



**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, June 27, 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 FGCS D 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, June 27, 2023

### AGENDA

#### Approval of Minutes

2.1 Regular Board Meeting, May 23, 2023.

#### Correspondence

3.1

#### Financial Reports

4.1 Interfund Transfers, \$120,600.52.

4.2 Check/EFT Payments, (#7218-7244) \$121,741.76.

4.3 Payroll, \$4,555.16.

4.4 General Journal Entries, 589-591, \$16,703.10.

4.5 Reimbursements \$0.00, Mileage \$654.35.

4.6 Related party transaction, Central Avenue Service Center, \$1,388.16.

#### F. Business Items Action/Information – None.

5.1 Authorize engagement letter of Hunter, Hunter, and Hunt as district auditors for fiscal year 2023. Action.

5.2 Pay off interfund sewer loan from water. Action.

#### G. Public Hearings

6.1 Preliminary budget adoption. Action.

#### H. Closed Session

7.1 Conference with Legal Counsel – Existing Litigation (§ 54956.9): Closed session  
Time Certain 7:45 PM, Edwards v. FGCS, Case No.: CV2200214.

#### I. Future Agenda Items

8.1 Quarterly financial reports and budget adjustments.

8.2 Board remuneration.

#### Adjournment/Announcements

9.1 Next regular meeting, July 25, 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 Board of Directors have the right to have the decision reviewed by a State Court.



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

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

**Tuesday, May 23, 2023**

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

**A. Roll Call**

*President Roy Sheppard called the meeting to order at 7:31 PM. Board members present were Vice-President Starr Kilian, Director Richard Grissom, and Director Janet Miller. Director Jason Garlick was absent. District Engineer Steven Pearl was absent. Also present were Fire Chief Chris Appleton, Sewer Technician Grant Weaver, District Engineer Steven Pearl, and General Manager Richard Hanger.*

**B. Agenda Modification**

*None.*

**C. Public Comments**

*None.*

**E. Reports**

**1.1 Wastewater Report**

*Sewer Technician Grant Weaver provided the staff report. Repairs and rebuilding of pump at Pump Station One are nearly completed.*

**1.2 Fire Chief Report**

**1.2.1 Call/Incident report**

*Fire Chief Chris Appleton provided the staff report. There were 13 calls last month. SCBA Hydro-tests will be completed in the fiscal year 2024. Budget impact is approximately \$5,000.*

**1.3 District Engineer Report**

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

**1.3.2 Anker Tank Replacement project report.** *No report.*

**1.4 Safety Report – received and filed.**

**1.5 General Manager Report**

*General Manager Richard Hanger reported an additional management conference has been scheduled for June 16<sup>th</sup> with Mr. Edwards. The fire assessment will expire this year and planning is beginning for a ballot measure for March of 2024.*

**1.6 Director Reports – None.**

Meeting Materials may be accessed at:

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

## Tuesday, May 23, 2023

### MINUTES

#### F. 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, April 25, 2023.

##### Correspondence

3.1 Consumer Confidence Report 2022.

##### Financial Reports

4.1 Interfund Transfers, \$101,187.74, less \$20,000, net \$81,187.74.

4.2 Check/EFT Payments, (#7198-7217), \$100,220.34.

4.3 Payroll, \$2,197.80.

4.4 General Journal Entries, 586-588, \$16,703.08.

4.5 Reimbursements \$78.84, Mileage \$501.08.

4.6 Warrant request – HC, Fire Funds \$45,000.

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

#### G. Business Items Action/Information – None.

5.1 GHD, Scope of work for Glendale water project. Action.

*Tabled by consensus to August of 2024.*

5.2 Annual certification of tax assessment. Action.

***Director Janet Miller moved to adopt Resolution 2023-02, annual certification of tax assessment and rate, as presented. Director Richard Grissom seconded the motion. The motion carried with Sheppard, Kilian, Grissom, and Miller voting aye. Garlick was absent.***

5.3 Preliminary budget presentation. Information.

*General Manager Richard Hanger presented the preliminary department budgets for the fiscal year 2024. An adjustment to the Fire budget for the SCBA testing will be made. The district's preliminary budget adoption will be in June, with the final budget adoption set for August.*

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.

## Tuesday, May 23, 2023

### MINUTES

H. Public Hearings – None.

I. Closed Session – None.

J. Future Agenda Items

8.1 2024 Budget adoption. June.

8.2

Adjournment/Announcements

9.1 Next regular meeting, June 27, 2023.

*The meeting adjourned at 8:28 PM.*

*Respectfully submitted,*

---

*Richard Hanger  
Secretary to the Board*

---

*Starr Kilian  
Vice-President*

*Attachments*  
*CCCU fund transfer*  
*Initialed disbursement register*

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



**Fieldbrook Glendale  
Community Services District**

water · sewer · fire

**REGULAR MEETING OF THE  
BOARD OF DIRECTORS**

June 27, 2023

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

Please transfer the following

From: Business Liquid Asset Account \$ 120,600.52  
To: Water Checking \$ 120,600.52

6/27/2023	
Check Register	\$ 121,741.76
#7218-7244	\$ 121,741.76
Other Deposit	\$ -
	\$ -
Transfer Totals	\$ (120,600.52)
Anker Tank Project	\$ -
Fire	\$ 16,649.98
Sewer	\$ 67,135.18
Water	\$ 36,815.36
Reduce Water Transfe	\$ -
Gross Pay	\$ 4,555.16
<Net Pay>	\$ (3,613.13)
Empr. Taxes	\$ 349.16
Adjustments	
EDD	\$ (380.88)
EDD	\$ (0.69)
IRS	\$ (2,015.86)
Intuit	\$ (35.00)
	\$ -
Reconciliation	\$ (121,741.76)
Balance	\$ -

**Fieldbrook Glendale Community Services District**  
**Interfund Activity Report**  
**As of June 30, 2023**

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>							2,303.40
Bill	05/31/2023	CL-2...	Interf...	5365 · Fuel Expenses (Fuel Expens...	Fire Dep...	237.37	2,540.77
Bill	05/31/2023		Interf...	5335 · Water (Water)	Fire Dep...	57.55	2,598.32
Bill	05/31/2023	156...	Interf...	5320 · Electric (Electric)	Fire Dep...	179.48	2,777.80
Bill	06/01/2023	June...	Interf...	5345 · Internet Service (Internet Ser...	Fire Dep...	154.96	2,932.76
Bill	06/05/2023	707-...	Interf...	5310 · Telephone (Telephone)	Fire Dep...	334.85	3,267.61
Bill	06/07/2023	993...	Interf...	5310 · Telephone (Telephone)	Fire Dep...	115.63	3,383.24
Bill	06/10/2023	June...	Interf...	5075 · Chief Expenses - Fire (Chief ...	Fire Dep...	50.00	3,433.24
Bill	06/20/2023	P1-8...	Interf...	5390.02 · Office Software (Software...	Fire Dep...	1.00	3,434.24
Bill	06/24/2023	June...	Interf...	5366 · Mileage & Travel (Mileage & ...	Fire Dep...	10.13	3,444.37
Bill	06/24/2023	FHS...	Interf...	2090 · C/P Note/Payble Fire/Water ...	Fire Dep...	3,699.65	7,144.02
Bill	06/24/2023	FHS...	Interf...	5650 · Interest Expense	Fire Dep...	2,472.23	9,616.25
Bill	06/24/2023	TRK...	Interf...	2091 · C/P Note Payable Fire/Water...	Fire Dep...	5,884.28	15,500.53
Bill	06/24/2023	TRK...	Interf...	5650 · Interest Expense	Fire Dep...	991.73	16,492.26
Paycheck	06/30/2023	7240	Interf...	6560 · Payroll Expenses	Fire Dep...	146.52	16,638.78
Paycheck	06/30/2023	7240	Interf...	6560 · Payroll Expenses	Fire Dep...	0.00	16,638.78
Paycheck	06/30/2023	7240	Interf...	6560 · Payroll Expenses	Fire Dep...	9.08	16,647.86
Paycheck	06/30/2023	7240	Interf...	6560 · Payroll Expenses	Fire Dep...	2.12	16,649.98
Paycheck	06/30/2023	7240	Interf...	6560 · Payroll Expenses	Fire Dep...	0.00	16,649.98
Total Interfund Expenses/Fire						14,346.58	16,649.98
<b>Interfund Expenses/Sewer</b>							6,944.09
Check	05/31/2023	E-Pay	Interf...	5625.01 · Bank Fees (Bank Fees)	Enterpris...	16.82	6,960.91
Bill	05/31/2023	Inv-...	Interf...	5625.02 · Merchant Fees (Merchant...	Enterpris...	88.55	7,049.46
Bill	05/31/2023	021...	Interf...	5320 · Electric (Electric)	Enterpris...	58.47	7,107.93
Bill	05/31/2023	May ...	Interf...	5110.1 · HBMWD Admin & Billing (...	Enterpris...	471.23	7,579.16
Bill	05/31/2023	May ...	Interf...	5110.1 · HBMWD Admin & Billing (...	Enterpris...	373.36	7,952.52
Bill	05/31/2023	May ...	Interf...	5110.1 · HBMWD Admin & Billing (...	Enterpris...	2,950.26	10,902.78
Bill	05/31/2023	May ...	Interf...	5110.1 · HBMWD Admin & Billing (...	Enterpris...	210.99	11,113.77
Bill	05/31/2023	000...	Interf...	5020 · Purchased Sewer Services (...	Enterpris...	14,610.71	25,724.48
Bill	05/31/2023	000...	Interf...	5020 · Purchased Sewer Services (...	Enterpris...	66.54	25,791.02
Bill	05/31/2023	091...	Interf...	5320 · Electric (Electric)	Enterpris...	532.92	26,323.94
Bill	06/07/2023	993...	Interf...	5310 · Telephone (Telephone)	Enterpris...	23.21	26,347.15
Bill	06/13/2023	16124	Interf...	5400.01 · Line Repairs Maintenanc...	Enterpris...	759.77	27,106.92
Bill	06/20/2023	P1-8...	Interf...	5390.02 · Office Software (Software...	Enterpris...	7.00	27,113.92
Bill	06/24/2023	June...	Interf...	5366 · Mileage & Travel (Mileage & ...	Enterpris...	485.36	27,599.28
Bill	06/24/2023	June...	Interf...	5366 · Mileage & Travel (Mileage & ...	Enterpris...	79.43	27,678.71
Bill	06/24/2023	SW...	Interf...	2531 · L/T Note Payable Sewer/Wat...	Enterpris...	30,349.93	58,028.64
Bill	06/24/2023	SW...	Interf...	2330 · C/P Note Payable Sewer to ...	Enterpris...	4,675.97	62,704.61
Bill	06/24/2023	SW...	Interf...	5650 · Interest Expense	Enterpris...	788.08	63,492.69
Paycheck	06/30/2023	7239	Interf...	6560 · Payroll Expenses	Enterpris...	2,324.39	65,817.08
Paycheck	06/30/2023	7239	Interf...	6560 · Payroll Expenses	Enterpris...	0.00	65,817.08
Paycheck	06/30/2023	7239	Interf...	6560 · Payroll Expenses	Enterpris...	144.11	65,961.19
Paycheck	06/30/2023	7239	Interf...	6560 · Payroll Expenses	Enterpris...	33.71	65,994.90
Paycheck	06/30/2023	7239	Interf...	6560 · Payroll Expenses	Enterpris...	0.00	65,994.90
Paycheck	06/30/2023	7240	Interf...	6560 · Payroll Expenses	Enterpris...	1,025.64	67,020.54
Paycheck	06/30/2023	7240	Interf...	6560 · Payroll Expenses	Enterpris...	0.00	67,020.54
Paycheck	06/30/2023	7240	Interf...	6560 · Payroll Expenses	Enterpris...	63.59	67,084.13
Paycheck	06/30/2023	7240	Interf...	6560 · Payroll Expenses	Enterpris...	14.87	67,099.00
Paycheck	06/30/2023	7240	Interf...	6560 · Payroll Expenses	Enterpris...	0.00	67,099.00
Paycheck	06/30/2023	7241	Interf...	6560 · Payroll Expenses	Enterpris...	32.97	67,131.97
Paycheck	06/30/2023	7241	Interf...	6560 · Payroll Expenses	Enterpris...	0.03	67,132.00
Paycheck	06/30/2023	7241	Interf...	6560 · Payroll Expenses	Enterpris...	2.04	67,134.04
Paycheck	06/30/2023	7241	Interf...	6560 · Payroll Expenses	Enterpris...	0.48	67,134.52
Paycheck	06/30/2023	7241	Interf...	6560 · Payroll Expenses	Enterpris...	0.66	67,135.18
Total Interfund Expenses/Sewer						60,191.09	67,135.18

**Fieldbrook Glendale Community Services District**  
**Interfund Activity Report**  
**As of June 30, 2023**

Type	Date	Num	Name	Account	Class	Amount	Balance
<b>Interfund Expenses/Water</b>							3.00
Check	05/31/2023	E-Pay	Interf...	5625.01 · Bank Fees (Bank Fees)	Enterpris...	23.18	26.18
Bill	05/31/2023	Inv-...	Interf...	5625.02 · Merchant Fees (Merchant...	Enterpris...	122.06	148.24
Bill	05/31/2023	799...	Interf...	5320 · Electric (Electric)	Enterpris...	854.09	1,002.33
Bill	05/31/2023	992...	Interf...	5320 · Electric (Electric)	Enterpris...	50.26	1,052.59
Bill	05/31/2023	009...	Interf...	5320 · Electric (Electric)	Enterpris...	29.41	1,082.00
Bill	05/31/2023	May ...	Interf...	5110.1 · HBMWD Admin & Billing (...)	Enterpris...	658.99	1,740.99
Bill	05/31/2023	May ...	Interf...	5110.1 · HBMWD Admin & Billing (...)	Enterpris...	522.12	2,263.11
Bill	05/31/2023	May ...	Interf...	5110.1 · HBMWD Admin & Billing (...)	Enterpris...	4,125.80	6,388.91
Bill	05/31/2023	May ...	Interf...	5110.1 · HBMWD Admin & Billing (...)	Enterpris...	295.05	6,683.96
Bill	05/31/2023	May ...	Interf...	5110.2 · HBMWD - Maintenance & ...	Enterpris...	7,624.81	14,308.77
Bill	05/31/2023	May ...	Interf...	5110.2 · HBMWD - Maintenance & ...	Enterpris...	1,206.11	15,514.88
Bill	05/31/2023	May ...	Interf...	5110.2 · HBMWD - Maintenance & ...	Enterpris...	330.00	15,844.88
Bill	05/31/2023	May ...	Interf...	5110.2 · HBMWD - Maintenance & ...	Enterpris...	274.29	16,119.17
Bill	05/31/2023	May ...	Interf...	5110.2 · HBMWD - Maintenance & ...	Enterpris...	12.52	16,131.69
Bill	05/31/2023	May ...	Interf...	5110.2 · HBMWD - Maintenance & ...	Enterpris...	343.80	16,475.49
Bill	05/31/2023	May ...	Interf...	5110.2 · HBMWD - Maintenance & ...	Enterpris...	56.25	16,531.74
Bill	05/31/2023	May ...	Interf...	5110.2 · HBMWD - Maintenance & ...	Enterpris...	0.00	16,531.74
Bill	05/31/2023	May ...	Interf...	5110.2 · HBMWD - Maintenance & ...	Enterpris...	107.87	16,639.61
Bill	05/31/2023	May ...	Interf...	5010 · Purchased Water (Purchase...	Enterpris...	990.92	17,630.53
Bill	05/31/2023	May ...	Interf...	5010 · Purchased Water (Purchase...	Enterpris...	12,768.29	30,398.82
Bill	05/31/2023	May ...	Interf...	5010 · Purchased Water (Purchase...	Enterpris...	995.90	31,394.72
Bill	05/31/2023	May ...	Interf...	5010 · Purchased Water (Purchase...	Enterpris...	731.93	32,126.65
Bill	05/31/2023	May ...	Interf...	5010 · Purchased Water (Purchase...	Enterpris...	-50.07	32,076.58
Bill	06/01/2023	230...	Interf...	5650 · Interest Expense	Enterpris...	2,670.74	34,747.32
Bill	06/02/2023	308	Interf...	5210 · Legal Services (Legal Servic...	Enterpris...	632.50	35,379.82
Bill	06/10/2023	June...	Interf...	5070 · Directors' Fees - Water (Dire...	Enterpris...	50.00	35,429.82
Bill	06/10/2023	June...	Interf...	5070 · Directors' Fees - Water (Dire...	Enterpris...	50.00	35,479.82
Bill	06/10/2023	June...	Interf...	5070 · Directors' Fees - Water (Dire...	Enterpris...	50.00	35,529.82
Bill	06/10/2023	June...	Interf...	5070 · Directors' Fees - Water (Dire...	Enterpris...	50.00	35,579.82
Bill	06/10/2023	June...	Interf...	5070 · Directors' Fees - Water (Dire...	Enterpris...	50.00	35,629.82
Bill	06/20/2023	P1-8...	Interf...	5390.02 · Office Software (Software...	Enterpris...	2.00	35,631.82
Bill	06/24/2023	June...	Interf...	5366 · Mileage & Travel (Mileage & ...	Enterpris...	79.43	35,711.25
Paycheck	06/30/2023	7240	Interf...	6560 · Payroll Expenses	Enterpris...	1,025.64	36,736.89
Paycheck	06/30/2023	7240	Interf...	6560 · Payroll Expenses	Enterpris...	0.00	36,736.89
Paycheck	06/30/2023	7240	Interf...	6560 · Payroll Expenses	Enterpris...	63.59	36,800.48
Paycheck	06/30/2023	7240	Interf...	6560 · Payroll Expenses	Enterpris...	14.88	36,815.36
Paycheck	06/30/2023	7240	Interf...	6560 · Payroll Expenses	Enterpris...	0.00	36,815.36
Total Interfund Expenses/Water						36,812.36	36,815.36
<b>TOTAL</b>						<b>111,350.03</b>	<b>120,600.52</b>



**Fieldbrook Glendale Community Services District**  
**Check Register for this Month**  
**May 24 through June 30, 2023**

Type	Date	Num	Name	Amount
<b>1000 · Coast Central Credit Union</b>				
<b>1012 · General Fund Checking</b>				
<b>1015 · Water Dept Checking</b>				
Check	05/31/2023	E-Pay	Coast Central Cre...	-40.00
Bill Pmt -Check	06/02/2023	ACH	Verizon	-138.84
Bill Pmt -Check	06/05/2023	ACH	Fieldbrook Glenda...	-57.55
Bill Pmt -Check	06/05/2023	ACH	XPress Bill Pay	-210.61
Bill Pmt -Check	06/10/2023	ACH	Valley Pacific	-237.37
Bill Pmt -Check	06/10/2023	7218	ACE Hardware	-0.82
Bill Pmt -Check	06/10/2023	7219	Advanced Securit...	-91.50
Bill Pmt -Check	06/10/2023	7220	Central Avenue S...	-1,388.16
Bill Pmt -Check	06/10/2023	7221	Department of Wa...	-2,670.74
Bill Pmt -Check	06/10/2023	7222	Fleet Pride	-140.07
Bill Pmt -Check	06/10/2023	7223	GR Sundberg, Inc	-225.00
Bill Pmt -Check	06/10/2023	7224	Humboldt Bay M&O	-19,563.45
Bill Pmt -Check	06/10/2023	7225	Humboldt Bay Mu...	-15,436.97
Bill Pmt -Check	06/10/2023	7226	Jason Garlick	-50.00
Bill Pmt -Check	06/10/2023	7227	Mitchell Law Firm,...	-632.50
Bill Pmt -Check	06/10/2023	7228	Thomas Home Ce...	-564.22
Bill Pmt -Check	06/10/2023	7229	Chris Appleton	-50.00
Bill Pmt -Check	06/10/2023	7230	Janet Miller	-50.00
Bill Pmt -Check	06/10/2023	7231	Jason Garlick	-50.00
Bill Pmt -Check	06/10/2023	7232	Rich Grissom	-50.00
Bill Pmt -Check	06/10/2023	7233	Roy Sheppard	-50.00
Bill Pmt -Check	06/10/2023	7234	Starr Kilian	-50.00
Bill Pmt -Check	06/12/2023	ACH	PG&E	-854.09
Bill Pmt -Check	06/12/2023	ACH	PG&E	-58.47
Bill Pmt -Check	06/12/2023	ACH	PG&E	-50.26
Bill Pmt -Check	06/12/2023	ACH	PG&E	-29.41
Bill Pmt -Check	06/12/2023	ACH	PG&E	-179.48
Bill Pmt -Check	06/12/2023	ACH	Optimum	-154.96
Bill Pmt -Check	06/12/2023	ACH	PG&E	-532.92
Bill Pmt -Check	06/12/2023	7235	City of Arcata	-14,677.25
Bill Pmt -Check	06/12/2023	7236	Industrial Electric	-6,686.88
Bill Pmt -Check	06/21/2023	E-Pay	Intuit Quick Books	-10.00
Bill Pmt -Check	06/24/2023	7237	Grant Weaver.	-485.36
Bill Pmt -Check	06/24/2023	7238	Richard A. Hanger	-168.99
Liability Check	06/24/2023	E-pay	EDD	-380.88
Liability Check	06/24/2023	E-pay	United States Tre...	-2,015.86
Liability Check	06/24/2023	E-pay	EDD	-0.69
Bill Pmt -Check	06/24/2023	7242	An Electrician Inc	-759.77
Bill Pmt -Check	06/24/2023	7243	AT&T	-334.85
Bill Pmt -Check	06/27/2023	E-Pay	Verizon	-138.84
Bill Pmt -Check	06/27/2023	7244	FGCSD	-48,861.87
Paycheck	06/30/2023	7239	Grant Weaver	-2,045.65
Paycheck	06/30/2023	7240	Richard A Hanger	-1,537.33
Paycheck	06/30/2023	7241	Robert S Lackey	-30.15
Total 1015 · Water Dept Checking				-121,741.76
Total 1012 · General Fund Checking				-121,741.76
Total 1000 · Coast Central Credit Union				-121,741.76
<b>TOTAL</b>				<b>-121,741.76</b>

**Fieldbrook Glendale Community Services District**

**Payroll Summary**

May 24 through June 30, 2023

	Grant Weaver			Richard A Hanger			Robert S Lackey			TOTAL		
	Hou...	Rate	May 24 - Jun 30, 23	Hou...	Rate	May 24 - Jun 30, 23	Hou...	Rate	May 24 - Jun 30, 23	Hours	Rate	May 24 - Jun 30, 23
<b>Employee Wages, Taxes and Adjustments</b>												
<b>Gross Pay</b>												
Hourly Rate	70.5	32.97	2,324.39	60	36.63	2,197.80	1	32.97	32.97	131.50		4,555.16
Hourly Sick		32.97	0.00		36.63	0.00		32.97	0.00			0.00
<b>Total Gross Pay</b>	70.5		2,324.39	60		2,197.80	1		32.97	131.50		4,555.16
<b>Adjusted Gross Pay</b>	70.5		2,324.39	60		2,197.80	1		32.97	131.50		4,555.16
<b>Taxes Withheld</b>												
Federal Withholding			-80.00			-318.00			0.00			-398.00
Medicare Employee			-33.71			-31.87			-0.48			-66.06
Social Security Employee			-144.11			-136.26			-2.04			-282.41
CA - Withholding			0.00			-154.56			0.00			-154.56
CA - Disability Employee			-20.92			-19.78			-0.30			-41.00
Medicare Employee Addl Tax			0.00			0.00			0.00			0.00
<b>Total Taxes Withheld</b>			-278.74			-660.47			-2.82			-942.03
<b>Net Pay</b>	70.5		2,045.65	60		1,537.33	1		30.15	131.50		3,613.13
<b>Employer Taxes and Contributions</b>												
Medicare Company			33.71			31.87			0.48			66.06
Social Security Company			144.11			136.26			2.04			282.41
CA - Unemployment Company			0.00			0.00			0.66			0.66
CA - Employment Training Tax			0.00			0.00			0.03			0.03
<b>Total Employer Taxes and Contributions</b>			177.82			168.13			3.21			349.16

## Fieldbrook Glendale Community Services District Journal

May 24 through June 27, 2023

Trans #	Type	Date	Num	Name	Memo	Account	Debit	Credit
20372	General Journal	05/31/2023	589	Kernen ...	Kernen Principal payment #4	1206.04 · A/R Current -...		1,021.42
				Kernen ...	Kernen Interest	4900.02 · Sewer Intere...		123.66
				Kernen ...	Kernen Principal payment #4	1028 · Sewer Asset - C...	1,145.08	
							1,145.08	1,145.08
20373	General Journal	05/31/2023	590		Monthly Depreciation	5350 · Depreciation Ex...	15,558.00	
					Monthly Depreciation	1710 · Water Accumula...		3,671.00
					Monthly Depreciation	1720 · Sewer Accumul...		7,559.00
					Monthly Depreciation	1730 · Fire Accumulate...		4,328.00
						15,558.00	15,558.00	
20387	General Journal	05/31/2023	591		Balance Adjustment - Reconciliation	1025 · Liquid Asset Acc...		0.02
					Balance Adjustment - Reconciliation	66910 · Bank Service C...	0.02	0.02
<b>TOTAL</b>							<b>16,703.10</b>	<b>16,703.10</b>



Request for Mileage Reimbursement Form

Name:

Rate per Mile      0.655  
 Total Mileage      258  
 Total Reimbursement \$ 168.99

Date	Description/Notes	Mileage
5/26/2023	Mail	42
6/2/2023	Mail	42
6/9/2023	Mail	42
6/16/2023	Mail	42
6/23/2023	Royal Gold Reading, Mail	45
6/27/2023	Board Meeting	45

Fee Calculation based on 2022	
Budgeted expenses	
Total Amount	\$ 168.99
47% Water	\$ 79.43
47% Sewer	\$ 79.43
6% Fire	\$ 10.14

Requester signature  Date

Approval  Date

**Central Ave Service Center**

2785 Central Ave  
 Mckinleyville, CA. 95519  
 Phone: 707-839-8337 Fax: 707-839-9323  
 CUSTOMER SATISFACTION IS OUR PRIORITY

**INVOICE**

**31648**

EPA CAL 000060297  
 B.A.R AL 169791

**INVOICE**

Printed Date: 04/16/2023 Work Completed: 04/16/2023

**FIELDBROOK VOL FIRE**  
 PO BOX 2715  
 FIELDBROOK, CA 95519  
 Home 707-839-0931

2017 Ford - F-150 XLT - 2.7L, V6 (165CI) VIN(P)  
 Lic # : 162433 Odometer In : 41050  
 Unit # : 8705  
 VIN # : 1FTEW1EP2 HKC07098

Part Description / Number	Qty	Sale	Ext	Labor Description	Hours	Ext
HAVOLINE SYNTHETIC 5W-30 MOTOR OIL SYN 5W-30	7.00	9.25	64.75	LOF	0.20	29.00
OIL FILTER 84250	1.00	11.39	11.39	LUBE OIL AND FILTER CHECK ALL FLUIDS, BELTS, HOSES, LIGHTS, TIRES, LUBE CHASSIS.		5.00
REAR AIR BAG KIT 001	1.00	380.00	380.00	Hazardous Materials		

Org. Estimate 525.49 Revisions 0.00 Current Estimate 525.49

<b>Labor:</b>	<b>29.00</b>
<b>Parts:</b>	<b>456.14</b>
<b>HazMat:</b>	<b>5.00</b>
<b>SubTotal:</b>	<b>490.14</b>
<b>Tax:</b>	<b>35.35</b>
<b>Total:</b>	<b>525.49</b>
<b>Bal Due:</b>	<b>\$525.49</b>

[ Payments - ]

**FAMILY OWNED AND OPERATED FOR OVER 30 YEARS**

Vehicle Received: 4/16/2023

Customer Number : 1944

I hereby authorize the above repair work to be done along with the necessary material and hereby grant you and/or your employees permission to operate the car or truck herein described on street, highways or elsewhere for the purpose to testing and/or inspection. An express mechanic's lien is hereby acknowledged on above car or truck to secure the amount of repairs thereto. Warranty on parts and labor is one years or 12,000 miles whichever comes first. Warranty work has to be performed in our shop & cannot exceed the original cost of repair.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Visit us on the web: [www.centralavenueservicecenter.com](http://www.centralavenueservicecenter.com)

Email Address: [centralaveservice@gmail.com](mailto:centralaveservice@gmail.com)

Service Advisor : GRISSOM, RICHARD, Tech : GRISSOM, RICHARD

**Central Ave Service Center**  
 2785 Central Ave  
 Mckinleyville, CA. 95519  
 Phone: 707-839-8337 Fax: 707-839-9323  
 CUSTOMER SATISFACTION IS OUR PRIORITY

INVOICE

31021

EPA CAL 000060297  
 B.A.R AL 169791

**INVOICE**

Printed Date: 04/16/2023

Work Completed: 04/16/2023

**FIELDBROOK VOL FIRE**  
 PO BOX 2715  
 FIELDBROOK, CA 95519  
 Home 707-839-0931

1990 -  
 Lic # : 335727  
 Unit # : 8717  
 VIN # : 4S7PT9S03 MC003260

Odometer In : 29661

Part Description / Number	Qty	Sale	Ext	Labor Description	Hours	Ext
BATTERY-F&T 1 EA DHQ 8DVT	2.00	397.99	795.98	Hazardous Materials		5.00

Org. Estimate 862.67 Revisions 0.00 Current Estimate 862.67

Labor:	0.00
Parts:	795.98
HazMat:	5.00
SubTotal:	800.98
Tax:	61.69
Total:	862.67
Bal Due:	\$862.67

[ Payments - ]

**FAMILY OWNED AND OPERATED FOR OVER 30 YEARS**

Vehicle Received: 4/16/2023

Customer Number : 1944

I hereby authorize the above repair work to be done along with the necessary material and hereby grant you and/or your employees permission to operate the car or truck herein described on street, highways or elsewhere for the purpose to testing and/or inspection. An express mechanic's lien is hereby acknowledged on above car or truck to secure the amount of repairs thereto. Warranty on parts and labor is one years or 12,000 miles whichever comes first. Warranty work has to be performed in our shop & cannot exceed the original cost of repair.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Visit us on the web: [www.centralavenueservicecenter.com](http://www.centralavenueservicecenter.com)

Email Address: [centralaveservice@gmail.com](mailto:centralaveservice@gmail.com)

Service Advisor : MENG, MELISSA, Tech :



## **Agenda Background**

**Meeting Date:**

**Agenda Title:**

**Agenda Item:**

**Presented by:**

**Type of Item:**

**Type of Action Required:**

---



June 15, 2023

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

RE: Engagement Letter for Audit of the Financial Statements for the Year Ended June 30, 2023

To the Board of Directors:

We are pleased to confirm our understanding of the services we are to provide Fieldbrook Glendale Community Services District for the year ended June 30, 2023.

### **Audit Scope and Objectives**

We will audit 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, and the disclosures, which collectively comprise the basic financial statements of Fieldbrook Glendale Community Services District as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Fieldbrook Glendale Community Services District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Fieldbrook Glendale Community Services District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

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

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial

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

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

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry.

Our audit of the financial statements does not relieve you of your responsibilities.

#### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.

#### **Audit Procedures—Compliance**

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

#### **Other Services**

We will also prepare the financial statements of Fieldbrook Glendale Community Services District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. We will also, upon your request, prepare, or assist in preparing and

electronically filing the State Controller's Special Districts Financial Transactions Report for the Fieldbrook Glendale Community Services District based on information provided by you.

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

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

### **Responsibilities of Management for the Financial Statements**

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

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

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

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

### **Engagement Administration, Fees, and Other**

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

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

Thomas Souza, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Edward Weaver, CPA is the engagement manager and is responsible in assisting in engagement supervision.

We expect to begin our audit on approximately on August 1, 2023 and to issue our reports no later than December 15, 2023. These dates may be effected by the availability of the information specified as management responsibilities in this engagement letter or dependent on significant third parties. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

The price of the services specified in this engagement letter will be \$23,000. You may be billed for out-of-pocket expenses such as report production, travel, postage, etc. Out-of-pocket expenses are not expected to exceed \$500.

The above price for our services is based on the anticipated audit scope from our prior audit experience. The following circumstances could result in additional costs to you:

- Lack of cooperation from your personnel or significant third parties in providing information upon which we must rely to obtain sufficient appropriate audit evidence.
- The issuance of new accounting or auditing standards that require substantial unanticipated procedures.
- Deficiencies in your internal controls and bookkeeping procedures the create need for significant and unanticipated adjustments to your accounting records before they can be audited.
- Significant unexpected findings during our audit require a more intensive and detailed analysis from us.
- Your need for professional assistance regarding accounting issues that are beyond the scope of customary audit services.
- Significant delays in receiving financial or other information requested during the audit, or revisions of information resulting in the need to reperform audit procedures. The final report for cash activity in the County Treasury from Humboldt County may be delayed and require us to perform additional procedures, or delay issuance of our report.
- Unanticipated grant or cost tracking issues with the Water Tank Seismic Retrofit Project.
- Leases that have not been properly accounted for under GASB – 87 which requires analysis of all contracts for embedded lease agreements and updated requirements for the presentation and disclosure of all leases. This may require us to undertake extensive procedures to ensure lease accounting is accurate and appropriately disclosed in accordance with GAAP.

If these or other unanticipated circumstances occur upon commencement or during the performance of the audit and are expected to impact the performance of the audit or the preparation of the financial statements, we will contact you in advance before continuing the work and, if necessary, revise the estimated price.

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

Our policy regarding past-due accounts is to assess a 1.5% per month late charge on balances over 45 days. All work will be suspended if your account becomes 90 days past due. No work will resume until your account is fully paid.

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

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

In the event of a dispute over the engagement, we mutually agree to try in good faith to resolve the dispute through mediation by selecting a third party to help us reach an agreement. If we are unable to resolve the fee dispute through mediation, client and accountant agree to submit to resolution by arbitration in accordance with the rules of the American Arbitration Association. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT IN THE EVENT OF A DISPUTE OVER FEES, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.

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

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

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

Fieldbrook Glendale Community Services District  
Audit Engagement Letter  
June 15, 2023

**Reporting**

We will issue a written report upon completion of our audit of Fieldbrook Glendale Community Service District's financial statements. Our report will be addressed to Board of Directors of Fieldbrook Glendale Community Service District's. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

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

Very truly yours,

Thomas Souza, CPA  
Partner

Edward Weaver, CPA  
Senior Manager

**RESPONSE:**

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

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



## **Agenda Background**

**Meeting Date:**

**Agenda Title:**

**Agenda Item:**

**Presented by:**

**Type of Item:**

**Type of Action Required:**

---

# Loan Amortization Schedule

[HELP](#)

© 2008 Vertex42 LLC

Loan Information	
Loan Amount	65,000.00
Annual Interest Rate	4.50%
Term of Loan in Years	7
First Payment Date	12/31/2019
Payment Frequency	Semi-Annual
Compound Period	Semi-Annual
Payment Type	End of Period

Summary	
Rate (per period)	2.250%
Number of Payments	14
Total Payments	76,496.70
Total Interest	11,496.70
Est. Interest Savings	(0.01)

**Semi-Annual Payment 5,464.05**

## Amortization Schedule

Rounding On

No.	Due Date	Payment	Additional Payment	Interest	Principal	Balance
						65,000.00
1	12/31/19	5,464.05		1,462.50	4,001.55	60,998.45
2	6/30/20	5,464.05		1,372.47	4,091.58	56,906.87
3	12/31/20	5,464.05		1,280.40	4,183.65	52,723.22
4	6/30/21	5,464.05		1,186.27	4,277.78	48,445.44
5	12/31/21	5,464.05		1,090.02	4,374.03	44,071.41
6	6/30/22	5,464.05		991.61	4,472.44	39,598.97
7	12/31/22	5,464.05		890.98	4,573.07	35,025.90
8	6/30/23	5,464.05		788.08	4,675.97	30,349.93
9	12/31/23	5,464.05		682.87	4,781.18	25,568.75
10	6/30/24	5,464.05		575.30	4,888.75	20,680.00
11	12/31/24	5,464.05		465.30	4,998.75	15,681.25
12	6/30/25	5,464.05		352.83	5,111.22	10,570.03
13	12/31/25	5,464.05		237.83	5,226.22	5,343.81
14	6/30/26	5,464.05		120.24	5,343.81	0.00





## **Agenda Background**

**Meeting Date:**

**Agenda Title:**

**Agenda Item:**

**Presented by:**

**Type of Item:**

**Type of Action Required:**

---

## Fieldbrook Glendale Community Services District Profit & Loss Budget Overview

July 2023 through June 2024

	Sewer Department (Enterprise)	Water Department (Enterprise)	Total Enterprise	Total Fire Depart...	TOTAL
	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24	Jul '23 - Jun 24
<b>Ordinary Income/Expense</b>					
Income					
<b>4000 · Income</b>	349,494.00	526,029.00	875,523.00	110,033.00	985,556.00
<b>Total Income</b>	349,494.00	526,029.00	875,523.00	110,033.00	985,556.00
Cost of Goods Sold					
<b>50000 · Cost of Goods Sold ((COGS))</b>	167,000.00	188,217.00	355,217.00		355,217.00
<b>Total COGS</b>	167,000.00	188,217.00	355,217.00		355,217.00
<b>Gross Profit</b>	182,494.00	337,812.00	520,306.00	110,033.00	630,339.00
Expense					
<b>5050 · Director Fees</b>		2,995.00	2,995.00	599.00	3,594.00
<b>5100 · Contract Labor/Admin</b>	49,928.00	224,445.00	274,373.00		274,373.00
<b>5130 · Assessment Fees (Direct Charge &amp; LAFCo Fees)</b>	0.00	0.00	0.00	1,700.00	1,700.00
<b>5150 · Insurance Expense</b>	3,045.00	4,745.00	7,790.00	22,850.00	30,640.00
<b>5200 · Professional Services</b>	7,860.00	10,600.00	18,460.00	7,000.00	25,460.00
<b>5250 · Dues &amp; Memberships</b>	1,453.00	1,453.00	2,906.00	3,418.00	6,324.00
<b>5300 · Utilities</b>	8,663.00	13,647.00	22,310.00	11,215.00	33,525.00
<b>5360 · Transportation &amp; Travel</b>	5,375.00	780.00	6,155.00	3,443.00	9,598.00
<b>5370 · Property Taxes</b>	546.00	225.00	771.00		771.00
<b>5380 · Supplies</b>	2,399.00	2,420.00	4,819.00	5,575.00	10,394.00
<b>5400 · Maintenance Expenses</b>					
<b>5400.01 · Line Repairs Maintenance (Line Repairs Maintenance)</b>	33,000.00	7,555.00	40,555.00		40,555.00
<b>5400.02 · Building Maintenance (Building Maintenance)</b>	100.00		100.00	750.00	850.00
<b>5400.04 · Small Tool Maintenance (Small Tools)</b>	50.00		50.00	500.00	550.00
<b>5400.05 · Extinguisher Maintenance</b>				500.00	500.00
<b>5400.06 · Radio Maintenance</b>				500.00	500.00
<b>5400.07 · SCBA Equipment Maintenance</b>				5,000.00	5,000.00
<b>5400.08 · Fire Hydrant Maintenance</b>		500.00	500.00		500.00
<b>5400.10 · Truck Maintenance</b>				5,000.00	5,000.00
<b>Total 5400 · Maintenance Expenses</b>	33,150.00	8,055.00	41,205.00	12,250.00	53,455.00
<b>5550 · Equipment &lt;5000&gt; (Equipment purchase &lt;5000&gt;)</b>	0.00	0.00	0.00	4,000.00	4,000.00
<b>5590 · Bad Debts</b>	0.00	0.00	0.00		0.00
<b>5625 · Bank Charges</b>	2,592.00	3,900.00	6,492.00		6,492.00
<b>5700 · Licenses &amp; Fees</b>	4,206.00	5,762.00	9,968.00	112.00	10,080.00
<b>6560 · Payroll Expenses</b>	39,600.00	13,308.00	52,908.00	4,570.00	57,478.00
<b>Total Expense</b>	158,817.00	292,335.00	451,152.00	76,732.00	527,884.00
Net Ordinary Income	23,677.00	45,477.00	69,154.00	33,301.00	102,455.00
<b>Other Income/Expense</b>					
Other Income					
<b>4394 · Grant Income</b>				0.00	0.00
<b>4900 · Interest Earnings (Interest Earnings)</b>	2,700.00	7,477.00	10,177.00	1,760.00	11,937.00
<b>4950 · Connection Fees (Connection Fees)</b>	28,435.00		28,435.00		28,435.00
<b>Total Other Income</b>	31,135.00	7,477.00	38,612.00	1,760.00	40,372.00
Other Expense					
<b>5350 · Depreciation Expenses</b>	90,708.00	44,052.00	134,760.00	51,936.00	186,696.00
<b>5650 · Interest Expense</b>	1,435.00	10,355.00	11,790.00	6,267.00	18,057.00
<b>5800 · Fire Grant Expenses</b>				0.00	0.00
<b>Total Other Expense</b>	92,143.00	54,407.00	146,550.00	58,203.00	204,753.00
Net Other Income	-61,008.00	-46,930.00	-107,938.00	-56,443.00	-164,381.00
<b>Net Income</b>	<b>-37,331.00</b>	<b>-1,453.00</b>	<b>-38,784.00</b>	<b>-23,142.00</b>	<b>-61,926.00</b>