

**FLDDBROOK GLENDALE
COMMUNITY SERVICES DISTRICT
REGULAR MEETING OF THE BOARD OF DIRECTORS**

October 23, 2018
Fieldbrook Fire Hall, 7:30 PM
AGENDA

1. Roll Call

2. Agenda Modifications

3. Public Comments

Individuals wishing to speak on matters not listed on the agenda are asked to clearly state their name and address. No action will be taken on items not listed on the Agenda.

4. Reports

4.1 Sewer Report

4.1.1 – Monthly report

4.2 Safety Report

4.3 Fire Chief Report

4.3.1 – Call/incident report.

4.4 District Engineer Report –

4.4.1 –

4.5 General Manager Report

4.5.1 –

4.6 Reports by members of the Board.

4.6.1 –

5. Consent Agenda

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

5.1 Approval of minutes

5.1.1 Regular Board Meeting, September 25, 2018.

5.2 Correspondence/Information Items

5.2.1 –

5.3 Approval to pay bills, issue payroll, county warrants, and bank transfers.

5.3.1 Interfund Transfers \$95,496.53

5.3.2 Checks (5610-5636) \$95916.94

5.3.3 Payroll \$2,792.37

5.3.4 General Journal Entries 385 & 386

5.3.5 General Manager reimbursement \$652.78 (Legal Ad & Laser Ink)

5.3.6 Transfer from HC Fire Fund \$27,000

6. Action/Discussion Items

6.1 – Department of Forestry Grant #7FG18038, Resolution #2018-06. Award \$2,750. Action

6.2 – Paving, asphalt repair for Fire House – award GRS Inc., amount \$7,750. Action.

6.3 – Draft Management, Discussion & Analysis for FY-Audit. Review.

6.4 – Quarterly financial report and budget adjustments. Action.

6.5 – Annual dry weather sewer flow report. Action.

7. Future Agenda Items

7.1 – Public Hearing – Sewer rate adoption. November 13, 2018

7.2 – Organizational meeting, December 18, 2018.

7.3 – FY 2018 Audit Presentation.

8. Executive Session/Closed Session

The Board may choose to consider items of an urgent nature that have arisen after this agenda was posted. The Board may also choose to adjourn to closed session to discuss legal or personnel matters.

9. Adjournment/Announcements

9.1 - Next regular meeting November 13, 2018

**FIELDBROOK GLENDALE
COMMUNITY SERVICES DISTRICT
REGULAR MEETING OF THE BOARD OF DIRECTORS**

September 25, 2018
Fieldbrook Fire Hall, 7:30 PM
MINUTES

1. Roll Call

President Roy Sheppard called the meeting to order at 7:35 PM. Board members present were, Vice-President Starr Kilian, Director Richard Grissom, Director Jason Garlick and Director Janet Miller. Fire Chief Jack Sheppard, Sewer Technician Grant Weaver, District Engineer Rebecca Crow, GHD Engineer Alex Crowe, GHD Engineer Neal Carnam, General Manager Richard Hanger and community member Dave Wilbur were present.

2. Agenda Modifications Item 4.4.1 moved to action item 6.1.

3. Public Comments

Individuals wishing to speak on matters not listed on the agenda are asked to clearly state their name and address. No action will be taken on items not listed on the Agenda.

Community member Dave Wilbur requested a leak credit; however, it was determined that the request could be addressed by staff. Staff will follow up with Mr. Wilbur. No action was taken by the board.

4. Reports

4.1 Sewer Report

4.1.1 – Monthly report

Sewer Technician Grant Weaver reported the system was functioning as designed. An Air Relief Valve is on back order and may be received and replaced prior to the next board meeting.

4.2 Safety Report – received and filed.

4.3 Fire Chief Report

4.3.1 – Call/incident report.

Fire Chief Jack Sheppard reported one medical call and five mutual aid calls. A donation of \$1,000 was received from Arcata Sunrise Rotary. The donation will be used to offset expenses related to the Communication (repeater) project.

4.4 District Engineer Report –

4.4.1 – Sewer rate study. Report/Discussion. Item 6.1.

District Engineer Rebecca Crow had no other items to report.

4.5 General Manager Report

4.5.1 – None.

4.6 Reports by members of the Board.

4.6.1 – None.

5. Consent Agenda

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

5.1 Approval of minutes

5.1.1 Regular Board Meeting, August 28, 2018.

5.1.2 Special Board Meeting, September 18, 2018.

5.2 Correspondence/Information Items

5.2.1 – SDRMA re: President's special acknowledgement award.

5.3 Approval to pay bills, issue payroll, county warrants, and bank transfers.

5.3.1 Interfund Transfers \$38,137.70

5.3.2 Checks (5581-5609) \$37,910.16

5.3.3 Payroll \$3,483.63

5.3.4 General Journal Entries 383 & 384

5.3.5 General Manager reimbursement \$99.99 (Microsoft office 365 subscription)

**FLDDBROOK GLENDALE
COMMUNITY SERVICES DISTRICT
REGULAR MEETING OF THE BOARD OF DIRECTORS**

Richard Grissom moved to approve the consent agenda as presented. Janet Miller seconded the motion. The motion carried, Ayes 5, Nays 0, Abstain 0, Absent 0.

6. Action/Discussion Items

6.1 – Accept final sewer rate study and adopt an alternative rate structure. Action.
General Manager Richard Hanger reviewed the staff report. District Engineer Rebecca Crow, GHD Engineers Alex Crowe and Neal Carnam provided comments. The board provided comments.

Richard Grissom moved to approve alternative four as presented in the staff report. Alternative four sets a monthly base rate of \$100.61. The base rate includes an allowance of 400 CF and a consumption rate of \$9.40 per 100 CF above the allowance. Also, a summer water allowance increases the base allowance by fifteen percent. Rates will be measured by water use. Janet Miller seconded the motion. The motion carried, Ayes 5, Nays 0, Abstain 0, Absent 0.

6.2 – Set public hearing date for sewer rate adoption. Action.

Richard Grissom moved to set a public hearing for a sewer rate protest on November 13, 2018. Public notices will be mailed and published in the Times-Standard. Janet Miller seconded the motion. The motion carried, Ayes 5, Nays 0, Abstain 0, Absent 0.

7. Future Agenda Items

- 7.1 - Draft Management, Discussion & Analysis (audit 2018). October.
- 7.2 – Quarterly financial report and budget adjustments. October.
- 7.3 – Annual dry weather sewer flow report. October.
- 7.4 – Public Hearing – Sewer rate adoption. November 13, 2018 (tentative)
- 7.5 – Organizational meeting, December 18, 2018.

8. Executive Session/Closed Session

The Board may choose to consider items of an urgent nature that have arisen after this agenda was posted. The Board may also choose to adjourn to closed session to discuss legal or personnel matters.

9. Adjournment/Announcements

9.1 - Next regular meeting October 23, 2018

Meeting adjourned at 8:12 PM.

Respectfully submitted,

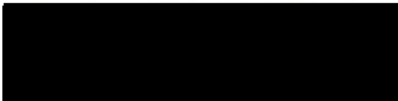
*Richard Hanger
Secretary to the Board*

*Starr Kilian
Vice-President*

Attachments
*CCCU fund transfer
Initialed disbursement register*

**FLDDBROOK GLENDALE
COMMUNITY SERVICES DISTRICT
REGULAR MEETING OF THE BOARD OF DIRECTORS**

October 23, 2018



Please confirm transfer verbally to Richard Hanger at [Redacted]
Via email to rhanger50@gmail.com

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

Please transfer the following



From: S70 Business Liquid Asset Account \$ 95,496.53
To: S61 Water Checking \$ 95,496.53

Oct. Reconciliation

Check Register	\$	95,916.94
#5610-5636	\$	95,916.94

Transfer Totals	\$	(95,496.53)
Fire	\$	1,869.97
Sewer	\$	23,761.56
Water	\$	69,865.00

Gross Pay	\$	2,792.37
<Net Pay>	\$	(2,096.98)
Empr. Taxes	\$	213.62

Adjustments		
EDD	\$	(546.34)
EDD	\$	(39.88)
IRS	\$	(743.20)

Reconciliation	\$	(95,916.94)
----------------	----	-------------

Balance	\$	-
---------	----	---

Fieldbrook Glendale Community Services District
Customer Balance Detail
As of October 23, 2018

Type	Date	Num	Name	Account	Class	Amount	Balance
Interfund Expenses/Fire							0.00
Bill	09/26/2018	IN06...	Interf...	5397 · Medical ...	Fire Dep...	51.72	51.72
Bill	09/27/2018	Pntr ...	Interf...	5390 · Office Ex...	Fire Dep...	128.74	180.46
Bill	09/30/2018	981...	Interf...	5310 · Telephon...	Fire Dep...	38.01	218.47
Bill	09/30/2018	670...	Interf...	5365 · Fuel Exp...	Fire Dep...	133.26	351.73
Bill	09/30/2018	Sept...	Interf...	5335 · Water (...	Fire Dep...	47.18	398.91
Bill	09/30/2018	156...	Interf...	5320 · Electric (...	Fire Dep...	120.93	519.84
Bill	10/01/2018	Oct ...	Interf...	5345 · Internet ...	Fire Dep...	129.95	649.79
Bill	10/01/2018	92-2...	Interf...	5250 · Dues & ...	Fire Dep...	604.66	1,254.45
Bill	10/02/2018	382...	Interf...	5420 · Building ...	Fire Dep...	6.32	1,260.77
Bill	10/05/2018	707...	Interf...	5310 · Telephon...	Fire Dep...	215.85	1,476.62
Bill	10/15/2018	170...	Interf...	5440 · Extinguis...	Fire Dep...	205.86	1,682.48
Bill	10/19/2018	Oct ...	Interf...	5075 · Chief Ex...	Fire Dep...	50.00	1,732.48
Paycheck	10/19/2018	5636	Interf...	6560 · Payroll E...	Fire Dep...	127.72	1,860.20
Paycheck	10/19/2018	5636	Interf...	6560 · Payroll E...	Fire Dep...	0.00	1,860.20
Paycheck	10/19/2018	5636	Interf...	6560 · Payroll E...	Fire Dep...	7.92	1,868.12
Paycheck	10/19/2018	5636	Interf...	6560 · Payroll E...	Fire Dep...	1.85	1,869.97
Paycheck	10/19/2018	5636	Interf...	6560 · Payroll E...	Fire Dep...	0.00	1,869.97
Total Interfund Expenses/Fire						1,869.97	1,869.97
Interfund Expenses/Sewer							0.00
Bill	09/27/2018	TS ...	Interf...	5390 · Office Ex...	Enterpris...	266.56	266.56
Bill	09/27/2018	Pntr ...	Interf...	5390 · Office Ex...	Enterpris...	128.74	395.30
Bill	09/28/2018	106...	Interf...	5121 · Engineeri...	Enterpris...	92.50	487.80
Bill	09/28/2018	106...	Interf...	5121 · Engineeri...	Enterpris...	3.00	490.80
Bill	09/28/2018	106...	Interf...	5122 · Special S...	Enterpris...	143.25	634.05
Bill	09/28/2018	106...	Interf...	5122 · Special S...	Enterpris...	859.50	1,493.55
Bill	09/28/2018	106...	Interf...	5122 · Special S...	Enterpris...	191.00	1,684.55
Bill	09/28/2018	106...	Interf...	5121 · Engineeri...	Enterpris...	100.00	1,784.55
Bill	09/28/2018	106...	Interf...	5121 · Engineeri...	Enterpris...	6.00	1,790.55
Bill	09/30/2018	021...	Interf...	5320 · Electric (...	Enterpris...	2.63	1,793.18
Bill	09/30/2018	July-...	Interf...	5110.1 · HBMW...	Enterpris...	815.53	2,608.71
Bill	09/30/2018	July-...	Interf...	5110.1 · HBMW...	Enterpris...	652.42	3,261.13
Bill	09/30/2018	July-...	Interf...	5110.1 · HBMW...	Enterpris...	3,697.75	6,958.88
Bill	09/30/2018	July-...	Interf...	5110.1 · HBMW...	Enterpris...	709.26	7,668.14
Bill	09/30/2018	000...	Interf...	5020 · Purchase...	Enterpris...	9,508.16	17,176.30
Bill	09/30/2018	091...	Interf...	5320 · Electric (...	Enterpris...	374.31	17,550.61
Bill	10/01/2018	Oct ...	Interf...	5310 · Telephon...	Enterpris...	9.95	17,560.56
Bill	10/01/2018	92-2...	Interf...	5250 · Dues & ...	Enterpris...	604.67	18,165.23
Bill	10/02/2018	102...	Interf...	5410 · Line Rep...	Enterpris...	2,710.68	20,875.91
Bill	10/05/2018	707...	Interf...	5310 · Telephon...	Enterpris...	172.17	21,048.08
Bill	10/05/2018	707...	Interf...	5310 · Telephon...	Enterpris...	197.42	21,245.50
Bill	10/08/2018	16663	Interf...	5410 · Line Rep...	Enterpris...	610.00	21,855.50
Paycheck	10/19/2018	5635	Interf...	6560 · Payroll E...	Enterpris...	876.57	22,732.07
Paycheck	10/19/2018	5635	Interf...	6560 · Payroll E...	Enterpris...	0.00	22,732.07
Paycheck	10/19/2018	5635	Interf...	6560 · Payroll E...	Enterpris...	0.00	22,732.07
Paycheck	10/19/2018	5635	Interf...	6560 · Payroll E...	Enterpris...	54.35	22,786.42
Paycheck	10/19/2018	5635	Interf...	6560 · Payroll E...	Enterpris...	12.71	22,799.13
Paycheck	10/19/2018	5635	Interf...	6560 · Payroll E...	Enterpris...	0.00	22,799.13
Paycheck	10/19/2018	5636	Interf...	6560 · Payroll E...	Enterpris...	894.04	23,693.17
Paycheck	10/19/2018	5636	Interf...	6560 · Payroll E...	Enterpris...	0.00	23,693.17
Paycheck	10/19/2018	5636	Interf...	6560 · Payroll E...	Enterpris...	55.43	23,748.60
Paycheck	10/19/2018	5636	Interf...	6560 · Payroll E...	Enterpris...	12.96	23,761.56
Paycheck	10/19/2018	5636	Interf...	6560 · Payroll E...	Enterpris...	0.00	23,761.56
Total Interfund Expenses/Sewer						23,761.56	23,761.56

Fieldbrook Glendale Community Services District
Customer Balance Detail
As of October 23, 2018

Type	Date	Num	Name	Account	Class	Amount	Balance
Interfund Expenses/Water							0.00
Bill	09/27/2018	Pntr ...	Interf...	5390 · Office Ex...	Enterpris...	128.74	128.74
Bill	09/28/2018	106...	Interf...	5121 · Engineeri...	Enterpris...	277.50	406.24
Bill	09/28/2018	106...	Interf...	5121 · Engineeri...	Enterpris...	9.00	415.24
Bill	09/30/2018	992...	Interf...	5320 · Electric (...)	Enterpris...	41.30	456.54
Bill	09/30/2018	009...	Interf...	5320 · Electric (...)	Enterpris...	20.90	477.44
Bill	09/30/2018	799...	Interf...	5320 · Electric (...)	Enterpris...	1,015.38	1,492.82
Bill	09/30/2018	Sept...	Interf...	5010 · Purchase...	Enterpris...	914.83	2,407.65
Bill	09/30/2018	Sept...	Interf...	5010 · Purchase...	Enterpris...	11,913.04	14,320.69
Bill	09/30/2018	Sept...	Interf...	5010 · Purchase...	Enterpris...	1,272.41	15,593.10
Bill	09/30/2018	Sept...	Interf...	5010 · Purchase...	Enterpris...	720.71	16,313.81
Bill	09/30/2018	Sept...	Interf...	5010 · Purchase...	Enterpris...	-62.97	16,250.84
Bill	09/30/2018	July...	Interf...	5410 · Line Rep...	Enterpris...	2,000.00	18,250.84
Bill	09/30/2018	July...	Interf...	5110.1 · HBMW...	Enterpris...	2,052.95	20,303.79
Bill	09/30/2018	July...	Interf...	5110.1 · HBMW...	Enterpris...	1,642.36	21,946.15
Bill	09/30/2018	July...	Interf...	5110.1 · HBMW...	Enterpris...	9,308.40	31,254.55
Bill	09/30/2018	July...	Interf...	5110.1 · HBMW...	Enterpris...	1,785.42	33,039.97
Bill	09/30/2018	July...	Interf...	5110.2 · HBMW...	Enterpris...	25,819.93	58,859.90
Bill	09/30/2018	July...	Interf...	5110.2 · HBMW...	Enterpris...	2,729.33	61,589.23
Bill	09/30/2018	July...	Interf...	5110.2 · HBMW...	Enterpris...	700.00	62,289.23
Bill	09/30/2018	July...	Interf...	5110.2 · HBMW...	Enterpris...	542.04	62,831.27
Bill	09/30/2018	July...	Interf...	5110.2 · HBMW...	Enterpris...	891.44	63,722.71
Bill	09/30/2018	July...	Interf...	5110.2 · HBMW...	Enterpris...	1,042.98	64,765.69
Bill	09/30/2018	July...	Interf...	5110.2 · HBMW...	Enterpris...	211.27	64,976.96
Bill	09/30/2018	July...	Interf...	5110.2 · HBMW...	Enterpris...	271.02	65,247.98
Bill	09/30/2018	July...	Interf...	5110.2 · HBMW...	Enterpris...	506.12	65,754.10
Bill	10/01/2018	92-2...	Interf...	5250 · Dues & ...	Enterpris...	604.67	66,358.77
Bill	10/03/2018	107...	Interf...	5122 · Special S...	Enterpris...	1,977.25	68,336.02
Bill	10/05/2018	512...	Interf...	5370 · Property ...	Enterpris...	75.00	68,411.02
Bill	10/05/2018	516...	Interf...	5370 · Property ...	Enterpris...	75.00	68,486.02
Bill	10/05/2018	512...	Interf...	5370 · Property ...	Enterpris...	75.00	68,561.02
Bill	10/07/2018	234...	Interf...	5310 · Telephon...	Enterpris...	91.54	68,652.56
Bill	10/19/2018	Oct ...	Interf...	5070 · Directors'...	Enterpris...	50.00	68,702.56
Bill	10/19/2018	Oct ...	Interf...	5070 · Directors'...	Enterpris...	50.00	68,752.56
Bill	10/19/2018	Oct ...	Interf...	5070 · Directors'...	Enterpris...	50.00	68,802.56
Bill	10/19/2018	Oct ...	Interf...	5070 · Directors'...	Enterpris...	50.00	68,852.56
Bill	10/19/2018	Oct ...	Interf...	5070 · Directors'...	Enterpris...	50.00	68,902.56
Paycheck	10/19/2018	5636	Interf...	6560 · Payroll E...	Enterpris...	894.04	69,796.60
Paycheck	10/19/2018	5636	Interf...	6560 · Payroll E...	Enterpris...	0.00	69,796.60
Paycheck	10/19/2018	5636	Interf...	6560 · Payroll E...	Enterpris...	0.00	69,796.60
Paycheck	10/19/2018	5636	Interf...	6560 · Payroll E...	Enterpris...	55.43	69,852.03
Paycheck	10/19/2018	5636	Interf...	6560 · Payroll E...	Enterpris...	12.97	69,865.00
Paycheck	10/19/2018	5636	Interf...	6560 · Payroll E...	Enterpris...	0.00	69,865.00
Total Interfund Expenses/Water						69,865.00	69,865.00
TOTAL						95,496.53	95,496.53

Fieldbrook Glendale Community Services District
Check Register for this Month
September 26 through October 23, 2018

Type	Date	Num	Name	Amount
1000 · Coast Central Credit Un.				
1012 · General Fund Checking (All Funds)				
1015 · Water Dept Checking (Water Dept Checking)				
Bill Pmt -Check	10/01/2018	E-Pay	Verizon	-38.01
Liability Check	10/05/2018	E-pay	EDD	-546.34
Liability Check	10/05/2018	E-pay	EDD	-39.88
Liability Check	10/05/2018	E-pay	United States Tre...	-743.20
Bill Pmt -Check	10/14/2018	5610	AT&T	-585.44
Bill Pmt -Check	10/14/2018	5611	California Special ...	-1,814.00
Bill Pmt -Check	10/14/2018	5612	Fieldbrook Glend...	-47.18
Bill Pmt -Check	10/14/2018	5613	Humboldt County ...	-225.00
Bill Pmt -Check	10/14/2018	5614	PG&E	-1,575.45
Bill Pmt -Check	10/14/2018	5615	Renner Petroleum	-133.26
Bill Pmt -Check	10/14/2018	5616	Richard A. Hanger	-652.78
Bill Pmt -Check	10/14/2018	5617	Starpape	-9.95
Bill Pmt -Check	10/14/2018	5618	Sudden Link	-129.95
Bill Pmt -Check	10/19/2018	5619	ACE Hardware	-6.32
Bill Pmt -Check	10/19/2018	5620	AT&T	-91.54
Bill Pmt -Check	10/19/2018	5621	City of Arcata	-9,508.16
Bill Pmt -Check	10/19/2018	5622	City of Arcata, Ma...	-2,710.68
Bill Pmt -Check	10/19/2018	5623	Esther Kilian	-51.72
Bill Pmt -Check	10/19/2018	5624	Eureka Humboldt ...	-205.86
Bill Pmt -Check	10/19/2018	5625	GHD, Inc	-3,659.00
Bill Pmt -Check	10/19/2018	5626	Hooven & Co., Inc.	-610.00
Bill Pmt -Check	10/19/2018	5627	Humboldt Bay M&O	-55,378.22
Bill Pmt -Check	10/19/2018	5628	Humboldt Bay Mu...	-14,758.02
Bill Pmt -Check	10/19/2018	5629	Jack Sheppard	-50.00
Bill Pmt -Check	10/19/2018	5630	Janet Miller	-50.00
Bill Pmt -Check	10/19/2018	5631	Jason Garlick	-50.00
Bill Pmt -Check	10/19/2018	5632	Rich Grissom	-50.00
Bill Pmt -Check	10/19/2018	5633	Roy Sheppard	-50.00
Bill Pmt -Check	10/19/2018	5634	Starr Kilian	-50.00
Paycheck	10/19/2018	5635	Grant Weaver	-800.74
Paycheck	10/19/2018	5636	Richard A Hanger	-1,296.24
Total 1015 · Water Dept Checking (Water Dept Checking)				-95,916.94
Total 1012 · General Fund Checking (All Funds)				-95,916.94
Total 1000 · Coast Central Credit Un.				-95,916.94
TOTAL				-95,916.94

Fieldbrook Glendale Community Services District

Payroll Summary

September 26 through October 23, 2018

	Grant Weaver			Richard A Hanger			TOTAL		
	Ho...	Rate	Sep 26 - Oct 23, 18	Ho...	Rate	Sep 26 - Oct 23, 18	Ho...	Rate	Sep 26 - Oct 23, 18
Employee Wages, Taxes and Adjustments									
Gross Pay									
Hourly Rate	30.5	28.74	876.57	60	31.93	1,915.80	90.50		2,792.37
Hourly Sick		28.74	0.00		31.93	0.00			0.00
Total Gross Pay	<u>30.5</u>		<u>876.57</u>	<u>60</u>		<u>1,915.80</u>	<u>90.50</u>		<u>2,792.37</u>
Adjusted Gross Pay	30.5		876.57	60		1,915.80	90.50		2,792.37
Taxes Withheld									
Federal Withholding			0.00			-302.00			-302.00
Medicare Employee			-12.71			-27.78			-40.49
Social Security Employee			-54.35			-118.78			-173.13
CA - Withholding			0.00			-151.84			-151.84
CA - Disability Employee			-8.77			-19.16			-27.93
Medicare Employee Addl Tax			0.00			0.00			0.00
Total Taxes Withheld			<u>-75.83</u>			<u>-619.56</u>			<u>-695.39</u>
Net Pay	<u>30.5</u>		<u>800.74</u>	<u>60</u>		<u>1,296.24</u>	<u>90.50</u>		<u>2,096.98</u>
Employer Taxes and Contributions									
Medicare Company			12.71			27.78			40.49
Social Security Company			54.35			118.78			173.13
CA - Unemployment Company			0.00			0.00			0.00
CA - Employment Training Tax			0.00			0.00			0.00
Total Employer Taxes and Contributions			<u>67.06</u>			<u>146.56</u>			<u>213.62</u>

11:39 AM

10/05/18

Accrual Basis

**Fieldbrook Glendale Community Services District
General Journal Transaction
September 30, 2018**

<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Class</u>	<u>Debit</u>	<u>Credit</u>
385		Ransom Bad ...	5610 · Uncollectable...	Enterpris...		
		Asis Bad Debt	5610 · Uncollectable...	Enterpris...	327.85	
	Fieldbrook Custome...	Ransom & As...	1210 · A/R Water (A...	Enterpris...	356.95	
						684.80
TOTAL					684.80	684.80
					684.80	684.80

5:59 AM

10/19/18

Accrual Basis

**Fieldbrook Glendale Community Services District
General Journal Transaction
September 30, 2018**

<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Class</u>	<u>Debit</u>	<u>Credit</u>
386		Bank or depo...	5625 · Bank Charges	Enterpris...		0.01
		Bank or depo...	1027 · Water Assets...	Enterpris...	0.01	
					0.01	0.01
TOTAL					0.01	0.01

CREDIT CARD (...0401)

\$266.56

Sale

Sep 27, 2018
Transaction date

CA NEWSPAPERS ADV S
(925) 302-1851

Sep 28, 2018
Posted date

Description CA NEWSPAPERS ADV S
Also known as CA NEWSPAPERS ADV S
Method Online, mail or phone
Category Personal

Rewards earned with this transaction	
+ Points earned on all other purchases	266.56
<hr/>	
Total points	266.56

Transaction details may be preliminary or incomplete and may not match the transaction as it appears on your periodic statement, which is the official record of your account activity.

*GM
Reimbursement
Legal Ad
Swiss Rate
Protect Hearing*

HP 202X High Yield Black Original LaserJet Toner Cartridge Product number: CF500X	Processing	1	\$71.99
HP 202X High Yield Cyan Original LaserJet Toner Cartridge Product number: CF501X	Processing	1	\$102.99
HP 202X High Yield Yellow Original LaserJet Toner Cartridge Product number: CF502X	Processing	1	\$102.99
HP 202X High Yield Magenta Original LaserJet Toner Cartridge Product number: CF503X	Processing	1	\$77.99

Summary of savings	Subtotal:	\$355.96
• Instant discounts:	Shipping & handling:	Free
• \$50.00 Total Discounts	CA Tax:	\$30.26
	Total:	\$386.22

Ship to address

Richard Hanger
Fieldbrook Glendale CSD
5021 MITCHELL ROAD
EUREKA, CA 95503

Payment information

VISA: \$386.22

Richard Hanger
Fieldbrook Glendale CSD
5021 MITCHELL ROAD
EUREKA, CA 95503

Newsletter

Become an insider and see new products and the best deals first. Sign-up now

*CRM Reimbursement
Laser Ink.*



MASTER PACKING SLIP

Shop the HP Official Store for free shipping & great prices at <http://store.hp.com>. Powerful laptops, desktops, printers, ink and accessories.

Ship From:
 HPI HHO N
 3820 MICRO DR
 Millington TN 38053

Ship To:
 Richard Hanger
 5021 MITCHELL RD
 EUREKA CA 95503-9781

Ship Date: 10/01/2018 Ship Via: SMARTPOST-BMC Customer PO: H325203480 Reference #: H325203480

Line Nbr	PO Line	Qty Order	Qty Ship	SKU #	Description	Unit Price	Extended/Retail
10	10	1	1	CF500X	HP 202X HIGH YIELD BLACK ORIGINAL LASERJ UPC: 0190781107040 MFG PART: CF500X SHIPPING \$ 0.00 TAX \$ 6.14 CARTON #s: 00001 HP 202X HIGH YIELD YELLOW ORIGINAL LASER UPC: 0190781107064 MFG PART: CF502X SHIPPING \$ 0.00 TAX \$ 8.75 CARTON #s: 00001 HP 202X HIGH YIELD MAGENTA ORIGINAL LASE UPC: 0190781107071 MFG PART: CF503X SHIPPING \$ 0.00 TAX \$ 6.62 CARTON #s: 00001 HP 202X HIGH YIELD CYAN ORIGINAL LASERJ UPC: 0190781107057 MFG PART: CF501X SHIPPING \$ 0.00 TAX \$ 8.75 CARTON #s: 00001	ALT SKU: 20000112302	
20	20	1	1	CF502X		ALT SKU: 20000112306	
30	30	1	1	CF503X		ALT SKU: 20000112308	
40	40	1	1	CF501X		ALT SKU: 20000112304	

To take advantage of our 30 day return policy, please call 1-888-650-1544.

Trk Nbrs: 61290962049653957820

CARTON NUMBERS

Total Quantity Shipped: 4
 Total Cartons Shipped: 1

Fieldbrook Glendale
Community Services District
Agenda Background

Agenda Item: 6.1

Agenda Title: Department of Forestry Grant #7FG18038, Resolution #2018-06.

Meeting Date: 10/23/2018

Presented by: Richard Hanger

Type of Item: Action Discussion Information

**Type of Action
Required:** No Action Voice Vote Roll Call Vote

Background:

Grant Application – April 2018

Notice of selection – July 2018

The Department of Forestry Grant Volunteer Fire Assistance application as amended is for wildland safety equipment, personnel web gear packs (22@\$150.00), wildland helmet lights (22@\$100.00). Total equipment cost is estimated to be \$5,500. The grant requires matching funds of 50%.

Fiscal impact:

Asset acquisition: \$5,500

Award: \$2,750

Cash match: \$2,750

Recommendation:

Approve resolution #2018-06, approving the Department of Forestry and Fire Protection Agreement #7FG18038.

**BEFORE THE BOARD OF DIRECTORS OF THE
Fieldbrook Glendale Community Services District
COUNTY OF Humboldt, STATE OF CALIFORNIA**

IN THE MATTER OF:

Resolution Number: 2018-06

Approving the Department of Forestry and Fire Protection Agreement #7FG18038 for services from the date of last signatory on page 6 of the Agreement to June 30, 2019 under the Volunteer Fire Assistance Program of the Cooperative Forestry Assistance Act of 1978.

BE IT RESOLVED by the Board of Directors of the Fieldbrook Glendale Community Services District, that said Board does hereby approve the Agreement with the California Department of Forestry and Fire Protection dated as of the last signatory date on page 6 of the Agreement, and any amendments thereto. This Agreement provides for an award, during the term of this Agreement, under the Volunteer Fire Assistance Program of the Cooperative Fire Assistance Act of 1978 during the State Fiscal Year 2018-19 up to and no more than the amount of \$2,750.

BE IT FURTHER RESOLVED that Roy Sheppard of said Board be and hereby is authorized to sign and execute said Agreement and any amendments on behalf of the Fieldbrook Glendale Community Services District.

The foregoing resolution was duly passed and adopted by the Board of Directors of the Fieldbrook Glendale Community Services District, at a regular meeting thereof, held on the 23 day of October 2018, by the following vote:

AYES: Sheppard, Kilian, Grissom, Garlick, Miller

NAYS: None

ABSENT: None

Signature, Board of Directors Member

Roy Sheppard, President

Signature, Board of Directors Member

Starr Kilian, Vice-President

-----**CERTIFICATION OF RESOLUTION**-----

ATTEST:

I Richard Hanger, Clerk of the Fieldbrook Glendale Community Services District, County of Humboldt California do hereby certify that this is a true and correct copy of the original Resolution Number 2018-06.

WITNESS MY HAND OR THE SEAL OF THE Fieldbrook Glendale Community Services District, on this 23 day of October, 2018.

**OFFICIAL SEAL
OR NOTARY CERTIFICATON**

Signature

General Manager, Fieldbrook Glendale Community Services District

**DEPARTMENT OF FORESTRY AND FIRE PROTECTION**

P. O. Box 944246
SACRAMENTO, CA 94244-2460
Website: www.fire.ca.gov
(916) 653-7772



July 23, 2018

Fieldbrook Volunteer Fire Department
4584 Fieldbrook Road
Fieldbrook CA, 95519
ATTN: Jack Sheppard

Dear Chief Jack Sheppard,

Congratulations! Fieldbrook Volunteer Fire Department's 2018 Volunteer Fire Assistance (VFA) application has been selected for funding in the amount of \$2,750.00. Please be aware that due to the number of applications CAL FIRE received this year, we may have reduced your funding so that we could use the federal funds to the fullest.

Enclosed is your VFA Agreement 7FG18038 package to be completed and **returned to me no later than December 1, 2018** or the award will be forfeited. The package includes Instructions/Checklist, your department's VFA Agreement to be completed, your approved VFA award application, a copy of the CAL FIRE Board of Resolution template (if needed), the STD. 204 form with sample, and the AD 1048 form with sample. It is important that you read and follow the instructions carefully.

DO NOT purchase any items and or do any work until you receive a fully executed agreement signed by CAL FIRE with a letter advising you that you may purchase the items and /or begin work. Any items purchased and/or work done prior to the *last* CAL FIRE signature date will not be reimbursable.

If your governing body chooses not to accept the award, or your department cannot use any portion of the award, please notify me as soon as possible. This will enable us to reallocate the funds to another fire department.

Utilize the 2018 VFA Procedural Guide for important dates and instructions.

If you have any questions you may call me at (916) 653-3649 or email at Megan.Esfandiary@fire.ca.gov.

Sincerely,

Megan Esfandiary
Grant Analyst
Grants Management Unit



CALIFORNIA DEPARTMENT OF FORESTRY AND FIRE PROTECTION
APPLICATION FOR FUNDING
COOPERATIVE FORESTRY ASSISTANCE ACT OF 1978
VOLUNTEER FIRE ASSISTANCE (VFA) PROGRAM
Agreement #7FG 18038



A. DEPARTMENT/ORGANIZATION:

Organization Name :

Contact's First Name : Contact's Last Name :

Street Address :

Mailing Address :

City : County : Zip Code :

State : CAL FIRE Unit :

Phone Number : Email Address :

DUNS Number : To check to see what your DUNS number is, or to apply for one, please go to:
<https://iupdate.dnb.com/iUpdate/companylookup.htm>

B. AREA TO BE SERVED BY AWARD (Include areas covered by contract or written mutual aid agreements).

Number of Communities : Area : sq. miles Congressional District # :

Population : Annual Budget :

Latitude N ° ' " Longitude W ° ' "

Latitude must be between 32 and 42 degrees. Longitude must be between 114 and 125 degrees. Latitude and Longitude minutes and seconds must be between 0 and 60. Use a central point in the Applicant's service area for the general area covered by the project.

All projects **must** have a project area.

C. ACTIVITY : Annual number of emergency incidents.

Fire : + EMS : + Other : = **TOTAL : 60**

D. INDIAN TRIBAL COMMUNITY (If project includes an Indian Tribal Community, please provide) :

Population : Size (acres) : # of structures : Distance to nearest fire station (miles) :

CAL FIRE USE ONLY (Formula-driven)	
Project Total Cost	\$7,300.00
TOTAL APPLICATION REQUEST (up to 50% \$500 minimum, \$20,000 maximum)	\$3,650.00
AMOUNT FUNDED FOR THIS AGREEMENT	2,750.00

Organization Name : Fieldbrook Volunteer Fire Department

E. Proposed Project (List individual items for funding. Please put in funding priority order) :

	Type	Item	Quantity	Unit Cost	Item Total
1.	Equipment - Wildland	Wildland Hose (ten 100' rolls for 1000')	10	\$180.00	\$1,800.00
2.	Safety - Wildland	Personnel Web Gear Pack	22	\$150.00	\$3,300.00
3.	Safety - Wildland	Wildland Helmet Lights	22	\$100.00	\$2,200.00
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					
21.					
22.					

F. CAL FIRE USE ONLY (Formula-Driven) PROJECT TOTAL COST \$7,300.00

G. ADDITIONAL INFORMATION 1. Briefly describe the area to be served: fire protection system, water system, equipment, facilities, staffing, hazards, etc. and purpose of proposed project. 2. How will the request(s) maintain or bring your organization into compliance with NFPA 1977 : Limited to space below.

OVERVIEW OF DEPT, SYSTEMS, AREA SERVED & HAZARDS: Fieldbrook Volunteer Fire Department (FVFD) has 22 members. They serve a rural community of about 2,200 residents, providing fire, rescue and medical response. They protect approximately 550 residential structures, community water and sewer infrastructure, a market, church, grange, and elementary school. They have one fire station, two pumpers, one rescue/brush truck, and one water tender. There is a hydrant system along the main road; however, 45% of residential structures are beyond the reach of that system.

Fieldbrook is a rural community near the coast in Humboldt County. Humboldt is one of the largest counties in the state, and is heavily forested. The entire Fieldbrook Valley is wild land/urban interface. There are a significant number of large parcels adjacent to working forest land, the majority of which are not connected to a hydrant system.

In addition to primary response for structure fires in Fieldbrook, FVFD plays a critical role in responding to wildland fires. CAL FIRE relies on FVFD and other local departments to support them. This is especially true now given the recent multi-year drought and unprecedented wildfires elsewhere in the state. FVFD's readiness and response capability are essential to not only protect Fieldbrook, but to lessen the chance of a large wildfire developing in Humboldt County's rural/urban interface lands.

FVFD also provides mutual aid to neighboring fire departments, thereby supporting a population of over 50,000, and protecting critical community assets (airport, university, and regional water supply infrastructure).

PURPOSE OF PROJECT AND NFPA COMPLIANCE: FVFD is requesting funding to purchase three types of equipment to enhance their ability to combat wildfires:

1) Wild land Hose (10 100' rolls) - FVFD currently does not have such hose. This hose will enhance their ability to initially attack, and potentially contain, a wildfire to prevent spread to adjacent communities.

2) Web Gear (22 packs) - FVFD's current Web Gear does not support the entire department, is over 15 years old, and does not meet NFPA regs. FVFD will purchase NFPA compliant Web Gear for all members so they have the necessary tools and safety gear and can be deployed to combat wildfires.

3) Wild land Helmet Lights (22) - FVFD does not have such lights. Helmet lighting is an important safety feature, and will enable them to respond to nighttime wildfires.


In addition to the original request(s), Applicants may list alternative projects for excess or unused funds, which the State will review during the initial application process. The State will determine which of the Applicant's projects are eligible for funding if excess or unused funds become available. Upon advanced written approval by the State, the applicant may use additional/excess funding up to the contract maximum amount to purchase State approved items in listed order of priority on their application.

Deviations from the original application are considered an amendment and require prior approval before the amended expenditures can be made.

The funds will be only for those projects accomplished and/or items purchased between Agreement Approval Date and June 30, 2019. The Recipient agrees to provide CAL FIRE with itemized documentation of the Agreement project expenditures and bill CAL FIRE as soon as the project is complete, but no later than September 1, 2019.

The Recipient gives CAL FIRE or any authorized representative access to examine all records, books, papers, or documents relating to the Agreement. The Recipient shall hold harmless CAL FIRE and its employees for any liability or injury suffered through the use of property or equipment acquired under this Agreement. The applicant certifies that to the best of applicant's knowledge and belief, the data in this application is true.

I certify that the above and attached information is true and correct:


Original Signature Required: Grantee's Authorized Representative

4/19/18
Date Signed

Printed Name

Title

Executed on:
Date

at
City

Organization Name : Fieldbrook Volunteer Fire Department

**Grant Assurances
for
Cooperative Forestry Assistance Act of 1978
Volunteer Fire Assistance (VFA)**

Organization Name : Fieldbrook Volunteer Fire Department

Contact's First Name : Jack

Contact's Last Name : Sheppard

Street Address : 4584 Fieldbrook Road

Mailing Address : 4584 Fieldbrook Road

City : Fieldbrook

County : Humboldt

Zip Code : 95519

State : California

CAL FIRE Unit : HUU - Humboldt-Del Norte Unit

Phone Number : 7074994674

Email Address : sheppardjack73@gmail.com

DUNS Number : 139885029

To check to see what your DUNS number is, or to apply for one, please go to:
<https://iupdate.dnb.com/iUpdate/companylookup.htm>

As the duly authorized representative of the applicant, I certify that the applicant named above:

1. Has the legal authority to apply for the Volunteer Fire Assistance grant, of the Cooperative Forestry Assistance Act of 1978 and has the institutional, managerial and financial capability to ensure proper planning, management and completion of the grant.
2. Will assure that grant funds are used only for items requested and approved in the application.
3. Assures that all wildland fire response employees (full-time, part-time or volunteer) are fully equipped with appropriate wildland fire response personal protective equipment that meets NFPA 1977, *Standard on Protective Clothing and Equipment for Wildland Fire Fighting*, and are trained to a proficient level in the use of the personal protective equipment. Wildland fire suppression safety clothing and equipment includes :
 - Safety helmet
 - Goggles
 - Ear Protection
 - Fire-resistant (i.e. Nomex) hood, shroud, or equivalent face and neck protection
 - Fire-resistant (i.e. Nomex) shirt and pants
 - Gloves
 - Safety work boots
 - Wildland fire shelter
 - Communications Equipment
4. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
5. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain for themselves or others, particularly those with whom they have a family, business or other ties.
6. Will comply with all applicable requirements of all other Federal laws, Executive orders, regulations, Program and Administrative requirements, policies and other requirements governing this program.
7. Will comply with USDA Forest Service Civil Rights requirements. See Forest Service Civil Rights literature [here](#).
8. Understands that failure to comply with any of the above assurances may result in suspension, termination or reduction of grant funds.

Organization Name : Fieldbrook Volunteer Fire Department

In compliance with NFPA 1977 and trained in the use of Wildland PPE.

Not in compliance with NFPA 1977 but applying for grant funding to purchase Wildland PPE and/or provide required training.

The undersigned represents that he/she is authorized by the above named applicant to enter into this agreement for and on behalf of the said applicant.

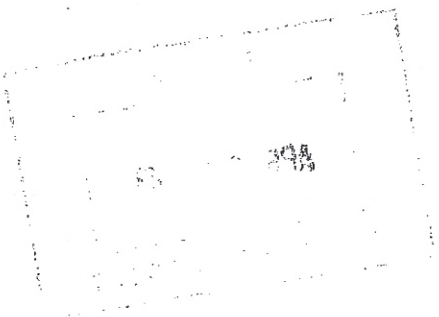
Printed Name of Authorized Agent :

Signature of Authorized Agent : 

Title of Authorized Agent :

Date :

Submit this completed application electronically to: CALFIRE.Grants@fire.ca.gov In addition, print this application, sign and date and mail to:
CAL FIRE
ATTN: Megan Esfandiary, Grants Management Unit
P.O. Box 944246
Sacramento, CA 94244-2460
Hard copy must be postmarked by May 11, 2018.
Electronic copy must be submitted by May 11, 2018 at 11:59pm.



Fieldbrook Glendale
Community Services District
Agenda Background

Agenda Item: 6.2

Agenda Title: Paving, asphalt repair for Fire House – award GRS Inc.

Meeting Date: 10/23/2018

Presented by: Richard Hanger

Type of Item: Action Discussion Information

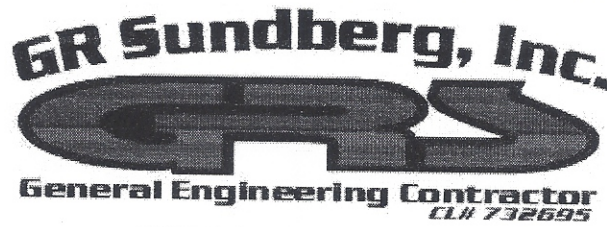
**Type of Action
Required:** No Action Voice Vote Roll Call Vote

Background:

Bids to repair a depressed area and seal coat entire parking area at Fire House.
Three bids were solicited, GRS, Inc was the only responsive bidder.

Recommendation:

Award project to GRS, Inc for the amount of \$7,750



PROPOSAL / AGREEMENT

OWNER: Fieldbrook fire
PROJECT: Asphalt Repair
Email: camapp1@suddenlink.net
Scope of Work: **Asphalt Repair**

ADDRESS:
PHONE: 498-8787
DATE: 9/26/2018
ESTIMATE # 423

BASE BID

1	Repair asphalt (Depressed area)		\$	3,500.00
2	Seal coat 2 coats entire parking lot and crack fill areas of trench line.	LS	\$	3,750.00
4	Re-stripe as needed	LS	\$	500.00

EXCLUSIONS & TERMS

- 1 Bonds, Engineering, staking, site water, compaction testing, permits and fees.
- 2 Prevailing wage rates are not included.
- 3 Any item not specifically included is considered to be excluded.
- 4 Over excavation (unsuitable soil below base rock structural sections) and /or replacement of material that may be required due to unstable ground conditions excluded.
- 5 Hazardous waste/ dirt/soil removal is all excluded.
- 6 Due to fluctuations in fuel / oil prices, Our proposal is void after 30 days from above date.
- 7 This agreement must be made an attachment to any sub contract.
- 8 Erosion control by others.
- 9 Rock excavation is excluded.
- 10 Shoulder backing is excluded.
- 11 1 mobilization in / out is included.

By signing this proposal, customer agrees to pay for all above described work upon completion. A Finance Charge at the rate of 1 1/2% per month may be charged on all past due accounts; this is equivalent to the annual rate of 18%. If referred to an attorney for collection, purchaser agrees to pay all legal fees and costs.

By: *Randy Sundberg*

Randy Sundberg
Project Manager/Estimator

Accepted: _____

Richard Anger

Date: _____

10.05.2018

5211 Boyd Road, Arcata, CA 95521
(707) 825-6565 Fax (707) 825-6563

*** GR Sundberg is a certified DBE, UDBE, and Small Business ***

Fieldbrook Glendale
Community Services District
Agenda Background

Agenda Item: 6.3

Agenda Title: Draft Management, Discussion & Analysis for FY 2018-Audit

Meeting Date: 10/23/2018

Presented by: Richard Hanger

Type of Item: Action Discussion Information

**Type of Action
Required:** No Action Voice Vote Roll Call Vote

Background:

The management, discussion and analysis for FY 2018 is prepared annually for audit purposes. The goal of the document is to present the fiscal position of the district in “laymen” terms. This is in draft form and is under current review by our auditing firm.

Recommendation:

Review

Management's Discussion and Analysis For Fiscal Year Ending June 30, 2018

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, 2018. 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 may be minor rounding differences between the following tables and the financial statements.

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

	FY 2017-18			FY 2016-17			Change	
	Governmental	Business Type	Total	Governmental	Business Type	Total	\$	%
	(Fire)	(Water/Sewer)		(Fire)	(Water/Sewer)			
Current and other assets	\$ 134,297	\$ 331,814	\$ 466,111	\$ 135,234	\$ 370,538	\$ 505,772	\$ (39,661)	-7.84%
Board designated assets	\$ 46,042	\$ 50,000	\$ 96,042	\$ 30,695	\$ 50,000	\$ 80,695	\$ 15,347	19.02%
Notes Receivable/Payable	\$ (231,255)	\$ 231,255	\$ -	\$ (246,430)	\$ 246,430	\$ -	\$ -	0%
Capital/Fixed assets	\$ 486,194	\$ 2,406,978	\$ 2,893,172	\$ 513,246	\$ 2,501,425	\$ 3,014,671	\$ (121,499)	-4.03%
Total Assets	\$ 435,278	\$ 3,020,047	\$ 3,455,325	\$ 432,745	\$ 3,168,393	\$ 3,601,138	\$ (145,813)	-4.05%
Current and other liabilities	\$ 298	\$ 147,755	\$ 148,053	\$ 680	\$ 117,994	\$ 118,674	\$ 29,379	24.76%
Long term liabilities	\$ -	\$ 519,000	\$ 519,000	\$ -	\$ 547,381	\$ 547,381	\$ (28,381)	-5.18%
Total Liabilities	\$ 298	\$ 666,755	\$ 667,053	\$ 680	\$ 665,375	\$ 666,055	\$ 998	0.15%
Investment in capital assets (net of related debt)	\$ 486,194	\$ 1,859,597	\$ 2,345,791	\$ 513,246	\$ 1,926,407	\$ 2,439,653	\$ (93,862)	-3.85%
Unrestricted	\$ (97,256)	\$ 443,695	\$ 346,439	\$ (111,876)	\$ 526,611	\$ 414,735	\$ (68,296)	-16.47%
Board Assigned	\$ 46,042	\$ 50,000	\$ 96,042	\$ 30,695	\$ 50,000	\$ 80,695	\$ 15,347	19.02%
Net Position	\$ 434,980	\$ 2,353,292	\$ 2,788,272	\$ 432,065	\$ 2,503,018	\$ 2,935,083	\$ (146,811)	-5.00%

The district’s net position for all funds as of June 30, 2018, was \$2,788,272 a decrease of \$146,811(5.00%) as compared to June 30, 2017. Current and other assets include cash in banks, accounts receivable, grants, other receivables and pre-paid expenses. Current and other assets decreased \$39,661 (7.84%) as compared to June 30, 2017.

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, depreciate 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 \$2,893,172 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 comprised of 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 a reserve of \$46,042 for future fire debt payments.

TABLE 2
CONDENSED STATEMENTS OF NET POSITION BY FUND
JUNE 30, 2018

	Water	Sewer	Fire	Total
Current and other assets	\$ 311,187	\$ 20,627	\$ 134,297	\$ 466,111
Capital/Fixed assets	\$ 541,013	\$ 1,865,965	\$ 486,195	\$ 2,893,172
Notes Receivable/Payable	\$ 296,255	\$ (65,000)	\$ (231,255)	\$ -
Board Assigned	\$ 50,000		\$ 46,042	\$ 96,042
Total Assets	\$ 1,198,454	\$ 1,821,592	\$ 435,279	\$ 3,455,325
Current and other liabilities	\$ 121,277	\$ 26,477	\$ 298	\$ 148,051
Long Term Liabilities	\$ 519,000	\$ -		\$ 519,000
Total Liabilities	\$ 640,277	\$ 26,477	\$ 298	\$ 667,052
Investment in capital assets net of related debt	\$ (6,369)	\$ 1,865,965	\$ 486,195	\$ 2,345,791
Unrestricted	\$ 514,546	\$ (70,849)	\$ (97,256)	\$ 346,440
Board Assigned	\$ 50,000		\$ 46,042	\$ 96,042
Total Net Assets	\$ 558,177	\$ 1,795,115	\$ 434,981	\$ 2,788,273

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

Results of Operations

TABLE 3
CONDENSED STATEMENT RESULTS OF OPERATIONS
JUNE 30, 2018

	Water	Sewer	Fire	Total
Revenues:				
Charges for services	\$ 451,938	\$ 191,124		\$ 643,061
Taxes and assessments			\$ 102,456	\$ 102,456
Unrestricted investment earnings	\$ 13,842	\$ 43	\$ 2,382	\$ 16,267
In Kind/Grant Revenue			\$ 6,353	\$ 6,353
Other Income			\$ 3,372	\$ 3,372
Total Revenues	\$ 465,779	\$ 191,167	\$ 114,563	\$ 771,509
Expenses:				
Water/Sewer services	\$ 398,210	\$ 289,664		\$ 687,874
Public Safety			\$ 66,052	\$ 66,052
Depreciation expenses	\$ 24,979	\$ 93,819	\$ 45,594	\$ 164,392
Total Expenses	\$ 423,189	\$ 383,483	\$ 111,646	\$ 918,317
Result of operations	\$ 42,591	\$ (192,316)	\$ 2,917	\$ (146,808)
Total net assets - beginning	\$ 515,586	\$ 1,987,432	\$ 432,064	\$ 2,935,081
Total net assets - ending	\$ 558,177	\$ 1,795,115	\$ 434,981	\$ 2,788,273

Operating revenues for the district include water and sewer charges, late payment fees, installation and connection fees, taxes, assessments and investment earnings. Total revenues from these activities was \$771,509. In-Kind/Grant Revenue was \$6,353, \$5,500 was received from donations to offset expenses for the purchase of equipment to maintain turnouts and \$853 was received from a CalFire grant to purchase fire entry tools. Operating expenses for water and sewer services was \$687,874. Public safety expenses for the fire department totaled \$66,052. Depreciation expenses totaled \$164,392. As a result of operations the District's total net position decreased \$146,808.

TABLE 4
RESULTS OF WATER OPERATIONS
YEAR OVER YEAR – 2019 ADOPTED BUDGET

Water	Column One - Year over Year				Column Two - 2019 Budget compared to 2018 Actuals			
	Actuals 2017-2018	Actuals 2016-2017	\$\$ Change	% Change	Budget 2018-19	Actuals 2017-2018	\$\$ Change	% Change
Revenues								
Water Sales	\$ 417,709	\$ 420,559	\$ (2,851)	-0.7%	\$ 418,913	\$ 417,709	\$ 1,204	0.3%
Special benefit zone	\$ 12,459	\$ 12,259	\$ 200	1.6%	\$ 12,600	\$ 12,459	\$ 141	1.1%
Fee for service	\$ 8,293	\$ 19,596	\$ (11,303)	-57.7%	\$ 6,450	\$ 8,293	\$ (1,843)	-22.2%
Installation/Meter Charge	\$ 3,057	\$ 2,276	\$ 782	34.3%	\$ -	\$ 3,057	\$ (3,057)	-100.0%
Other revenue	\$ 297	\$ 292	\$ 5	1.7%	\$ -	\$ 297	\$ (297)	-100.0%
Total Revenue	\$ 441,815	\$ 454,982	\$ (13,168)	-2.9%	\$ 437,963	\$ 441,815	\$ (3,852)	-0.9%
Expenses								
Purchased water	\$ 141,929	\$ 152,395	\$ (10,466)	-6.9%	\$ 174,066	\$ 141,929	\$ 32,137	22.6%
Director Fees	\$ 2,995	\$ 2,995	\$ -	0.0%	\$ 2,995	\$ 2,995	\$ -	0.0%
Contract Labor	\$ 187,480	\$ 210,152	\$ (22,672)	-10.8%	\$ 209,581	\$ 187,480	\$ 22,101	11.8%
Insurance	\$ 2,686	\$ 2,184	\$ 502	23.0%	\$ 2,873	\$ 2,686	\$ 187	7.0%
Professional services	\$ 4,879	\$ 5,462	\$ (583)	-10.7%	\$ 4,545	\$ 4,879	\$ (334)	-6.8%
Dues & Memberships	\$ 571	\$ 3,727	\$ (3,156)	-84.7%	\$ 545	\$ 571	\$ (26)	-4.6%
Utilities	\$ 12,953	\$ 12,230	\$ 723	5.9%	\$ 13,055	\$ 12,953	\$ 102	0.8%
Property Taxes	\$ 225	\$ 225	\$ -	0.0%	\$ 225	\$ 225	\$ -	0.0%
Supplies	\$ 1,468	\$ 661	\$ 807	122.1%	\$ 900	\$ 1,468	\$ (568)	-38.7%
Maintenance/Line Repairs	\$ 6,154	\$ 2,391	\$ 3,763	157.4%	\$ 6,880	\$ 6,154	\$ 726	11.8%
Bad Debt/Bank fees	\$ 949	\$ 1,051	\$ (102)	-9.7%	\$ 1,806	\$ 949	\$ 857	90.2%
Interest Expense	\$ 15,808	\$ 16,525	\$ (717)	-4.3%	\$ 15,180	\$ 15,808	\$ (628)	-4.0%
Licenses & Fees	\$ 8,504	\$ -	\$ 8,504	100.0%	\$ 3,186	\$ 8,504	\$ (5,318)	-61.4%
Payroll expense	\$ 11,608	\$ 11,283	\$ 325	2.9%	\$ 11,370	\$ 11,608	\$ (238)	-2.1%
Total expense	\$ 398,209	\$ 421,281	\$ (23,072)	-5.5%	\$ 447,207	\$ 398,209	\$ 48,998	12.3%
Results of operations	\$ 43,606	\$ 33,701	\$ 9,905	29.4%	\$ (9,244)	\$ 43,606	\$ (52,850)	-121.2%
Other Income								
Interest Earnings	\$ 13,841	\$ 11,936	\$ 1,905	16.0%	\$ 10,971	\$ 13,841	\$ (2,870)	-20.7%
Connection Fees	\$ 10,123	\$ -	\$ 10,123	0.0%	\$ -	\$ 10,123	\$ (10,123)	0.0%
Total Other Income	\$ 23,964	\$ 11,936	\$ 12,028	100.8%	\$ 10,971	\$ 23,964	\$ (12,993)	-54.2%
Other Expense								
Depreciation	\$ 24,979	\$ 23,085	\$ 1,894	8.2%	\$ 23,085	\$ 24,979	\$ (1,894)	-7.6%
Total Other Expense	\$ 24,979	\$ 23,085	\$ 1,894	8.2%	\$ 23,085	\$ 24,979	\$ (1,894)	-7.6%
Net Other Income/Expense	\$ (1,015)	\$ (11,149)	\$ 10,134	-90.9%	\$ (12,114)	\$ (1,015)	\$ (11,099)	1093.5%
Net Income	\$ 42,591	\$ 22,552	\$ 20,039	-88.9%	\$ (21,358)	\$ 42,591	\$ (63,949)	-150.1%

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.

Water Revenues

Total revenues decreased \$13,168. Fees for service in 2017 included engineering expenses for which the district was reimbursed. The district adopted one rate increase in the fiscal year. The rate increase is an annual adjustment based on the fluctuation in the Consumer Price Index. The rate was adopted in January of 2018 for 2.13%. Revenues from business accounts decreased \$8,268 (14.5%). The district has conservatively budgeted a small decrease in revenues for the 2018-2019 fiscal year.

Water Expenses

Total Expenses decreased \$23,072 (5.5%). The cost of purchased water decreased \$10,466 (6.9%). Contract labor decreased \$22,672 (10.8%). Contract labor includes engineering services, special studies, and maintenance and operation services provided by the Humboldt Bay Municipal Water District (HBMWD). There was a decrease in engineering services related to a special study conducted in 2017. HBMWD provides for the day-to-day operations of the water district. These contracted services include customer billing, customer inquiry, meter reading, lab tests, maintenance, equipment, office space and administrative oversight. These costs decreased \$12,050.

The cost of maintenance and operations is anticipated to increase with inflation. There was one major repair to the district's distribution system in 2016-17. There were two major repairs in 2017-2018. This accounts for the \$3,763 increase in maintenance/line repair expenses. Licenses and fees increased \$8,504 from the prior year for annexation expenses in the Glendale area.

Other Revenue

The district collected fees for one new connection.

**TABLE 5
RESULTS OF SEWER OPERATIONS
YEAR OVER YEAR – 2019 ADOPTED BUDGET**

Sewer	Column One - Year over Year				Column Two - 2019 Budget compared to 2018 Actuals			
	Actuals 2017-2018	Actuals 2016-2017	\$\$ Change	% Change	Budget 2018-2019	Actuals 2017-2018	\$\$ Change	% Change
Revenues								
Sewer Sales	\$ 185,852	\$ 182,310	\$ 3,541	1.9%	\$ 189,808	\$ 185,852	\$ 3,956	2.1%
Fee for service	\$ 5,272	\$ 10,433	\$ (5,162)	-49.5%	\$ 2,840	\$ 5,272	\$ (2,432)	-46.1%
Other revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
Total Revenue	\$ 191,123	\$ 192,744	\$ (1,620)	-0.8%	\$ 192,648	\$ 191,123	\$ 1,525	0.8%
Expenses								
Sewer Treatment	\$ 198,239	\$ 198,228	\$ 11	0.0%	\$ 206,521	\$ 198,239	\$ 8,282	4.2%
Contract Labor	\$ 33,670	\$ 40,910	\$ (7,240)	-17.7%	\$ 36,761	\$ 33,670	\$ 3,091	9.2%
Insurance	\$ 2,402	\$ 2,069	\$ 333	16.1%	\$ 2,422	\$ 2,402	\$ 20	0.8%
Professional services	\$ 4,879	\$ 4,937	\$ (58)	-1.2%	\$ 4,545	\$ 4,879	\$ (334)	-6.8%
Dues & Memberships	\$ 571	\$ 541	\$ 30	5.5%	\$ 545	\$ 571	\$ (26)	-4.6%
Utilities	\$ 10,973	\$ 10,837	\$ 136	1.3%	\$ 11,495	\$ 10,973	\$ 522	4.8%
Fuel	\$ -	\$ 320	\$ (320)	0.0%	\$ 350	\$ -	\$ 350	100.0%
Property Taxes	\$ 324	\$ 324	\$ -	0.0%	\$ 324	\$ 324	\$ -	0.0%
Supplies	\$ 934	\$ 667	\$ 267	40.0%	\$ 920	\$ 934	\$ (14)	-1.5%
Maintenance/Line Repairs	\$ 10,824	\$ 569	\$ 10,255	1802.3%	\$ 3,500	\$ 10,824	\$ (7,324)	-67.7%
Bad Debt/Bank fees	\$ 192	\$ 200	\$ (8)	-4.2%	\$ 800	\$ 192	\$ 608	317.6%
Interest Expense	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
Licenses & Fees	\$ 3,067	\$ 2,342	\$ 725	31.0%	\$ 2,337	\$ 3,067	\$ (730)	-23.8%
Payroll expense	\$ 23,590	\$ 25,484	\$ (1,894)	-7.4%	\$ 22,300	\$ 23,590	\$ (1,290)	-5.5%
Total expense	\$ 289,664	\$ 287,428	\$ 2,236	0.8%	\$ 292,820	\$ 289,664	\$ 3,156	1.1%
Results of operations	\$ (98,540)	\$ (94,684)	\$ (3,856)	4.1%	\$ (100,172)	\$ (98,540)	\$ (1,632)	1.7%
Other Income								
Interest Earnings	\$ 43	\$ 720	\$ (677)	-94.0%	\$ 43	\$ 43	\$ -	0.0%
Connection Fees	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
Total Other Income	\$ 43	\$ 720	\$ (677)	-94.0%	\$ 43	\$ 43	\$ -	0.0%
Other Expense								
Depreciation	\$ 93,819	\$ 87,380	\$ 6,439	7.4%	\$ 93,819	\$ 93,819	\$ -	0.0%
Total Other Expense	\$ 93,819	\$ 87,380	\$ 6,439	7.4%	\$ 93,819	\$ 93,819	\$ -	0.0%
Net Other Income/Expense	\$ (93,776)	\$ (86,660)	\$ (7,116)	8.2%	\$ (93,776)	\$ (93,776)	\$ -	0.0%
Net Income	\$ (192,316)	\$ (181,344)	\$ (10,972)	6.1%	\$ (193,948)	\$ (192,316)	\$ (1,632)	0.8%

Revenues

Sewer sales experienced an increase of \$3,541. This small increase was due in part to an annual CPI adjustment of 2.13% adopted in January of 2018. Fee for service decreased \$5,162. In 2017 there was reimbursement income for a special study in the Glendale area.

Expenses

Sewer expenses increased \$2,236 (.80%) from the prior year. Effluent treatment costs increased \$11 from the prior year. In 2016 the district conducted an Inflow and Infiltration study. The study identified five areas where storm water was flowing into the collection system. The district authorized a capital expenditure to externally seal these areas. Effluent sent to the City of Arcata decreased 2,000,000 gallons. A sewer rate study was authorized by the board in the spring of 2018. Contract labor includes engineering expenses and contract labor from HBMWD for daily operations. Daily operations include billing, customer inquiry, office space and administrative oversight. Maintenance and meter reading are conducted by the district's Sewer Technicians. The

cost for contract labor decreased \$7,240 (-17.7%). Engineering fees for service accounted for \$5,500 of the decrease.

Utility and other supply expenses remained within an acceptable variance from the prior year. Maintenance and Line repairs increased \$10,255. Maintenance and line repairs include the application of sealants to decrease infiltration.

The District's budget for fiscal year 2018-2019 does not anticipate an operational improvement; however, the budget may be adjusted following the completion of the rate study and potential rate protest hearing. The District board is aware of the projected deficit and is monitoring the sewer budget closely.

**TABLE 6
RESULTS OF FIRE OPERATIONS YEAR OVER YEAR – 2019 ADOPTED BUDGET**

Fire	Column One - Year over Year				Column Two - 2019 Budget compared to 2018 Actuals			
	Actuals 2017-2018	Actuals 2016-2017	\$\$ Change	% Change	Budget 2018-2019	Actuals 2017-2018	\$\$ Change	% Change
Revenues								
Property Taxes	\$ 60,644	\$ 56,284	\$ 4,360	7.7%	\$ 60,443	\$ 60,644	\$ -	0.0%
Special Benefit Assessment	\$ 41,813	\$ 40,425	\$ 1,388	3.4%	\$ 41,812	\$ 41,813	\$ (1)	0.0%
Other Income	\$ 3,372	\$ 14,488	\$ (11,116)	-76.7%	\$ -	\$ 3,372	\$ (3,372)	-100.0%
Total Revenue	\$ 105,828	\$ 111,197	\$ (5,369)	-4.8%	\$ 102,255	\$ 105,828	\$ (1)	0.0%
Expenses								
Director Fees	\$ 599	\$ 599	\$ -	0.0%	\$ 599	\$ 599	\$ -	0.0%
Benefit Assessment Fee	\$ 113	\$ 368	\$ (255)	-69.3%	\$ 113	\$ 113	\$ -	0.0%
Insurance	\$ 17,014	\$ 15,077	\$ 1,937	12.8%	\$ 17,385	\$ 17,014	\$ 371	2.2%
Professional services	\$ 4,542	\$ 4,543	\$ (1)	0.0%	\$ 4,545	\$ 4,542	\$ 3	0.1%
Dues & Memberships	\$ 3,025	\$ 2,432	\$ 593	24.4%	\$ 2,455	\$ 3,025	\$ (570)	-18.8%
Utilities	\$ 7,476	\$ 6,185	\$ 1,291	20.9%	\$ 7,446	\$ 7,476	\$ (30)	-0.4%
Transportation/travel	\$ 1,021	\$ 1,391	\$ (370)	0.0%	\$ 1,200	\$ 1,021	\$ 179	14.9%
Supplies	\$ 2,713	\$ 3,674	\$ (961)	-26.2%	\$ 3,180	\$ 2,713	\$ 467	17.2%
Maintenance expenses	\$ 9,744	\$ 6,272	\$ 3,472	55.4%	\$ 7,250	\$ 9,744	\$ (2,494)	-25.6%
Equipment	\$ 3,630	\$ 3,489	\$ 141	4.0%	\$ 2,750	\$ 3,630	\$ (880)	-24.2%
Interest Expense	\$ 10,921	\$ 10,309	\$ 612	5.9%	\$ 10,231	\$ 10,921	\$ (690)	-6.3%
Licenses & Fees	\$ -	\$ 112	\$ (112)	-100.0%	\$ -	\$ -	\$ -	0.0%
Chief's incentive program	\$ 1,912	\$ 2,000	\$ (88)	-4.4%	\$ 2,000	\$ 1,912	\$ 88	4.6%
Fire Grant Expenses	\$ 1,705	\$ -	\$ 1,705	0.0%	\$ -	\$ 1,705	\$ (1,705)	0.0%
Payroll Expenses	\$ 1,638	\$ 5,660	\$ (4,022)	-71.1%	\$ 1,620	\$ 1,638	\$ (18)	-1.1%
Total expense	\$ 66,052	\$ 62,111	\$ 3,941	6.3%	\$ 60,774	\$ 66,052	\$ (5,278)	-8.0%
Results of operations	\$ 39,777	\$ 49,086	\$ (9,309)	-19.0%	\$ 41,481	\$ 39,777	\$ 1,704	4.3%
Other Income								
Interest Earnings	\$ 2,382	\$ 1,598	\$ 784	49.1%	\$ 1,791	\$ 2,382	\$ (591)	-24.8%
Grant/Donation Revenues	\$ 6,353	\$ 12,850	\$ (6,498)	-102.3%	\$ -	\$ 6,353	\$ (6,353)	-100.0%
Total Other Income	\$ 8,735	\$ 14,448	\$ (5,713)	-39.5%	\$ 1,791	\$ 8,735	\$ (6,944)	-79.5%
Other Expense								
Depreciation	\$ 45,594	\$ 45,609	\$ (15)	0.0%	\$ 45,594	\$ 45,594	\$ -	0.0%
Total Other Expense	\$ 45,594	\$ 45,609	\$ (15)	0.0%	\$ 45,594	\$ 45,594	\$ -	0.0%
Net Other Income/Expense	\$ (36,859)	\$ (31,161)	\$ (5,698)	18.3%	\$ (43,803)	\$ (36,859)	\$ (6,944)	18.8%
Net Income	\$ 2,917	\$ 17,925	\$ (15,008)	-83.7%	\$ (2,322)	\$ 2,917	\$ (5,239)	-179.6%

Revenues

Revenues for the department decreased \$5,369 (-4.8%). In 2015 the District initiated an annexation process to incorporate parcels historically served by the District. The annexation was approved by LAFCo and became effective in 2016. Fiscal Year 2017-2018 became the first-year taxes and special benefit assessments were collected by the department for the annexed parcels. Other income decreased \$11,116 as a result of lower revenues from Cal-Fire mutual aid responses.

Expenses

Expenses for the department increased \$3,941 (6.3%). Major variances include increased insurance expenses, dues and memberships, utilities, maintenance, equipment, interest and fire grant expenses. These were offset by decreased expenses for benefit assessment fees, transportation, supplies, licenses, and payroll expenses.

Other Income

There was an improvement in interest earnings for deposits held with the County of Humboldt. There was a decrease in grant revenue and in-kind revenue from the prior year of \$6,498.

Additional Budgetary Information

Additional budgetary information for the fire department can be found on page 34 of the Required Supplementary Information section in the audited financial statements. An analysis of significant variations between original and final budget amounts and between final budget amounts and actual budget results for the governmental fund (fire) is required, including reasons for those variations that are expected to have a significant effect on future services or liquidity.

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

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

General Revenues are taxes that are collected for the District by the County of Humboldt. In the 2015-2016 fiscal year the District completed an annexation effort. The full fiscal benefit to the District was unknown at the time the 2017-2018 budget was developed. There was an increase in General Revenues from the original budget to the actual budget of \$5,748. The amount of this increase is likely to continue. Unrestricted Investment Earnings were better because of higher ending fund balances and improved interest rates. Other revenues and In-Kind Revenues are not included in the original budget unless an award letter or an invoice for services was pending. During the fiscal year the District received a refund from the Humboldt County Fire Chiefs Association for estimated fees for a communication project. The refund totaled \$1,899.

Grant expenses were not known at the time of budget development. Capital purchases are approved separately from the budget process. The District develops an annual expenditure plan for 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 2015-2016 year. This information can help identify trends of 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	2015-2016	2016-2017	2017-2018	Increase/Decrease from prior year
Current and Other Assets	\$ 612,579	\$ 617,930	\$ 657,441	\$ 39,511
Capital and Fixed Assets	\$ 547,767	\$ 541,641	\$ 541,013	\$ (629)
Current and other Liabilities	\$ 92,292	\$ 96,604	\$ 121,277	\$ 24,673
Long Term Liabilities	\$ 575,018	\$ 547,381	\$ 519,000	\$ (28,381)
Total Net Assets	\$ 493,036	\$ 515,586	\$ 558,177	\$ 42,591
Net Assets - Beginning	\$ 498,999	\$ 493,034	\$ 515,585	\$ 22,551
Operating Revenues	\$ 418,140	\$ 466,918	\$ 465,779	\$ (1,139)
Operating Expenses	\$ 401,525	\$ 421,281	\$ 398,210	\$ (23,071)
Net Operating Income	\$ 16,614	\$ 45,637	\$ 67,570	\$ 21,932
Depreciation Expenses	\$ 22,577	\$ 23,085	\$ 24,979	\$ 1,894
Change in Net Assets	\$ (5,963)	\$ 22,552	\$ 42,591	\$ 20,038
Net Assets - Ending	\$ 493,034	\$ 515,585	\$ 558,175	\$ 42,590

The water fund's net assets increased \$42,590 over the prior year and \$65,141 over the 2015-2016 year. The reduction of long-term debt accounts for a significant portion of this change. Operating revenues have decreased slightly from the prior year but have improved from the base year of 2015-2016. This improvement was from rate adjustments, investing activities, and water connection fees. Expenses decreased for maintenance and operations. Engineering fees for special studies also decreased. These account for a significant percentage of the change in operating expenses.

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

Sewer Fund	2015-2016	2016-2017	2017-2018	Increase/Decrease from prior year
Current and Other Assets	\$ 190,551	\$ 49,038	\$ 20,627	\$ (28,410)
Capital and Fixed Assets	\$ 1,993,941	\$ 1,959,784	\$ 1,865,965	\$ (93,819)
Current and other Liabilities	\$ 15,716	\$ 21,390	\$ 26,477	\$ 5,087
Long Term Liabilities	\$ -	\$ -	\$ 65,000	\$ 65,000
Total Net Assets	\$ 2,168,776	\$ 1,987,432	\$ 1,795,115	\$ (192,316)
Net Assets - Beginning	\$ 2,288,609	\$ 2,168,776	\$ 1,987,432	\$ (181,344)
Operating Revenues	\$ 185,332	\$ 193,464	\$ 191,167	\$ (2,297)
Operating Expenses	\$ 218,947	\$ 287,428	\$ 289,664	\$ 2,237
Net Operating Income	\$ (33,615)	\$ (93,964)	\$ (98,497)	\$ (4,533)
Depreciation Expenses	\$ 86,219	\$ 87,380	\$ 93,819	\$ 6,439
Change in Net Assets	\$ (119,834)	\$ (181,344)	\$ (192,316)	\$ (10,972)
Net Assets - Ending	\$ 2,168,776	\$ 1,987,432	\$ 1,795,115	\$ (192,316)

The sewer fund's net assets decreased \$192,316 from the prior year and \$373,661 from the 2015-2016 fiscal year. Unfunded depreciation has historically been a challenge for the sewer fund; however, operational losses in current and prior fiscal years were significant. Increased treatment expenses accounted for most of the losses experienced in these years. Capital improvements were completed in June of 2017 to address identified areas of infiltration and a new in-line flow meter was installed. These investments have reduced the amount of effluent sent to the City of Arcata for treatment; however, the City of Arcata implemented a rate increase. The cost of treatment was equal to the prior year despite the reduction in flow. A rate study was initiated in April of 2018.

The board is aware that depreciation will continue to be underfunded and the position of net assets will decrease accordingly.

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

Fire Fund	2015-2016	2016-2017	2017-2018	Increase/Decrease from prior year
Current and Other Assets	\$ 133,417	\$ 165,929	\$ 180,339	\$ 14,410
Capital and Fixed Assets	\$ 550,965	\$ 513,246	\$ 486,195	\$ (27,050)
Current and other Liabilities	\$ 8,785	\$ 680	\$ 298	\$ (382)
Long Term Liabilities	\$ 261,460	\$ 246,430	\$ 231,255	\$ (15,175)
Total Net Assets	\$ 414,138	\$ 432,064	\$ 434,981	\$ 2,917
Net Assets - Beginning	\$ 348,713	\$ 414,138	\$ 432,064	\$ 17,925
Operating Revenues	\$ 166,085	\$ 125,645	\$ 114,563	\$ (11,082)
Operating Expenses	\$ 57,842	\$ 62,111	\$ 66,052	\$ 3,941
Net Operating Income	\$ 108,244	\$ 63,534	\$ 48,511	\$ (15,024)
Depreciation Expenses	\$ 42,818	\$ 45,609	\$ 45,594	\$ (15)
Change in Net Assets	\$ 65,426	\$ 17,925	\$ 2,917	\$ (15,009)
Net Assets - Ending	\$ 414,138	\$ 432,064	\$ 434,981	\$ 2,917

The fire fund's net assets increased \$2,917 from the prior year and \$20,843 from the 2015-2016 fiscal year. The voters approved an increase in the special benefit assessment in 2014. The assessment increased from \$42 per parcel to \$75 per parcel effective for the 2014-2-15 fiscal year. Subsequently the tax roll was not adjusted to include the increase. The special benefit tax was adjusted for the 2015-2016 year to \$108 per parcel to collect the variance. This accounts for the decreased revenues and change in the net assets in 2016-2017. There was less revenue from mutual aid calls in 2017-2018 and operating expenses increased slightly from the prior year.

**TABLE 10
CAPITAL ASSETS PROPERTY & EQUIPMENT**

	FY 2016-2017	FY 2017-2018	Difference
Water			
Land	\$ 6,461	\$ 6,461	\$0
Water System Infrastructure	\$ 1,836,513	\$ 1,860,863	\$24,350
Sewer			
Land	\$ 20,860	\$ 20,860	\$0
Sewer System Infrastructure	\$ 3,984,151	\$ 3,984,151	(\$0)
Fire			
Land	\$ 5,106	\$ 5,106	\$0
Buildings	\$ 359,674	\$ 359,674	\$0
Equipment - Trucks, Clothing, Radios, Tools	\$ 728,375	\$ 735,569	\$7,194
Total Property & Equipment	\$ 6,941,140	\$ 6,972,683	\$31,543
Less Accumulated Depreciation	\$ (3,926,468)	\$ (4,079,511)	(\$153,043)
Total Property & Equipment (net of depreciation)	\$ 3,014,672	\$ 2,893,172	(\$121,500)

Capital Assets

The District had \$2.89 million (net of accumulated depreciation) invested in a broad range of utility capital assets as of June 30, 2018. 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 2016-2017	FY 2017-2018	Difference
Water			
L/T Davis Grunsky Loan	\$ 300,974	\$ 284,699	(\$16,275)
L/T Davis Grunsky Deferred Interest	\$ 51,553	\$ 48,325	(\$3,228)
L/T I-Bank	\$ 194,854	\$ 185,976	(\$8,878)
Total L/T Notes - Water	\$ 547,381	\$ 519,000	(\$28,381)
Fire			
L/T Fire to Water - Firehouse Expansion	\$ 139,717	\$ 133,592	(\$6,125)
L/T Fire to Water - Truck	\$ 91,538	\$ 81,797	(\$9,741)
Total L/T Notes - Fire	\$ 231,255	\$ 215,389	(\$15,866)
Total L/T Notes Payable	\$ 778,636	\$ 734,389	\$ (44,247)

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

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

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 has been scheduled for November 13, 2018. If approved, the rate increase 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 would be valid for a period of five-years.

In June of 2018 a temporary loan was made from the water fund to the sewer fund. The amount of the temporary loan was \$65,000. The loan was made to maintain a positive cash balance in the sewer fund. The board will determine a repayment plan following the outcome of the November 13, 2018 protest hearing. The repayment plan will be considered by the board in January of 2019.

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

Requests for Additional Information

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

Fieldbrook Glendale
Community Services District
Agenda Background

Agenda Item: 6.4

Agenda Title: Quarterly financial report and budget adjustments

Meeting Date: 10/23/2018

Presented by: Richard Hanger

Type of Item: Action Discussion Information

**Type of Action
Required:** No Action Voice Vote Roll Call Vote

Background:

First Quarter financial reports for water and sewer. There have been no changes to the fire departments budget.

Water

Revenues have increased following the 5.28% wholesale water charge pass through adjustment. Expenses are projected to decrease \$3,331 largely due to lower operations and engineering expenses. Telephone expenses decreased due to switching our telemetry services to Sudden Link. Bad debt shows an increase; however, a portion of this will be journalled to the sewer department at year end. The current budget does not exceed the amounts set aside for bad debt on the balance sheet.

The net result of operations is \$2,993.

Sewer

Revenues improved slightly, largely due to fees collected for service. Expenses increased \$9,114. Purchased sewer treatment, operations, telephone (telemetry), and line repairs were adjusted. The net result of operations is -\$108,654.

Recommendation:

Review the reports and adopt the budget revisions as presented.

2018-19 Budget Adjustments - Water

8/28/2018

Revenue	First Qtr	Second Qtr	Third Qtr	Fourth Qtr	Total	2019 Budget	Adjusted Budget
Domestic	\$8,690				\$8,690	\$370,955	\$379,645
Late Fees	\$483				\$483	\$5,400	\$5,883
Commercial	-\$448				-\$448	\$46,026	\$45,578
Fire Suppression	\$99				\$99	\$1,932	\$2,031
Special Benefit Zone	\$12				\$12	\$12,600	\$12,612
Processing Fees	\$70				\$70	\$1,050	\$1,120
Meter Install					\$0	\$0	\$0
Other Revenue					\$0	\$0	\$0
Total	\$8,906	\$0	\$0	\$0	\$8,906	\$437,963	\$446,869

Expenses							
Purchased Water	-\$457				-\$457	\$174,066	\$173,609
Directors Fees					\$0	\$2,995	\$2,995
HBMWD Operations	-\$2,293				-\$2,293	\$192,231	\$189,938
Engineering Services	-\$1,213				-\$1,213	\$17,350	\$16,137
Workers Comp Ins	-\$20				-\$20	\$183	\$163
Liability Ins	\$0				\$0	\$2,690	\$2,690
Legal Services	\$5				\$5	\$45	\$50
Audit Services					\$0	\$4,500	\$4,500
Dues/Memberships					\$0	\$545	\$545
Telephone	-\$1,661				-\$1,661	\$3,360	\$1,699
Electric	\$145				\$145	\$9,695	\$9,840
Property Taxes					\$0	\$225	\$225
Office Expenses	-\$6				-\$6	\$900	\$894
Line Repairs*					\$0	\$6,880	\$6,880
Small Equipment					\$0	\$0	\$0
Returned Checks	-\$100				-\$100	\$600	\$500
Returned Item Fees					\$0	\$56	\$56
Bad Debt	\$2,085				\$2,085	\$1,150	\$3,235
Bank Fees	\$10				\$10	\$0	\$10
Loan Fee					\$0	\$585	\$585
Licenses & Fees					\$0	\$3,186	\$3,186
Interest Expense					\$0	\$14,595	\$14,595
Payroll Penalties					\$0	\$0	\$0
Payroll	\$174				\$174	\$11,370	\$11,544
Total	-\$3,331	\$0	\$0	\$0	-\$3,331	\$447,207	\$443,876

Results of Operations	\$12,237	\$0	\$0	\$0	\$12,237	-\$9,244	\$2,993
------------------------------	-----------------	------------	------------	------------	-----------------	-----------------	----------------

Other Income/Expense							
Interest Earnings	\$ 21				\$21	\$10,971	\$10,992
Connection Fees					\$0	\$0	\$0
Less Depreciation					\$0	\$23,085	\$23,085
Net Other Income/Expense	\$21	\$0	\$0	\$0	\$21	-\$12,114	-\$12,093

Net Income	\$12,258	\$0	\$0	\$0	-\$21	-\$21,358	-\$9,100
-------------------	-----------------	------------	------------	------------	--------------	------------------	-----------------

2018-2019 Budget Adjustments - Sewer

8/28/2018

Revenue	First Qtr	Second Qtr	Third Qtr	Fourth Qtr	Total	2019 Budget	Adjusted Budget
Domestic	-\$135				-\$135	\$179,328	\$179,193
Late Fees	\$264				\$264	\$2,170	\$2,434
Commercial	\$295				\$295	\$10,480	\$10,775
Processing Fees	\$140				\$140	\$420	\$560
Permit Fees					\$0	\$250	\$250
Other Revenue	\$68				\$68	\$0	\$68
Total	\$632	\$0	\$0	\$0	\$632	\$192,648	\$193,280

Expenses							
Purchased Sewer	\$2,563				\$2,563	\$206,521	\$209,084
HBMWD Operations	\$855				\$855	\$22,300	\$23,155
Engineering Services	\$387				\$387	\$14,461	\$14,848
Workers Comp Ins	-\$45				-\$45	\$686	\$641
Liability Ins					\$0	\$1,736	\$1,736
Legal Services	\$5				\$5	\$45	\$50
Audit Services					\$0	\$4,500	\$4,500
Dues/Memberships					\$0	\$545	\$545
Telephone	\$1,035				\$1,035	\$3,120	\$4,155
Electric	\$269				\$269	\$8,375	\$8,644
Fuel					\$0	\$350	\$350
Property Taxes					\$0	\$324	\$324
Office Supplies	\$322				\$322	\$920	\$1,242
Line Repairs	\$3,323				\$3,323	\$3,500	\$6,823
Bad Debt	\$0				\$0	\$800	\$800
Building Maintenance	\$70				\$70	\$0	\$70
Bank Charges					\$0	\$0	\$0
Licenses	-\$100				-\$100	\$2,337	\$2,237
Payroll	\$430				\$430	\$22,300	\$22,730
					\$0		\$0
					\$0		\$0
					\$0		\$0
					\$0		\$0
					\$0		\$0
Total	\$9,114	\$0	\$0	\$0	\$9,114	\$292,820	\$301,934

Results of Operations	-\$8,482	\$0	\$0	\$0	-\$8,482	-\$100,172	-\$108,654
------------------------------	-----------------	------------	------------	------------	-----------------	-------------------	-------------------

Other Income/Expense							
Interest earnings					\$0	\$43	\$43
Connection Fees					\$0	\$0	\$0
Less Depreciation					\$0	\$93,819	\$93,819
Net Other Income/Expense	\$0	\$0	\$0	\$0	\$0	-\$93,776	-\$93,776

Net Income	-\$8,482	\$0	\$0	\$0	-\$8,482	-\$193,948	-\$202,430
-------------------	-----------------	------------	------------	------------	-----------------	-------------------	-------------------

10:35 AM

Fieldbrook Glendale Community Services District
Profit & Loss Budget vs. Actual - Fire Department
July through September 2018

10/17/18

Accrual Basis

	Jul - Sep 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Income				
4300 · Fire Department Income				
4395 · Other Income - Fire Dept. (Other Income - Fire Dept.)	1,848.53	0.00	1,848.53	100.0%
Total 4300 · Fire Department Income	1,848.53	0.00	1,848.53	100.0%
Total 4000 · Income	1,848.53	0.00	1,848.53	100.0%
Total Income	1,848.53	0.00	1,848.53	100.0%
Expense				
5050 · Director Fees				
5075 · Chief Expenses - Fire (Chief Expenses - Fire)	150.00	150.00	0.00	100.0%
Total 5050 · Director Fees	150.00	150.00	0.00	100.0%
5150 · Insurance Expense				
5155 · Workers' Compensaton (Workers' Compensaton)	5,074.96	5,426.00	-351.04	93.5%
5160 · Liability Insurance (Liability Insurance)	2,501.52	2,502.00	-0.48	100.0%
5165 · Vehicle Insurance (Vehicle Insurance)	3,224.81	3,225.00	-0.19	100.0%
5175 · Air Med Care (Air Med Care Insurance)	978.00	978.00	0.00	100.0%
Total 5150 · Insurance Expense	11,779.29	12,131.00	-351.71	97.1%
5200 · Professional Services				
5210 · Legal Services (Legal Services)	50.00	45.00	5.00	111.1%
Total 5200 · Professional Services	50.00	45.00	5.00	111.1%
5250 · Dues & Memberships	0.00	1,375.00	-1,375.00	0.0%
5300 · Utilities				
5310 · Telephone (Telephone)	773.41	705.00	68.41	109.7%
5320 · Electric (Electric)	361.70	430.00	-68.30	84.1%
5330 · Propane (Propane)	0.00	650.00	-650.00	0.0%
5335 · Water (Water)	143.65	135.00	8.65	106.4%
5345 · Internet Service (Internet Service)	385.38	384.00	1.38	100.4%
5346 · Security - Firehouse (Advanced Security - Firehouse)	76.50	75.00	1.50	102.0%
Total 5300 · Utilities	1,740.64	2,379.00	-638.36	73.2%
5360 · Transportation & Travel				
5365 · Fuel Expenses (Fuel Expenses)	526.67	300.00	226.67	175.6%
Total 5360 · Transportation & Travel	526.67	300.00	226.67	175.6%
5380 · Supplies				
5390 · Office Expenses (Office Expenses)	264.62	215.00	49.62	123.1%
Total 5380 · Supplies	264.62	215.00	49.62	123.1%
5550 · Equipment				
5560 · Hoses (Hoses)	63.84	0.00	63.84	100.0%
5565 · Protective Gear (Protective Gear)	88.40	0.00	88.40	100.0%
Total 5550 · Equipment	152.24	0.00	152.24	100.0%
6560 · Payroll Expenses	1,200.51	405.00	795.51	296.4%
Total Expense	15,863.97	17,000.00	-1,136.03	93.3%
Net Ordinary Income	-14,015.44	-17,000.00	2,984.56	82.4%

10:35 AM

10/17/18

Accrual Basis

Fieldbrook Glendale Community Services District
Profit & Loss Budget vs. Actual - Fire Department
July through September 2018

	<u>Jul - Sep 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Other Income/Expense				
Other Income				
4900 · Interest Earnings (Interest Earnings)				
4390 · Interest - Fire Department (Interest - Fire Department)	0.82	0.00	0.82	100.0%
Total 4900 · Interest Earnings (Interest Earnings)	<u>0.82</u>	<u>0.00</u>	<u>0.82</u>	<u>100.0%</u>
Total Other Income	<u>0.82</u>	<u>0.00</u>	<u>0.82</u>	<u>100.0%</u>
Net Other Income	0.82	0.00	0.82	100.0%
Net Income	<u><u>-14,014.62</u></u>	<u><u>-17,000.00</u></u>	<u><u>2,985.38</u></u>	<u><u>82.4%</u></u>

Fieldbrook Glendale
Community Services District
Agenda Background

Agenda Item: 6.5

Agenda Title: Annual Sewer Flow Report

Meeting Date: 10/23/2018

Presented by: Richard Hanger

Type of Item: Action Discussion Information

**Type of Action
Required:** No Action Voice Vote Roll Call Vote

Background:

This calculation is required by our contract with the City of Arcata for sewer treatment. The 2018 average dry flow per Residential Dwelling Equivalent (RDE) is 35,897 gallons or 50.42% of the maximum that our contract allows, as measured by the Average Day Dry Month (ADDM). Based on our contract language the District potentially has room for approximately 123 RDE.

Attached are the dry weather flows for 2015 – 2018. In 2015 and 2016 flows averaged 3.6 million gallons with a potential RDU of 143. In 2017 and 2018 dry weather flows averaged 4.3 million gallons with a potential RDU of 123.

Recommendation:

Review and approve the report as presented.

2015 Sewer Dry Weather Flows

AVG/RDE % ADDM
287 71,200

	Gallons	Days	Per Day	Per RDE	% Used
Jun-15	933,940	30	31,131	108	43.72%
Jul-15	981,160	31	31,650	110	44.45%
Aug-15	907,820	31	29,285	102	41.13%
Sep-15	870,690	30	29,023	101	40.76%
Totals/Averages	3,693,610	122	30,275	105	42.52%
Potential RDU				143	

2016 Sewer Dry Weather Flows

AVG/RDE % ADDM
287 71,200

	Gallons	Days	Per Day	Per RDE	% Used
Jun-16	945,520	30	31,517	110	44.27%
Jul-16	952,360	31	30,721	107	43.15%
Aug-16	903,590	31	29,148	102	40.94%
Sep-16	878,210	30	29,274	102	41.11%
Totals/Averages	3,679,680	122	30,161	105	42.36%
Potential RDU				143	

2017 Sewer Dry Weather Flows

AVG/RDE % ADDM
287 71,200

	Gallons	Days	Per Day	Per RDE	% Used
Jun-17	1,351,983	30	45,066	157	63.30%
Jul-17	988,271	31	31,880	111	44.77%
Aug-17	1,009,571	31	32,567	113	45.74%
Sep-17	986,023	30	32,867	115	46.16%
Totals/Averages	4,335,848	122	35,540	124	49.92%
Potential RDU				124	

2018 Sewer Dry Weather Flows

AVG/RDE % ADDM
287 71,200

	Gallons	Days	Per Day	Per RDE	% Used
Jun-18	1,259,934	30	41,998	146	58.99%
Jul-18	1,055,845	31	34,060	119	47.84%
Aug-18	1,109,567	31	35,792	125	50.27%
Sep-18	954,048	30	31,802	111	44.67%
Totals/Averages	4,379,394	122	35,897	125	50.42%
Potential RDU				123	