurance (Vehicle Insurance)	6,033.00	6,033.00
5150.04 · Disability Income Protection (Firemans additional policy)	5,296.00	5,296.00
5150.05 · Air Med Care (Air Med Care Insurance)	1,402.00	1,402.00
Total 5150 · Insurance Expense	<u>20,834.00</u>	<u>20,834.00</u>
5200 · Professional Services		
5210 · Legal Services (Legal Services)	0.00	0.00
5220 · Audit Services (Audit Services)	6,083.00	6,083.00
Total 5200 · Professional Services	<u>6,083.00</u>	<u>6,083.00</u>
5250 · Dues & Memberships	2,931.00	2,931.00
5300 · Utilities		
5310 · Telephone (Telephone)	2,880.00	2,880.00
5320 · Electric (Electric)	2,286.00	2,286.00
5330 · Propane (Propane)	565.00	565.00
5335 · Water (Water)	648.00	648.00
5345 · Internet Service (Internet Service)	1,908.00	1,908.00
5346 · Security - Firehouse (Advanced Security - Firehouse)	336.00	336.00
Total 5300 · Utilities	<u>8,623.00</u>	<u>8,623.00</u>
5360 · Transportation & Travel		
5365 · Fuel Expenses (Fuel Expenses)	3,000.00	3,000.00
5366 · Mileage & Travel (Mileage & Travel)	72.00	72.00
Total 5360 · Transportation & Travel	<u>3,072.00</u>	<u>3,072.00</u>

Fieldbrook Glendale Community Services District

Profit & Loss Budget Overview

July 2022 through June 2023

05/21/22

Accrual Basis

	Total Fire ... Jul '22 - Ju...	TOTAL Jul '22 - Ju...
5380 · Supplies		
5390 · Office Expenses (Office Expenses)		
5390.01 · Office Supplies (Supplies (paper, toner, etc...))	420.00	420.00
5390.02 · Office Software (Software licenses and support)	2,815.00	2,815.00
5390 · Office Expenses (Office Expenses) - Other	0.00	0.00
Total 5390 · Office Expenses (Office Expenses)	3,235.00	3,235.00
5397 · Medical Supplies (Medical Supplies)	750.00	750.00
5398 · Education Training Expense	500.00	500.00
Total 5380 · Supplies	4,485.00	4,485.00
5400 · Maintenance Expenses		
5400.02 · Building Maintenance (Building Maintenance)	750.00	750.00
5400.03 · Turnout Maintenance (Protective Clothing Maintenance/Cleaning)	0.00	0.00
5400.04 · Small Tool Maintenance (Small Tools)	500.00	500.00
5400.05 · Extinguisher Maintenance	500.00	500.00
5400.06 · Radio Maintenance	500.00	500.00
5400.07 · SCBA Equipment Maintenance	500.00	500.00
5400.09 · Grounds Maintenance	0.00	0.00
5400.10 · Truck Maintenance	5,000.00	5,000.00
Total 5400 · Maintenance Expenses	7,750.00	7,750.00
5550 · Equipment <5000> (Equipment purchase <5000>)		
5550.01 · Small Equipment <5000>	3,000.00	3,000.00
5550.02 · Hoses <5000>	500.00	500.00
5550.03 · Protective Gear <5000>	500.00	500.00
Total 5550 · Equipment <5000> (Equipment purchase <5000>)	4,000.00	4,000.00
5700 · Licenses & Fees	570.00	570.00
5710 · Chiefs' Incentive Program	413.00	413.00
6560 · Payroll Expenses	2,920.00	2,920.00
Total Expense	62,720.00	62,720.00
Net Ordinary Income	47,313.00	47,313.00
Other Income/Expense		
Other Income		
4394 · Grant Income	0.00	0.00
4900 · Interest Earnings (Interest Earnings)		
4900.03 · Fire Interest Income (Fire Interest Income)		
4900.50 · Interest - Fire - Bank Accounts (Inerest from bank accounts)	12.00	12.00
4900.51 · Interest earned Humboldt County (Interest earned Humboldt County)	1,750.00	1,750.00
Total 4900.03 · Fire Interest Income (Fire Interest Income)	1,762.00	1,762.00
Total 4900 · Interest Earnings (Interest Earnings)	1,762.00	1,762.00
Total Other Income	1,762.00	1,762.00
Other Expense		
5350 · Depreciation Expenses	51,936.00	51,936.00
5650 · Interest Expense	7,139.00	7,139.00
5800 · Fire Grant Expenses	0.00	0.00
Total Other Expense	59,075.00	59,075.00
Net Other Income	-57,313.00	-57,313.00
Net Income	-10,000.00	-10,000.00