



**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, October 22, 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.

B. Agenda Modification

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

C. Public Comments

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

D. Reports

1.1 Fire Chief Report

1.1.1 Call/Incident report.

1.1.2 Safety Meeting roster.

1.2 District Engineer, Construction Management Report

1.2.1 Muni-meeting report.

1.2.2 Bridge Loan Financing.

1.3 General Manager Report

1.4 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.

Approval of Minutes

2.1 Regular Board Meeting, September 24, 2024.

Meeting Materials may be accessed at:

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

Tuesday, October 22, 2024

AGENDA

Correspondence

3.1

Financial Reports

4.1 Interfund Transfers, \$56,558.82.

4.2 Check/EFT Payments, (7594-7611) \$49,996.98, EFT \$5,616.65

4.3 Payroll, \$3,227.73.

4.4 General Journal Entries, (606-612), \$24,637.92.

4.5 Reimbursements \$0, Mileage \$481.37.

4.6 Bad Debt, Accts #5160.02, 5210.01, 4180.03, 1390.01, Water \$1,366.48
Wastewater \$312.93.

F. Business Items Action/Information

5.1 Fieldbrook Fire Community Outreach Proposal. Action.

5.2 Quarterly Financial Reports and Budget Adjustments. Action.

5.3 Sewer Flow Report – Dry weather. Action.

5.4 Draft MD&A for fiscal year 2024. Information. No Action.

G. Public Hearings

6.1 Closed Session – None.

I. Future Agenda Items

7.1

J. Adjournment/Announcements

8.1 Next regular meeting, November 19, 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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Of the Board of Directors will be held at:
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Tuesday, September 24, 2024
Fieldbrook Fire Hall & Teleconference
7:30 PM Regular Meeting
MINUTES

A. Roll Call

President Roy Sheppard called the meeting at order at 7:30 PM. Board members present were Vice-President Starr Kilian, Director Richard Grissom, Director Jason Garlick, and Director Janet Miller. District Engineer Steven Pearl was absent. Fire Chief Chris Appleton, Fire Captain Danny Oram, and General Manager Richard Hanger were present.

B. Agenda Modification

None.

C. Public Comments

Fire Captain Danny Oram presented a community outreach proposal. The proposal would purchase equipment needed to provide community pancake breakfasts. It was suggested the District apply for funding from the Fieldbrook Educational Foundation. No action was taken. By consensus, the board requested this be placed on a future agenda.

D. Reports

1.1 Wastewater Report

1.1.1 Maintenance.

The City of Blue Lake has been reading the meters while Pepe Euan-Estrada is on vacation.

1.2 Fire Chief Report

1.2.1 Call/Incident report.

Fire Chief Chris Appleton reported 14 calls; 5 medical, 1 fire, 7 auto aid, and 1 false alarm.

Tuesday, September 24, 2024

MINUTES

1.3 District Engineer, Construction Management Report

1.3.1 Muni-meeting report.

District Engineer Steven Pearl reported via email that the Muni-meeting had been held and there were no items on the agenda that directly affected the district.

1.4 Safety Report – received and filed

1.5 General Manager Report – no additional report.

1.6 Director Reports

Director Richard Grissom suggested that the backup generator may need to move to an enclosure outside of the Firehall.

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, August 27, 2024.

Correspondence

3.1 SDRMA, no claims in 2024.

3.2 HC Elections, Candidacy Results.

Financial Reports

4.1 Interfund Transfers, Net of reduced transfer, \$90,252.17.

4.2 Check/EFT Payments, (#7574-7593) \$120,091.30

4.3 Payroll, \$3,227.73.

4.4 General Journal Entries, 600-605, \$38,832.69.

4.5 Reimbursements \$0, Mileage \$481.37.

4.6 Related Party Transaction, Central Ave. Service Center, \$802.23.

4.7 Bad Debt, Acct#1600.02, Water \$770.56, Wastewater \$1,484.14

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

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Tuesday, September 24, 2024

MINUTES

F. Business Items Action/Information

5.1 City of Blue Lake, MOU with FGCSO. Action.

General Manager Richard Hanger provided the staff report.

Director Richard Grissom moved to approve the Memorandum of Agreement with the City of Blue Lake as presented. Director Janet Miller seconded the motion. The motion was carried with Sheppard, Kilian, Grissom, Garlick, and Miller voting aye.

5.2 Customer Payment Contract. Action.

General Manager Richard Hanger provided the staff report.

Director Jason Garlick moved to approve the payment contract as presented. Director Richard Grissom seconded the motion. The motion was carried with Sheppard, Kilian, Grissom, Garlick, and Miller voting aye.

5.3 Notice of Intent, Grant application for Cyber Security. Action.

General Manager Richard Hanger provided the staff report.

Director Richard Grissom moved to approve the grant application for Cyber Security as presented. Director Jason Garlick seconded the motion. The motion was carried with Sheppard, Kilian, Grissom, Garlick, and Miller voting aye.

G. Public Hearings

6.1 Closed Session – None.

I. Future Agenda Items

7.1 Draft MD&A for Audit. Oct.

7.2 Quarterly Financial Reports and Budget Adjustments.

7.3 Sewer Flow Report.

J. Adjournment/Announcements

8.1 Next regular meeting, October 22, 2024.

The meeting adjourned at 8:16 PM.

Respectfully submitted,

Richard Hanger, Board Secretary

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 FGCSO 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**

October 22, 2024

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

Please transfer the following

From: Business Liquid Asset Account \$ 56,558.82
To: Water Checking \$ 56,558.82

10/22/2024	
Check Register	\$ 55,613.63
#7594-7611	\$ 49,996.98
ACH - Epay	\$ 5,616.65
Other Deposit	\$ -
Transfer Totals	\$ (56,558.82)
Anker Tank Project	\$ -
Fire	\$ 5,464.52
Sewer	\$ 8,716.72
Water	\$ 42,377.58
Reduce Water Transfer	
Gross Pay	\$ 3,227.73
<Net Pay>	\$ (2,286.71)
Empr. Taxes	\$ 267.01
Adjustments	
EDD	\$ (191.09)
EDD	\$ (20.08)
IRS	\$ (996.86)
Refund HBMWD	\$ 945.19
Reconciliation	\$ (55,613.63)
Balance	\$ 0.00

Fieldbrook Glendale Community Services District
Interfund Activity Report
As of October 22, 2024

Type	Date	Num	Name	Account	Class	Amount	Balance
Anker Tank Replacement							0.00
Total Anker Tank Replacement							0.00
Interfund Expenses/Fire							515.20
Bill	09/30/2024	CL- 2...	Interfun...	5365 · Fuel Expenses (Fuel Expenses)	Fire Depart...	492.82	1,008.02
Bill	09/30/2024	Sept 2...	Interfun...	5335 · Water (Water)	Fire Depart...	59.48	1,067.50
Bill	09/30/2024	1563-...	Interfun...	5320 · Electric (Electric)	Fire Depart...	227.24	1,294.74
Bill	09/30/2024	192513	Interfun...	5400.05 · Extinguisher Maintenance	Fire Depart...	355.86	1,650.60
Bill	09/30/2024	IN211...	Interfun...	5400.07 · SCBA Equipment Maintenance	Fire Depart...	1,227.80	2,878.40
Bill	09/30/2024	0924-19	Interfun...	5220 · Audit Services (Audit Services)	Fire Depart...	1,793.75	4,672.15
Bill	10/05/2024	707-8...	Interfun...	5310 · Telephone (Telephone)	Fire Depart...	410.42	5,082.57
Bill	10/10/2024	Oct 20...	Interfun...	5345 · Internet Service (Internet Service)	Fire Depart...	162.05	5,244.62
Bill	10/18/2024	Oct 20...	Interfun...	5075 · Chief Expenses - Fire (Chief Expenses ...	Fire Depart...	50.00	5,294.62
Bill	10/18/2024	Oct 20...	Interfun...	5366 · Mileage & Travel (Mileage & Travel)	Fire Depart...	6.87	5,301.49
Paycheck	10/18/2024	7610	Interfun...	6560 · Payroll Expenses	Fire Depart...	151.44	5,452.93
Paycheck	10/18/2024	7610	Interfun...	6560 · Payroll Expenses	Fire Depart...	0.00	5,452.93
Paycheck	10/18/2024	7610	Interfun...	6560 · Payroll Expenses	Fire Depart...	9.39	5,462.32
Paycheck	10/18/2024	7610	Interfun...	6560 · Payroll Expenses	Fire Depart...	2.20	5,464.52
Paycheck	10/18/2024	7610	Interfun...	6560 · Payroll Expenses	Fire Depart...	0.00	5,464.52
Total Interfund Expenses/Fire						4,949.32	5,464.52
Interfund Expenses/Sewer							324.71
Bill	09/30/2024	0213-...	Interfun...	5320 · Electric (Electric)	Enterprise:S...	70.88	395.59
Bill	09/30/2024	0912-...	Interfun...	5320 · Electric (Electric)	Enterprise:S...	587.20	982.79
Check	09/30/2024	E-Pay	Interfun...	5625.01 · Bank Fees (Bank Fees)	Enterprise:S...	13.83	996.62
Bill	09/30/2024	0924-19	Interfun...	5220 · Audit Services (Audit Services)	Enterprise:S...	1,793.75	2,790.37
Bill	09/30/2024	Sept 2...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:S...	455.32	3,245.69
Bill	09/30/2024	Sept 2...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:S...	360.75	3,606.44
Bill	09/30/2024	Sept 2...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:S...	2,593.14	6,199.58
Bill	09/30/2024	Sept 2...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:S...	108.93	6,308.51
Bill	09/30/2024	INV-X...	Interfun...	5625.02 · Merchant Fees (Merchant Fees)	Enterprise:S...	98.32	6,406.83
Paycheck	10/11/2024	7594	Interfun...	6560 · Payroll Expenses	Enterprise:S...	164.85	6,571.68
Paycheck	10/11/2024	7594	Interfun...	6560 · Payroll Expenses	Enterprise:S...	791.28	7,362.96
Paycheck	10/11/2024	7594	Interfun...	6560 · Payroll Expenses	Enterprise:S...	0.96	7,363.92
Paycheck	10/11/2024	7594	Interfun...	6560 · Payroll Expenses	Enterprise:S...	59.28	7,423.20
Paycheck	10/11/2024	7594	Interfun...	6560 · Payroll Expenses	Enterprise:S...	13.87	7,437.07
Paycheck	10/11/2024	7594	Interfun...	6560 · Payroll Expenses	Enterprise:S...	19.12	7,456.19
Bill	10/11/2024	Oct 20...	Interfun...	5366 · Mileage & Travel (Mileage & Travel)	Enterprise:S...	65.50	7,521.69
Bill	10/18/2024	Oct 20...	Interfun...	5366 · Mileage & Travel (Mileage & Travel)	Enterprise:S...	53.85	7,575.54
Paycheck	10/18/2024	7610	Interfun...	6560 · Payroll Expenses	Enterprise:S...	1,060.08	8,635.62
Paycheck	10/18/2024	7610	Interfun...	6560 · Payroll Expenses	Enterprise:S...	0.00	8,635.62
Paycheck	10/18/2024	7610	Interfun...	6560 · Payroll Expenses	Enterprise:S...	65.73	8,701.35
Paycheck	10/18/2024	7610	Interfun...	6560 · Payroll Expenses	Enterprise:S...	15.37	8,716.72
Paycheck	10/18/2024	7610	Interfun...	6560 · Payroll Expenses	Enterprise:S...	0.00	8,716.72
Total Interfund Expenses/Sewer						8,392.01	8,716.72
Interfund Expenses/Water							0.00
Bill	09/30/2024	380-0...	Interfun...	5121 · Engineering Expenses	Enterprise:...	628.75	628.75
Bill	09/30/2024	380-0...	Interfun...	5121 · Engineering Expenses	Enterprise:...	26.70	655.45
Bill	09/30/2024	5435	Interfun...	5210 · Legal Services (Legal Services)	Enterprise:...	67.50	722.95
Bill	09/30/2024	0097-...	Interfun...	5320 · Electric (Electric)	Enterprise:...	39.62	762.57
Bill	09/30/2024	9923-...	Interfun...	5320 · Electric (Electric)	Enterprise:...	74.83	837.40
Bill	09/30/2024	7997-...	Interfun...	5320 · Electric (Electric)	Enterprise:...	1,419.72	2,257.12
Bill	09/30/2024	Sept 2...	Interfun...	5010 · Purchased Water (Purchased Water)	Enterprise:...	997.01	3,254.13
Bill	09/30/2024	Sept 2...	Interfun...	5010 · Purchased Water (Purchased Water)	Enterprise:...	13,509.08	16,763.21
Bill	09/30/2024	Sept 2...	Interfun...	5010 · Purchased Water (Purchased Water)	Enterprise:...	2,679.86	19,443.07
Bill	09/30/2024	Sept 2...	Interfun...	5010 · Purchased Water (Purchased Water)	Enterprise:...	732.83	20,175.90
Bill	09/30/2024	Sept 2...	Interfun...	5010 · Purchased Water (Purchased Water)	Enterprise:...	-39.13	20,136.77
Check	09/30/2024	E-Pay	Interfun...	5625.01 · Bank Fees (Bank Fees)	Enterprise:...	26.17	20,162.94
Bill	09/30/2024	0924-19	Interfun...	5220 · Audit Services (Audit Services)	Enterprise:...	1,793.75	21,956.69
Bill	09/30/2024	Sept 2...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:...	777.55	22,734.24
Bill	09/30/2024	Sept 2...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:...	616.06	23,350.30
Bill	09/30/2024	Sept 2...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:...	4,428.35	27,778.65
Bill	09/30/2024	Sept 2...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD A...	Enterprise:...	186.03	27,964.68
Bill	09/30/2024	Sept 2...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...	Enterprise:...	8,801.35	36,766.03
Bill	09/30/2024	Sept 2...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...	Enterprise:...	1,150.00	37,916.03
Bill	09/30/2024	Sept 2...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...	Enterprise:...	440.00	38,356.03
Bill	09/30/2024	Sept 2...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...	Enterprise:...	282.06	38,638.09
Bill	09/30/2024	Sept 2...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...	Enterprise:...	1,749.55	40,387.64
Bill	09/30/2024	Sept 2...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...	Enterprise:...	213.93	40,601.57
Bill	09/30/2024	Sept 2...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...	Enterprise:...	33.75	40,635.32
Bill	09/30/2024	Sept 2...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...	Enterprise:...	0.00	40,635.32
Bill	09/30/2024	Sept 2...	Interfun...	5110.2 · HBMWD - Maintenance & Operation (...	Enterprise:...	111.11	40,746.43
Bill	09/30/2024	INV-X...	Interfun...	5625.02 · Merchant Fees (Merchant Fees)	Enterprise:...	186.13	40,932.56
Bill	10/18/2024	Oct 20...	Interfun...	5070 · Directors' Fees - Water (Directors' Fee...	Enterprise:...	50.00	40,982.56
Bill	10/18/2024	Oct 20...	Interfun...	5070 · Directors' Fees - Water (Directors' Fee...	Enterprise:...	50.00	41,032.56
Bill	10/18/2024	Oct 20...	Interfun...	5070 · Directors' Fees - Water (Directors' Fee...	Enterprise:...	50.00	41,082.56

Fieldbrook Glendale Community Services District
Interfund Activity Report
As of October 22, 2024

Type	Date	Num	Name	Account	Class	Amount	Balance
Bill	10/18/2024	Oct 20...	Interfun...	5070 · Directors' Fees - Water (Directors' Fee...	Enterprise:...	50.00	41,132.56
Bill	10/18/2024	Oct 20...	Interfun...	5070 · Directors' Fees - Water (Directors' Fee...	Enterprise:...	50.00	41,182.56
Bill	10/18/2024	Oct 20...	Interfun...	5366 · Mileage & Travel (Mileage & Travel)	Enterprise:...	53.85	41,236.41
Paycheck	10/18/2024	7610	Interfun...	6560 · Payroll Expenses	Enterprise:...	1,060.08	42,296.49
Paycheck	10/18/2024	7610	Interfun...	6560 · Payroll Expenses	Enterprise:...	0.00	42,296.49
Paycheck	10/18/2024	7610	Interfun...	6560 · Payroll Expenses	Enterprise:...	65.72	42,362.21
Paycheck	10/18/2024	7610	Interfun...	6560 · Payroll Expenses	Enterprise:...	15.37	42,377.58
Paycheck	10/18/2024	7610	Interfun...	6560 · Payroll Expenses	Enterprise:...	0.00	42,377.58
Total Interfund Expenses/Water						42,377.58	42,377.58
TOTAL						55,718.91	56,558.82

Fieldbrook Glendale Community Services District
Check Register for this Month
September 25 through October 22, 2024

Type	Date	Num	Name	Amount
1000 · Coast Central Credit Union				
1012 · General Fund Checking				
1015 · Water Dept Checking				
Paycheck	10/11/2024	7594	Jose L. Euan-Estrada	-687.47
Bill Pmt -Check	10/11/2024	7595	Jose Euan-Estrada	-65.50
Bill Pmt -Check	10/18/2024	7596	Eureka Humboldt Fire ...	-355.86
Bill Pmt -Check	10/18/2024	7597	GHD, Inc	-655.45
Bill Pmt -Check	10/18/2024	7598	GR Sundberg, Inc	-300.00
Bill Pmt -Check	10/18/2024	7599	Humboldt Bay Municip...	-17,879.65
Bill Pmt -Check	10/18/2024	7600	Mitchell Law Firm, LLP	-67.50
Bill Pmt -Check	10/18/2024	7601	Municipal Emergency ...	-1,227.80
Bill Pmt -Check	10/18/2024	7602	OConnor and Co	-5,381.25
Bill Pmt -Check	10/18/2024	7603	Chris Appleton	-50.00
Bill Pmt -Check	10/18/2024	7604	Janet Miller	-50.00
Bill Pmt -Check	10/18/2024	7605	Jason Garlick	-50.00
Bill Pmt -Check	10/18/2024	7606	Rich Grissom	-50.00
Bill Pmt -Check	10/18/2024	7607	Roy Sheppard	-50.00
Bill Pmt -Check	10/18/2024	7608	Starr Kilian	-50.00
Bill Pmt -Check	10/18/2024	7609	Richard A. Hanger	-114.57
Paycheck	10/18/2024	7610	Richard A Hanger	-1,599.24
Bill Pmt -Check	10/18/2024	7611	Humboldt Bay M&O	-21,362.69
Total 1015 · Water Dept Checking				-49,996.98
Total 1012 · General Fund Checking				-49,996.98
Total 1000 · Coast Central Credit Union				-49,996.98
TOTAL				-49,996.98

Fieldbrook Glendale Community Services District
Check Register for this Month
September 25 through October 22, 2024

Type	Date	Num	Name	Amount
1000 · Coast Central Credit Union				
1012 · General Fund Checking				
1015 · Water Dept Checking				
Bill Pmt -Check	09/30/2024	ACH	PG&E	-39.62
Bill Pmt -Check	09/30/2024	ACH	PG&E	-70.88
Bill Pmt -Check	09/30/2024	ACH	PG&E	-74.83
Bill Pmt -Check	09/30/2024	ACH	PG&E	-227.24
Bill Pmt -Check	09/30/2024	ACH	PG&E	-1,419.72
Check	09/30/2024	E-Pay	Coast Central Credit U...	-40.00
Bill Pmt -Check	10/04/2024	ACH	Verizon	-138.99
Bill Pmt -Check	10/05/2024	ACH	XPress Bill Pay	-284.45
Bill Pmt -Check	10/10/2024	ACH	PG&E	-587.20
Bill Pmt -Check	10/11/2024	ACH	Optimum	-162.05
Bill Pmt -Check	10/11/2024	ACH	Valley Pacific	-492.82
Bill Pmt -Check	10/11/2024	ACH	Fieldbrook Glendale C...	-59.48
Bill Pmt -Check	10/11/2024	ACH	AT&T	-811.34
Liability Check	10/18/2024	E-pay	EDD	-191.09
Liability Check	10/18/2024	E-pay	EDD	-20.08
Liability Check	10/18/2024	E-pay	United States Treasury	-996.86
Total 1015 · Water Dept Checking				-5,616.65
Total 1012 · General Fund Checking				-5,616.65
Total 1000 · Coast Central Credit Union				-5,616.65
TOTAL				-5,616.65

**Fieldbrook Glendale Community Services District
Payroll Summary**

September 25 through October 22, 2024

	Jose L. Euan-Estrada			Richard A Hanger			TOTAL		
	Hou...	Rate	Sep 25 - Oct 22, 24	Hou...	Rate	Sep 25 - Oct 22, 24	Hou...	Rate	Sep 25 - Oct 22, 24
Employee Wages, Taxes and Adjustments									
Gross Pay									
Hourly Rate	5	32.97	164.85	60	37.86	2,271.60	65.00		2,436.45
Hourly Sick	24	32.97	791.28		37.86	0.00	24.00		791.28
Total Gross Pay	<u>29</u>		<u>956.13</u>	<u>60</u>		<u>2,271.60</u>	<u>89.00</u>		<u>3,227.73</u>
Adjusted Gross Pay	29		956.13	60		2,271.60	89.00		3,227.73
Taxes Withheld									
Federal Withholding			-185.00			-318.00			-503.00
Medicare Employee			-13.87			-32.94			-46.81
Social Security Employee			-59.28			-140.84			-200.12
CA - Withholding			0.00			-155.60			-155.60
CA - Disability Employee			-10.51			-24.98			-35.49
Medicare Employee Addl Tax			0.00			0.00			0.00
Total Taxes Withheld			<u>-268.66</u>			<u>-672.36</u>			<u>-941.02</u>
Net Pay	<u>29</u>		<u>687.47</u>	<u>60</u>		<u>1,599.24</u>	<u>89.00</u>		<u>2,286.71</u>
Employer Taxes and Contributions									
Medicare Company			13.87			32.94			46.81
Social Security Company			59.28			140.84			200.12
CA - Unemployment Company			19.12			0.00			19.12
CA - Employment Training Tax			0.96			0.00			0.96
Total Employer Taxes and Contributions			<u>93.23</u>			<u>173.78</u>			<u>267.01</u>

Fieldbrook Glendale Community Services District

General Journal Transaction

June 30, 2024

Num	Name	Memo	Account	Class	Debit	Credit
606		Y/E Cash Rec...	1027 · Water Asset -...	Enterpris...		3,386.19
		Y/E Cash Rec...	1028 · Sewer Asset ...	Enterpris...	3,386.19	
		Y/E Cash Rec...	1027 · Water Asset -...	Enterpris...		50.00
		Y/E Cash Rec...	1029 · Fire Asset - C...	Fire Depa...	50.00	
					3,436.19	3,436.19
TOTAL					3,436.19	3,436.19

Fieldbrook Glendale Community Services District Journal September 25 through October 22, 2024

Trans #	Type	Date	Num	Name	Memo	Account	Debit	Credit
21994	General Journal	09/25/2024	607		Month End Adjusting Entry Month End Adjusting Entry Month End Adjusting Entry	1028 · Sewer Asset - Cash 1027 · Water Asset - Cash 1029 · Fire Asset - Cash	16.43 533.57	550.00
							550.00	550.00
22050	General Journal	09/30/2024	608		Monthly Depreciation Monthly Depreciation Monthly Depreciation Monthly Depreciation	5350 · Depreciation Expenses 1710 · Water Accumulated ... 1720 · Sewer Accumulated ... 1730 · Fire Accumulated De...	17,629.00	3,902.00 9,810.00 3,917.00
							17,629.00	17,629.00
22060	General Journal	09/30/2024	609	Kernen C... Kernen C... Kernen C...	Kernen Principal payment Kernen Interest Kernen Principal payment	1206.04 · A/R Current - Ker... 4900.02 · Sewer Interest Inc... 1028 · Sewer Asset - Cash	1,145.08	1,109.94 35.14
							1,145.08	1,145.08
22062	General Journal	09/30/2024	610	Fieldbroo... Fieldbroo...	Bad Debt, Board Agenda 10/22/2024 Bad Debt, Board Agenda 10/22/2024	1210 · A/R Water 1226 · Provision for A/R Wa...	1,366.48	1,366.48
							1,366.48	1,366.48
22063	General Journal	09/30/2024	611	Fieldbroo... Fieldbroo...	Bad Debt, Board Agenda 10/22/2024 Bad Debt, Board Agenda 10/22/2024	1220 · A/R Sewer 1227 · Provision for A/R Se...	312.93	312.93
							312.93	312.93
22068	General Journal	09/30/2024	612		Redeposit returned chk plus fee Redeposit returned chk plus fee	4157- · Water Misc. Chg (W... 1027 · Water Asset - Cash	198.24	198.24
							198.24	198.24
TOTAL							21,201.73	21,201.73

Request for Mileage Reimbursement Form

Name:

Rate per Mile 0.67
 Total Mileage 171
 Total Reimbursement \$ 114.57

Date	Description/Notes	Mileage
10/3/2024	Mail	42
10/10/2024	Mail	42
10/17/2024	Mail	42
10/22/2024	Board Meeting and Royal Gold	45

Fee Calculation based on 2022	
Budgeted expenses	
Total Amount	\$ 114.57
47% Water	\$ 53.85
47% Sewer	\$ 53.85
6% Fire	\$ 6.88

Requester signature

Date

Approval

Date

Request for Mileage Reimbursement Form

Name:

Rate per Mile 0.655
Total Mileage 100
Total Reimbursement \$ 65.50

Date	Description/Notes	Mileage
9/23/2024	Mileage 09/19-09/23	100

Requester signature
Approval

Date
Date

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

Account Number	Customer Name	Customer Address	Account Balance	Notes
5160.02	██████████	██████████	\$ 348.51	

Detail

Tenant moved out - locked off for non-pay 7/16/2024. Owner took over services, tenants had vacated.

Water Billing	\$ 250.91
Backflow	\$ 18.68
Late Charges	\$ 28.92
Shut off Fee	\$ 50.00
Collection Fees	\$ 174.26
Total	\$ 522.77

Approval to write off as a bad debt:

By: Richard Hanger

Date: 09/18/2024

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

Account				
5160.02				
Detail		Water	Sewer	Total
Water Billing	\$ 250.91	\$ 250.91	\$ -	\$ 250.91
Backflow	\$ 18.68	\$ 18.68	\$ -	\$ 18.68
Sewer Billing	\$ -		\$ -	\$ -
Late Charges	\$ 28.92	\$ 28.92	\$ -	\$ 28.92
Shut Off Fee	\$ 50.00	\$ 50.00	\$ -	\$ 50.00
Collection Fees	\$ 174.26	\$ 174.26	\$ -	\$ 174.26
Total	\$ 522.77	\$ 522.77	\$ -	\$ 522.77

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

Account Number	Customer Name	Customer Address	Account Balance	Notes
5210.01	██████████	██████████	\$ 182.98	

Detail		Notes
Water Billing	\$ 166.06	Tenant moved out - didn't pay last two bills.
Sewer Billing	\$ -	
Late Charges	\$ 16.92	
Collection Fees	\$ 91.49	
Total	\$ 274.47	

Approval to write off as a bad debt:
 By: Richard Hanger
 Date: 09/18/2024

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

Account				
5210.01				
Detail		Water	Sewer	Total
Water Billing	\$ 166.06	\$ 166.06	\$ -	\$ 166.06
Backflow	\$ -	\$ -	\$ -	\$ -
Sewer Billing	\$ -	\$ -	\$ -	\$ -
Late Charges	\$ 16.92	\$ 16.92	\$ -	\$ 16.92
Shut Off Fee	\$ -	\$ -	\$ -	\$ -
Collection Fees	\$ 91.49	\$ 91.49	\$ -	\$ 91.49
Total	\$ 274.47	\$ 274.47	\$ -	\$ 274.47

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

Account Number	Customer Name	Customer Address	Account Balance	Notes
4180.03	██████████ ██████████	████████████████████	\$ 260.53	

Detail				Tenant moved out - didn't pay last two bills.
Water Billing	\$	234.06		
Sewer Billing	\$	-		
Late Charges	\$	26.47		
Collection Fees	\$	130.27		
Total	\$	390.80		

Approval to write off as a bad debt:
 By: Richard Hanger
 Date: 09/18/2024

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

Account				
4180.03				
Detail		Water	Sewer	Total
Water Billing	\$ 234.06	\$ 234.06	\$ -	\$ 234.06
Backflow	\$ -	\$ -	\$ -	\$ -
Sewer Billing	\$ -		\$ -	\$ -
Late Charges	\$ 26.47	\$ 26.47	\$ -	\$ 26.47
Shut Off Fee	\$ -	\$ -	\$ -	\$ -
Collection Fees	\$ 130.27	\$ 130.27	\$ -	\$ 130.27
Total	\$ 390.80	\$ 390.80	\$ -	\$ 390.80

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

Account Number	Customer Name	Customer Address	Account Balance	Notes
1390.01	[REDACTED]	[REDACTED]	\$ 327.58	

Detail		Notes
Water Billing	\$ 118.96	Owner sold house and didn't pay last two bills.
Sewer Billing	\$ 208.62	
Late Charges	\$ -	
Collection Fees	\$ 163.79	
Total	\$ 491.37	

Approval to write off as a bad debt:
 By: Richard Hanger
 Date: 09/18/2024

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

Account				
	1390.01			
Detail		Water	Sewer	Total
Water Billing	\$ 118.96	\$ 118.96	\$ -	\$ 118.96
Backflow	\$ -	\$ -	\$ -	\$ -
Sewer Billing	\$ 208.62		\$ 208.62	\$ 208.62
Late Charges	\$ -	\$ -	\$ -	\$ -
Shut Off Fee	\$ -	\$ -	\$ -	\$ -
Collection Fees	\$ 163.79	\$ 59.48	\$ 104.31	\$ 163.79
Total	\$ 491.37	\$ 178.44	\$ 312.93	\$ 491.37



Agenda Background

Meeting Date:

Agenda Title:

Agenda Item:

Presented by:

Type of Item:

Type of Action Required:



Roy Sheppard
President

Starr Kilian
Vice-President

Richard Grissom
Director

Jason Garlick
Director

Janet Miller
Director

Richard Hanger
General Manager

Jack Sheppard
Fire Chief

Grant Weaver
Sewer Technician

October 11, 2024

Jason Garlick, President
Fieldbrook Educational Foundation
4070 Fieldbrook Rd.
McKinleyville, CA 95519

Dear Jason,

The Fieldbrook Glendale Community Services District is submitting a grant request on behalf of the Fieldbrook Volunteer Fire Department. The Fire Department is planning to begin a series of pancake breakfasts. This community activity has historically been a function of the Fieldbrook Community Hall, and it is our understanding that this is no longer an option. Also, the community does not have access to the tables or chairs at the community hall.

Attached is a list of items presented to the District's Board of Directors. The cost of the proposal is \$8,738.39. The board is requesting matching funds (\$3,444.65) for the purchase of tables, chairs, and an ice maker.

Item	Quantity	Cost
60" round tables with cart	15	\$2,591.99
Chairs with Cart	70	\$3,455.98
200lb Kismile Ice Maker	1	\$ 841.32
Total		\$6,889.29
Fund Request	50%	\$3,444.65

Thank you for your consideration.

Sincerely,



Richard Hanger
General Manager

Fieldbrook Fire Community Outreach Proposal

Item	Store	Number of Items	Individual cost	Shipping	Tax 8%	Total
60" round tables with cart	Costco	15	5 \$2,399.99		\$192.00	\$2,591.99
35 Chairs with cart	Competitive Edge	2	\$1,599.99		\$256.00	\$3,455.98
36" Blackstone Griddle	Tractor Supply	2	\$279.99		\$44.80	\$604.78
200 lb Kismile Ice Maker	Kismile.com	1	\$779.00		\$62.32	\$841.32
110 coffee pot	Amazon	1	\$99.99		\$8.00	\$107.99
Griddle Accessories	Amazon	2	\$39.99		\$6.40	\$86.38
Coffee Carafe	Amazon	2	\$35.99		\$5.76	\$77.74
Pancake Dispensers	Amazon	2	\$18.99		\$3.04	\$41.02
Table Clothes	Tablecloth Factory	25	\$9.29		\$18.58	\$250.83
Warming dishes	Amazon	3	109.99		\$26.40	\$356.37
Miscellaneous (i.e. syrup holders)		1	\$300.00		\$24.00	\$324.00

Page 22 of 41

Grand Total

\$8,738.39



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 2024			
	First Qtr	Second Qtr	Third Qtr	Foruth Qtr	Total Adj	2024 Budget	Adjusted Budget	% of Change
Revenue								
4100 · Water Revenue								
4000 · Income	\$ 5,037	\$ -	\$ -	\$ -	\$ 5,037	\$ 580,702	\$ 585,739	0.9%
Total 4100 · Water Revenue	\$ 5,037	\$ -	\$ -	\$ -	\$ 5,037	\$ 580,702	\$ 585,739	0.9%
Cost of Goods Sold								
5000 · Purchased Water	\$ 1,465	\$ -	\$ -	\$ -	\$ 1,465	\$ 199,508	\$ 200,973	0.7%
Net Revenue less COGS	\$ 3,572	\$ -	\$ -	\$ -	\$ 3,572	\$ 381,194	\$ 384,766	0.9%
Operating Expense								
5050 · Director Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,995	\$ 2,995	0.0%
5100 · Contract Labor/Admin	\$ 15,192	\$ -	\$ -	\$ -	\$ 15,192	\$ 273,224	\$ 288,416	5.3%
5130 · Assessment Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 272	\$ 272	0.0%
5150 · Insurance Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,461	\$ 5,461	0.0%
5200 · Professional Services	\$ (3,063)	\$ -	\$ -	\$ -	\$ (3,063)	\$ 10,500	\$ 7,437	-41.2%
5250 · Dues & Memberships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,382	\$ 1,382	0.0%
5300 · Utilities	\$ 362	\$ -	\$ -	\$ -	\$ 362	\$ 16,737	\$ 17,099	2.1%
5360 · Transportation & Travel	\$ (26)	\$ -	\$ -	\$ -	\$ (26)	\$ 804	\$ 778	-3.3%
5370 · Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5380 · Supplies	\$ 206	\$ -	\$ -	\$ -	\$ 206	\$ 2,920	\$ 3,126	6.6%
5400 · Maintenance Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,500	\$ 8,500	0.0%
5550 · Equipment (Small)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200	0.0%
5590 · Bad Debt Set Aside	\$ 175	\$ -	\$ -	\$ -	\$ 175	\$ -	\$ 175	100.0%
5625 · Bank Charges	\$ 96	\$ -	\$ -	\$ -	\$ 96	\$ 4,608	\$ 4,704	2.0%
5700 · Licenses & Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,058	\$ 6,058	0.0%
6560 · Payroll Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,704	\$ 13,704	0.0%
Total Expense	\$ 12,942	\$ -	\$ -	\$ -	\$ 12,942	\$ 347,365	\$ 360,307	3.6%
Net Of Operations	\$ (9,370)	\$ -	\$ -	\$ -	\$ (9,370)	\$ 33,829	\$ 24,459	-38.3%
Other Revenue								
4900 · Interest Earnings	\$ 89	\$ -	\$ -	\$ -	\$ 89	\$ 8,374	\$ 8,463	1.1%
4950 · Connection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Other Revenue	\$ 89	\$ -	\$ -	\$ -	\$ 89	\$ 8,374	\$ 8,463	1.1%
Other Expense								
5350 · Depreciation Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,827	\$ 46,827	0.0%
5650 · Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,474	\$ 9,474	0.0%
Total Other Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,301	\$ 56,301	0.0%
Net Other Revenue	\$ 89	\$ -	\$ -	\$ -	\$ 89	\$ (47,927)	\$ (47,838)	-0.2%
Net Revenue less Expense	\$ (9,281)	\$ -	\$ -	\$ -	\$ (9,281)	\$ (14,098)	\$ (23,379)	39.70%

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

SEWER	Adjustments				August 2024		Adjusted Budget	% of Change
	First Qtr	Second Qtr	Third Qtr	Foruth Qtr	Total Adj	2024 Budget		
Revenue								
4100 · Sewer Revenue								
4000 · Income	\$ 15	\$ -	\$ -	\$ -	\$ 15	\$ 379,847	\$ 379,862	0.0%
Total 4100 · Sewer Revenue	\$ 15	\$ -	\$ -	\$ -	\$ 15	\$ 379,847	\$ 379,862	0.0%
Cost of Goods Sold								
5000 · Purchased Water	\$ 1,493	\$ -	\$ -	\$ -	\$ 1,493	\$ 173,298	\$ 174,791	0.9%
Net Revenue less COGS	\$ (1,478)	\$ -	\$ -	\$ -	\$ (1,478)	\$ 206,549	\$ 205,071	-0.7%
Operating Expense								
5100 · Contract Labor/Admin	\$ 12,422	\$ -	\$ -	\$ -	\$ 12,422	\$ 48,248	\$ 60,670	20.5%
5130 · Assessment Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 272	\$ 272	0.0%
5150 · Insurance Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,855	\$ 3,855	0.0%
5200 · Professional Services	\$ (2,400)	\$ -	\$ -	\$ -	\$ (2,400)	\$ 8,100	\$ 5,700	-42.1%
5250 · Dues & Memberships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5300 · Utilities	\$ 301	\$ -	\$ -	\$ -	\$ 301	\$ 10,745	\$ 11,046	2.7%
5360 · Transportation & Travel	\$ (2,163)	\$ -	\$ -	\$ -	\$ (2,163)	\$ 3,900	\$ 1,737	-124.5%
5370 · Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5380 · Supplies	\$ 215	\$ -	\$ -	\$ -	\$ 215	\$ 2,872	\$ 3,087	7.0%
5400 · Maintenance Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,460	\$ 24,460	0.0%
5550 · Equipment (Small)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200	0.0%
5590 · Bad Debt Set Aside	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5625 · Bank Charges	\$ (87)	\$ -	\$ -	\$ -	\$ (87)	\$ 3,060	\$ 2,973	-2.9%
5700 · Licenses & Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,646	\$ 4,646	0.0%
6560 · Payroll Expenses	\$ (12,597)	\$ -	\$ -	\$ -	\$ (12,597)	\$ 31,200	\$ 18,603	-67.7%
Total Expense	\$ (4,309)	\$ -	\$ -	\$ -	\$ (4,309)	\$ 141,558	\$ 137,249	-3.1%
Net Of Operations	\$ 2,831	\$ -	\$ -	\$ -	\$ 2,831	\$ 64,991	\$ 67,822	4.2%
Other Revenue								
4900 · Interest Earnings	\$ 170	\$ -	\$ -	\$ -	\$ 170	\$ 4,800	\$ 4,970	3.4%
4950 · Connection Fees	\$ 583	\$ -	\$ -	\$ -	\$ 583	\$ 30,217	\$ 30,800	1.9%
Total Other Revenue	\$ 753	\$ -	\$ -	\$ -	\$ 753	\$ 35,017	\$ 35,770	2.1%
Other Expense								
5350 · Depreciation Expenses	\$ 1	\$ -	\$ -	\$ -	\$ 1	\$ 117,719	\$ 117,720	0.0%
5650 · Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Other Expense	\$ 1	\$ -	\$ -	\$ -	\$ 1	\$ 117,719	\$ 117,720	0.0%
Net Other Revenue	\$ 752	\$ -	\$ -	\$ -	\$ 752	\$ (82,702)	\$ (81,950)	-0.9%
Net Revenue less Expense	\$ 3,583	\$ -	\$ -	\$ -	\$ 3,583	\$ (17,711)	\$ (14,128)	-25.36%

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

FIRE	Adjustments				August 2024			
	First Qtr	Second Qtr	Third Qtr	Foruth Qtr	Total Adj	2024 Budget	Adjusted Budget	% of Change
Revenue								
4100 · Revenue								
4000 · Income	\$ 4,540	\$ -	\$ -	\$ -	\$ 4,540	\$ 141,893	\$ 146,433	3.1%
Total 4100 · Revenue	\$ 4,540	\$ -	\$ -	\$ -	\$ 4,540	\$ 141,893	\$ 146,433	3.1%
Operating Expense								
5050 · Director Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 599	\$ 599	0.0%
5100 · Contract Labor/Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5130 · Assessment Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 419	\$ 419	0.0%
5150 · Insurance Expense	\$ 3	\$ -	\$ -	\$ -	\$ 3	\$ 26,978	\$ 26,981	0.0%
5200 · Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,032	\$ 8,032	0.0%
5250 · Dues & Memberships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,152	\$ 3,152	0.0%
5300 · Utilities	\$ 667	\$ -	\$ -	\$ -	\$ 667	\$ 11,656	\$ 12,323	5.4%
5360 · Transportation & Travel	\$ 497	\$ -	\$ -	\$ -	\$ 497	\$ 3,180	\$ 3,677	13.5%
5370 · Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5380 · Supplies	\$ 240	\$ -	\$ -	\$ -	\$ 240	\$ 4,632	\$ 4,872	4.9%
5400 · Maintenance Expenses	\$ 728	\$ -	\$ -	\$ -	\$ 728	\$ 5,750	\$ 6,478	11.2%
5550 · Equipment (Small)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ 3,500	0.0%
5590 · Bad Debt Set Aside	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5625 · Bank Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5700 · Licenses & Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
6560 · Payroll Expenses	\$ 691	\$ -	\$ -	\$ -	\$ 691	\$ 1,956	\$ 2,647	26.1%
Total Expense	\$ 2,826	\$ -	\$ -	\$ -	\$ 2,826	\$ 69,854	\$ 72,680	3.9%
Net Of Operations	\$ 1,714	\$ -	\$ -	\$ -	\$ 1,714	\$ 72,039	\$ 73,753	2.3%
Other Revenue								
4900 · Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,200	\$ 3,200	0.0%
Total Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,200	\$ 3,200	0.0%
Other Expense								
5350 · Depreciation Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,009	\$ 47,009	0.0%
5650 · Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,374	\$ 5,374	0.0%
Total Other Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,383	\$ 52,383	0.0%
Net Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (49,183)	\$ (49,183)	0.0%
Net Revenue less Expense	\$ 1,714	\$ -	\$ -	\$ -	\$ 1,714	\$ 22,856	\$ 24,570	6.98%



Agenda Background

Meeting Date:

Agenda Title:

Agenda Item:

Presented by:

Type of Item:

Type of Action Required:

2019 Sewer Dry Weather Flows					
				AVG/RDE	% ADDM
				287	71,200
	Gallons	Days	Per Day	Per RDE	% Used
Jun-19	1,115,019	30	37,167	130	52.20%
Jul-19	1,104,738	31	35,637	124	50.05%
Aug-19	1,111,757	31	35,863	125	50.37%
Sep-19	965,414	30	32,180	112	45.20%
Totals/Averages	4,296,928	122	35,221	123	49.47%
Potential RDE				125	
2020 Sewer Dry Weather Flows					
				AVG/RDE	% ADDM
				287	71,200
	Gallons	Days	Per Day	Per RDE	% Used
Jun-20	1,313,600	30	43,787	153	61.50%
Jul-20	1,235,183	31	39,845	139	55.96%
Aug-20	1,195,400	31	38,561	134	54.16%
Sep-20	1,144,067	30	38,136	133	53.56%
Totals/Averages	4,888,250	122	40,068	140	56.27%
Potential RDE				108	
2021 Sewer Dry Weather Flows					
				AVG/RDE	% ADDM
				287	71,200
	Gallons	Days	Per Day	Per RDE	% Used
Jun-21	1,332,700	30	44,423	155	62.39%
Jul-21	1,276,230	31	41,169	143	57.82%
Aug-21	1,064,630	31	34,343	120	48.23%
Sep-21	1,046,568	30	34,886	122	49.00%
Totals/Averages	4,720,128	122	38,690	135	54.34%
Potential RDE				113	
2022 Sewer Dry Weather Flows					
				AVG/RDE	% ADDM
				287	71,200
	Gallons	Days	Per Day	Per RDE	% Used
Jun-22	799,800	30	26,660	93	37.44%
Jul-22	726,500	31	23,435	82	32.92%
Aug-22	779,332	31	25,140	88	35.31%
Sep-22	844,927	30	28,164	98	39.56%
Totals/Averages	3,150,559	122	25,824	90	36.27%
Potential RDE				158	
2023 Sewer Dry Weather Flows					
				AVG/RDE	% ADDM
				287	71,200
	Gallons	Days	Per Day	Per RDE	% Used
Jun-23	879,800	30	29,327	102	41.19%
Jul-23	857,500	31	27,661	96	38.85%
Aug-23	966,700	31	31,184	109	43.80%
Sep-23	931,100	30	31,037	108	43.59%
Totals/Averages	3,635,100	122	29,796	104	41.85%
Potential RDE				144	
2024 Sewer Dry Weather Flows					
				AVG/RDE	% ADDM
				287	71,200
	Gallons	Days	Per Day	Per RDE	% Used
Jun-24	1,003,900	30	33,463	117	47.00%
Jul-24	932,800	31	30,090	105	42.26%
Aug-24	995,500	31	32,113	112	45.10%
Sep-24	943,100	30	31,437	110	44.15%
Totals/Averages	3,875,300	122	31,765	111	44.61%
Potential RDE				137	



Agenda Background

Meeting Date:

Agenda Title:

Agenda Item:

Presented by:

Type of Item:

Type of Action Required:



Management's Discussion and Analysis For Fiscal Year Ending June 30, 2024

This section presents management's analysis of the Fieldbrook Glendale Community Services District's (the District) financial condition and activities as of and for the year ended June 30, 2024. Management's Discussion and Analysis (MDA) is intended to serve as an introduction to the District's basic financial statements. This information should be read in conjunction with the audited financial statements that follow this section.

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

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

Organization and Business

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

Overview of the Financial Statements

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

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

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

Financial Summary

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

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

	FY 2023-2024			FY 2022-2023			Change	
	Governmental (Fire)	Business Type (Water/Sewer)	Total	Governmental (Fire)	Business Type (Water/Sewer)	Total	\$	%
Current and other assets	\$ 167,635	\$ 620,318	\$ 787,953	\$ 136,765	\$ 509,850	\$ 646,615	\$ 141,338	22%
Board designated assets	\$ 128,429	\$ 50,000	\$ 178,429	\$ 115,021	\$ 50,000	\$ 165,021	\$ 13,408	8%
Notes Receivable/Payable	\$ (124,550)	\$ 124,550	\$ -	\$ (144,370)	\$ 144,370	\$ -	\$ -	0%
Capital/Fixed assets	\$ 375,115	\$ 2,114,196	\$ 2,489,311	\$ 422,124	\$ 2,230,937	\$ 2,653,061	\$ (163,750)	-6%
Total Assets	\$ 546,629	\$ 2,909,064	\$ 3,455,693	\$ 529,540	\$ 2,935,157	\$ 3,464,697	\$ (9,004)	0%
Current and other liabilities	\$ 12,644	\$ 116,232	\$ 128,876	\$ 8,864	\$ 102,063	\$ 110,927	\$ 17,949	16%
Long term liabilities	\$ -	\$ 331,681	\$ 331,681	\$ -	\$ 365,062	\$ 365,062	\$ (33,381)	-9%
Total Liabilities	\$ 12,644	\$ 447,913	\$ 460,557	\$ 8,864	\$ 467,125	\$ 475,989	\$ (15,432)	-3%
Investment in capital assets (net of related debt)	\$ 375,115	\$ 1,749,134	\$ 2,124,249	\$ 422,124	\$ 1,833,395	\$ 2,255,519	\$ (131,270)	-6%
Unrestricted	\$ 30,440	\$ 662,018	\$ 692,458	\$ (16,469)	\$ 584,637	\$ 568,168	\$ 124,290	22%
Board Assigned	\$ 128,429	\$ 50,000	\$ 178,429	\$ 115,021	\$ 50,000	\$ 165,021	\$ 13,408	8%
Net Position	\$ 533,984	\$ 2,461,152	\$ 2,995,136	\$ 520,676	\$ 2,468,032	\$ 2,988,708	\$ 6,428	0%

The district’s net position for all funds as of June 30, 2024, was \$2,995,136, an increase of \$6,428 as compared to June 30, 2023. Current and other assets include cash in banks, accounts receivable, grants, other receivables, and pre-paid expenses. Current and other assets increased \$141,338 as compared to June 30, 2023.

Capital and fixed assets represent the largest portion of the district’s assets. These assets include the infrastructure required to provide water, sewer, and public safety services. The investments in capital assets include land, buildings, equipment, the sewage collection system, and the water distribution system. The value of these investments, except for land, depreciates on a fixed schedule each year, based on what is determined to be their “useful” life at the time of purchase. The district has a total of \$2,489,311 invested in capital assets, net of depreciation.

Current liabilities include accounts payable, customer deposits, interest payable, and the current portion of long-term notes payable. Long-term notes payable is debt due after one year. The net investment in capital assets is the net of capital assets less the related debt. The board has established a water rate stabilization reserve of \$50,000 to remain compliant with the terms of the installment loan from the California Infrastructure and Economic Development Bank. Also, the board has designated a fire fund reserve of \$128,5550 for future debt payments.

TABLE 2
CONDENSED STATEMENTS OF NET POSITION BY FUND
JUNE 30, 2024

	Water	Sewer	Fire	Total
Current and other assets	\$ 362,888	\$ 257,430	\$ 167,635	\$ 787,953
Capital/Fixed assets	\$ 638,262	\$ 1,475,934	\$ 375,115	\$ 2,489,311
Interfund Notes Receivable/Payable	\$ 124,550	\$ -	\$ (124,550)	\$ -
Board Assigned	\$ 50,000	\$ -	\$ 128,429	\$ 178,429
Total Assets	\$ 1,175,700	\$ 1,733,364	\$ 546,629	\$ 3,455,693
Current and other liabilities	\$ 98,849	\$ 17,382	\$ 12,644	\$ 128,876
Long Term Liabilities	\$ 331,681			\$ 331,681
Total Liabilities	\$ 430,530	\$ 17,382	\$ 12,644	\$ 460,557
Investment in capital assets net of related debt	\$ 273,200	\$ 1,475,934	\$ 375,115	\$ 2,124,249
Unrestricted	\$ 421,970	\$ 240,048	\$ 30,440	\$ 692,458
Board Assigned	\$ 50,000		\$ 128,429	\$ 178,429
Total Net Assets	\$ 745,170	\$ 1,715,982	\$ 533,985	\$ 2,995,136

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

TABLE 3
CONDENSED STATEMENT RESULTS OF OPERATIONS
JUNE 30, 2024

	Water	Sewer	Fire	Total
Revenues:				
Charges for services	\$ 595,773	\$ 381,890		\$ 977,663
Taxes and assessments			\$ 127,832	\$ 127,832
Unrestricted investment earnings	\$ 12,883	\$ 4,971	\$ 11,388	\$ 29,242
In Kind/Grant Revenue	\$ -		\$ 4,403	\$ 4,403
Other Income	\$ 13,088	\$ 30,025	\$ 8,314	\$ 51,428
Total Revenues	\$ 621,744	\$ 416,886	\$ 151,937	\$ 1,190,567
Expenses:				
Water/Sewer services	\$ 541,035	\$ 339,929		\$ 880,964
Public Safety			\$ 91,620	\$ 91,620
Depreciation expenses	\$ 46,827	\$ 117,719	\$ 47,009	\$ 211,555
Total Expenses	\$ 587,862	\$ 457,648	\$ 138,629	\$ 1,184,139
Result of operations	\$ 33,882	\$ (40,762)	\$ 13,308	\$ 6,428
Total net assets - beginning	\$ 711,285	\$ 1,756,744	\$ 520,677	\$ 2,988,705
Total net assets - ending	\$ 745,167	\$ 1,715,982	\$ 533,985	\$ 2,995,133

Revenues for the district include water and sewer charges, late payment fees, installation and connection fees, taxes, assessments, and investment earnings. Total revenue from these activities was \$1,190,567. In-Kind/Grant Revenue of \$4,403 was from Cal Fire for fire department equipment. Expenses for water and sewer services were \$880,964. Public safety expenses for the fire department totaled \$91,620. The District posted depreciation expenses of \$211,555. The total net position as a result of operations increased \$6,428.

TABLE 4
RESULTS OF WATER OPERATIONS NET OF ANKER TANK GRANT INCOME
YEAR OVER YEAR – 2025 ADOPTED BUDGET

<u>Water</u>	Column One - Year over Year				Column Two - 2025 Budget compared to 2024 Actuals			
	Actuals 2023-2024	Actuals 2022-2023	\$\$ Change	% Change	Budget 2024-2025	Actuals 2023-2024	\$\$ Change	% Change
Revenues								
Water Domestic/Business	\$ 537,702	\$ 492,451	\$ 45,251	9%	\$ 533,636	\$ 537,702	\$ (4,066)	-1%
Special benefit zone	\$ 29,447	\$ 26,875	\$ 2,573	10%	\$ 28,967	\$ 29,447	\$ (480)	-2%
Fee for service	\$ 18,815	\$ 15,124	\$ 3,690	24%	\$ 18,099	\$ 18,815	\$ (716)	-4%
Installation/Meter Charge	\$ 9,127	\$ -	\$ 9,127	0%	\$ -	\$ 9,127	\$ (9,127)	0%
Other revenue	\$ 838	\$ 1,814	\$ (975)	-54%	\$ -	\$ 838	\$ (838)	-100%
Total Revenue	\$ 595,930	\$ 536,264	\$ 59,666	11%	\$ 580,702	\$ 595,930	\$ (15,228)	-3%
Expenses								
Purchased water	\$ 199,462	\$ 187,769	\$ 11,694	6%	\$ 199,508	\$ 199,462	\$ 46	0%
Director Fees	\$ 2,995	\$ 2,995	\$ -	0%	\$ 2,995	\$ 2,995	\$ -	0%
Contract Labor	\$ 243,416	\$ 253,910	\$ (10,494)	-4%	\$ 273,224	\$ 243,416	\$ 29,808	12%
Insurance	\$ 5,662	\$ 4,745	\$ 917	19%	\$ 5,461	\$ 5,662	\$ (201)	-4%
Professional services	\$ 10,758	\$ 14,331	\$ (3,574)	-25%	\$ 10,500	\$ 10,758	\$ (258)	-2%
Dues & Memberships	\$ 1,382	\$ 1,469	\$ (88)	-6%	\$ 1,382	\$ 1,382	\$ 0	0%
Utilities	\$ 17,163	\$ 14,062	\$ 3,101	22%	\$ 16,737	\$ 17,163	\$ (426)	-2%
Transportation (Mileage)	\$ 810	\$ -	\$ 810	0%	\$ 804	\$ 810	\$ (6)	100%
Property Taxes	\$ 225	\$ 225	\$ -	0%	\$ -	\$ 225	\$ (225)	-100%
Supplies	\$ 2,967	\$ 2,357	\$ 610	26%	\$ 2,920	\$ 2,967	\$ (47)	-2%
Maintenance/Line Repairs	\$ 3,065	\$ 854	\$ 2,211	259%	\$ 8,500	\$ 3,065	\$ 5,435	177%
Small Equipment	\$ 125	\$ -	\$ 125	100%	\$ 200	\$ 125	\$ 75	0%
Bad Debt/Bank fees	\$ 22,195	\$ 3,788	\$ 18,407	486%	\$ 4,608	\$ 22,195	\$ (17,587)	-79%
Licenses & Fees	\$ 6,908	\$ 6,065	\$ 843	14%	\$ 6,330	\$ 6,908	\$ (578)	-8%
Payroll expense	\$ 13,503	\$ 13,318	\$ 185	1%	\$ 13,704	\$ 13,503	\$ 201	1%
Total expense	\$ 530,634	\$ 505,888	\$ 24,746	5%	\$ 546,873	\$ 530,634	\$ 16,239	3%
Results of operations	\$ 65,296	\$ 30,376	\$ 34,920	115%	\$ 33,829	\$ 65,296	\$ (31,467)	-48%
Other Income								
Interest Earnings	\$ 12,883	\$ 11,078	\$ 1,804	16%	\$ 8,374	\$ 12,883	\$ (4,509)	-35%
Connection Fees	\$ 12,931	\$ -	\$ 12,931	0%	\$ -	\$ 12,931	\$ (12,931)	0%
Total Other Income	\$ 25,814	\$ 11,078	\$ 14,735	133%	\$ 8,374	\$ 25,814	\$ (17,440)	-68%
Other Expense								
Deprecation	\$ 46,827	\$ 44,577	\$ 2,250	5%	\$ 46,827	\$ 46,827	\$ -	0%
Interest Expense	\$ 10,401	\$ 11,253	\$ (852)	-8%	\$ 9,474	\$ 10,401	\$ (927)	-9%
Total Other Expense	\$ 57,228	\$ 55,830	\$ 1,398	3%	\$ 56,301	\$ 57,228	\$ (927)	-2%
Net Other Income/Expense	\$ (31,414)	\$ (44,751)	\$ 13,337	-30%	\$ (47,927)	\$ (31,414)	\$ (16,513)	53%
Net Income	\$ 33,882	\$ (14,375)	\$ 48,257	336%	\$ (14,098)	\$ 33,882	\$ (47,980)	340%

Table 4 demonstrates the change in year-to-year operations in column one. Column two is a comparative between the district's adopted budget for the next fiscal year and the audited year actuals. This table is intended to demonstrate variations in standard operating expenses. The table does not reflect reimbursement revenue for the Anker Tank Replacement Project which totaled \$5,289 in the fiscal year ended 2023, and \$75,282 in the fiscal year ended 2022.

Water Revenues

In column one, year over year revenues increased \$59,666. The district adopted a rate increase in January of 3.35% based on the fluctuation in the Consumer Price Index. Fees for service increased \$3,690. The majority of this increase was from late fees.

Water Expenses

Total Expenses increased \$24,746. There were decreases in contract labor and professional services. Contract labor includes engineering services, special studies, and maintenance and operation services provided by the Humboldt Bay Municipal Water District (HBMWD). HBMWD provides for the day-to-day operations of the water district. These contracted services include customer billing, meter reading, lab tests, maintenance, equipment, office space and administrative oversight. Professional services (legal & audit fees) decreased \$3,574. Expenses increased for purchased water, utilities, and a set aside for bad debt. The increase in bad debt is directly associated with the implementation of the 2019 Water Shutoff Protection Act and the expanded protections adopted in 2023.

Other Income/Expense

Interest earnings increased \$1,804, connection fees \$12,931, a small increase in depreciation and a decrease in interest expenses, for a net increase of \$13,337.

Anker Lane Tank Replacement Project

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

The project is broken into two phases, phase one consists of planning, design, engineering, and environmental documentation. Phase two is construction and implementation. The district has completed phase one. Phase two is scheduled to begin in March/April of 2025 and to be completed in October of 2025.

**TABLE 5
RESULTS OF SEWER OPERATIONS
YEAR OVER YEAR – 2025 ADOPTED BUDGET**

Sewer	Column One - Year over Year				Column Two - 2025 Budget compared to 2024 Actuals			
	Actuals 2023-2024	Actuals 2022-2023	\$\$ Change	% Change	Budget 2024-2025	Actuals 2023-2024	\$\$ Change	% Change
Revenues								
Sewer Domestic/Business	\$ 369,720	\$ 353,941	\$ 15,779	4%	\$ 367,081	\$ 369,720	\$ (2,639)	-1%
Fee for service	\$ 12,170	\$ 9,726	\$ 2,444	25%	\$ 12,766	\$ 12,170	\$ 596	5%
Other revenue	\$ -	\$ 2,327	\$ (2,327)	100%	\$ -	\$ -	\$ -	-100%
Total Revenue	\$ 381,890	\$ 365,993	\$ 15,897	4%	\$ 379,847	\$ 381,890	\$ (2,043)	-1%
Expenses								
Sewer Treatment	\$ 172,043	\$ 199,060	\$ (27,016)	-14%	\$ 173,298	\$ 172,043	\$ 1,255	1%
Contract Labor	\$ 49,638	\$ 60,494	\$ (10,857)	-18%	\$ 48,248	\$ 49,638	\$ (1,390)	-3%
Insurance	\$ 3,350	\$ 3,099	\$ 251	8%	\$ 3,855	\$ 3,350	\$ 505	15%
Professional services	\$ 8,031	\$ 7,831	\$ 200	3%	\$ 8,100	\$ 8,031	\$ 69	1%
Dues & Memberships	\$ 1,682	\$ 1,469	\$ 212	14%	\$ -	\$ 1,682	\$ (1,682)	-100%
Utilities	\$ 10,968	\$ 8,395	\$ 2,573	31%	\$ 10,745	\$ 10,968	\$ (223)	-2%
Fuel/Transportation	\$ 5,105	\$ 6,113	\$ (1,009)	0%	\$ 3,900	\$ 5,105	\$ (1,205)	0%
Property Taxes	\$ 810	\$ 546	\$ 264	48%	\$ -	\$ 810	\$ (810)	-100%
Supplies	\$ 3,017	\$ 2,404	\$ 613	26%	\$ 2,872	\$ 3,017	\$ (145)	-5%
Maintenance/Line Repairs	\$ 34,214	\$ 26,169	\$ 8,045	31%	\$ 24,460	\$ 34,214	\$ (9,754)	-29%
Small Equipment	\$ 125	\$ -	\$ 125	100%	\$ 200	\$ 125	\$ 75	0%
Bad Debt/Bank fees	\$ 7,918	\$ 2,550	\$ 5,368	210%	\$ 3,060	\$ 7,918	\$ (4,858)	-61%
Licenses & Fees	\$ 4,917	\$ 4,460	\$ 457	10%	\$ 4,918	\$ 4,917	\$ 1	0%
Payroll expense	\$ 38,113	\$ 39,297	\$ (1,184)	-3%	\$ 31,200	\$ 38,113	\$ (6,913)	-18%
Total expense	\$ 339,929	\$ 361,887	\$ (21,958)	-6%	\$ 314,856	\$ 339,929	\$ (25,073)	-7%
Results of operations	\$ 41,960	\$ 4,106	\$ 37,854	922%	\$ 64,991	\$ 41,960	\$ 23,031	55%
Other Income								
Interest Earnings	\$ 4,971	\$ 4,228	\$ 744	18%	\$ 4,800	\$ 4,971	\$ (171)	-3%
Connection Fees	\$ 30,025	\$ 22,767	\$ 7,258	32%	\$ 30,217	\$ 30,025	\$ 192	0%
Total Other Income	\$ 34,996	\$ 26,995	\$ 8,001	30%	\$ 35,017	\$ 34,996	\$ 21	0%
Other Expense								
Deprecation	\$ 117,719	\$ 100,011	\$ 17,708	18%	\$ 117,719	\$ 117,719	\$ -	0%
Interest Expense	\$ -	\$ 1,679	\$ (1,679)	-100%	\$ -	\$ -	\$ -	0%
Total Other Expense	\$ 117,719	\$ 101,690	\$ 16,029	16%	\$ 117,719	\$ 117,719	\$ -	0%
Net Other Income/Expense	\$ (82,723)	\$ (74,695)	\$ (8,028)	11%	\$ (82,702)	\$ (82,723)	\$ 21	0%
Net Income	\$ (40,762)	\$ (70,589)	\$ 29,827	-42%	\$ (17,711)	\$ (40,762)	\$ 23,051	-130%

Revenues

Sewer revenues increased \$15,897. The primary increase in revenue was from business/commercial activities. Fees for services increased \$2,444 and was from late fees. The district did not adopt a rate increase in 2024.

Expenses

Sewer expenses decreased \$21,958. There were decreases in sewer treatment costs, contract labor costs, fuel and transportation costs, and payroll. Utility costs increased \$2,573, maintenance costs increased \$8,045, and bad debt/bank fees increased \$5,368.

Other Income/Expense

Interest earnings increased \$744, connection fees increased \$7,258, depreciation increased \$17,708, and interest expense decreased \$1,629. The net of other income and expenses decreased \$8,028.

**TABLE 6
RESULTS OF FIRE OPERATIONS
YEAR OVER YEAR – 2025 ADOPTED BUDGET**

Fire	Column One - Year over Year				Column Two - 2025 Budget compared to 2024 Actuals			
	Actuals 2022-2023	Actuals 2021-2022	\$\$ Change	% Change	Budget 2024-2025	Actuals 2022-2023	\$\$ Change	% Change
Revenues								
Property Taxes	\$ 86,432	\$ 81,970	\$ 4,462	5%	\$ 86,788	\$ 86,432	\$ 356	0%
Special Benefit Assessment	\$ 41,400	\$ 41,513	\$ (113)	0%	\$ 53,105	\$ 41,400	\$ 11,705	28%
Other Income	\$ 8,314	\$ 5,102	\$ 3,212	63%	\$ 2,000	\$ 8,314	\$ (6,314)	-76%
Total Revenue	\$ 136,147	\$ 128,585	\$ 7,562	6%	\$ 141,893	\$ 136,147	\$ 5,746	4%
Expenses								
Director Fees	\$ 599	\$ 599	\$ -	0%	\$ 599	\$ 599	\$ -	0%
Benefit Assessment Fee	\$ 2,339	\$ 2,134	\$ 205	10%	\$ 419	\$ 2,339	\$ (1,919.58)	-82%
Insurance	\$ 23,873	\$ 22,852	\$ 1,022	4%	\$ 26,978	\$ 23,873	\$ 3,104.61	13%
Professional services	\$ 8,692	\$ 7,024	\$ 1,668	24%	\$ 8,032	\$ 8,692	\$ (660)	-8%
Dues & Memberships	\$ 3,152	\$ 3,269	\$ (117)	-4%	\$ 3,152	\$ 3,152	\$ (0)	0%
Utilities	\$ 11,554	\$ 12,323	\$ (769)	-6%	\$ 11,656	\$ 11,554	\$ 102	1%
Transportation/travel	\$ 2,959	\$ 3,569	\$ (610)	-17%	\$ 3,180	\$ 2,959	\$ 221	7%
Supplies	\$ 4,024	\$ 3,903	\$ 121	3%	\$ 4,632	\$ 4,024	\$ 608	15%
Maintenance expenses	\$ 12,832	\$ 4,800	\$ 8,032	167%	\$ 5,750	\$ 12,832	\$ (7,082)	-55%
Equipment	\$ 3,638	\$ 1,742	\$ 1,896	109%	\$ 3,500	\$ 3,638	\$ (138)	-4%
Licenses & Fees	\$ 300	\$ 112	\$ 188	100%	\$ -	\$ 300	\$ (300)	0%
Payroll Expenses	\$ 2,094	\$ 3,562	\$ (1,468)	-41%	\$ 1,956	\$ 2,094	\$ (138)	-7%
Total expense	\$ 76,056	\$ 65,889	\$ 10,167	15%	\$ 69,854	\$ 76,056	\$ (6,202)	-8%
Results of operations	\$ 60,090	\$ 62,695	\$ (2,605)	-4%	\$ 72,039	\$ 60,090	\$ 11,949	20%
Other Income								
Grant/Donation Revenues	\$ 4,403	\$ 4,047	\$ 356	9%	\$ -	\$ 4,403	\$ (4,403)	0%
Interest Earnings	\$ 11,388	\$ 19	\$ 11,369	59152%	\$ 3,200	\$ 11,388	\$ (8,188)	-72%
Total Other Income	\$ 15,791	\$ 4,066	\$ 11,724	288%	\$ 3,200	\$ 15,791	\$ (12,591)	-80%
Other Expense								
Deprecation	\$ 47,009	\$ 48,919	\$ (1,910)	-4%	\$ 47,009	\$ 47,009	\$ -	0%
Interest Expense	\$ 6,276	\$ 7,139	\$ (863)	-12%	\$ 5,374	\$ 6,276	\$ (902)	-14%
Fire Grant Expenses	\$ 9,288	\$ 8,122	\$ 1,166	0%	\$ -	\$ 9,288	\$ (9,288)	0%
Total Other Expense	\$ 62,573	\$ 64,180	\$ (1,607)	-3%	\$ 52,383	\$ 62,573	\$ (10,190)	-16%
Net Other Income/Expense	\$ (46,782)	\$ (60,114)	\$ 13,331	-22%	\$ (49,183)	\$ (46,782)	\$ (2,401)	5%
Net Income	\$ 13,308	\$ 2,582	\$ 10,726	415%	\$ 22,856	\$ 13,308	\$ 9,548	42%

Revenues

Revenues for the department increased \$7,562. There was an increase in property taxes and a small decrease in the special benefit assessment. Other income increased \$3,212. The increase in other income was primarily from mutual aid responses for Cal Fire. Reports from the Humboldt County Auditor’s office was obtained in a timely manner. The Humboldt County Auditor’s office made progress on prior year(s) interest apportionments.

Expenses

Expenses for the department increased \$10,167. Expenses increased for insurance, professional services (audit), maintenance, and equipment. These increased expenses were offset by decreased expenses for dues/memberships, utilities, transportation, and payroll.

Other Income and Expenses

Other income for grants and donations increased \$356. Interest earning increased \$11,388. The increase was from adjusting entries for funds held by Humboldt County. The county was significantly behind posing interest earnings for the prior five years. Other expenses decreased \$1,607. The net of other income/expense was \$13,331.

Additional Budgetary Information

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

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

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

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

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

The purpose of tables seven, eight and nine is to provide the change in net position from the prior year as a result of operations. The table also includes information for the 2021-2022 fiscal year. This information can help identify trends in assets and liabilities over a three-year period.

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

Water Fund	2021-2022	2022-2023	2023-2024	Increase/Decrease from prior year
Current and Other Assets	\$ 537,996	\$ 522,412	\$ 537,438	\$ 15,026
Capital and Fixed Assets	\$ 654,603	\$ 637,283	\$ 638,262	\$ 978
Current and other Liabilities	\$ 74,686	\$ 83,346	\$ 98,849	\$ 15,503
Long Term Liabilities	\$ 397,542	\$ 365,062	\$ 331,681	\$ (33,381)
Total Net Assets	\$ 720,371	\$ 711,287	\$ 745,170	\$ 33,882
Net Assets - Beginning	\$ 704,999	\$ 720,373	\$ 711,287	\$ (9,086)
Operating Revenues	\$ 634,203	\$ 552,631	\$ 621,744	\$ 69,112
Operating Expenses	\$ 574,776	\$ 517,141	\$ 541,035	\$ 23,894
Net Operating Income	\$ 59,427	\$ 35,491	\$ 80,709	\$ 45,218
Depreciation Expenses	\$ 44,053	\$ 44,577	\$ 46,827	\$ 2,250
Change in Net Assets	\$ 15,374	\$ (9,086)	\$ 33,882	\$ 42,968
Net Assets - Ending	\$ 720,373	\$ 711,287	\$ 745,169	\$ 33,882

The water fund's net assets increased \$33,882 from the prior year. The reduction of long-term debt and the 2023 investment in capital projects (primarily the Anker Tank Replacement Project), account for a significant portion of this change.

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

Sewer Fund	2021-2022	2022-2023	2023-2024	Increase/Decrease from prior year
Current and Other Assets	\$ 325,667	\$ 181,808	\$ 257,430	\$ 75,623
Capital and Fixed Assets	\$ 1,555,736	\$ 1,593,653	\$ 1,475,934	\$ (117,719)
Current and other Liabilities	\$ 23,721	\$ 18,717	\$ 17,382	\$ (1,334)
Long Term Liabilities	\$ 30,350	\$ -	\$ -	\$ -
Total Net Assets	\$ 1,827,331	\$ 1,756,744	\$ 1,715,982	\$ (40,761)
Net Assets - Beginning	\$ 1,789,537	\$ 1,827,331	\$ 1,756,742	\$ (70,589)
Operating Revenues	\$ 453,024	\$ 392,988	\$ 416,886	\$ 23,898
Operating Expenses	\$ 323,582	\$ 363,566	\$ 339,929	\$ (23,637)
Net Operating Income	\$ 129,442	\$ 29,422	\$ 76,957	\$ 47,535
Depreciation Expenses	\$ 91,648	\$ 100,011	\$ 117,719	\$ 17,708
Change in Net Assets	\$ 37,794	\$ (70,589)	\$ (40,762)	\$ 29,827
Net Assets - Ending	\$ 1,827,331	\$ 1,756,742	\$ 1,715,980	\$ (40,762)

The sewer fund's net assets decreased \$40,762 from the prior year. Current and other assets increased \$75,623. Operating revenues increased \$23898, operating expenses decreased \$23,637, these changes increased net operating income \$47,535. Depreciation increased \$17,708. The change in net assets was \$29,827.

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

Fire Fund	2021-2022	2022-2023	2023-2024	Increase/Decrease from prior year
Current and Other Assets	\$ 214,934	\$ 251,786	\$ 296,063	\$ 44,278
Capital and Fixed Assets	\$ 471,043	\$ 422,124	\$ 375,115	\$ (47,008)
Current and other Liabilities	\$ 23,513	\$ 28,683	\$ 33,366	\$ 4,682
Long Term Liabilities	\$ 144,370	\$ 124,550	\$ 103,828	\$ (20,722)
Total Net Assets	\$ 518,095	\$ 520,677	\$ 533,985	\$ 13,308
Net Assets - Beginning	\$ 494,709	\$ 518,095	\$ 520,677	\$ 2,582
Operating Revenues	\$ 146,234	\$ 132,651	\$ 151,937	\$ 19,286
Operating Expenses	\$ 75,502	\$ 81,150	\$ 91,620	\$ 10,470
Net Operating Income	\$ 70,732	\$ 51,501	\$ 60,317	\$ 8,815
Depreciation Expenses	\$ 47,346	\$ 48,919	\$ 47,009	\$ (1,910)
Change in Net Assets	\$ 23,386	\$ 2,582	\$ 13,308	\$ 10,725
Net Assets - Ending	\$ 518,095	\$ 520,677	\$ 533,985	\$ 13,308

The fire fund's net assets increased \$13,308. Long term liabilities decreased \$20,722. Operating revenues increased \$19,286, expenses increased \$10,470, for a net operating increase of \$8,815. Depreciation expenses decreased \$1,910.

**TABLE 10
CAPITAL ASSETS PROPERTY & EQUIPMENT**

	FY 2022-2023	FY 2023-2024	Difference
Water			
Land	\$ 6,461	\$ 6,461	\$ 0
Water System Infrastructure	\$ 2,144,603	\$ 2,192,409	\$ 47,805
Sewer			
Land	\$ 20,860	\$ 20,860	\$ 0
Sewer System Infrastructure	\$ 4,184,927	\$ 4,184,927	\$ 0
Fire			
Land	\$ 5,106	\$ 5,106	\$ 0
Buildings	\$ 367,424	\$ 367,424	\$ 0
Equipment - Trucks, Clothing, Radios, Tools	\$ 877,436	\$ 877,436	\$ 0
Total Property & Equipment	\$ 7,606,818	\$ 7,654,623	\$ 47,805
Less Accumulated Depreciation	\$ (4,953,757)	\$ (5,165,312)	\$ (211,555)
Total Property & Equipment (net of depreciation)	\$ 2,653,061	\$ 2,489,311	\$ (163,750)

Capital Assets

The District had \$2.48 million (net of accumulated depreciation) invested in a broad range of utility capital assets as of June 30, 2024. The investment in capital assets includes land, buildings, improvements, water transmission, water storage facilities, pump stations, wastewater transmission, and emergency trucks and equipment. The District's net revenue, long-term debt, and contributions from customers are used to finance capital investments.

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

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

Long-Term Debt and Interfund Loans

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

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

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

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

Both fire department loans extend beyond the special benefit tax assessment which expires in the fiscal year 2023-2024. The board further resolved to annually designate a portion of the fire department’s ending fund balance to establish a reserve account for future debt payments should a future tax assessment not be pursued or successful.

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

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

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

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

Requests for Additional Information

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

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