



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

Tuesday, June 22, 2021

Fieldbrook Fire Hall & Teleconference, 7:30 PM
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 SCSD 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 District Engineer Report
 - 1.2.1 Muni Meeting report
 - 1.2.2 Anker Tank Replacement project report`
- 1.3 Fire Chief Report
 - 1.3.1 Call/Incident report
- 1.4 Safety Report
- 1.5 General Manager Report
- 1.6 Director Reports

E. Consent Agenda

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

Tuesday, June 22, 2021

AGENDA

Approval of Minutes

2.1 Regular Board Meeting, May 25, 2021.

Correspondence

3.1 To: CalOES approval of an extension for the Anker Tank project.

Financial Reports

4.1 Interfund Transfers, \$113,529.05.

4.2 Check/EFT Payments, (#6490-6524), \$98,463.12.

(Checks #6522 and 6523 will issue 07/02 and be on the July reports for 2022 expenses, Emergency Service Marketing and SDRMA Insurance).

4.3 Payroll, \$4,017.75.

4.4 General Journal Entries (502).

4.5 Bad Debt, account #4130.01, \$597.71.

4.6 Related Party Transaction: Central Avenue Service Center \$713.34.

4.7 General Manager Reimbursement (office supplies) \$325.46.

F. Business Items Action/Information

5.1 Hunter, Hunter, and Hunt: Engagement letter for 2021 Audit. Action.

5.2 Policy 1020 Board/Staff Communications. Action.

G. Public Hearings

6.1 Budget adoption fiscal year 2022. Action.

H. Future Agenda Items

7.1 Year End Financial reports and budget adjustments. July.

7.2 Board remuneration. July.

7.3 Glendale water infrastructure. TBD.

I. Adjournment/Announcements

8.1 Next regular meeting, July 27, 2021.

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

**FIELDBROOK GLENDALE
COMMUNITY SERVICES DISTRICT**

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

Tuesday, May 25, 2021

Fieldbrook Fire Hall & Teleconference, 7:30 PM
MINUTES

A. Roll Call

President Roy Sheppard called the meeting to order at 7:35PM. Board members present Vice-President Starr Kilian, Director Richard Grissom, Director Jason Garlick, and Director Janet Miller. Sewer Technician Grant Weaver was absent. Fire Chief Jack Sheppard, District Engineer's Rebecca Crow and Hannah Gidanian (teleconference), and General Manager Richard Hanger were present.

B. Agenda Modification

No modifications.

C. Public Comments

None.

D. Reports

1.1 Wastewater Report

Sewer Technician Grant Weaver sent a written report indicating that the system was functioning as designed. Projects underway are flushing the wet well and rebuilding of pumps for Pump Station #2.

1.2 District Engineer Report

1.2.1 Muni Meeting report

District Engineer Rebecca Crow provided a report on the topics discussed during the Muni meeting. Topics included emergency declaration at Ruth Lake (August Complex Fire), Cross training with the Arcata Fire Department, Peninsula CSD update, HC drought declaration, Cal Fire Forest Health Grant, and CalOES/FEMA federal procurement process.

1.2.2 Anker Tank Replacement project report`

District Engineer Hannah Gidanian provided the project report. Field work for the Geo Tech report has been completed and the report is in process. Preliminary design work is being discussed and researched. The District has requested a project extension and the construction timeline has been adjusted to the spring/summer of 2022.

1.3 Fire Chief Report

Fire Chief Jack Sheppard reported the department has completed training for the administering of Narcan, AED battery replacements, Cal Fire grant submitted, and issues with the departments website Google platform.

Meeting Materials may be accessed at:

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

Tuesday, May 25, 2021

MINUTES

1.3.1 Call/Incident report

Fire Chief Jack Sheppard reported 3 medical calls, 1 traffic accident response, and 1 mutual aid assist.

1.4 Safety Report – received and filed.

1.5 General Manager Report – no additional report.

1.6 Director Reports – no reports.

E. Consent Agenda

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

Approval of Minutes

2.1 Regular Board Meeting, April 27, 2021.

Correspondence

3.1 To: FEMA, requesting an extension for the Anker Tank project.

Financial Reports

4.1 Interfund Transfers, \$71,826.66.

4.2 Check/EFT Payments, (6463-6489), \$56,826.66.

4.3 Payroll, \$3,686.71.

4.4 General Journal Entries (500, 501, 496R, 497R)

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

F. Business Items Action/Information

5.1 Water Infrastructure Evaluation Update. Discussion/Review.

District Engineer Rebecca Crow reviewed the technical report and led a discussion of the findings and recommendations. By consensus the Board directed the District Engineer to prepare a Scope of Work and estimate, to consider the benefit/cost analysis of alternative 1 (tank placement), alternative 2 (booster pump station) and to implement alternative 4 (back-flow valves at Lyman).

5.2 District Logo Design. Action.

Director Richard Grissom moved to approve district logo (option 1) as presented. Director Jason Garlic seconded the motion. The motion carried with Sheppard, Kilian, Grissom, Garlick, and Miller voting aye.

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Tuesday, May 25, 2021

MINUTES

5.3 Certification of Fire Tax Assessment. Action.

Director Jason Garlic moved to approve Resolution #2021-04 certifying the fire tax assessment for fiscal year 2022 as presented. Director Richard Grissom seconded the motion. The motion carried with Sheppard, Kilian, Grissom, Garlick, and Miller voting aye.

5.4 Budget presentation F/Y 2022. Discussion/Information.

General Manager Richard Hanger presented the preliminary budget for fiscal year 2022. No action was taken.

5.5 Policy 1000-adoption/amendment of policies, 1005-association memberships, 1010-basis of authority. Action.

Director Jason Garlic moved to approve policies 1000, 1005, and 1010 as presented. Director Janet Miller seconded the motion. The motion carried with Sheppard, Kilian, Grissom, Garlick, and Miller voting aye.

G. Public Hearings

6.1 None.

H. Future Agenda Items

7.1 Budget adoption. June.

I. Adjournment/Announcements

8.1 Next regular meeting, May 25, 2021.

Meeting adjourned at 8:58 PM.

Respectfully submitted,

*Richard Hanger
Secretary to the Board*

*Starr Kilian
Vice-President*

Attachments

*CCCU fund transfer
Initialed disbursement register*

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GAVIN NEWSOM
GOVERNOR

MARK S. GHILARDUCCI
DIRECTOR



5/26/2021

Richard Hanger
General Manager
Fieldbrook Glendale Community Services District
PO Box 2715
McKinleyville, CA 95519

Subject: Phase 1b Time Extension Approval # 1
FEMA-4353-DR-CA, December 2017 CA Wildfires and Debris Flows
Cal OES PJ0081, FEMA 015, FGCS Water Tank Seismic Retrofit Project
Subrecipient: Fieldbrook Glendale CSD, FIPS: 023-91046

Dear Richard Hanger:

The California Governor's Office of Emergency Services (Cal OES) received your letter on May 13, 2021, requesting a time extension from June 21, 2021 to December 21, 2021 for completion of Phase 1b for the project referenced above. Cal OES reviewed the project history and has determined that the time extension is warranted based on the factors listed in your letter.

The approved budget and scope of work remain unchanged for this project. A time extension is approved and all work in Phase 1b must be completed by the extended date.

If you have any questions, please contact Michele Telfer, Regional Manager, at (916) 926-9876 or Michele.Telfer@CalOES.ca.gov.

Sincerely,

DocuSigned by:
Jennifer L Hogan
B87C1D9FC4CC492...

JENNIFER L. HOGAN
State Hazard Mitigation Officer

Enclosures:



3650 SCHRIEVER AVENUE • MATHER, CA 95655
RECOVERY SECTION • HAZARD MITIGATION ASSISTANCE BRANCH
PHONE: (916) 845-8200 • FAX: (916) 845-8387
www.CalOES.ca.gov



**Fieldbrook Glendale
Community Services District**

water · sewer · fire

**REGULAR MEETING OF THE
BOARD OF DIRECTORS**

June 22, 2021

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

Please transfer the following

From: Business Liquid Asset Account \$ 113,529.05
To: Water Checking \$ 113,529.05

June Reconciliation	
Check Register	\$ 98,788.58
#6490-6524	\$ 91,496.08
Other Deposit	\$ 7,292.50
(Check 6522 07/02)	\$ -
(Check 6523 07/02)	
Transfer Totals	\$ (113,529.05)
Anker Tank Project	\$ 13,777.91
Fire	\$ 18,111.16
Sewer	\$ 28,787.96
Water	\$ 37,852.02
July Insurance	\$ 15,000.00
Gross Pay	\$ 4,017.75
<Net Pay>	\$ (3,193.61)
Empr. Taxes	\$ 338.80
Adjustments	
EDD	\$ (197.79)
EDD	\$ (26.14)
IRS	\$ (879.08)
Intuit	\$ 6.00
Check 6524	\$ (325.46)
Reconciliation	\$ (113,788.58)
Balance	\$ 0.00

Fieldbrook Glendale Community Services District
Interfund Activity Report
As of June 22, 2021

Type	Date	Num	Name	Account	Class	Amount	Balance
Anker Tank Replacement							
Bill	05/29/2021	163180	Anker T...	5810.10 · Phase 1b (Phase 1b)	Enterprise:A...	2,009.16	2,893.97
Bill	05/29/2021	163180	Anker T...	5810.10 · Phase 1b (Phase 1b)	Enterprise:A...	4,964.64	4,903.13
Bill	05/29/2021	163180	Anker T...	5810.10 · Phase 1b (Phase 1b)	Enterprise:A...	3,537.64	9,867.77
Bill	05/31/2021	May 2...	Anker T...	5810.99 · 100-HMGP Grant Mngmnt Support (...)	Enterprise:A...	108.50	13,405.41
Bill	06/10/2021	163885	Anker T...	5810.99 · 100-HMGP Grant Mngmnt Support (...)	Enterprise:A...	264.00	13,513.91
Deposit	06/22/2021		Anker T...	1027.01 · Water - Anker Lane Tank (Water - A...	Enterprise:A...	-13,777.91	13,777.91
Total Anker Tank Replacement						-2,893.97	0.00
Interfund Expenses/Fire							
Bill	05/27/2021	426970	Interfun...	5420 · Building Maintenance (Building Mainten...	Fire Depart...	10.65	847.37
Bill	05/31/2021	CI 21-...	Interfun...	5365 · Fuel Expenses (Fuel Expenses)	Fire Depart...	145.22	858.02
Bill	05/31/2021	10094	Interfun...	5390 · Office Expenses (Office Expenses)	Fire Depart...	747.66	1,003.24
Bill	05/31/2021	May 2...	Interfun...	5335 · Water (Water)	Fire Depart...	50.51	1,750.90
General Journal	05/31/2021	502	Interfun...	5130 · Assessment Fees (Direct Charge & LAF...	Fire Depart...	-631.00	1,801.41
General Journal	05/31/2021	502	Interfun...	5130 · Assessment Fees (Direct Charge & LAF...	Fire Depart...	210.33	1,770.41
Bill	06/01/2021	June 2...	Interfun...	5345 · Internet Service (Internet Service)	Fire Depart...	158.13	1,380.74
Bill	06/02/2021	564825	Interfun...	5346 · Security - Firehouse (Advanced Security...	Fire Depart...	79.50	1,538.87
Bill	06/04/2021	June 2...	Interfun...	5075 · Chief Expenses - Fire (Chief Expenses - ...)	Fire Depart...	50.00	1,618.37
Bill	06/05/2021	707-8...	Interfun...	5310 · Telephone (Telephone)	Fire Depart...	522.12	1,668.37
Paycheck	06/07/2021	6509	Interfun...	6560 · Payroll Expenses	Fire Depart...	0.00	2,190.49
Paycheck	06/07/2021	6509	Interfun...	6560 · Payroll Expenses	Fire Depart...	0.00	2,190.49
Paycheck	06/07/2021	6509	Interfun...	6560 · Payroll Expenses	Fire Depart...	0.00	2,190.49
Paycheck	06/07/2021	6509	Interfun...	6560 · Payroll Expenses	Fire Depart...	0.00	2,190.49
Paycheck	06/07/2021	6509	Interfun...	6560 · Payroll Expenses	Fire Depart...	0.00	2,190.49
Paycheck	06/07/2021	6509	Interfun...	6560 · Payroll Expenses	Fire Depart...	0.00	2,190.49
Paycheck	06/07/2021	6510	Interfun...	6560 · Payroll Expenses	Fire Depart...	-15.00	2,190.49
Paycheck	06/07/2021	6510	Interfun...	6560 · Payroll Expenses	Fire Depart...	22.50	2,175.49
Paycheck	06/07/2021	6510	Interfun...	6560 · Payroll Expenses	Fire Depart...	0.00	2,197.99
Paycheck	06/07/2021	6510	Interfun...	6560 · Payroll Expenses	Fire Depart...	0.00	2,197.99
Paycheck	06/07/2021	6510	Interfun...	6560 · Payroll Expenses	Fire Depart...	0.00	2,197.99
Paycheck	06/07/2021	6510	Interfun...	6560 · Payroll Expenses	Fire Depart...	0.47	2,198.46
Paycheck	06/07/2021	6510	Interfun...	6560 · Payroll Expenses	Fire Depart...	0.11	2,198.57
Paycheck	06/07/2021	6510	Interfun...	6560 · Payroll Expenses	Fire Depart...	0.11	2,198.68
Paycheck	06/07/2021	6511	Interfun...	6560 · Payroll Expenses	Fire Depart...	240.00	2,438.68
Paycheck	06/07/2021	6511	Interfun...	6560 · Payroll Expenses	Fire Depart...	0.00	2,438.68
Paycheck	06/07/2021	6511	Interfun...	6560 · Payroll Expenses	Fire Depart...	22.50	2,461.18
Paycheck	06/07/2021	6511	Interfun...	6560 · Payroll Expenses	Fire Depart...	0.26	2,461.44
Paycheck	06/07/2021	6511	Interfun...	6560 · Payroll Expenses	Fire Depart...	16.28	2,477.72
Paycheck	06/07/2021	6511	Interfun...	6560 · Payroll Expenses	Fire Depart...	3.81	2,481.53
Paycheck	06/07/2021	6511	Interfun...	6560 · Payroll Expenses	Fire Depart...	3.94	2,485.47
Bill	06/08/2021	W 306...	Interfun...	5530 · Trucks (Trucks)	Fire Depart...	2,430.45	4,915.92
Bill	06/16/2021	Paym...	Interfun...	2091 · C/P Note Payable Fire/Water Trk (C/P ...)	Fire Depart...	5,383.19	10,299.11
Bill	06/16/2021	Paym...	Interfun...	5650 · Interest Expense	Fire Depart...	1,492.82	11,791.93
Bill	06/16/2021	Paym...	Interfun...	2090 · C/P Note/Payble Fire/Water Hall (Note ...)	Fire Depart...	3,384.60	15,176.53
Bill	06/16/2021	Paym...	Interfun...	5650 · Interest Expense	Fire Depart...	2,787.28	17,963.81
Paycheck	06/16/2021	6519	Interfun...	6560 · Payroll Expenses	Fire Depart...	136.88	18,100.69
Paycheck	06/16/2021	6519	Interfun...	6560 · Payroll Expenses	Fire Depart...	0.00	18,100.69
Paycheck	06/16/2021	6519	Interfun...	6560 · Payroll Expenses	Fire Depart...	8.49	18,109.18
Paycheck	06/16/2021	6519	Interfun...	6560 · Payroll Expenses	Fire Depart...	1.98	18,111.16
Paycheck	06/16/2021	6519	Interfun...	6560 · Payroll Expenses	Fire Depart...	0.00	18,111.16
Bill	06/17/2021	Staple...	Interfun...	5390 · Office Expenses (Office Expenses)	Fire Depart...	108.48	18,219.64
Deposit	06/17/2021		Interfun...	1029 · Fire Asset Account (Fire Asset Account ...)	Fire Depart...	-108.48	18,111.16
Deposit	06/22/2021		Interfun...	1029 · Fire Asset Account (Fire Asset Account ...)	Fire Depart...	-18,111.16	0.00
Total Interfund Expenses/Fire						-847.37	0.00
Interfund Expenses/Sewer							
Bill	05/26/2021	052621	Interfun...	5420 · Building Maintenance (Building Mainten...	Enterprise:S...	33.93	80.99
Check	05/31/2021	E-Pay	Interfun...	5625.01 · Bank Fees (Bank Fees)	Enterprise:S...	18.06	114.92
Bill	05/31/2021	57167	Interfun...	5625.02 · Merchant Fees (Merchant Fees)	Enterprise:S...	78.99	132.98
Bill	05/31/2021	10094	Interfun...	5390 · Office Expenses (Office Expenses)	Enterprise:S...	747.67	211.97
Bill	05/31/2021	May 2...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD Ad...	Enterprise:S...	486.02	959.64
Bill	05/31/2021	May 2...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD Ad...	Enterprise:S...	385.08	1,445.66
Bill	05/31/2021	May 2...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD Ad...	Enterprise:S...	2,738.16	1,830.74
Bill	05/31/2021	May 2...	Interfun...	5110.1 · HBMWD Admin & Billing (HBMWD Ad...	Enterprise:S...	268.39	4,568.90
General Journal	05/31/2021	502	Interfun...	5130 · Assessment Fees (Direct Charge & LAF...	Enterprise:S...	210.33	4,837.29
Bill	05/31/2021	0005440	Interfun...	5020 · Purchased Sewer Services (Purchased ...)	Enterprise:S...	14,826.79	5,047.62
Bill	05/31/2021	0005440	Interfun...	5020 · Purchased Sewer Services (Purchased ...)	Enterprise:S...	54.99	19,874.41
Bill	05/31/2021	0912-...	Interfun...	5320 · Electric (Electric)	Enterprise:S...	511.75	19,929.40
Bill	06/16/2021	Paym...	Interfun...	2330 · C/P Note Payable Sewer to Water (C/P ...)	Enterprise:S...	4,277.78	20,441.15
Bill	06/16/2021	Paym...	Interfun...	5650 · Interest Expense	Enterprise:S...	1,186.27	24,117.93
Paycheck	06/16/2021	6517	Interfun...	6560 · Payroll Expenses	Enterprise:S...	184.86	25,905.20
Paycheck	06/16/2021	6517	Interfun...	6560 · Payroll Expenses	Enterprise:S...	0.00	26,090.06
Paycheck	06/16/2021	6517	Interfun...	6560 · Payroll Expenses	Enterprise:S...	0.18	26,090.06
Paycheck	06/16/2021	6517	Interfun...	6560 · Payroll Expenses	Enterprise:S...	11.46	26,090.24
Paycheck	06/16/2021	6517	Interfun...	6560 · Payroll Expenses	Enterprise:S...	2.68	26,101.70
Paycheck	06/16/2021	6517	Interfun...	6560 · Payroll Expenses	Enterprise:S...	0.00	26,104.38

Fieldbrook Glendale Community Services District
Check Register for this Month
May 26 through June 22, 2021

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	05/26/2021	6490	Grant Weaver.	-33.93
Check	05/31/2021	E-Pay	Coast Central Credit ...	-40.00
Transfer	06/02/2021			7,292.50
Bill Pmt -Check	06/04/2021	E-Pay	XPress Bill Pay	-174.96
Bill Pmt -Check	06/04/2021	6491	Advanced Security Sy...	-79.50
Bill Pmt -Check	06/04/2021	6492	Coxrasmussen & Co.	-2,243.00
Bill Pmt -Check	06/04/2021	6493	Fieldbrook Glendale C...	-50.51
Bill Pmt -Check	06/04/2021	6494	PG&E	-1,137.98
Bill Pmt -Check	06/04/2021	6495	Valley Pacific	-145.22
Bill Pmt -Check	06/04/2021	6496	Central Avenue Servic...	-713.34
Bill Pmt -Check	06/04/2021	6497	Department of Water ...	-3,110.71
Bill Pmt -Check	06/04/2021	6498	GHD, Inc	-10,511.44
Bill Pmt -Check	06/04/2021	6499	Humboldt Bay M&O	-19,610.96
Bill Pmt -Check	06/04/2021	6500	Humboldt Bay Munici...	-14,765.80
Bill Pmt -Check	06/04/2021	6501	Jack Sheppard	-50.00
Bill Pmt -Check	06/04/2021	6502	Janet Miller	-50.00
Bill Pmt -Check	06/04/2021	6503	Jason Garlick	-50.00
Bill Pmt -Check	06/04/2021	6504	Rich Grissom	-50.00
Bill Pmt -Check	06/04/2021	6505	Roy Sheppard	-50.00
Bill Pmt -Check	06/04/2021	6506	Starr Kilian	-50.00
Liability Check	06/07/2021	E-pay	EDD	-197.79
Liability Check	06/07/2021	E-pay	EDD	-26.14
Liability Check	06/07/2021	E-pay	United States Treasury	-879.08
Bill Pmt -Check	06/07/2021	6507	ACE Hardware	-10.65
Bill Pmt -Check	06/07/2021	6508	Sudden Link	-158.13
Paycheck	06/07/2021	6509	Daniel J Oram	0.00
Paycheck	06/07/2021	6510	Joshua L Miller	-6.83
Paycheck	06/07/2021	6511	Daniel J Oram	-239.26
Bill Pmt -Check	06/09/2021	6512	City of Arcata	-14,881.78
Bill Pmt -Check	06/09/2021	6513	Trinity Diesel, Inc.	-2,430.45
Bill Pmt -Check	06/11/2021	6514	GHD, Inc	-2,567.19
Bill Pmt -Check	06/16/2021	6515	FGCSD	-18,511.94
Bill Pmt -Check	06/16/2021	6516	GHD, Inc	-1,562.75
Paycheck	06/16/2021	6517	Brian D. Carr	-168.50
Paycheck	06/16/2021	6518	Grant Weaver	-1,376.08
Paycheck	06/16/2021	6519	Richard A Hanger	-1,402.94
Bill Pmt -Check	06/16/2021	6520	PG&E	-511.75
Bill Pmt -Check	06/16/2021	6521	AT&T	-614.51
Liability Check	06/17/2021	E-pay	EDD	-201.77
Liability Check	06/17/2021	E-pay	EDD	-31.43
Liability Check	06/17/2021	E-pay	United States Treasury	-929.74
Bill Pmt -Check	06/17/2021	6524	Richard A. Hanger	-325.46
Deposit	06/22/2021			113,529.05
Total 1015 · Water Dept Checking (Water Dept Checking)				20,870.03
Total 1012 · General Fund Checking (All Funds)				20,870.03
Total 1000 · Coast Central Credit Un.				20,870.03
TOTAL				20,870.03

Fieldbrook Glendale Community Services District

Payroll Summary

May 26 through June 22, 2021

	Brian D. Carr			Daniel J Oram			Grant Weaver			Joshua L. Miller			Richard A Hanger			TOTAL		
	Hours	Rate	May 26 - Jun 22, 21	Hours	Rate	May 26 - Jun 22, 21	Hours	Rate	May 26 - Jun 22, 21	Hours	Rate	May 26 - Jun 22, 21	Hours	Rate	May 26 - Jun 22, 21	Hours	Rate	May 26 - Jun 22, 21
Employee Wages, Taxes and Adjustments																		
Gross Pay																		
Fire Double Time Pay			0.00		60.00	0.00			0.00		60.00	0.00			0.00			0.00
Fire Overtime Pay			0.00	0.5	45.00	22.50			0.00	0.5	45.00	22.50			0.00	1.00		45.00
Hourly Rate	6	30.81	184.86	8	30.00	240.00	49	30.81	1,509.69	-0.5	30.00	-15.00	60	34.22	2,053.20	*****		3,972.75
Hourly Sick			0.00		30.00	0.00		30.81	0.00		30.00	0.00		34.22	0.00			0.00
Total Gross Pay	6		184.86	8.5		262.50	49		1,509.69	0		7.50	60		2,053.20	*****		4,017.75
Adjusted Gross Pay	6		184.86	8.5		262.50	49		1,509.69	0		7.50	60		2,053.20	*****		4,017.75
Taxes Withheld																		
Federal Withholding			0.00			0.00			0.00			0.00			-315.00			-315.00
Medicare Employee			-2.68			-3.81			-21.89			-0.11			-29.77			-58.26
Social Security Employee			-11.46			-16.28			-93.60			-0.47			-127.30			-249.11
CA - Withholding			0.00			0.00			0.00			0.00			-153.55			-153.55
CA - Disability Employee			-2.22			-3.15			-18.12			-0.09			-24.64			-48.22
Medicare Employee Addl Tax			0.00			0.00			0.00			0.00			0.00			0.00
Total Taxes Withheld			-16.36			-23.24			-133.61			-0.67			-650.26			-824.14
Net Pay	6		168.50	8.5		239.26	49		1,376.08	0		6.83	60		1,402.94	*****		3,193.61
Employer Taxes and Contributions																		
Medicare Company			2.68			3.81			21.89			0.11			29.77			58.26
Social Security Company			11.46			16.28			93.60			0.47			127.30			249.11
CA - Unemployment Company			2.78			3.94			22.65			0.11			0.00			29.48
CA - Employment Training Tax			0.18			0.26			1.51			0.00			0.00			1.95
Total Employer Taxes and Contributions			17.10			24.29			139.65			0.69			157.07			338.80

6:18 AM

06/17/21

Fieldbrook Glendale Community Services District

Journal

May 26 through June 22, 2021

Trans #	Type	Date	Num	Name	Memo	Account	Debit	Credit
17952	General Journal	05/31/2021	502	Interfund ... -MULTIPL...	Adjust Lafco Fee Adjust Lafco Fee	5130 · Assessment F... 5130 · Assessment F...	<u>631.00</u>	<u>631.00</u>
							<u>631.00</u>	<u>631.00</u>
TOTAL							<u>631.00</u>	<u>631.00</u>

Account Number	Customer Name	Customer Address	Account Balance	Notes
4130.01			\$ 597.71	
Detail				
Water Billing	\$	449.49		
Sewer Billing	\$	-		
Shut off Charge	\$	-		
Late Charges	\$	148.22		
Collection Fees				
Total	\$	597.71		

Approval to write off as a bad debt:

By: _____

Date: _____

Please sign the above and return to us. Once approved, we will write-off.

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

INVOICE

28080

EPA CAL 000060297
 B.A.R AL 169791

Date: 05/14/2021

INVOICE

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

2008 - PETERBUILT -
 Lic # : 1306300
 Unit # : 8756
 VIN # : 2NPRHNBX9 8M768730

Odometer In : 8744

Part Description / Number	Qty	Sale	Ext	Labor Description	Hours	Ext
AIR FILTER 88433	1.00	51.55	51.55	LOF	0.50	51.00
Oil Filter (Gold) 1748	1.00	69.54	69.54	LUBE OIL FILTER, CHANGE OIL AND FILTER, LUBE CHASSIS. CHECK ALL FLUIDS, BELTS, HOSES, LIGHTS, TIRES		
Fuel Filter (Gold) 3936	1.00	34.26	34.26	FUEL FILTER- REMOVE AND REPLACE BOTH	0.50	51.00
Fuel/Water Separator 33604	1.00	53.99	53.99	Hazardous Materials		3.00
INTERSTATE BATTERY Size: 31 31-MHD	2.00	133.28	266.56			
ENGINE OIL 1540	18.00	5.00	90.00			

Org. Estimate 3.00 Revisions 697.87 Current Estimate 700.87

Revision # 1, Previous Estimate Amount: 3.00, Additional Cost: 697.87, Revised Estimate: 700.87, Parts: \$627.41 Labor: \$20.40 Sublet: \$0.00 Taxes & Fees: \$50.06 Authorized by - . Date - 5/14/2021 Time - 8:09 AM. Initiated By - Shop

*De To Boy
 Josh*

Labor:	102.00
Parts:	565.90
HazMat:	3.00
SubTotal:	670.90
Tax:	42.44
Total:	713.34
Bal Due:	\$713.34

[Payments -]

FAMILY OWNED AND OPERATED FOR OVER 30 YEARS

Vehicle Received: 5/14/2021

Customer Number : 1944

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

Signature _____ Date _____

Visit us on the web: www.centralavenueservicecenter.com

Email Address: centralaveservice@gmail.com

Service Advisor : MENG, MELISSA, Tech : GRISSOM, RICHARD

Staples Connect™

3300 Broadway Street

Eureka, CA 95501

(707) 269-0196

SALE 1938253 12 002 91434

0376 06/17/21 11:09

QTY	SKU	PRICE
-----	-----	-------

REWARDS NUMBER 3469202844

1	TR COLOR PRINT PPR 718103351867	59.99
1	HP 202A YELLOW 190781107026	79.99
3	INK RECYCLING LIM1 * 725137 0.010ea	0.00

Instant Savings <-0.03>

1	HP 202A CYAN 190781107019	79.99
1	HP 202A MAGENTA 190781107033	79.99

SUBTOTAL 299.96

Standard Tax 8.5000% 25.50

TOTAL \$325.46

Visa USD\$325.46

Card No.: XXXXXXXXXXXXX6977 [S]

Auth No.: 110634

Card Balance: Unavailable

TOTAL ITEMS 7

*Item is currently on promotion. Some

Fieldbrook Glendale
Community Services District
Agenda Background

Agenda Item: 5.1

Agenda Title: Hunter, Hunter, and Hunt: Engagement letter for 2021 audit.

Meeting Date: 06/22/2021

Presented by: Richard Hanger

Type of Item: Action Discussion Information

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

Background:

Annual engagement letter.

Expense \$17,000 plus fee to prepare and return the California State Controller's Report not to exceed \$1,500.

Recommendation:

Review and authorize staff to sign.

Hunter, Hunter & Hunt, LLP

CERTIFIED PUBLIC ACCOUNTANTS



1315 Fourth Street
Eureka, California 95501

Phone 707-476-0674
Fax 707-476-0675
www.hhh-cpa.com

June 14, 2021

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

RE: Engagement Letter for Audit of the Financial Statements for the Year Ended June 30, 2021

To the Board of Directors:

We are pleased to confirm our understanding of the services we are to provide Fieldbrook Glendale Community Services District for the year ended June 30, 2021. We will audit the financial statements of the governmental activities, the business-type activities, and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Fieldbrook Glendale Community Services District as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Fieldbrook Glendale Community Services District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

As part of our engagement, we will apply certain limited procedures to Fieldbrook Glendale Community Services District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

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

We will also issue a management letter, if determined necessary, including comments on internal control weaknesses (if any) and an audit communication letter. The management letter will include comments on internal control weaknesses (if any), recommendations for improvements, and status of prior year comments and recommendations (if any). Our audit communication letter, to those charged with governance, will advise the board members of our responsibilities and the policies, and procedures to which we are to adhere.

Audit Objective

The objective of our audit is the expression of an opinion as to whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such an opinion.

We will issue a written report upon completion of our audit of Fieldbrook Glendale Community Services District's financial statements. Our report will be addressed to the Board of Directors of Fieldbrook Glendale Community Services District. We cannot provide assurance that an unmodified opinion will

be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Our audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

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

Other Services

We will also prepare the financial statements of Fieldbrook Glendale Community Services District in conformity with U.S. generally accepted accounting principles based on information provided by you. We will also, upon your request, prepare, or review what you have prepared, and electronically file with your approval the State Controller's Special Districts Financial Transactions Report for the Fieldbrook Glendale Community Services District. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

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

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

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles.

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

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any

loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

Engagement Administration, Fees, and Other

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

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

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

We expect to begin our audit in August and to issue our reports no later than December 15, 2021.

Scott Hunt is the engagement partner and is responsible for signing the report or authorizing another individual to sign it. Jeff Trump is responsible for supervising the engagement.

Based upon the June 30, 2020 audit, with no substantial changes we estimate the cost of our services for the audits of Fieldbrook Glendale Community Services District will be \$17,000 for the fiscal year ended June 30, 2021. If upon the commencement or during the performance of the audit we note substantial changes or if new standards are implemented that impact the performance of the audit or the preparation of the financial statements, we will contact you in advance before continuing the work and, if necessary, revise the estimated price.

The price of our services for the preparation or review of the State Controller's Special Districts Financial Transactions Reports for Fieldbrook Glendale Community Services District each year will be at our regular hourly rates for the individuals involved not to exceed \$1,500.

You may also be billed for out-of-pocket expenses such as report production, travel, postage, etc. Out-of-pocket expenses are not expected to exceed \$250.

The above price for services is based on anticipated cooperation from your personnel. The following circumstances could result in additional costs, which we would discuss with you prior to incurring them:

- The issuance of new accounting or auditing standards that require substantial unanticipated procedures,
- The need for significant adjustments to your accounting records to avoid material misstatements,
- Significant unexpected findings in the audit that warrant more intensive and detailed analysis.

- Your need for professional assistance regarding accounting issues beyond the scope of customary audit service,
- Significant delays in receiving financial or other information requested during the audit, or revisions of information resulting in the need to reperform audit procedures. The final report for cash activity in the County Treasury from Humboldt County could be delayed again this year and may cause us to preform additional procedures.
- Unanticipated grant or cost tracking issues with the Water Tank Seismic Retrofit Project.

Our invoices will be rendered upon completion of the audit and are payable on presentation. The above prices are quoted with the understanding that your internal controls and bookkeeping procedures are sufficient to provide us with auditable financial records. If we find that you require significant bookkeeping assistance to produce auditable financial records or that significant unanticipated audit procedures as described above are necessary, we will discuss with you the procedures required and our price for performing these services.

Payment for services is due when the services are rendered and billed. Our policy regarding past-due accounts is to assess a 1.5% per month late charge on balances over 90 days. Billings become delinquent if not paid within 45 days of the invoice date. If billings are past due in excess of 90 days, at our election, we may stop all work until your account is brought current or withdraw from this engagement.

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

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the rules for resolving professional accounting and related services disputes of the American Arbitration Association, except that under all circumstances the arbitrator must follow the laws of the State of California. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION. The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

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

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

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

Fieldbrook Glendale Community Services District
June 14, 2021

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

Very truly yours,

Scott E. Hunt, CPA/ABV
Partner

Jeff L. Trump, CPA
Principal

RESPONSE:

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

Signature: _____

Title: _____

Date: _____

Fieldbrook Glendale
Community Services District
Agenda Background

Agenda Item: 5.2

Agenda Title: Policy 1020, Board/Staff Communications.

Meeting Date: 06/22/2021

Presented by: Richard Hanger

Type of Item: Action Discussion Information

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

Background:
Policy 1020 addresses board and staff communications.

Recommendation:



POLICY TITLE: Board/Staff Communications
POLICY NUMBER: 1020

Objectives: Effective governance of the District relies on the cooperative efforts of the agency's elected Board, who set policy and priorities, and the District's staff members, who analyze problems and issues, to make appropriate recommendations, and implement and administer Board policies. It is the responsibility of District staff to ensure Board members have access to information and to insure such information is communicated completely and with candor to those making the request. However, Board members should avoid intrusion into those areas that are the responsibility of District staff. Individual Board members must avoid intervening in staff decision-making, the development of staff recommendations, scheduling of work, and executing department priorities without the prior knowledge and approval of the General Manager and Board as a whole. This is necessary to protect District staff from undue influence and pressure from individual Board members and to allow staff to execute priorities given by management and the Board without fear of reprisal.

Role of the Board: As the legislative body for the agency, the Board is responsible for approving the District's budget, setting policy goals and objectives and adopting strategic plans. The primary functions of the District staff members are to execute Board policy and other Board actions and to keep the Board well informed.

Individual members of the Board should not make attempts to pressure or influence staff decisions, recommendations, workloads, schedules, and department priorities, without the prior knowledge and approval of the Board as a whole. If a Board member wishes to influence the actions, decisions, recommendations, workloads, work schedule, and priorities of staff, that member must prevail upon the Board to do so as a matter of Board policy.

Board members also have a responsibility of information flow. It is critical that they make extensive use of staff and agency reports and Board meeting minutes. Board members should come to meetings prepared; having read the agenda packet materials and supporting documents, as well as any additional information or memoranda provided on agency projects or evolving issues. Additional information may be requested from staff, if necessary.

Individual Board members, as well as the Board as a whole, are permitted complete freedom of access to any information requested of staff and shall receive the full cooperation and candor of staff in being provided with any requested information. The General Manager or Legal Counsel will pass critical information to all Board members.

There are limited restrictions when information cannot be provided. Draft documents (e.g. staff reports in progress, etc.) are under review and not available for release until complete and after review by District staff. In addition, there are legal restrictions on the agency's ability to release certain personnel information

even to members of the Board. Any concerns Board members may have regarding the release of information or the refusal of staff to release information, should be discussed with Legal Counsel for clarification.

Policies: There shall be mutual respect from both staff and Board members of their respective roles and responsibilities at all times. There is a need for access to staff by Directors and at the same time, unlimited access could result in work priority conflicts for staff.

Purpose: The purpose of the policies listed below is to facilitate Board/staff communications consistent with these principles.

1020.1 All requests for information or questions by the Board to staff outside of a Board or Committee meeting, shall be directed to the General Manager or Legal Counsel, as appropriate and shall include the desired time and date for receiving the information. Staff will confirm the date they can provide the information. So that all Board members are equally informed, all written informational material requested by any Director shall be submitted by staff to all Board members with the notation indicating which Board member requested the information. If a Board member requests information from any other member of the staff, staff may either direct the matter to the General Manager or may ask the Board member to contact the General Manager directly.

1020.2 Individual Directors cannot directly assign work to staff members. Board initiated projects will follow organizational channels, through the General Manager, unless there is an emergency. As no formal procedure will answer all cases, the following should be considered as a guide and used with restraint and judgment:

- a) Directors should clear all short-term requests of Staff with the General Manager prior to contacting individual members of the staff and, in most cases, the General Manager should direct and handle the request for the Director.
- b) For long-term, involved studies or where the matter includes confidential material, the General Manager should be contacted and the subject matter discussed with the Board at a Board meeting prior to staff working on the assignments.
- c) In the event that staff is a participant or representative of a Committee or Work Group of the Board, the Board may contact the staff member directly to request or provide information or confer regarding matters of the Committee or Work Group.

1020.3 At Board meetings and other public meetings, respectful communication is expected. Staff is encouraged to give their professional recommendations, and the Board should recognize that staff may make recommendations that could be viewed as unpopular with the public and with individual Board members. Board members may request clarification and ask questions of staff at public meetings, and Directors are encouraged to participate in healthy discussions amongst each other regarding items under discussion on the Agenda. However, Directors should refrain from debate with staff at Board meetings about staff recommendations or other items being discussed. Staff must recognize that the Board, as the decision maker, is free to reject or modify a staff recommendation and that the Board's wishes will be implemented by staff even if it was contrary to a staff recommendation.

1020.4 Directors shall not attempt to coerce or influence staff, included in the making of recommendations, the awarding of contracts, the selection of consultants, the processing of any projects or applications, or the granting of permits. Directors shall not attempt to change or interfere with the operating policies and practices of



any district department through interaction with staff. Individual Directors may discuss these items with the General Manager to get clarification or raise concerns.

1020.5 Board members should not make public comments critical of the performance of a District staff member. Any concerns by a Director over the behavior or work of a district employee during a Board meeting should be directed to the General Manager privately to ensure the concern is resolved. All complaints about employees from Directors should be submitted privately to the General Manager or, if a complaint concerns the General Manager, to Legal Counsel.

1020.6 Staff will respect the right of Directors to refuse to provide information or answers to staff and recognize that Directors may be bound by other rules of law or procedure that do not permit the Director to speak about the subject matter presented. If a Director violates any of the policies regarding communications as stated in this policy, any member of staff has the right to request that the Director speak directly with the General Manager about the subject matter presented without any fear of reprisal.

Adopted: 06/22/2021

Fieldbrook Glendale
Community Services District
Agenda Background

Agenda Item: 6.1

Agenda Title: Public Hearing, budget adoption for fiscal year 2022.

Meeting Date: 06/22/2021

Presented by: Richard Hanger

Type of Item: Action Discussion Information

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

Background:

The board received a draft of the 2022 in May. The June budget is the same as the draft budget reviewed in May. A final budget will be presented in August following the closing entries for the prior fiscal year.

Each department or fund is budgeted and accounted for separately. For each department there is a collapsed budget page followed by a detailed line-item page.

Water:

Water revenues are budgeted at \$518,706. Revenues are conservatively estimated and approximately 1.0% below the 2021 fiscal year. One-time revenues such as meter installations or connection fees are not part of the initial budget.

Expenses:

Water expenses are budgeted at \$492,801. Expenses are projected to be approximately 7% more than last year. Increased expenses are anticipated for maintenance and operations and bad debt.

The net operating budget is positive and reflects positive earnings of \$25,905, plus interest income of \$16,244. Less depreciation and interest expenses and the water budget is balanced with depreciation fully funded.

Wastewater:

Revenues are projected to be \$393,071. Revenues are conservatively estimated and approximately 1.0% below the 2021 fiscal year.

Expenses:

Treatment expenses are based on the prior year plus a 10% increase. The set aside for bad debt has been increased \$10,000. The maintenance budget has been decreased \$2,500.

The net of operations is positive at \$31,088. Interest earning and connection fees are estimated to generate \$37,019. This will be offset by depreciation and interest expense for an overall decrease in assets of \$29,763.

Fire:

Revenues from tax collections are anticipated to be equal to fiscal year 2021.

Expenses are projected to increase 5% from prior year actuals. The largest variations are for maintenance expenses and utility expenses.

The net operating budget is positive and reflects positive earnings of \$47,597, plus interest income of \$3,232. Less depreciation and interest expenses and the fire budget is balanced with depreciation fully funded.

Depreciation will fund principal payments on loans due in 2022 and fund the set aside for future debt.

Capital Expenditures:

Capital expenditures are budgeted separately from the operational budgets. Anticipated acquisitions are:

Water – meter replacements \$10,000

Wastewater – pump and infiltration repairs \$30,000

Fire – Purchase of command truck \$60,000 and SCBA filling station \$42,000 (grant funding for SCBA is \$39,000), CalFire grant match (if awarded), \$1,250.

Recommendation:

Open the public hearing.

Receive the staff report.

Call for public comments.

Close the public hearing.

Return to the board for discussion and action.

Staff recommends approval of the 2022 budget as presented.

Fieldbrook Glendale Community Services District
Profit & Loss Budget Overview
 July 2021 through June 2022

	Water Depart... (Enterprise) <u>Jul '21 - Jun 22</u>	Total Enterprise <u>Jul '21 - Jun 22</u>	TOTAL <u>Jul '21 - Jun 22</u>
Ordinary Income/Expense			
Income			
4000 · Income	518,706.00	518,706.00	518,706.00
Total Income	<u>518,706.00</u>	<u>518,706.00</u>	<u>518,706.00</u>
Gross Profit	518,706.00	518,706.00	518,706.00
Expense			
5000 · Purchased Water & Sewer	186,847.00	186,847.00	186,847.00
5050 · Director Fees	2,995.00	2,995.00	2,995.00
5100 · Contract Labor/Admin	219,501.00	219,501.00	219,501.00
5150 · Insurance Expense	3,833.00	3,833.00	3,833.00
5200 · Professional Services	5,633.00	5,633.00	5,633.00
5250 · Dues & Memberships	1,001.00	1,001.00	1,001.00
5300 · Utilities	13,242.00	13,242.00	13,242.00
5370 · Property Taxes	225.00	225.00	225.00
5380 · Supplies	1,170.00	1,170.00	1,170.00
5400 · Maintenance Expenses	28,129.00	28,129.00	28,129.00
5550 · Equipment	250.00	250.00	250.00
5590 · Bad Debts	10,280.00	10,280.00	10,280.00
5625 · Bank Charges	3,000.00	3,000.00	3,000.00
5700 · Licenses & Fees	4,167.00	4,167.00	4,167.00
6560 · Payroll Expenses	12,528.00	12,528.00	12,528.00
Total Expense	<u>492,801.00</u>	<u>492,801.00</u>	<u>492,801.00</u>
Net Ordinary Income	25,905.00	25,905.00	25,905.00
Other Income/Expense			
Other Income			
4900 · Interest Earnings (Interest Earnings)	16,244.00	16,244.00	16,244.00
Total Other Income	16,244.00	16,244.00	16,244.00
Other Expense			
5350 · Depreciation Expenses	30,481.00	30,481.00	30,481.00
5650 · Interest Expense	11,668.00	11,668.00	11,668.00
Total Other Expense	<u>42,149.00</u>	<u>42,149.00</u>	<u>42,149.00</u>
Net Other Income	-25,905.00	-25,905.00	-25,905.00
Net Income	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>

**Fieldbrook Glendale Community Services District
Profit & Loss Budget Overview
July 2021 through June 2022**

	<u>Water Department (Enterprise) Jul '21 - Jun 22</u>	<u>Total Enterprise Jul '21 - Jun 22</u>	<u>TOTAL Jul '21 - Jun 22</u>
Ordinary Income/Expense			
Income			
4000 · Income			
4100 · Water Income			
4110 · Domestic Water Sales (Domestic Water Sales)	405,098.00	405,098.00	405,098.00
4115 · Late Fees - Water (Late Fees - Water)	7,635.00	7,635.00	7,635.00
4120 · Business Water Sales (Business Water Sales)	77,844.00	77,844.00	77,844.00
4130 · Fire Suppression Water Sales (Fire Suppression Water Sales)	2,184.00	2,184.00	2,184.00
4135 · Benefit Zone 1-Water Sales (Special Benefit Zone 1)	24,930.00	24,930.00	24,930.00
4150 · Water Processing Fees (Water Processing Fees)	1,015.00	1,015.00	1,015.00
4156 · Water Reimbursement Income (Water Reimbursement Income)	0.00	0.00	0.00
4157 · Water Misc. Chg (Water Misc. Chg)	0.00	0.00	0.00
4158 · Meter Charge (Meter Charge)	0.00	0.00	0.00
4160 · Water Other Income (Water Other Income)	0.00	0.00	0.00
Total 4100 · Water Income	<u>518,706.00</u>	<u>518,706.00</u>	<u>518,706.00</u>
Total 4000 · Income	<u>518,706.00</u>	<u>518,706.00</u>	<u>518,706.00</u>
Total Income	<u>518,706.00</u>	<u>518,706.00</u>	<u>518,706.00</u>
Gross Profit	<u>518,706.00</u>	<u>518,706.00</u>	<u>518,706.00</u>
Expense			
5000 · Purchased Water & Sewer			
5010 · Purchased Water (Purchased Water)	186,847.00	186,847.00	186,847.00
Total 5000 · Purchased Water & Sewer	<u>186,847.00</u>	<u>186,847.00</u>	<u>186,847.00</u>
5050 · Director Fees			
5070 · Directors' Fees - Water (Directors' Fees - Water)	2,995.00	2,995.00	2,995.00
Total 5050 · Director Fees	<u>2,995.00</u>	<u>2,995.00</u>	<u>2,995.00</u>
5100 · Contract Labor/Admin			
5110 · HBMWD - Operations- Main. (HBMWD)			
5110.1 · HBMWD Admin & Billing (HBMWD Administration, Billing & Bookkeeping)	51,600.00	51,600.00	51,600.00
5110.2 · HBMWD - Maintenance & Operation (HBMWD - Maintenance & Operations)	158,901.00	158,901.00	158,901.00
Total 5110 · HBMWD - Operations- Main. (HBMWD)	<u>210,501.00</u>	<u>210,501.00</u>	<u>210,501.00</u>
5120 · Engineering Services (Engineering Services)			
5121 · Engineering Expenses	9,000.00	9,000.00	9,000.00
5121.5 · Reimbursable Engineering Exp (Reimbursable Engineering Expenses)	0.00	0.00	0.00
5122 · Special Studies (Engineering Fees project based)	0.00	0.00	0.00
Total 5120 · Engineering Services (Engineering Services)	<u>9,000.00</u>	<u>9,000.00</u>	<u>9,000.00</u>
Total 5100 · Contract Labor/Admin	<u>219,501.00</u>	<u>219,501.00</u>	<u>219,501.00</u>
5150 · Insurance Expense			
5155 · Workers' Compensaton (Workers' Compensaton)	193.00	193.00	193.00
5160 · Liability Insurance (Liability Insurance)	3,640.00	3,640.00	3,640.00
Total 5150 · Insurance Expense	<u>3,833.00</u>	<u>3,833.00</u>	<u>3,833.00</u>
5200 · Professional Services			
5210 · Legal Services (Legal Services)	500.00	500.00	500.00
5220 · Audit Services (Audit Services)	5,133.00	5,133.00	5,133.00
Total 5200 · Professional Services	<u>5,633.00</u>	<u>5,633.00</u>	<u>5,633.00</u>
5250 · Dues & Memberships			
5300 · Utilities			
5310 · Telephone (Telephone)	1,800.00	1,800.00	1,800.00
5320 · Electric (Electric)	11,442.00	11,442.00	11,442.00
Total 5300 · Utilities	<u>13,242.00</u>	<u>13,242.00</u>	<u>13,242.00</u>
5370 · Property Taxes			
5380 · Supplies			
5390 · Office Expenses (Office Expenses)	1,170.00	1,170.00	1,170.00
Total 5380 · Supplies	<u>1,170.00</u>	<u>1,170.00</u>	<u>1,170.00</u>
5400 · Maintenance Expenses			
5410 · Line Repairs Maintenance (Line Repairs Maintenance)	28,129.00	28,129.00	28,129.00
Total 5400 · Maintenance Expenses	<u>28,129.00</u>	<u>28,129.00</u>	<u>28,129.00</u>
5550 · Equipment			
5555 · Small Equipment (Small Equipment)	250.00	250.00	250.00
Total 5550 · Equipment	<u>250.00</u>	<u>250.00</u>	<u>250.00</u>

Fieldbrook Glendale Community Services District
Profit & Loss Budget Overview
 July 2021 through June 2022

	Water Department (Enterprise)	Total Enterprise	TOTAL
	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22
5590 · Bad Debts			
5355 · Setaside for Uncollectable A/R (Setaside for Uncollectable A/R)	0.00	0.00	0.00
5595 · Returned Checks (Returned Checks)	250.00	250.00	250.00
5600 · Returned Item Fee (Returned Item Fee)	30.00	30.00	30.00
5610 · Uncollectable (Uncollectable)	10,000.00	10,000.00	10,000.00
5611 · Misc. Credits (Misc Credits)	0.00	0.00	0.00
Total 5590 · Bad Debts	10,280.00	10,280.00	10,280.00
5625 · Bank Charges			
5625.01 · Bank Fees (Bank Fees)	300.00	300.00	300.00
5625.02 · Merchant Fees (Merchant Fees)	2,700.00	2,700.00	2,700.00
5625 · Bank Charges - Other	0.00	0.00	0.00
Total 5625 · Bank Charges	3,000.00	3,000.00	3,000.00
5700 · Licenses & Fees			
5652 · Loan Fee (Loan Fee I-Bank)	530.00	530.00	530.00
5700 · Licenses & Fees - Other	3,637.00	3,637.00	3,637.00
Total 5700 · Licenses & Fees	4,167.00	4,167.00	4,167.00
6560 · Payroll Expenses	12,528.00	12,528.00	12,528.00
Total Expense	492,801.00	492,801.00	492,801.00
Net Ordinary Income	25,905.00	25,905.00	25,905.00
Other Income/Expense			
Other Income			
4900 · Interest Earnings (Interest Earnings)			
4155 · Water Interest Income (Water Interest Income)	16,244.00	16,244.00	16,244.00
Total 4900 · Interest Earnings (Interest Earnings)	16,244.00	16,244.00	16,244.00
Total Other Income	16,244.00	16,244.00	16,244.00
Other Expense			
5350 · Depreciation Expenses	30,481.00	30,481.00	30,481.00
5650 · Interest Expense	11,668.00	11,668.00	11,668.00
Total Other Expense	42,149.00	42,149.00	42,149.00
Net Other Income	-25,905.00	-25,905.00	-25,905.00
Net Income	0.00	0.00	0.00

Fieldbrook Glendale Community Services District
Profit & Loss Budget Overview
 July 2021 through June 2022

	Sewer Depart... (Enterprise) <u>Jul '21 - Jun 22</u>	Total Enterprise <u>Jul '21 - Jun 22</u>	TOTAL <u>Jul '21 - Jun 22</u>
Ordinary Income/Expense			
Income			
4000 · Income	393,071.00	393,071.00	393,071.00
Total Income	<u>393,071.00</u>	<u>393,071.00</u>	<u>393,071.00</u>
Gross Profit	393,071.00	393,071.00	393,071.00
Expense			
5000 · Purchased Water & Sewer	202,855.00	202,855.00	202,855.00
5100 · Contract Labor/Admin	48,960.00	48,960.00	48,960.00
5150 · Insurance Expense	3,179.00	3,179.00	3,179.00
5200 · Professional Services	5,633.00	5,633.00	5,633.00
5250 · Dues & Memberships	1,001.00	1,001.00	1,001.00
5300 · Utilities	20,326.00	20,326.00	20,326.00
5360 · Transportation & Travel	500.00	500.00	500.00
5370 · Property Taxes	324.00	324.00	324.00
5380 · Supplies	1,362.00	1,362.00	1,362.00
5400 · Maintenance Expenses	30,500.00	30,500.00	30,500.00
5550 · Equipment	500.00	500.00	500.00
5590 · Bad Debts	13,000.00	13,000.00	13,000.00
5625 · Bank Charges	2,376.00	2,376.00	2,376.00
5700 · Licenses & Fees	3,790.00	3,790.00	3,790.00
6560 · Payroll Expenses	27,677.00	27,677.00	27,677.00
Total Expense	<u>361,983.00</u>	<u>361,983.00</u>	<u>361,983.00</u>
Net Ordinary Income	31,088.00	31,088.00	31,088.00
Other Income/Expense			
Other Income			
4900 · Interest Earnings (Interest Earnings)	384.00	384.00	384.00
4950 · Connection Fees (Connection Fees)	36,635.00	36,635.00	36,635.00
Total Other Income	<u>37,019.00</u>	<u>37,019.00</u>	<u>37,019.00</u>
Other Expense			
5350 · Depreciation Expenses	95,788.00	95,788.00	95,788.00
5650 · Interest Expense	2,082.00	2,082.00	2,082.00
Total Other Expense	<u>97,870.00</u>	<u>97,870.00</u>	<u>97,870.00</u>
Net Other Income	<u>-60,851.00</u>	<u>-60,851.00</u>	<u>-60,851.00</u>
Net Income	<u><u>-29,763.00</u></u>	<u><u>-29,763.00</u></u>	<u><u>-29,763.00</u></u>

Fieldbrook Glendale Community Services District
Profit & Loss Budget Overview
 July 2021 through June 2022

	Sewer Department (Enterprise)	Total Enterprise	TOTAL
	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22
Ordinary Income/Expense			
Income			
4000 · Income			
4200 · Sewer Income			
4210 · Domestic Sewer Sales (Domestic Sewer Sales)	279,768.00	279,768.00	279,768.00
4215 · Late Fees - Sewer (Late Fees - Sewer)	7,200.00	7,200.00	7,200.00
4220 · Commercial Sewer Sales (Commercial Sewer Sales)	104,533.00	104,533.00	104,533.00
4250 · Sewer Processing Fees (Sewer Processing Fees)	420.00	420.00	420.00
4252 · Sewer Permit Fees (Sewer Permit Fees)	1,150.00	1,150.00	1,150.00
4256 · Sewer Reimbursement Income (Sewer Reimbursement Income)	0.00	0.00	0.00
4260 · Sewer Other Income (Sewer Other Income)	0.00	0.00	0.00
Total 4200 · Sewer Income	<u>393,071.00</u>	<u>393,071.00</u>	<u>393,071.00</u>
Total 4000 · Income	<u>393,071.00</u>	<u>393,071.00</u>	<u>393,071.00</u>
Total Income	<u>393,071.00</u>	<u>393,071.00</u>	<u>393,071.00</u>
Gross Profit	<u>393,071.00</u>	<u>393,071.00</u>	<u>393,071.00</u>
Expense			
5000 · Purchased Water & Sewer			
5020 · Purchased Sewer Services (Purchased Sewer Services)	202,855.00	202,855.00	202,855.00
Total 5000 · Purchased Water & Sewer	<u>202,855.00</u>	<u>202,855.00</u>	<u>202,855.00</u>
5100 · Contract Labor/Admin			
5110 · HBMWD - Operations- Main. (HBMWD)			
5110.1 · HBMWD Admin & Billing (HBMWD Administration, Billing & Bookkeeping)	40,560.00	40,560.00	40,560.00
Total 5110 · HBMWD - Operations- Main. (HBMWD)	<u>40,560.00</u>	<u>40,560.00</u>	<u>40,560.00</u>
5120 · Engineering Services (Engineering Services)			
5121 · Engineering Expenses	8,400.00	8,400.00	8,400.00
Total 5120 · Engineering Services (Engineering Services)	<u>8,400.00</u>	<u>8,400.00</u>	<u>8,400.00</u>
Total 5100 · Contract Labor/Admin	<u>48,960.00</u>	<u>48,960.00</u>	<u>48,960.00</u>
5150 · Insurance Expense			
5155 · Workers' Compensation (Workers' Compensation)	810.00	810.00	810.00
5160 · Liability Insurance (Liability Insurance)	2,369.00	2,369.00	2,369.00
Total 5150 · Insurance Expense	<u>3,179.00</u>	<u>3,179.00</u>	<u>3,179.00</u>
5200 · Professional Services			
5210 · Legal Services (Legal Services)	500.00	500.00	500.00
5220 · Audit Services (Audit Services)	5,133.00	5,133.00	5,133.00
Total 5200 · Professional Services	<u>5,633.00</u>	<u>5,633.00</u>	<u>5,633.00</u>
5250 · Dues & Memberships	1,001.00	1,001.00	1,001.00
5300 · Utilities			
5310 · Telephone (Telephone)	12,480.00	12,480.00	12,480.00
5320 · Electric (Electric)	7,846.00	7,846.00	7,846.00
Total 5300 · Utilities	<u>20,326.00</u>	<u>20,326.00</u>	<u>20,326.00</u>
5360 · Transportation & Travel			
5365 · Fuel Expenses (Fuel Expenses)	500.00	500.00	500.00
Total 5360 · Transportation & Travel	<u>500.00</u>	<u>500.00</u>	<u>500.00</u>
5370 · Property Taxes	324.00	324.00	324.00
5380 · Supplies			
5390 · Office Expenses (Office Expenses)	1,362.00	1,362.00	1,362.00
Total 5380 · Supplies	<u>1,362.00</u>	<u>1,362.00</u>	<u>1,362.00</u>
5400 · Maintenance Expenses			
5410 · Line Repairs Maintenance (Line Repairs Maintenance)	30,000.00	30,000.00	30,000.00
5420 · Building Maintenance (Building Maintenance)	500.00	500.00	500.00
Total 5400 · Maintenance Expenses	<u>30,500.00</u>	<u>30,500.00</u>	<u>30,500.00</u>
5550 · Equipment			
5555 · Small Equipment (Small Equipment)	500.00	500.00	500.00
Total 5550 · Equipment	<u>500.00</u>	<u>500.00</u>	<u>500.00</u>
5590 · Bad Debts			
5355 · Setaside for Uncollectable A/R (Setaside for Uncollectable A/R)	0.00	0.00	0.00
5610 · Uncollectable (Uncollectable)	13,000.00	13,000.00	13,000.00
Total 5590 · Bad Debts	<u>13,000.00</u>	<u>13,000.00</u>	<u>13,000.00</u>

Fieldbrook Glendale Community Services District
Profit & Loss Budget Overview
 July 2021 through June 2022

	Sewer Department (Enterprise)	Total Enterprise	TOTAL
	Jul '21 - Jun 22	Jul '21 - Jun 22	Jul '21 - Jun 22
5625 · Bank Charges			
5625.01 · Bank Fees (Bank Fees)	216.00	216.00	216.00
5625.02 · Merchant Fees (Merchant Fees)	2,160.00	2,160.00	2,160.00
Total 5625 · Bank Charges	2,376.00	2,376.00	2,376.00
5700 · Licenses & Fees	3,790.00	3,790.00	3,790.00
6560 · Payroll Expenses	27,677.00	27,677.00	27,677.00
Total Expense	361,983.00	361,983.00	361,983.00
Net Ordinary Income	31,088.00	31,088.00	31,088.00
Other Income/Expense			
Other Income			
4900 · Interest Earnings (Interest Earnings)			
4255 · Sewer Interest Income (Sewer Interest Income)	384.00	384.00	384.00
Total 4900 · Interest Earnings (Interest Earnings)	384.00	384.00	384.00
4950 · Connection Fees (Connection Fees)			
4245 · Sewer Connection Fees (Sewer Connection Fees)			
4245.01 · Sewer Connection Fees (Sewer Connection Fees - Full Pay)	0.00	0.00	0.00
4245.02 · Sewer Connection - Commercial (Sewer Connection Fees - Commercial)	36,635.00	36,635.00	36,635.00
Total 4245 · Sewer Connection Fees (Sewer Connection Fees)	36,635.00	36,635.00	36,635.00
Total 4950 · Connection Fees (Connection Fees)	36,635.00	36,635.00	36,635.00
Total Other Income	37,019.00	37,019.00	37,019.00
Other Expense			
5350 · Depreciation Expenses	95,788.00	95,788.00	95,788.00
5650 · Interest Expense	2,082.00	2,082.00	2,082.00
Total Other Expense	97,870.00	97,870.00	97,870.00
Net Other Income	-60,851.00	-60,851.00	-60,851.00
Net Income	-29,763.00	-29,763.00	-29,763.00

Fieldbrook Glendale Community Services District
Profit & Loss Budget Overview
 July 2021 through June 2022

	Total Fire Department Jul '21 - Jun 22	TOTAL Jul '21 - Jun 22
Ordinary Income/Expense		
Income		
4000 · Income	111,520.00	111,520.00
Total Income	111,520.00	111,520.00
Gross Profit	111,520.00	111,520.00
Expense		
5050 · Director Fees	599.00	599.00
5100 · Contract Labor/Admin	100.00	100.00
5130 · Assessment Fees (Direct Charge & LAFCo Fees)	1,634.00	1,634.00
5150 · Insurance Expense	20,607.00	20,607.00
5200 · Professional Services	5,183.00	5,183.00
5250 · Dues & Memberships	2,651.00	2,651.00
5300 · Utilities	12,364.00	12,364.00
5360 · Transportation & Travel	1,200.00	1,200.00
5380 · Supplies	3,804.00	3,804.00
5400 · Maintenance Expenses	8,218.00	8,218.00
5550 · Equipment	4,263.00	4,263.00
5710 · Chiefs' Incentive Program	1,500.00	1,500.00
6560 · Payroll Expenses	1,800.00	1,800.00
Total Expense	63,923.00	63,923.00
Net Ordinary Income	47,597.00	47,597.00
Other Income/Expense		
Other Income		
4393 · Donations (Donations)	0.00	0.00
4394 · Grant Income	0.00	0.00
4900 · Interest Earnings (Interest Earnings)	3,232.00	3,232.00
Total Other Income	3,232.00	3,232.00
Other Expense		
5350 · Depreciation Expenses	42,865.00	42,865.00
5650 · Interest Expense	7,964.00	7,964.00
5800 · Fire Grant Expenses	0.00	0.00
Total Other Expense	50,829.00	50,829.00
Net Other Income	-47,597.00	-47,597.00
Net Income	0.00	0.00

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Fieldbrook Glendale Community Services District

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Profit & Loss Budget Overview

Accrual Basis

July 2021 through June 2022

	Total Fire Department Jul '21 - Jun 22	TOTAL Jul '21 - Jun 22
Ordinary Income/Expense		
Income		
4000 · Income		
4300 · Fire Department Income		
4310 · Current Secured Taxes (Current Secured Taxes)	62,570.00	62,570.00
4320 · Current Unsecured Taxes (Current Unsecured Taxes)	2,492.00	2,492.00
4330 · Prior Year Secured Taxes (Prior Year Secured Taxes)	1,364.00	1,364.00
4341 · Prop 172 Transfer (Prop 172 Transfer to Fire Districts)	1,089.00	1,089.00
4350 · Property Tax Assesments (Property Tax Assesments)	42,075.00	42,075.00
4360 · Timber Yield Tax (Timber Yield Tax)	173.00	173.00
4370 · Homeowners' Exemption (Homeowners' Exemption)	699.00	699.00
4380 · Supplemental Tax - Current (Supplemental Tax - Current)	976.00	976.00
4385 · Supplemental Tax - Prior Year (Supplemental Tax - Prior Year)	82.00	82.00
4395 · Other Income - Fire Dept. (Other Income - Fire Dept.)	0.00	0.00
Total 4300 · Fire Department Income	111,520.00	111,520.00
Total 4000 · Income	111,520.00	111,520.00
Total Income	111,520.00	111,520.00
Gross Profit	111,520.00	111,520.00
Expense		
5050 · Director Fees		
5075 · Chief Expenses - Fire (Chief Expenses - Fire)	599.00	599.00
Total 5050 · Director Fees	599.00	599.00
5100 · Contract Labor/Admin		
5120 · Engineering Services (Engineering Services)		
5121 · Engineering Expenses	100.00	100.00
Total 5120 · Engineering Services (Engineering Services)	100.00	100.00
Total 5100 · Contract Labor/Admin	100.00	100.00
5130 · Assessment Fees (Direct Charge & LAFCo Fees)	1,634.00	1,634.00
5150 · Insurance Expense		
5155 · Workers' Compensaton (Workers' Compensaton)	4,254.00	4,254.00
5160 · Liability Insurance (Liability Insurance)	3,350.00	3,350.00
5165 · Vehicle Insurance (Vehicle Insurance)	6,456.00	6,456.00
5170 · Disability Income Protection (Firemans additional policy)	5,280.00	5,280.00
5175 · Air Med Care (Air Med Care Insurance)	1,267.00	1,267.00
Total 5150 · Insurance Expense	20,607.00	20,607.00
5200 · Professional Services		
5210 · Legal Services (Legal Services)	50.00	50.00
5220 · Audit Services (Audit Services)	5,133.00	5,133.00
Total 5200 · Professional Services	5,183.00	5,183.00
5250 · Dues & Memberships	2,651.00	2,651.00
5300 · Utilities		
5310 · Telephone (Telephone)	7,200.00	7,200.00
5320 · Electric (Electric)	1,736.00	1,736.00
5330 · Propane (Propane)	612.00	612.00
5335 · Water (Water)	612.00	612.00
5345 · Internet Service (Internet Service)	1,896.00	1,896.00
5346 · Security - Firehouse (Advanced Secutity - Firehouse)	308.00	308.00
Total 5300 · Utilities	12,364.00	12,364.00
5360 · Transportation & Travel		
5365 · Fuel Expenses (Fuel Expenses)	1,200.00	1,200.00
Total 5360 · Transportation & Travel	1,200.00	1,200.00

Fieldbrook Glendale Community Services District
Profit & Loss Budget Overview
 July 2021 through June 2022

	<u>Total Fire Department</u>	<u>TOTAL</u>
	<u>Jul '21 - Jun 22</u>	<u>Jul '21 - Jun 22</u>
5380 · Supplies		
5390 · Office Expenses (Office Expenses)	2,664.00	2,664.00
5397 · Medical Supplies (Medical Supplies)	500.00	500.00
5398 · Education Training Expense	640.00	640.00
Total 5380 · Supplies	<u>3,804.00</u>	<u>3,804.00</u>
5400 · Maintenance Expenses		
5420 · Building Maintenance (Building Maintenance)	500.00	500.00
5425 · Turnout Maintenance (Protective Clothing Maintenance/Cleaning)	100.00	100.00
5430 · Small Tools (Small Tools)	100.00	100.00
5440 · Extinguishers (Extinguishers)	1,000.00	1,000.00
5450 · Radio (Radio)	1,000.00	1,000.00
5500 · SCBA Equipment (SCBA Equipment)	1,255.00	1,255.00
5520 · Grounds (Grounds)	100.00	100.00
5530 · Trucks (Trucks)		
5530 · Trucks (Trucks) - Other	4,163.00	4,163.00
Total 5530 · Trucks (Trucks)	<u>4,163.00</u>	<u>4,163.00</u>
Total 5400 · Maintenance Expenses	<u>8,218.00</u>	<u>8,218.00</u>
5550 · Equipment		
5555 · Small Equipment (Small Equipment)	3,263.00	3,263.00
5560 · Hoses (Hoses)	1,000.00	1,000.00
5565 · Protective Gear (Protective Gear)	0.00	0.00
Total 5550 · Equipment	<u>4,263.00</u>	<u>4,263.00</u>
5710 · Chiefs' Incentive Program	1,500.00	1,500.00
6560 · Payroll Expenses		
6560 · Payroll Expenses - Other	1,800.00	1,800.00
Total 6560 · Payroll Expenses	<u>1,800.00</u>	<u>1,800.00</u>
Total Expense	<u>63,923.00</u>	<u>63,923.00</u>
Net Ordinary Income	47,597.00	47,597.00
Other Income/Expense		
Other Income		
4393 · Donations (Donations)	0.00	0.00
4394 · Grant Income		
4394 · Grant Income - Other	0.00	0.00
Total 4394 · Grant Income	<u>0.00</u>	<u>0.00</u>
4900 · Interest Earnings (Interest Earnings)		
4390 · Interest - Fire Department (Interest - Fire Department)	3,232.00	3,232.00
Total 4900 · Interest Earnings (Interest Earnings)	<u>3,232.00</u>	<u>3,232.00</u>
Total Other Income	3,232.00	3,232.00
Other Expense		
5350 · Depreciation Expenses	42,865.00	42,865.00
5650 · Interest Expense	7,964.00	7,964.00
5800 · Fire Grant Expenses	0.00	0.00
Total Other Expense	<u>50,829.00</u>	<u>50,829.00</u>
Net Other Income	-47,597.00	-47,597.00
Net Income	<u>0.00</u>	<u>0.00</u>