



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

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

Tuesday, November 15, 2022

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

A. Roll Call

The Presiding officer will call the meeting to order, and the clerk will call the roll of members to determine the presence of a quorum.

In accordance with the Governor's Executive Orders N-25-20 and N-29-20 FGCSO Board of Directors shall conduct the district's business via teleconference. This meeting may be accessed by using the following call-in number: 1- 669-900-9128. When prompted enter the meeting i.d. 849 0788 5446. Please submit public comments in writing 24 hours ahead of the meeting, if possible.

B. Agenda Modification

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

C. Public Comments

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

D. Reports

- 1.1 Wastewater Report
- 1.2 Fire Chief Report
 - 1.2.1 Call/Incident report
- 1.3 District Engineer Report
 - 1.3.1 Muni-meeting report.
 - 1.3.2 Status Report – Wastewater Pigging Project
 - 1.3.3 Anker Tank Replacement project report.
- 1.4 Safety Report – Holiday Safety
- 1.5 General Manager Report
- 1.6 Director Reports

Tuesday, November 15, 2022

AGENDA

E. Consent Agenda

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

Approval of Minutes

2.1 Regular Board Meeting, October 25, 2022.

Correspondence

3.1 Humboldt County Prop. 172 Allocation.

3.2 SDRMA President's award.

Financial Reports

4.1 Interfund Transfers, \$18,086.93 (plus \$50,000 – Net \$68,083.93)

4.2 Check/EFT Payments, (#7001-7024), \$26,806.64.

4.3 Payroll, \$3,218.46.

4.4 General Journal Entries, 570-572, \$16,812.01.

4.5 Reimbursements, Mileage \$322.50.

4.6 HC Warrant request fire funds \$40,000.00.

F. Business Items Action/Information

5.1 Draft report Glendale Hydraulic Water Study. Discussion.

5.2 Draft Management, Discussion, and Analysis for fiscal year 2022. Discussion.

Public Hearings

6.1 None.

Closed Session

7.1 None.

G. Future Agenda Items

8.1 Audit report. December.

8.2 Election of Officers for 2023. December.

8.3 Board Calendar. December.

8.4 Roster of Public Officials. December.

H. Adjournment/Announcements

9.1 Next regular meeting, December 20, 2022.

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.

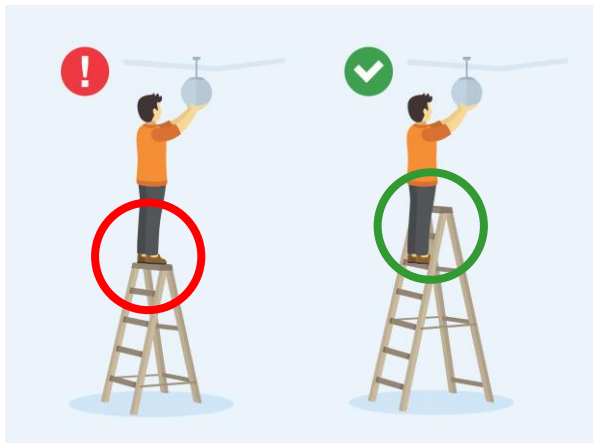


Holiday Safety and Wellness

'Tis the season for holiday-related hazards! Prevent common injuries and fire hazards this year with the SDRMA's curated best practices. We've also provided some wellness tips to help manage stress and fatigue during the holiday season.

Ladder Safety

- Always check your ladder for defects and make sure the steps are free of slippery material.
- Select the proper ladder (type/height) for the task at hand. Do not stand on chairs!
- Do not stand on the top step or top cap of a ladder.



- Make sure the ladder's spreaders are fully open and all feet are placed on a level surface.
- Keep your body near the center of the steps. Do not reach!
- Always face the ladder and maintain three points of contact when climbing or descending.



Electrical and Fire Safety

Overloading circuits or using damaged electrical appliances could result in an injury or a fire in the workplace.

Make sure to...

- Check all electrical decorations for broken sockets, prongs, and damaged wiring.
- Never tack or staple electrical cords to the wall or floor. This could damage the cord and create a fire or shock hazard.
- Use only flame-resistant tinsel, wreaths, and other trimmings. Consider an artificial tree! If you have a fresh tree, remember to water daily. Dry trees catch fire easily.
- According to the National Fire Protection Association, candles cause about 7,200 fires per year, with a rise during the holiday season. They are not recommended at the workplace. Use battery operated flameless candles instead.
- If approved to use a space heater, always keep it at least 36" away from combustible material in all directions.

Preventing Slips, Trips, and Falls

- Avoid placing trees, gifts, or freestanding decorations in high-traffic areas where they can become a tripping hazard.
- Make sure cords do not create trip hazards, especially in walkways. Use gaffers tape (strong and resistant to heat) to keep in place if necessary.
- Use double sided tape on floor mats to prevent the edges from curling
- Keep wet floor signs readily available and clean up spills as soon as possible.



Holiday Scams

The two most prevalent holiday scams are non-delivery and non-payment crimes. In a non-delivery scam, a buyer pays for goods or services they find online, but those items are never received. Conversely, a non-payment scam involves goods being shipped, but the seller is never paid.

- Practice good cybersecurity hygiene.
- Check the website's URL to make sure it's legitimate and secure. *A secure URL should begin with "https" rather than "http."*
- Never wire money to a seller or use pre-paid gift cards. Instead, use a credit card and check your statement regularly.
- Always get tracking numbers and monitor the shipping process.



Stress/Fatigue Management

After-work tasks and holiday events quickly accumulate to tax your body and mind. Follow these tips to maintain your inner peace during one of the most frantic times of the year:

- Get at least 6 to 8 hours of sleep every night. Avoid electronic devices 1-2 hours before bedtime and keep your room as dark as possible when sleeping to help get quality uninterrupted sleep.
- Quality over quantity. Be conscious of which holiday events and outings you commit to this year. The more events you attend the more likely you are to experience stress.
- Drink plenty of water which reduces the amount of cortisol (aka the stress hormone) circulating in your system. A rule of thumb is to drink half of your weight in ounces.
- Create a to-do list for both work and personal tasks. Writing tasks down helps to avoid distraction and frees up mental bandwidth to stay focused

This *Safety Talk* provides awareness level training for common hazards observed during the holiday season.

If this information is unclear or if you have any additional questions, please talk to your supervisor.

Safety Meeting

Date of Meeting: 11-7-22 Leader Name: Chris Appleton

Instructions:

- a. Fill in the date of the meeting and the name of the safety meeting leader.
- b. Have all safety meeting participants sign this roster.
(Copy this form if more pages are needed.)
- c. File this roster and the associated documents as outlined in the Leader Discussion Guide.

Name (print)	Name (signature)
1. Chris Appleton	
2. Greg Astorian	
3. Abdul Dunde	
4. Paul Orain	
5. Kristin Gajic	
6. Travis Springer	
7. John Bracklow	
8. Ross Costa	
9. Joshua Miller	
10. Joe Miller	
11. Jessup Miller	
12. Rich Brissom	
13. Camryn	
14.	
15.	
16.	
17.	
18.	
19.	
20.	

Attachments: 1. Leader Discussion Guide 2. Safety Meeting Booklet



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 25, 2022

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

A. Roll Call

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

B. Agenda Modification - *None.*

C. Public Comments - *None.*

D. Reports

1.1 Wastewater Report – *No report.*

1.2 Fire Chief Report

1.2.1 Call/Incident report

Interim Chief Chris Appleton reported 10 calls for the prior month. There were 3 medicals, 2 auto aides, 3 public assists, 1 fire, and 1 traffic call. The fire department will have officer elections in December for formal board appointments in January.

1.3 District Engineer Report

GHD Engineer Steven Pearl anticipates the draft hydraulic water study may be ready for review at the November board meeting.

1.3.1 Muni-meeting report.

GHD Engineer Rebecca Crow attended on our behalf.

1.3.2 Status Report – Wastewater Pigging Project

GHD Engineer Steven Pearl reported a site visit was conducted and the project is under review.

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

1.4 Safety Report – Earthquake readiness. *Received and filed.*

1.5 General Manager Report

General Manager Richard Hanger met with the district auditors to review financials for the last fiscal year.

Meeting Materials may be accessed at:

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

Tuesday, October 25, 2022

MINUTES

1.6 Director Reports – *None.*

E. Consent Agenda

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

Approval of Minutes

2.1 Regular Board Meeting, September 27, 2022.

Correspondence

3.1

Financial Reports

4.1 Interfund Transfers, \$77,135.57 (less \$20,000 – Net \$56,949.26)

4.2 Check/EFT Payments, (#7058-7081), \$77,135.57.

4.3 Payroll, \$3,170.42.

4.4 General Journal Entries, 559R-569, \$30,485.68.

4.5 Reimbursements, Mileage \$550.00, Natural Decadence – HP Ink \$511.79

4.6 Bad Debt Water, Account #2070.03, \$81.09, Account #4050.02, \$757.44

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

F. Business Items Action/Information

5.1 Corigliano Leak Credit. Action.

General Manager Richard Hanger provided the staff report. Community member Stephanie Corigliano reviewed her request for a leak credit, as well as, how staff identifies second or accessory dwellings for billing. The board did not take action to amend the bill.

5.2 Cal Fire Grant Award #7GF22138, Resolution #2022-03. Action

General Manager Richard Hanger provided the staff report.

Director Jason Garlick moved to approve resolution #2022-03 as presented. Director Starr Kilian seconded the motion. The motion carried with Sheppard, Kilian, Grissom, Garlick, and Miller voting aye.

5.3 Financial reports and Budget adjustments. Action.

General Manager Richard Hanger reviewed the staff report and recommended action to adjust the department budgets.

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

Tuesday, October 25, 2022

MINUTES

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

Public Hearings

6.1 None.

Closed Session

7.1 None.

G. Future Agenda Items

8.1 Draft Management Discussion and Analysis for F/Y 2022. November.

H. Adjournment/Announcements

9.1 Next regular meeting, December 20, 2022.

The meeting adjourned at 8:36 PM.

Respectfully submitted,

*Richard Hanger
Secretary to the Board*

*Starr Kilian
Vice-President*

Attachments

CCCU fund transfer

Initialed disbursement register

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



**COUNTY ADMINISTRATIVE OFFICE
MANAGEMENT & BUDGET TEAM
COUNTY OF HUMBOLDT**

825 5th Street, Room 112, Eureka, CA 95501-1153
Telephone (707) 445-7266 Fax (707) 445-7299

September 15, 2022

Rich Grissom, Fire Chief
Fieldbrook Community Services District
4584 Fieldbrook Road
McKinleyville, CA 95519

**SUBJECT: AGREEMENT WITH THE COUNTY OF HUMBOLDT FOR SHARING OF
PROPOSITION 172 REVENUE FOR FISCAL YEAR 2022-23.**

Based upon the Proposition 172 allocation formula developed by the Humboldt Fire Chiefs, the County has updated last year's fire agreements. Enclosed are two copies of the unsigned agreement between the County of Humboldt and Fieldbrook Community Services District.

Each fire district has been allocated a given percentage of total Proposition 172 receipts according to a formula developed by the Fire Chiefs. That percentage is reflected in the attached agreement.

Please have your district's authorized person sign and return both copies of the agreement by March 1, 2023.

Thank you,

Kaylie Harpin
Administrative Services Officer

Enclosures (2)

1. Agreement
2. Distribution Formula

	A	B	C
1	District	% of County Receipts	2022-23 Estimated
2	Arcata FPD	0.000828	\$ 11,584.82
3	Blue Lake FPD	0.000234	\$ 3,268.59
4	Samoa FPD	0.000066	\$ 921.70
5	Ferndale FPD	0.000562	\$ 7,853.28
6	Fortuna FPD	0.001899	\$ 26,557.10
7	Garberville FPD	0.000151	\$ 2,106.33
8	Humboldt FPD	0.013090	\$ 183,074.48
9	Kneeland FPD	0.000087	\$ 1,209.82
10	Loleta FPD	0.000117	\$ 1,632.20
11	Myers Flat FPD	0.000067	\$ 932.88
12	Petrolia FPD	0.000118	\$ 1,651.78
13	Redway FPD	0.000644	\$ 9,002.95
14	Rio Dell FPD	0.000110	\$ 1,532.90
15	Telegraph Ridge FPD	0.000073	\$ 1,014.01
16	Willow Creek FPD	0.000591	\$ 8,264.48
17	Whitethorn FPD		
18	Fieldbrook CSD	0.000103	\$ 1,437.78
19	Carlotta CSD	0.000079	\$ 1,106.31
20	Miranda CSD	0.000071	\$ 995.82
21	Orick CSD	0.000077	\$ 1,071.35
22	Orleans CSD	0.000068	\$ 951.07
23	Shelter Cove RID	0.000828	\$ 11,584.81
24	Weott CSD		
25			
26	Total:	0.019859	\$277,754.46

October 18, 2022

Mr. Roy Sheppard
President
Fieldbrook Glendale Community Services District
Post Office Box 2715
McKinleyville, California 95519

Re: President's Special Acknowledgement Award - Workers' Compensation Program

Dear Mr. Sheppard,

This letter and enclosed certificate are to formally acknowledge the dedicated efforts of the Fieldbrook Glendale Community Services District's Governing Body, management, and staff towards proactive loss prevention and workplace safety for earning the President's Special Acknowledgement Award! The Award is to recognize members with no "paid" claims during the prior **five consecutive program years** in the Workers' Compensation Program.

A "paid" claim for the purposes of this recognition represents the first payment on an open claim during the prior program year. Your agency's efforts have resulted in no "paid" workers' compensation claims for the prior five consecutive program years from 2017-22. This is an outstanding accomplishment that serves as an example for all SDRMA members!

In addition to this annual recognition, members with no "paid" claims during 2021-22 earned one credit incentive point (CIP) reducing their annual contribution amount, and members with no "paid" claims for the prior five consecutive program years earned three additional bonus CIPs. Also, members without claims receive a lower "experience modification factor" (EMOD), which also reduces their annual contribution amount.

On behalf of the SDRMA Board of Directors and staff, it is my privilege to congratulate your Governing Body, management, and staff for your commitment to proactive loss prevention and safety in the workplace.

Sincerely,
Special District Risk Management Authority



Mike Scheafer, President
Board of Directors

October 18, 2022

Mr. Roy Sheppard
President
Fieldbrook Glendale Community Services District
Post Office Box 2715
McKinleyville, California 95519

Re: President's Special Acknowledgement Award – Property/Liability Program

Dear Mr. Sheppard,

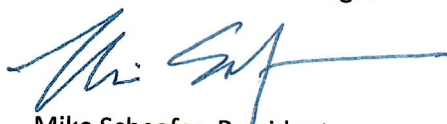
This letter and enclosed certificate are to formally acknowledge the dedicated efforts of the Fieldbrook Glendale Community Services District's Governing Body, management, and staff towards proactive risk management and loss prevention training for earning the President's Special Acknowledgement Award! The Award is to recognize members with no "paid" claims during the prior **five consecutive program years** in the Property/Liability Program.

A "paid" claim for the purposes of this recognition represents the first payment on an open claim during the prior program year and excludes property claims. Your agency's efforts have resulted in no "paid" property/liability claims for the prior five consecutive program years from 2017-22. This is an outstanding accomplishment that serves as an example for all SDRMA members!

In addition to this annual recognition, members with no "paid" claims during 2021-22 earned one credit incentive point (CIP) reducing their annual contribution amount, and members with no "paid" claims for the prior 5 consecutive program years earned three additional bonus CIPs.

On behalf of the SDRMA Board of Directors and staff, it is my honor to congratulate your Governing Body, management, and staff for your commitment to proactive risk management and loss prevention training.

Sincerely,
Special District Risk Management Authority



Mike Scheafer, President
Board of Directors



**Fieldbrook Glendale
Community Services District**

water · sewer · fire

**REGULAR MEETING OF THE
BOARD OF DIRECTORS**

October 25, 2022

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

Please transfer the following

From: Business Liquid Asset Account \$68,083.93
To: Water Checking \$68,083.93

11/16/2022	
Check Register	\$ 26,806.64
#7001-7024	\$ 4,917.86
Deposit	\$ 21,888.78
Deposit	\$ -
Transfer Totals	\$ (68,083.93)
Anker Tank Project	\$ 126.00
Fire	\$ 1,947.23
Sewer	\$ 11,585.87
Water	\$ 4,424.83
Increase Water Transfer	\$ 50,000.00
Gross Pay	\$ 3,218.46
<Net Pay>	\$ (2,222.87)
Empr. Taxes	\$ 250.92
Adjustments	
EDD	\$ (190.88)
EDD	\$ (15.57)
IRS	\$ (1,006.04)
Reconcile	\$ (8,756.73)
	\$ -
Reconciliation	\$ (76,806.64)
Balance	\$ -

Fieldbrook Glendale Community Services District
Interfund Activity Report
As of November 15, 2022

Type	Date	Num	Name	Account	Class	Amount	Balance
Anker Tank Replacement							
Bill	11/10/2022	380-0...	Anker T...	5810.99 · 100-HMGP Grant Mngmnt Support (...)	Enterprise:A...	126.00	0.00 126.00
Total Anker Tank Replacement						126.00	126.00
Interfund Expenses/Fire							
Bill	10/31/2022	1563-...	Interfun...	5320 · Electric (Electric)	Fire Depart...	89.59	1,453.67
Bill	11/10/2022	12461-a	Interfun...	5250 · Dues & Memberships	Fire Depart...	85.00	1,628.26
Bill	11/11/2022	Nov 2...	Interfun...	5075 · Chief Expenses - Fire (Chief Expenses ...)	Fire Depart...	50.00	1,678.26
Bill	11/11/2022	Nov 22	Interfun...	5366 · Mileage & Travel (Mileage & Travel)	Fire Depart...	4.73	1,682.99
Paycheck	11/11/2022	7019	Interfun...	6560 · Payroll Expenses	Fire Depart...	97.50	1,780.49
Paycheck	11/11/2022	7019	Interfun...	6560 · Payroll Expenses	Fire Depart...	0.10	1,780.59
Paycheck	11/11/2022	7019	Interfun...	6560 · Payroll Expenses	Fire Depart...	6.05	1,786.64
Paycheck	11/11/2022	7019	Interfun...	6560 · Payroll Expenses	Fire Depart...	1.41	1,788.05
Paycheck	11/11/2022	7019	Interfun...	6560 · Payroll Expenses	Fire Depart...	1.46	1,789.51
Paycheck	11/11/2022	7021	Interfun...	6560 · Payroll Expenses	Fire Depart...	146.52	1,936.03
Paycheck	11/11/2022	7021	Interfun...	6560 · Payroll Expenses	Fire Depart...	0.00	1,936.03
Paycheck	11/11/2022	7021	Interfun...	6560 · Payroll Expenses	Fire Depart...	9.08	1,945.11
Paycheck	11/11/2022	7021	Interfun...	6560 · Payroll Expenses	Fire Depart...	2.12	1,947.23
Paycheck	11/11/2022	7021	Interfun...	6560 · Payroll Expenses	Fire Depart...	0.00	1,947.23
Total Interfund Expenses/Fire						493.56	1,947.23
Interfund Expenses/Sewer							
Bill	10/26/2022	15094	Interfun...	5400.01 · Line Repairs Maintenance (Line Re...	Enterprise:S...	580.74	1,456.67
Bill	10/26/2022	1224	Interfun...	5400.01 · Line Repairs Maintenance (Line Re...	Enterprise:S...	4,888.94	2,037.41
Bill	10/29/2022	10292...	Interfun...	1227 · Provision for A/R Sewer (Uncollectable)	Enterprise:S...	684.89	6,926.35
Check	10/31/2022	E-Pay	Interfun...	5625.01 · Bank Fees (Bank Fees)	Enterprise:S...	15.41	7,611.24
Bill	10/31/2022	69333	Interfun...	5625.02 · Merchant Fees (Merchant Fees)	Enterprise:S...	77.95	7,626.65
Bill	10/31/2022	0912-...	Interfun...	5320 · Electric (Electric)	Enterprise:S...	471.73	7,704.60
Bill	11/10/2022	380-0...	Interfun...	5121 · Engineering Expenses	Enterprise:S...	988.75	8,176.33
Bill	11/10/2022	380-0...	Interfun...	5121 · Engineering Expenses	Enterprise:S...	39.00	9,165.08
Bill	11/11/2022	Nov 22	Interfun...	5366 · Mileage & Travel (Mileage & Travel)	Enterprise:S...	168.75	9,204.08
Bill	11/11/2022	Nov 22	Interfun...	5366 · Mileage & Travel (Mileage & Travel)	Enterprise:S...	75.00	9,372.83
Bill	11/11/2022	Nov 22	Interfun...	5366 · Mileage & Travel (Mileage & Travel)	Enterprise:S...	37.01	9,447.83
Paycheck	11/11/2022	7018	Interfun...	6560 · Payroll Expenses	Enterprise:S...	725.34	9,484.84
Paycheck	11/11/2022	7018	Interfun...	6560 · Payroll Expenses	Enterprise:S...	0.00	10,210.18
Paycheck	11/11/2022	7018	Interfun...	6560 · Payroll Expenses	Enterprise:S...	44.97	10,210.18
Paycheck	11/11/2022	7018	Interfun...	6560 · Payroll Expenses	Enterprise:S...	10.51	10,255.15
Paycheck	11/11/2022	7018	Interfun...	6560 · Payroll Expenses	Enterprise:S...	0.00	10,265.66
Paycheck	11/11/2022	7020	Interfun...	6560 · Payroll Expenses	Enterprise:S...	197.82	10,265.66
Paycheck	11/11/2022	7020	Interfun...	6560 · Payroll Expenses	Enterprise:S...	0.19	10,463.48
Paycheck	11/11/2022	7020	Interfun...	6560 · Payroll Expenses	Enterprise:S...	12.27	10,463.67
Paycheck	11/11/2022	7020	Interfun...	6560 · Payroll Expenses	Enterprise:S...	2.87	10,475.94
Paycheck	11/11/2022	7020	Interfun...	6560 · Payroll Expenses	Enterprise:S...	2.96	10,478.81
Paycheck	11/11/2022	7021	Interfun...	6560 · Payroll Expenses	Enterprise:S...	1,025.64	10,481.77
Paycheck	11/11/2022	7021	Interfun...	6560 · Payroll Expenses	Enterprise:S...	0.00	11,507.41
Paycheck	11/11/2022	7021	Interfun...	6560 · Payroll Expenses	Enterprise:S...	63.59	11,507.41
Paycheck	11/11/2022	7021	Interfun...	6560 · Payroll Expenses	Enterprise:S...	14.87	11,571.00
Paycheck	11/11/2022	7021	Interfun...	6560 · Payroll Expenses	Enterprise:S...	0.00	11,585.87
Total Interfund Expenses/Sewer						10,129.20	11,585.87
Interfund Expenses/Water							
Check	10/31/2022	E-Pay	Interfun...	5625.01 · Bank Fees (Bank Fees)	Enterprise:...	24.59	1,453.66
Bill	10/31/2022	69333	Interfun...	5625.02 · Merchant Fees (Merchant Fees)	Enterprise:...	124.34	1,478.25
Bill	10/31/2022	516-0...	Interfun...	5370 · Property Taxes	Enterprise:...	75.00	1,602.59
Bill	10/31/2022	512-1...	Interfun...	5370 · Property Taxes	Enterprise:...	75.00	1,677.59
Bill	10/31/2022	512-1...	Interfun...	5370 · Property Taxes	Enterprise:...	75.00	1,752.59
Bill	10/31/2022	7997-...	Interfun...	5320 · Electric (Electric)	Enterprise:...	905.62	1,827.59
Bill	11/10/2022	380-0...	Interfun...	5121 · Engineering Expenses	Enterprise:...	290.00	2,733.21
Bill	11/10/2022	380-0...	Interfun...	5121 · Engineering Expenses	Enterprise:...	10.50	3,023.21
Bill	11/11/2022	Nov 2...	Interfun...	5070 · Directors' Fees - Water (Directors' Fee...	Enterprise:...	50.00	3,033.71
Bill	11/11/2022	Nov 2...	Interfun...	5070 · Directors' Fees - Water (Directors' Fee...	Enterprise:...	50.00	3,083.71
Bill	11/11/2022	Nov 2...	Interfun...	5070 · Directors' Fees - Water (Directors' Fee...	Enterprise:...	50.00	3,133.71
Bill	11/11/2022	Nov 2...	Interfun...	5070 · Directors' Fees - Water (Directors' Fee...	Enterprise:...	50.00	3,183.71
Bill	11/11/2022	Nov 2...	Interfun...	5070 · Directors' Fees - Water (Directors' Fee...	Enterprise:...	50.00	3,233.71
Bill	11/11/2022	Nov 22	Interfun...	5070 · Directors' Fees - Water (Directors' Fee...	Enterprise:...	50.00	3,283.71
Bill	11/11/2022	Nov 22	Interfun...	5366 · Mileage & Travel (Mileage & Travel)	Enterprise:...	37.01	3,323.71
Paycheck	11/11/2022	7021	Interfun...	6560 · Payroll Expenses	Enterprise:...	1,025.64	3,320.72
Paycheck	11/11/2022	7021	Interfun...	6560 · Payroll Expenses	Enterprise:...	0.00	4,346.36
Paycheck	11/11/2022	7021	Interfun...	6560 · Payroll Expenses	Enterprise:...	63.59	4,346.36
Paycheck	11/11/2022	7021	Interfun...	6560 · Payroll Expenses	Enterprise:...	14.88	4,409.95
Paycheck	11/11/2022	7021	Interfun...	6560 · Payroll Expenses	Enterprise:...	0.00	4,424.83
Total Interfund Expenses/Water						2,971.17	4,424.83
TOTAL						13,719.93	18,083.93

Fieldbrook Glendale Community Services District
Check Register for this Month
October 26 through November 15, 2022

Type	Date	Num	Name	Amount
1000 · Coast Central Credit Union				
1012 · General Fund Checking				
1015 · Water Dept Checking				
Transfer	10/31/2022			21,888.78
Check	10/31/2022	E-Pay	Coast Central Credit ...	-40.00
Bill Pmt -Check	11/03/2022	EFT	Verizon	-139.50
Bill Pmt -Check	11/04/2022	EFT	XPress Bill Pay	-202.29
Bill Pmt -Check	11/11/2022	7001	An Electrician Inc	-580.74
Bill Pmt -Check	11/11/2022	7002	California Special Dist...	-4,358.00
Bill Pmt -Check	11/11/2022	7003	CSFA	-85.00
Bill Pmt -Check	11/11/2022	7004	Financial Credit Netw...	-684.89
Bill Pmt -Check	11/11/2022	7005	GHD, Inc	-1,454.25
Bill Pmt -Check	11/11/2022	7006	Humboldt County Tax ...	-225.00
Bill Pmt -Check	11/11/2022	7007	PG&E	-1,466.94
Bill Pmt -Check	11/11/2022	7008	SFE Global	-4,888.94
Bill Pmt -Check	11/11/2022	7009	Chris Appleton	-50.00
Bill Pmt -Check	11/11/2022	7010	Janet Miller	-50.00
Bill Pmt -Check	11/11/2022	7011	Jason Garlick	-50.00
Bill Pmt -Check	11/11/2022	7012	Rich Grissom	-50.00
Bill Pmt -Check	11/11/2022	7013	Roy Sheppard	-50.00
Bill Pmt -Check	11/11/2022	7014	Starr Kilian	-50.00
Check	11/11/2022	7015	Void Check	0.00
Check	11/11/2022	7017	Void Check	0.00
Check	11/11/2022	7016	Void Check	0.00
Paycheck	11/11/2022	7018	Grant Weaver	-581.89
Paycheck	11/11/2022	7019	Jessup W Miller	-88.97
Paycheck	11/11/2022	7020	Jose L. Euan-Estrada	-30.51
Paycheck	11/11/2022	7021	Richard A Hanger	-1,521.50
Bill Pmt -Check	11/11/2022	7022	Grant Weaver.	-168.75
Bill Pmt -Check	11/11/2022	7023	Jose Euan-Estrada	-75.00
Bill Pmt -Check	11/11/2022	7024	Richard A. Hanger	-78.75
Total 1015 · Water Dept Checking				4,917.86
Total 1012 · General Fund Checking				4,917.86
Total 1000 · Coast Central Credit Union				4,917.86
TOTAL				4,917.86

Fieldbrook Glendale Community Services District

Payroll Summary

October 26 through November 16, 2022

	Grant Weaver			Jessup W Miller			Jose L. Euan-Estrada			Richard A Hanger			TOTAL		
	Hou...	Rate	Oct 26 - Nov 16, 22	Hou...	Rate	Oct ...	Hou...	Rate	Oct 26 - Nov 16, 22	Hou...	Rate	Oct 26 - Nov 16, 22	Hou...	Rate	Oct 26 - Nov 16, 22
Employee Wages, Taxes and Adjustments															
Gross Pay															
Fire Double Time Pay			0.00		60.00	0.00			0.00			0.00			0.00
Fire Overtime Pay			0.00		45.00	0.00			0.00			0.00			0.00
Hourly Rate	22	32.97	725.34	3.25	30.00	97.50	6	32.97	197.82	60	36.63	2,197.80	91.25		3,218.46
Hourly Sick		32.97	0.00		30.00	0.00		32.97	0.00		36.63	0.00			0.00
Total Gross Pay	22		725.34	3.25		97.50	6		197.82	60		2,197.80	91.25		3,218.46
Adjusted Gross Pay	22		725.34	3.25		97.50	6		197.82	60		2,197.80	91.25		3,218.46
Taxes Withheld															
Federal Withholding			-80.00			0.00			-150.00			-328.00			-558.00
Medicare Employee			-10.51			-1.41			-2.87			-31.87			-46.66
Social Security Employee			-44.97			-6.05			-12.27			-136.26			-199.55
CA - Withholding			0.00			0.00			0.00			-156.00			-156.00
CA - Disability Employee			-7.97			-1.07			-2.17			-24.17			-35.38
Medicare Employee Addl Tax			0.00			0.00			0.00			0.00			0.00
Total Taxes Withheld			-143.45			-8.53			-167.31			-676.30			-995.59
Net Pay	22		581.89	3.25		88.97	6		30.51	60		1,521.50	91.25		2,222.87
Employer Taxes and Contributions															
Medicare Company			10.51			1.41			2.87			31.87			46.66
Social Security Company			44.97			6.05			12.27			136.26			199.55
CA - Unemployment Company			0.00			1.46			2.96			0.00			4.42
CA - Employment Training Tax			0.00			0.10			0.19			0.00			0.29
Total Employer Taxes and Contributions			55.48			9.02			18.29			168.13			250.92

**Fieldbrook Glendale Community Services District
Journal**

October 26 through November 15, 2022

<u>Trans #</u>	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Debit</u>	<u>Credit</u>
19682	General Journal	10/31/2022	570	Kernen C...	Kernen Principal payment #8	1206.04 · A/R Current - Ker...		984.94
				Kernen C...	Kernen Interest	4900.02 · Sewer Interest In...		160.14
				Kernen C...	Kernen Principal payment #8	1028 · Sewer Asset - Cash	1,145.08	
							1,145.08	1,145.08
19683	General Journal	10/31/2022	571		Monthly Depreciation	5350 · Depreciation Expens...	15,558.00	
					Monthly Depreciation	1710 · Water Accumulated ...		3,671.00
					Monthly Depreciation	1720 · Sewer Accumulated ...		7,559.00
					Monthly Depreciation	1730 · Fire Accumulated De...		4,328.00
							15,558.00	15,558.00
19740	General Journal	11/15/2022	572		Reconcile Cash	1028 · Sewer Asset - Cash	108.93	
					Reconcile Cash	1027 · Water Asset - Cash		108.93
							108.93	108.93
TOTAL							16,812.01	16,812.01

Request for Mileage Reimbursement Form

Name: Grant Weaver

Rate per Mile 0.625
 Total Mileage 270
 Total Reimbursement \$ 168.75

Date	Description/Notes	Mileage
7/20/2022	Mileage for 10/20/22-11/09/22	270

Requester signature

Approval Board Meeting

Date

Date

Request for Mileage Reimbursement Form

Name:

Rate per Mile 0.625
 Total Mileage 120
 Total Reimbursement \$ 75.00

Date	Description/Notes	Mileage
	Mileage 10/20/22 - 10/25/22	120

Requester signature	<input type="text"/>	Date	<input type="text"/>
Approval		<input type="text"/>	Date

Request for Mileage Reimbursement Form

Name: Richard Hanger

Rate per Mile 0.625
 Total Mileage 126
 Total Reimbursement \$ 78.75

Date	Description/Notes	Mileage
10/25/2022	Board Meeting	42
11/4/2022	Mail	42
11/10/2022	Mail	42

Fee Calculation based on 2022 Budgeted expenses Total Amount		\$ 78.75
47% Water		\$ 37.01
47% Sewer		\$ 37.01
6% Fire		\$ 4.73

Requeser signature
 Approval Board Meeting

Date
 Date

COUNTY OF HUMBOLDT
State of California

FIELDBROOK GLENDALE - CSD
P.O. BOX 2715
MCKINLEYVILLE, CA 95519-2715

Fiscal Year: 2023

2023

ATTACH ORIGINAL INVOICE OR BACK-UP DOCUMENTATION

INVOICE #	VENDOR ID	INVOICE DATE	AMOUNT	ACCOUNT NUMBER		DESCRIPTION (22 spaces)	EX/ UTAX	CUSTOMER ACCOUNT NUMBER
				FUND/DEPT	Object			
	VNF00188		40,000.00	2530000	5230	To charity acct		
TOTAL CLAIMED:			\$0.00					

Notes:

Prepared by:

Richard Hanger

DEPARTMENTAL NOTATIONS:

Phone Number:

707 499 1963

Approved by:

Date:

11.15.2022 3/5/2019

The undersigned, under penalty of perjury, states that the items listed on the above claim are true and correct, that the amounts are properly due this claimant, that no items have been previously paid, and that the claim is being presented within one year of when the expenses were incurred. I certify from my own knowledge, that the articles or services listed on the above claim were ordered for use by the department for the purpose indicated and that the articles or services have been delivered or performed.

I have reviewed the above claim for propriety and accuracy.

(Auditor's Office Use Only)



Agenda Background

Meeting Date:

Agenda Title:

Agenda Item:

Presented by:

Type of Item:

Type of Action Required:



Agenda Background

Meeting Date:

Agenda Title:

Agenda Item:

Presented by:

Type of Item:

Type of Action Required:



Management's Discussion and Analysis For Fiscal Year Ending June 30, 2022

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

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

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

Organization and Business

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

Overview of the Financial Statements

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

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

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

Financial Summary

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

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

	FY 2021-2022			FY 2020-2021			Change	
	Governmental (Fire)	Business Type (Water/Sewer)	Total	Governmental (Fire)	Business Type (Water/Sewer)	Total	\$	%
Current and other assets	\$ 107,977	\$ 610,735	\$ 718,712	\$ 176,537	\$ 591,297	\$ 767,834	\$ (49,122)	-6.40%
Board designated assets	\$ 101,613	\$ 50,000	\$ 151,613	\$ 88,205	\$ 50,000	\$ 138,205	\$ 13,408	9.70%
Notes Receivable/Payable	\$ (163,327)	\$ 163,327	\$ -	\$ (181,459)	\$ 181,459	\$ -	\$ -	0.00%
Capital/Fixed assets	\$ 471,043	\$ 2,210,339	\$ 2,681,382	\$ 445,853	\$ 2,245,447	\$ 2,691,300	\$ (9,918)	-0.37%
Total Assets	\$ 517,306	\$ 3,034,401	\$ 3,551,707	\$ 529,136	\$ 3,068,203	\$ 3,597,339	\$ (45,632)	-1.27%
Current and other liabilities	\$ 4,556	\$ 89,153	\$ 93,709	\$ 34,427	\$ 144,516	\$ 178,943	\$ (85,234)	-47.63%
Long term liabilities	\$ -	\$ 397,541	\$ 397,541	\$ -	\$ 429,148	\$ 429,148	\$ (31,607)	-7.37%
Total Liabilities	\$ 4,556	\$ 486,694	\$ 491,250	\$ 34,427	\$ 573,664	\$ 608,091	\$ (116,841)	-19.21%
Investment in capital assets (net of related debt)	\$ 471,043	\$ 1,781,192	\$ 2,252,235	\$ 445,853	\$ 1,785,538	\$ 2,231,391	\$ 20,844	0.93%
Unrestricted	\$ (59,906)	\$ 716,516	\$ 656,610	\$ (39,349)	\$ 659,001	\$ 619,652	\$ 36,958	5.96%
Board Assigned	\$ 101,613	\$ 50,000	\$ 151,613	\$ 88,205	\$ 50,000	\$ 138,205	\$ 13,408	9.70%
Net Position	\$ 512,750	\$ 2,547,708	\$ 3,060,458	\$ 494,709	\$ 2,494,539	\$ 2,989,248	\$ 71,210	2.38%

The district’s net position for all funds as of June 30, 2022, was \$3,060,458 an increase of \$71,210 (2.38%) as compared to June 30, 2021. Current and other assets include cash in banks, accounts receivable, grants, other receivables, and pre-paid expenses. Current and other assets decreased \$49,122 (-6.40%) as compared to June 30, 2021.

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 \$2,681,382 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 \$101,613 for future debt payments.

TABLE 2
CONDENSED STATEMENTS OF NET POSITION BY FUND
JUNE 30, 2022

	Water	Sewer	Fire	Total
Current and other assets	\$ 285,068	\$ 325,667	\$ 107,977	\$ 718,712
Capital/Fixed assets	\$ 654,603	\$ 1,555,736	\$ 471,043	\$ 2,681,382
Interfund Notes Receivable/Payable	\$ 202,926	\$ (39,599)	\$ (163,327)	\$ -
Board Assigned	\$ 50,000	\$ -	\$ 101,613	\$ 151,613
Total Assets	\$ 1,192,597	\$ 1,841,804	\$ 517,306	\$ 3,551,708
Current and other liabilities	\$ 74,682	\$ 14,471	\$ 4,556	\$ 93,709
Long Term Liabilities	\$ 397,541	\$ -	\$ -	\$ 397,541
Total Liabilities	\$ 472,224	\$ 14,471	\$ 4,556	\$ 491,251
Investment in capital assets net of related debt	\$ 225,456	\$ 1,555,736	\$ 471,043	\$ 2,252,235
Unrestricted	\$ 444,918	\$ 271,597	\$ (59,906)	\$ 656,610
Board Assigned	\$ 50,000	\$ -	\$ 101,613	\$ 151,613
Total Net Assets	\$ 720,374	\$ 1,827,333	\$ 512,751	\$ 3,060,457

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

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

Results of Operations

TABLE 3
CONDENSED STATEMENT RESULTS OF OPERATIONS
JUNE 30, 2022

	Water	Sewer	Fire	Total
Revenues:				
Charges for services	\$ 537,639	\$ 398,738	\$ -	\$ 936,377
Taxes and assessments	\$ -	\$ -	\$ 109,486	\$ 109,486
Unrestricted investment earnings	\$ 10,300	\$ 1,101	\$ 1	\$ 11,402
In Kind/Grant Revenue	\$ 75,282	\$ -	\$ 23,522	\$ 98,804
Other Income	\$ 10,981	\$ 53,183	\$ 7,880	\$ 72,044
Total Revenues	\$ 634,201	\$ 453,021	\$ 140,889	\$ 1,228,112
Expenses:				
Water/Sewer services	\$ 574,777	\$ 323,577	\$ -	\$ 898,354
Public Safety	\$ -	\$ -	\$ 75,502	\$ 75,502
Depreciation expenses	\$ 44,053	\$ 91,648	\$ 47,346	\$ 183,047
Total Expenses	\$ 618,830	\$ 415,225	\$ 122,848	\$ 1,156,903
Result of operations	\$ 15,372	\$ 37,796	\$ 18,041	\$ 71,209
Total net assets - beginning	\$ 705,002	\$ 1,789,537	\$ 494,709	\$ 2,989,248
Total net assets - ending	\$ 720,374	\$ 1,827,333	\$ 512,751	\$ 3,060,457

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 \$1,122,112. In-Kind/Grant Revenue of \$98,804 was for a water planning grant for the Anker Tank Replacement Project and donations, a grant from Cal Fire, and equipment received from Humboldt County’s tax measure Z for the fire department. Expenses for water and sewer services were \$898,687. Public safety expenses for the fire department totaled \$75,502. The District posted depreciation expenses of \$183,047. The total net position as a result of operations increased \$71,209.

**TABLE 4
RESULTS OF WATER OPERATIONS NET OF ANKER TANK GRANT INCOME
YEAR OVER YEAR – 2023 ADOPTED BUDGET**

Water	Column One - Year over Year				Column Two - 2023 Budget compared to 2022 Actuals			
	Actuals 2021-2022	Actuals 2020-2021	\$\$ Change	% Change	Budget 2022-2023	Actuals 2021-2022	\$\$ Change	% Change
Revenues								
Water Domestic/Business	\$ 487,094	\$ 497,511	\$ (10,417)	-2.1%	\$ 520,561	\$ 487,094	\$ 33,467	6.9%
Special benefit zone	\$ 25,701	\$ 25,794	\$ (93)	-0.4%	\$ 27,314	\$ 25,701	\$ 1,613	6.3%
Fee for service	\$ 21,706	\$ 10,017	\$ 11,688	116.7%	\$ 18,687	\$ 21,706	\$ (3,019)	-13.9%
Installation/Meter Charge	\$ -	\$ 7,860	\$ (7,860)	-100.0%	\$ -	\$ -	\$ -	0.0%
Other revenue	\$ 3,139	\$ 8,014	\$ (4,875)	-60.8%	\$ 100	\$ 3,139	\$ (3,039)	-96.8%
Total Revenue	\$ 537,639	\$ 549,195	\$ (11,556)	-2.1%	\$ 566,662	\$ 537,639	\$ 29,023	5.4%
Expenses								
Purchased water	\$ 188,951	\$ 181,519	\$ 7,432	4.1%	\$ 195,687	\$ 188,951	\$ 6,736	3.6%
Director Fees	\$ 2,995	\$ 2,995	\$ -	0.0%	\$ 2,995	\$ 2,995	\$ -	0.0%
Contract Labor	\$ 255,006	\$ 223,660	\$ 31,346	14.0%	\$ 251,301	\$ 255,006	\$ (3,705)	-1.5%
Insurance	\$ 3,749	\$ 3,826	\$ (77)	-2.0%	\$ 3,752	\$ 3,749	\$ 3	0.1%
Professional services	\$ 8,249	\$ 5,781	\$ 2,468	42.7%	\$ 6,583	\$ 8,249	\$ (1,666)	-20.2%
Dues & Memberships	\$ 1,218	\$ 1,001	\$ 217	21.6%	\$ 1,068	\$ 1,218	\$ (150)	-12.3%
Utilities	\$ 15,037	\$ 14,023	\$ 1,014	7.2%	\$ 15,277	\$ 15,037	\$ 240	1.6%
Property Taxes	\$ 225	\$ 225	\$ -	0.0%	\$ 225	\$ 225	\$ -	0.0%
Supplies	\$ 5,042	\$ 2,142	\$ 2,900	135.4%	\$ 5,790	\$ 5,042	\$ 748	14.8%
Maintenance/Line Repairs	\$ 35,403	\$ 23,455	\$ 11,948	50.9%	\$ 11,794	\$ 35,403	\$ (23,609)	-66.7%
Small Equipment	\$ 424	\$ 136	\$ 288	100.0%	\$ 196	\$ 424	\$ (228)	-53.8%
Bad Debt/Bank fees	\$ 28,243	\$ 17,982	\$ 10,261	57.1%	\$ 7,761	\$ 28,243	\$ (20,482)	-72.5%
Licenses & Fees	\$ 5,350	\$ 4,167	\$ 1,183	28.4%	\$ 5,277	\$ 5,350	\$ (73)	-1.4%
Payroll expense	\$ 12,793	\$ 12,269	\$ 524	4.3%	\$ 12,501	\$ 12,793	\$ (292)	-2.3%
Total expense	\$ 562,684	\$ 493,181	\$ 69,503	14.1%	\$ 520,207	\$ 562,684	\$ (42,477)	-7.5%
Results of operations	\$ (25,045)	\$ 56,014	\$ (81,060)	-144.7%	\$ 46,455	\$ (25,045)	\$ 71,500	-285.5%
Other Income								
Interest Earnings	\$ 10,300	\$ 11,798	\$ (1,498)	-12.7%	\$ 9,078	\$ 10,300	\$ (1,222)	-11.9%
Connection Fees	\$ 10,981	\$ -	\$ 10,981	0.0%	\$ -	\$ 10,981	\$ (10,981)	0.0%
Total Other Income	\$ 21,281	\$ 11,798	\$ 9,483	80.4%	\$ 9,078	\$ 21,281	\$ (12,203)	-57.3%
Other Expense								
Deprecation	\$ 44,053	\$ 42,446	\$ 1,607	3.8%	\$ 44,052	\$ 44,053	\$ (1)	0.0%
Interest Expense	\$ 12,093	\$ 12,886	\$ (794)	-6.2%	\$ 11,481	\$ 12,093	\$ (612)	-5.1%
Total Other Expense	\$ 56,146	\$ 55,332	\$ 813	1.5%	\$ 55,533	\$ 56,146	\$ (613)	-1.1%
Net Other Income/Expense	\$ (34,865)	\$ (43,534)	\$ 8,669	-19.9%	\$ (46,455)	\$ (34,865)	\$ (11,590)	33.2%
Net Income	\$ (59,910)	\$ 12,480	\$ (72,390)	580.0%	\$ -	\$ (59,910)	\$ 59,910	-100.0%

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 \$75,282. Reimbursement revenues were \$42,372 in fiscal year 2021, and \$72,294 in fiscal year 2020.

Water Revenues

In column one, year over year revenues decreased \$11,417 (-2.1%). The district adopted a rate increase in January of 7.04% based on the fluctuation in the Consumer Price Index. Fees for service increased \$11,688. The majority of this increase was from late fees. The impact of COVID-19 and resulting “stay at home” requirements in 2020, increased demand for services, these demands lessened in 2021, and 2022.

Water Expenses

Total Expenses increased \$69,503 (14.1%). Purchased water increased \$7,432 (4.1%), contract labor increased 31,346 (14.0%). Contract labor includes engineering services, special studies, and maintenance and operation services provided by the Humboldt Bay Municipal Water District (HBMWD). There was a net increase from the prior year of \$18,359 in engineering services. The majority of the increase was for a special hydraulic study in the Glendale area. 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. The net of these costs, less reimbursements from customers, increased \$13,196. The cost of maintenance and operations is anticipated to increase with inflation. Professional services (legal fees) increased 2,468. Repairs increased \$11,948 for mainline repairs. Bad debt and bank fees increased \$10,261. The increase in bad debt is directly associated with the implementation of COVID-19 regulations which prevented shutting off service for non-payment. This regulation expired in January of 2022.

Other Income/Expense

Interest earnings decreased \$1,498, there was one connection fee of \$10,981, a small increase in depreciation and a decrease in interest expenses, for a net change of \$8,699.

Anker Lane Tank Replacement Project

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

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

**TABLE 5
RESULTS OF SEWER OPERATIONS
YEAR OVER YEAR – 2023 ADOPTED BUDGET**

Sewer	Column One - Year over Year				Column Two - 2023 Budget compared to 2022 Actuals			
	Actuals 2021-2022	Actuals 2020-2021	\$\$ Change	% Change	Budget 2022-2023	Actuals 2021-2022	\$\$ Change	% Change
Revenues								
Sewer Domestic/Business	\$ 376,023	\$ 397,098	\$ (21,076)	-5.3%	\$ 419,380	\$ 376,023	\$ 43,357	11.5%
Fee for service	\$ 13,119	\$ 9,142	\$ 3,977	43.5%	\$ 11,294	\$ 13,119	\$ (1,825)	-13.9%
Other revenue	\$ 9,596	\$ 5,895	\$ 3,702	100.0%	\$ -	\$ 9,596	\$ (9,596)	-100.0%
Total Revenue	\$ 398,738	\$ 412,135	\$ (13,397)	-3.3%	\$ 430,674	\$ 398,738	\$ 31,936	8.0%
Expenses								
Sewer Treatment	\$ 163,561	\$ 186,360	\$ (22,800)	-12.2%	\$ 197,384	\$ 163,561	\$ 33,823	20.7%
Contract Labor	\$ 58,279	\$ 55,898	\$ 2,381	4.3%	\$ 57,844	\$ 58,279	\$ (435)	-0.7%
Insurance	\$ 2,761	\$ 3,179	\$ (419)	-13.2%	\$ 2,761	\$ 2,761	\$ 0	0.0%
Professional services	\$ 7,588	\$ 6,277	\$ 1,311	20.9%	\$ 7,583	\$ 7,588	\$ (5)	-0.1%
Dues & Memberships	\$ 1,218	\$ 1,001	\$ 217	21.6%	\$ 1,068	\$ 1,218	\$ (150)	-12.3%
Utilities	\$ 7,129	\$ 16,928	\$ (9,799)	-57.9%	\$ 7,139	\$ 7,129	\$ 10	0.1%
Fuel/Transportation	\$ 2,507	\$ -	\$ 2,507	0.0%	\$ 4,200	\$ 2,507	\$ 1,693	0.0%
Property Taxes	\$ 1,074	\$ 324	\$ 750	231.5%	\$ 1,074	\$ 1,074	\$ -	0.0%
Supplies	\$ 4,894	\$ 2,161	\$ 2,733	126.5%	\$ 4,083	\$ 4,894	\$ (811)	-16.6%
Maintenance/Line Repairs	\$ 7,122	\$ 20,622	\$ (13,500)	-65.5%	\$ 50,393	\$ 7,122	\$ 43,271	607.5%
Small Equipment	\$ 457	\$ 136	\$ 321	100.0%	\$ 250	\$ 457	\$ (207)	-45.3%
Bad Debt/Bank fees	\$ 30,449	\$ 8,192	\$ 22,257	271.7%	\$ 7,080	\$ 30,449	\$ (23,369)	-76.7%
Licenses & Fees	\$ 4,295	\$ 3,900	\$ 395	10.1%	\$ 4,251	\$ 4,295	\$ (44)	-1.0%
Payroll expense	\$ 30,161	\$ 27,932	\$ 2,229	8.0%	\$ 29,526	\$ 30,161	\$ (635)	-2.1%
Total expense	\$ 321,496	\$ 332,911	\$ (11,415)	-3.4%	\$ 374,636	\$ 321,496	\$ 53,140	16.5%
Results of operations	\$ 77,242	\$ 79,224	\$ (1,982)	-2.5%	\$ 56,038	\$ 77,242	\$ (21,204)	-27.5%
Other Income								
Interest Earnings	\$ 1,101	\$ 364	\$ 737	202.3%	\$ 342	\$ 1,101	\$ (759)	-68.9%
Connection Fees	\$ 53,183	\$ 52,864	\$ 319	0.0%	\$ 36,007	\$ 53,183	\$ (17,176)	0.0%
Total Other Income	\$ 54,283	\$ 53,228	\$ 1,055	2.0%	\$ 36,349	\$ 54,283	\$ (17,934)	-33.0%
Other Expense								
Deprecation	\$ 91,648	\$ 91,818	\$ (170)	-0.2%	\$ 90,708	\$ 91,648	\$ (940)	-1.0%
Interest Expense	\$ 2,082	\$ 2,467	\$ (385)	0.0%	\$ 1,679	\$ 2,082	\$ (403)	0.0%
Total Other Expense	\$ 93,730	\$ 94,285	\$ (555)	-0.6%	\$ 92,387	\$ 93,730	\$ (1,343)	-1.4%
Net Other Income/Expense	\$ (39,446)	\$ (41,057)	\$ 1,610	-3.9%	\$ (56,038)	\$ (39,446)	\$ (16,592)	42.1%
Net Income	\$ 37,796	\$ 38,167	\$ (371)	-1.0%	\$ -	\$ 37,796	\$ (37,796)	-100.0%

Revenues

Sewer revenues decreased \$13,397. Domestic revenues decreased \$6,750 (-2.3%), late fees increased \$3,487 (47.4%), commercial revenue decreased \$14,325 (-13.1%). Processing fees, permit fees, and reimbursement income from customer projects increased \$7,678. The district did not adopt a rate increase in 2022. The impact of COVID-19 and resulting “stay at home” requirements in 2020, increased demand for services, these demands lessened in 2021, and 2022.

Expenses

Sewer expenses decreased \$11,415 (12.6%) from the prior year. Effluent treatment costs decreased \$22,800 (-12.2%) from the prior year. Effluent sent to the City of Arcata for treatment decreased 3.9 million gallons. This is thought to be related to the ongoing drought and a reduction in the amount of inflow and infiltration into the collection system. The City of Arcata increased rates July 1, 2021, 10%. Contract labor increased \$2,381 (4.3%). HBMWD administration and bookkeeping fees are allocated to the water and sewer department based on revenues. Fuel and

transportation expenses increased as the district began to reimburse for mileage related to daily activities. Employees use their own vehicles. Insurance, professional services, dues, supplies, and payroll remained within an acceptable variance from the prior year. Utilities decreased \$9,799. This is due to a decision to remove monitoring telemetry supplied by AT&T and move to cellular service for wet well monitoring. Maintenance expenses decreased \$13,500 as major projects were capitalized. Bad and bank fees debt increased \$22,257 from the prior year as the district anticipates increased write-offs related to the COVID-19 pandemic. Payroll increased \$2,229 from the prior year as staff addressed capital and deferred projects.

Other Income/Expense

There were minor variances in other income and expense.

**TABLE 6
RESULTS OF FIRE OPERATIONS YEAR OVER YEAR – 2023 ADOPTED BUDGET**

Fire	Column One - Year over Year				Column Two - 2023 Budget compared to 2022 Actuals			
	Actuals 2021-2022	Actuals 2020-2021	\$\$ Change	% Change	Budget 2022-2023	Actuals 2021-2022	\$\$ Change	% Change
Revenues								
Property Taxes	\$ 66,311	\$ 68,149	\$ (1,839)	-2.7%	\$ 68,008	\$ 66,311	\$ 1,697	2.6%
Special Benefit Assessment	\$ 43,175	\$ 41,025	\$ 2,150	5.2%	\$ 41,025	\$ 43,175	\$ (2,150)	-5.0%
Other Income	\$ 7,880	\$ 3,625	\$ 4,256	117.4%	\$ 1,000	\$ 7,880	\$ (6,880)	-87.3%
Total Revenue	\$ 117,366	\$ 112,799	\$ 4,567	4.0%	\$ 110,033	\$ 117,366	\$ (7,333)	-6.2%
Expenses								
Director Fees	\$ 599	\$ 599	\$ -	0.0%	\$ 599	\$ 599	\$ -	0.0%
Benefit Assessment Fee	\$ 1,924	\$ 2,206	\$ (281)	-12.8%	\$ 440	\$ 1,924	\$ (1,484.23)	-77.1%
Insurance	\$ 20,851	\$ 20,607	\$ 244	1.2%	\$ 20,834	\$ 20,851	\$ (17.06)	-0.1%
Professional services	\$ 6,083	\$ 5,183	\$ 900	17.4%	\$ 6,083	\$ 6,083	\$ (0)	0.0%
Dues & Memberships	\$ 2,951	\$ 2,663	\$ 289	10.8%	\$ 2,931	\$ 2,951	\$ (20)	-0.7%
Utilities	\$ 7,689	\$ 10,659	\$ (2,970)	-27.9%	\$ 8,623	\$ 7,689	\$ 934	12.2%
Transportation/travel	\$ 3,156	\$ 1,246	\$ 1,909	153.2%	\$ 3,072	\$ 3,156	\$ (84)	-2.6%
Supplies	\$ 5,073	\$ 4,544	\$ 529	11.6%	\$ 4,485	\$ 5,073	\$ (588)	-11.6%
Maintenance expenses	\$ 10,186	\$ 11,032	\$ (846)	-7.7%	\$ 7,750	\$ 10,186	\$ (2,436)	-23.9%
Equipment	\$ 2,828	\$ 4,735	\$ (1,907)	-40.3%	\$ 4,000	\$ 2,828	\$ 1,172	41.4%
Licenses & Fees	\$ 570	\$ -	\$ 570	100.0%	\$ 570	\$ 570	\$ -	0.0%
Chiefs incentive program	\$ -	\$ 1,012	\$ (1,012)	100.0%	\$ 413	\$ -	\$ 413	0.0%
Payroll Expenses	\$ 2,983	\$ 2,326	\$ 657	28.2%	\$ 2,920	\$ 2,983	\$ (63)	-2.1%
Total expense	\$ 64,893	\$ 66,812	\$ (1,919)	-2.9%	\$ 62,720	\$ 64,893	\$ (2,173)	-3.3%
Results of operations	\$ 52,473	\$ 45,987	\$ 6,486	14.1%	\$ 47,313	\$ 52,473	\$ (5,160)	-9.8%
Other Income								
Grant/Donation Revenues	\$ 23,522	\$ 38,102	\$ (14,580)	100.0%	\$ -	\$ 23,522	\$ (23,522)	0.0%
Interest Earnings	\$ 1	\$ 3,512	\$ (3,511)	-100.0%	\$ 1,762	\$ 1	\$ 1,761	149222.0%
Total Other Income	\$ 23,523	\$ 41,614	\$ (18,091)	-43.5%	\$ 1,762	\$ 23,523	\$ (21,761)	-92.5%
Other Expense								
Deprecation	\$ 47,346	\$ 38,308	\$ 9,038	23.6%	\$ 51,936	\$ 47,346	\$ 4,590	9.7%
Interest Expense	\$ 7,964	\$ 8,753	\$ (789)	-9.0%	\$ 7,139	\$ 7,964	\$ (825)	-10.4%
Fire Grant Expenses	\$ 2,645	\$ -	\$ 2,645	0.0%	\$ -	\$ 2,645	\$ (2,645)	0.0%
Total Other Expense	\$ 57,955	\$ 47,061	\$ 10,894	23.1%	\$ 59,075	\$ 57,955	\$ 1,120	1.9%
Net Other Income/Expense	\$ (34,432)	\$ (5,447)	\$ (28,985)	532.1%	\$ (57,313)	\$ (34,432)	\$ (22,881)	66.5%
Net Income	\$ 18,041	\$ 40,540	\$ (22,499)	-55.5%	\$ (10,000)	\$ 18,041	\$ (28,041)	-155.4%

Revenues

Revenues for the department increased \$4,567. There was an increase in the special benefit assessment and an increase in other income. The district estimated the final amount for secured property taxes due to a delay in information from the Humboldt County Auditor's office. The estimate is based on prior year(s) information and any adjustment will not be material to the statements.

Expenses

Expenses for the department decreased \$1,919 (-2.9%). Utilities decreased \$2,970; the majority of the decrease was from a rate change from AT&T. Transportation and travel increased \$1,909 (153.2%) due to fuel costs. Other variances were minor with the exception of the Chief's incentive program which was temporarily suspended.

Other Income and Expenses

Other income decreased \$18,091 (-43.5%). Grants, donations, in kind revenue, and interest earnings decreased. Interest earnings were not posted as Humboldt County has not passed these through for the last two fiscal years. While these revenues will ultimately be posted to the districts account it is very difficult to estimate the value based as cash held by the County fluctuates from year-to-year. Other expenses increased for depreciation as new assets were added (Command fire truck and SCBA filling station).

Additional Budgetary Information

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

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

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

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

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

The purpose of tables seven, eight and nine is to provide the change in net position from the prior year as a result of operations. The table also includes information for the 2018-2019 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	2019-2020	2020-2021	2021-2022	Increase/Decrease from prior year
Current and Other Assets	\$ 601,861	\$ 618,956	\$ 537,994	\$ (80,962)
Capital and Fixed Assets	\$ 613,158	\$ 624,299	\$ 654,603	\$ 30,304
Current and other Liabilities	\$ 104,961	\$ 109,105	\$ 74,682	\$ (34,423)
Long Term Liabilities	\$ 459,909	\$ 429,148	\$ 397,541	\$ (31,607)
Total Net Assets	\$ 650,150	\$ 705,002	\$ 720,374	\$ 15,372
Net Assets - Beginning	\$ 563,441	\$ 650,147	\$ 704,999	\$ 54,852
Operating Revenues	\$ 593,937	\$ 603,366	\$ 634,201	\$ 30,836
Operating Expenses	\$ 476,750	\$ 506,068	\$ 574,777	\$ 68,709
Net Operating Income	\$ 117,187	\$ 97,298	\$ 59,425	\$ (37,873)
Depreciation Expenses	\$ 30,481	\$ 42,446	\$ 44,053	\$ 1,607
Change in Net Assets	\$ 86,706	\$ 54,852	\$ 15,372	\$ (39,480)
Net Assets - Ending	\$ 650,147	\$ 704,999	\$ 720,371	\$ 15,372

The water fund's net assets increased \$15,372 from the prior year. The reduction of long-term debt and an investment in capital projects (primarily the Anker Tank Replacement Project), account for a significant portion of this change. Operating revenues increased from the prior year due to increased rates, late fees, installations, and other revenues. Operating expenses increased for purchased water, utilities, maintenance, and bad debt.

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

Sewer Fund	2019-2020	2020-2021	2021-2022	Increase/Decrease from prior year
Current and Other Assets	\$ 119,574	\$ 252,245	\$ 325,667	\$ 73,422
Capital and Fixed Assets	\$ 1,712,966	\$ 1,621,148	\$ 1,555,736	\$ (65,412)
Current and other Liabilities	\$ 32,724	\$ 44,257	\$ 23,720	\$ (20,537)
Long Term Liabilities	\$ 48,445	\$ 39,599	\$ 30,350	\$ (9,249)
Total Net Assets	\$ 1,751,370	\$ 1,789,537	\$ 1,827,333	\$ 37,797
Net Assets - Beginning	\$ 1,754,640	\$ 1,751,370	\$ 1,789,537	\$ 38,167
Operating Revenues	\$ 390,895	\$ 465,363	\$ 453,021	\$ (12,342)
Operating Expenses	\$ 298,411	\$ 335,378	\$ 323,577	\$ (11,801)
Net Operating Income	\$ 92,485	\$ 129,985	\$ 129,444	\$ (541)
Depreciation Expenses	\$ 95,755	\$ 91,818	\$ 91,648	\$ (170)
Change in Net Assets	\$ (3,270)	\$ 38,167	\$ 37,796	\$ (371)
Net Assets - Ending	\$ 1,751,370	\$ 1,789,537	\$ 1,827,333	\$ 37,796

The sewer fund's net assets increased \$37,796 from the prior year. Net operating income was \$541 less than fiscal year 2021. Operational losses in prior fiscal years were significant and required a loan from the water fund to remain cash positive in 2018. Increased treatment expenses accounted for most of the losses experienced in those 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 and an ongoing drought have reduced the amount of effluent sent to the City of Arcata. A rate study was initiated in April of 2018, and a new rate structure was adopted in December of 2018. Unfunded depreciation has historically been a challenge for the sewer fund, resulting in a backlog of deferred maintenance projects. The district is investing a portion of the net income to fund pump replacements, line maintenance, and other deferred projects. A large

project to clean the force main from pump station #1 to the intertie with the City of Arcata is planned for 2023. The estimated cost of this project is \$50,000.

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

Fire Fund	2019-2020	2020-2021	2021-2022	Increase/Decrease from prior year
Current and Other Assets	\$ 224,224	\$ 264,742	\$ 209,590	\$ (55,153)
Capital and Fixed Assets	\$ 428,801	\$ 445,853	\$ 471,043	\$ 25,191
Current and other Liabilities	\$ 17,397	\$ 52,559	\$ 23,513	\$ (29,046)
Long Term Liabilities	\$ 181,459	\$ 163,327	\$ 144,370	\$ (18,957)
Total Net Assets	\$ 454,170	\$ 494,709	\$ 512,751	\$ 18,041
Net Assets - Beginning	\$ 447,370	\$ 454,169	\$ 494,709	\$ 40,540
Operating Revenues	\$ 116,804	\$ 154,413	\$ 140,889	\$ (13,524)
Operating Expenses	\$ 67,139	\$ 75,566	\$ 75,502	\$ (63)
Net Operating Income	\$ 49,665	\$ 78,848	\$ 65,387	\$ (13,462)
Depreciation Expenses	\$ 42,865	\$ 38,308	\$ 47,346	\$ 9,038
Change in Net Assets	\$ 6,800	\$ 40,540	\$ 18,041	\$ (22,500)
Net Assets - Ending	\$ 454,169	\$ 494,709	\$ 512,750	\$ 18,041

The fire fund's net assets increased \$18,041 from the prior year. The district received less grant income, donations, and in-kind revenue. Operating expenses were reduced by \$63. Depreciation expenses increased \$9,038.

**TABLE 10
CAPITAL ASSETS PROPERTY & EQUIPMENT**

	FY 2020-2021	FY 2021-2022	Difference
Water			
Land	\$ 6,461	\$ 6,461	\$0
Water System Infrastructure	\$ 2,042,990	\$ 2,117,346	\$74,357
Sewer			
Land	\$ 20,860	\$ 20,860	\$0
Sewer System Infrastructure	\$ 4,020,763	\$ 4,046,999	\$26,236
Fire			
Land	\$ 5,106	\$ 5,106	\$0
Buildings	\$ 367,424	\$ 367,424	\$0
Equipment - Trucks, Clothing, Radios, Tools	\$ 804,900	\$ 877,436	\$72,536
Total Property & Equipment	\$ 7,268,503	\$ 7,441,632	\$173,129
Less Accumulated Depreciation	\$ (4,577,203)	\$ (4,760,250)	(\$183,047)
Total Property & Equipment (net of depreciation)	\$ 2,691,300	\$ 2,681,382	(\$9,918)

Capital Assets

The District had \$2.68 million (net of accumulated depreciation) invested in a broad range of utility capital assets as of June 30, 2022. 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 2020-2021	FY 2021-2022	Difference
Water			
L/T Davis Grunsky Loan	\$ 233,394	\$ 215,430	(\$17,964)
L/T Davis Grunsky Deferred Interest	\$ 38,641	\$ 35,413	(\$3,228)
L/T I-Bank	\$ 157,113	\$ 146,699	(\$10,414)
Total L/T Notes - Water	\$ 429,148	\$ 397,541	(\$31,607)
Sewer			
L/T Sewer to Water - Cash Flow	\$ 39,599	\$ 30,350	(\$9,249)
Total L/T Notes - Sewer	\$ 39,599	\$ 30,350	(\$9,249)
Fire			
L/T Fire to Water - Firehouse Expansion	\$ 113,495	\$ 106,177	(\$7,318)
L/T Fire to Water - Truck	\$ 49,832	\$ 38,193	(\$11,639)
Total L/T Notes - Fire	\$ 163,327	\$ 144,370	(\$18,957)
Total L/T Notes Payable	\$ 632,073	\$ 572,261	(\$59,813)

Long-Term Debt and Interfund Loans

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

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

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

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

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

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

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

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

The California Water and Wastewater Arrearage Payment Program “Program”, passed as part of Assembly Bill 148. This Program provides funding for community water systems that have experienced revenue shortfalls and arrearages on water and wastewater bills during the COVID-19 pandemic. The Program prioritizes community water systems and will extend funding to wastewater systems providing the Program has remaining funds after funding the community water systems. The district submitted a request for \$9,506.92. This amount was received and applied to customer accounts in January of 2022.

A subsequent request was made for wastewater arrearages in March of 2022 for \$8,623.49. The district received the funding in late June of 2022 and as of September 2022 applied \$6,296.88 to customer accounts. The balance of \$2,326.61 is being processed as of November 2022.

Timely information from the Humboldt County Auditor’s Office has been difficult to obtain for the Fire Fund. As a result, the district is estimating the final closing entries for secured taxes and unsecured taxes. Interest income has been deferred. Information from prior year(s) was used to establish closing entries and district staff feels confident that any variations will be minor and will not affect the materiality of the statements. As of October 2022, the Humboldt County Auditor’s Office had not rolled in the beginning balances for 2022. Should they become available, variations will be posted in the 2023 fiscal year.

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.