



**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, November 14, 2023

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.

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 FGCSB 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 –
- 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 the public requests an item be removed and considered separately.

Tuesday, November 14, 2023

AGENDA

Approval of Minutes

2.1 Regular Board Meeting, October 24, 2023.

Board Correspondence

3.1

Financial Reports

4.1 Interfund Transfers, \$62,930.59.

4.2 Check/EFT Payments, (#7302-7324) \$55,259.02.

4.3 Payroll, \$5,198.07.

4.4 General Journal Entries, 610-612, \$17,321.08.

4.5 Reimbursements \$998.32, Mileage \$243,.01.

4.6 HC Warrant request, fire fund, \$45,000.

F. Business Items Action/Information – None.

5.1 Draft Management Discussion & Analysis for F/Y 2023 audit. Discussion.

G. Public Hearings - None

H. Closed Session - None

I. Future Agenda Items

8.1 Officer Elections.

8.2 Board Calendar.

8.3 Roster of Public Officials.

8.4 Audit presentation (tentative).

J. Adjournment/Announcements

9.1 Next regular meeting, December 19th, 2023.

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 FGCS D Board of Directors have the right to have the decision reviewed by a State Court.



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

Tuesday, October 24, 2023

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

A. Roll Call

President Roy Sheppard called the meeting to order at 7:35 PM. Board members present were Vice-President Starr Kilian, Director Jason Garlick, and Director Janet Miller. Director Richard Grissom was absent. Fire Chief Chris Appleton, Wastewater Technician Hal Burris, and General Manager Richard Hanger were present. District Engineer Steven Pearl was absent.

B. Agenda Modification – *None.*

C. Public Comments – *None.*

D. Reports

1.1 Wastewater Report

Wastewater Technician Hal Burris provided the staff report. There were higher flows due to recent storms.

1.2 Fire Chief Report

1.2.1 Call/Incident report

Fire Chief Chris Appleton provided the staff report. The department responded to 3 auto aid, 2 EMS, 1 false alarm, 1 traffic collision.

1.3 District Engineer Report

District Engineer Steven Pearl was absent. He did provide an email summary as follows: the Muni-meeting was cancelled, EHP recently cleared Phase 2 of the Anker Tank project but is stalled due to budget negotiations in Congress. It does appear that when Congress resolves the budget negotiations there will be funding for the project.

1.3.1 Muni-meeting report.

1.3.2 Anker Tank Replacement project report.

1.4 Safety Report – *received and filed.*

1.5 General Manager Report – *no report.*

1.6 Director Reports – *no reports.*

Meeting Materials may be accessed at:

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

Tuesday, October 24, 2023

AGENDA

E. Consent Agenda

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

Approval of Minutes

2.1 Regular Board Meeting, September 26, 2023.

Board Correspondence

3.1 SDRMA, Re: President's Special Acknowledgement Awards.

Financial Reports

4.1 Interfund Transfers, \$63,976.19, reduced water transfer (\$39,325.94), Net transfer \$24,650.25.

4.2 Check/EFT Payments, (#7325-7347) \$64,188.88.

4.3 Payroll, \$5,198.07.

4.4 General Journal Entries, 606-609, \$18,776.26.

4.5 Reimbursements \$962.51, Mileage \$442.78.

4.6 Bad Debt authorizations – Account 1600.01, \$1,231.55. Account 5160.01, \$273.63.

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

F. Business Items Action/Information

5.1 Resolution 2023-04, Placement of Ballot Measure on the March 5, 2024, Presidential Primary Election, Fire tax assessment. Action.

General Manager Richard Hanger provided the staff report. Board members provided comments and asked the ballot language to clarify the expiration of the existing measure.

Director Jason Garlick moved to approve Resolution 2023-04 as modified. Director Janet Miller seconded the motion. The motion carried with Sheppard, Kilian, Garlick, and Miller voting aye. Director Grissom was absent.

5.2 First quarter budget adjustments and financial reports. Action.

General Manager Richard Hanger provided the staff report.

Director Janet Miller moved to approve first quarter budget adjustments and financial reports as presented. Director Jason Garlick seconded the motion. The motion carried with Sheppard, Kilian, Garlick, and Miller voting aye. Director Grissom was absent.

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Tuesday, October 24, 2023

AGENDA

G. Public Hearings - None

H. Closed Session - None

I. Future Agenda Items

8.1 Draft Management Discussion & Analysis for F/Y 2023 audit.

J. Adjournment/Announcements

9.1 Next regular meetings, November 14th, 2023, and December 19th, 2023.

The meeting adjourned at 7:57 PM.

Respectfully submitted,

*Richard Hanger
Secretary to the Board*

*Starr Kilian
Vice-President*

Attachments

CCCU fund transfer

Initialed disbursement register

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**Fieldbrook Glendale
Community Services District**

water · sewer · fire

**REGULAR MEETING OF THE
BOARD OF DIRECTORS**

November 14, 2023

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

Please transfer the following

From: Business Liquid Asset Account \$ 18,005.18.
To: Water Checking \$ 18,005.18.

11/14/2023	
Check Register	\$ 63,186.33
#7348-7370	\$ 63,186.33
Other Deposit	\$ -
	\$ -
Transfer Totals	\$ (108,302.52)
Anker Tank Project	\$ -
Fire	\$ 8,795.39
Sewer	\$ 9,209.79
Water	\$ 45,148.67
Reduce Water Transfe	\$ 45,148.67
Gross Pay	\$ 3,055.02
<Net Pay>	\$ (2,279.26)
Empr. Taxes	\$ 251.72
Adjustments	
IRS	\$ (994.06)
EDD	\$ (189.63)
EDD	\$ (6.57)
Optimum	\$ 161.64
Verizon	\$ (138.96)
Water Adj	\$ 107.62
Reconciliation	\$ (108,335.00)
Balance	\$ -

Fieldbrook Glendale Community Services District
Interfund Activity Report
As of November 14, 2023

Type	Date	Num	Name	Account	Class	Amount	Balance
Anker Tank Replacement							0.00
Total Anker Tank Replacement							0.00
Interfund Expenses/Fire							2,830.14
Bill	10/31/2023	Oct 20...	Interfun...	5335 · Water (Water)	Fire Depart...	57.55	2,887.69
Bill	10/31/2023	CL 23...	Interfun...	5365 · Fuel Expenses (Fuel Expenses)	Fire Depart...	220.80	3,108.49
Bill	11/01/2023	14114...	Interfun...	5150.04 · Disability Income Protection (Firema...	Fire Depart...	5,312.00	8,420.49
Bill	11/10/2023	Nov 2...	Interfun...	5345 · Internet Service (Internet Service)	Fire Depart...	161.64	8,582.13
Bill	11/10/2023	Nov 2...	Interfun...	5075 · Chief Expenses - Fire (Chief Expenses ...	Fire Depart...	50.00	8,632.13
Bill	11/10/2023	Nov 2...	Interfun...	5366 · Mileage & Travel (Mileage & Travel)	Fire Depart...	5.54	8,637.67
Paycheck	11/10/2023	7370	Interfun...	6560 · Payroll Expenses	Fire Depart...	146.52	8,784.19
Paycheck	11/10/2023	7370	Interfun...	6560 · Payroll Expenses	Fire Depart...	0.00	8,784.19
Paycheck	11/10/2023	7370	Interfun...	6560 · Payroll Expenses	Fire Depart...	9.08	8,793.27
Paycheck	11/10/2023	7370	Interfun...	6560 · Payroll Expenses	Fire Depart...	2.12	8,795.39
Paycheck	11/10/2023	7370	Interfun...	6560 · Payroll Expenses	Fire Depart...	0.00	8,795.39
Total Interfund Expenses/Fire						5,965.25	8,795.39
Interfund Expenses/Sewer							149.28
Bill	10/25/2023	16651	Interfun...	5400.01 · Line Repairs Maintenance (Line Re...	Enterprise:S...	2,386.99	2,536.27
Check	10/31/2023	E-Pay	Interfun...	5625.01 · Bank Fees (Bank Fees)	Enterprise:S...	14.84	2,551.11
Bill	10/31/2023	Oct 20...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:S...	490.91	3,042.02
Bill	10/31/2023	Oct 20...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:S...	388.96	3,430.98
Bill	10/31/2023	Oct 20...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:S...	2,407.44	5,838.42
Bill	10/31/2023	Oct 20...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:S...	222.00	6,060.42
Bill	10/31/2023	Inv-X...	Interfun...	5625.02 · Merchant Fees (Merchant Fees)	Enterprise:S...	100.40	6,160.82
Bill	11/01/2023	1310	Interfun...	5370 · Property Taxes	Enterprise:S...	264.00	6,424.82
Bill	11/01/2023	1310	Interfun...	5370 · Property Taxes	Enterprise:S...	546.00	6,970.82
Bill	11/10/2023	Nov 2...	Interfun...	5366 · Mileage & Travel (Mileage & Travel)	Enterprise:S...	150.65	7,121.47
Bill	11/10/2023	Nov 2...	Interfun...	5366 · Mileage & Travel (Mileage & Travel)	Enterprise:S...	43.41	7,164.88
Paycheck	11/10/2023	7369	Interfun...	6560 · Payroll Expenses	Enterprise:S...	857.22	8,022.10
Paycheck	11/10/2023	7369	Interfun...	6560 · Payroll Expenses	Enterprise:S...	0.86	8,022.96
Paycheck	11/10/2023	7369	Interfun...	6560 · Payroll Expenses	Enterprise:S...	53.15	8,076.11
Paycheck	11/10/2023	7369	Interfun...	6560 · Payroll Expenses	Enterprise:S...	12.43	8,088.54
Paycheck	11/10/2023	7369	Interfun...	6560 · Payroll Expenses	Enterprise:S...	17.15	8,105.69
Paycheck	11/10/2023	7370	Interfun...	6560 · Payroll Expenses	Enterprise:S...	1,025.64	9,131.33
Paycheck	11/10/2023	7370	Interfun...	6560 · Payroll Expenses	Enterprise:S...	0.00	9,131.33
Paycheck	11/10/2023	7370	Interfun...	6560 · Payroll Expenses	Enterprise:S...	63.59	9,194.92
Paycheck	11/10/2023	7370	Interfun...	6560 · Payroll Expenses	Enterprise:S...	14.87	9,209.79
Paycheck	11/10/2023	7370	Interfun...	6560 · Payroll Expenses	Enterprise:S...	0.00	9,209.79
Total Interfund Expenses/Sewer						9,060.51	9,209.79
Interfund Expenses/Water							204.35
Bill	10/25/2023	7997-...	Interfun...	5320 · Electric (Electric)	Enterprise:...	987.91	1,192.26
Bill	10/31/2023	2077	Interfun...	5210 · Legal Services (Legal Services)	Enterprise:...	760.50	1,952.76
Bill	10/31/2023	Oct 20...	Interfun...	5010 · Purchased Water (Purchased Water)	Enterprise:...	966.93	2,919.69
Bill	10/31/2023	Oct 20...	Interfun...	5010 · Purchased Water (Purchased Water)	Enterprise:...	13,359.21	16,278.90
Bill	10/31/2023	Oct 20...	Interfun...	5010 · Purchased Water (Purchased Water)	Enterprise:...	2,296.03	18,574.93
Bill	10/31/2023	Oct 20...	Interfun...	5010 · Purchased Water (Purchased Water)	Enterprise:...	728.39	19,303.32
Bill	10/31/2023	Oct 20...	Interfun...	5010 · Purchased Water (Purchased Water)	Enterprise:...	-42.43	19,260.89
Bill	10/31/2023	512-1...	Interfun...	5370 · Property Taxes	Enterprise:...	75.00	19,335.89
Bill	10/31/2023	512-1...	Interfun...	5370 · Property Taxes	Enterprise:...	75.00	19,410.89
Bill	10/31/2023	516-0...	Interfun...	5370 · Property Taxes	Enterprise:...	75.00	19,485.89
Check	10/31/2023	E-Pay	Interfun...	5625.01 · Bank Fees (Bank Fees)	Enterprise:...	25.16	19,511.05
Bill	10/31/2023	Oct 20...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:...	703.73	20,214.78
Bill	10/31/2023	Oct 20...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:...	557.57	20,772.35
Bill	10/31/2023	Oct 20...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:...	3,451.10	24,223.45
Bill	10/31/2023	Oct 20...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:...	318.25	24,541.70
Bill	10/31/2023	Oct 20...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...	Enterprise:...	14,536.43	39,078.13
Bill	10/31/2023	Oct 20...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...	Enterprise:...	3,330.00	42,408.13
Bill	10/31/2023	Oct 20...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...	Enterprise:...	460.00	42,868.13
Bill	10/31/2023	Oct 20...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...	Enterprise:...	282.06	43,150.19
Bill	10/31/2023	Oct 20...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...	Enterprise:...	0.00	43,150.19
Bill	10/31/2023	Oct 20...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...	Enterprise:...	274.59	43,424.78
Bill	10/31/2023	Oct 20...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...	Enterprise:...	45.00	43,469.78
Bill	10/31/2023	Oct 20...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...	Enterprise:...	0.00	43,469.78
Bill	10/31/2023	Oct 20...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...	Enterprise:...	111.11	43,580.89
Bill	10/31/2023	Inv-X...	Interfun...	5625.02 · Merchant Fees (Merchant Fees)	Enterprise:...	170.26	43,751.15
Bill	11/10/2023	Nov 2...	Interfun...	5070 · Directors' Fees - Water (Directors' Fee...	Enterprise:...	50.00	43,801.15
Bill	11/10/2023	Nov 2...	Interfun...	5070 · Directors' Fees - Water (Directors' Fee...	Enterprise:...	50.00	43,851.15
Bill	11/10/2023	Nov 2...	Interfun...	5070 · Directors' Fees - Water (Directors' Fee...	Enterprise:...	50.00	43,901.15
Bill	11/10/2023	Nov 2...	Interfun...	5070 · Directors' Fees - Water (Directors' Fee...	Enterprise:...	50.00	43,951.15
Bill	11/10/2023	Nov 2...	Interfun...	5070 · Directors' Fees - Water (Directors' Fee...	Enterprise:...	50.00	44,001.15
Bill	11/10/2023	Nov 2...	Interfun...	5366 · Mileage & Travel (Mileage & Travel)	Enterprise:...	43.41	44,044.56
Paycheck	11/10/2023	7370	Interfun...	6560 · Payroll Expenses	Enterprise:...	1,025.64	45,070.20
Paycheck	11/10/2023	7370	Interfun...	6560 · Payroll Expenses	Enterprise:...	0.00	45,070.20
Paycheck	11/10/2023	7370	Interfun...	6560 · Payroll Expenses	Enterprise:...	63.59	45,133.79

Fieldbrook Glendale Community Services District
Interfund Activity Report
As of November 14, 2023

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>	<u>Balance</u>
Paycheck	11/10/2023	7370	Interfun...	6560 · Payroll Expenses	Enterprise:...	14.88	45,148.67
Paycheck	11/10/2023	7370	Interfun...	6560 · Payroll Expenses	Enterprise:...	0.00	45,148.67
Total Interfund Expenses/Water						44,944.32	45,148.67
TOTAL						59,970.08	63,153.85

Fieldbrook Glendale Community Services District
Check Register for this Month
October 25 through November 14, 2023

Type	Date	Num	Name	Amount
1000 · Coast Central Credit Union				
1012 · General Fund Checking				
1015 · Water Dept Checking				
Bill Pmt -Check	10/25/2023	7348	ACE Hardware	-24.54
Bill Pmt -Check	10/25/2023	7349	AT&T	-335.66
Bill Pmt -Check	10/25/2023	7350	Cam Appleton	-988.32
Bill Pmt -Check	10/25/2023	7351	Eureka Oxygen	-989.33
Bill Pmt -Check	10/25/2023	7352	Fleet Pride	-48.33
Bill Pmt -Check	10/31/2023	ACH	PG&E	-161.57
Bill Pmt -Check	10/31/2023	ACH	PG&E	-22.22
Bill Pmt -Check	10/31/2023	ACH	PG&E	-22.39
Check	10/31/2023	E-Pay	Coast Central Credit U...	-40.00
Bill Pmt -Check	11/01/2023	ACH	PG&E	-987.91
Bill Pmt -Check	11/04/2023	ACH	Fieldbrook Glendale C...	-57.55
Liability Check	11/05/2023	E-pay	EDD	-189.63
Liability Check	11/05/2023	E-pay	EDD	-6.57
Liability Check	11/05/2023	E-pay	United States Treasury	-994.06
General Journal	11/05/2023	610		50.00
Check	11/05/2023	7353	Chris Appleton	-50.00
Bill Pmt -Check	11/06/2023	ACH	Valley Pacific	-220.80
Bill Pmt -Check	11/06/2023	ACH	Verizon	-138.96
Bill Pmt -Check	11/06/2023	ACH	XPress Bill Pay	-270.66
Bill Pmt -Check	11/10/2023	ACH	Optimum	-483.79
Bill Pmt -Check	11/10/2023	7354	An Electrician Inc	-2,386.99
Bill Pmt -Check	11/10/2023	7355	Arcata Fire Protection	-810.00
Bill Pmt -Check	11/10/2023	7356	Humboldt Bay M&O	-27,579.15
Bill Pmt -Check	11/10/2023	7357	Humboldt Bay Municip...	-17,308.13
Bill Pmt -Check	11/10/2023	7358	Humboldt County Tax ...	-225.00
Bill Pmt -Check	11/10/2023	7359	Mitchell Law Firm, LLP	-760.50
Bill Pmt -Check	11/10/2023	7360	Myers-Stevens	-5,312.00
Bill Pmt -Check	11/10/2023	7361	Chris Appleton	-50.00
Bill Pmt -Check	11/10/2023	7362	Janet Miller	-50.00
Bill Pmt -Check	11/10/2023	7363	Jason Garlick	-50.00
Bill Pmt -Check	11/10/2023	7364	Rich Grissom	-50.00
Bill Pmt -Check	11/10/2023	7365	Roy Sheppard	-50.00
Bill Pmt -Check	11/10/2023	7366	Starr Kilian	-50.00
Paycheck	11/10/2023	7369	Harold D Burris	-741.93
Paycheck	11/10/2023	7370	Richard A Hanger	-1,537.33
Bill Pmt -Check	11/10/2023	7367	Hal Burris	-150.65
Bill Pmt -Check	11/10/2023	7368	Richard A. Hanger	-92.36
Total 1015 · Water Dept Checking				-63,186.33
Total 1012 · General Fund Checking				-63,186.33
Total 1000 · Coast Central Credit Union				-63,186.33
TOTAL				-63,186.33

**Fieldbrook Glendale Community Services District
Payroll Summary**

October 25 through November 14, 2023

	Harold D Burris			Richard A Hanger			TOTAL		
	Hou...	Rate	Oct 25 - Nov 14, 23	Hou...	Rate	Oct 25 - Nov 14, 23	Hou...	Rate	Oct 25 - Nov 14, 23
Employee Wages, Taxes and Adjustments									
Gross Pay									
Hourly Rate	26	32.97	857.22	60	36.63	2,197.80	86.00		3,055.02
Hourly Sick			0.00		36.63	0.00			0.00
Total Gross Pay	<u>26</u>		<u>857.22</u>	<u>60</u>		<u>2,197.80</u>	<u>86.00</u>		<u>3,055.02</u>
Adjusted Gross Pay	26		857.22	60		2,197.80	86.00		3,055.02
Taxes Withheld									
Federal Withholding			-42.00			-318.00			-360.00
Medicare Employee			-12.43			-31.87			-44.30
Social Security Employee			-53.15			-136.26			-189.41
CA - Withholding			0.00			-154.56			-154.56
CA - Disability Employee			-7.71			-19.78			-27.49
Medicare Employee Addl Tax			0.00			0.00			0.00
Total Taxes Withheld			<u>-115.29</u>			<u>-660.47</u>			<u>-775.76</u>
Net Pay	<u>26</u>		<u>741.93</u>	<u>60</u>		<u>1,537.33</u>	<u>86.00</u>		<u>2,279.26</u>
Employer Taxes and Contributions									
Medicare Company			12.43			31.87			44.30
Social Security Company			53.15			136.26			189.41
CA - Unemployment Company			17.15			0.00			17.15
CA - Employment Training Tax			0.86			0.00			0.86
Total Employer Taxes and Contributions			<u>83.59</u>			<u>168.13</u>			<u>251.72</u>

Fieldbrook Glendale Community Services District Journal

October 25 through November 14, 2023

Trans #	Type	Date	Num	Name	Memo	Account	Debit	Credit
20928	General Journal	11/05/2023	610		Reissue Check #7148 to Chris Appleton Reissue Check #7148 to Chris Appleton	1015 · Water Dept Checking 2300 · Other Current Liabilit...	50.00	50.00
							50.00	50.00
20953	General Journal	10/31/2023	611	Kernen C...	Kernen Principal payment #4	1206.04 · A/R Current - Ker...		1,048.29
				Kernen C...	Kernen Interest	4900.02 · Sewer Interest In...		96.79
				Kernen C...	Kernen Principal payment #4	1028 · Sewer Asset - Cash	1,145.08	
							1,145.08	1,145.08
21003	General Journal	10/31/2023	612		Monthly Depreciation	5350 · Depreciation Expens...	16,126.00	
					Monthly Depreciation	1710 · Water Accumulated ...		3,715.00
					Monthly Depreciation	1720 · Sewer Accumulated ...		8,334.00
					Monthly Depreciation	1730 · Fire Accumulated De...		4,077.00
							16,126.00	16,126.00
TOTAL							17,321.08	17,321.08

Orchard Fence

Tractor Supply - Cattle panels -	591.89	
Mill Yard - brackets	11.91	
Thomas H.C. - screws	166.36	
" " - " credit	<26.43>	
Mill Yard - Brackets	14.09	
" " - Brackets & bolts	27.11	
Mill Yard - " "	<u>242.39</u>	Building 927.32
TAC - 8747 alley light	61.00	Truck 61.00
		<u>988.32</u>

all receipts present and filed
R.H. 10/24/23

Rick -

Hopefully this will be it
for a while.

F/T - Gira Carrazi donated all
the wood materials. Labor was all
completed through a community service
"volunteer".

Carra

✓#
7350

Request for Mileage Reimbursement Form

Name: Hal Burris

Rate per Mile 0.655

Total Mileage 230

Total Reimbursement \$ 150.65

Date	Description/Notes	Mileage
11/14/2023	Mileage10/19 - 11/09	230

Requester signature		Date
Approval		Date

Request for Mileage Reimbursement Form

Name:

Rate per Mile 0.655
 Total Mileage 141
 Total Reimbursement \$ 92.36

Date	Description/Notes	Mileage
10/27/2023	Mail	42
11/3/2023	Mail	45
11/10/2023	Mail	42
11/14/2023	Board Meeting	12

<p align="center">Fee Calculation based on 2022 Budgeted expenses</p>	
Total Amount	\$ 92.36
47% Water	\$ 43.41
47% Sewer	\$ 43.41
6% Fire	\$ 5.54

Requester signature

Approval

Date

Date

Roy Sheppard
President

Starr Kilian
Vice-President

Richard Grissom
Director

Jason Garlick
Director

Janet Miller
Director

Richard Hanger
General Manager

Jack Sheppard
Fire Chief

Grant Weaver
Sewer Technician

November 14, 2023

County of Humboldt
Auditor/Controllers Office
525 Fifth Street
Eureka, CA 95501

Subject: Warrant request

To Whom it may concern,
Enclosed is a warrant request for \$45,000 payable to the Fieldbrook Glendale Community Services District. The request for funds was approved by the Board of Directors at its regularly scheduled board meeting on November 14, 2023. The warrant request has been signed by two board members and the General Manager.

Sincerely yours,

Starr Kilian
Vice-President



Agenda Background

Meeting Date:

Agenda Title:

Agenda Item:

Presented by:

Type of Item:

Type of Action Required:

Management's Discussion and Analysis For Fiscal Year Ending June 30, 2023

This section presents management's analysis of the Fieldbrook Glendale Community Services District's (the District) financial condition and activities as of and for the year ended June 30, 2021. Management's Discussion and Analysis (MDA) is intended to serve as an introduction to the District's basic financial statements. This information should be read in conjunction with the audited financial statements that follow this section.

The information in this MDA is presented under the following headings:

- Organization and Business
- Overview of the Financial Statements
- Financial Summary
- Results of Operations
- Capital Assets
- Long-Term Debt and Interfund Loans
- Description of Currently Known Facts or Conditions that may have a Significant Effect on the Financial Position or Results of Operations
- Requests for Additional Information

Organization and Business

The District provides water, sewage collection, and fire protection services. The District contracts with Humboldt Bay Municipal Water District (HBMWD) for the purchase of water for resale, meter reading, general maintenance, regular inspection, billing, and collection of funds for the Water and Wastewater Systems. Sewage is collected by the District in the Glendale area and pumped to the City of Arcata for treatment and discharge. The County of Humboldt collects tax revenue for the Fire Department fund.

Overview of the Financial Statements

The District's basic financial statements are comprised of four components: 1) Government-wide financial statements, 2) Governmental fund statements, 3) Proprietary fund financial statements, and 4) Notes to financial statements.

- Government-wide financial statements – provide both long-term and short-term information about the District's overall financial position in a manner similar to a private sector business. The District's government-wide financial statements consist of a *Statement of Net Position and a Statement of Activities and Changes in Net Position*.
- Governmental fund types – The District's governmental fund consists of one general fund which reports revenues, expenditures, assets, and liabilities of the Fire Department. The Fire Department is principally supported by tax revenues. The fund is reported using an accounting method called *modified accrual* accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statement provides a detailed *short-term* view of the District's operations and services it provides. The District's financial statements contain a *Balance Sheet, Statement of Revenues, Expenditures and changes in Fund Balance and a Budgetary Comparison Schedule, (see table of contents)*.

- Proprietary Fund types – The District’s proprietary fund consists of two enterprise funds, the Water System, and the Wastewater System. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is the costs (including depreciation) of providing goods or services to the general public be financed or recovered primarily through user charges. The District’s financial reports contain a *Statement of Net Position, Statement of Revenues, Expenses and Changes in Net Position, and a Statement of Cash Flows.*
- Notes to financial statements – The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

Financial Summary

There are minor rounding differences between the following tables and the financial statements.

**TABLE 1
CONDENSED STATEMENT OF NET POSITION
YEAR OVER YEAR**

	FY 2022-2023			FY 2021-2022			Change	
	Governmental (Fire)	Business Type (Water/Sewer)	Total	Governmental (Fire)	Business Type (Water/Sewer)	Total	\$	%
Current and other assets	\$ 136,765	\$ 509,850	\$ 646,615	\$ 113,321	\$ 611,436	\$ 724,757	\$ (78,142)	-11%
Board designated assets	\$ 115,021	\$ 50,000	\$ 165,021	\$ 101,613	\$ 50,000	\$ 151,613	\$ 13,408	9%
Notes Receivable/Payable	\$ (144,370)	\$ 144,370	\$ -	\$ (163,327)	\$ 163,327	\$ -	\$ -	0%
Capital/Fixed assets	\$ 422,124	\$ 2,230,937	\$ 2,653,061	\$ 471,043	\$ 2,210,339	\$ 2,681,382	\$ (28,321)	-1%
Total Assets	\$ 529,540	\$ 2,935,157	\$ 3,464,697	\$ 522,650	\$ 3,035,102	\$ 3,557,752	\$ (93,055)	-3%
Current and other liabilities	\$ 8,864	\$ 102,063	\$ 110,927	\$ 4,556	\$ 89,153	\$ 93,709	\$ 17,218	18%
Long term liabilities	\$ -	\$ 365,062	\$ 365,062	\$ -	\$ 397,541	\$ 397,541	\$ (32,479)	-8%
Total Liabilities	\$ 8,864	\$ 467,125	\$ 475,989	\$ 4,556	\$ 486,694	\$ 491,250	\$ (15,261)	-3%
Investment in capital assets (net of related debt)	\$ 422,124	\$ 1,833,395	\$ 2,255,519	\$ 471,043	\$ 1,781,192	\$ 2,252,235	\$ 3,284	0%
Unrestricted	\$ (16,469)	\$ 584,637	\$ 568,168	\$ (54,561)	\$ 716,515	\$ 661,954	\$ (93,786)	-14%
Board Assigned	\$ 115,021	\$ 50,000	\$ 165,021	\$ 101,613	\$ 50,000	\$ 151,613	\$ 13,408	9%
Net Position	\$ 520,676	\$ 2,468,032	\$ 2,988,708	\$ 518,095	\$ 2,547,707	\$ 3,065,802	\$ (77,094)	-3%

The district’s net position for all funds as of June 30, 2023, was \$2,968,708 a decrease of \$77,094 (3%) as compared to June 30, 2022. Current and other assets include cash in banks, accounts receivable, grants, other receivables, and pre-paid expenses. Current and other assets decreased \$78,142 (-11%) as compared to June 30, 2022.

Capital and fixed assets represent the largest portion of the district’s assets. These assets include the infrastructure required to provide water, sewer, and public safety services. The investments in capital assets include land, buildings, equipment, the sewage collection system, and the water distribution system. The value of these investments, except for land, depreciates on a fixed schedule each year, based on what is determined to be their “useful” life at the time of purchase. The district has a total of \$2,653,061 invested in capital assets, net of depreciation.

Current liabilities include accounts payable, customer deposits, interest payable, and the current portion of long-term notes payable. Long-term notes payable is debt due after one year. The net investment in capital assets is the net of capital assets less the related debt. The board has established a water rate stabilization reserve of \$50,000 to remain compliant with the terms of the installment loan from the California Infrastructure and Economic Development Bank. Also, the board has designated a fire fund reserve of \$115,021 for future debt payments.

TABLE 2
CONDENSED STATEMENTS OF NET POSITION BY FUND
JUNE 30, 2023

	Water	Sewer	Fire	Total
Current and other assets	\$ 328,043	\$ 181,808	\$ 136,765	\$ 646,615
Capital/Fixed assets	\$ 637,283	\$ 1,593,653	\$ 422,124	\$ 2,653,061
Interfund Notes Receivable/Payable	\$ 144,370	\$ -	\$ (144,370)	\$ -
Board Assigned	\$ 50,000	\$ -	\$ 115,021	\$ 165,021
Total Assets	\$ 1,159,696	\$ 1,775,461	\$ 529,540	\$ 3,464,697
Current and other liabilities	\$ 83,346	\$ 18,717	\$ 8,864	\$ 110,927
Long Term Liabilities	\$ 365,062	\$ -	\$ -	\$ 365,062
Total Liabilities	\$ 448,408	\$ 18,717	\$ 8,864	\$ 475,988
Investment in capital assets net of related debt	\$ 239,742	\$ 1,593,653	\$ 422,124	\$ 2,255,519
Unrestricted	\$ 421,545	\$ 163,091	\$ (16,469)	\$ 568,168
Board Assigned	\$ 50,000	\$ -	\$ 115,021	\$ 165,021
Total Net Assets	\$ 711,287	\$ 1,756,744	\$ 520,677	\$ 2,988,708

The table above provides a condensed statement of the district's net position by fund. The district has three reporting funds or entities, Water, Sewer, and Fire. Revenues, expenses, assets, liabilities, and fund equity are accounted for separately for each fund.

Current assets, current liabilities, and long-term liabilities for the water and sewer funds are presented differently from the Statement of Net Position – Proprietary Funds. The water fund is presented without the \$9,249 current portion of the \$39,598 inter-fund advance (see Note 5) in current assets. The related current and long-term liability for the sewer fund is netted against assets.

TABLE 3
CONDENSED STATEMENT RESULTS OF OPERATIONS
JUNE 30, 2023

	Water	Sewer	Fire	Total
Revenues:				
Charges for services	\$ 534,450	\$ 363,666	\$ -	\$ 898,117
Taxes and assessments	\$ -	\$ -	\$ 123,483	\$ 123,483
Unrestricted investment earnings	\$ 11,078	\$ 4,228	\$ 19	\$ 15,325
In Kind/Grant Revenue	\$ 5,289	\$ -	\$ 4,047	\$ 9,336
Other Income	\$ 1,813	\$ 25,094	\$ 5,102	\$ 32,010
Total Revenues	\$ 552,631	\$ 392,988	\$ 132,651	\$ 1,078,270
Expenses:				
Water/Sewer services	\$ 517,141	\$ 363,566	\$ -	\$ 880,707
Public Safety	\$ -	\$ -	\$ 81,150	\$ 81,150
Depreciation expenses	\$ 44,577	\$ 100,011	\$ 48,919	\$ 193,507
Total Expenses	\$ 561,718	\$ 463,577	\$ 130,069	\$ 1,155,364
Result of operations	\$ (9,086)	\$ (70,589)	\$ 2,582	\$ (77,093)
Total net assets - beginning	\$ 720,371	\$ 1,827,333	\$ 518,095	\$ 3,065,799
Total net assets - ending	\$ 711,285	\$ 1,756,744	\$ 520,677	\$ 2,988,705

Revenues for the district include water and sewer charges, late payment fees, installation and connection fees, taxes, assessments, and investment earnings. Total revenue from these activities was \$1,078,270. In-Kind/Grant Revenue of \$9,336 was for a water planning grant for the Anker Tank Replacement Project and a grant from Cal Fire for equipment for the fire department. Expenses for water and sewer services were \$880,707. Public safety expenses for the fire

department totaled \$81,150. The District posted depreciation expenses of \$193,507. The total net position as a result of operations decreased \$77,093.

**TABLE 4
RESULTS OF WATER OPERATIONS NET OF ANKER TANK GRANT INCOME
YEAR OVER YEAR – 2024 ADOPTED BUDGET**

<u>Water</u>	Column One - Year over Year				Column Two - 2024 Budget compared to 2023 Actuals			
	Actuals 2022-2023	Actuals 2021-2022	\$\$ Change	% Change	Budget 2023-2024	Actuals 2022-2023	\$\$ Change	% Change
Revenues								
Water Domestic/Business	\$ 492,451	\$ 487,094	\$ 5,357	1%	\$ 502,636	\$ 492,451	\$ 10,185	2%
Special benefit zone	\$ 26,875	\$ 25,701	\$ 1,174	5%	\$ 30,503	\$ 26,875	\$ 3,628	14%
Fee for service	\$ 15,124	\$ 21,706	\$ (6,581)	-30%	\$ 15,500	\$ 15,124	\$ 376	2%
Installation/Meter Charge	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%
Other revenue	\$ 1,814	\$ 3,139	\$ (1,325)	-42%	\$ -	\$ 1,814	\$ (1,814)	-100%
Total Revenue	\$ 536,264	\$ 537,639	\$ (1,375)	0%	\$ 548,639	\$ 536,264	\$ 12,375	2%
Expenses								
Purchased water	\$ 187,769	\$ 188,951	\$ (1,182)	-1%	\$ 192,199	\$ 187,769	\$ 4,430	2%
Director Fees	\$ 2,995	\$ 2,995	\$ -	0%	\$ 2,995	\$ 2,995	\$ -	0%
Contract Labor	\$ 253,910	\$ 255,006	\$ (1,096)	0%	\$ 229,117	\$ 253,910	\$ (24,793)	-10%
Insurance	\$ 4,745	\$ 3,749	\$ 996	27%	\$ 5,666	\$ 4,745	\$ 921	19%
Professional services	\$ 14,331	\$ 8,249	\$ 6,082	74%	\$ 10,837	\$ 14,331	\$ (3,494)	-24%
Dues & Memberships	\$ 1,469	\$ 1,218	\$ 251	21%	\$ 1,453	\$ 1,469	\$ (16)	-1%
Utilities	\$ 14,062	\$ 15,037	\$ (975)	-6%	\$ 14,296	\$ 14,062	\$ 234	2%
Transportation (Mileage)	\$ -	\$ -	\$ -	0%	\$ 960	\$ -	\$ 960	100%
Property Taxes	\$ 225	\$ 225	\$ -	0%	\$ 225	\$ 225	\$ -	0%
Supplies	\$ 2,357	\$ 5,042	\$ (2,685)	-53%	\$ 2,536	\$ 2,357	\$ 179	8%
Maintenance/Line Repairs	\$ 854	\$ 35,403	\$ (34,549)	-98%	\$ 8,055	\$ 854	\$ 7,201	843%
Small Equipment	\$ -	\$ 424	\$ (424)	100%	\$ -	\$ -	\$ -	0%
Bad Debt/Bank fees	\$ 3,788	\$ 28,243	\$ (24,455)	-87%	\$ 3,945	\$ 3,788	\$ 158	4%
Licenses & Fees	\$ 6,065	\$ 5,350	\$ 715	13%	\$ 6,034	\$ 6,065	\$ (31)	-1%
Payroll expense	\$ 13,318	\$ 12,793	\$ 525	4%	\$ 13,308	\$ 13,318	\$ (10)	0%
Total expense	\$ 505,888	\$ 562,684	\$ (56,796)	-10%	\$ 491,626	\$ 505,888	\$ (14,262)	-3%
Results of operations	\$ 30,376	\$ (25,045)	\$ 55,421	-221%	\$ 57,013	\$ 30,376	\$ 26,637	88%
Other Income								
Interest Earnings	\$ 11,078	\$ 10,300	\$ 779	8%	\$ 7,995	\$ 11,078	\$ (3,083)	-28%
Connection Fees	\$ -	\$ 10,981	\$ (10,981)	0%	\$ -	\$ -	\$ -	0%
Total Other Income	\$ 11,078	\$ 21,281	\$ (10,202)	-48%	\$ 7,995	\$ 11,078	\$ (3,083)	-28%
Other Expense								
Deprecation	\$ 44,577	\$ 44,053	\$ 524	1%	\$ 44,577	\$ 44,577	\$ -	0%
Interest Expense	\$ 11,253	\$ 12,093	\$ (840)	-7%	\$ 10,355	\$ 11,253	\$ (898)	-8%
Total Other Expense	\$ 55,830	\$ 56,146	\$ (316)	-1%	\$ 54,932	\$ 55,830	\$ (898)	-2%
Net Other Income/Expense	\$ (44,751)	\$ (34,865)	\$ (9,886)	28%	\$ (46,937)	\$ (44,751)	\$ (2,186)	5%
Net Income	\$ (14,375)	\$ (59,910)	\$ 45,535	76%	\$ 10,076	\$ (14,375)	\$ 24,451	243%

Table 4 demonstrates the change in year-to-year operations in column one. Column two is a comparative between the district's adopted budget for the next fiscal year and the audited year actuals. This table is intended to demonstrate variations in standard operating expenses. The table does not reflect reimbursement revenue for the Anker Tank Replacement Project which totaled \$5,289.

Water Revenues

In column one, year over year revenues decreased \$1.325. The district adopted a rate increase in January of 6.45% based on the fluctuation in the Consumer Price Index. Fees for service increased \$6,581. The majority of this decrease was from late fees.

Water Expenses

Total Expenses decreased \$56,796. There were minor decreases for purchased water and contract labor. Contract labor includes engineering services, special studies, and maintenance and operation services provided by the Humboldt Bay Municipal Water District (HBMWD). HBMWD provides for the day-to-day operations of the water district. These contracted services include customer billing, meter reading, lab tests, maintenance, equipment, office space and administrative oversight. Professional services (legal & audit fees) increased \$6,082. Maintenance and line repairs decreased \$34,549. Bad debt and bank fees decreased \$24,455. The decrease in bad debt is directly associated with the implementation of COVID-19 regulations which prevented shutting off service for non-payment. This regulation expired in January of 2022, however; the district set aside a reservation for bad debt of \$15,500 in 2022.

Other Income/Expense

Interest earnings increased \$779, no connection fees, a small increase in depreciation and a decrease in interest expenses, for a net decrease from 2022 of \$9,886.

Anker Lane Tank Replacement Project

In August of 2019, the board adopted a resolution authorizing the general manager to execute on behalf of the district an application to the FEMA Hazard Mitigation Grant Program and Pre-Disaster Mitigation Program for the FGCS Water Tank Seismic Retrofit Project. The project will place a new 400,000-gallon water tank adjacent to the existing redwood water tank located on Anker Lane. The total project is estimated to be \$1,258,970 million. FEMA will fund 75% of the project \$944,266. The district applied for and has received a grant from the North Coast Resource Partnership to fund the local match requirement of \$314,744. and requires a local match of \$425,000. The district has applied to the North Coast Resource Partnership to meet the local match requirement of \$425,000, (see Note 12).

The project is broken into two phases, phase one consists of planning, design, engineering, and environmental documentation. Phase two is construction and implementation. The district is currently in phase one and expended \$75,282 this fiscal year, \$42,372 in fiscal year 2021 and \$72,294 in fiscal year 2020. Phase two was scheduled to begin in March of 2022 and to be completed in October of 2022. The projects estimated construction costs increased due to inflationary pressures, the district has applied for additional funding, the estimated date of construction is now March of 2023, with a completion date of October 2023.

**TABLE 5
RESULTS OF SEWER OPERATIONS
YEAR OVER YEAR – 2024 ADOPTED BUDGET**

Sewer	Column One - Year over Year				Column Two - 2024 Budget compared to 2023 Actuals			
	Actuals 2022-2023	Actuals 2021-2022	\$\$ Change	% Change	Budget 2022-2023	Actuals 2022-2023	\$\$ Change	% Change
Revenues								
Sewer Domestic/Business	\$ 353,941	\$ 376,023	\$ (22,082)	-6%	\$ 356,242	\$ 353,941	\$ 2,301	1%
Fee for service	\$ 9,726	\$ 13,119	\$ (3,393)	-26%	\$ 8,938	\$ 9,726	\$ (788)	-8%
Other revenue	\$ 2,327	\$ 9,596	\$ (7,269)	100%	\$ -	\$ 2,327	\$ (2,327)	-100%
Total Revenue	\$ 365,993	\$ 398,738	\$ (32,745)	-8%	\$ 365,180	\$ 365,993	\$ (813)	0%
Expenses								
Sewer Treatment	\$ 199,060	\$ 163,561	\$ 35,499	22%	\$ 201,000	\$ 199,060	\$ 1,940	1%
Contract Labor	\$ 60,494	\$ 58,279	\$ 2,215	4%	\$ 49,928	\$ 60,494	\$ (10,566)	-17%
Insurance	\$ 3,099	\$ 2,761	\$ 338	12%	\$ 3,349	\$ 3,099	\$ 250	8%
Professional services	\$ 7,831	\$ 7,588	\$ 243	3%	\$ 7,860	\$ 7,831	\$ 29	0%
Dues & Memberships	\$ 1,469	\$ 1,218	\$ 251	21%	\$ 1,453	\$ 1,469	\$ (16)	-1%
Utilities	\$ 8,395	\$ 7,129	\$ 1,266	18%	\$ 8,663	\$ 8,395	\$ 268	3%
Fuel/Transportation	\$ 6,113	\$ 2,507	\$ 3,607	0%	\$ 4,970	\$ 6,113	\$ (1,143)	0%
Property Taxes	\$ 546	\$ 1,074	\$ (528)	-49%	\$ 546	\$ 546	\$ -	0%
Supplies	\$ 2,404	\$ 4,894	\$ (2,491)	-51%	\$ 2,516	\$ 2,404	\$ 112	5%
Maintenance/Line Repairs	\$ 26,169	\$ 7,122	\$ 19,047	267%	\$ 33,150	\$ 26,169	\$ 6,981	27%
Small Equipment	\$ -	\$ 457	\$ (457)	100%	\$ -	\$ -	\$ -	0%
Bad Debt/Bank fees	\$ 2,550	\$ 30,449	\$ (27,899)	-92%	\$ 3,192	\$ 2,550	\$ 642	25%
Licenses & Fees	\$ 4,460	\$ 4,295	\$ 165	4%	\$ 4,477	\$ 4,460	\$ 17	0%
Payroll expense	\$ 39,297	\$ 30,161	\$ 9,136	30%	\$ 38,773	\$ 39,297	\$ (524)	-1%
Total expense	\$ 361,887	\$ 321,496	\$ 40,391	13%	\$ 359,877	\$ 361,887	\$ (2,010)	-1%
Results of operations	\$ 4,106	\$ 77,242	\$ (73,136)	-95%	\$ 5,303	\$ 4,106	\$ 1,197	29%
Other Income								
Interest Earnings	\$ 4,228	\$ 1,101	\$ 3,127	284%	\$ 3,731	\$ 4,228	\$ (497)	-12%
Connection Fees	\$ 22,767	\$ 53,183	\$ (30,415)	0%	\$ 28,452	\$ 22,767	\$ 5,685	0%
Total Other Income	\$ 26,995	\$ 54,283	\$ (27,288)	-50%	\$ 32,183	\$ 26,995	\$ 5,188	19%
Other Expense								
Deprecation	\$ 100,011	\$ 91,648	\$ 8,363	9%	\$ 100,011	\$ 100,011	\$ -	0%
Interest Expense	\$ 1,679	\$ 2,082	\$ (403)	0%	\$ -	\$ 1,679	\$ (1,679)	0%
Total Other Expense	\$ 101,690	\$ 93,730	\$ 7,960	8%	\$ 100,011	\$ 101,690	\$ (1,679)	-2%
Net Other Income/Expense	\$ (74,695)	\$ (39,446)	\$ (35,249)	89%	\$ (67,828)	\$ (74,695)	\$ 6,867	-9%
Net Income	\$ (70,589)	\$ 37,796	\$ (108,385)	-287%	\$ (62,525)	\$ (70,589)	\$ 8,064	-13%

Revenues

Sewer revenues decreased \$32,745. Domestic revenues remained stable, late fees decreased \$2,613, commercial revenue decreased \$22,071 Processing fees, permit fees, and reimbursement income from customer projects decreased \$8,050. The district did not adopt a rate increase in 2023.

Expenses

Sewer expenses increased \$40,391 from the prior year. Effluent treatment costs increased \$35,499 from the prior year. Effluent sent to the City of Arcata for treatment increased 1.65 million gallons. This is thought to be related to an additional 12” of rainfall and resulting increases in the amount of inflow and infiltration into the collection system. The City of Arcata increased rates July 1, 2022, 10%. There were increased expenses for contract labor, insurance, professional services, dues & memberships, utilities, fuel. Maintenance, line repairs, and payroll increases as a result of mainline deferred maintenance projects. Bad Debt decreased \$27,899 as a result of the district setting aside \$22,600 for bad debt in 2022.

Other Income/Expense

Interest earnings increased \$3,127, connection fees decreased \$30,415, depreciation increased \$8,363, and interest expense decreased \$403. The net of other income and expenses decreased \$35,249.

**TABLE 6
RESULTS OF FIRE OPERATIONS
YEAR OVER YEAR – 2024 ADOPTED BUDGET**

Fire	Column One - Year over Year				Column Two - 2024 Budget compared to 2023 Actuals			
	Actuals 2022-2023	Actuals 2021-2022	\$\$ Change	% Change	Budget 2023-2024	Actuals 2022-2023	\$\$ Change	% Change
Revenues								
Property Taxes	\$ 81,970	\$ 73,382	\$ 8,588	12%	\$ 81,969	\$ 81,970	\$ (1)	0%
Special Benefit Assessment	\$ 41,513	\$ 41,588	\$ (75)	0%	\$ 41,513	\$ 41,513	\$ 1	0%
Other Income	\$ 5,102	\$ 7,740	\$ (2,638)	-34%	\$ 2,000	\$ 5,102	\$ (3,102)	-61%
Total Revenue	\$ 128,585	\$ 122,710	\$ 5,874	5%	\$ 125,482	\$ 128,585	\$ (3,103)	-2%
Expenses								
Director Fees	\$ 599	\$ 599	\$ -	0%	\$ 599	\$ 599	\$ -	0%
Benefit Assessment Fee	\$ 2,134	\$ 1,924	\$ 210	11%	\$ 2,134	\$ 2,134	\$ (0.08)	0%
Insurance	\$ 22,852	\$ 20,851	\$ 2,001	10%	\$ 23,692	\$ 22,852	\$ 840.17	4%
Professional services	\$ 7,024	\$ 6,083	\$ 941	15%	\$ 7,000	\$ 7,024	\$ (24)	0%
Dues & Memberships	\$ 3,269	\$ 2,951	\$ 318	11%	\$ 3,270	\$ 3,269	\$ 1	0%
Utilities	\$ 12,323	\$ 7,689	\$ 4,634	60%	\$ 12,111	\$ 12,323	\$ (212)	-2%
Transportation/travel	\$ 3,569	\$ 3,156	\$ 413	13%	\$ 3,690	\$ 3,569	\$ 121	3%
Supplies	\$ 3,903	\$ 5,073	\$ (1,170)	-23%	\$ 5,575	\$ 3,903	\$ 1,672	43%
Maintenance expenses	\$ 4,800	\$ 10,186	\$ (5,386)	-53%	\$ 12,750	\$ 4,800	\$ 7,950	166%
Equipment	\$ 1,742	\$ 2,828	\$ (1,086)	-38%	\$ 4,000	\$ 1,742	\$ 2,258	130%
Licenses & Fees	\$ 112	\$ 570	\$ (458)	100%	\$ 112	\$ 112	\$ -	0%
Payroll Expenses	\$ 3,562	\$ 2,983	\$ 579	19%	\$ 4,570	\$ 3,562	\$ 1,008	28%
Total expense	\$ 65,889	\$ 64,893	\$ 996	2%	\$ 79,503	\$ 65,889	\$ 13,614	21%
Results of operations	\$ 62,695	\$ 57,817	\$ 4,878	8%	\$ 45,979	\$ 62,695	\$ (16,716)	-27%
Other Income								
Grant/Donation Revenues	\$ 4,047	\$ 23,522	\$ (19,475)	100%	\$ 4,402	\$ 4,047	\$ 355	0%
Interest Earnings	\$ 19	\$ 1	\$ 18	1529%	\$ 1,770	\$ 19	\$ 1,751	9109%
Total Other Income	\$ 4,066	\$ 23,523	\$ (19,457)	-83%	\$ 6,172	\$ 4,066	\$ 2,106	52%
Other Expense								
Deprecation	\$ 48,919	\$ 47,346	\$ 1,573	3%	\$ 48,919	\$ 48,919	\$ -	0%
Interest Expense	\$ 7,139	\$ 7,964	\$ (825)	-10%	\$ 6,267	\$ 7,139	\$ (872)	-12%
Fire Grant Expenses	\$ 8,122	\$ 2,645	\$ 5,477	0%	\$ 8,804	\$ 8,122	\$ 682	0%
Total Other Expense	\$ 64,180	\$ 57,955	\$ 6,225	11%	\$ 63,990	\$ 64,180	\$ (190)	0%
Net Other Income/Expense	\$ (60,114)	\$ (34,432)	\$ (25,682)	75%	\$ (57,818)	\$ (60,114)	\$ 2,296	-4%
Net Income	\$ 2,582	\$ 23,385	\$ (20,804)	-89%	\$ (11,839)	\$ 2,582	\$ (14,421)	122%

Revenues

Revenues for the department increased \$5,874. There was an increase in current secured taxes of \$8,069 and a decrease in other income of \$2,638. Reports from the Humboldt County Auditor’s office was obtained in a timely manner. The Humboldt County Auditor’s office made progress on prior year(s) interest apportionments.

Expenses

Expenses for the department increased \$996. Expenses for insurance, professional services (audit), dues & memberships, fuel, and payroll. These increased expenses were offset by decreased expenses for supplies, maintenance, equipment, and licenses & fees.

Other Income and Expenses

Other income for grants and donations decreased \$19,475. Depreciation increased \$1,573, interest expenses decreased \$825, and fire grant expenses increased \$5,477. The net of other income and expenses decreased \$25,682.

Additional Budgetary Information

Additional budgetary information for the fire department can be found on page 36 of the Required Supplementary Information section in the audited financial statements. An analysis of significant variations between original and final budget amounts and between final budget amounts and actual budget results for the governmental fund (fire) is required, including reasons for those variations that are expected to have a significant effect on future services or liquidity.

The General Manager submits a proposed operating budget for the governmental fund (fire) for the fiscal year commencing on July 1 to the District's Board of Directors. Public hearings are conducted to obtain taxpayer and ratepayer comments. A preliminary budget is legally adopted in June and a final budget is legally adopted in August, following the closing of the prior period.

The budget is prepared on a detailed line-item basis. Management does not budget for capital purchases but considers and approves capital purchases separately from the budget process. Revenues are budgeted by source per the California Government Code Section 61110, as amended by Senate Bill 135. The budget is reviewed and updated on a quarterly basis by the Board of Directors.

The district develops an annual expenditure plan for capital purchases or improvements that are valued above \$5,000 and have a life expectancy of five-years or more. These expenditures are added to assets and expensed as depreciation over the anticipated life of the asset.

Changes in Net Position as a result of operations year over year

The purpose of tables seven, eight and nine is to provide the change in net position from the prior year as a result of operations. The table also includes information for the 2019-2020 fiscal year. This information can help identify trends in assets and liabilities over a three-year period.

**TABLE 7
CHANGES IN NET POSITION AS A RESULT OF WATER OPERATIONS
YEAR OVER YEAR**

Water Fund	2020-2021	2021-2022	2022-2023	Increase/Decrease from prior year
Current and Other Assets	\$ 618,956	\$ 537,996	\$ 522,412	\$ (15,584)
Capital and Fixed Assets	\$ 624,299	\$ 654,603	\$ 637,283	\$ (17,320)
Current and other Liabilities	\$ 109,105	\$ 74,686	\$ 83,346	\$ 8,660
Long Term Liabilities	\$ 429,148	\$ 397,542	\$ 365,062	\$ (32,480)
Total Net Assets	\$ 705,002	\$ 720,371	\$ 711,287	\$ (9,084)
Net Assets - Beginning	\$ 650,147	\$ 704,999	\$ 720,373	\$ 15,374
Operating Revenues	\$ 603,366	\$ 634,203	\$ 552,631	\$ (81,572)
Operating Expenses	\$ 506,068	\$ 574,776	\$ 517,141	\$ (57,635)
Net Operating Income	\$ 97,298	\$ 59,427	\$ 35,491	\$ (23,936)
Depreciation Expenses	\$ 42,446	\$ 44,053	\$ 44,577	\$ 524
Change in Net Assets	\$ 54,852	\$ 15,374	\$ (9,086)	\$ (24,460)
Net Assets - Ending	\$ 704,999	\$ 720,373	\$ 711,287	\$ (9,086)

The water fund's net assets decreased \$9,086 from the prior year. The reduction of long-term debt and the 2022 investment in capital projects (primarily the Anker Tank Replacement Project), account for a significant portion of this change.

**TABLE 8
CHANGES IN NET POSITION AS A RESULT OF SEWER OPERATIONS
YEAR OVER YEAR**

Sewer Fund	2020-2021	2021-2022	2022-2023	Increase/Decrease from prior year
Current and Other Assets	\$ 252,245	\$ 325,667	\$ 181,808	\$ (143,859)
Capital and Fixed Assets	\$ 1,621,148	\$ 1,555,736	\$ 1,593,653	\$ 37,917
Current and other Liabilities	\$ 44,257	\$ 23,721	\$ 18,717	\$ (5,005)
Long Term Liabilities	\$ 39,599	\$ 30,350	\$ -	\$ (30,350)
Total Net Assets	\$ 1,789,537	\$ 1,827,331	\$ 1,756,744	\$ (70,586)
Net Assets - Beginning	\$ 1,751,370	\$ 1,789,537	\$ 1,827,331	\$ 37,794
Operating Revenues	\$ 465,363	\$ 453,024	\$ 392,988	\$ (60,036)
Operating Expenses	\$ 335,378	\$ 323,582	\$ 363,566	\$ 39,984
Net Operating Income	\$ 129,985	\$ 129,442	\$ 29,422	\$ (100,020)
Depreciation Expenses	\$ 91,818	\$ 91,648	\$ 100,011	\$ 8,363
Change in Net Assets	\$ 38,167	\$ 37,794	\$ (70,589)	\$ (108,383)
Net Assets - Ending	\$ 1,789,537	\$ 1,827,331	\$ 1,756,742	\$ (70,589)

The sewer fund's net assets decreased \$70,589 from the prior year. The district invested in deferred maintenance projects and capitalized those projects with a life expectancy in excess of five years. Operating revenues were \$60,036 less than 2022 and \$72,375 less than 2021. Operating expenses were \$39,984 higher than 2022. One time maintenance expenses were \$19,047.

**TABLE 9
CHANGES IN NET POSITION AS A RESULT OF FIRE OPERATIONS
YEAR OVER YEAR**

The fire fund's net assets increased \$2,582 from the prior year. The district received less grant income, donations, and in-kind revenue. Operating expenses increased \$5,648 and depreciation expenses increased \$1,573.

Fire Fund	2020-2021	2021-2022	2022-2023	Increase/Decrease from prior year
Current and Other Assets	\$ 264,742	\$ 214,934	\$ 251,786	\$ 36,852
Capital and Fixed Assets	\$ 445,853	\$ 471,043	\$ 422,124	\$ (48,918)
Current and other Liabilities	\$ 52,559	\$ 23,513	\$ 28,683	\$ 5,170
Long Term Liabilities	\$ 163,327	\$ 144,370	\$ 124,550	\$ (19,820)
Total Net Assets	\$ 494,709	\$ 518,095	\$ 520,677	\$ 2,582
Net Assets - Beginning	\$ 454,169	\$ 494,709	\$ 518,095	\$ 23,386
Operating Revenues	\$ 154,413	\$ 146,234	\$ 132,651	\$ (13,583)
Operating Expenses	\$ 75,566	\$ 75,502	\$ 81,150	\$ 5,648
Net Operating Income	\$ 78,848	\$ 70,732	\$ 51,501	\$ (19,232)
Depreciation Expenses	\$ 38,308	\$ 47,346	\$ 48,919	\$ 1,573
Change in Net Assets	\$ 40,540	\$ 23,386	\$ 2,582	\$ (20,805)
Net Assets - Ending	\$ 494,709	\$ 518,095	\$ 520,677	\$ 2,582

**TABLE 10
CAPITAL ASSETS PROPERTY & EQUIPMENT**

	FY 2021-2022	FY 2022-2023	Difference
Water			
Land	\$ 6,461	\$ 6,461	\$0
Water System Infrastructure	\$ 2,117,346	\$ 2,144,603	\$27,257
Sewer			
Land	\$ 20,860	\$ 20,860	\$0
Sewer System Infrastructure	\$ 4,046,999	\$ 4,184,927	\$137,928
Fire			
Land	\$ 5,106	\$ 5,106	\$0
Buildings	\$ 367,424	\$ 367,424	\$0
Equipment - Trucks, Clothing, Radios, Tools	\$ 877,436	\$ 877,436	\$0
Total Property & Equipment	\$ 7,441,632	\$ 7,606,818	\$165,185
Less Accumulated Depreciation	\$ (4,760,250)	\$ (4,953,757)	(\$193,507)
Total Property & Equipment (net of depreciation)	\$ 2,681,382	\$ 2,653,061	(\$28,322)

Capital Assets

The District had \$2.65 million (net of accumulated depreciation) invested in a broad range of utility capital assets as of June 30, 2023. The investment in capital assets includes land, buildings, improvements, water transmission, water storage facilities, pump stations, wastewater transmission, and emergency trucks and equipment. The District's net revenue, long-term debt, and contributions from customers are used to finance capital investments.

**TABLE 11
LONG-TERM DEBT – NET OF CURRENT PORTION**

	FY 2021-2022	FY 2022-2023	Difference
Water			
L/T Davis Grunsky Loan	\$ 215,430	\$ 197,017	(\$18,413)
L/T Davis Grunsky Deferred Interest	\$ 35,413	\$ 32,184	(\$3,228)
L/T I-Bank	\$ 146,699	\$ 135,861	(\$10,838)
Total L/T Notes - Water	\$ 397,541	\$ 365,062	(\$32,479)
Sewer			
L/T Sewer to Water - Cash Flow	\$ 30,350	\$ -	(\$30,350)
Total L/T Notes - Sewer	\$ 30,350	\$ -	(\$ 30,350)
Fire			
L/T Fire to Water - Firehouse Expansion	\$ 106,177	\$ 98,526	(\$7,651)
L/T Fire to Water - Truck	\$ 38,193	\$ 26,024	(\$12,169)
Total L/T Notes - Fire	\$ 144,370	\$ 124,550	(\$19,820)
Total L/T Notes Payable	\$ 572,261	\$ 489,612	\$ (82,649)

Long-Term Debt and Interfund Loans

Construction of the water system was financed in part by a \$675,000 loan from the State of California under the Davis–Grunsky Act. Interest at 2.5% per annum was payable semi-annually but was deferred in accordance with the provision of the loan. The loan matures January 1, 2034.

Installation of an Aluminum Dome Roof on the District’s Anker Lane redwood water reservoir was financed by a \$254,457 loan from the California Infrastructure and Economic Development Bank (I-Bank). Interest at 4.07% per annum is due semi-annually with the first payment due February 1, 2010. Principal amounts are due annually, beginning August 1, 2010, with the loan maturing on August 1, 2034. I-Bank initiated a refinancing of the loan due to lower interest rates. The loan was refinanced March 1, 2014, with an interest rate of 3.82%.

Major renovation of the existing fire house and grounds, including a new four engine bay occurred in fiscal year 2013-2014. The district financed the \$307,400 expansion utilizing \$125,000 from the fire department ending fund balance. The balance of \$182,400 was financed with an inter-fund loan from the water department. Interest is payable at 4.50% per annum with annual interest rate reviews. Principal and interest are due semi-annually beginning December 31, 2014, with the loan maturing on June 30, 2024. In January 2016 the board refinanced the loan by extending the term of the loan. The loan now matures on June 30, 2034.

The district authorized the purchase of a water tender in January 2016. The district financed the \$122,735 purchase by utilizing \$12,735 from the fire department ending fund balance. The balance of \$110,000 was financed with an inter-fund loan from the water department. Interest is payable at 4.50% per annum with annual interest rate reviews. Principal and interest are due semi-annually beginning December 31, 2016, with the loan maturing on June 30, 2026.

Both fire department loans extend beyond the special benefit tax assessment which expires in the fiscal year 2024-2025. The board further resolved to annually designate a portion of the fire department’s ending fund balance to establish a reserve account for future debt payments should a future tax assessment not be pursued or successful.

In April 2018 the board approved the preparation of a sewer rate study. The board met in regular session over the summer and provided comments and direction for the study. An informational meeting was held in the Glendale area in September. A rate protest hearing to approve a rate increase was held on November 13, 2018. The rate increase was approved and will provide revenues equal to the cost of operations and approximately 33% of depreciation expenses. The rate increase also includes language that allows the pass-through of increased treatment costs from the City of Arcata. The annual adjustment will be valid for a period of five years.

In June of 2018 a temporary loan was made from the water fund to the sewer fund. The amount of the temporary loan was \$65,000. The purpose of the loan was to maintain a positive cash balance in the sewer fund. In June of 2019 the board by resolution authorized a loan amount of \$65,000, for a period of seven years at an interest rate of 4.5%.

In June of 2023 the board of directors authorized a payoff of the temporary loan from the water fund to the sewer fund. The payoff amount was \$35,026. The early payoff will save the sewer fund \$2,434 in interest.

Description of Currently known Facts or Conditions that may have a Significant Effect on the Financial Position or Results of Operations

In October 2023 the board of directors passed resolution 2023-04, authorizing the placement of a ballot initiative for the March 2024 Presidential Primary Election. The ballot initiative, if approved, will place a special benefit tax assessment of \$95 per parcel for fire protection and emergency medical services.

There are no other currently known facts or conditions that may have a significant effect on the financial position or results of operations of the district.

Requests for Additional Information

The management discussion and analysis (MDA) report is designed to provide a general overview of the Fieldbrook Glendale Community Services District. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the President of the Board, Fieldbrook Glendale Community Services District, P.O. Box 2715, McKinleyville CA 95519.