



**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, January 23, 2024**  
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 – Holiday Safety
- 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, January 23, 2024

### AGENDA

#### Approval of Minutes

2.1 Regular Board Meeting, December 19, 2023.

#### Correspondence

3.1 Hunter, Hunter, and Hunt - Audit Communication Letter.

#### Financial Reports

4.1 Interfund Transfers, \$93,676.73, less \$40,000)

4.2 Check/EFT Payments, (#7402-7423) \$93,790.68.

4.3 Payroll, \$3,978.18

4.4 General Journal Entries, 617-618, \$17,271.08.

4.5 Reimbursements \$175.27, Mileage \$554.76.

4.6 Bad Debt Acct. 1945.02, Water \$548.04, Sewer \$738.42.

#### F. Business Items Action/Information

5.1 GHD, Scope of Work, Prepare Bid for Anker Tank Project. Action.

5.2 Financial reports and budget updates. Action.

5.3 CA I Bank, annual report. Action.

5.4 CPI Water Rate Adjustments. Action.

5.5 COU Wage Adjustments. Action.

#### G. Public Hearings – None.

#### H. Closed Session – None.

#### I. Future Agenda Items

8.1 Conflict of Interest (Form 700). February.

#### J. Adjournment/Announcements

9.1 Next regular meeting, February 27, 2024.

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.



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**Notice is hereby given that a  
REGULAR MEETING  
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**Tuesday, December 19, 2023**

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

**A. Roll Call**

*President Roy Sheppard called the meeting to order at 7:30 PM. Board members present were Vice-President Starr Kilian, and Director Janet Miller. Director Richard Grissom joined the meeting at 7:36 following the wastewater report. Director Jason Garlic was absent. Fire Chief Chris Appleton, Wastewater Technician Grant Weaver, District Engineer Steven Pearl and General Manager Richard Hanger were present. Representatives from the district's accounting firm were present, Edward Weaver and Hannah Shapiro (via teleconference).*

**B. Agenda Modification –**

*Item 1.3.2 Status Report – Wastewater Pigging Project was removed from the agenda.*

**C. Public Comments – None.**

**D. Reports**

**1.1 Wastewater Report**

*Sewer Technician Grant Weaver noted higher flows attributed to inflow and infiltration from recent storm events. An electrical malfunction at pump station one was repaired. GRS has completed a manhole repair and ARV valves have been serviced.*

**1.2 Fire Chief Report**

**1.2.1 Call/Incident report**

*Fire Chief Chris Appleton reported the following calls: 6-auto aid, 5-EMS, 1-Mutual aid, 1-Special duty. Officer elections for 2024 were held and there were no changes.*

**1.3 District Engineer Report**

**1.3.1 Muni-meeting report. No meeting.**

~~**1.3.2 Status Report – Wastewater Pigging Project**~~

**1.3.3 Anker Tank Replacement project report.**

*District Engineer Steven Pearl reported a kickoff meeting was held with representatives from CAL Oes for Phase II (construction) of the project.*

Meeting Materials may be accessed at:

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

## Tuesday, December 19, 2023

### AGENDA

- 1.4 Safety Report – Holiday Safety – *received 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 the public requests an item be removed and considered separately.

##### Approval of Minutes

- 2.1 Regular Board Meeting, November 14, 2023.

##### Correspondence

- 3.1 FGCSA Audit Management Letter.

##### Financial Reports

- 4.1 Interfund Transfers, \$118,701.82 (less voided check HBMWD \$27,579.15)
- 4.2 Check/EFT Payments, (#7371-7401) \$145,333.06
- 4.3 Payroll, \$4,654.09.
- 4.4 General Journal Entries, 613-616, \$17,794.68.
- 4.5 Reimbursements \$697.25, Mileage \$510.91.

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

#### F. Business Items Action/Information

- 5.1 Receive and File audit report for fiscal year 2023. Action.

*The District's audit report for the 2023 fiscal year was presented representatives from Hunter, Hunter, and Hunt. Edward Weaver and Hannah Shapiro (via teleconference) reviewed the report and provided comments to the board.*

***Director Richard Grissom moved to receive and file the 2023 audit report as presented. Director Janet Miller seconded the motion. The motion carried with Sheppard, Kilian, Grissom, and Miller voting aye. Director Garlick was absent.***

- 5.2 Election of Officers for 2024. Action.

*Nominations were opened for the position of President and Vice-President. Director Richard Grissom nominated Roy Sheppard as President and Starr Kilian as Vice-President. No other nominations were received. Nominations were closed.*

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## Tuesday, December 19, 2023

### AGENDA

***Director Richard Grissom moved to elect Roy Sheppard as President and Starr Kilian as Vice-President, and to appoint Director Jason Garlick to the HBMWD water task force with Director Starr Kilian serving as an alternate. Director Starr Kilian seconded the motion. The motion carried with Sheppard, Kilian, Grissom, and Miller voting aye. Director Garlick was absent.***

5.3 Board Calendar 2024. Action.

***Director Janet Miller moved to approve the 2024 Board Calendar as presented. Director Richard Grissom seconded the motion. The motion carried with Sheppard, Kilian, Grissom, and Miller voting aye. Director Garlick was absent.***

5.4 Roster of Public Officials. Action.

***Director Janet Miller moved to approve the Roster of Public Officials as presented. Director Richard Grissom seconded the motion. The motion carried with Sheppard, Kilian, Grissom, and Miller voting aye. Director Garlick was absent.***

G. Public Hearings – None.

H. Closed Session – None.

I. Future Agenda Items

8.1 Financial reports and budget update. January

8.2 CA I Bank, annual report. January

J. Adjournment/Announcements

9.1 Next regular meeting, January 23, 2024.

*The meeting adjourned at 8:20 PM.  
Respectfully submitted,*

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*Richard Hanger  
Secretary to the Board*

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*Starr Kilian  
Vice-President*

*Attachments*

*CCCU fund transfer  
Initialed disbursement register*

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# Hunter, Hunter & Hunt, LLP

CERTIFIED PUBLIC ACCOUNTANTS



2662 Harris Street  
Eureka, California 95503

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

December 20, 2023

To the Board of Directors of  
Fieldbrook Glendale Community Services District  
McKinleyville, California

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Fieldbrook Glendale Community Services District (the District) for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 15, 2023. Professional standards also require that we communicate to you the following information related to our audit.

## Significant Audit Matters

### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2023. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were: management's estimate of the allocation of sewer and water receipts to accounts receivable, the allowance for uncollectable accounts and the useful lives of capitalized equipment which are based on management's historical experience and evaluation of current economic conditions. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were in disclosures in Note 5 – Notes Payable and Interfund Loans, which discloses the interfund loans from the water fund to the general fund for the firehouse renovation and water tender, and the advance from the water fund to the sewer fund; Note 10 – Board Designated Assets, which discloses the reserves established by the Board; Note 12 – Commitments and Contingencies, which discloses information about the Anker Tank program and the lack of timely financial information from the County of Humboldt.

The financial statement disclosures are neutral, consistent, and clear.

### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated December 18, 2023.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis and the budgetary comparison schedule, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of and management of the Board of Directors and management of Fieldbrook Glendale Community Services District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Hunter, Hunter and Hunt, LLP



**Fieldbrook Glendale  
Community Services District**

water · sewer · fire

**REGULAR MEETING OF THE  
BOARD OF DIRECTORS**

January 23, 2024

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

Please transfer the following

From: Business Liquid Asset Account \$ 53,676.73.  
To: Water Checking \$ 53,676.73.

1/23/2024	
Check Register	\$ 93,790.68
#7402 - 7423	\$ 93,790.68
Other Deposit	\$ -
	\$ -
Transfer Totals	\$ (53,676.73)
Anker Tank Project	\$ -
Fire	\$ 11,784.98
Sewer	\$ 32,780.99
Water	\$ 49,110.76
Reduce Water Transfer	\$ (40,000.00)
Gross Pay	\$ 3,978.18
<Net Pay>	\$ (3,087.11)
Empr. Taxes	\$ 387.88
Adjustments	
IRS	\$ (1,155.08)
EDD	\$ (18.69)
EDD	\$ (196.44)
Optimum	\$ (161.65)
Verizon	\$ 138.96
Reconciliation	\$ (53,790.68)
Balance	\$ -



**Fieldbrook Glendale Community Services District**  
**Interfund Activity Report**  
As of January 23, 2024

Type	Date	Num	Name	Account	Class	Amount	Balance
<b>Anker Tank Replacement</b>							0.00
Total Anker Tank Replacement							0.00
<b>Interfund Expenses/Fire</b>							1,392.68
Bill	12/20/2023	P1-90...	Interfun...	5390.02 · Office Software (Software licenses a...	Fire Depart...	2.00	1,394.68
Bill	12/22/2023	1563-...	Interfun...	5320 · Electric (Electric)	Fire Depart...	194.76	1,589.44
Bill	12/26/2023	62827	Interfun...	5220 · Audit Services (Audit Services)	Fire Depart...	7,750.00	9,339.44
Bill	12/31/2023	CK 23...	Interfun...	5365 · Fuel Expenses (Fuel Expenses)	Fire Depart...	88.96	9,428.40
Bill	12/31/2023	Dec 2...	Interfun...	5335 · Water (Water)	Fire Depart...	57.55	9,485.95
Bill	01/09/2024	Jan 2...	Interfun...	5345 · Internet Service (Internet Service)	Fire Depart...	161.64	9,647.59
Bill	01/18/2024	Jan 2...	Interfun...	5075 · Chief Expenses - Fire (Chief Expenses ...	Fire Depart...	50.00	9,697.59
Bill	01/18/2024	Jan 2...	Interfun...	5366 · Mileage & Travel (Mileage & Travel)	Fire Depart...	8.80	9,706.39
Paycheck	01/18/2024	7421	Interfun...	6560 · Payroll Expenses	Enterprise:S...	1,747.41	11,453.80
Paycheck	01/18/2024	7421	Interfun...	6560 · Payroll Expenses	Enterprise:S...	1.75	11,455.55
Paycheck	01/18/2024	7421	Interfun...	6560 · Payroll Expenses	Enterprise:S...	108.34	11,563.89
Paycheck	01/18/2024	7421	Interfun...	6560 · Payroll Expenses	Enterprise:S...	25.34	11,589.23
Paycheck	01/18/2024	7421	Interfun...	6560 · Payroll Expenses	Enterprise:S...	34.95	11,624.18
Paycheck	01/18/2024	7423	Interfun...	6560 · Payroll Expenses	Fire Depart...	146.52	11,770.70
Paycheck	01/18/2024	7423	Interfun...	6560 · Payroll Expenses	Fire Depart...	0.15	11,770.85
Paycheck	01/18/2024	7423	Interfun...	6560 · Payroll Expenses	Fire Depart...	9.08	11,779.93
Paycheck	01/18/2024	7423	Interfun...	6560 · Payroll Expenses	Fire Depart...	2.12	11,782.05
Paycheck	01/18/2024	7423	Interfun...	6560 · Payroll Expenses	Fire Depart...	2.93	11,784.98
Total Interfund Expenses/Fire						10,392.30	11,784.98
<b>Interfund Expenses/Sewer</b>							97.75
Bill	12/20/2023	P1-90...	Interfun...	5390.02 · Office Software (Software licenses a...	Enterprise:S...	8.00	105.75
Bill	12/22/2023	0213-...	Interfun...	5320 · Electric (Electric)	Enterprise:S...	65.84	171.59
Bill	12/23/2023	State...	Interfun...	5400.01 · Line Repairs Maintenance (Line Re...	Enterprise:S...	11.94	183.53
Bill	12/26/2023	62827	Interfun...	5220 · Audit Services (Audit Services)	Enterprise:S...	7,750.00	7,933.53
Bill	12/27/2023	10266...	Interfun...	5400.01 · Line Repairs Maintenance (Line Re...	Enterprise:S...	27.53	7,961.06
Bill	12/31/2023	Dec 2...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:S...	520.37	8,481.43
Bill	12/31/2023	Dec 2...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:S...	412.30	8,893.73
Bill	12/31/2023	Dec 2...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:S...	3,401.17	12,294.90
Bill	12/31/2023	Dec 2...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:S...	118.41	12,413.31
Check	12/31/2023	E-Pay	Interfun...	5625.01 · Bank Fees (Bank Fees)	Enterprise:S...	15.81	12,429.12
Bill	12/31/2023	00099...	Interfun...	5020 · Purchased Sewer Services (Purchased...	Enterprise:S...	17,615.65	30,044.77
Bill	12/31/2023	00099...	Interfun...	5020 · Purchased Sewer Services (Purchased...	Enterprise:S...	171.86	30,116.63
Bill	12/31/2023	Dec 2...	Interfun...	5625.02 · Merchant Fees (Merchant Fees)	Enterprise:S...	117.37	30,234.00
Bill	12/31/2023	0912-...	Interfun...	5320 · Electric (Electric)	Enterprise:S...	798.17	31,032.17
Bill	01/09/2024	WWo...	Interfun...	5700 · Licenses & Fees	Enterprise:S...	110.00	31,142.17
Bill	01/18/2024	Jan Mi...	Interfun...	5366 · Mileage & Travel (Mileage & Travel)	Enterprise:S...	408.03	31,550.20
Bill	01/18/2024	Jan 2...	Interfun...	5366 · Mileage & Travel (Mileage & Travel)	Enterprise:S...	68.97	31,619.17
Paycheck	01/18/2024	7422	Interfun...	6560 · Payroll Expenses	Enterprise:S...	32.97	31,652.14
Paycheck	01/18/2024	7422	Interfun...	6560 · Payroll Expenses	Enterprise:S...	0.03	31,652.17
Paycheck	01/18/2024	7422	Interfun...	6560 · Payroll Expenses	Enterprise:S...	2.04	31,654.21
Paycheck	01/18/2024	7422	Interfun...	6560 · Payroll Expenses	Enterprise:S...	0.48	31,654.69
Paycheck	01/18/2024	7422	Interfun...	6560 · Payroll Expenses	Enterprise:S...	0.66	31,655.35
Paycheck	01/18/2024	7423	Interfun...	6560 · Payroll Expenses	Enterprise:S...	1,025.64	32,680.99
Paycheck	01/18/2024	7423	Interfun...	6560 · Payroll Expenses	Enterprise:S...	1.03	32,682.02
Paycheck	01/18/2024	7423	Interfun...	6560 · Payroll Expenses	Enterprise:S...	63.59	32,745.61
Paycheck	01/18/2024	7423	Interfun...	6560 · Payroll Expenses	Enterprise:S...	14.87	32,760.48
Paycheck	01/18/2024	7423	Interfun...	6560 · Payroll Expenses	Enterprise:S...	20.51	32,780.99
Total Interfund Expenses/Sewer						32,683.24	32,780.99
<b>Interfund Expenses/Water</b>							0.00
Bill	12/20/2023	P1-90...	Interfun...	5390.02 · Office Software (Software licenses a...	Enterprise:...	2.00	2.00
Bill	12/22/2023	0097-...	Interfun...	5320 · Electric (Electric)	Enterprise:...	33.46	35.46
Bill	12/22/2023	9923-...	Interfun...	5320 · Electric (Electric)	Enterprise:...	63.59	99.05
Bill	12/26/2023	7997-...	Interfun...	5320 · Electric (Electric)	Enterprise:...	1,142.47	1,241.52
Bill	12/26/2023	62827	Interfun...	5220 · Audit Services (Audit Services)	Enterprise:...	7,750.00	8,991.52
Bill	12/31/2023	Dec 2...	Interfun...	5010 · Purchased Water (Purchased Water)	Enterprise:...	966.93	9,958.45
Bill	12/31/2023	Dec 2...	Interfun...	5010 · Purchased Water (Purchased Water)	Enterprise:...	13,359.21	23,317.66
Bill	12/31/2023	Dec 2...	Interfun...	5010 · Purchased Water (Purchased Water)	Enterprise:...	2,461.53	25,779.19
Bill	12/31/2023	Dec 2...	Interfun...	5010 · Purchased Water (Purchased Water)	Enterprise:...	728.39	26,507.58
Bill	12/31/2023	Dec 2...	Interfun...	5010 · Purchased Water (Purchased Water)	Enterprise:...	-42.43	26,465.15
Bill	12/31/2023	Dec 2...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:...	674.27	27,139.42
Bill	12/31/2023	Dec 2...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:...	534.23	27,673.65
Bill	12/31/2023	Dec 2...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:...	4,407.02	32,080.67
Bill	12/31/2023	Dec 2...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:...	153.42	32,234.09
Bill	12/31/2023	Dec 2...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...	Enterprise:...	8,827.53	41,061.62
Bill	12/31/2023	Dec 2...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...	Enterprise:...	1,183.66	42,245.28
Bill	12/31/2023	Dec 2...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...	Enterprise:...	330.00	42,575.28
Bill	12/31/2023	Dec 2...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...	Enterprise:...	282.06	42,857.34
Bill	12/31/2023	Dec 2...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...	Enterprise:...	68.71	42,926.05
Bill	12/31/2023	Dec 2...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...	Enterprise:...	1,468.32	44,394.37
Bill	12/31/2023	Dec 2...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...	Enterprise:...	361.95	44,756.32
Bill	12/31/2023	Dec 2...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...	Enterprise:...	0.00	44,756.32

**Fieldbrook Glendale Community Services District**  
**Interfund Activity Report**  
As of January 23, 2024

Type	Date	Num	Name	Account	Class	Amount	Balance
Bill	12/31/2023	Dec 2...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...)	Enterprise:...	111.11	44,867.43
Check	12/31/2023	E-Pay	Interfun...	5625.01 · Bank Fees (Bank Fees)	Enterprise:...	24.19	44,891.62
Bill	12/31/2023	Dec 2...	Interfun...	5625.02 · Merchant Fees (Merchant Fees)	Enterprise:...	179.59	45,071.21
Bill	01/05/2024	14-08...	Interfun...	5650 · Interest Expense	Enterprise:...	2,594.94	47,666.15
Bill	01/18/2024	Jan 2...	Interfun...	5070 · Directors' Fees - Water (Directors' Fee...)	Enterprise:...	50.00	47,716.15
Bill	01/18/2024	Jan 2...	Interfun...	5070 · Directors' Fees - Water (Directors' Fee...)	Enterprise:...	50.00	47,766.15
Bill	01/18/2024	Jan 2...	Interfun...	5070 · Directors' Fees - Water (Directors' Fee...)	Enterprise:...	50.00	47,816.15
Bill	01/18/2024	Jan 2...	Interfun...	5070 · Directors' Fees - Water (Directors' Fee...)	Enterprise:...	50.00	47,866.15
Bill	01/18/2024	Jan 2...	Interfun...	5070 · Directors' Fees - Water (Directors' Fee...)	Enterprise:...	50.00	47,916.15
Bill	01/18/2024	Jan 2...	Interfun...	5366 · Mileage & Travel (Mileage & Travel)	Enterprise:...	68.96	47,985.11
Paycheck	01/18/2024	7423	Interfun...	6560 · Payroll Expenses	Enterprise:...	1,025.64	49,010.75
Paycheck	01/18/2024	7423	Interfun...	6560 · Payroll Expenses	Enterprise:...	1.02	49,011.77
Paycheck	01/18/2024	7423	Interfun...	6560 · Payroll Expenses	Enterprise:...	63.59	49,075.36
Paycheck	01/18/2024	7423	Interfun...	6560 · Payroll Expenses	Enterprise:...	14.88	49,090.24
Paycheck	01/18/2024	7423	Interfun...	6560 · Payroll Expenses	Enterprise:...	20.52	49,110.76
Total Interfund Expenses/Water						49,110.76	49,110.76
<b>TOTAL</b>						<b>92,186.30</b>	<b>93,676.73</b>

**Fieldbrook Glendale Community Services District**  
**Check Register for this Month**  
**December 20, 2023 through January 23, 2024**

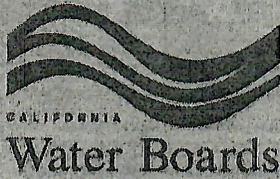
Type	Date	Num	Name	Amount
<b>1000 · Coast Central Credit Union</b>				
<b>1012 · General Fund Checking</b>				
<b>1015 · Water Dept Checking</b>				
Bill Pmt -Check	12/20/2023	7402	AT&T	-338.47
Bill Pmt -Check	12/20/2023	7403	AT&T	-350.71
Bill Pmt -Check	12/21/2023	ACH	Intuit Quick Books	-12.00
Bill Pmt -Check	12/28/2023	ACH	PG&E	-65.84
Bill Pmt -Check	12/28/2023	ACH	PG&E	-33.46
Bill Pmt -Check	12/28/2023	ACH	PG&E	-194.76
Bill Pmt -Check	12/28/2023	ACH	PG&E	-63.59
Check	12/31/2023	E-Pay	Coast Central Credit ...	-40.00
Bill Pmt -Check	01/03/2024	ACH	PG&E	-1,142.47
Bill Pmt -Check	01/05/2024	ACH	Valley Pacific	-88.96
Bill Pmt -Check	01/05/2024	ACH	Fieldbrook Glendale C...	-57.55
Bill Pmt -Check	01/05/2024	7404	Campora	-65.00
Bill Pmt -Check	01/05/2024	7405	Optimum	-161.64
Bill Pmt -Check	01/05/2024	ACH	XPress Bill Pay	-296.96
Bill Pmt -Check	01/05/2024	ACH	Verizon	-138.96
Bill Pmt -Check	01/09/2024	ACH	PG&E	-798.17
Liability Check	01/10/2024	E-pay	EDD	-196.44
Liability Check	01/10/2024	E-pay	EDD	-18.69
Liability Check	01/10/2024	E-pay	United States Treasury	-1,155.08
Bill Pmt -Check	01/13/2024	ACH	Optimum	-161.65
Bill Pmt -Check	01/18/2024	7406	CA I Bank	-2,594.94
Bill Pmt -Check	01/18/2024	7407	Chris Appleton	-50.00
Bill Pmt -Check	01/18/2024	7408	City of Arcata	-17,687.51
Bill Pmt -Check	01/18/2024	7409	Fire Station Software, ...	-407.00
Bill Pmt -Check	01/18/2024	7410	Humboldt Bay M&O	-22,854.53
Bill Pmt -Check	01/18/2024	7411	Humboldt Bay Munici...	-17,473.63
Bill Pmt -Check	01/18/2024	7412	Hunter, Hunter, & Hunt	-23,250.00
Bill Pmt -Check	01/18/2024	7413	Janet Miller	-50.00
Bill Pmt -Check	01/18/2024	7414	Jason Garlick	-50.00
Bill Pmt -Check	01/18/2024	7415	Rich Grissom	-50.00
Bill Pmt -Check	01/18/2024	7416	Roy Sheppard	-50.00
Bill Pmt -Check	01/18/2024	7417	Starr Kilian	-50.00
Bill Pmt -Check	01/18/2024	7418	Thrifty Supply Company	-27.53
Bill Pmt -Check	01/18/2024	7419	Grant Weaver.	-581.30
Bill Pmt -Check	01/18/2024	7420	Richard A. Hanger	-146.73
Paycheck	01/18/2024	7421	Grant Weaver	-1,514.51
Paycheck	01/18/2024	7422	Harold D Burris	-30.09
Paycheck	01/18/2024	7423	Richard A Hanger	-1,542.51
Total 1015 · Water Dept Checking				-93,790.68
Total 1012 · General Fund Checking				-93,790.68
Total 1000 · Coast Central Credit Union				-93,790.68
<b>TOTAL</b>				<b>-93,790.68</b>

**Fieldbrook Glendale Community Services District**  
**Payroll Summary**  
December 20, 2023 through January 23, 2024

	Grant Weaver			Harold D Burris			Richard A Hanger			TOTAL		
	Hours	Rate	Dec 20, '23 - Jan 23, 24	Hours	Rate	Dec ...	Hours	Rate	Dec 20, '23 - Jan 23, 24	Hours	Rate	Dec 20, '23 - Jan 23, 24
<b>Employee Wages, Taxes and Adjustments</b>												
<b>Gross Pay</b>												
Hourly Rate	53	32.97	1,747.41	1	32.97	32.97	60	36.63	2,197.80	114.00		3,978.18
Hourly Sick		32.97	0.00			0.00		36.63	0.00			0.00
<b>Total Gross Pay</b>	<b>53</b>		<b>1,747.41</b>	<b>1</b>		<b>32.97</b>	<b>60</b>		<b>2,197.80</b>	<b>114.00</b>		<b>3,978.18</b>
<b>Adjusted Gross Pay</b>	<b>53</b>		<b>1,747.41</b>	<b>1</b>		<b>32.97</b>	<b>60</b>		<b>2,197.80</b>	<b>114.00</b>		<b>3,978.18</b>
<b>Taxes Withheld</b>												
Federal Withholding			-80.00			0.00			-309.00			-389.00
Medicare Employee			-25.34			-0.48			-31.87			-57.69
Social Security Employee			-108.34			-2.04			-136.26			-246.64
CA - Withholding			0.00			0.00			-153.98			-153.98
CA - Disability Employee			-19.22			-0.36			-24.18			-43.76
Medicare Employee Addl Tax			0.00			0.00			0.00			0.00
<b>Total Taxes Withheld</b>			<b>-232.90</b>			<b>-2.88</b>			<b>-655.29</b>			<b>-891.07</b>
<b>Net Pay</b>	<b>53</b>		<b>1,514.51</b>	<b>1</b>		<b>30.09</b>	<b>60</b>		<b>1,542.51</b>	<b>114.00</b>		<b>3,087.11</b>
<b>Employer Taxes and Contributions</b>												
Medicare Company			25.34			0.48			31.87			57.69
Social Security Company			108.34			2.04			136.26			246.64
CA - Unemployment Company			34.95			0.66			43.96			79.57
CA - Employment Training Tax			1.75			0.03			2.20			3.98
<b>Total Employer Taxes and Contributions</b>			<b>170.38</b>			<b>3.21</b>			<b>214.29</b>			<b>387.88</b>

**Fieldbrook Glendale Community Services District  
Journal  
December 20, 2023 through January 23, 2024**

<u>Trans #</u>	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Debit</u>	<u>Credit</u>
21145	General Journal	12/31/2023	617	Kernen C...	Kernen Principal payment #4	1206.04 · A/R Current - Ker...		1,059.24
				Kernen C...	Kernen Interest	4900.02 · Sewer Interest Inc...		85.84
				Kernen C...	Kernen Principal payment #4	1028 · Sewer Asset - Cash	1,145.08	
							1,145.08	1,145.08
21176	General Journal	12/31/2023	618		Monthly Depreciation	5350 · Depreciation Expenses	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
<b>TOTAL</b>							<b>17,271.08</b>	<b>17,271.08</b>



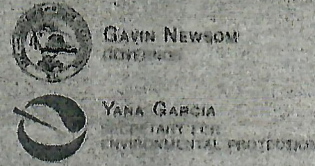
OFFICE USE ONLY

Check \$ \_\_\_\_\_

Money Order \$ \_\_\_\_\_

ACH# \_\_\_\_\_

Dual?  Yes  No



RENEWAL APPLICATION  
FOR WASTEWATER TREATMENT PLANT OPERATOR CERTIFICATE

*Handwritten:* \$110.00

Renewal  
\$150  
Grades I, II, III, IV & V

Fees  
Check the appropriate box

Dual-Renewal \*  
\$110  
Grades I, II, III, IV & V

\*Dual-Renewal fee applies if the applicant holds a current and valid Drinking Water Treatment or Distribution certificate. Check the appropriate box above and submit your renewal fee with this form. It is your responsibility to apply for a renewal of your certificate on time. (\*) Make check or money order payable to: "State Water Resources Control Board." If paid by ACH/Online check, write the reference code# \_\_\_\_\_

Mailing Address: State Water Resources Control Board  
Wastewater Operator Certification  
P.O. Box 944212  
Sacramento, CA 94244-2120

Overnight Mailing Address:

State Water Resources Control Board  
Wastewater Operator Certification  
1001 I Street, 17 th Floor  
Sacramento, CA 95814

Print your name as it appears on your wastewater treatment plant operator certificate.

Name: Last: Weaver First: Grant Middle: L D.O.B.: 03-04-1963  
Mailing Address: Po Box 441 Apt. #: \_\_\_\_\_  
City: ARCATA County: Humboldt State: CA Zip: 95518

Check box if your address has changed.

Telephone: Cell/Home: 707-845-3443 Telephone: Work: 707 499-1963  
E-Mail Address: gweave82@hotmail.com Certificate Grade: II Certificate Number: 10656

Check box if want to receive public notices from the Wastewater Operator Certification Program.

Check all that apply: Are you currently or have you ever been a California certified Drinking Water Operator:

Treatment: Grade level: II Certificate#: 24632 Exp: 3/25  Distribution#: Grade level: II Certificate#: 28597 Exp: 12/25

If currently employed as an operator at a wastewater treatment plant complete the following information:

Classification or Title: SEWER TECHNICIAN  
Name of Wastewater Treatment Plant/Employers Name: FGCSD - Fieldbrook Glendale Community Service District  
Plant Mailing Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
Employer Telephone: (\_\_\_\_) \_\_\_\_\_ ext. \_\_\_\_\_  
If a Wastewater Treatment Plant: Chief Plant Operator's (CPO) Name: \_\_\_\_\_  
CPO's Title: \_\_\_\_\_ CPO's Telephone Number: (\_\_\_\_) \_\_\_\_\_

(\* Do not use this renewal form if your certificate has expired. If your certificate has been expired for less than one year, please complete a reinstatement application. If your certificate has been expired for more than one year, you may need to re-take an exam and apply for a new certificate. Direct any questions concerning this application to (916) 341-5819 or [wwopcertprogram@waterboards.ca.gov](mailto:wwopcertprogram@waterboards.ca.gov).

As the undersigned applicant, I hereby certify that all facts and statements set forth as part of this renewal application are true and correct to the best of my knowledge and belief. I understand that any omissions or misrepresentations may disqualify me and may result in discipline as well as the imposition of civil liability. I authorize the State Water Resources Control Board to conduct a thorough investigation of my employment and education record and other statements for the purpose of verification of my qualifications for renewal. I acknowledge that renewal fees are non-refundable.

Print Name: Grant Weaver Original Signature: [Signature] Date: 1-9-2024

PLEASE SIGN IN BLUE INK.



**STATEWIDE**  
SAFETY SYSTEMS

STATEWIDE ARCATA  
40 SOUTH G STREET  
ARCATA, CA 95521-6654

**Invoice**

Invoice#	09009409
Location	09
Date/Time	12/21/23 08:18
Page	1 of 1
Written By	SCOTT ST JOHN
Salesperson	Scott St. John



Rented or sold to: 0000CASH  
CASH CUSTOMER

SHIP TO

Job#	Job Name			Customer PO#	Freight Terms		
Ordered By	Phone #	Email Address	Ship Via	Delivery Date and Time			
Order#	Site Phone#	Job Location	Payment Terms				
8256927	8256927		CUSTOMER PICKUP	12/21/23 08:17AM			
09010628			CASH DUE UPON RECEIP				
SKU	DESCRIPTION	Qty Ord	Qty Ship	Qty B/O	PRICE	U/M	EXTENSION

Items Rented and/or sold							
C03783	MLK 1085-L LIME CL2 VEST	1	1	0	11.000	EA	11.00

CREDIT PURCHASE 11.94  
VISA XXXX-XXXX-XXXX-7421  
EXP: XX/XX ENTRY: SWIPE  
APPROVAL CODE: 07849D  
TRAN ID:  
12/21/23 10::1:8:

SIGNATURE X \_\_\_\_\_

I AGREE TO PAY ABOVE TOTAL AMOUNT OF  
EACH CHARGE LISTED ACCORDING TO CARD  
ISSUER AGREEMENT  
(MERCHANT AGREEMENT IF CREDIT VOUCHER)

MERCHANDISE	HANDLING	MISC CHARGE	TAX	FREIGHT	DEPOSIT	TOTAL
11.00	0.00	0.00	0.94	0.00	0.00	11.94

Comments:

Prompt Return of your rental saves you money. All time is charged including Saturday, Sunday, and Holidays.

I have read and understand the terms and conditions on both sides of this contract and certify that those printed on the other side are agreed to as if printed above my signature. There are no oral or other representations not included herein. I have received a copy of this agreement.

Received By: \_\_\_\_\_ Picked by: \_\_\_\_\_ Delivered By: \_\_\_\_\_  
Name Printed: \_\_\_\_\_ Date/time: \_\_\_\_\_ Date/time: \_\_\_\_\_  
Date/time: \_\_\_\_\_

REMIT TO: STATEWIDE TRAFFIC SAFETY AND SIGNS -- P.O.BOX 31001-2620 -- PASADENA, CA 91110-2620

FGCSD

THANK YOU FOR SHOPPING AT  
HENSEL'S ACE HARDWARE  
ACE STORE #14010  
884 9TH ST.  
ARCATA CA 95521  
(707) 822-2965

60 DAY REGULAR ITEM RETURN POLICY & 14 DAY  
SPECIAL ORDER POLICY W/RECEIPT

12/09/23 1:18PM JPW 554 SALE

43124	1	EA	1.99	EA
ELBOW 90 1" SXS SCH40			1.99	
4124012	1	EA	3.59	EA
NIPPLE GALV 1/2"X5"			3.59	
4124020	1	EA	3.59	EA
NIPPLE GALV 1/2"X5.5"			3.59	
4124012	1	EA	3.59	EA
NIPPLE GALV 1/2"X5"			3.59	
4124020	1	EA	3.59	EA
NIPPLE GALV 1/2"X5.5"			3.59	
4124574	4	EA	3.99	EA
NIPPLE GALV 1"X5"			15.96	
5	6	EA	2.50	EA
HARDWARE			15.00	

SUB-TOTAL: \$ 47.31 TAX: \$ 4.02  
 CHARGE AMT: 51.33 TOTAL: \$ 51.33



==> JRNL# H07593 INV#267683/1  
 CUST NO: 374  
 ACE REWARDS ID # 19801570337

Customer Copy

*Grant Weaver*

Name: X  
 GRANT WEAVER  
 Acct: GRANT WEAVER  
 PO#: 1



Request for Mileage Reimbursement Form

Name:

Rate per Mile 0.67  
 Total Mileage 609  
 Total Reimbursement \$ 408.03

Date	Description/Notes	Mileage
1/23/2024	Mileage 12/14 - 01/17	609

Requester signature

Approval

Date

Date

Request for Mileage Reimbursement Form

Name:

Rate per Mile      0.67  
 Total Mileage      219  
 Total Reimbursement \$ 146.73

Date	Description/Notes	Mileage
12/19/2023	Mail	42
12/28/2023	Mail & Royal Gold Reading	45
1/5/2024	Signatures for Tax Measure Firehouse	45
1/19/2024	Mail	42
1/23/2024	Board Meeting	45

Fee Calculation based on 2022	
Budgeted expenses	
Total Amount	\$ 146.73
47% Water	\$ 68.96
47% Sewer	\$ 68.96
6% Fire	\$ 8.80

Requester signature

Date

Approval

Date

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

Account Number	Customer Name	Customer Address	Account Balance	Notes
1945.02	██████████	██████████	\$ 587.64	
<b>Detail</b>				Customer failed payment arrangement. Water locked off for non-payment
Water Billing	\$ 281.41			
Sewer Billing	\$ 417.24			
Shut off Charge	\$ 50.00			
Late Charges	\$ 108.99			
Collection Fees	\$ 428.82			
<b>Total</b>	<b>\$ 1,286.46</b>			

Approval to write off as a bad debt:  
 By: Richard Hanger  
 Date: 01/05/2024

Please sign the above and return to us. Once approved, we will submit the above to the collection agency.

Detail	Water	Sewer
Water Billing	\$ 281.41	
Sewer Billing		\$ 417.24
Shut Off Charge	\$ 50.00	
Late Fees	108.99 \$ 43.90	\$ 65.09
Collection Fees	428.82 \$ 172.72	\$ 256.10
	\$ 548.04	\$ 738.42



## **Agenda Background**

**Meeting Date:**

**Agenda Title:**

**Agenda Item:**

**Presented by:**

**Type of Item:**

**Type of Action Required:**

---



## **Agenda Background**

**Meeting Date:**

**Agenda Title:**

**Agenda Item:**

**Presented by:**

**Type of Item:**

**Type of Action Required:**



**Fieldbrook Glendale Community Services District**  
**Revenue vs. Expense - Water Dept.**  
 July 2023 through June 2024

WATER	Adjustments			August 2023			% of Change
	First Qtr	Second Qtr	Total Adj	2024 Budget	Adjusted Budget		
<b>Revenue</b>							
<b>4100 · Water Revenue</b>							
4110 · Domestic Water Sales	\$ 8,841	\$ 4,590	\$ 13,431	\$ 441,651	\$ 455,082		3.0%
4115 · Late Fees - Water	\$ 558	\$ 720	\$ 1,278	\$ 14,590	\$ 15,868		8.1%
4120 · Business Water Sales	\$ 5,050	\$ 4,908	\$ 9,958	\$ 58,499	\$ 68,457		14.5%
4130 · Fire Suppression Water Sales	\$ 126	\$ 31	\$ 157	\$ 2,486	\$ 2,643		5.9%
4135 · Benefit Zone 1-Water Sales	\$ 389	\$ (2,549)	\$ (2,160)	\$ 30,503	\$ 28,343		-7.6%
4140 · Installation Fees	\$ 4,537	\$ -	\$ 4,537	\$ -	\$ 4,537		100.0%
4150 · Water Processing Fees	\$ (35)	\$ 105	\$ 70	\$ 875	\$ 945		7.4%
4157 · Water Misc. Chg	\$ 552	\$ -	\$ 552	\$ 35	\$ 587		94.0%
4160 · Water Other Revenue	\$ 35	\$ -	\$ 35	\$ -	\$ 35		100.0%
<b>Total 4100 · Water Revenue</b>	<b>\$ 20,053</b>	<b>\$ 7,805</b>	<b>\$ 27,858</b>	<b>\$ 548,639</b>	<b>\$ 576,497</b>		<b>4.8%</b>
<b>Cost of Goods Sold</b>							
50000 · Purchased Water	\$ 1,973	\$ 3,205	\$ 5,178	\$ 192,199	\$ 197,377		2.6%
<b>Net Revenue less COGS</b>	<b>\$ 18,080</b>	<b>\$ 4,600</b>	<b>\$ 22,680</b>	<b>\$ 356,440</b>	<b>\$ 379,120</b>		<b>6.0%</b>
<b>Operating Expense</b>							
5050 · Director Fees	\$ -	\$ -	\$ -	\$ 2,995	\$ 2,995		0.0%
5100 · Contract Labor/Admin	\$ 1,384	\$ 2,509	\$ 3,893	\$ 229,117	\$ 233,010		1.7%
5130 · Assessment Fees	\$ -	\$ -	\$ -	\$ 272	\$ 272		0.0%
5150 · Insurance Expense	\$ (4)	\$ -	\$ (4)	\$ 5,666	\$ 5,662		-0.1%
5200 · Professional Services	\$ (82)	\$ 738	\$ 656	\$ 10,837	\$ 11,493		5.7%
5250 · Dues & Memberships	\$ -	\$ (88)	\$ (88)	\$ 1,453	\$ 1,365		-6.4%
5300 · Utilities	\$ 696	\$ 468	\$ 1,164	\$ 14,296	\$ 15,460		7.5%
5360 · Transportation & Travel	\$ (40)	\$ (63)	\$ (103)	\$ 960	\$ 857		-12.0%
5370 · Property Taxes	\$ -	\$ -	\$ -	\$ 225	\$ 225		0.0%
5380 · Supplies	\$ 12	\$ (102)	\$ (90)	\$ 2,536	\$ 2,446		-3.7%
5400 · Maintenance Expenses	\$ -	\$ -	\$ -	\$ 8,055	\$ 8,055		0.0%
5550 · Equipment (Small)	\$ 125	\$ -	\$ 125	\$ -	\$ 125		100.0%
5625 · Bank Charges	\$ 35	\$ 367	\$ 402	\$ 3,945	\$ 4,347		9.2%
5700 · Licenses & Fees	\$ -	\$ -	\$ -	\$ 5,762	\$ 5,762		0.0%
6560 · Payroll Expenses	\$ (15)	\$ (15)	\$ (30)	\$ 13,308	\$ 13,278		-0.2%
<b>Total Expense</b>	<b>\$ 2,111</b>	<b>\$ 3,814</b>	<b>\$ 5,925</b>	<b>\$ 299,427</b>	<b>\$ 305,352</b>		<b>1.9%</b>
<b>Net Of Operations</b>	<b>\$ 15,969</b>	<b>\$ 786</b>	<b>\$ 16,755</b>	<b>\$ 57,013</b>	<b>\$ 73,768</b>		<b>22.7%</b>
<b>Other Revenue</b>							
4900 · Interest Earnings	\$ (55)	\$ 4	\$ (51)	\$ 7,995	\$ 7,944		-0.6%
<b>Total Other Revenue</b>	<b>\$ (55)</b>	<b>\$ 4</b>	<b>\$ (51)</b>	<b>\$ 7,995</b>	<b>\$ 7,944</b>		<b>-0.6%</b>
<b>Other Expense</b>							
5350 · Depreciation Expenses	\$ -	\$ -	\$ -	\$ 44,577	\$ 44,577		0.0%
5650 · Interest Expense	\$ -	\$ 44	\$ 44	\$ 10,355	\$ 10,399		0.4%
<b>Total Other Expense</b>	<b>\$ -</b>	<b>\$ (44)</b>	<b>\$ 44</b>	<b>\$ 54,932</b>	<b>\$ 54,976</b>		<b>0.1%</b>
<b>Net Other Revenue</b>	<b>\$ (55)</b>	<b>\$ (40)</b>	<b>\$ (95)</b>	<b>\$ (46,937)</b>	<b>\$ (47,032)</b>		<b>0.2%</b>
<b>Net Revenue less Expense</b>	<b>\$ 15,914</b>	<b>\$ 746</b>	<b>\$ 16,660</b>	<b>\$ 10,076</b>	<b>\$ 26,736</b>		<b>62.31%</b>

**Fieldbrook Glendale Community Services District  
Quarterly Wastewater Budget Adjustments  
July 2022 through June 2023**

WASTEWATER	Adjustments			August 2023			% of Change
	First Qtr	Second Qtr	Total Adj	2024 Budget	Adjusted Budget		
Ordinary Revenue/Expense							
Revenue							
4000 · Revenue							
4200 · Wastewater Revenue							
4210 · Domestic Wastewater Reven	\$ (1,891)	\$ (1,175)	\$ (3,066)	\$ 281,152	\$ 278,086		-1.1%
4215 · Late Fees - Wastewater	\$ 391	\$ 664	\$ 1,055	\$ 7,518	\$ 8,573		12.3%
4220 · Business Wastewater Reven	\$ 2,957	\$ 7,332	\$ 10,289	\$ 75,090	\$ 85,379		12.1%
4250 · Wastewater Processing Fees	\$ (70)	\$ (35)	\$ (105)	\$ 420	\$ 315		-33.3%
4252 · Wastewater Permit Fees	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000		0.0%
4260 · Sewer Other Income	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
<b>Total 4100 · Wastewater Revenue</b>	<b>\$ 1,387</b>	<b>\$ 6,786</b>	<b>\$ 8,173</b>	<b>\$ 365,180</b>	<b>\$ 373,353</b>		<b>2.2%</b>
Cost of Goods Sold							
5000 · Sewer Treatment	\$ (8,400)	\$ (3,024)	\$ (11,424)	\$ 201,000	\$ 189,576		-6.0%
<b>Net Revenue less COGS</b>	<b>\$ 9,787</b>	<b>\$ 9,810</b>	<b>\$ 19,597</b>	<b>\$ 164,180</b>	<b>\$ 183,777</b>		<b>10.7%</b>
Operating Expense							
5100 · Contract Labor/Admin	\$ (3,884)	\$ (165)	\$ (4,049)	\$ 49,928	\$ 45,879		-8.8%
5130 · Assessment Fees (LAFCO)	\$ -	\$ -	\$ -	\$ 271	\$ 271		0.0%
5150 · Insurance Expense	\$ -	\$ -	\$ -	\$ 3,349	\$ 3,349		0.0%
5200 · Professional Services	\$ -	\$ 767	\$ 767	\$ 7,860	\$ 8,627		8.9%
5250 · Dues & Memberships	\$ -	\$ (88)	\$ (88)	\$ 1,453	\$ 1,365		-6.4%
5300 · Utilities	\$ 194	\$ 464	\$ 658	\$ 8,663	\$ 9,321		7.1%
5360 · Fuel (Generator)/Mileage	\$ 146	\$ 240	\$ 386	\$ 4,970	\$ 5,356		7.2%
5370 · Property Taxes	\$ -	\$ 264	\$ 264	\$ 546	\$ 810		32.6%
5380 · Supplies	\$ 38	\$ 34	\$ 72	\$ 2,516	\$ 2,588		2.8%
5400 · Maintenance Expenses	\$ (150)	\$ -	\$ (150)	\$ 33,150	\$ 33,000		-0.5%
5550 · Equipment	\$ 125	\$ -	\$ 125	\$ -	\$ 125		100.0%
5590 · Bad Debts	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
5625 · Bank Charges	\$ (178)	\$ 28	\$ (150)	\$ 3,192	\$ 3,042		-4.9%
5700 · Licenses & Fees	\$ 36	\$ 293	\$ 329	\$ 4,206	\$ 4,535		7.3%
6560 · Payroll Expenses	\$ 748	\$ (1,149)	\$ (401)	\$ 38,773	\$ 38,372		-1.0%
<b>Total Operating Expense</b>	<b>\$ (2,925)</b>	<b>\$ 688</b>	<b>\$ (2,237)</b>	<b>\$ 158,877</b>	<b>\$ 156,640</b>		<b>-1.4%</b>
<b>Net Ordinary Revenue</b>	<b>\$ 12,712</b>	<b>\$ 9,122</b>	<b>\$ 21,834</b>	<b>\$ 5,303</b>	<b>\$ 27,137</b>		<b>80.5%</b>
Other Revenue							
4900 · Interest Earnings	\$ 186	\$ 364	\$ 550	\$ 3,731	\$ 4,281		12.8%
4950 · Connection Fees	\$ 840	\$ 3,319	\$ 4,159	\$ 28,452	\$ 32,611		12.8%
<b>Total Other Revenue</b>	<b>\$ 1,026</b>	<b>\$ 3,683</b>	<b>\$ 4,709</b>	<b>\$ 32,183</b>	<b>\$ 36,892</b>		<b>12.8%</b>
Other Expense							
5350 · Depreciation Expenses	\$ -	\$ -	\$ -	\$ 100,011	\$ 100,011		0.0%
5650 · Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
<b>Total Other Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,011</b>	<b>\$ 100,011</b>		<b>0.0%</b>
<b>Net Other Revenue</b>	<b>\$ 1,026</b>	<b>\$ 3,683</b>	<b>\$ 4,709</b>	<b>\$ (67,828)</b>	<b>\$ (63,119)</b>		<b>-7.5%</b>
<b>Net Revenue</b>	<b>\$ 13,738</b>	<b>\$ 12,805</b>	<b>\$ 26,543</b>	<b>\$ (62,525)</b>	<b>\$ (35,982)</b>		<b>-73.8%</b>

**Fieldbrook Glendale Community Services District**  
**Quarterly Fire Dept. Budget Adjustments**  
**July 2023 through June 2024**

Fire Department	Adjustments			August 2023		
	First Qtr	Second Qtr	Total Adj	2024 Budget	Adjusted Budget	% of Change
<b>Ordinary Revenue/Expense</b>						
<b>Revenue</b>						
<b>4300 · Fire Revenue</b>						
4310 · Current Secured Taxes	\$ -	\$ -	\$ -	\$74,346	\$74,346	0.0%
4320 · Current Unsecured Taxe	\$ -	\$ -	\$ -	\$2,888	\$2,888	0.0%
4330 · Prior Year Secured Taxe	\$ -	\$ -	\$ -	\$1,362	\$1,362	0.0%
4340 · Prior Year Unsecured Taxe	\$ -	\$ -	\$ -	\$31	\$31	0.0%
4341 · Prop 172 Transfer	\$ -	\$ -	\$ -	\$1,346	\$1,346	0.0%
4350 · Property Tax Assesment	\$ -	\$ -	\$ -	\$41,513	\$41,513	0.0%
4360 · Timber Yield Tax	\$ -	\$ -	\$ -	\$147	\$147	0.0%
4370 · Homeowners' Exemption	\$ -	\$ -	\$ -	\$731	\$731	0.0%
4380 · Supplemental Tax - Curr	\$ -	\$ -	\$ -	\$952	\$952	0.0%
4385 · Supplemental Tax - Prio	\$ -	\$ -	\$ -	\$157	\$157	0.0%
4386 · St. Wildlife Refuge In Lie	\$ -	\$ -	\$ -	\$9	\$9	0.0%
4395 · Other Income - Fire Dept	\$ -	\$ 3,785	\$ 3,785	\$2,000	\$5,785	65.4%
<b>Total 4300 · Fire Revenue</b>	<b>\$ -</b>	<b>\$ 3,785</b>	<b>\$ 3,785</b>	<b>\$ 125,482</b>	<b>\$ 129,267</b>	<b>2.9%</b>
<b>Operating Expense</b>						
5050 · Chief Fees	\$ -	\$ -	\$ -	\$ 599	\$599	0.0%
5130 · Assessment Fee-LAFCo	\$ -	\$ -	\$ -	\$ 2,134	\$2,134	0.0%
5150 · Insurance Expense	\$ 165	\$ 16	\$ 181	\$ 23,692	\$23,873	0.8%
5200 · Professional Services	\$ -	\$ 782	\$ 782	\$ 7,000	\$7,782	10.0%
5250 · Dues & Memberships	\$ -	\$ -	\$ -	\$ 3,270	\$3,270	0.0%
5300 · Utilities	\$ 846	\$ (11)	\$ 835	\$ 12,111	\$12,946	6.4%
5360 · Transportation & Travel	\$ (92)	\$ (311)	\$ (403)	\$ 3,690	\$3,287	-12.3%
5380 · Supplies	\$ -	\$ -	\$ -	\$ 5,575	\$5,575	0.0%
5400 · Maintenance Expenses	\$ -	\$ 567	\$ 567	\$ 12,750	\$13,317	4.3%
5550 · Equipment	\$ -	\$ -	\$ -	\$ 4,000	\$4,000	0.0%
5700 · Licenses & Fees	\$ -	\$ -	\$ -	\$ 112	\$112	0.0%
6560 · Payroll Expenses	\$ (510)	\$ -	\$ (510)	\$ 4,570	\$4,060	-12.6%
<b>Total Operating Expense</b>	<b>\$ 409</b>	<b>\$ 1,043</b>	<b>\$ 1,452</b>	<b>\$ 79,503</b>	<b>\$ 80,955</b>	<b>1.8%</b>
<b>Net Ordinary Revenue</b>	<b>\$ (409)</b>	<b>\$ 2,742</b>	<b>\$ 2,333</b>	<b>\$ 45,979</b>	<b>\$ 48,312</b>	<b>4.8%</b>
<b>Other Revenue/Expense</b>						
4393 · Donations Income	\$ -	\$ -	\$ -	\$ -	\$0	0.0%
4394 · Grant Income	\$ -	\$ -	\$ -	\$ 4,402	\$4,402	0.0%
4900 · Interest Earnings	\$ -	\$ -	\$ -	\$ 1,770	\$1,770	0.0%
<b>Total Other Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,172</b>	<b>\$ 6,172</b>	<b>0.0%</b>
<b>Other Expense</b>						
5350 · Depreciation Expenses	\$ (5)	\$ -	\$ (5)	\$ 48,919	\$48,914	0.0%
5650 · Interest Expense	\$ -	\$ -	\$ -	\$ 6,267	\$6,267	0.0%
5800 · Fire Grant Expenses	\$ -	\$ -	\$ -	\$ 8,804	\$8,804	0.0%
<b>Total Other Expense</b>	<b>\$ (5)</b>	<b>\$ -</b>	<b>\$ (5)</b>	<b>\$ 63,990</b>	<b>\$ 63,985</b>	<b>0.0%</b>
<b>Net Other Revenue</b>	<b>\$ (5)</b>	<b>\$ -</b>	<b>\$ (5)</b>	<b>\$ (57,818)</b>	<b>\$ (57,813)</b>	<b>0.0%</b>
<b>Net Revenue</b>	<b>\$ (414)</b>	<b>\$ 2,742</b>	<b>\$ 2,328</b>	<b>\$ (11,839)</b>	<b>\$ (9,501)</b>	<b>-24.6%</b>





## **Agenda Background**

**Meeting Date:**

**Agenda Title:**

**Agenda Item:**

**Presented by:**

**Type of Item:**

**Type of Action Required:**

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January 5, 2024

Loan Servicing Manager  
California Infrastructure and Economic Development Bank  
P.O. Box 2830  
Sacramento, CA 95812-2830

**Re: Annual Certification for Enterprise Fund Installment Sale Agreement  
Fieldbrook Glendale Community Services District,  
Agreement No. CIEDB BC14-089**

In accordance with the annual reporting provisions contained in Section 5.03(b), (c) and (e) and Section 5.22 of the Enterprise Fund Installment Sale Agreement CIEDB 14-089 (“Agreement”) dated May 1, 2009, between the Fieldbrook Glendale Community Services District (“Purchaser”) and the California Infrastructure and Economic Development Bank (“IBank”), and any amendment thereto, I hereby certify that the following is true and correct for the fiscal year 2022-2023 (“Fiscal Year”). All capitalized terms have the same meaning as defined in the Agreement.

1. Attached is one copy of the Purchaser’s audited financial statements for the Fiscal Year, which includes audited financial information relating to System Revenues and the Enterprise Funds.
2. The number of System users as of the end of the Fiscal Year was **552**.
3. The calculation of the coverage ratio described in Section 5.06 of the Agreements is **1.1%**. See Attachment A for calculations.
  - a.  The coverage ratio is in compliance with the rates and charges covenant in Section 5.06 of the Agreement.
  - b.  The coverage ratio is not in compliance with Section 5.06 of the Agreement. The following is an explanation of how the financing agreement covenant is being or will be met:
4. There has not been a withdrawal of any System user generating four percent (4%) or more of System Revenues during the Fiscal Year.
5. There have not been any significant System facility retirements or expansions planned or undertaken during the Fiscal Year, and the Purchaser is in compliance with Section 6.02 of the Agreement.

6. The Purchaser has not entered into any Senior, Parity Debt or Subordinate Debt during the Fiscal Year and there has been no default or noncompliance under any obligation secured by System Revenues.
7. No Event of Default has occurred and no event has occurred which, with the passing of time would constitute an Event of Default.
8. The Purchaser is in compliance with the Tax Certificate requirements as set forth in Exhibit G of the Agreement. In addition, the Purchaser certifies to the following:
  - a.  yes      During the Fiscal Year, the Project has not been used and  
        no            at this time is not expected to be used in the future by  
                          anyone or any entity other than the Purchaser, other  
                          governmental entities or the general public.
  - b.  yes      During the Fiscal Year, neither the Project nor any part of  
        no            the Project has been sold or leased.
  - c.  yes      Only the Purchaser operated and managed the Project  
        no            during the Fiscal Year.
  - d.  yes      Excluding construction contracts and contracts previously  
        no            consented to by the IBank related to the Project, the  
                          Purchaser has not entered into any contracts or agreements  
                          related to the use, management, or operation of the Project,  
                          or for any other reason related to the Project.
9. There has not been any event or circumstance of any kind relating to the Project or the Purchaser generally that would materially affect the ability of the Purchaser to make Installment Payments. No litigation or administrative challenges of any type have been commenced or threatened which (if ultimately decided against the Purchaser) would materially affect the ability of the Purchaser to make Installment Payments.
10. The Purchaser is in compliance with the insurance requirements contained in Section 5.22 of the Agreement.
11. Please report the most recent credit rating on the pledged revenue source:

Fitch \_\_\_\_\_  
 Moody's \_\_\_\_\_  
 Standard & Poor's \_\_\_\_\_  
 N/A \_\_\_\_\_

Sincerely,

*Richard Hanger*

Richard Hanger  
 General Manager

**Attachment A**  
**Fieldbrook Glendale Community Services District**  
**Debt Service Coverage Calculations**

CIEDB 14-089 Water Utility Fund Fiscal Year Ending June 30,2023	
<b>A. System Revenue Analysis</b>	
Net System Revenues	\$ 23,196
Add: Interest Expense	\$ 11,724
Add: Depreciation and Amortization	\$ 44,577
Add: Funds on Deposit in Rate Stabilization Fund	\$ 50,000
<b>B. Cash Available for Debt Service</b>	<b>\$ 129,497</b>
<b>C. Senior/Parity Annual Debt Service</b>	
1972 Department of Water Resources (DWR) - Davis Grunsky Act	\$ 26,805
<b>D. Total Fiscal Year Senior/Parity Maximum Annual Debt Payment</b>	<b>\$ 26,805</b>
<b>E. Subordinate Debt Service</b>	
lBank	\$ 16,675
<b>F. Total Fiscal Year Subordinate Debt Payments</b>	<b>\$ 16,675</b>
<b>G. Debt Service Coverage Ratios</b>	
Senior/Parity Coverage Ratio (=B/D)	4.83%
Aggregate Debt Service Coverage Ration (=B/(D+F))	2.98%



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**Resolution # 2024-01**  
Fieldbrook Glendale Community Services District  
4584 Fieldbrook Road, Fieldbrook CA 95519

**Water and Wastewater Rates 2024**

**WHEREAS**, the Fieldbrook Glendale Community Services District held a publicly noticed protest hearing on January 23,2024; and,

**WHEREAS**, there exists a demonstrated need to generate additional and sufficient revenues to operate and maintain the water and sewer utilities in accordance with public health requirements; and,

**NOW THEREFORE, BE IT RESOLVED**, that Ordinance 91-1 establishing water rates and charges, section 9.1 Exhibit A, and that Ordinance 90-1 establishing sewer rates and charges, section 2.1 be amended as follows (attachment), implementation will be concurrent with the second billing following adoption:

\_\_\_\_\_  
Roy Sheppard  
President

\_\_\_\_\_  
Starr Kilian  
President

Ayes:  
No:  
Abstain:

**PASSED AND ADOPTED**, by the Board of Directors of the Fieldbrook Glendale Community Services District, Humboldt County, State of California on January 23, 2024.

**Fieldbrook Glendale CSD  
Water Sewer Rates 2024**

<b>Base Water Rates (Per Living Unit)</b>	
Meter Size	Rate
5/8"	\$59.48
1"	\$71.19
1-1/2"	\$110.30
2"	\$149.48
4"	\$564.98
<b>Water Connection Fee</b>	<b>\$12,931</b>

<b>Usage Water Rates</b>	
Usage cubic feet (cu. ft.)	
0-500	Included in base rate
Each additional 100 cu. ft.	\$3.25
Fire Service 6"	\$49.35
Fire Service 10"	\$82.26

<b>Sewer Rates * (Per Living Unit)</b>	
*Residential Monthly Sewer Charges (First 400 cu. Ft.)	\$104.31
Residential Each additional 100 cu. ft.	\$9.75
Commercial/Industrial (First 400 cu. ft.)	\$104.31
Commercial/Industrial Each additional 100 cu. ft.	\$9.75
*Standby Sewer Charge	\$73.02
<b>Sewer Connection Fee (4")</b>	<b>\$16,357</b>

<b>Miscellaneous Charges</b>	
Backflow Preventer Annual Testing (\$56.06)	\$4.68
Bad Check Fee	\$35.00
Non-Payment/Lock Out Fee/Temp Lock Off	\$50.00
Water Processing Fee	\$35.00
Sewer Processing Fee	\$35.00
Mather Creek Estates – Special Benefit Zone	\$101.13
Tampering Fee	\$150.00
Lock Replacement Fee	\$10.00
After-Hours Reconnection Fee (Only if available)	\$150.00
Collection Fees: Any Fees Charged by Collection Agency	
Past-Due Charges/Late Fees: 10% of Past-Due Balance	

**Agenda Background**

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**Agenda Item:**

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**Type of Item:**

**Type of Action Required:**

		<u>Sewer Tech I</u>	<u>Sewer Tech II</u>	<u>General Manager</u>	
Calendar Year	CPI				
Dec-22	6.45%	\$ 32.97	\$ 32.97	\$ 36.63	
Dec-23	3.35%	\$ 34.07	\$ 34.07	\$ 37.86	
Est. Fiscal Impact		Water	Sewer	Fire	Total
		Wages/Taxes	Wages/Taxes	Wages/Taxes	
Current F/Y (Feb-June)		\$ 190	\$ 427	\$ 27	\$ 644
Annual		\$ 455	\$ 1,188	\$ 65	\$ 1,708