

October 27, 2020
Fieldbrook Fire Hall & Teleconference, 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 Wastewater 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 – Muni meeting report –

4.4.2 – Anker Tank – update

4.5 General Manager Report

4.5.1 –

4.6 Reports by members of the Board.

5. Consent Agenda

The Board will approve 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 22, 2020.

5.2 Correspondence/Information Items

5.2.1

5.3 Financial Reports

5.3.1 Interfund Transfers \$70,859.44

5.3.2 Checks (#6249-6277) \$70,820.27

5.3.3 Payroll \$3,315.52

5.3.4 General Journal Entries 486-489

5.3.5 General Manager reimbursement \$90 (Zoom \$40.00, HC Recorder \$50.00)

5.3.6 Related party transaction, Central Avenue Service \$440.89

5.3.7 Bad Debt account 2840.01 \$3,347.43.

6. Action/Discussion Items

6.1 – Quarterly financial reports and budget adjustments. Action.

6.2 – Draft MD&A for audit. Discussion/review.

7. Future Agenda Item's

7.1 – City of Arcata contract for wastewater services.

7.2 –

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 17, 2020.

September 22, 2020
Fieldbrook Fire Hall & Teleconference, 7:30 PM
MINUTES

1. Roll Call

Vice-President Starr Kilian called the meeting to order at 7:33PM. Board members present were Director Rich Grissom (teleconference), Director Jason Garlick (teleconference), and Director Janet Miller. President Roy Sheppard and Fire Chief Jack Sheppard were absent. District Engineer's Rebecca Crow & Hannah Gidanian were absent, Sewer Technician Grant Weaver and General Manager Richard Hanger were present.

2. Agenda Modifications None.

3.

3. Public Comments None.

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 Wastewater Report

4.1.1 – Monthly report

Sewer Technician Grant Weaver provided the staff report. He reported both weir wells have received their annual maintenance. Discussion of replacing a pump in station one for preventive maintenance and hiring an electrician to evaluate pump station one. Staff will discuss further for and make a recommendation.

4.2 Safety Report – received and filed.

4.3 Fire Chief Report

4.3.1 – Call/incident report.

Fire Chief Jack Sheppard emailed his report. There were four medical and two mutual aid calls.

4.4 District Engineer Report – no reports.

4.4.1 – Muni meeting report –

4.4.2 – Anker Tank – update

4.5 General Manager Report – no reports.

4.5.1 –

4.6 Reports by members of the Board.

5. Consent Agenda

The Board will approve 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 25, 2020.

5.2 Correspondence/Information Items

5.2.1

5.3 Financial Reports

5.3.1 Interfund Transfers \$42,018.50

5.3.2 Checks (#6228-6248) \$58,082.54

5.3.3 Payroll \$3,113.82

5.3.4 General Journal Entries 485

5.3.5 General Manager reimbursement \$139.99 (Zoom \$40.00, Microsoft Office \$99.99)

Director Janet Miller moved to approve the consent agenda as presented. Director Richard Grissom seconded the motion. The motion carried, Ayes 4, Nays 0, Abstain 0, Absent 1.

6. Action/Discussion Items

6.1 – None.

7. Future Agenda Item's

7.1 – Draft MD&A for Audit.

7.2 – Quarterly financial reports and budget updates.

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 27, 2020.

Meeting adjourned at 7:41PM.

Respectfully submitted,

*Richard Hanger
Secretary to the Board*

*Starr Kilian
Vice-President*

Attachments
*CCCU fund transfer
Initialed disbursement register*

October 27, 2020

Attention:

Christina Morrison [REDACTED]

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

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

Please transfer the following

Member Number [REDACTED]

From: S70 Business Liquid Asset Account	\$ 45,859.44
To: S61 Water Checking	\$ 45,859.44

Signed _____

Thank you,

Richard Hanger
Treasurer

Fieldbrook Glendale Community Services District
Interfund Activity Report
As of October 27, 2020

Type	Date	Num	Name	Account	Class	Amount	Balance
Anker Tank Replacement							0.00
Bill	09/30/2020	150303	Anker ...	5810.40 · 100-HMGP Grant Mngmnt Supp...	Enterprise:...	2,100.00	2,100.00
Bill	10/05/2020	CEQ...	Anker ...	5700 · Licenses & Fees	Enterprise:...	50.00	2,150.00
Deposit	10/27/2020		Anker ...	1027.01 · Water - Anker Lane Tank (Water...	Enterprise:...	-2,150.00	0.00
Total Anker Tank Replacement						0.00	0.00
Interfund Expenses/Fire							440.89
Bill	09/23/2020	Zoom...	Interfu...	5390 · Office Expenses (Office Expenses)	Fire Depart...	13.33	454.22
Bill	09/23/2020	Zoom...	Interfu...	5390 · Office Expenses (Office Expenses)	Fire Depart...	33.33	487.55
Bill	09/23/2020	9862...	Interfu...	5310 · Telephone (Telephone)	Fire Depart...	65.33	552.88
Bill	09/23/2020	P1-59...	Interfu...	5390 · Office Expenses (Office Expenses)	Fire Depart...	1.00	553.88
Bill	09/30/2020	CL 20...	Interfu...	5365 · Fuel Expenses (Fuel Expenses)	Fire Depart...	86.26	640.14
Bill	09/30/2020	177953	Interfu...	5440 · Extinguishers (Extinguishers)	Fire Depart...	217.28	857.42
Bill	09/30/2020	Sept ...	Interfu...	5335 · Water (Water)	Fire Depart...	49.83	907.25
Bill	09/30/2020	1563-...	Interfu...	5320 · Electric (Electric)	Fire Depart...	148.89	1,056.14
Bill	10/01/2020	Oct 2...	Interfu...	5345 · Internet Service (Internet Service)	Fire Depart...	152.14	1,208.28
Bill	10/01/2020	Zoom...	Interfu...	5390 · Office Expenses (Office Expenses)	Fire Depart...	13.33	1,221.61
Bill	10/01/2020	Dues ...	Interfu...	5250 · Dues & Memberships	Fire Depart...	1,001.33	2,222.94
Bill	10/05/2020	707-8...	Interfu...	5310 · Telephone (Telephone)	Fire Depart...	389.69	2,612.63
Bill	10/12/2020	595607	Interfu...	5530 · Trucks (Trucks)	Fire Depart...	252.92	2,865.55
Bill	10/13/2020	178183	Interfu...	5440 · Extinguishers (Extinguishers)	Fire Depart...	741.32	3,606.87
Bill	10/14/2020	OD 2...	Interfu...	5365 · Fuel Expenses (Fuel Expenses)	Fire Depart...	29.75	3,636.62
Bill	10/14/2020	10031	Interfu...	5390 · Office Expenses (Office Expenses)	Fire Depart...	517.50	4,154.12
Bill	10/15/2020	Audit ...	Interfu...	5210 · Legal Services (Legal Services)	Fire Depart...	50.00	4,204.12
Bill	10/20/2020	1739...	Interfu...	5560 · Hoses (Hoses)	Fire Depart...	353.69	4,557.81
Bill	10/20/2020	1739...	Interfu...	5560 · Hoses (Hoses)	Fire Depart...	210.81	4,768.62
Bill	10/20/2020	1739...	Interfu...	5560 · Hoses (Hoses)	Fire Depart...	514.38	5,283.00
Bill	10/20/2020	P1-60...	Interfu...	5390 · Office Expenses (Office Expenses)	Fire Depart...	1.00	5,284.00
Bill	10/23/2020	106147	Interfu...	5390 · Office Expenses (Office Expenses)	Fire Depart...	110.00	5,394.00
Paycheck	10/23/2020	6276	Interfu...	6560 · Payroll Expenses	Fire Depart...	133.84	5,527.84
Paycheck	10/23/2020	6276	Interfu...	6560 · Payroll Expenses	Fire Depart...	0.00	5,527.84
Paycheck	10/23/2020	6276	Interfu...	6560 · Payroll Expenses	Fire Depart...	8.30	5,536.14
Paycheck	10/23/2020	6276	Interfu...	6560 · Payroll Expenses	Fire Depart...	1.94	5,538.08
Paycheck	10/23/2020	6276	Interfu...	6560 · Payroll Expenses	Fire Depart...	0.00	5,538.08
Deposit	10/27/2020		Interfu...	1029 · Fire Asset Account (Fire Asset Acco...	Fire Depart...	-5,538.08	0.00
Total Interfund Expenses/Fire						-440.89	0.00
Interfund Expenses/Sewer							0.00
Bill	09/23/2020	Zoom...	Interfu...	5390 · Office Expenses (Office Expenses)	Enterprise:...	13.33	13.33
Bill	09/23/2020	Zoom...	Interfu...	5390 · Office Expenses (Office Expenses)	Enterprise:...	33.33	46.66
Bill	09/23/2020	P1-59...	Interfu...	5390 · Office Expenses (Office Expenses)	Enterprise:...	4.00	50.66
Bill	09/24/2020	6495	Interfu...	5700 · Licenses & Fees	Enterprise:...	695.93	746.59
Check	09/30/2020	E-Pay	Interfu...	5625.01 · Bank Fees (Bank Fees)	Enterprise:...	16.04	762.63
Bill	09/30/2020	150303	Interfu...	5121.5 · Reimbursable Engineering Exp (...)	Enterprise:...	3,227.25	3,989.88
Bill	09/30/2020	150303	Interfu...	5121 · Engineering Expenses	Enterprise:...	1,173.75	5,163.63
Bill	09/30/2020	150303	Interfu...	5121 · Engineering Expenses	Enterprise:...	59.00	5,222.63
Bill	09/30/2020	0004...	Interfu...	5020 · Purchased Sewer Services (Purcha...	Enterprise:...	11,822.64	17,045.27

Fieldbrook Glendale Community Services District
Interfund Activity Report
As of October 27, 2020

Type	Date	Num	Name	Account	Class	Amount	Balance
Bill	09/30/2020	0004...	Interfu...	5020 · Purchased Sewer Services (Purcha...	Enterprise:...	50.51	17,095.78
Bill	09/30/2020	Sept ...	Interfu...	5110.1 · HBMWD Admin & Billing (HBMW...	Enterprise:...	421.67	17,517.45
Bill	09/30/2020	Sept ...	Interfu...	5110.1 · HBMWD Admin & Billing (HBMW...	Enterprise:...	334.09	17,851.54
Bill	09/30/2020	Sept ...	Interfu...	5110.1 · HBMWD Admin & Billing (HBMW...	Enterprise:...	2,142.70	19,994.24
Bill	09/30/2020	Sept ...	Interfu...	5110.1 · HBMWD Admin & Billing (HBMW...	Enterprise:...	182.50	20,176.74
Bill	09/30/2020	0213-...	Interfu...	5320 · Electric (Electric)	Enterprise:...	89.29	20,266.03
Bill	09/30/2020	0912-...	Interfu...	5320 · Electric (Electric)	Enterprise:...	548.50	20,814.53
Bill	09/30/2020	51798	Interfu...	5625.02 · Merchant Fees (Merchant Fees)	Enterprise:...	62.64	20,877.17
Bill	10/01/2020	Zoom...	Interfu...	5390 · Office Expenses (Office Expenses)	Enterprise:...	13.33	20,890.50
Bill	10/01/2020	Dues ...	Interfu...	5250 · Dues & Memberships	Enterprise:...	1,001.33	21,891.83
Bill	10/05/2020	707-8...	Interfu...	5310 · Telephone (Telephone)	Enterprise:...	322.46	22,214.29
Bill	10/05/2020	707-8...	Interfu...	5310 · Telephone (Telephone)	Enterprise:...	373.81	22,588.10
Bill	10/15/2020	Audit ...	Interfu...	5210 · Legal Services (Legal Services)	Enterprise:...	50.00	22,638.10
Bill	10/20/2020	P1-60...	Interfu...	5390 · Office Expenses (Office Expenses)	Enterprise:...	4.00	22,642.10
Paycheck	10/23/2020	6274	Interfu...	6560 · Payroll Expenses	Enterprise:...	314.88	22,956.98
Paycheck	10/23/2020	6274	Interfu...	6560 · Payroll Expenses	Enterprise:...	0.00	22,956.98
Paycheck	10/23/2020	6274	Interfu...	6560 · Payroll Expenses	Enterprise:...	0.31	22,957.29
Paycheck	10/23/2020	6274	Interfu...	6560 · Payroll Expenses	Enterprise:...	19.52	22,976.81
Paycheck	10/23/2020	6274	Interfu...	6560 · Payroll Expenses	Enterprise:...	4.57	22,981.38
Paycheck	10/23/2020	6274	Interfu...	6560 · Payroll Expenses	Enterprise:...	5.04	22,986.42
Paycheck	10/23/2020	6275	Interfu...	6560 · Payroll Expenses	Enterprise:...	783.12	23,769.54
Paycheck	10/23/2020	6275	Interfu...	6560 · Payroll Expenses	Enterprise:...	0.00	23,769.54
Paycheck	10/23/2020	6275	Interfu...	6560 · Payroll Expenses	Enterprise:...	0.00	23,769.54
Paycheck	10/23/2020	6275	Interfu...	6560 · Payroll Expenses	Enterprise:...	48.56	23,818.10
Paycheck	10/23/2020	6275	Interfu...	6560 · Payroll Expenses	Enterprise:...	11.36	23,829.46
Paycheck	10/23/2020	6275	Interfu...	6560 · Payroll Expenses	Enterprise:...	0.00	23,829.46
Paycheck	10/23/2020	6276	Interfu...	6560 · Payroll Expenses	Enterprise:...	936.88	24,766.34
Paycheck	10/23/2020	6276	Interfu...	6560 · Payroll Expenses	Enterprise:...	0.00	24,766.34
Paycheck	10/23/2020	6276	Interfu...	6560 · Payroll Expenses	Enterprise:...	58.09	24,824.43
Paycheck	10/23/2020	6276	Interfu...	6560 · Payroll Expenses	Enterprise:...	13.58	24,838.01
Paycheck	10/23/2020	6276	Interfu...	6560 · Payroll Expenses	Enterprise:...	0.00	24,838.01
Paycheck	10/23/2020	6277	Interfu...	6560 · Payroll Expenses	Enterprise:...	209.92	25,047.93
Paycheck	10/23/2020	6277	Interfu...	6560 · Payroll Expenses	Enterprise:...	0.00	25,047.93
Paycheck	10/23/2020	6277	Interfu...	6560 · Payroll Expenses	Enterprise:...	0.21	25,048.14
Paycheck	10/23/2020	6277	Interfu...	6560 · Payroll Expenses	Enterprise:...	13.01	25,061.15
Paycheck	10/23/2020	6277	Interfu...	6560 · Payroll Expenses	Enterprise:...	3.04	25,064.19
Paycheck	10/23/2020	6277	Interfu...	6560 · Payroll Expenses	Enterprise:...	3.36	25,067.55
Deposit	10/27/2020		Interfu...	1028 · Sewer Asset Account (Sewer Asset ...	Enterprise:...	-25,067.55	0.00
Total Interfund Expenses/Sewer						0.00	0.00

Fieldbrook Glendale Community Services District
Interfund Activity Report
As of October 27, 2020

Type	Date	Num	Name	Account	Class	Amount	Balance
Interfund Expenses/Water							0.00
Bill	09/23/2020	Zoom...	Interfu...	5390 · Office Expenses (Office Expenses)	Enterprise:...	13.34	13.34
Bill	09/23/2020	Zoom...	Interfu...	5390 · Office Expenses (Office Expenses)	Enterprise:...	33.33	46.67
Bill	09/23/2020	P1-59...	Interfu...	5390 · Office Expenses (Office Expenses)	Enterprise:...	1.00	47.67
Check	09/30/2020	E-Pay	Interfu...	5625.01 · Bank Fees (Bank Fees)	Enterprise:...	23.96	71.63
Bill	09/30/2020	Sept ...	Interfu...	5010 · Purchased Water (Purchased Water)	Enterprise:...	896.87	968.50
Bill	09/30/2020	Sept ...	Interfu...	5010 · Purchased Water (Purchased Water)	Enterprise:...	12,201.35	13,169.85
Bill	09/30/2020	Sept ...	Interfu...	5010 · Purchased Water (Purchased Water)	Enterprise:...	1,864.76	15,034.61
Bill	09/30/2020	Sept ...	Interfu...	5010 · Purchased Water (Purchased Water)	Enterprise:...	718.06	15,752.67
Bill	09/30/2020	Sept ...	Interfu...	5010 · Purchased Water (Purchased Water)	Enterprise:...	-41.64	15,711.03
Bill	09/30/2020	Sept ...	Interfu...	1620 · Major Repair/Mainline Extension (M...	Enterprise:...	2,000.00	17,711.03
Bill	09/30/2020	Sept ...	Interfu...	5110.3 · HBMWD - Reimbursable Expens...	Enterprise:...	1,718.20	19,429.23
Bill	09/30/2020	Sept ...	Interfu...	5110.1 · HBMWD Admin & Billing (HBMW...	Enterprise:...	599.58	20,028.81
Bill	09/30/2020	Sept ...	Interfu...	5110.1 · HBMWD Admin & Billing (HBMW...	Enterprise:...	475.06	20,503.87
Bill	09/30/2020	Sept ...	Interfu...	5110.1 · HBMWD Admin & Billing (HBMW...	Enterprise:...	3,046.75	23,550.62
Bill	09/30/2020	Sept ...	Interfu...	5110.1 · HBMWD Admin & Billing (HBMW...	Enterprise:...	259.50	23,810.12
Bill	09/30/2020	Sept ...	Interfu...	5110.2 · HBMWD - Maintenance & Operati...	Enterprise:...	7,908.29	31,718.41
Bill	09/30/2020	Sept ...	Interfu...	5110.2 · HBMWD - Maintenance & Operati...	Enterprise:...	873.59	32,592.00
Bill	09/30/2020	Sept ...	Interfu...	5110.2 · HBMWD - Maintenance & Operati...	Enterprise:...	290.00	32,882.00
Bill	09/30/2020	Sept ...	Interfu...	5110.2 · HBMWD - Maintenance & Operati...	Enterprise:...	460.21	33,342.21
Bill	09/30/2020	Sept ...	Interfu...	5110.2 · HBMWD - Maintenance & Operati...	Enterprise:...	0.00	33,342.21
Bill	09/30/2020	Sept ...	Interfu...	5110.2 · HBMWD - Maintenance & Operati...	Enterprise:...	524.62	33,866.83
Bill	09/30/2020	Sept ...	Interfu...	5110.2 · HBMWD - Maintenance & Operati...	Enterprise:...	0.00	33,866.83
Bill	09/30/2020	Sept ...	Interfu...	5110.2 · HBMWD - Maintenance & Operati...	Enterprise:...	41.26	33,908.09
Bill	09/30/2020	Sept ...	Interfu...	5110.2 · HBMWD - Maintenance & Operati...	Enterprise:...	206.46	34,114.55
Bill	09/30/2020	Sept ...	Interfu...	5110.2 · HBMWD - Maintenance & Operati...	Enterprise:...	0.00	34,114.55
Bill	09/30/2020	Sept ...	Interfu...	5110.2 · HBMWD - Maintenance & Operati...	Enterprise:...	0.00	34,114.55
Bill	09/30/2020	Sept ...	Interfu...	5110.2 · HBMWD - Maintenance & Operati...	Enterprise:...	0.00	34,114.55
Bill	09/30/2020	Sept ...	Interfu...	5110.2 · HBMWD - Maintenance & Operati...	Enterprise:...	0.00	34,114.55
Bill	09/30/2020	Sept ...	Interfu...	5110.2 · HBMWD - Maintenance & Operati...	Enterprise:...	0.00	34,114.55
Bill	09/30/2020	Sept ...	Interfu...	5110.2 · HBMWD - Maintenance & Operati...	Enterprise:...	0.00	34,114.55
Bill	09/30/2020	Sept ...	Interfu...	5410 · Line Repairs Maintenance (Line Re...	Enterprise:...	0.00	34,114.55
Bill	09/30/2020	Sept ...	Interfu...	5410 · Line Repairs Maintenance (Line Re...	Enterprise:...	0.00	34,114.55
Bill	09/30/2020	9923-...	Interfu...	5320 · Electric (Electric)	Enterprise:...	57.53	34,172.08
Bill	09/30/2020	0097-...	Interfu...	5320 · Electric (Electric)	Enterprise:...	25.65	34,197.73
Bill	09/30/2020	7997-...	Interfu...	5320 · Electric (Electric)	Enterprise:...	1,316.90	35,514.63
Bill	09/30/2020	51798	Interfu...	5625.02 · Merchant Fees (Merchant Fees)	Enterprise:...	93.52	35,608.15
Bill	10/01/2020	69406	Interfu...	5160 · Liability Insurance (Liability Insurance)	Enterprise:...	47.50	35,655.65
Bill	10/01/2020	707-4...	Interfu...	5310 · Telephone (Telephone)	Enterprise:...	57.23	35,712.88
Bill	10/01/2020	Zoom...	Interfu...	5390 · Office Expenses (Office Expenses)	Enterprise:...	13.34	35,726.22
Bill	10/01/2020	Dues ...	Interfu...	5250 · Dues & Memberships	Enterprise:...	1,001.34	36,727.56
Bill	10/07/2020	234-8...	Interfu...	5310 · Telephone (Telephone)	Enterprise:...	91.70	36,819.26
Bill	10/15/2020	Audit ...	Interfu...	5210 · Legal Services (Legal Services)	Enterprise:...	50.00	36,869.26
Bill	10/20/2020	P1-60...	Interfu...	5390 · Office Expenses (Office Expenses)	Enterprise:...	1.00	36,870.26
Bill	10/23/2020	512-1...	Interfu...	5370 · Property Taxes	Enterprise:...	75.00	36,945.26
Bill	10/23/2020	512-1...	Interfu...	5370 · Property Taxes	Enterprise:...	75.00	37,020.26
Bill	10/23/2020	516-0...	Interfu...	5370 · Property Taxes	Enterprise:...	75.00	37,095.26
Paycheck	10/23/2020	6276	Interfu...	6560 · Payroll Expenses	Enterprise:...	936.88	38,032.14
Paycheck	10/23/2020	6276	Interfu...	6560 · Payroll Expenses	Enterprise:...	0.00	38,032.14

**Fieldbrook Glendale Community Services District
Interfund Activity Report
As of October 27, 2020**

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>	<u>Balance</u>
Paycheck	10/23/2020	6276	Interfu...	6560 · Payroll Expenses	Enterprise:...	0.00	38,032.14
Paycheck	10/23/2020	6276	Interfu...	6560 · Payroll Expenses	Enterprise:...	58.08	38,090.22
Paycheck	10/23/2020	6276	Interfu...	6560 · Payroll Expenses	Enterprise:...	13.59	38,103.81
Paycheck	10/23/2020	6276	Interfu...	6560 · Payroll Expenses	Enterprise:...	0.00	38,103.81
Deposit	10/27/2020		Interfu...	1027 · Water Assets (Water Asset Account...	Enterprise:...	-38,103.81	0.00
Total Interfund Expenses/Water						0.00	0.00
TOTAL						-440.89	0.00

Fieldbrook Glendale Community Services District
Check Register for this Month
September 23 through October 27, 2020

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	09/23/2020	6249	Richard A. Hanger	-139.99
Bill Pmt -Check	09/23/2020	E-Pay	Intuit Quick Books	-6.00
Check	09/30/2020	E-Pay	Coast Central Credit ...	-40.00
Bill Pmt -Check	10/02/2020	E-Pay	Verizon	-65.33
Bill Pmt -Check	10/05/2020	E-Pay	XPress Bill Pay	-156.16
Liability Check	10/13/2020	E-pay	EDD	-183.90
Liability Check	10/13/2020	E-pay	EDD	-2.68
Liability Check	10/13/2020	E-pay	United States Treasury	0.00
Liability Check	10/13/2020	E-pay	United States Treasury	-787.38
Bill Pmt -Check	10/16/2020	6250	AT&T	-57.23
Bill Pmt -Check	10/16/2020	6251	Coxrasmussen & Co.	-517.50
Bill Pmt -Check	10/16/2020	6252	Eureka Humboldt Fire...	-217.28
Bill Pmt -Check	10/16/2020	6253	Fieldbrook Glendale C...	-49.83
Bill Pmt -Check	10/16/2020	6254	GHD, Inc	-6,560.00
Bill Pmt -Check	10/16/2020	6255	North Coast Unified Ai...	-695.93
Bill Pmt -Check	10/16/2020	6256	PG&E	-2,186.76
Bill Pmt -Check	10/16/2020	6257	SDRMA	-47.50
Bill Pmt -Check	10/16/2020	6258	Sudden Link	-152.14
Bill Pmt -Check	10/16/2020	6259	Valley Pacific	-116.01
Bill Pmt -Check	10/20/2020	E-Pay	Intuit Quick Books	-6.00
Bill Pmt -Check	10/23/2020	6260	AT&T	0.00
Bill Pmt -Check	10/23/2020	6261	California Special Dist...	-3,004.00
Bill Pmt -Check	10/23/2020	6262	Cascade Fire Equipm...	-110.00
Bill Pmt -Check	10/23/2020	6263	Central Avenue Servic...	-440.89
Bill Pmt -Check	10/23/2020	6264	City of Arcata	-11,873.15
Bill Pmt -Check	10/23/2020	6265	Eureka Humboldt Fire...	-741.32
Bill Pmt -Check	10/23/2020	6266	Humboldt Bay M&O	-21,484.48
Bill Pmt -Check	10/23/2020	6267	Humboldt Bay Munic...	-15,639.40
Bill Pmt -Check	10/23/2020	6268	Humboldt County Tax ...	-225.00
Bill Pmt -Check	10/23/2020	6269	Lawrence Eitzen, Atto...	-150.00
Bill Pmt -Check	10/23/2020	6270	Napa Auto Parts	-252.92
Bill Pmt -Check	10/23/2020	6271	Richard A. Hanger	-90.00
Bill Pmt -Check	10/23/2020	6272	W.S. Darley & Co.	-1,078.88
Bill Pmt -Check	10/23/2020	6273	AT&T	-1,177.66
Paycheck	10/23/2020	6274	Brian D. Carr	-287.64
Paycheck	10/23/2020	6275	Grant Weaver	-715.37
Paycheck	10/23/2020	6276	Richard A Hanger	-1,370.17

Fieldbrook Glendale Community Services District
Check Register for this Month
September 23 through October 27, 2020

Type	Date	Num	Name	Amount
Paycheck	10/23/2020	6277	Robert S Lackey	-191.77
Deposit	10/27/2020			45,859.44
Total 1015 · Water Dept Checking (Water Dept Checking)				-24,960.83
Total 1012 · General Fund Checking (All Funds)				-24,960.83
Total 1000 · Coast Central Credit Un.				-24,960.83
TOTAL				-24,960.83

Fieldbrook Glendale Community Services District
Payroll Summary
September 23 through October 27, 2020

	Brian D. Carr			Grant Weaver			Richard A Hanger			Robert S Lackey			TOTAL		
	Hours	Rate	Sep 23 - Oct 27, 20	Hours	Rate	Sep 23 - Oct 27, 20	Hours	Rate	Sep 23 - Oct 27, 20	Hours	Rate	Sep 23 - Oct 27, 20	Hours	Rate	Sep 23 - Oct 27, 20
Employee Wages, Taxes and Adjustments															
Gross Pay															
Hourly Rate	12	26.24	314.88	26	30.12	783.12	60	33.46	2,007.60	8	26.24	209.92	*****		3,315.52
Hourly Sick		26.24	0.00		30.12	0.00		33.46	0.00		26.24	0.00			0.00
Total Gross Pay	<u>12</u>		<u>314.88</u>	<u>26</u>		<u>783.12</u>	<u>60</u>		<u>2,007.60</u>	<u>8</u>		<u>209.92</u>	<u>*****</u>		<u>3,315.52</u>
Adjusted Gross Pay	12		314.88	26		783.12	60		2,007.60	8		209.92	*****		3,315.52
Taxes Withheld															
Federal Withholding			0.00			0.00			-311.00			0.00			-311.00
Medicare Employee			-4.57			-11.36			-29.11			-3.04			-48.08
Social Security Employee			-19.52			-48.56			-124.47			-13.01			-205.56
CA - Withholding			0.00			0.00			-152.77			0.00			-152.77
CA - Disability Employee			-3.15			-7.83			-20.08			-2.10			-33.16
Medicare Employee Addl Tax			0.00			0.00			0.00			0.00			0.00
Total Taxes Withheld			<u>-27.24</u>			<u>-67.75</u>			<u>-637.43</u>			<u>-18.15</u>			<u>-750.57</u>
Net Pay	<u>12</u>		<u>287.64</u>	<u>26</u>		<u>715.37</u>	<u>60</u>		<u>1,370.17</u>	<u>8</u>		<u>191.77</u>	<u>*****</u>		<u>2,564.95</u>
Employer Taxes and Contributions															
Medicare Company			4.57			11.36			29.11			3.04			48.08
Social Security Company			19.52			48.56			124.47			13.01			205.56
CA - Unemployment Company			5.04			0.00			0.00			3.36			8.40
CA - Employment Training Tax			0.31			0.00			0.00			0.21			0.52
Total Employer Taxes and Contributions			<u>29.44</u>			<u>59.92</u>			<u>153.58</u>			<u>19.62</u>			<u>262.56</u>

10/23/20
Accrual Basis

Fieldbrook Glendale Community Services District
General Journal Transaction
June 30, 2020

Num	Name	Memo	Account	Class	Debit	Credit
486		Misdated che...	5310 · Telephone (T...	Enterpris...		
		Misdated che...	1110 · Prepaid Expe...	Enterpris...		57.23
		Misdated che...	5390 · Office Expen...	Fire Depa...	57.23	
		Misdated che...	1130 · Prepaid Expe...	Fire Depa...		13.33
		Misdated che...	5390 · Office Expen...	Enterpris...	13.33	
		Misdated che...	1110 · Prepaid Expe...	Enterpris...		13.34
		Misdated che...	5390 · Office Expen...	Enterpris...	13.34	
		Misdated che...	1120 · Prepaid Expe...	Enterpris...		13.33
		Misdated che...	5390 · Office Expen...	Enterpris...	13.33	
		Misdated che...	1110 · Prepaid Expe...	Enterpris...		400.00
		Misdated che...	5390 · Office Expen...	Enterpris...	400.00	
		Misdated che...	1120 · Prepaid Expe...	Enterpris...		400.00
		Misdated che...	5390 · Office Expen...	Fire Depa...	400.00	
		Misdated che...	1130 · Prepaid Expe...	Fire Depa...		400.00
		Misdated che...	5345 · Internet Servi...	Fire Depa...	400.00	
		Misdated che...	1130 · Prepaid Expe...	Fire Depa...		152.25
					152.25	
TOTAL					1,449.48	1,449.48
					1,449.48	1,449.48

2:49 PM
10/23/20
Accrual Basis

Fieldbrook Glendale Community Services District
General Journal Transaction
June 30, 2020

Num	Name	Memo	Account	Class	Debit	Credit
487		Book Y/E Dep...	5350 · Depreciation ...	Fire Depa...	42,865.00	
		Book Y/E Dep...	1730 · Fire Accumul...	Fire Depa...		42,865.00
		Book Y/E Dep...	5350 · Depreciation ...	Enterpris...	95,755.00	
		Book Y/E Dep...	1720 · Sewer Accu...	Enterpris...		95,755.00
		Book Y/E Dep...	5350 · Depreciation ...	Enterpris...	30,481.00	
		Book Y/E Dep...	1710 · Water Accum...	Enterpris...		30,481.00
		Anker Tank R...	3900 · Retained Ear...	Enterpris...	72,294.32	
		Anker Tank R...	3010 · Net Assets - ...	Enterpris...		72,294.32
		Water Net Inc...	3900 · Retained Ear...	Enterpris...	14,411.29	
		Water Net Inc...	3010 · Net Assets - ...	Enterpris...		14,411.29
		Sewer Net Inc...	3900 · Retained Ear...	Enterpris...		3,270.37
		Sewer Net Inc...	3019 · Net Assets - ...	Enterpris...	3,270.37	
		Fire Net Income	3900 · Retained Ear...	Fire Depa...	1,283.06	
		Fire Net Income	3030 · Fund Balanc...	Fire Depa...		1,283.06
TOTAL					260,360.04	260,360.04
					260,360.04	260,360.04

2:50 PM
10/23/20
Accrual Basis

Fieldbrook Glendale Community Services District
General Journal Transaction
June 30, 2020

Num	Name	Memo	Account	Class	Debit	Credit
488	Humboldt County Au...	Prop 172 Tra...	4341 · Prop 172 Tra...	Fire Depa...		1,089.00
	Humboldt County Au...	Prop 172 Tra...	1206.03 · A/R Fire O...	Fire Depa...	1,089.00	
	Humboldt County Au...	Prop 172 Tra...	3030 · Fund Balanc...	Fire Depa...		1,089.00
	Humboldt County Au...	Prop 172 Tra...	3900 · Retained Ear...	Fire Depa...	1,089.00	
	Humboldt County Au...	Final Tax Rec...	3030 · Fund Balanc...	Fire Depa...		4,427.70
	Humboldt County Au...	Final Tax Rec...	3900 · Retained Ear...	Fire Depa...	4,427.70	
TOTAL					6,605.70	6,605.70
					6,605.70	6,605.70

2:50 PM

10/23/20

Accrual Basis

Fieldbrook Glendale Community Services District
General Journal Transaction
September 30, 2020

<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Class</u>	<u>Debit</u>	<u>Credit</u>
489	 	 	1226 · Provision for ...	Enterpris...	3,347.43	
	 	 	1228 · Provision for ...	Enterpris...		3,347.43
					3,347.43	3,347.43
TOTAL					3,347.43	3,347.43



INVOICE

Zoom Video Communications Inc.
55 Almaden Blvd, 6th Floor
San Jose, CA 95113
billing@zoom.us

Invoice Date: 09/30/2020
Invoice #: INV44319678
Payment Terms: Due Upon Receipt
Due Date: 09/30/2020
Account Number: 116380705
Currency: USD
Account Information: Fieldbrook Glendale CSD
4584 Fieldbrook Rd,
McKinleyville, California 95519
United States

rhanger50@gmail.com

Remittance Details should be sent to:
Finance@zoom.us

Purchase Order Number:

Tax Exempt Certificate ID:

Zoom W-9

CHARGE DETAILS				
Charge Description	Service Period	Subtotal	Tax	TOTAL
Charge Name: Webinar 100 Monthly Quantity: 1 Unit Price: \$40.00	09/30/2020-10/29/2020	\$40.00	\$0.00	\$40.00

INVOICE TOTALS	
Subtotal:	\$40.00
Total (Including Tax):	\$40.00
Invoice Balance:	\$0.00

TAX DETAILS				
Charge Name	Tax Name	Jurisdiction	Charge Amount	Tax Amount
			Total Tax	\$0.00

TRANSACTIONS	
Invoice Total	\$40.00

County of Humboldt
 Office of the County Clerk-Recorder
 Humboldt County Clerk Recorder
 825 5th Street, 5th Floor
 Eureka Ca 95501
 (707)445-7593



CEQA DOCUMENT DECLARATION

ENVIRONMENTAL FILING FEE RECEIPT

PLEASE COMPLETE THE FOLLOWING:

1. LEAD AGENCY: Fieldbrook-Glendale Community Services District EMAIL ADDRESS: rhanger50@gmail.com
2. PROJECT TITLE: Water Tank Seismic Retrofit Project
3. APPLICANT NAME: Fieldbrook-Glendale Community Services District PHONE: 707-443-5018
4. APPLICANT ADDRESS: PO Box 2715, McKinleyville, CA 95519
5. PROJECT APPLICANT IS A: Local Public Agency School District Other Special District State Agency Private Entity
6. NOTICE TO BE POSTED FOR 30 DAYS.

7. CLASSIFICATION OF ENVIRONMENTAL DOCUMENT

a. PROJECTS THAT ARE SUBJECT TO DFG FEES

- | | | |
|--|-------------|----------------|
| <input type="checkbox"/> 1. <u>ENVIRONMENTAL IMPACT REPORT</u> (PUBLIC RESOURCES CODE §21152) | \$ 3,271.00 | \$ <u>0.00</u> |
| <input type="checkbox"/> 2. <u>NEGATIVE DECLARATION</u> (PUBLIC RESOURCES CODE §21080(C)) | \$ 2,354.75 | \$ <u>0.00</u> |
| <input type="checkbox"/> 3. <u>APPLICATION FEE WATER DIVERSION</u> (STATE WATER RESOURCES CONTROL BOARD ONLY) | \$ 850.00 | \$ <u>0.00</u> |
| <input type="checkbox"/> 4. <u>PROJECTS SUBJECT TO CERTIFIED REGULATORY PROGRAMS</u> | \$ 1,112.00 | \$ <u>0.00</u> |
| <input type="checkbox"/> 5. <u>COUNTY ADMINISTRATIVE FEE</u> (REQUIRED FOR a-1 THROUGH a-4 ABOVE)
Fish & Game Code §711.4(e) | \$ 50.00 | \$ <u>0.00</u> |

b. PROJECTS THAT ARE EXEMPT FROM DFG FEES

- | | | |
|---|----------|-----------------|
| <input checked="" type="checkbox"/> 1. NOTICE OF EXEMPTION (\$50.00 COUNTY ADMINISTRATIVE FEE REQUIRED) | \$ 50.00 | \$ <u>50.00</u> |
| <input type="checkbox"/> 2. A COMPLETED "CEQA FILING FEE NO EFFECT DETERMINATION FORM" FROM THE DEPARTMENT OF FISH & GAME, DOCUMENTING THE DFG'S DETERMINATION THAT THE PROJECT WILL HAVE NO EFFECT ON FISH, WILDLIFE AND HABITAT, OR AN OFFICIAL, DATED RECEIPT / PROOF OF PAYMENT SHOWING PREVIOUS PAYMENT OF THE DFG FILING FEE FOR THE *SAME PROJECT IS ATTACHED (\$50.00 COUNTY ADMINISTRATIVE FEE REQUIRED) | | |
| DOCUMENT TYPE: <input type="checkbox"/> ENVIRONMENTAL IMPACT REPORT <input type="checkbox"/> NEGATIVE DECLARATION | \$ 50.00 | \$ <u>0.00</u> |

c. NOTICES THAT ARE NOT SUBJECT TO DFG FEES OR COUNTY ADMINISTRATIVE FEES

- | | | |
|--|--------|------------------|
| <input type="checkbox"/> NOTICE OF PREPARATION <input type="checkbox"/> NOTICE OF INTENT | NO FEE | \$ <u>NO FEE</u> |
|--|--------|------------------|

8. OTHER: _____ FEE (IF APPLICABLE): \$ _____
9. TOTAL RECEIVED..... \$ 50.00

*NOTE: "**SAME PROJECT**" MEANS **NO** CHANGES. IF THE DOCUMENT SUBMITTED IS NOT THE SAME (OTHER THAN DATES), A "NO EFFECT DETERMINATION" LETTER FROM THE DEPARTMENT OF FISH AND GAME FOR THE **SUBSEQUENT** FILING OR THE APPROPRIATE FEES ARE REQUIRED.

PLEASE NOTE: FEES ARE ANNUALLY ADJUSTED (Fish & Game Code §711.4(b); PLEASE CHECK WITH THE DEPARTMENT OF FISH AND GAME FOR THE LATEST FEE INFORMATION.

CHECKS FOR ALL FEES SHOULD BE MADE PAYABLE TO: HUMBOLDT COUNTY CLERK-RECORDER



THIS FORM MUST BE COMPLETED AND ATTACHED TO THE FRONT OF ALL CEQA DOCUMENTS LISTED ABOVE (**INCLUDING COPIES**) SUBMITTED FOR FILING. WE WILL NEED AN ORIGINAL (WET SIGNATURE) AND ONE (1) COPY. IF THERE ARE ATTACHMENTS, PLEASE PROVIDE TWO (2) SETS OF ATTACHMENTS FOR SUBMISSION. (YOUR COPY WILL BE RETURNED TO YOU AT THE TIME OF FILING.) (IF FILING BY MAIL, YOU MUST INCLUDE A SELF-ADDRESSED STAMPED ENVELOPE FOR RETURN OR YOUR COPY)

"... NO PROJECT SHALL BE OPERATIVE, VESTED, OR FINAL, NOR SHALL LOCAL GOVERNMENT PERMITS FOR THE PROJECT BE VALID, UNTIL THE FILING FEES REQUIRED PURSUANT TO THIS SECTION ARE PAID." Fish & Game Code §711.4(c)(3)

(Fees Effective 01-01-2018)

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

INVOICE

27095

EPA CAL 000060297
 B.A.R AL 169791

Date: 09/18/2020

INVOICE

FLDDBROOK VOL FIRE
 4584 FLDDBROOK RD
 FLDDBROOK, CA 95519
 Home 707-839-0931

2006 Ford - F550 Super Duty - 6L, V8 (363CI) VIN(P)
 Lic # : 1181978
 Unit # : 8747
 VIN # : 1FDAW57P6 6EC95017
 Odometer In : 6621

Part Description / Number	Qty	Sale	Ext	Labor Description	Hours	Ext
Brake Master Cylinder NMC21767	1.00	197.36	197.36	BRAKE MASTER CYLINDER- REMOVE & REPLACE	1.00	102.00
Starter Solenoid Switch ST85	1.00	67.65	67.65	REPLACED BRAKE MASTER CYLINDER AND BLEED SYSTEM PRIMER PUMP SOLENOID- REMOVE & REPLACE INSTALLED NEW SOLENOID FOR PRIMER PUMP Hazardous Materials	0.50	51.00
						3.00

Org. Estimate 440.89 Revisions 0.00 Current Estimate 440.89

Labor:	153.00
Parts:	265.01
HazMat:	3.00
SubTotal:	421.01
Tax:	19.88
Total:	440.89
Bal Due:	\$440.89

[Payments -]

Vehicle Received: 9/18/2020

FAMILY OWNED AND OPERATED FOR 25 YEARS

Customer Number : 1944

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

Signature _____ Date _____

Email Address: centralaveservice@gmail.com

Account Number	Customer Name	Customer Address	Account Balance	Notes
2840.01	[REDACTED]	2333 Fieldbrook Rd.	\$ 3,347.43	
Detail				
	Tampering Charge - Broken Lock	\$	30.85	
	Service/Meter Removal	\$	3,018.26	
	Water Theft - August	\$	148.32	
	Tampering fee	\$	150.00	
	Total	\$	3,347.43	

Approval to write off as a bad debt:

By: Richard Stanger

Date: 10/20/2020

For property lien.

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

Fieldbrook Glendale
Community Services District
Agenda Background

Agenda Item: 6.1

Agenda Title: Quarterly financial reports and budget adjustments.

Meeting Date: 10/27/2020

Presented by: Richard Hanger

Type of Item: Action Discussion Information

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

Background:

Water

Water revenues are budgeted to increase \$22,383. Domestic, commercial, and benefit zone accounts reflect actuals for the summer months. Water reimbursement income is for meter removal. The reimbursement has been charged off as a bad debt against the balance sheet reservation for bad debt. Expenses for purchased water increased, contract labor for HBMWD decreased. All other expense accounts remain within acceptable variances.

Wastewater

Domestic receipts decreased and commercial receipts increased. Wastewater reimbursement is for engineering expenses reimbursed by customer. Expenses for purchased wastewater, contract labor (reimbursable engineering fees) increased. All other expense accounts remain within acceptable variances.

Fire

No changes in revenues. One change in expense for contract labor. This was a consulting fee for a grant submission.

Recommendation:

Review the quarterly financial reports and approve the budget revisions.

Fieldbrook Glendale Community Services District
Quarterly Water Budget Adjustments
 July 2019 through June 2020

	Adjustments				Total Adj	2021 Budget	Adjusted Budget
	First Qtr	Second Qtr	Third Qtr	Fourth Qtr			
Ordinary Revenue/Expense							
Revenue							
4000 · Revenue							
4100 · Water Revenue							
4110 · Domestic Water Revenue	\$ 6,029				\$ 6,029	\$ 391,489	\$ 397,518
4115 · Late Fees - Water	\$ 64				\$ 64	\$ 5,125	\$ 5,189
4120 · Business Water Revenue	\$ 7,934				\$ 7,934	\$ 60,008	\$ 67,942
4130 · Fire Suppression Water Revenue	\$ -				\$ -	\$ 2,136	\$ 2,136
4135 · Benefit Zone 1-Water Revenue	\$ 2,252				\$ 2,252	\$ 21,468	\$ 23,720
4140 · Water Installation Charges	\$ -				\$ -	\$ -	\$ -
4150 · Water Processing Fees	\$ 35				\$ 35	\$ 560	\$ 595
4156 · Water Reimbursement Income	\$ 6,069				\$ 6,069	\$ -	\$ 6,069
4157 · Water Misc. Chg.	\$ -				\$ -	\$ -	\$ -
4160 · Water Other Revenue	\$ -				\$ -	\$ -	\$ -
Total 4100 · Water Revenue	\$ 22,383				\$ 22,383	\$ 480,786	\$ 503,169
Total 4000 · Revenue	\$ 22,383				\$ 22,383	\$ 480,786	\$ 503,169
Total Revenue	\$ 22,383				\$ 22,383	\$ 480,786	\$ 503,169
Gross Profit	\$ 22,383				\$ 22,383	\$ 480,786	\$ 503,169
Expense							
5000 · Purchased Water	\$ 1,946				\$ 1,946	\$ 173,411	\$ 175,357
5050 · Director Fees	\$ -				\$ -	\$ 2,995	\$ 2,995
5100 · Contract Labor/Admin	\$ (9,276)				\$ (9,276)	\$ 219,691	\$ 210,415
5150 · Insurance Expense	\$ (9)				\$ (9)	\$ 3,787	\$ 3,778
5200 · Professional Services	\$ -				\$ -	\$ 4,835	\$ 4,835
5250 · Dues & Memberships	\$ -				\$ -	\$ 977	\$ 977
5300 · Utilities	\$ 414				\$ 414	\$ 12,238	\$ 12,652
5370 · Property Taxes	\$ -				\$ -	\$ 225	\$ 225
5380 · Supplies	\$ 89				\$ 89	\$ 1,187	\$ 1,276
5400 · Maintenance Expenses	\$ -				\$ -	\$ 12,000	\$ 12,000
5550 · Equipment	\$ 136				\$ 136	\$ -	\$ 136
5590 · Bad Debts	\$ -				\$ -	\$ 1,250	\$ 1,250
5625 · Bank Charges	\$ (18)				\$ (18)	\$ 2,400	\$ 2,382
5700 · Licenses & Fees	\$ -				\$ -	\$ 4,167	\$ 4,167
6560 · Payroll Expenses	\$ (10)				\$ (10)	\$ 12,144	\$ 12,134
Total Expense	\$ (6,728)	\$ -	\$ -	\$ -	\$ (6,728)	\$ 451,307	\$ 444,579
Net Ordinary Revenue					\$ 29,111	\$ 29,479	\$ 58,590
Other Revenue/Expense							
Other Revenue							
4394 · Grant Income	\$ -				\$ -	\$ -	\$ -
4900 · Interest Earnings	\$ (205)				\$ (205)	\$ 13,074	\$ 12,869
4950 · Connection Fees	\$ -				\$ -	\$ -	\$ -
Total Other Revenue	\$ (205)	\$ -	\$ -	\$ -	\$ (205)	\$ 13,074	\$ 12,869
Other Expense							
5350 · Depreciation Expenses	\$ -				\$ -	\$ 26,639	\$ 26,639
5650 · Interest Expense	\$ (133)				\$ (133)	\$ 13,621	\$ 13,488
5810 · Water Grant Expenses	\$ -				\$ -	\$ -	\$ -
Total Other Expense	\$ (133)	\$ -	\$ -	\$ -	\$ (133)	\$ 40,260	\$ 40,127
Net Other Revenue	\$ (72)	\$ -	\$ -	\$ -	\$ (72)	\$ (27,186)	\$ (27,258)
Net Revenue	\$ (72)	\$ -	\$ -	\$ -	\$ 29,039	\$ 2,293	\$ 31,332

Fieldbrook Glendale Community Services District Quarterly Wastewater Budget Adjustments

July 2019 through June 2020

Adjustments

	First Qtr	Second Qtr	Third Qtr	Fourth Qtr	Total Adj	2021 Budget	Adjusted Budget
Ordinary Revenue/Expense							
Revenue							
4000 · Revenue							
4200 · Wastewater Revenue							
4210 · Domestic Wastewater Revenue					\$ (1,873)	\$ 277,200	\$ 275,327
4215 · Late Fees - Wastewater					\$ 37	\$ 3,600	\$ 3,637
4220 · Business Wastewater Revenue					\$ 3,321	\$ 75,068	\$ 78,389
4250 · Wastewater Processing Fees					\$ (105)	\$ 420	\$ 315
4252 · Wastewater Permit Fees					\$ -	\$ 1,250	\$ 1,250
4256 · Wastewater Reimbursement					\$ 3,651	\$ -	\$ 3,651
Total 4100 · Wastewater Revenue					\$ 5,031	\$ 357,538	\$ 362,569
Total 4000 · Revenue					\$ 5,031	\$ 357,538	\$ 362,569
Total Revenue					\$ 5,031	\$ 357,538	\$ 362,569
Gross Profit					\$ 5,031	\$ 357,538	\$ 362,569
Expense							
5000 · Purchased Wastewater					\$ 1,211	\$ 193,375	\$ 194,586
5100 · Contract Labor/Admin					\$ 3,968	\$ 41,300	\$ 45,268
5150 · Insurance Expense					\$ 110	\$ 3,069	\$ 3,179
5200 · Professional Services					\$ -	\$ 4,835	\$ 4,835
5250 · Dues & Memberships					\$ (977)	\$ 977	\$ -
5300 · Utilities					\$ 734	\$ 12,327	\$ 13,061
5300 · Fuel (Generator)					\$ -	\$ 500	\$ 500
5370 · Property Taxes					\$ -	\$ 324	\$ 324
5380 · Supplies					\$ 61	\$ 1,200	\$ 1,261
5400 · Maintenance Expenses					\$ -	\$ 33,500	\$ 33,500
5550 · Equipment					\$ 136	\$ -	\$ 136
5590 · Bad Debts					\$ -	\$ 3,000	\$ 3,000
5625 · Bank Charges					\$ 257	\$ 1,680	\$ 1,937
5700 · Licenses & Fees					\$ (105)	\$ 3,740	\$ 3,635
6560 · Payroll Expenses					\$ 378	\$ 25,200	\$ 25,578
Total Expense					\$ 5,773	\$ 325,027	\$ 330,800
Net Ordinary Revenue					\$ (742)	\$ 32,511	\$ 31,769
Other Revenue/Expense							
Other Revenue							
4900 · Interest Earnings					\$ 23	\$ 360	\$ 383
4950 · Connection Fees					\$ 779	\$ 27,600	\$ 28,379
Total Other Revenue					\$ 802	\$ 27,960	\$ 28,762
Other Expense							
5350 · Depreciation Expenses					\$ -	\$ 94,362	\$ 94,362
5650 · Interest Expense					\$ -	\$ 2,466	\$ 2,466
Total Other Expense					\$ -	\$ 96,828	\$ 96,828
Net Other Revenue					\$ 802	\$ (68,868)	\$ (68,066)
Net Revenue					\$ 60	\$ (36,357)	\$ (36,297)

Fieldbrook Glendale Community Services District
Quarterly Fire Dept. Budget Adjustments
 July 2019 through June 2020

	Adjustments				Total Adj	2020 Budget	Adjusted Budget
	First Qtr	Second Qtr	Third Qtr	Fourth Qtr			
Ordinary Revenue/Expense							
Revenue							
4000 · Revenue							
4300 · Fire Revenue							
4310 · Current Secured Taxes	\$ -		\$ -	\$ -	\$ -	\$56,789	\$56,789
4320 · Current Unsecured Taxes	\$ -				\$ -	\$2,355	\$2,355
4330 · Prior Year Secured Taxes	\$ -				\$ -	\$181	\$181
4341 · Prop 172 Transfer	\$ -				\$ -	\$1,214	\$1,214
4350 · Property Tax Assessments	\$ -				\$ -	\$40,575	\$40,575
4360 · Timber Yield Tax	\$ -				\$ -	\$225	\$225
4370 · Homeowners' Exemption	\$ -				\$ -	\$351	\$351
4380 · Supplemental Tax - Current	\$ -				\$ -	\$767	\$767
4385 · Supplemental Tax - Prior Year	\$ -				\$ -	\$139	\$139
4392 · Prop Tax Exchange Agreement	\$ -				\$ -	\$0	\$0
4395 · Other Income - Fire Dept.	\$ -				\$ -	\$100	\$100
Total 4300 · Fire Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,696	\$ 102,696
Total 4000 · Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,696	\$ 102,696
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,696	\$ 102,696
Gross Profit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,696	\$ 102,696
Expense							
5050 · Chief Fees	\$ -				\$ -	\$ 599	\$599
5120 · Contract Labor/Admin	\$ 131				\$ 131	\$ -	\$131
5130 · Assessment Fee-LAFCo	\$ -				\$ -	\$ 113	\$113
5150 · Insurance Expense	\$ -				\$ -	\$ 21,029	\$21,029
5200 · Professional Services	\$ -				\$ -	\$ 4,835	\$4,835
5250 · Dues & Memberships	\$ -				\$ -	\$ 2,680	\$2,680
5300 · Utilities	\$ -				\$ -	\$ 9,846	\$9,846
5360 · Transportation & Travel	\$ -				\$ -	\$ 1,800	\$1,800
5380 · Supplies	\$ -				\$ -	\$ 3,900	\$3,900
5400 · Maintenance Expenses	\$ -				\$ -	\$ 5,950	\$5,950
5550 · Equipment	\$ -				\$ -	\$ 2,350	\$2,350
5700 · Licenses & Fees	\$ -				\$ -	\$ -	\$0
5710 · Chiefs' Incentive Program	\$ -				\$ -	\$ 1,500	\$1,500
6560 · Payroll Expenses	\$ -				\$ -	\$ 1,740	\$1,740
Total Expense	\$ 131	\$ -	\$ -	\$ -	\$ 131	\$ 56,342	\$ 56,473
Net Ordinary Revenue	\$ (131)	\$ -	\$ -	\$ -	\$ (131)	\$ 46,354	\$ 46,223
Other Revenue/Expense							
Other Revenue	\$ -						
4900 · Interest Earnings	\$ -				\$ -	\$ 1,272	\$1,272
Total Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,272	\$ 1,272
Other Expense							
5350 · Depreciation Expenses	\$ -		\$ -	\$ -	\$ -	\$ 47,750	\$47,750
5650 · Interest Expense	\$ -		\$ -	\$ -	\$ -	\$ 9,508	\$9,508
Total Other Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,258	\$ 57,258
Net Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (55,986)	\$ (55,986)
Net Revenue	\$ (131)	\$ -	\$ -	\$ -	\$ (131)	\$ (9,632)	\$ (9,763)

Fieldbrook Glendale
Community Services District
Agenda Background

Agenda Item: 6.2

Agenda Title: Draft management discussion and analysis of fiscal year 2020.

Meeting Date: 10/27/2020

Presented by: Richard Hanger

Type of Item: Action Discussion Information

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

Background:

Review and discuss the draft management discussion and analysis of fiscal year 2020.

Recommendation:

No action.

Management's Discussion and Analysis For Fiscal Year Ending June 30, 2020

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, 2020. 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 2019-20			FY 2018-19			Change	
	Governmental (Fire)	Business Type (Water/Sewer)	Total	Governmental (Fire)	Business Type (Water/Sewer)	Total	\$	%
Current and other assets	\$ 149,426	\$ 415,727	\$ 565,153	\$ 158,220	\$ 342,642	\$ 500,862	\$ 64,291	12.84%
Board designated assets	\$ 74,797	\$ 50,000	\$ 124,797	\$ 61,389	\$ 50,000	\$ 111,389	\$ 13,408	12.04%
Notes Receivable/Payable	\$ (198,801)	\$ 198,801	\$ -	\$ (215,389)	\$ 215,389	\$ -	\$ -	0.00%
Capital/Fixed assets	\$ 428,801	\$ 2,326,124	\$ 2,754,925	\$ 466,076	\$ 2,341,360	\$ 2,807,436	\$ (52,511)	-1.87%
Total Assets	\$ 454,223	\$ 2,990,652	\$ 3,444,875	\$ 470,296	\$ 2,949,391	\$ 3,419,687	\$ 25,188	0.74%
Current and other liabilities	\$ 54	\$ 129,224	\$ 129,278	\$ 22,926	\$ 141,456	\$ 164,382	\$ (35,104)	-21.36%
Long term liabilities	\$ -	\$ 459,909	\$ 459,909	\$ -	\$ 489,851	\$ 489,851	\$ (29,942)	-6.11%
Total Liabilities	\$ 54	\$ 589,133	\$ 589,187	\$ 22,926	\$ 631,307	\$ 654,233	\$ (65,046)	-9.94%
Investment in capital assets (net of related debt)	\$ 428,801	\$ 1,765,725	\$ 2,194,526	\$ 466,076	\$ 1,851,509	\$ 2,317,585	\$ (123,059)	-5.31%
Unrestricted	\$ (49,429)	\$ 585,794	\$ 536,365	\$ (80,095)	\$ 416,575	\$ 336,480	\$ 199,885	59.40%
Board Assigned	\$ 74,797	\$ 50,000	\$ 124,797	\$ 61,389	\$ 50,000	\$ 111,389	\$ 13,408	12.04%
Net Position	\$ 454,169	\$ 2,401,519	\$ 2,855,688	\$ 447,370	\$ 2,318,084	\$ 2,765,454	\$ 90,234	3.26%

The district’s net position for all funds as of June 30, 2020, was \$2,855,688 an increase of \$90,234 (3.26%) as compared to June 30, 2019. Current and other assets include cash in banks, accounts receivable, grants, other receivables and pre-paid expenses. Current and other assets increased \$64,291 (12.84%) as compared to June 30, 2019.

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 \$2,754,925 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 designated a fire fund reserve of \$74,797 for future debt payments.

TABLE 2
CONDENSED STATEMENTS OF NET POSITION BY FUND
JUNE 30, 2020

	Water	Sewer	Fire	Total
Current and other assets	\$ 296,153	\$ 119,574	\$ 149,426	\$ 565,153
Capital/Fixed assets	\$ 613,158	\$ 1,712,966	\$ 428,801	\$ 2,754,925
Interfund Notes Receivable/Payable	\$ 255,708	\$ (56,907)	\$ (198,801)	\$ -
Board Assigned	\$ 50,000	\$ -	\$ 74,797	\$ 124,797
Total Assets	\$ 1,215,020	\$ 1,775,633	\$ 454,224	\$ 3,444,876
Current and other liabilities	\$ 104,961	\$ 24,263	\$ 54	\$ 129,278
Long Term Liabilities	\$ 459,909			\$ 459,909
Total Liabilities	\$ 564,870	\$ 24,263	\$ 54	\$ 589,187
Investment in capital assets net of related debt	\$ 52,759	\$ 1,712,966	\$ 428,801	\$ 2,194,526
Unrestricted	\$ 547,390	\$ 38,404	\$ (49,429)	\$ 536,366
Board Assigned	\$ 50,000		\$ 74,797	\$ 124,797
Total Net Assets	\$ 650,150	\$ 1,751,370	\$ 454,170	\$ 2,855,689

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.

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 \$8,846 current portion of the \$65,000 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, 2020

	Water	Sewer	Fire	Total
Revenues:				
Charges for services	\$ 496,423	\$ 382,559		\$ 878,982
Taxes and assessments			\$ 109,358	\$ 109,358
Unrestricted investment earnings	\$ 14,629	\$ 412	\$ 3,891	\$ 18,932
In Kind/Grant Revenue	\$ 72,294		\$ -	\$ 72,294
Other Income	\$ 10,591	\$ 7,925	\$ 3,554	\$ 22,070
Total Revenues	\$ 593,937	\$ 390,895	\$ 116,804	\$ 1,101,636
Expenses:				
Water/Sewer services	\$ 476,750	\$ 298,411		\$ 775,161
Public Safety			\$ 67,139	\$ 67,139
Depreciation expenses	\$ 30,481	\$ 95,755	\$ 42,865	\$ 169,101
Total Expenses	\$ 507,231	\$ 394,166	\$ 110,004	\$ 1,011,401
Result of operations	\$ 86,706	\$ (3,270)	\$ 6,800	\$ 90,235
Total net assets - beginning	\$ 563,444	\$ 1,754,640	\$ 447,370	\$ 2,765,454
Total net assets - ending	\$ 650,150	\$ 1,751,370	\$ 454,170	\$ 2,855,689

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 \$1,101,636. In-Kind/Grant Revenue of \$72,294 was for a planning grant for the Anker Tank Replacement Project. Operating expenses for water and sewer services was \$775,161. Public safety expenses for the fire department totaled \$67,139. The District had depreciation expenses of \$169,101. The District's total net position increased \$90,235 as a net result of operations and depreciation.

**TABLE 4
RESULTS OF WATER OPERATIONS
YEAR OVER YEAR – 2021 ADOPTED BUDGET**

Water	Column One - Year over Year				Column Two - 2021 Budget compared to 2020 Actuals			
	Actuals 2019-2020	Actuals 2018-2019	\$\$ Change	% Change	Budget 2020-2021	Actuals 2019-2020	\$\$ Change	% Change
Revenues								
Water Sales	\$ 460,474	\$ 443,735	\$ 16,739	3.8%	\$ 453,633	\$ 460,474	\$ (6,841)	-1.5%
Special benefit zone	\$ 24,618	\$ 16,944	\$ 7,673	45.3%	\$ 21,468	\$ 24,618	\$ (3,150)	-12.8%
Fee for service	\$ 4,690	\$ 8,319	\$ (3,629)	-43.6%	\$ 5,685	\$ 4,690	\$ 995	21.2%
Installation/Meter Charge	\$ 4,009	\$ 1,096	\$ 2,913	265.8%	\$ -	\$ 4,009	\$ (4,009)	-100.0%
Other revenue	\$ 2,632	\$ 1,839	\$ 794	43.2%	\$ -	\$ 2,632	\$ (2,632)	-100.0%
Total Revenue	\$ 496,423	\$ 471,933	\$ 24,490	5.2%	\$ 480,786	\$ 496,423	\$ (15,637)	-3.1%
Expenses								
Purchased water	\$ 172,754	\$ 172,055	\$ 699	0.4%	\$ 173,411	\$ 172,754	\$ 657	0.4%
Director Fees	\$ 2,995	\$ 2,995	\$ -	0.0%	\$ 2,995	\$ 2,995	\$ -	0.0%
Contract Labor	\$ 232,686	\$ 224,396	\$ 8,290	3.7%	\$ 219,691	\$ 232,686	\$ (12,995)	-5.6%
Insurance	\$ 3,245	\$ 2,854	\$ 391	13.7%	\$ 3,787	\$ 3,245	\$ 542	16.7%
Professional services	\$ 4,825	\$ 4,558	\$ 267	5.8%	\$ 4,835	\$ 4,825	\$ 10	0.2%
Dues & Memberships	\$ 977	\$ 605	\$ 372	61.6%	\$ 977	\$ 977	\$ -	0.0%
Utilities	\$ 11,331	\$ 11,722	\$ (391)	-3.3%	\$ 12,238	\$ 11,331	\$ 907	8.0%
Property Taxes	\$ 225	\$ 225	\$ -	0.0%	\$ 225	\$ 225	\$ -	0.0%
Supplies	\$ 1,237	\$ 741	\$ 496	66.9%	\$ 1,187	\$ 1,237	\$ (50)	-4.0%
Maintenance/Line Repairs	\$ 8,679	\$ 2,000	\$ 6,679	334.0%	\$ 12,000	\$ 8,679	\$ 3,321	38.3%
Small Equipment	\$ 1,037	\$ -	\$ 1,037	100.0%	\$ -	\$ 1,037	\$ (1,037)	-100.0%
Bad Debt/Bank fees	\$ 6,732	\$ 3,385	\$ 3,348	98.9%	\$ 3,650	\$ 6,732	\$ (3,082)	-45.8%
Licenses & Fees	\$ 4,195	\$ 3,360	\$ 835	24.8%	\$ 4,167	\$ 4,195	\$ (28)	-0.7%
Payroll expense	\$ 12,118	\$ 11,618	\$ 500	4.3%	\$ 12,144	\$ 12,118	\$ 26	0.2%
Total expense	\$ 463,036	\$ 440,513	\$ 22,523	5.1%	\$ 451,307	\$ 463,036	\$ (11,729)	-2.5%
Results of operations	\$ 33,387	\$ 31,421	\$ 1,967	6.3%	\$ 29,479	\$ 33,387	\$ (3,908)	-11.7%
Other Income								
Interest Earnings	\$ 14,629	\$ 13,428	\$ 1,201	8.9%	\$ 13,074	\$ 14,629	\$ (1,555)	-10.6%
Connection Fees	\$ 10,591	\$ 2,100	\$ 8,491	0.0%	\$ -	\$ 10,591	\$ (10,591)	0.0%
Total Other Income	\$ 25,220	\$ 15,528	\$ 9,691	62.4%	\$ 13,074	\$ 25,220	\$ (12,146)	-48.2%
Other Expense								
Deprecation	\$ 30,481	\$ 26,639	\$ 3,842	14.4%	\$ 26,639	\$ 30,481	\$ (3,842)	-12.6%
Interest Expense	\$ 13,715	\$ 15,043	\$ (1,328)	-8.8%	\$ 13,621	\$ 13,715	\$ (94)	-0.7%
Total Other Expense	\$ 44,196	\$ 41,682	\$ 2,514	6.0%	\$ 40,260	\$ 44,196	\$ (3,936)	-8.9%
Net Other Income/Expense	\$ (18,976)	\$ (26,153)	\$ 7,177	-27.4%	\$ (27,186)	\$ (18,976)	\$ (8,210)	43.3%
Net Income	\$ 14,411	\$ 5,267	\$ 9,144	-173.6%	\$ 2,293	\$ 14,411	\$ (12,118)	-84.1%

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

In column one, year over year revenues increased \$24,490 (5.2%). The district adopted a rate increase in January 2020 of 2.29% based on the fluctuation in the Consumer Price Index. Special benefit zone revenues increased 45.3% based on a change in accounting procedures. In past years, a portion of these revenues were reported in water sales, new billing software purchased in January 2020 allows these revenues to be captured within the special benefit zone.

Water Expenses

Total Expenses increased \$22,523 (5.1%). Contract labor increased \$8,290 (3.7%). 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 of \$9,032 in engineering expenses related to the preparation and submittal of a Hazard Mitigation grant for the Anker Tank Replacement Project. 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 increased \$10,225. Also, there were expenses for installation/removal of water meters of \$6,997. The district was reimbursed for these expenses by customers. The cost of maintenance and operations is anticipated to increase with inflation. Water line repairs and maintenance increased \$6,679 for mainline and pump station repairs. The district made small equipment purchases to replace a computer and printer for \$1,037. Bad debt and bank fees increased \$3,348. Bad debt increased \$828 and bank fees increased \$2,519, primarily from the credit card processing fees.

Other Income/Expense

Interest income increased \$1,201, connection fees increased \$8,491, depreciation increased \$3,842 and debt service interest decreased 1,328.

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 13).

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 \$74,294 in fiscal year 2020. Phase two is scheduled to begin in March of 2021 and to be completed in October of 2021.

**TABLE 5
RESULTS OF SEWER OPERATIONS
YEAR OVER YEAR – 2021 ADOPTED BUDGET**

Sewer	Column One - Year over Year				Column Two - 2021 Budget compared to 2020 Actuals			
	Actuals 2019-2020	Actuals 2018-19	\$\$ Change	% Change	Budget 2020-2021	Actuals 2019-2020	\$\$ Change	% Change
Revenues								
Sewer Sales	\$ 356,948	\$ 257,388	\$ 99,560	38.7%	\$ 352,268	\$ 356,948	\$ (4,680)	-1.3%
Fee for service	\$ 3,771	\$ 4,867	\$ (1,096)	-22.5%	\$ 5,270	\$ 3,771	\$ 1,499	39.8%
Other revenue	\$ 21,840	\$ 29,309	\$ (7,469)	100.0%	\$ -	\$ 21,840	\$ (21,840)	-100.0%
Total Revenue	\$ 382,559	\$ 291,564	\$ 90,995	31.2%	\$ 357,538	\$ 382,559	\$ (25,021)	-6.5%
Expenses								
Sewer Treatment	\$ 154,598	\$ 205,717	\$ (51,119)	-24.8%	\$ 193,375	\$ 154,598	\$ 38,777	25.1%
Contract Labor	\$ 81,082	\$ 45,712	\$ 35,370	77.4%	\$ 41,300	\$ 81,082	\$ (39,782)	-49.1%
Insurance	\$ 2,641	\$ 2,377	\$ 264	11.1%	\$ 3,069	\$ 2,641	\$ 428	16.2%
Professional services	\$ 4,825	\$ 4,558	\$ 267	5.9%	\$ 4,835	\$ 4,825	\$ 10	0.2%
Dues & Memberships	\$ 977	\$ 605	\$ 372	61.6%	\$ 977	\$ 977	\$ -	0.0%
Utilities	\$ 12,728	\$ 12,141	\$ 587	4.8%	\$ 12,327	\$ 12,728	\$ (401)	-3.1%
Fuel	\$ 823	\$ -	\$ 823	0.0%	\$ 500	\$ 823	\$ (323)	0.0%
Property Taxes	\$ 324	\$ 324	\$ -	0.0%	\$ 324	\$ 324	\$ -	0.0%
Supplies	\$ 1,260	\$ 1,015	\$ 245	24.2%	\$ 1,200	\$ 1,260	\$ (60)	-4.8%
Maintenance/Line Repairs	\$ 695	\$ 8,688	\$ (7,993)	-92.0%	\$ 33,500	\$ 695	\$ 32,805	4722.0%
Small Equipment	\$ 1,037	\$ -	\$ 1,037	100.0%	\$ -	\$ 1,037	\$ -	0.0%
Bad Debt/Bank fees	\$ 5,406	\$ 5,282	\$ 124	2.3%	\$ 4,680	\$ 5,406	\$ (726)	-13.4%
Licenses & Fees	\$ 3,492	\$ 3,163	\$ 330	10.4%	\$ 3,740	\$ 3,492	\$ 248	7.1%
Payroll expense	\$ 25,687	\$ 24,892	\$ 795	3.2%	\$ 25,200	\$ 25,687	\$ (487)	-1.9%
Total expense	\$ 295,576	\$ 314,474	\$ (18,898)	-6.0%	\$ 325,027	\$ 295,576	\$ 29,451	10.0%
Results of operations	\$ 86,983	\$ (22,910)	\$ 109,893	-479.7%	\$ 32,511	\$ 86,983	\$ (54,472)	-62.6%
Other Income								
Interest Earnings	\$ 412	\$ 39	\$ 373	967.2%	\$ 360	\$ 412	\$ (52)	-12.6%
Connection Fees	\$ 7,925	\$ 27,828	\$ (19,903)	0.0%	\$ 27,600	\$ 7,925	\$ 19,675	0.0%
Total Other Income	\$ 8,337	\$ 27,867	\$ (19,530)	-70.1%	\$ 27,960	\$ 8,337	\$ 19,623	235.4%
Other Expense								
Deprecation	\$ 95,755	\$ 94,362	\$ 1,393	1.5%	\$ 94,362	\$ 95,755	\$ (1,393)	-1.5%
Interest Expense	\$ 2,835	\$ -	\$ 2,835	0.0%	\$ 2,466	\$ 2,835	\$ (369)	0.0%
Total Other Expense	\$ 98,590	\$ 94,362	\$ 4,228	4.5%	\$ 96,828	\$ 98,590	\$ (1,762)	-1.8%
Net Other Income/Expense	\$ (90,253)	\$ (66,495)	\$ (23,758)	35.7%	\$ (68,868)	\$ (90,253)	\$ 21,385	-23.7%
Net Income	\$ (3,270)	\$ (89,405)	\$ 86,135	-96.3%	\$ (36,357)	\$ (3,270)	\$ (33,087)	1011.7%

Revenues

Sewer revenues increased \$90,995. The District adopted a new rate structure in December 2018. The new rate structure was in place for the last six months for fiscal year 2019 and for all twelve months of 2020. The new rate structure has a base fee and a consumption fee based on water use for both domestic and commercial rate payers. Revenue from domestic rate payers increased \$45,370 and from commercial rate payers \$54,189. Fees for service decreased \$1,096 and other revenue decreased \$7,469.

Expenses

Sewer expenses decreased \$18,898 (6.0%) from the prior year. Effluent treatment costs decreased \$51,119 (24.8%) 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 2.0 million gallons in 2018, decreased 1.3 million gallons in 2019, and an additional 5.5 million gallons in 2020. Contract labor increased \$35,370. HBMWD administration and bookkeeping fees are allocated to the water and sewer department based on revenues. As noted above, revenues for sewer services increased \$90,995, resulting in an increased

expense of \$9,223. Engineering expenses increased \$26,147, customers reimbursed the district \$21,840. Insurance, professional services, dues, utilities, fuel, supplies, and payroll remained within an acceptable variance from the prior year. Bad debt decreased \$1,863 from the prior year. Bank fees increased \$1,988 primarily from the credit card processing fees.

Other Income/Expense

Connection fees decreased \$19,903, depreciation increased \$1,393, and debt service interest increased \$2,835.

**TABLE 6
RESULTS OF FIRE OPERATIONS YEAR OVER YEAR – 2021 ADOPTED BUDGET**

Fire	Column One - Year over Year				Column Two - 2021 Budget compared to 2020 Actuals			
	Actuals 2018-2019	Actuals 2017-2018	\$\$ Change	% Change	Budget 2019-2020	Actuals 2018-2019	\$\$ Change	% Change
Revenues								
Property Taxes	\$ 62,903	\$ 60,644	\$ 2,259	3.7%	\$ 62,902	\$ 62,903	\$ -	0.0%
Special Benefit Assessment	\$ 40,575	\$ 41,813	\$ (1,238)	-3.0%	\$ 40,575	\$ 40,575	\$ -	0.0%
Other Income	\$ 7,794	\$ 3,372	\$ 4,422	131.1%	\$ 100	\$ 7,794	\$ (7,694)	-98.7%
Total Revenue	\$ 111,272	\$ 105,828	\$ 5,444	5.1%	\$ 103,577	\$ 111,272	\$ -	0.0%
Expenses								
Director Fees	\$ 599	\$ 599	\$ -	0.0%	\$ 599	\$ 599	\$ -	0.0%
Benefit Assessment Fee	\$ 110	\$ 113	\$ (3)	-3.0%	\$ 113	\$ 110	\$ 3	3.1%
Insurance	\$ 17,084	\$ 17,014	\$ 69	0.4%	\$ 18,862	\$ 17,084	\$ 1,778	10.4%
Professional services	\$ 4,558	\$ 4,542	\$ 17	0.4%	\$ 4,558	\$ 4,558	\$ (0)	0.0%
Dues & Memberships	\$ 2,673	\$ 3,025	\$ (352)	-11.6%	\$ 2,673	\$ 2,673	\$ 0	0.0%
Utilities	\$ 7,731	\$ 7,476	\$ 255	3.4%	\$ 7,900	\$ 7,731	\$ 169	2.2%
Transportation/travel	\$ 1,344	\$ 1,021	\$ 323	31.6%	\$ 1,360	\$ 1,344	\$ 16	1.2%
Supplies	\$ 3,280	\$ 2,713	\$ 567	20.9%	\$ 2,985	\$ 3,280	\$ (295)	-9.0%
Maintenance expenses	\$ 2,947	\$ 9,744	\$ (6,797)	-69.8%	\$ 6,900	\$ 2,947	\$ 3,953	134.1%
Equipment	\$ 2,739	\$ 3,630	\$ (891)	-24.5%	\$ 2,050	\$ 2,739	\$ (689)	-25.2%
Interest Expense	\$ 10,230	\$ 10,921	\$ (691)	-6.3%	\$ 9,508	\$ 10,230	\$ (722)	-7.1%
Licenses & Fees	\$ 1,000	\$ -	\$ 1,000	0.0%	\$ -	\$ 1,000	\$ (1,000)	0.0%
Chiefs incentive program	\$ 2,000	\$ 1,912	\$ 88	4.6%	\$ 2,000	\$ 2,000	\$ -	0.0%
Fire Grant Expenses	\$ 4,676	\$ 1,705	\$ 2,971	0.0%	\$ -	\$ 4,676	\$ (4,676)	0.0%
Payroll Expenses	\$ 2,448	\$ 1,638	\$ 810	49.4%	\$ 1,686	\$ 2,448	\$ (762)	-31.1%
Total expense	\$ 63,417	\$ 66,052	\$ (2,634)	-4.0%	\$ 61,194	\$ 63,417	\$ (2,223)	-3.5%
Results of operations	\$ 47,854	\$ 39,777	\$ 8,078	20.3%	\$ 42,383	\$ 47,854	\$ (5,471)	-11.4%
Other Income								
Interest Earnings	\$ 2,947	\$ 2,382	\$ 564	23.7%	\$ 2,900	\$ 2,947	\$ (47)	-1.6%
Grant/Donation Revenues	\$ 9,338	\$ 6,353	\$ 2,985	47.0%	\$ -	\$ 9,338	\$ (9,338)	-100.0%
Total Other Income	\$ 12,284	\$ 8,735	\$ 3,550	40.6%	\$ 2,900	\$ 12,284	\$ (9,384)	-76.4%
Other Expense								
Depreciation	\$ 47,750	\$ 45,594	\$ 2,156	4.7%	\$ 47,750	\$ 47,750	\$ -	0.0%
Total Other Expense	\$ 47,750	\$ 45,594	\$ 2,156	4.7%	\$ 47,750	\$ 47,750	\$ -	0.0%
Net Other Income/Expense	\$ (35,466)	\$ (36,859)	\$ 1,394	-3.8%	\$ (44,850)	\$ (35,466)	\$ (9,384)	26.5%
Net Income	\$ 12,389	\$ 2,917	\$ 9,472	324.7%	\$ (2,467)	\$ 12,389	\$ (14,856)	-119.9%

Revenues

Revenues for the department increased \$1,641. There was an increase in secured property taxes and the special property tax assessment which was offset by a decrease in other income.

Expenses

Expenses for the department increased \$9,120 (18.8%). Assessment fees increased \$2,371 for one-time annexation fees. Insurance expenses increased \$1,687. Other variances include utilities, supplies, maintenance, equipment, and payroll for a special hire for secretarial services to update fire department reporting software. There was a decrease in licenses and fees and the Chief's incentive fund was not utilized.

Other Income

Grants and donations decreased \$9,388 and interest earnings increased \$944. Depreciation expenses decreased \$4,885, interest expenses decreased \$722, and fire grant expenses decreased \$4,676.

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.

Grant expenses were not known at the time of budget development. 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 2017-2018 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	2017-2018	2018-2019	2019-2020	Increase/Decrease from prior year
Current and Other Assets	\$ 657,441	\$ 619,407	\$ 601,861	\$ (17,546)
Capital and Fixed Assets	\$ 541,013	\$ 551,509	\$ 613,158	\$ 61,649
Current and other Liabilities	\$ 121,277	\$ 117,622	\$ 104,961	\$ (12,661)
Long Term Liabilities	\$ 519,000	\$ 489,851	\$ 459,909	\$ (29,942)
Total Net Assets	\$ 558,177	\$ 563,444	\$ 650,150	\$ 86,706
Net Assets - Beginning	\$ 515,585	\$ 558,175	\$ 563,441	\$ 5,266
Operating Revenues	\$ 465,779	\$ 487,461	\$ 593,937	\$ 106,475
Operating Expenses	\$ 398,210	\$ 455,555	\$ 476,750	\$ 21,195
Net Operating Income	\$ 67,570	\$ 31,906	\$ 117,187	\$ 85,280
Depreciation Expenses	\$ 24,979	\$ 26,639	\$ 30,481	\$ 3,842
Change in Net Assets	\$ 42,591	\$ 5,267	\$ 86,706	\$ 81,438
Net Assets - Ending	\$ 558,175	\$ 563,441	\$ 650,147	\$ 86,706

The water fund's net assets increased \$86,706 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 and reimbursements for Anker Tank Replacement Project. Operating expenses increased due to the increased contract labor, line maintenance, and credit card processing fees.

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

Sewer Fund	2017-2018	2018-2019	2019-2020	Increase/Decrease from prior year
Current and Other Assets	\$ 20,627	\$ 53,624	\$ 119,574	\$ 65,950
Capital and Fixed Assets	\$ 1,865,965	\$ 1,789,851	\$ 1,712,966	\$ (76,885)
Current and other Liabilities	\$ 26,477	\$ 23,834	\$ 32,724	\$ 8,890
Long Term Liabilities	\$ 65,000	\$ 65,000	\$ 48,445	\$ (16,555)
Total Net Assets	\$ 1,795,115	\$ 1,754,640	\$ 1,751,370	\$ (3,269)
Net Assets - Beginning	\$ 1,987,432	\$ 1,844,046	\$ 1,754,640	\$ (89,406)
Operating Revenues	\$ 191,167	\$ 319,430	\$ 390,895	\$ 71,465
Operating Expenses	\$ 289,664	\$ 314,474	\$ 298,411	\$ (16,063)
Net Operating Income	\$ (98,497)	\$ 4,956	\$ 92,485	\$ 87,528
Depreciation Expenses	\$ 93,819	\$ 94,362	\$ 95,755	\$ 1,393
Change in Net Assets	\$ (192,316)	\$ (89,406)	\$ (3,270)	\$ 86,135
Net Assets - Ending	\$ 1,795,115	\$ 1,754,640	\$ 1,751,370	\$ (3,270)

The sewer fund's net assets decreased \$3,270 from the prior year. Net operating income was positive at \$92,486. Operational losses in prior fiscal years were significant and required a loan from the water district 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 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, 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	2017-2018	2018-2019	2019-2020	Increase/Decrease from prior year
Current and Other Assets	\$ 180,339	\$ 219,609	\$ 224,224	\$ 4,614
Capital and Fixed Assets	\$ 486,195	\$ 466,076	\$ 428,801	\$ (37,273)
Current and other Liabilities	\$ 298	\$ 22,926	\$ 17,397	\$ (5,529)
Long Term Liabilities	\$ 231,255	\$ 215,389	\$ 181,459	\$ (33,930)
Total Net Assets	\$ 434,981	\$ 447,370	\$ 454,170	\$ 6,800
Net Assets - Beginning	\$ 432,064	\$ 434,981	\$ 447,370	\$ 12,389
Operating Revenues	\$ 114,563	\$ 123,556	\$ 116,804	\$ (6,752)
Operating Expenses	\$ 66,052	\$ 63,417	\$ 67,139	\$ 3,722
Net Operating Income	\$ 48,511	\$ 60,139	\$ 49,665	\$ (10,475)
Depreciation Expenses	\$ 45,594	\$ 47,750	\$ 42,865	\$ (4,885)
Change in Net Assets	\$ 2,917	\$ 12,389	\$ 6,800	\$ (5,590)
Net Assets - Ending	\$ 434,981	\$ 447,370	\$ 454,169	\$ 6,800

The fire fund's net assets increased \$6,800 from the prior year. There was a small increase in property tax revenue, a decrease in revenue from Cal-Fire, and improved interest earning. Operating expenses increased slightly from the prior fiscal year.

**TABLE 10
CAPITAL ASSETS PROPERTY & EQUIPMENT**

	FY 2018-2019	FY 2019-2020	Difference
Water			
Land	\$ 6,461	\$ 6,461	\$ 0
Water System Infrastructure	\$ 1,897,272	\$ 1,989,402	\$ 92,130
Sewer			
Land	\$ 20,860	\$ 20,860	\$ 0
Sewer System Infrastructure	\$ 4,001,893	\$ 4,020,763	\$ 18,870
Fire			
Land	\$ 5,106	\$ 5,106	\$ 0
Buildings	\$ 367,424	\$ 367,424	\$ 0
Equipment - Trucks, Clothing, Radios, Tools	\$ 755,450	\$ 761,040	\$ 5,591
Total Property & Equipment	\$ 7,054,466	\$ 7,171,057	\$ 116,591
Less Accumulated Depreciation	\$ (4,247,030)	\$ (4,416,131)	\$ (169,101)
Total Property & Equipment (net of depreciation)	\$ 2,807,436	\$ 2,754,925	\$ (52,510)

Capital Assets

The District had \$2.75 million (net of accumulated depreciation) invested in a broad range of utility capital assets as of June 30, 2020. 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 2018-2019	FY 2019-2020	Difference
Water			
L/T Davis Grunsky Loan	\$ 268,018	\$ 250,920	(\$17,098)
L/T Davis Grunsky Deferred Interest	\$ 45,097	\$ 41,869	(\$3,228)
L/T I-Bank	\$ 176,736	\$ 167,120	(\$9,616)
Total L/T Notes - Water	\$ 489,851	\$ 459,909	(\$29,942)
Sewer			
L/T Sewer to Water - Cash Flow	\$ 56,907	\$ 48,445	(\$8,461)
Total L/T Notes - Sewer	\$ 56,907	\$ 48,445	\$ (8,461)
Fire			
L/T Fire to Water - Firehouse Expansion	\$ 127,189	\$ 120,494	(\$6,695)
L/T Fire to Water - Truck	\$ 71,612	\$ 60,964	(\$10,648)
Total L/T Notes - Fire	\$ 198,801	\$ 181,459	(\$17,343)
Total L/T Notes Payable	\$ 745,559	\$ 689,813	\$ (55,746)

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 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.

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 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 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

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.

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