



# City of Blue Lake

111 Greenwood Road-P.O. Box 458  
Blue Lake, CA 95525

707-668-5655(P) 707-668-5916(F) www.bluelake.ca.gov

## City Council Agenda

Tuesday, November 26, 2024 ~ 6:30 p.m. ~Regular Council Meeting  
Skinner Store-111 Greenwood Road, Blue Lake California

*Unless Otherwise Noted, All Items on the Agenda are Subject to Action.*

Public Input can be given to the Council by emailing [cityclerk@bluelake.ca.gov](mailto:cityclerk@bluelake.ca.gov) until 4:30 p.m. on Tuesday November 26, 2024.

PLEASE NOTE that live meeting logistics will be prioritized. The quality of the Zoom teleconference meeting cannot be guaranteed. Technical challenges experienced by either the participant or the City will not interrupt or halt the progress of the meeting.

Public input may be facilitated by Zoom at the following meeting link:

<https://us02web.zoom.us/j/89151993544?pwd=WmOU1EtB80vadjVvha0Mbxi8oMsgqL1>

Meeting ID: 891 5199 3544

Passcode: 502252

1. **Call to Order**
2. **Pledge of Allegiance and Establish a Quorum of the Council-**
3. **Approval of Agenda**
4. **Public Comment** – *The Public is invited to present petitions, make announcements, or provide other information to the City Council that is relevant to the scope of authority of the City of Blue Lake that is not on the Agenda. The Council may provide up to 15 minutes for this public input session. To assure that each individual presentation is heard, the Council may uniformly impose time limitations of 3 minutes to each individual presentation. The public will be given the opportunity to address items that are on the agenda at the time the Council takes up each specific agenda item.*
5. **Humboldt County Association of Governments Unmet Transit Needs Public Hearing**
6. **Presentation and Adoption of City of Blue Lake Fiscal Year 2023 Audit-Presentation/Action**
7. **Battery Storage Project Information Presentation by Redwood Coast Energy Authority-**  
Presentation/Discussion
8. **City of Blue Lake Housing Element Presentation-Discussion**
9. **Second Reading and Adoption of Ordinance Number 2024-544-Action**
10. **Consent Agenda:**

- a. September 24, 2024 City Council Meeting Minutes
- b. Salary Scale Adjustment Fiscal Year 2024/2025
- c. **October** Warrants and Disbursements

10. **Council Correspondence**

11. **Reports of Council and Staff**

- a. City Manager Report
  - i. Site Management at 200 Taylor Way

12. **Future Agenda Items**

13. **Adjourn**

**A request for disability-related modification or accommodation, including auxiliary aid or services, may be made by a person with a disability who requires a modification or accommodation in order to participate in the public meeting, by contacting City Clerk, Anali Gonzalez, at 707-668-5655, at least 24 hours prior to the commencement of the meeting.**



# City of Blue Lake

## City Council Meeting Agenda Report

**Item #:** 5  
**Date:** November 26, 2024  
**Item Subject:** Humboldt County Association of Governments-Unmet Transit Needs Presentation  
**Submitted By:** Mandy Mager, City Manager

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### General Information:

The Humboldt County Association of Governments (HCAOG) conducts yearly outreach to identify and quantify unmet transit needs in our community and the region. HCAOG staff will present the unmet transit needs process via Zoom, including providing information on how residents can participate in the process.

The City will hold a public hearing on December 10, 2024 to allow the public the opportunity to present their concerns and needs and a survey is available for those that wish to present their concerns online or via written survey.

**Background Material Provided:** HCAOG Report and Outreach Materials

**Fiscal Impact:** N/A

**Recommended Action:** Presentation

### Review Information:

City Manager Review:     Legal Review:     Planner Review:     Engineer:

Comments:

**PROJECT SUMMARY:**

Provide the public with the opportunity to give input on unmet needs. Consider unmet needs and direct staff to forward the unmet needs to Humboldt County Association of Governments (HCAOG) worded as one of the three choices: (1) there are no unmet transit needs; (2) there are no unmet transit needs, which are reasonable to meet; (3) there are unmet transit needs, including those that are reasonable to meet.

**BACKGROUND:**

Please see the definitions of "Unmet Transit Needs" and "Reasonable to Meet" provided on the following pages from HCAOG.

State law requires the regional transportation agencies and their composite communities address unmet transit needs on a yearly basis. Locally this effort is led by HCAOG as the region's regional transportation agency. Each jurisdictional area within the county is encouraged to conduct its own public hearing. The initial public hearing process concludes on December 31<sup>st</sup>, and is followed by HCAOG staff compiling the public input received and consulting with transit service providers. Using all of this information, a draft Unmet Transit Needs Report of Findings is prepared. HCAOG's Social Services Technical Advisory Committee (SSTAC) will then consider all available information compiled pursuant to the Unmet Transit Needs public participation process and forward a recommendation to the HCAOG Board. In the spring the HCAOG Board will consider and adopt the Unmet Transit Needs Report of Findings.

This agenda item provides the public an opportunity to identify unmet needs and the City Council to forward such needs to the HCAOG for consideration. The decision of the public hearing must use specific terms during the decision to be able to receive the money from HCAOG. The three choices are:

1. There are no unmet transit needs.
2. There are no unmet transit needs, which are reasonable to meet.
3. There are unmet transit needs, including those that are reasonable to meet.

In the event of finding that there are no unmet transit needs or that there are no unmet transit needs which are reasonable to meet, entities may expend TDA resources for non-transit purposes if excess funds remain. Finding that there are unmet transit needs, including those that are reasonable to meet, delivers a mandate to the respective entity to set aside funds, given that they are available, to implement a program to meet those needs deemed "reasonable to meet."

**RECOMMENDED ACTION:**

1. Open a public hearing to allow residents to comment on transit needs in Humboldt.
2. Close the public hearing and direct staff to forward a summary of the meeting to the Humboldt County Association of Governments.

**FINANCIAL IMPACT:**

Unknown.

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## Transit Needs Assessment Annual Process – Public Hearings

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**From** Michelle Nielsen <michellen@planwestpartners.com>

**Date** Wed 10/16/2024 2:48 PM

**To** City Manager's Office <CityMgr@cityofarcata.org>; Amanda Mager <citymanager@bluelake.ca.gov>; Mslattery@ci.eureka.ca.gov <Mslattery@ci.eureka.ca.gov>; Jay Parrish <citymanager@ci.ferndale.ca.us>; anilsen@ci.fortuna.ca.us <anilsen@ci.fortuna.ca.us>; Kyle Knopp <knoppk@cityofriodell.ca.gov>; Dan Berman <citymanager@trinidad.ca.gov>; tdamico@co.humboldt.ca.us <tdamico@co.humboldt.ca.us>; Greg Pratt <greg@hta.org>; mconley@co.humboldt.ca.us <mconley@co.humboldt.ca.us>

**Cc** Beth Burks <beth.burks@hcaog.net>; Rvarley@cityofarcata.org <Rvarley@cityofarcata.org>; cityclerk@bluelake.ca.gov <cityclerk@bluelake.ca.gov>; Kristene (Kris) Hall <cityclerk@ci.ferndale.ca.us>; semmons@ci.fortuna.ca.us <semmons@ci.fortuna.ca.us>; Karen Dunham <dunhamk@cityofriodell.ca.gov>; Gabe Adams <cityclerk@trinidad.ca.gov>; ppowell@eurekaca.gov <ppowell@eurekaca.gov>; Amber Chung <amberc@planwestpartners.com>

 1 attachments (263 KB)

FY 25-26 UTN Synopsis.pdf;

To: City Managers/County Administrative Officer  
North Coast Tribal Transportation Commission  
McKinleyville Municipal Advisory Committee  
Humboldt Transit Authority

Good afternoon everyone. Every year, as established by the California Transportation Development Act (TDA), the Humboldt County Association of Governments (HCAOG) is required to conduct a citizen participation process to assist in identifying transit needs in the region. This process is required prior to allocations of TDA funding in the following fiscal year. All comments deemed to meet the definition of an unmet transit need will be analyzed and reviewed by HCAOG's Social Services Transportation Advisory Council (SSTAC) to determine if the need is "reasonable to meet." Comments that are operational in nature are forwarded to transit operators. The attached document includes a summary of the TDA rules, use of Local Transportation Funds, role of the citizen participation process, and adopted definitions and criteria used to determine if a need is reasonable to meet.

The HCAOG Board of Directors will hold a public hearing on Thursday, December 19, 2024. Though not required, we encourage your agency to also conduct a public hearing in November or December 2024. Please provide your meeting date to Amber Chung, Assistant Planner, at [amberc@planwestpartners.com](mailto:amberc@planwestpartners.com) by **Friday, October 25, 2024**, to allow us to meet publishing and posting requirement deadlines. All public comments received by December 31, 2024 will be discussed by the SSTAC and a Report of Findings brought to the HCAOG Board in 2025.

### New this year

HCAOG staff requests time prior to opening the hearing to provide a brief presentation on the state of our regional transit systems, exciting new developments that are making our transit systems more convenient, transit performance measures such as operating subsidy per passenger and passengers per hour, and potential modifications to the adopted reasonable to meet criteria. In addition, we ask that the agenda item be described as a "Transit Needs Assessment."

Please contact us with any questions. Thank you!

--

Michelle Nielsen  
Contract Planner  
Humboldt County Association of Governments  
[michellen@planwestpartners.com](mailto:michellen@planwestpartners.com)  
Planwest Partners Inc.  
707-825-8260



**HUMBOLDT COUNTY ASSOCIATION OF GOVERNMENTS**  
**Regional Transportation Planning Agency**  
**Humboldt County Local Transportation Authority**  
**Service Authority for Freeway Emergencies**  
611 I Street, Suite B  
Eureka, CA 95501  
(707) 444-8208  
www.hcaog.net

## **Citizen Participation Process for Transit Needs Assessment**

### **Transportation Development Act**

The Humboldt County Association of Governments (HCAOG) is responsible for allocating Transportation Development Act (TDA) funds within the region. The TDA provides two major sources of funding, Local Transportation Funds (LTF) derived from a ¼ cent of the general sales tax and State Transportation Assistance Funds (STAF) derived from a tax on diesel fuel. Together, these TDA funds provide a significant revenue source for public transit in Humboldt County. The “Unmet Transit Needs” process is carried out annually to identify and evaluate the adequacy of existing public transportation services. HCAOG is required to assess transit needs prior to allocating LTF money for non-transit purposes, while STA is programmed to the Humboldt Transit Authority and Arcata and Mad River Transit.

Each jurisdiction has their own LTF account. Eureka and Arcata use the entirety of their LTF allocation for transit purposes. The County of Humboldt, Cities of Fortuna, Rio Dell, Blue Lake, and Trinidad have funds remaining after paying their share for eligible transit uses. In these cases, the TDA allows LTF to be applied to local streets and roads budgets, including pedestrian and bicycle projects. In Ferndale, there are no eligible public transit services and the LTF allocation is applied to non-transit purposes.

### **Public Process to Make a Finding**

HCAOG’s Social Services Transportation Advisory Council (SSTAC) leads the process. Although only one hearing is required, public meetings are held to ensure residents in each jurisdiction are heard. The SSTAC considers all public testimony and input, determines if the suggestions meet the adopted definition of an unmet transit need and applies adopted criteria to determine if the need is “reasonable to meet”. Public comments are accepted throughout the year and close on December 31<sup>st</sup>.

The SSTAC will consider the draft Unmet Transit Needs report and forward one of the following findings to the HCAOG Board for consideration:

- (a) there are no unmet transit needs; or
- (b) there are no unmet transit needs which are “reasonable to meet”; or
- (c) there are unmet transit needs, including those that are “reasonable to meet”

### **Potential Impacts to Local Transportation Funding**

If HCAOG adopts finding (c), then the unmet transit needs shall be funded before any allocation is made for non-transit purposes (i.e. streets and roads) within the jurisdiction. Funds for new or expanded transit services can be set-aside from sources other than TDA funds. For instance, in 2018 the HCAOG Board voted to set aside Low Carbon Transit Operations Program (LCTOP) funds for late-night weekday service on the Redwood Transit Service. The service was found based on ridership at that time to be an unmet transit need reasonable to meet, but could not be funded due to insufficient Local Transportation Funds available to all required entities. When COVID hit and ridership fell dramatically, these LCTOP funds were repurposed to support free fares.

## Examples of Past Public Input and Findings

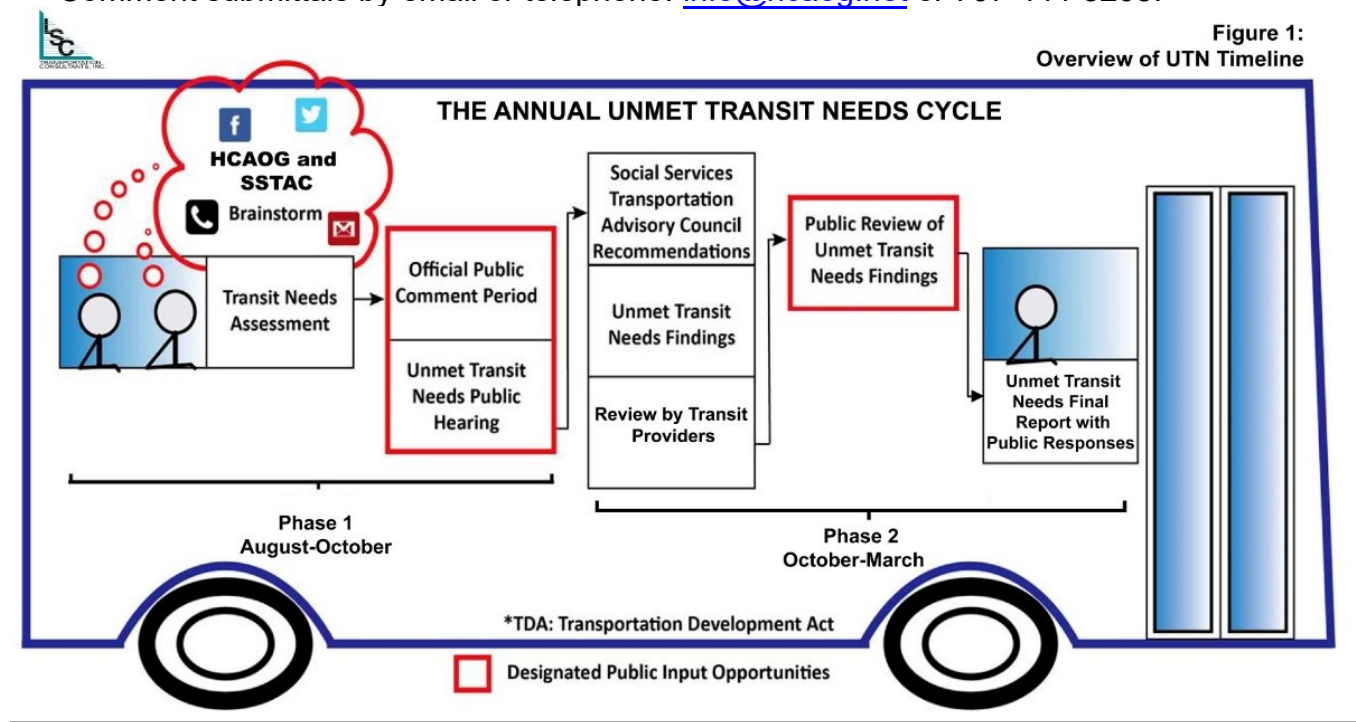
The FY 24-25 transit needs process resulted in a finding that Redwood Transit System (RTS) increased frequency to every 30 minutes during peak hours between McKinleyville Airport and Cal Poly Humboldt Library Circle is an unmet need that is reasonable to meet. HCAOG is working with HTA, the County and Cities to develop an operational and funding plan to meet this need. The unmet need must be funded prior to allocating any FY 24-25 Local Transportation Funds (LTF) to streets and roads.

Previous findings led to new transit services to Tish Non-Village (Bear River Rancheria) and Old Arcata Road. Both services were discontinued after two years because not enough people used them. In 2024, the SSTAC modified the “reasonable to meet” criteria to include an analysis of performance measures such as operating subsidy per passenger and riders per hour. These metrics provide other ways to consider the cost and projected performance of new transit service, with the intention to avoid starting new services that will not be viable. Other unmet needs including Sunday service on RTS and ETS, Saturday night service on RTS, and later evening service on ETS were not reasonable to meet based on projected farebox returns and very low estimated ridership that would result in a high operating subsidy.

Comments received through this annual process can provide valuable feedback to transit operators. Not all operational requests can be accommodated, but agencies make every effort to respond. In addition, public comments are beneficial as a record of community need and can help to secure competitive grant-funded opportunities such as first-last mile mobility solutions to expand access to transit.

## Opportunities for Public Comment on Unmet Transit Needs

- Navigate to the project page at <https://www.hcaog.net/programs-projects/public-transportation> or see the attached information about the online survey.
- At one of the advertised public meetings;
- Written comments and/or feedback gathered from staff during direct outreach;
- Comment submittals by email or telephone: [info@hcaog.net](mailto:info@hcaog.net) or 707-444-8208.





**Take the online survey!**

**English -- [bit.ly/UTNSurvey2025](https://bit.ly/UTNSurvey2025)**



**Take the survey by December 31st**

**Realice la encuesta en línea!**

**Español -- <https://bit.ly/Espanol2025UTN>**



**¡Responda la encuesta antes del 31 de diciembre!**

## UNMET TRANSIT NEEDS DEFINITION & REASONABLE TO MEET CRITERIA

**Unmet transit needs** are, at a minimum:

- (1) Trips requested from residents who do not have access to public transportation, specialized transportation, or private transport services or resources for the purpose of traveling to medical care, shopping, social/recreational activities, education/training, and employment; or
- (2) Proposed public transportation, specialized transportation, or private transport services identified in the following, but not limited to: a Transportation Development Plan, Regional Transportation Plan, Coordinated Public Transit–Human Services Transportation Plan.
- (3) Sufficient broad-based community support exists, meaning that persons who will likely use the service on a routine basis demonstrate support with at a minimum two requests for general public service and for disabled service.

Additionally, unmet transit needs do not include:

- ❖ Improvements funded or scheduled for implementation in the next fiscal year. Two potential new services that will be reevaluated this year are:
  - Express bus service between McKinleyville and Eureka during peak hours
  - Late Night Weekday Service on the Regional Transit System
- ❖ Minor operational improvements or changes such as bus stops, schedules, and minor route changes. Minor operational improvements are changes to service which do not affect the operating cost of the transit service either by requiring additional staff and/or additional vehicle hours of service or miles of service.
- ❖ Trips for primary or secondary school transportation
- ❖ Sidewalk improvements or street and road needs

**Reasonable to meet** criteria:

- (1) To be considered “reasonable to meet”, a service must be operationally feasible and financially sustainable, as defined below:
  - a) The service must have adequate roadways and must be safe to operate.
  - b) Enough money should be available from identified sources of funding to pay for the marginal operating costs of the service continuously for three years.
- (2) The service must be projected to meet a minimum “marginal farebox-return-ratio” of 10 percent within two years. Performance measures including estimated subsidy per passenger trip and passengers per vehicle hour of service will also be considered. For new service, ridership and farebox-return-ratio thresholds will be considered.
- (3) Pursuant to the requirements of TDA Statutes (Public Utilities Code Section 99401.5c, a determination of needs that are “reasonable to meet” shall not be made by comparing unmet transit needs with the need for streets and roads, for the allocation of TDA funds.
- (4) Once a service is determined to be "reasonable to meet" and is implemented, it can be expected that the ridership in the first 1-2 years of the new service will be less than the projected optimal ridership. Ridership should be evaluated at 6-month intervals to determine if service is meeting performance standards adopted by the transit provider, and specifically, whether the service meets a minimum 10 percent marginal farebox-return-ratio. If the service is being adequately promoted and fails to be within 60 percent of the identified standards after six months, 90 percent with the first year, or 100 percent within two years, the service may be cancelled and deemed "no longer reasonable to meet." An exception to this rule is when a community or group is willing to participate in sharing the ongoing cost of the new service.



# City of Blue Lake

## City Council Meeting Agenda Report

**Item #:** 6  
**Date:** November 26, 2024  
**Item Subject:** Presentation and Adoption of the Fiscal Year 2023 Financial Audit  
**Submitted By:** Mandy Mager, City Manager

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### General Information:

Brett Jones, auditor from JJACPA, will present the final draft audit for fiscal year 2023. Upon presentation, the Council may choose to accept the audit via motion.

**Background Material Provided:** Final Draft Audit

**Fiscal Impact:** N/A

**Recommended Action:** To accept the audit as presented.

### Review Information:

City Manager Review:       Legal Review:       Planner Review:       Engineer:

Comments:

**CITY OF BLUE LAKE, CALIFORNIA**

**ANNUAL FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED**

**JUNE 30, 2023**

Prepared by:

**Amanda Mager**

City Manager

**Jackson & Eklund Accounting**

Contract Accountant

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**City of Blue Lake, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

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**City of Blue Lake, California**  
**Basic Financial Statements**  
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**List of Officials**

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***CITY COUNCIL***

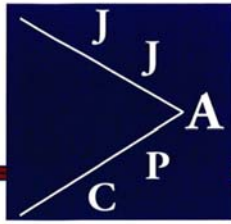
- Adelene Jones, Mayor
- Angela Shull, Mayor Pro Tem
- Chris Edgar
- Elizabeth MacKay
- Elise Scafani

***CITY OFFICIALS***

- Amanda Mager, City Manager
- Jackson & Eklund Accounting, Contract Accountant



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**JJACPA, Inc.**

A Professional Accounting Services Corp.

## INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Council  
of the City of Blue Lake  
Blue Lake, California

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the budgetary comparison information of the City of Blue Lake (City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the budgetary comparison information of the City, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

To the Honorable Mayor and City Council  
of the City of Blue Lake  
Blue Lake, California

***Auditor’s Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis on pages 4–14, the Schedule of Changes in the Net OPEB Liability and Related Ratios on page 72, the City’s Schedules of Contributions on pages 73, and the Schedules of the City’s Proportionate Share of the Net Pension Liability on pages 74 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

To the Honorable Mayor and City Council  
of the City of Blue Lake  
Blue Lake, California

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 22, 2024 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

November 22, 2024

*JJACPA, Inc.*  
**JJACPA, Inc.**  
**Dublin, CA**

**City of Blue Lake, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

**Management's Discussion and Analysis**

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This section provides a narrative overview and analysis of the financial activities of the City of Blue Lake (City) for the fiscal year ended June 30, 2023. It should be read in conjunction with the basic financial statements.

**FINANCIAL HIGHLIGHTS**

From the government-wide financial statement perspective, the following outlines the financial highlights for the year:

- Overall, at June 30, 2023, the City's net position (excess of assets and deferred outflows of resources over liabilities and deferred inflows of resources) was \$8,737,238, an increase of \$362,542 from the prior fiscal year. Of the total net position, \$4,526,285 was invested in capital assets (net of related debt) and \$2,497,148 had restrictions on its use leaving \$1,713,805 as unrestricted.
- Overall, City-wide revenues increased by \$614,814 or 27.9% compared to the prior fiscal year.
- Overall, City-wide expenses decreased by \$475,613 or 19.4% compared to the prior fiscal year.

From the fund financial statement perspective, the following outlines the financial highlights for the year:

- At June 30, 2023, the City's governmental funds fund balance decreased by \$24,317 or 1.6% in comparison to the prior fiscal year while the proprietary funds fund balance increased \$173,530 or 5.2%.
- In comparison to the prior fiscal year, the revenues of the governmental funds increased by \$314,823 or 23.8% while the proprietary funds increased \$274,742 or 29.7%. The governmental funds increase is primarily related to an increase in tax revenues, charges for services, and intergovernmental revenues while the proprietary funds increase is primarily related to an increase in user charges, intergovernmental revenues, and interest earnings.
- In comparison to the prior fiscal year, the expenditures of the governmental funds increased by \$380,563 or 29.7% while the expenses of the proprietary funds decreased by \$337,563 or 24.7%. The governmental funds increase is primarily related to parks and recreation and capital project expenditures while the proprietary funds decrease is primarily related to a decrease in personnel costs.

**OVERVIEW OF FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The basic financial statements are comprised of the government-wide financial statements and the fund financial statements. These two sets of financial statements provide two different views of the City's financial activities and financial position.

**City of Blue Lake, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

**Management's Discussion and Analysis, Continued**

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**The Government-wide Financial Statements**

The government-wide financial statements provide a broad overview of the City's activities as a whole and are comprised of the Statement of Net Position and the Statement of Activities. The Statement of Net Position provides information on all the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the residual amount reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The Statement of Activities provides information showing changes in City's net position during the fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows (accrual basis of accounting). The focus is on both gross and net costs of City functions, which are supported by general revenues. This statement also distinguishes functions of the City as follows:

- ◆ **Governmental activities** – all of the City's basic services are considered to be governmental activities, including general government, community development, public safety, animal control, public works, public improvements, planning and zoning, building inspections, public transportation, parks, and recreation. These services are primarily supported by taxes and intergovernmental revenues.
- ◆ **Business-type activities** – all of the City's activities that are intended to cover all or a significant portion of their costs through user fees and charges are reported here. The business-type activities include the water and sewer utility activities of the City.

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All funds of the City can be divided into two categories: governmental funds and proprietary funds. For the fiscal year ended June 30, 2023, the City's major funds are as follows:

Governmental Funds:

- General Fund
- Community Development Block Grant Fund
- Supplemental Law Enforcement Services Fund

Proprietary Funds:

- Water Utility Fund
- Sewer Utility Fund

**City of Blue Lake, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

**Management's Discussion and Analysis, Continued**

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**Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the governmental fund financial statements is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The governmental fund financial statements provide detailed information about each of the City's most significant funds, called major funds. Data for the other governmental funds, called non-major funds, is combined and presented in a single column. Individual fund data for each non-major fund is provided in the supplemental schedules section of this report.

**Proprietary Funds**

The City maintains enterprise-type proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for water and sewer utility activities. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

**Notes to the Basic Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements begin on page 37 of this report.

**Other Information**

In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary which begins on page 71 of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information beginning on page 75 of this report.

**City of Blue Lake, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

**Management’s Discussion and Analysis, Continued**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

**Statement of Net Position**

As noted earlier, net position may serve over time as a useful indicator of a government’s financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$8,737,238 as of June 30, 2023. To follow is a summary of the statement of net position as of June 30, 2023 and 2022:

	<b>Summary of Net Position</b>					
	<b>2023</b>			<b>2022</b>		
	<b>Govern- mental Activities</b>	<b>Business- type Activities</b>	<b>Total</b>	<b>Govern- mental Activities</b>	<b>Business- type Activities</b>	<b>Total</b>
Current assets	\$ 3,269,888	\$ 2,894,216	\$ 6,164,104	\$ 2,885,295	\$ 2,959,247	\$ 5,844,542
Noncurrent assets	3,443,448	1,323,483	4,766,931	3,317,679	1,373,064	4,690,743
Deferred outflows of resources	298,807	283,335	582,142	160,075	150,975	311,050
Total assets and deferred outflows of resources	7,012,143	4,501,034	11,513,177	6,363,049	4,483,286	10,846,335
Current liabilities	658,591	159,119	817,710	166,391	231,817	398,208
Long-term liabilities	998,152	624,044	1,622,196	800,670	505,763	1,306,433
Deferred inflows of resources	98,362	237,671	336,033	327,962	439,036	766,998
Total liabilities and deferred inflows of resources	1,755,105	1,020,834	2,775,939	1,295,023	1,176,616	2,471,639
Net position:						
Net invested in capital assets	3,227,967	1,298,318	4,526,285	3,098,238	1,337,248	4,435,486
Restricted	580,559	1,916,589	2,497,148	496,823	1,671,509	2,168,332
Unrestricted	1,448,512	265,293	1,713,805	1,472,965	297,913	1,770,878
Total net position	\$ 5,257,038	\$ 3,480,200	\$ 8,737,238	\$ 5,068,026	\$ 3,306,670	\$ 8,374,696

In comparison to the prior fiscal year:

- Total net position increased by \$362,542 or 4.3% as a result of ongoing operations. Governmental activities experienced an increase of \$189,012 or 3.7% while business-type activities experienced an increase of \$173,530 or 5.2% due to ongoing operations.
- Total assets and deferred outflows increased \$666,842 or 6.1% as a result of ongoing operations. Governmental activities experienced an increase of \$649,094 or 10.2% while business-type activities experienced an increase of \$17,748 or 0.4%.
- Total liabilities and deferred inflows increased \$304,300 or 12.3%. Governmental activities experienced an increase of \$460,082 or 35.5% while business-type activities experienced a decrease of \$155,782 or 13.2%.



**City of Blue Lake, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

**Management's Discussion and Analysis, Continued**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued**

**Changes in Net Position**

The change in net position for the fiscal years ended June 30, 2023, and 2022 follows:

	Changes in Net Position					
	2023			2022		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Revenues:						
Program revenues:						
Charges for services	\$ 310,286	\$ 943,609	\$ 1,253,895	\$ 202,440	\$ 820,262	\$ 1,022,702
Grants and contributions:						
Operating	523,485	28,979	552,464	531,063	-	531,063
Capital	249,705	172,893	422,598	177,934	118,890	296,824
General revenues:						
Property taxes and assessments	168,610	-	168,610	139,247	-	139,247
Franchise fees	42,498	-	42,498	38,810	-	38,810
Sales and use tax	61,454	-	61,454	32,408	-	32,408
Transient occupancy tax	284	-	284	249	-	249
Motor vehicle in-lieu	196,983	-	196,983	126,893	-	126,893
Intergovernmental revenues	30,642	-	30,642	20,097	-	20,097
Investment earnings	30,770	51,551	82,321	146	(21,920)	(21,774)
Other general revenues	817	3,015	3,832	6,175	8,073	14,248
Total revenues	<u>1,615,534</u>	<u>1,200,047</u>	<u>2,815,581</u>	<u>1,275,462</u>	<u>925,305</u>	<u>2,200,767</u>
Expenses:						
Governmental activities:						
General government	250,263	-	250,263	572,919	-	572,919
Planning	141,851	-	141,851	127,395	-	127,395
Building	31,343	-	31,343	26,356	-	26,356
Public safety	154,902	-	154,902	196,965	-	196,965
Animal control	8,602	-	8,602	8,484	-	8,484
Facilities	10,763	-	10,763	18,809	-	18,809
Street maintenance & lighting	248,112	-	248,112	200,230	-	200,230
Parks and recreation	489,221	-	489,221	321,859	-	321,859
Housing & economic development	23,021	-	23,021	48,992	-	48,992
Public transit	32,375	-	32,375	31,875	-	31,875
Recycling	25,189	-	25,189	10,688	-	10,688
Interest	10,880	-	10,880	11,075	-	-
Business-type activities:						
Water	-	546,735	546,735	-	719,864	719,864
Sewer	-	479,782	479,782	-	644,216	644,216
Total expenses	<u>1,426,522</u>	<u>1,026,517</u>	<u>2,453,039</u>	<u>1,575,647</u>	<u>1,364,080</u>	<u>2,928,652</u>
Change in net position	189,012	173,530	362,542	(300,185)	(438,775)	(738,960)
Net position:						
Beginning of year	5,068,026	3,306,670	8,374,696	5,368,211	3,745,445	9,113,656
End of year	<u>\$ 5,257,038</u>	<u>\$ 3,480,200</u>	<u>\$ 8,737,238</u>	<u>\$ 5,068,026</u>	<u>\$ 3,306,670</u>	<u>\$ 8,374,696</u>

**City of Blue Lake, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

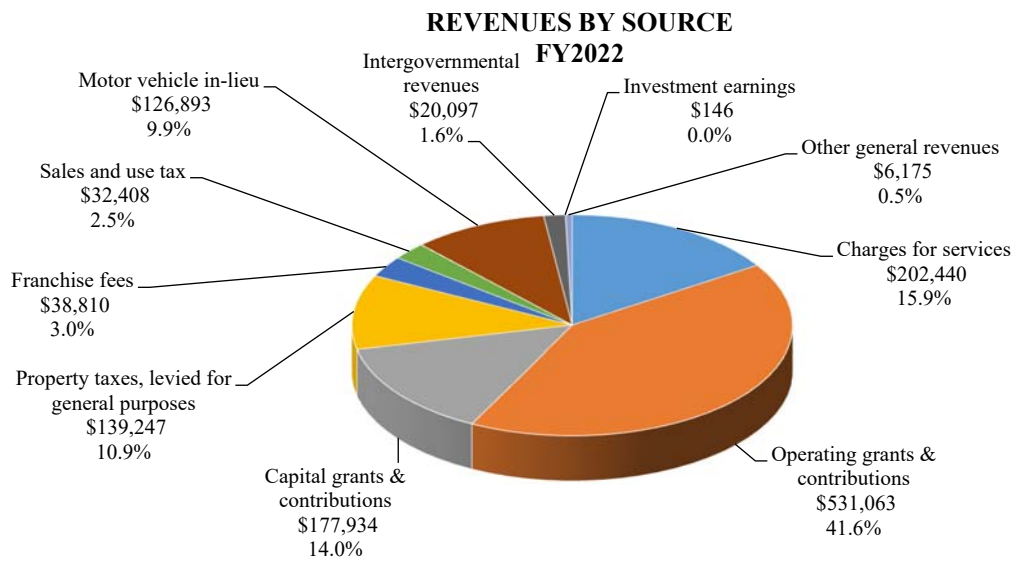
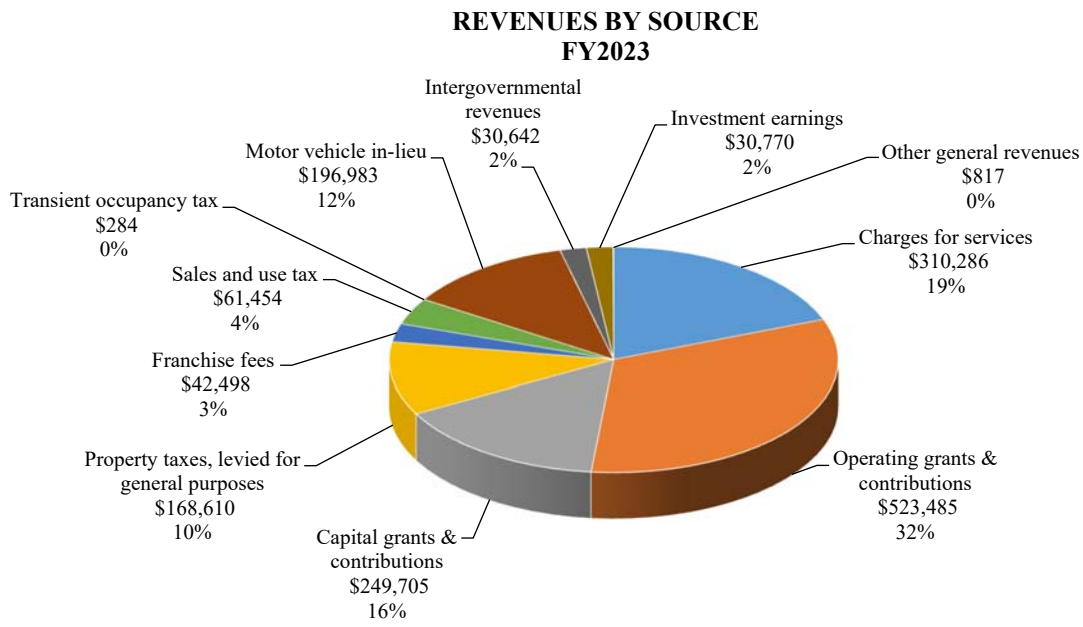
**Management’s Discussion and Analysis, Continued**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued**

**Changes in Net Position, Continued**

Revenues by source for the fiscal years ended June 30, 2023, and 2022, are as follows:

**Governmental Activities**



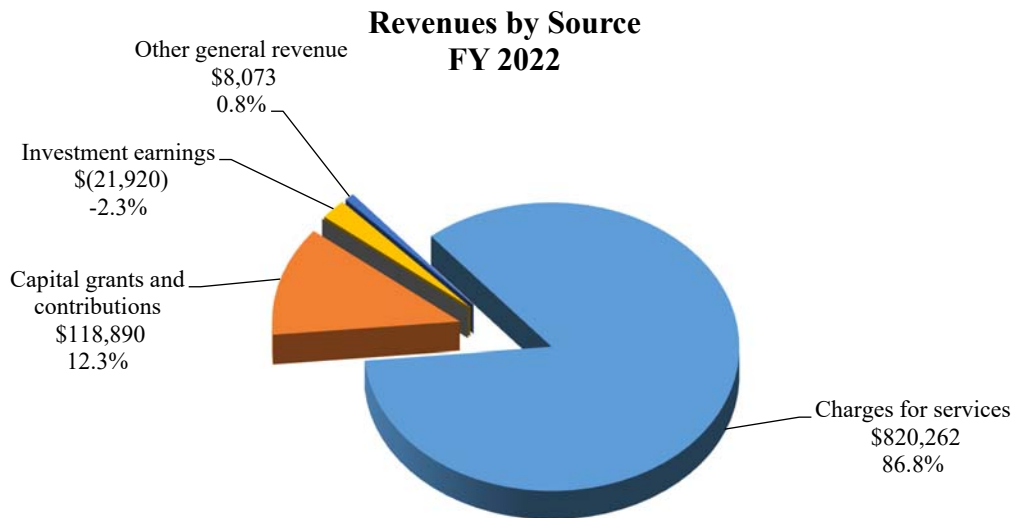
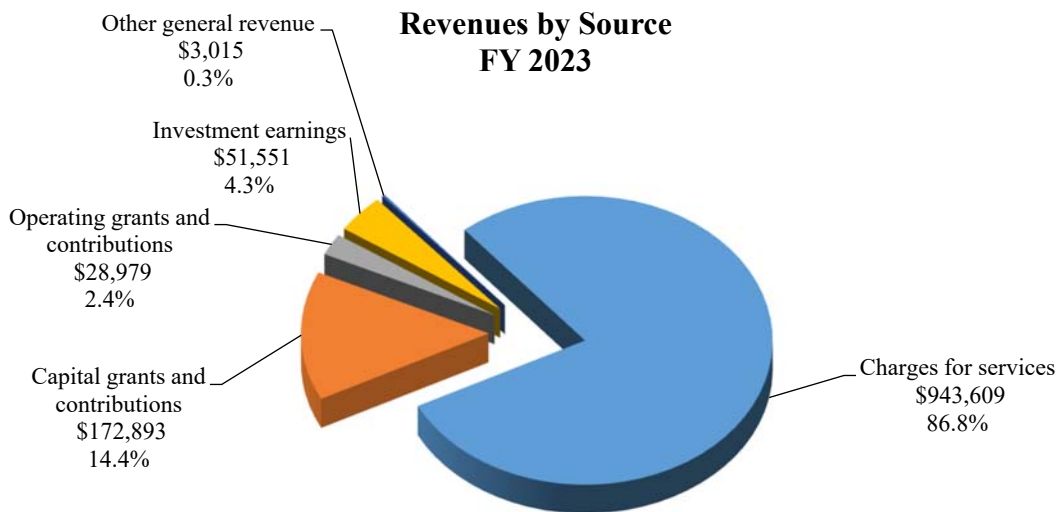
**City of Blue Lake, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

**Management’s Discussion and Analysis, Continued**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued**

**Changes in Net Position, Continued**

**Business-type Activities**



**City of Blue Lake, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

**Management's Discussion and Analysis, Continued**

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**GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued**

**Changes in Net Position, Continued**

**Revenues**

The City's revenues for governmental and business-type activities totaled \$2,815,581, an increase of \$614,814 or 27.9% in comparison to the prior fiscal year. Governmental activity revenues totaled \$1,615,534, an increase of \$340,072 or 26.7% while business-type activity revenues totaled \$1,200,047, an increase of \$274,742 or 29.7%. The City's total revenues consisted of charges for services (44.5%), operating grants and contributions (19.6%), capital grants and contributions (15.0%), and general revenues (20.9%).

The following discusses variances in key revenues from the prior fiscal year:

- **Charges for services** - increased \$231,193 or 22.6% as the result of operations;
- **Operating grants and contributions** – increased \$21,401 or 4.0%;
- **Capital grants and contributions** – increased \$125,774 or 42.4% primarily as a result of Parks & Recreation capital projects;
- **General revenues** – increased \$236,446 or 67.5% primarily due to increases in tax revenues and investment earnings.

**Expenses**

The City's expenses for governmental and business-type activities totaled \$2,453,039, a decrease of \$475,613 or 19.4% in comparison to the prior fiscal year.

Governmental activity expenses totaled \$1,426,522 a decrease of \$149,125 or 41.1% primarily as a result of decreased spending on general government and public safety which was offset by increased spending on parks and recreation. Governmental activity expenses consisted of general government (17.5%) public safety (10.9%), parks and recreation (34.3%), facilities and streets (18.1%), and all other governmental activities (19.2%).

Business-type activity expenses totaled \$1,026,517, a decrease of \$337,563 or 24.7% as a result of water utility and sewer utility operations. Business-type activity expenses consisted of water utility (53.3%) and sewer utility (46.7%).

**City of Blue Lake, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

**Management's Discussion and Analysis, Continued**

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**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The fund financial statements provide a narrower focus on the individual components of the City government and report the City's operations in more detail than the government-wide financial statements.

**Governmental Funds**

The City's governmental funds provide information on near-term inflows, outflows, and balances of resources that are available for spending. At June 30, 2023, the City's governmental funds reported combined fund balances of \$1,503,214, a decrease of \$24,317 or 1.6% in comparison to the prior fiscal year (general fund \$5,747, CDBG fund \$-7,983, SLESF fund \$35,425, non-major funds \$-57,506).

The General Fund is the chief operating fund of the City. At June 30, 2023, the total fund balance for the General Fund was \$1,130,040, an increase of \$5,747 or 0.5% in comparison to the prior fiscal year. Revenues and transfers-in increased \$377,227 or 50.8% a majority of which can be attributed to increases in of tax revenues, charges for services, and intergovernmental revenues. Expenditures and transfers-out increased \$284,900 or 34.4% in comparison to the prior fiscal year a majority of which can be attributed to increased spending on general government, street lighting and maintenance, parks and recreation, and capital outlay.

The CDBG Fund is a special revenue fund used to account for the activity related to the City's Community Development Block Grant Program. At June 30, 2023, the total fund balance for the CDBG Fund was \$392,223 a decrease of \$7,983 or 2.0% in comparison to the prior fiscal year. Revenues and transfers-in decreased \$26,740 or 46.6% while expenditures and transfers-out increased \$7,866 or 94.7% in comparison to the prior fiscal year.

The SLESF Fund is a special revenue fund used to account for State funds received for the purpose of providing law enforcement services. At June 30, 2023, the total fund balance for the SLESF Fund was \$0, an increase of 35,425 in comparison to the prior fiscal year. Revenues increased \$9,867 or 6.4% while expenditures decreased \$61,006 or 32.4% in comparison to the prior fiscal year.

**Proprietary Funds**

The City's proprietary fund statements provide the same type of information found in business-type activities in the government-wide financial statements, but in more detail. At June 30, 2023, the total net position for the Water Utility Fund was \$1,199,550, a decrease of \$16,557 or 1.4% in comparison to the prior fiscal year. Revenues increased \$69,845 or 15.2% while expenses decreased \$173,129 or 24.1% in comparison to the prior fiscal year.

**City of Blue Lake, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

**Management’s Discussion and Analysis, Continued**

**FINANCIAL ANALYSIS OF THE GOVERNMENT’S FUNDS, Continued**

**Proprietary Funds, Continued**

At June 30, 2023, the total net position for the Sewer Utility Fund was \$2,280,650, an increase of \$190,087 or 9.1% in comparison to the prior fiscal year. Revenues increased \$204,897 or 44.1% while expenses decreased \$164,434 or 25.5% in comparison to the prior fiscal year.

**General Fund Budgetary Highlights**

Actual revenues/transfers-in were under the final budget by \$185,649 or 15.6%. This was primarily due to lower than expected intergovernmental revenues related to City projects. Actual expenditures/transfers-out were under the final budget by \$200,113 or 15.2%. This was primarily due to lower than projected spending on general government, planning, and debt service and was partially offset by higher than projected spending on street lighting and maintenance, parks and recreation, and capital outlay.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

At June 30, 2023, the City’s investment in capital assets (net of depreciation) for its governmental activities totaled \$3,443,448 and for its business-type activities totaled \$1,323,483. This investment in capital assets includes land, construction in progress costs, buildings and improvements, infrastructure, furniture and equipment, and vehicles.

	Governmental Activities		Business-type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Land	\$ 480,284	\$ 480,284	\$ 74,877	\$ 74,877	\$ 555,161	\$ 555,161
Construction in progress	236,265	40,101	34,377	46,016	270,642	86,117
Land improvements	1,229,282	1,218,139	-	-	1,229,282	1,218,139
Infrastructure	1,203,059	1,271,070	-	-	1,203,059	1,271,070
Buildings and improvements	262,987	282,311	-	200	262,987	282,511
Machinery and equipment	27,861	21,004	150,043	98,464	177,904	119,468
Software	3,710	4,770	-	-	3,710	4,770
Water system	-	-	322,059	341,830	322,059	341,830
Sewer system	-	-	742,127	811,677	742,127	811,677
Total	\$ 3,443,448	\$ 3,317,679	\$ 1,323,483	\$ 1,373,064	\$ 4,766,931	\$ 4,690,743

Additional information about the City’s capital assets can be found in Notes 1 and 5 to the basic financial statements.

**City of Blue Lake, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

**Management’s Discussion and Analysis, Continued**

**Long-Term Debt**

At June 30, 2023, the City had total debt obligations of \$240,646. Additional information about the City’s long-term debt can be found in Note 7 to the basic financial statements.

	Governmental Activities		Business-type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Notes payable - Governmental Activities	\$ 215,481	\$ 219,441	\$ -	\$ -	\$ 215,481	\$ 219,441
Notes payable - Water Funds	-	-	25,165	35,816	25,165	35,816
Total	\$ 215,481	\$ 219,441	\$ 25,165	\$ 35,816	\$ 240,646	\$ 255,257

**ECONOMIC OUTLOOK**

The budget for fiscal year 2023-24 was adopted and provides for a short- and long-term economic outlook that is considered stable. This is a result of a continuing and reliable tax revenue stream, the implementation of a water and sewer rate increase, and the City’s efforts to contain and control expenditures.

Just as important as the maintaining and growing the City’s revenue base, moderating expenditure growth is also imperative and will continue be challenging to the City. Personnel cost is the largest expense category and addressing personnel expenditure growth will remain a priority. However, these costs are projected to continue to rise at a greater rate than most other costs.

**REQUESTS FOR INFORMATION**

This annual financial report is intended to provide citizens, taxpayers, investors, and creditors with a general overview of the City’s finances. Should the reader have any questions about this report or wish to request additional financial information, please contact the City of Blue Lake Finance Department, 111 Greenwood Avenue, Blue Lake, CA 95525-0458, or visit the City’s web page at [www.bluelake.ca.gov](http://www.bluelake.ca.gov).

## **BASIC FINANCIAL STATEMENTS**



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**City of Blue Lake, California**  
**Statement of Net Position**  
**June 30, 2023**

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
<b>Current assets:</b>			
Cash and investments	\$ 1,390,128	\$ 2,670,243	\$ 4,060,371
Receivables:			
Accounts receivable, net	10,979	124,961	135,940
Interest receivable	229,920	19,953	249,873
Intergovernmental receivables	790,041	55,251	845,292
Loans receivable	816,354	-	816,354
Inventories	-	23,808	23,808
Prepaid expenses	32,466	-	32,466
<b>Total current assets</b>	<b>3,269,888</b>	<b>2,894,216</b>	<b>6,164,104</b>
<b>Noncurrent assets:</b>			
Capital assets:			
Nondepreciable	716,549	109,254	825,803
Depreciable	2,726,899	1,214,229	3,941,128
<b>Total noncurrent assets</b>	<b>3,443,448</b>	<b>1,323,483</b>	<b>4,766,931</b>
<b>Total assets</b>	<b>6,713,336</b>	<b>4,217,699</b>	<b>10,931,035</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Other postemployment benefits (OPEB)	8,573	15,487	24,060
Pension plan	290,234	267,848	558,082
<b>Total deferred outflows of resources</b>	<b>298,807</b>	<b>283,335</b>	<b>582,142</b>
<b>Total assets and deferred outflows of resources</b>	<b>\$ 7,012,143</b>	<b>\$ 4,501,034</b>	<b>\$ 11,513,177</b>
<b>LIABILITIES</b>			
<b>Current liabilities:</b>			
Accounts payable and accrued liabilities	\$ 95,419	\$ 39,107	\$ 134,526
Accrued payroll	13,543	4,952	18,495
Compensated absences	18,142	29,539	47,681
Customer deposits	11,700	75,473	87,173
Notes payable due within one year	3,808	10,048	13,856
Unearned revenue	515,979	-	515,979
<b>Total current liabilities</b>	<b>658,591</b>	<b>159,119</b>	<b>817,710</b>
<b>Noncurrent liabilities:</b>			
Notes payable due after one year	211,673	15,117	226,790
Net pension liability	709,364	524,636	1,234,000
Net OPEB liability	77,115	84,291	161,406
<b>Total noncurrent liabilities</b>	<b>998,152</b>	<b>624,044</b>	<b>1,622,196</b>
<b>Total liabilities</b>	<b>1,656,743</b>	<b>783,163</b>	<b>2,439,906</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension plan	60,005	177,183	237,188
Other postemployment benefit (OPEB)	38,357	60,488	98,845
<b>Total deferred inflows of resources</b>	<b>98,362</b>	<b>237,671</b>	<b>336,033</b>
<b>NET POSITION</b>			
Net investment in capital assets	3,227,967	1,298,318	4,526,285
Restricted	580,559	1,916,589	2,497,148
Unrestricted	1,448,512	265,293	1,713,805
<b>Total net position</b>	<b>5,257,038</b>	<b>3,480,200</b>	<b>8,737,238</b>
<b>Total liabilities, deferred inflows of resources and net position</b>	<b>\$ 7,012,143</b>	<b>\$ 4,501,034</b>	<b>\$ 11,513,177</b>

The accompanying notes are an integral part of these basic financial statements.

**City of Blue Lake, California**  
**Statement of Activities**  
**For the year ended June 30, 2023**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary government:</b>				
Governmental activities:				
General government	\$ 250,263	\$ 26,213	\$ 135,285	\$ -
Planning	141,851	12,873	-	-
Building	31,343	35,977	-	-
Public safety	154,902	394	197,566	-
Animal control	8,602	2,520	-	-
Facilities	10,763	41,512	-	-
Street maintenance and lighting	248,112	-	123,823	-
Parks and recreation	489,221	183,353	8,130	249,705
Housing and economic development	23,021	-	364	-
Public transit	32,375	-	32,375	-
Recycling	25,189	7,444	25,942	-
Interest	10,880	-	-	-
Total governmental activities	<u>1,426,522</u>	<u>310,286</u>	<u>523,485</u>	<u>249,705</u>
Business-type activities:				
Water	546,735	507,700	-	-
Sewer	479,782	435,909	28,979	172,893
Total business-type activities	<u>1,026,517</u>	<u>943,609</u>	<u>28,979</u>	<u>172,893</u>
<b>Total primary government</b>	<u>\$ 2,453,039</u>	<u>\$ 1,253,895</u>	<u>\$ 552,464</u>	<u>\$ 422,598</u>

General revenues:

Taxes:

Property taxes, levied for general purposes

Franchise fees

Sales and use tax

Transient occupancy tax

Motor vehicle in-lieu

Intergovernmental revenues

Investment earnings

Other general revenues

    Total general revenues

Change in net position

Net position:

    Beginning of year

    End of year

The accompanying notes are an integral part of these basic financial statements.

<b>Net (Expense) Revenue and Changes in Net Position</b>		
<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Totals</b>
\$ (88,765)	\$ -	\$ (88,765)
(128,978)	-	(128,978)
4,634	-	4,634
43,058	-	43,058
(6,082)	-	(6,082)
30,749	-	30,749
(124,289)	-	(124,289)
(48,033)	-	(48,033)
(22,657)	-	(22,657)
-	-	-
8,197	-	8,197
(10,880)	-	(10,880)
(343,046)	-	(343,046)
-	(39,035)	(39,035)
-	157,999	157,999
-	118,964	118,964
\$ (343,046)	\$ 118,964	\$ (224,082)
\$ 168,610	\$ -	\$ 168,610
42,498	-	42,498
61,454	-	61,454
284	-	284
196,983	-	196,983
30,642	-	30,642
30,770	51,551	82,321
817	3,015	3,832
532,058	54,566	586,624
189,012	173,530	362,542
5,068,026	3,306,670	8,374,696
\$ 5,257,038	\$ 3,480,200	\$ 8,737,238

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**FUND FINANCIAL STATEMENTS**  
**MAJOR FUNDS**

The Fund Financial Statements present only individual major funds, while non-major funds are combined in a single column. Major funds are defined as having significant activities or balances in the current year.

<b>Fund</b>	<b>Description</b>
Governmental Funds:	
General Fund	This fund is the general operating fund of the City which accounts for all financial resources except those legally or administratively required to be accounted for in other funds.
CDBG Fund	This fund accounts for the operations of the City's Community Development Block Grant Program.
SLESF Fund	This fund accounts for the City's receipt and use of State revenues derived from the Citizens for Public Safety (COPS) Program for which the use is restricted to law enforcement/public safety activities.

# City of Blue Lake, California

## Balance Sheet

### Governmental Funds

June 30, 2023

	Major Funds				Nonmajor Governmental Funds	Totals
	General Fund	Special Revenue Funds				
		CDBG Fund	SLESF Fund			
<b>ASSETS</b>						
Cash and investments	\$ 826,104	\$ 389,195	\$ -	\$ 174,829	\$ 1,390,128	
Receivables:						
Accounts receivable, net	10,979	-	-	-	10,979	
Interest receivable	7,342	221,840	-	738	229,920	
Intergovernmental receivables	530,227	-	-	259,814	790,041	
Loans receivable	49,118	767,236	-	-	816,354	
Due from other funds	238,910	-	-	-	238,910	
Prepaid expenses	32,466	-	-	-	32,466	
<b>Total assets</b>	<b>\$ 1,695,146</b>	<b>\$ 1,378,271</b>	<b>\$ -</b>	<b>\$ 435,381</b>	<b>\$ 3,508,798</b>	
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable and accrued liabilities	\$ 91,767	\$ -	\$ -	\$ 3,652	\$ 95,419	
Accrued payroll	13,213	-	-	330	13,543	
Compensated absences	13,991	-	-	4,151	18,142	
Deposits payable	11,700	-	-	-	11,700	
Due to other funds	-	-	-	238,910	238,910	
Unearned revenue	434,435	986,048	-	207,387	1,627,870	
<b>Total liabilities</b>	<b>565,106</b>	<b>986,048</b>	<b>-</b>	<b>454,430</b>	<b>2,005,584</b>	
<b>Fund balances:</b>						
Nonspendable	32,466	-	-	-	32,466	
Restricted	-	392,223	-	188,336	580,559	
Committed	464,301	-	-	-	464,301	
Unassigned (deficit)	633,273	-	-	(207,385)	425,888	
<b>Total fund balances</b>	<b>1,130,040</b>	<b>392,223</b>	<b>-</b>	<b>(19,049)</b>	<b>1,503,214</b>	
<b>Total liabilities and fund balances</b>	<b>\$ 1,695,146</b>	<b>\$ 1,378,271</b>	<b>\$ -</b>	<b>\$ 435,381</b>	<b>\$ 3,508,798</b>	

The accompanying notes are an integral part of these basic financial statements.

**City of Blue Lake, California**  
**Reconciliation of the Governmental Funds Balance Sheet**  
**to the Statement of Net Position**  
**June 30, 2023**

**Total fund balances - governmental funds** \$ 1,503,214

Amounts reported for governmental activities in the Statement of Net Position are different because:

Long-term receivables are not available to pay current period expenditures and, therefore, are unearned in the governmental funds. 1,111,891

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. 3,443,448

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds balance sheet.

Note payable	(215,481)	
Net pension liability	(709,364)	
Net OPEB liability	(77,115)	(1,001,960)

Pension and OPEB obligations result in deferred outflows and inflows of resources associated with the actuarial value of contributions, assets, and liabilities.

Deferred outflows - pension	290,234	
Deferred outflows - OPEB	8,573	
Deferred inflows - pension	(60,005)	
Deferred inflows - OPEB	(38,357)	200,445

**Net position of governmental activities** **\$ 5,257,038**

The accompanying notes are an integral part of these basic financial statements.



# City of Blue Lake, California

## Reconciliation of Fund Basis Balance Sheet to Government-wide Statement of Net Position

### Governmental Activities

June 30, 2023

	Governmental Funds Balance Sheet	Reclassifications	Changes in GAAP	Statement of Net Position
<b>ASSETS</b>				
<b>Current assets:</b>				
Cash and investments	\$ 1,390,128	\$ -	\$ -	\$ 1,390,128
Receivables:				
Accounts receivable, net	10,979	-	-	10,979
Interest receivable	229,920	-	-	229,920
Intergovernmental receivables	790,041	-	-	790,041
Loans receivable	816,354	-	-	816,354
Due from other funds	238,910	(238,910)	-	-
Prepaid expenses	32,466	-	-	32,466
<b>Total current assets</b>	<b>3,508,798</b>	<b>(238,910)</b>	<b>-</b>	<b>3,269,888</b>
<b>Noncurrent assets:</b>				
Capital assets, net	-	-	3,443,448	3,443,448
<b>Total noncurrent assets</b>	<b>-</b>	<b>-</b>	<b>3,443,448</b>	<b>3,443,448</b>
<b>Total assets</b>	<b>3,508,798</b>	<b>(238,910)</b>	<b>3,443,448</b>	<b>6,713,336</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
OPEB	-	-	8,573	8,573
Pension plan	-	-	290,234	290,234
<b>Total assets and deferred outflows of resources</b>	<b>\$ 3,508,798</b>	<b>\$ (238,910)</b>	<b>\$ 3,742,255</b>	<b>\$ 7,012,143</b>
<b>LIABILITIES</b>				
<b>Current liabilities:</b>				
Accounts payable and accrued liabilities	\$ 95,419	\$ -	\$ -	\$ 95,419
Accrued payroll	13,543	-	-	13,543
Compensated absences	18,142	-	-	18,142
Deposits payable	11,700	-	-	11,700
Due to other funds	238,910	(238,910)	-	-
Unearned revenue	1,627,870	(1,111,891)	-	515,979
Notes payable due within one year	-	-	3,808	3,808
<b>Total current liabilities</b>	<b>2,005,584</b>	<b>(1,350,801)</b>	<b>3,808</b>	<b>658,591</b>
<b>Noncurrent liabilities:</b>				
Note payable	-	-	211,673	211,673
Net OPEB obligation	-	-	77,115	77,115
Net pension liability	-	-	709,364	709,364
<b>Total noncurrent liabilities</b>	<b>-</b>	<b>-</b>	<b>998,152</b>	<b>998,152</b>
<b>Total liabilities</b>	<b>2,005,584</b>	<b>(1,350,801)</b>	<b>1,001,960</b>	<b>1,656,743</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
OPEB	-	-	38,357	38,357
Pension plan	-	-	60,005	60,005
<b>Total deferred outflows of resources</b>	<b>-</b>	<b>-</b>	<b>98,362</b>	<b>98,362</b>
<b>FUND BALANCES/NET POSITION</b>				
<b>Fund balances:</b>				
Nonspendable reported in:				
General fund	32,466	(32,466)	-	-
Restricted reported in:				
Special revenue funds	580,559	(580,559)	-	-
Committed reported in:				
General fund	464,301	(464,301)	-	-
Unassigned (deficit), reported in:				
General fund	633,273	(633,273)	-	-
Special revenue funds	(207,385)	207,385	-	-
<b>Net position:</b>				
Net investment in capital assets	-	-	3,227,967	3,227,967
Restricted	-	-	580,559	580,559
Unrestricted	-	2,615,105	(1,166,593)	1,448,512
<b>Total fund balances/ net position</b>	<b>1,503,214</b>	<b>1,111,891</b>	<b>2,641,933</b>	<b>5,257,038</b>
<b>Total liabilities and net position</b>	<b>\$ 3,508,798</b>	<b>\$ (238,910)</b>	<b>\$ 3,742,255</b>	<b>\$ 7,012,143</b>

The accompanying notes are an integral part of these basic financial statements.

**City of Blue Lake, California**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the year ended June 30, 2023**

	<b>Major Funds</b>				<b>Nonmajor Governmental Funds</b>	<b>Totals</b>
	<b>General Fund</b>	<b>Special Revenue Funds</b>				
		<b>CDBG Fund</b>	<b>SLESF Fund</b>			
<b>REVENUES:</b>						
Property taxes and assessments	\$ 365,632	\$ -	\$ -	\$ -	\$ 365,632	
Sales and use tax	61,454	-	-	-	61,454	
Transient occupancy tax	284	-	-	-	284	
Licenses and permits	37,160	-	-	-	37,160	
Charges for services	209,716	-	-	-	209,716	
Franchise fees	42,498	-	-	-	42,498	
Grants and donations	32,277	-	-	-	32,277	
Intergovernmental revenues	185,801	-	162,880	439,289	787,970	
Investment earnings	21,576	9,565	13	1,822	32,976	
Use of money and property	47,119	21,044	-	-	68,163	
Fines and penalties	787	-	-	-	787	
Other revenues	753	-	-	-	753	
<b>Total revenues</b>	<b>1,005,057</b>	<b>30,609</b>	<b>162,893</b>	<b>441,111</b>	<b>1,639,670</b>	
<b>EXPENDITURES:</b>						
Current:						
General government	252,957	-	-	86,709	339,666	
Planning	141,851	-	-	-	141,851	
Building	31,343	-	-	-	31,343	
Public safety	27,434	-	127,468	-	154,902	
Animal control	8,602	-	-	-	8,602	
Facilities	10,763	-	-	-	10,763	
Street maintenance and lighting	135,352	-	-	-	135,352	
Parks and recreation	318,968	-	-	110,155	429,123	
Housing and economic development	22,425	596	-	-	23,021	
Public transit	-	-	-	32,375	32,375	
Recycling	-	-	-	25,189	25,189	
Capital outlay	149,440	15,580	-	151,940	316,960	
Debt service:						
Principal	3,960	-	-	-	3,960	
Interest	10,880	-	-	-	10,880	
<b>Total expenditures</b>	<b>1,113,975</b>	<b>16,176</b>	<b>127,468</b>	<b>406,368</b>	<b>1,663,987</b>	
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(108,918)</b>	<b>14,433</b>	<b>35,425</b>	<b>34,743</b>	<b>(24,317)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in	114,665	-	-	-	114,665	
Transfers out	-	(22,416)	-	(92,249)	(114,665)	
<b>Total other financing sources (uses)</b>	<b>114,665</b>	<b>(22,416)</b>	<b>-</b>	<b>(92,249)</b>	<b>-</b>	
<b>Net change in fund balances</b>	<b>5,747</b>	<b>(7,983)</b>	<b>35,425</b>	<b>(57,506)</b>	<b>(24,317)</b>	
<b>FUND BALANCES:</b>						
Beginning of year	1,124,293	400,206	(35,425)	38,457	1,527,531	
End of year	<u>\$ 1,130,040</u>	<u>\$ 392,223</u>	<u>\$ -</u>	<u>\$ (19,049)</u>	<u>\$ 1,503,214</u>	

The accompanying notes are an integral part of these basic financial statements.

**City of Blue Lake, California**  
**Reconciliation of Fund Basis Statements to Government-wide Statement of Activities**  
**For the year ended June 30, 2023**

Functions/Programs	Fund Based Totals	Unearned Revenue	Debt Repayment	Depreciation	Capital Asset (Additions), Retirements & Adjustments	OPEB Obligation	Pension Plan	Government- wide Totals
<b>Governmental activities:</b>								
General government	\$ 339,666	\$ 58,970	\$ -	\$ 18,332	\$ -	\$ 6,981	\$(173,686)	\$ 250,263
Planning	141,851	-	-	-	-	-	-	141,851
Building	31,343	-	-	-	-	-	-	31,343
Public safety	154,902	-	-	-	-	-	-	154,902
Animal control	8,602	-	-	-	-	-	-	8,602
Facilities	10,763	-	-	-	-	-	-	10,763
Street maintenance and lighting	135,352	-	-	112,760	-	-	-	248,112
Parks and recreation	429,123	-	-	60,098	-	-	-	489,221
Housing and economic development	23,021	-	-	-	-	-	-	23,021
Public transit	32,375	-	-	-	-	-	-	32,375
Recycling	25,189	-	-	-	-	-	-	25,189
Capital outlay	316,960	-	-	-	(316,960)	-	-	-
Debt service:								
Principal	3,960	-	(3,960)	-	-	-	-	-
Interest	10,880	-	-	-	-	-	-	10,880
<b>Total governmental activities</b>	<b>\$1,663,987</b>	<b>\$ 58,970</b>	<b>\$ (3,960)</b>	<b>\$ 191,190</b>	<b>\$ (316,960)</b>	<b>\$ 6,981</b>	<b>\$(173,686)</b>	<b>\$ 1,426,522</b>

The accompanying notes are an integral part of these basic financial statements.

**City of Blue Lake, California**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances of Governmental Funds to the Statement of Activities**  
**For the year ended June 30, 2023**

**Net change in fund balances - governmental funds** \$ (24,317)

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:

Capital asset purchases capitalized	\$ 316,960	
Depreciation expense	<u>(191,190)</u>	125,770

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Change in net pension liability	173,686	
Change in net OPEB liability	<u>(6,981)</u>	166,705

This is the amount of revenue recognized under the accrual method which is more than the amount of revenue recognized under the modified accrual method in the current period. (58,970)

Certain loan receivables are reported in the governmental funds as expenditures and then offset by an unearned revenue as they are not available to pay current expenditures. Likewise, when the loan is collected it is reflected in revenue. This is the net change between loan receivables collected and issued.

(24,136)

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.

3,960

**Change in net position of governmental activities** \$ 189,012

The accompanying notes are an integral part of these basic financial statements.

# City of Blue Lake, California

## Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual - General Fund and Major Special Revenue Funds For the year ended June 30, 2023

	General Fund			
	Budgeted Amounts		Actual	Variance w/Final Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes and assessments	\$ 267,590	345,703	\$ 365,632	\$ 19,929
Sales and use tax	29,607	29,607	61,454	31,847
Transient occupancy tax	250	250	284	34
Licenses and permits	34,345	34,345	37,160	2,815
Charges for services	122,755	163,355	209,716	46,361
Franchise fees	39,090	39,090	42,498	3,408
Grants and donations	5,417	10,917	32,277	21,360
Intergovernmental revenues	484,797	496,834	185,801	(311,033)
Investment earnings	3,534	3,534	21,576	18,042
Use of money and property	64,250	64,250	47,119	(17,131)
Fines and penalties	49	49	787	738
Other revenues	2,772	2,772	753	(2,019)
<b>Total revenues</b>	<b>1,054,456</b>	<b>1,190,706</b>	<b>1,005,057</b>	<b>(185,649)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	273,268	280,759	252,957	27,802
Planning	251,797	220,222	141,851	78,371
Building	28,413	28,413	31,343	(2,930)
Public safety	8,278	27,386	27,434	(48)
Animal control	8,009	8,453	8,602	(149)
Facilities	15,175	15,175	10,763	4,412
Street maintenance and lighting	107,993	107,993	135,352	(27,359)
Parks and recreation	236,403	289,853	318,968	(29,115)
Housing and economic development	16,141	22,391	22,425	(34)
Capital outlay	4,333	114,838	149,440	(34,602)
Debt service:				
Principal	193,605	187,755	3,960	183,795
Interest	5,000	10,850	10,880	(30)
<b>Total expenditures</b>	<b>1,148,415</b>	<b>1,314,088</b>	<b>1,113,975</b>	<b>200,113</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(93,959)</b>	<b>(123,382)</b>	<b>(108,918)</b>	<b>14,464</b>
Proceeds from sales of assets	-	-	-	-
Transfers in	131,378	131,378	114,665	(16,713)
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>131,378</b>	<b>131,378</b>	<b>114,665</b>	<b>(16,713)</b>
<b>Net change in fund balances</b>	<b>37,419</b>	<b>7,996</b>	<b>5,747</b>	<b>(2,249)</b>
<b>FUND BALANCES:</b>				
Beginning of year	1,124,293	1,124,293	1,124,293	-
End of year	\$ 1,161,712	\$ 1,132,289	\$ 1,130,040	\$ (2,249)

The accompanying notes are an integral part of these basic financial statements.

CDBG Special Revenue Fund				SLESF Special Revenue Fund			
Budgeted Amounts		Actual	Variance w/Final	Budgeted Amounts		Actual	Variance w/Final
Original	Final		Positive (Negative)	Original	Final		Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	146,450	146,450	162,880	16,430
4,043	4,043	9,565	5,522	50	50	13	(37)
15,600	19,657	21,044	1,387	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
19,643	23,700	30,609	6,909	146,500	146,500	162,893	16,393
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	146,523	146,523	127,468	19,055
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,209	2,209	596	1,613	-	-	-	-
185,000	185,000	15,580	169,420	-	-	-	-
-	5,566	-	5,566	-	-	-	-
-	-	-	-	-	-	-	-
187,209	192,775	16,176	176,599	146,523	146,523	127,468	19,055
(167,566)	(169,075)	14,433	183,508	(23)	(23)	35,425	35,448
-	-	-	-	-	-	-	-
(16,934)	(16,934)	(22,416)	(5,482)	-	-	-	-
(16,934)	(16,934)	(22,416)	(5,482)	-	-	-	-
(184,500)	(186,009)	(7,983)	178,026	(23)	(23)	35,425	35,448
400,206	400,206	400,206	-	(35,425)	(35,425)	(35,425)	-
\$ 215,706	\$ 214,197	\$ 392,223	\$ 178,026	\$ (35,448)	\$ (35,448)	\$ -	\$ 35,448

## PROPRIETARY FUNDS

Proprietary funds account for City's operations financed and operated in a manner similar to a private business enterprise. The intent of the City is that the cost of providing goods and services be financed primarily through user charges.

All of the City's Enterprise Funds have been identified as major proprietary funds.

<b>Fund</b>	<b>Description</b>
<b>MAJOR FUNDS:</b>	
Water Utility Fund	This fund accounts for the operations of the City's water utility, a self-supporting activity which renders services on a user-charge basis to its customers.
Sewer Utility Fund	This fund accounts for the operations of the City's wastewater utility, a self-supporting activity which renders services on a user-charge basis to its customers.

# City of Blue Lake, California

## Statement of Net Position

### Enterprise Funds

June 30, 2023

	Water Fund	Sewer Fund	Totals
<b>ASSETS</b>			
<b>Current assets:</b>			
Cash and investments	\$ 1,047,262	\$ 1,622,981	\$ 2,670,243
Receivables:			
Accounts receivable, net	55,107	69,854	124,961
Interest receivable	7,372	12,581	19,953
Intergovernmental receivables	-	55,251	55,251
Inventories	21,254	2,554	23,808
<b>Total current assets</b>	<u>1,130,995</u>	<u>1,763,221</u>	<u>2,894,216</u>
<b>Noncurrent assets:</b>			
Capital assets, net	464,980	858,503	1,323,483
<b>Total assets</b>	<u>1,595,975</u>	<u>2,621,724</u>	<u>4,217,699</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension plan	127,350	140,498	267,848
Other postemployment benefits (OPEB)	7,180	8,307	15,487
<b>Total deferred outflows of resources</b>	<u>134,530</u>	<u>148,805</u>	<u>283,335</u>
<b>Total assets and deferred outflows of resources</b>	<u>\$ 1,730,505</u>	<u>\$ 2,770,529</u>	<u>\$ 4,501,034</u>
<b>LIABILITIES</b>			
<b>Current liabilities:</b>			
Accounts payable and accrued liabilities	\$ 25,736	\$ 13,371	\$ 39,107
Accrued payroll	2,436	2,516	4,952
Compensated absences	13,262	16,277	29,539
Customer deposits	75,473	-	75,473
Notes payable, due within one year	10,048	-	10,048
Unearned revenues	-	-	-
<b>Total current liabilities</b>	<u>126,955</u>	<u>32,164</u>	<u>159,119</u>
<b>Noncurrent liabilities:</b>			
Notes payable, due after one year	15,117	-	15,117
Net pension liability	228,404	296,232	524,636
Net OPEB liability	39,607	44,684	84,291
<b>Total liabilities</b>	<u>410,083</u>	<u>373,080</u>	<u>783,163</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension plan	92,189	84,994	177,183
Other postemployment benefits (OPEB)	28,683	31,805	60,488
<b>Total deferred inflows of resources</b>	<u>120,872</u>	<u>116,799</u>	<u>237,671</u>
<b>NET POSITION</b>			
Net investment in capital assets	439,815	858,503	1,298,318
Restricted for capital projects	194,926	1,721,663	1,916,589
Unrestricted	564,809	(299,516)	265,293
<b>Total net position</b>	<u>1,199,550</u>	<u>2,280,650</u>	<u>3,480,200</u>
<b>Total liabilities, deferred inflows of resources and net position</b>	<u>\$ 1,730,505</u>	<u>\$ 2,770,529</u>	<u>\$ 4,501,034</u>

The accompanying notes are an integral part of these basic financial statements.



**City of Blue Lake, California**

**Statement of Revenues, Expenses, and Changes in Fund Net Position**

**Enterprise Funds**

**For the year ended June 30, 2023**

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Totals</u>
<b>OPERATING REVENUES:</b>			
Charges for services	\$ 493,141	\$ 390,311	\$ 883,452
Other operating revenues	14,559	45,598	60,157
<b>Total operating revenues</b>	<u>507,700</u>	<u>435,909</u>	<u>943,609</u>
<b>OPERATING EXPENSES:</b>			
Salaries and benefits	145,780	152,152	297,932
Water purchases	184,886	-	184,886
Repairs, maintenance, and supplies	11,462	67,104	78,566
Professional services	57,573	32,697	90,270
Administration and other	79,801	67,829	147,630
Utilities	25,210	57,869	83,079
Depreciation	41,094	102,131	143,225
<b>Total operating expenses</b>	<u>545,806</u>	<u>479,782</u>	<u>1,025,588</u>
<b>OPERATING INCOME(LOSS)</b>	<u>(38,106)</u>	<u>(43,873)</u>	<u>(81,979)</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>			
Intergovernmental revenues	-	88,159	88,159
Interest revenue	21,248	30,303	51,551
Other nonoperating revenues	1,230	115,498	116,728
Interest expense	(929)	-	(929)
<b>Total non-operating revenues, net</b>	<u>21,549</u>	<u>233,960</u>	<u>255,509</u>
<b>CHANGE IN NET POSITION</b>	(16,557)	190,087	173,530
<b>NET POSITION:</b>			
Beginning of year	1,216,107	2,090,563	3,306,670
End of year	<u>\$ 1,199,550</u>	<u>\$ 2,280,650</u>	<u>\$ 3,480,200</u>

The accompanying notes are an integral part of these basic financial statements.

**City of Blue Lake, California**  
**Statement of Cash Flows**  
**Enterprise Funds**  
**For the year ended June 30, 2023**

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Totals</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash received from customers and interfund charges	\$ 524,783	\$ 312,066	\$ 836,849
Cash payments to suppliers for goods and services	(359,617)	(234,665)	(594,282)
Cash payments to employees for services	(247,075)	(265,627)	(512,702)
<b>Net cash provided (used) by operating activities</b>	<u>(81,909)</u>	<u>(188,226)</u>	<u>(270,135)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
Nonoperating amounts received	1,230	115,498	116,728
Grant received	-	88,159	88,159
<b>Net cash provided (used) by noncapital financing activities</b>	<u>1,230</u>	<u>203,657</u>	<u>204,887</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Payments of notes payable	(10,651)	-	(10,651)
Interest paid	(929)	-	(929)
Acquisition and construction of capital assets	(10,696)	(82,948)	(93,644)
<b>Net cash provided (used) by capital and related financing activities</b>	<u>(22,276)</u>	<u>(82,948)</u>	<u>(105,224)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Investment revenue received	15,801	20,607	36,408
<b>Net cash provided (used) by investing activities</b>	<u>15,801</u>	<u>20,607</u>	<u>36,408</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	(87,154)	(46,910)	(134,064)
<b>CASH AND CASH EQUIVALENTS:</b>			
Beginning of year	1,134,416	1,669,891	2,804,307
End of year	<u>\$ 1,047,262</u>	<u>\$ 1,622,981</u>	<u>\$ 2,670,243</u>
<b>Reconciliation of income (loss) from operations to net cash provided (used) by operating activities:</b>			
Operating income (loss)	\$ (38,106)	\$ (43,873)	\$ (81,979)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	41,094	102,131	143,225
Pension expense	(101,366)	(114,095)	(215,461)
OPEB expense	5,204	5,761	10,965
(Increase) decrease in current assets:			
Accounts receivable	12,997	(13,562)	(565)
Intergovernmental receivables	-	(53,325)	(53,325)
Increase (decrease) in liabilities:			
Accounts payable and accrued liabilities	(685)	(9,166)	(9,851)
Accrued payroll	(5,133)	(5,141)	(10,274)
Compensated absences	1,182	2,225	3,407
Customer deposits	2,904	-	2,904
Unearned revenues	-	(59,181)	(59,181)
<b>Net cash provided by operating activities</b>	<u>\$ (81,909)</u>	<u>\$ (188,226)</u>	<u>\$ (270,135)</u>

There were no noncash investing, capital, or financing activities affecting recognized assets and liabilities for the year ended June 30, 2023.

The accompanying notes are an integral part of these basic financial statements.

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**NOTES TO BASIC FINANCIAL STATEMENTS**

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**City of Blue Lake, California**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

**Index to Notes to Basic Financial Statements**

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**City of Blue Lake, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The City of Blue Lake, California (the "City") was incorporated April 23, 1910, under the provisions of the State of California. On August 1, 1996, the City changed its form of government and currently operates under a Council/City Manager form of government and provides the following services: public safety (police, animal control and building official), water and sewer services, park facilities and recreation programs, streets and road maintenance, industrial park management, recycling, regional facilities for the County Library District, housing and business expansion and retention (CBDG) grants, and general municipal government administrative services.

The financial statements of the City have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. On June 15, 1987, GASB issued a codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The City applies all GASB pronouncements to its activities.

In addition, the City applies all Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARB) issued after November 30, 1989, unless they conflict with or contradict GASB pronouncements. The more significant of these accounting policies are described below and, where appropriate, subsequent pronouncements will be referenced.

***Financial Reporting Entity***

The City operates as a self-governing local government unit within the State. It has limited authority to levy taxes and has the authority to determine user fees for the services that it provides. The City's main funding sources include property taxes, other intergovernmental revenue from state and federal sources, user fees, and sales taxes.

The financial reporting entity consists of (a) the primary government, the City, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (a) the City has the ability to impose its will on the organization, or (b) there is a potential for the organization to provide a financial benefit to or impose a financial burden on the City.

There are no component units of the City that meet the criteria for discrete presentation.



**City of Blue Lake, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***Basis of Presentation***

*Government-Wide Financial Statements*

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided by a given function or segment, 2) operating grants and contributions, and 3) capital grants and contributions restricted to the operating or capital requirements of a specific function or segment. All taxes and internally dedicated resources are reported as *general revenues* rather than program revenues.

*Fund Financial Statements*

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental fund are at least ten percent of the corresponding total for all funds of that category or type; and,
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund are at least five percent of the corresponding total for all governmental funds combined.

The City reports the following major funds:

- General Fund
- CDBG Special Revenue Fund
- SLESF Special Revenue Fund

Descriptions of these funds are included on the divider page preceding the Governmental Funds Balance Sheet.

The funds of the financial reporting entity are described below:

**City of Blue Lake, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**Governmental Funds**

*General Fund*

The General Fund is used to account for resources traditionally associated with the City which are not required legally or by sound financial management to be accounted for in another fund. From this fund are paid the City's general operating expenditures, the fixed charges, and the capital costs that are not paid through other funds.

*Special Revenue Funds*

The Special Revenue Funds are used to account for specific revenues that are legally or otherwise restricted to expenditures for particular purposes.

*Capital Project Funds*

The Capital Project Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for the acquisition or construction of major capital facilities and other capital assets (other than those financed by enterprise funds).

**Proprietary Funds**

*Enterprise Funds*

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. Costs are financed or recovered primarily through user charges.

***Measurement Focus***

Measurement focus is a term used to describe which transactions are recorded within the various financial statements.

On the government-wide Statement of Net Position and the Statement of Activities, governmental and business-type activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of net income, financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Fund equity is classified as Net Position, which serves as an indicator of financial position.

In the fund financial statements, the "current financial resources" measurement focus is used for governmental funds. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

**City of Blue Lake, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***Measurement Focus, Continued***

The enterprise funds utilize an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of net income, financial position, and cash flows. Enterprise fund equity is classified as net position.

Agency funds are not involved in the measurement of results of operations; therefore, measurement focus is not applicable to them.

***Basis of Accounting***

In the government-wide Statement of Net Position and Statement of Activities, governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual (both measurable and available – collectable within the current period or within 60 days after year end) and so have been recognized as revenues of the current fiscal year. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures (including capital outlay) are recorded when the related fund liability is incurred.

The enterprise funds and agency funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Operating revenues in the fund are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

***Assets, Liabilities, and Net Position/Fund Balance***

**Cash and Investments**

The City pools idle cash from all funds for the purpose of increasing income through investment. Earnings from such investments are allocated to the respective funds based on the applicable cash balance of each fund.

In accordance with the City’s investment policy, idle cash may be invested in the State of California Local Agency Investment Fund (LAIF).

**City of Blue Lake, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**Cash and Investments, Continued**

The City's cash and cash equivalents for the Statement of Cash Flows purposes include cash on hand, demand deposits, restricted cash, and investments held in the California State Treasurer's Local Agency Investment Fund (LAIF).

The City's investments are carried at fair value.

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

**Receivables**

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include property taxes, sales and use taxes, intergovernmental subventions, interest earnings, and expense reimbursements.

In the fund financial statements, material receivables in governmental funds include revenue accruals such as property tax, sales tax, and intergovernmental subventions since they are usually both measurable and available. Non-exchange transactions collectible but not available, such as property tax, are deferred inflows in the fund financial statements in accordance with the modified accrual basis, but not deferred inflows in the government-wide financial statements in accordance with the accrual basis.

Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available. The City's experience is that all accounts receivable are collectible; therefore an allowance for doubtful accounts is unnecessary.

**Interfund Receivables and Payables**

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as due to/from other funds (the current portion of interfund loans) or advances to/from other funds (the noncurrent portion of interfund loans).

**Inventory**

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when used or consumed. Inventory of the enterprise funds consists primarily of materials and supplies for utility operations.

**Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. In the governmental fund financial statements, prepaid items are offset with a nonspendable fund balance for long-term assets to indicate they do not constitute current resources available for appropriation.

**City of Blue Lake, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**Capital Assets**

The City's assets are capitalized at historical cost or estimated historical cost, if actual is unavailable, except for donated capital assets which are recorded at their estimated fair value at the date of donation. Policy has set the capitalization threshold for reporting at \$5,000.

*Government-Wide Statements*

Public domain (infrastructure) capital assets include roads, bridges, streets, drainage systems, and pumps.

The accounting treatment of property, plant and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Prior to July 1, 2003, governmental funds' infrastructure assets were not capitalized. Since then these assets have been valued at estimated historical cost.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation.

The range of estimated useful lives by type of asset is as follows:

Buildings	15 – 40 years
Water and sewer system	25 – 50 years
Machinery and equipment	3 – 15 years
Improvements	15 – 40 years
Other infrastructure	25 years

*Fund Financial Statements*

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

**Compensated Absences**

Employees accrue personal leave, management leave, and compensatory time off benefits. City employees have vested interests in the amount of accrued time off and are paid on termination. All personal leave pay is accrued when incurred in the government-wide and proprietary financial statements. A liability for the entire amount is reported in the governmental funds. The general fund is typically used to liquidate compensated absences.

**City of Blue Lake, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**Unearned Revenues**

Unearned revenues in governmental funds arise when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Unearned revenues in enterprise funds and the statement of net position arise when resources are received by the City before it has legal claim to them, (i.e., when grant monies are received prior to the incurrence of qualifying expenses).

**Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has one item reported as a deferred outflow of resources. The item is a deferred charge on pension plan contributions in the government-wide and proprietary fund statements of net position.

In addition to liabilities, the statement of position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has one item reported as a deferred inflow of resources. The item is related to the City’s net pension liability and is reported in the government-wide and proprietary fund statements of net position.

**Other Postemployment Benefits (OPEB)**

For the purposes of measuring the net OPEB liability, deferred outflows/inflows of resources related to OPEB, and OPEB expense, generally accepted accounting principles require that the reported results must pertain to asset and liability information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022

**Pensions**

For purposes of measuring the net pension liability, deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City’s California Public Employees Retirement System (CalPERS) Plan and additions to/deductions from the Plan’s fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

**City of Blue Lake, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**Net Position/Fund Balance**

*Government-Wide Statements*

Equity is classified as net position and is displayed in three components:

- a. *Net investment in capital assets* – consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. *Restricted net position* – consists of net position with constraints placed on the use by external groups such as creditors, grantors, contributors, or by laws or regulations of other governments or law through constitutional provisions or enabling legislation.
- c. *Unrestricted net position* – all other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

*Fund Financial Statements*

Governmental fund equity is classified as fund balance. Fund balance is classified as nonspendable, restricted, committed, assigned, or unassigned. Proprietary fund equity is classified the same as in the government-wide statements. The classifications for governmental funds are defined as follows for the City:

***Nonspendable Fund Balance*** –

- Assets that will never convert to cash (prepaid items, inventory).
- Assets that will not convert to cash soon enough to affect the current period (long-term notes or loans receivable).
- Resources that must be maintained intact pursuant to legal or contractual requirements (the principal of an endowment).

***Restricted Fund Balance*** –

- Resources that are subject to externally enforceable legal restrictions imposed by parties altogether outside the government (creditors, grantors, contributors and other governments).
- Resources that are subject to limitations imposed by law through constitutional provisions or enabling legislation (e.g., gas tax).

***Committed Fund Balance*** –

- Self imposed limitations set in place prior to the end of the period (encumbrances, economic contingencies and uncertainties).
- Limitation at the highest level of decision-making (Council) that requires formal action at the same level to remove.
- Council Resolution is required to be taken to establish, modify, or rescind a fund balance commitment.

**City of Blue Lake, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**Net Position/Fund Balance, Continued**

*Assigned Fund Balance –*

- Amounts in excess of nonspendable, restricted and committed fund balance in funds other than the general fund automatically are reported as assigned fund balance.
- The City Council delegates the authority to the City Manager to assign fund balance amounts to specific purposes when such purposes are enacted by the City Council.

*Unassigned Fund Balance –*

- Residual net resources.
- Total fund balance in the general fund in excess of nonspendable, restricted, committed and assigned fund balance (surplus).
- Excess of nonspendable, restricted, and committed fund balance over total fund balance (deficit).

**Revenues, Expenditures, and Expenses**

**Property Tax**

The County of Humboldt (County) is responsible for the collection and allocation of property taxes. Under California law, property taxes are assessed and collected by the County up to 1% of the full cash value of taxable property, plus other increases approved by the voters and distributed in accordance with statutory formulas. The City recognizes property taxes when the individual installments are due, provided they are collected within 60 days after year-end.

Secured property taxes are levied on or before the first day of March of each year. They become a lien on real property on March 1 preceding the fiscal year for which taxes are levied. These taxes are paid in two equal installments; the first is due November 1 and delinquent with penalties after December 10; the second is due February 1 and delinquent with penalties after April 10. Secured property taxes, which are delinquent and unpaid as of June 30, are declared to be tax defaulted and are subject to redemption penalties, cost, and interest when paid. If the delinquent taxes are not paid at the end of five years, the property is sold at public auction and the proceeds are used to pay the delinquent amounts due. Any excess is remitted, if claimed, to the taxpayer. Additional tax liens are created when there is a change in ownership of property or upon completion of new construction. Tax bills for these new tax liens are issued throughout the fiscal year and contain various payments and delinquent dates, but are generally due within one year. If the new tax liens are lower, the taxpayer receives a tax refund rather than a tax bill. Unsecured personal property taxes are not a lien against real property. These taxes are due on March 1, and become delinquent, if unpaid on August 31.



**City of Blue Lake, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

The City participates in an alternative method of distribution of property tax levies and assessments known as the “Teeter Plan.” The State Revenue and Taxation Code allow counties to distribute secured real property, assessment, and supplemental property taxes on an accrual basis resulting in full payment to cities each fiscal year. Any subsequent delinquent payments and penalties and interest during a fiscal year will revert to Humboldt County.

**Interfund Transfers**

Resources are reallocated between funds by reporting them as interfund transfers. For the purposes of the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

**Budgetary Accounting**

The City Council reviews and adopts annual budgets for the General, Special Revenue, and Capital Project Funds. Budgetary control is legally maintained at the fund level for these funds. The preliminary budget may or may not be amended by the City Council and is adopted by resolution by the City Council on or before June 30 in accordance with the municipal code.

The City Council may approve budget amendments by motion during the fiscal year. Only the City Council can authorize transfers between funds and approve interfund loans. The City Manager is authorized to transfer budgeted amounts within a fund without formal council action or approval.

Expenditures may not legally exceed appropriations at the fund level, which is the legal level of control. Supplemental appropriations, which increase appropriations, may be made during the fiscal year. The City Council approved one supplemental appropriation during the fiscal year ended June 30, 2023. Budget information is presented for the General, Special Revenue and Capital Project Funds in the fund financial statements. The budget information is presented on a basis consistent with generally accepted accounting principles. Appropriations, except open project appropriations, and unexpended grant appropriations, lapse at the end of each fiscal year.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, and expenses. Actual results could differ from those estimates.

**Reclassifications**

Certain amounts have been reclassified to provide for comparable results on a year to year basis.

**City of Blue Lake, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

**2. CASH AND INVESTMENTS**

At June 30, 2023, the City’s pooled cash and investments, classified by maturity, consisted of the following stated at fair value:

	Not rated	Fair Market Value
<u>Cash equivalents and investments pooled</u>		
Pooled cash, at fair value		
Cash in bank	\$ 161,899	\$ 161,899
Cash on hand	2,730	2,730
Total pooled items	<u>164,629</u>	<u>164,629</u>
Pooled investments, at fair value		
State of California Local Agency Investment Fund	3,895,742	3,895,742
Total pooled investments	<u>3,895,742</u>	<u>3,895,742</u>
Total cash equivalents and investments pooled	<u>\$ 4,060,371</u>	<u>\$ 4,060,371</u>

**Amounts reported in:**

	Restricted (legally or contractually)	Unrestricted	Totals
Governmental funds			
General	\$ -	\$ 826,104	\$ 826,104
Special revenue	564,024	-	564,024
Total governmental funds	<u>\$ 564,024</u>	<u>\$ 826,104</u>	<u>\$ 1,390,128</u>
Enterprise funds			
Water	\$ 214,421	\$ 832,841	\$ 1,047,262
Sewer	1,708,556	(85,575)	1,622,981
Total enterprise funds	<u>\$ 1,922,977</u>	<u>\$ 747,266</u>	<u>\$ 2,670,243</u>
Governmental activities	\$ 564,024	\$ 826,104	\$ 1,390,128
Business-type activities	1,922,977	747,266	2,670,243
Total	<u>\$ 2,487,001</u>	<u>\$ 1,573,370</u>	<u>\$ 4,060,371</u>

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>	<u>Average Annual Yield</u>
Local Agency Investment Fund	\$ 3,895,742	0.71	2.17%

California statutes authorize cities to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 – Financial Affairs. The only authorized investment vehicles that address interest rate risk, credit risk, and concentration of credit risk, per the City’s investment policy, are the State of California Local Agency Investment Fund (LAIF) and certificates of deposit in California financial institutions.

**City of Blue Lake, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

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**2. CASH AND INVESTMENTS, Continued**

*Concentration of credit risk* – The City’s investment policy does not allow for an investment in any one issuer that is in excess of five percent of the government’s total investments. The investments made by the City Treasurer are limited to those allowable under State statutes as incorporated into the City’s Investment Policy, which is accepted annually by the City Council. There were no concentrations in any one issuer for the year.

The City participates in an investment pool managed by the State of California known as the Local Agency Investment Fund (LAIF) which has invested 2.78% of the pool funds in Structured Notes and Asset-Backed Securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these Structured Notes and Asset-Backed Securities are subject to market risk such as changes in interest rates.

*Custodial credit risk* – deposits. For deposits, this is the risk that in the event of a bank failure, the City’s deposits may not be returned to it. The City’s Investment Policy addresses custodial credit risk, which follows the Government Code.

*Custodial credit risk* – investments. For investments, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside counterparty. For the investments maintained by the City, no security was uninsured or unregistered or held by a brokerage firm which is also the counterparty for the security.

At June 30, 2023, the carrying amount of the City’s deposits was \$164,629 and the balances in financial institutions were \$161,899. The total amount was covered by federal depository insurance.

**Investment in LAIF:** LAIF is stated at amortized cost, which approximates fair value. The LAIF is a special fund of the California State Treasury through which local governments may pool investments. As of June 30, 2023, the total fair value amount invested by all public agencies in LAIF is \$25.6 billion of which the City’s fair value amount is \$3,895,742. Of the total invested, 2.78% was invested in Structured Notes and Asset-Backed securities. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. The fair value of the City’s investment in this pool is reported in the accompanying financial statements at amounts based upon the City’s pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

**City of Blue Lake, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

**3. RECEIVABLES**

Receivables consisted of the following at June 30, 2023:

	Governmental Activities	Business-type Activities	Total
Accounts	\$ 10,979	\$ 124,961	\$ 135,940
Interest	229,920	19,953	249,873
Intergovernmental	790,041	55,251	845,292
Loans	816,354	-	816,354
Total	<u>\$ 1,847,294</u>	<u>\$ 200,165</u>	<u>\$ 2,047,459</u>

These amounts resulted in the following concentrations in receivables:

Individuals / Businesses	57.2%
Other governments	41.3%
Financial	1.5%

Amounts do not indicate a significant concentration (greater than 25%) with any single individual, business, financial institution, or government agency.

**4. LOANS RECEIVABLE**

At June 30, 2023, notes receivable consist of the following:

	Beginning July 1, 2022	Additions	Deletions	Ending June 30, 2023
Residential redevelopment	\$ 834,290	\$ -	\$ (21,536)	\$ 812,754
Business development	6,200	-	(2,600)	3,600
Total loans/notes receivable	<u>\$ 840,490</u>	<u>\$ -</u>	<u>\$ (24,136)</u>	<u>\$ 816,354</u>

The loans consist of deferred repayment and below market interest rate housing rehabilitation and business development loans. Substantially all of these loans are secured by deeds of trust and are repayable upon the sale or transfer of the underlying properties.

Substantially all the receivables are expected to be collected more than one year after the date of these financial statements.

**City of Blue Lake, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

**5. CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2023, was as follows:

	Balance June 30, 2022	Additions/ Transfers	Deletions/ Transfers	Balance June 30, 2023
<b>Governmental activities:</b>				
<b>Nondepreciable assets:</b>				
Land	\$ 480,284	\$ -	\$ -	\$ 480,284
Construction in progress	40,101	203,773	(7,609)	236,265
<b>Total nondepreciable assets</b>	<b>520,385</b>	<b>203,773</b>	<b>(7,609)</b>	<b>716,549</b>
<b>Depreciable assets:</b>				
Land improvements	1,486,507	68,995	7,609	1,563,111
Infrastructure	2,279,736	24,015	-	2,303,751
Buildings and improvements	1,232,056	10,687	-	1,242,743
Machinery and equipment	318,048	9,489	-	327,537
Software	5,300	-	-	5,300
<b>Total depreciable assets</b>	<b>5,321,647</b>	<b>113,186</b>	<b>7,609</b>	<b>5,442,442</b>
<b>Total</b>	<b>5,842,032</b>	<b>316,959</b>	<b>-</b>	<b>6,158,991</b>
<b>Accumulated depreciation:</b>				
Land improvements	(268,368)	(65,461)	-	(333,829)
Infrastructure	(1,008,666)	(92,026)	-	(1,100,692)
Buildings and improvements	(949,745)	(30,011)	-	(979,756)
Machinery and equipment	(297,044)	(2,632)	-	(299,676)
Software	(530)	(1,060)	-	(1,590)
<b>Total accumulated depreciation</b>	<b>(2,524,353)</b>	<b>(191,190)</b>	<b>-</b>	<b>(2,715,543)</b>
<b>Net depreciable assets</b>	<b>2,797,294</b>	<b>(78,004)</b>	<b>7,609</b>	<b>2,726,899</b>
<b>Total net capital assets</b>	<b>\$ 3,317,679</b>	<b>\$ 125,769</b>	<b>\$ -</b>	<b>\$ 3,443,448</b>

Depreciation expense for capital assets was charged to categories as follows:

<b>Governmental Activities</b>	
General government	\$ 18,332
Street maintenance and lighting	112,760
Parks and recreation	60,098
<b>Total</b>	<b>\$ 191,190</b>

**City of Blue Lake, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

**5. CAPITAL ASSETS, Continued**

Capital asset activity for the year ended June 30, 2023, was as follows:

	Balance June 30, 2022	Additions	Transfers/ Deletions	Balance June 30, 2023
<b><u>Business-type activities:</u></b>				
<b>Nondepreciable assets:</b>				
Land	\$ 74,877	\$ -	\$ -	\$ 74,877
Construction in progress	46,016		(11,639)	34,377
<b>Total nondepreciable assets</b>	<u>120,893</u>	<u>-</u>	<u>(11,639)</u>	<u>109,254</u>
<b>Depreciable assets:</b>				
Buildings and improvements	15,916	-	-	15,916
Machinery and equipment	615,547	70,494	-	686,041
Water system	1,391,388	8,359	-	1,399,747
Sewer system	2,314,869	26,431	-	2,341,300
<b>Total depreciable assets</b>	<u>4,337,720</u>	<u>105,284</u>	<u>-</u>	<u>4,443,004</u>
<b>Total</b>	<u>4,458,613</u>	<u>105,284</u>	<u>(11,639)</u>	<u>4,552,258</u>
<b>Accumulated depreciation:</b>				
Buildings and improvements	(15,716)	(200)	-	(15,916)
Machinery and equipment	(517,083)	(18,915)	-	(535,998)
Water system	(1,049,559)	(28,129)	-	(1,077,688)
Sewer system	(1,503,192)	(95,981)	-	(1,599,173)
<b>Total accumulated depreciation</b>	<u>(3,085,550)</u>	<u>(143,225)</u>	<u>-</u>	<u>(3,228,775)</u>
<b>Net depreciable assets</b>	<u>1,252,170</u>	<u>(37,941)</u>	<u>-</u>	<u>1,214,229</u>
<b>Total net capital assets</b>	<u>\$ 1,373,063</u>	<u>\$ (37,941)</u>	<u>\$ (11,639)</u>	<u>\$ 1,323,483</u>

Depreciation expense for capital assets was charged to functions as follows:

<b>Business-Type Activities</b>	
Water fund	\$ 41,094
Sewer fund	102,131
Total	<u>\$ 143,225</u>

**City of Blue Lake, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

**6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Accounts payable and accrued liabilities consisted of the following at June 30, 2023:

	Governmental Activities	Business-type Activities	Total
Accounts payable	\$ 99,256	\$ 39,107	\$ 138,363
Accrued payroll and related liabilities	13,370	4,952	18,322
Total	<u>\$ 112,626</u>	<u>\$ 44,059</u>	<u>\$ 156,685</u>

Amounts do not indicate a significant concentration (greater than 25%) with any single vendor or individual.

**7. LONG-TERM LIABILITIES**

The following is a summary of changes in long-term liabilities for the year ended June 30, 2023:

	Balance July 1, 2022	Additions	Retirements	Balance June 30, 2023	Due Within One Year
Notes payable - Governmental Activities	\$ 219,441	\$ -	\$ (3,960)	\$ 215,481	\$ 3,808
Notes payable - Water Fund	35,816	-	(10,651)	25,165	10,048
Total noncurrent liabilities	<u>\$ 255,257</u>	<u>\$ -</u>	<u>\$ (14,611)</u>	<u>\$ 240,646</u>	<u>\$ 13,856</u>

**Notes payable – Governmental Activities**

In 2020, the City entered into a loan agreement with the Redwood Region Economic Development Commission for the purposes of purchasing real estate. The loan amount totaled \$225,000 and bears an interest rate of 5% per annum for 7 years. Payments are due in 84 equal monthly payments of \$1,237, beginning February 1, 2021 and ending January 1, 2028, after which a final balloon payment of all unpaid principal and interest is due. The loan is secured by the purchased real estate.

**Notes payable – Water Fund**

In 2015, the City entered into a loan agreement with the National Rural Water Association for the purposes of financing water system improvements. The loan amount totaled \$99,937 and bears an interest rate of 3% per annum for 10 years. Payments are due in 120 equal monthly payments of \$965, beginning November 1, 2015 and ending October 1, 2025. The loan is secured by Water Fund capital assets.

**City of Blue Lake, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

**7. LONG-TERM LIABILITIES, Continued**

The following is the debt service obligations of the City for the notes payable:

Year Ending June 30,	Notes Payable - Water Fund		Notes Payable - Governmental Activities	
	Principal	Interest	Principal	Interest
2024	\$ 10,048	\$ 567	\$ 3,808	\$ 9,798
2025	11,281	299	4,358	10,485
2026	3,836	24	4,581	10,262
2027	-	-	4,815	10,027
2028			2,922	5,736
2029			194,998	-
Total	<u>\$ 25,165</u>	<u>\$ 890</u>	<u>\$ 215,481</u>	<u>\$ 46,308</u>
Due within one year	\$ 10,048	\$ 567	\$ 3,808	\$ 9,798
Due after one year	15,117	323	211,673	36,510
Total	<u>\$ 25,165</u>	<u>\$ 890</u>	<u>\$ 215,481</u>	<u>\$ 46,308</u>

**8. NET POSITION/ FUND BALANCES**

**Net Position**

	Governmental Activities	Business-type Activities
Net investment in capital assets	\$ 3,227,967	\$ 1,298,318
Restricted	580,559	1,916,589
Unrestricted	1,448,512	265,293
Total	<u>\$ 5,257,038</u>	<u>\$ 3,480,200</u>

Restricted balances are for the same purposes as fund balance restrictions because external restriction requirements are the same. See descriptions of the restrictions below.



**City of Blue Lake, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

**8. NET POSITION/ FUND BALANCES, Continued**

**Fund Balance**

Fund balance consisted of the following at June 30, 2023:

<b>Nonspendable:</b>	
<b>Major Funds:</b>	
General Fund	\$ 32,466
<b>Total Nonspendable</b>	<u>32,466</u>
<b>Restricted:</b>	
<b>Major Funds:</b>	
CDBG Fund	392,223
<b>Total Major Funds- Restricted</b>	<u>392,223</u>
<b>Nonmajor Funds:</b>	
Highway Users Tax Fund	46,786
TDA Street Fund	9,524
TDA Purchased Transportation Fund	1,422
AB-939 Solid Waste Reduction/Recycling Fund	26,084
Regional Surface Transportation Program (RSTP) Fund	7,460
American Rescue Plan - COVID Relief Fund	97,060
<b>Total Nonmajor Funds- Restricted</b>	<u>188,336</u>
<b>Total Restricted</b>	<u>580,559</u>
<b>Committed:</b>	
<b>Major Funds</b>	
General Fund	464,301
<b>Total Committed</b>	<u>464,301</u>
<b>Unassigned (deficit):</b>	
<b>Major Funds:</b>	
General Fund	633,273
<b>Total Major Funds- Unassigned</b>	<u>633,273</u>
<b>Nonmajor Funds:</b>	
Recreation Economic Analysis Fund	(57,818)
State Park Per Capita Program Fund	(149,567)
<b>Total Nonmajor Funds- Unassigned</b>	<u>(207,385)</u>
<b>Total Unassigned</b>	<u>425,888</u>
<b>Total Fund Balance</b>	<u>\$ 1,503,214</u>

**City of Blue Lake, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

**8. NET POSITION/ FUND BALANCES, Continued**

The following describes the purpose of each nonspendable, restriction, and commitment account used by the City:

**Restricted**

- **CDBG** – represents amounts restricted for the City’s CDBG housing activities as these programs are supported by specific grants requiring the restriction.
- **Highway Users Tax Fund** – accounts for the City’s receipt and use of State gas tax funds for which use is restricted to street maintenance activities.
- **TDA Street Fund** – accounts for the City’s receipt and use of State Transportation Development Act funds for which the use is restricted to street maintenance activities. These funds are distributed by the Humboldt County Association of Governments (HCAOG).
- **TDA Purchased Transportation** – represents amounts restricted by the Transportation Development Act for transportation, including streets and roads.
- **AB-939 Solid Waste Reduction/Recycling** – represents amounts restricted by AB 939 for solid waste reduction activities.
- **Regional Surface Transportation Program (RSTP) Fund** – represents amounts restricted by State Regional Surface Transportation Program funds for street maintenance activities.
- **American Rescue Plan – COVID Relief Fund** – accounts for the receipt and use of Federal COVID relief funds.

**Excess of Expenditures and Transfers Over Appropriations:** Expenditures and transfers exceeded appropriations for the year ended June 30, 2023, for the following funds:

	Final Budget	Total Expenditures and Transfers	Excess Expenditures Over Appropriations
<b><u>Governmental Activities</u></b>			
<b>Nonmajor Funds:</b>			
AB-939 Solid Waste Reduction / Recycling Fund	\$ 24,951	\$ 28,654	\$ (3,703)
Regional Surface Transportation Program (RSTP) Fund	\$ 22,308	\$ 27,458	\$ (5,150)

**City of Blue Lake, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

**9. INTERFUND TRANSACTIONS**

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Transfers consisted of the following at June 30, 2023:

	Transfers In	Transfers Out
<b><u>Governmental Activities</u></b>		
<b>Major Funds:</b>		
General Fund	\$ 114,665	\$ -
CDBG Fund	-	22,416
Total Major Funds	114,665	22,416
<b>Non-major Funds:</b>		
<b>Special Revenue Funds:</b>		
Highway Users Tax Fund	-	46,069
TDA Street Fund	-	18,722
Regional Surface Transportation Program (RSTP) Fund	-	27,458
Total Non-major Funds	-	92,249
<b>Total Transfers</b>	\$ 114,665	\$ 114,665

**10. SELF-INSURED RETENTION FUNDS**

The City's liability insurance carrier requires the City to maintain \$15,000 in reserve (SIR Reserve) for potential claims against the City. The City maintains \$20,000 in reserve.

**11. RISK MANAGEMENT**

As of July 1, 1986, the City entered into a joint powers agreement for insurance coverage. The City of Blue Lake is exposed to various risks of loss related to torts; theft of, damages to, and destruction of assets; errors and omissions; and natural disasters for which the Member Entity obtains insurance coverage.

The City is a member of the Public Agency Risk Sharing Authority of California - PARSAC, a joint powers authority, which provides joint protection programs for public entities covering automobile, general liability, errors and omission losses, workers' compensation, and property claims. Under the program, the City has a \$5,000 retention limit similar to a deductible with the Authority being responsible for losses above that amount up to \$1 million. The Authority has additional coverage of \$34 million in excess of its \$1 million retention limit through affiliated risk management authorities. The Authority also provides one billion dollars aggregate per occurrence property coverage to its members with such coverage provided by purchased insurance.

## **11. RISK MANAGEMENT, Continued**

Liabilities of the City are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRS). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. Estimated recoveries, for example, from salvage or subrogation, are another component of the claims liability estimate.

The Authority covers workers' compensation claims up to its self-insurance limit of \$500,000. The local Agency Workers Compensation excess Pool provides excess coverage to statutory limits. The City pays an annual premium to the Authority and may share in any surplus revenues or may be required to pay an additional assessments based upon the Authority's operating results. Financial statements of the PARSAC may be obtained from its administrative office located at 1525 Response Road, Suite One, Sacramento, CA 95815.

The City maintains no other commercial and risk pool coverage covering each of those risks of loss. Settled claims have not exceeded coverage in any of the past five years.

## **12. PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

### ***General Information about the Pension Plans***

#### ***Plan Descriptions***

All qualified employees are eligible to participate in the City's separate Miscellaneous and Safety Employee Pension Plans. Both plans are part of a separate cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). CalPERS acts as a common investment and administrative agent for participating public entities within the state of California. Benefit provisions are established by State statute and City resolution. A full description of the pension plan benefit provisions, assumptions and membership information can be found on the CalPERS website.

#### ***Benefits Provided***

CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 (age 52 for PEPRAs employees) with statutorily reduced benefits based on earnings and service credits. All members are eligible for non-duty disability benefits after 10 years of credited service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

**City of Blue Lake, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

**12. PUBLIC EMPLOYEES' RETIREMENT SYSTEM, Continued**

The Plans' provisions and benefits in effect at June 30, 2023, are summarized as follows:

	<b>Miscellaneous (Classic)</b>	<b>Miscellaneous (PEPRA)</b>	<b>Safety (Classic)</b>
	Prior to January 1, 2013	After January 1, 2013	Prior to January 1, 2013
Hire date			
Benefit formula	2% @ 55	2% @ 62	2% @ 50
Benefit vesting schedule	5 years service	5 years service	5 years
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	50	52	63
Monthly benefits, as a % of eligible compensation	2.0% - 2.5%	1.0 - 2.0%	1.0% - 2.5%
Required employee contribution rates	7.0%	6.25%	(1)
Required employer contribution rates	12.21%	7.47%	(1)

(1) Currently, the City has no active safety employees as it outsources its law enforcement services. As a result, there is no current required rate of contributions.

***Contributions***

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2023, the contributions recognized as part of pension expense for each Plan were as follows:

	<b>Miscellaneous</b>	<b>Safety</b>
Contributions - employer	\$ 129,005	\$ 7,872

***Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions***

As of June 30, 2023, the City reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

	<b>Proportionate Share of Net Pension Liability</b>
Miscellaneous	\$ 1,127,234
Safety	106,766
Total Net Pension Liability	<u>\$ 1,234,000</u>

**City of Blue Lake, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

**12. PUBLIC EMPLOYEES' RETIREMENT SYSTEM, Continued**

The City's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2022, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The City's proportionate share of the net pension liability for each Plan as of June 30, 2023 and 2022 was as follows:

	Miscellaneous	Safety
Proportion - June 30, 2022	0.03980%	0.00190%
Proportion - June 30, 2023	0.02409%	0.00155%
Change - Increase/(Decrease)	-0.01571%	-0.00035%

For the year ended June 30, 2023, the City recognized pension expense of \$(252,272). At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Changes of Assumptions	\$ 126,273	\$ -
Differences between Expected and Actual Experience	27,056	16,321
Differences between Projected and Actual Investment Earnings	223,339	-
Differences between Employer's Contributions and Proportionate Share of Contributions	43,169	6,864
Change in Employer's Proportion	1,368	214,003
Pension Contributions Made Subsequent to Measurement Date	136,877	-
	<u>\$ 558,082</u>	<u>\$ 237,188</u>

\$136,877 is reported as deferred outflows of resources related to contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

**City of Blue Lake, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

**12. PUBLIC EMPLOYEES' RETIREMENT SYSTEM, Continued**

Year Ended 30-Jun	
2024	\$ (28,478)
2025	(14,722)
2026	(4,242)
2027	(136,575)
2028	-
Thereafter	-
	<u>\$ (184,017)</u>

***Actuarial Methods and Assumptions***

The total pension liability was determined by actuarial valuations as of June 30, 2021, which were rolled forward to June 30, 2022, using the following actuarial methods and assumptions:

<b>Actuarial Methods and Assumptions:</b>	
Actuarial cost method	Entry-age normal cost method
Actuarial assumptions:	
Investment rate of return	6.90%, net of pension plan expenses, including inflation
Payroll growth	2.75%
Discount rate	6.90%
Inflation	2.50%
Salary increases	Varies by entry age and service
Mortality rate table	Derived using CalPERS' membership data for all funds
Post-retirement benefit increase	Contract COLA up to 2.5% until purchasing power protection allowance floor on purchasing power applies

The underlying mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using the Society of Actuaries 90 percent of scale MP 2016. For more details, please refer to the December 2017 experience study report.

All other actuarial assumptions were based on the results of the December 2017 actuarial experience study for the experience study periods 1997 to 2015. The experience study can be obtained at CalPERS' website under Forms and Publications.

***Discount Rate***

The discount rate used to measure the total pension liability was 6.90 percent. To determine whether the municipal bond rate should be used in the calculation of the discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. The tests revealed the assets would not run out. Therefore, the current 6.90 percent discount rate is appropriate and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 6.90 percent is applied to all plans in the Public Employees' Retirement Fund (PERF).

**City of Blue Lake, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

**12. PUBLIC EMPLOYEES' RETIREMENT SYSTEM, Continued**

*Changes of Assumptions*

The cash flows used in the testing were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS website under the GASB 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects the long-term expected real rates of return by asset class. The rates of return were calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

Asset Class	Current Target Allocation	Real Return Years 1-10 <sup>1</sup>
Global equity - cap- weighted	30.0%	4.45%
Global equity non-cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Morgate-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Bedt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	-5.0%	-0.59%
	100.0%	

(1) An expected inflation of 2.3% used for this period.



**City of Blue Lake, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

**12. PUBLIC EMPLOYEES' RETIREMENT SYSTEM, Continued**

*Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the City's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease 5.90%	Current Discount Rate 6.90%	1% Increase 7.90%
Net Pension Liability as of			
June 30, 2023			
Miscellaneous	\$ 1,569,636	\$ 1,127,234	\$ 763,246
Safety	147,865	106,766	73,177
Total	<u>\$ 1,717,501</u>	<u>\$ 1,234,000</u>	<u>\$ 836,423</u>

*Pension Plan Fiduciary Net Position*

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

**13. OTHER POST EMPLOYMENT BENEFITS**

*Plan Description*

The City administers a single-employer defined-benefit post-employment healthcare plan.

*Benefits Provided*

Retirees are eligible for medical benefits after 15 years of service. The City covers 50% of the retiree's health insurance premiums up to the age of 65. Benefits are not provided for retiree spouse or dependent health care coverage.

*Employees Covered by Benefit Terms*

At June 30, 2023 (the measurement date), the following employees were covered by the benefit terms:

Inactive Employees Receiving Benefits	0
Inactive Employees Entitled to But Not Receiving Benefits	0
Participating Active Employees	7
<b>Total Number of participants</b>	<b>7</b>

*Contributions*

The City pays benefits as they come due.

**City of Blue Lake, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

**13. OTHER POST EMPLOYMENT BENEFITS, Continued**

*Actuarial Methods and Assumptions*

The City's net OPEB liability was measured as of June 30, 2022 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2021 based on the following actuarial methods and assumptions:

<b>Actuarial Methods and Assumptions:</b>	
Actuarial cost method	Entry-age actuarial cost method
Actuarial assumptions:	
Discount rate	3.54%, net of expenses
Inflation	2.50%
Salary increases	2.75% per annum
Investment rate of return	3.54%, net of expenses
Mortality rate <sup>(1)</sup>	2017 CalPERS Mortality for Miscellaneous and Schools Employees
Retirement rates	Hired 2013 and later: 2017 CalPERS 2.0% @ 62 Rates for miscellaneous employees Hired 2012 and earlier: 2017 CalPERS 2.5% @ 55 Rates for miscellaneous employees
Pre-retirement turnover <sup>(2)</sup>	2017 CalPERS turnover for miscellaneous employees
Healthcare trend rate	4.00%

(1) The mortality assumptions are based on the 2017 CalPERS Active Mortality for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

(2) The turnover assumptions are based on the 2017 CalPERS Turnover for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

***Discount Rate***

The discount rate used to measure the total OPEB liability was 3.54 percent. Since the City's OPEB Plan is an unfunded plan, the discount rate is based on an index of 20-year general obligation municipal bonds rate AA or higher.

**City of Blue Lake, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

**13. OTHER POST EMPLOYMENT BENEFITS, Continued**

*Changes in the Net OPEB Liability*

The changes in the net OPEB liability for the Plan are as follows:

	<b>Total OPEB Liability</b>	<b>Fiduciary Net Position</b>	<b>Net OPEB Liability</b>
Balance at 6/30/2021 Measurement Date	\$ 242,241	\$ -	\$ 242,241
Changes for the year			
Service Cost	22,599	-	22,599
Interest on TOL	5,438	-	5,438
Employer Contributions	-	3,523	(3,523)
Benefit Payments	(3,523)	(3,523)	-
Actual Investment Income	-	-	-
Administrative expenses	-	-	-
Changes in Assumptions	(36,636)	-	(36,636)
Experience (Gains)/Losses	(68,713)	-	(68,713)
Other	-	-	-
Net Changes	(80,835)	-	(80,835)
Balance at 6/30/2022 Measurement Date	\$ 161,406	\$ -	\$ 161,406

*Sensitivity of the Net OPEB Liability to Changes in the Discount Rate*

The following presents the net OPEB liability of the City if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (2.54%)	Discount Rate (3.54%)	1% Increase (4.54%)
Net OPEB Liability	\$ 179,769	\$ 161,406	\$ 145,223

*Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates*

The following presents the net OPEB liability of the City if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (3.00%)	Current Trend (4.00%)	1% Increase (5.00%)
Net OPEB Liability	\$ 137,306	\$ 161,406	\$ 190,576

**City of Blue Lake, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

**13. OTHER POST EMPLOYMENT BENEFITS, Continued**

***Recognition of Deferred Outflows and Deferred Inflows of Resources***

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The recognition period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings on OPEB plan investments	5 years
All other amounts	Expected average remaining service lifetime (EARSL)

***OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB***

For the fiscal year ended June 30, 2023, the City recognized OPEB expense of \$21,469. As of fiscal year ended June 30, 2023, the City reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (65,094)
Changes in assumptions	24,060	(33,751)
Total	<u>\$ 24,060</u>	<u>\$ (98,845)</u>

Amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

Fiscal Year Ended June 30,	Deferred Outflow/(Inflows) of Resources
2024	\$ (6,568)
2025	(6,568)
2026	(6,568)
2027	(6,568)
2028	(6,568)
Thereafter	(41,945)
	<u>\$ (74,785)</u>

#### **14. COMMUNITY DEVELOPMENT BLOCK GRANTS**

The City has been awarded various block grants by the State of California - Housing and Community Development. These grants fund housing rehabilitation, business development, and infrastructure improvements to City streets.

Revenues and expenditures for activities relating to the housing rehabilitation and the business development are accounted for in special revenue funds. Through this program, the City pays for housing rehabilitation, business expansion and retention, plus administrative program costs. At the completion of projects benefiting the private property owners, the City issues a note, secured by a deed of trust for the cost of the improvements.

These notes carry rates ranging from 1% to 10%. Most of the notes require repayment when the property is sold, but some require period amortized payments. As these notes are repaid, funds may be used for new improvements, program costs, and loans to private property owners.

##### ***CDBG Program Income (PI) Reuse Agreement***

Effective November 18, 2014 the City entered into the Reuse Agreement which allows the City to receive repayments from CDBG and spend those PI funds in the absence of an active CDBG grant contract. The Agreement establishes policies and procedures for the administration and utilization of Program income received as a direct result of eligible activities funded under CDBG contracts with the City. The Agreement allows five ways to manage PI:

1. Expend monies on active grant contract activities
2. Expend monies on general administration activities
3. Expend monies through an approved revolving loan fund
4. Expend monies on approved waiver activity, when no active contract is in force
5. Return the monies annually to the Department (CDBG)

#### **15. CONTINGENCIES**

The City is a party to claims and lawsuits arising in the ordinary course of business. The City's management and legal counsel are of the opinion that the ultimate liability, if any, arising from these claims will not have material adverse impact on the financial position of the City. The City participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

#### **16. COMMITMENTS**

The City has contracted with the Humboldt Bay Municipal Water District (HBMWD) for water purchases. The agreement expires June 30, 2037. The City has an option to extend the agreement for an additional ten years. The agreement will be automatically extended to correspond to the term of an agreement entered into between HBMWD and the State of California. The water rate paid by the City is based on numerous factors. Rates are determined by allocating HBMWD's operating costs, maintenance, repairs and replacement to all users connected to the HBMWD system.

**City of Blue Lake, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

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**16. COMMITMENTS, Continued**

On June 27, 2019, the City entered into a contract with the Humboldt County Sheriff's Department whereby the County agreed to provide law enforcement services to the City. The term of the current agreement was for the period July 1, 2019 through June 30, 2023. The cost to the City under the agreement was \$319,671 annually, with the amount for future years subject to an annual recalculation. Either party may terminate this contract upon 60 days written notice.

**17. NEW ACCOUNTING PRONOUNCEMENTS**

The GASB has issued statement No. 94, "*Public-Private and Public-Public Partnerships and Availability Payment Arrangements*". The objective of this Statement is to better meet the information needs of financial statement users by improving the comparability of financial statements among governments that enter into PPPs and APAs and by enhancing the understandability, reliability, relevance, and consistency of information about PPPs and APAs. The implementation of this statement did not have an effect on the financial statements.

The GASB has issued statement No. 96, "*Subscription-Based Information Technology Arrangements*". The objective of this Statement is to better meet the information needs of financial statement users by (a) establishing uniform accounting and financial reporting requirements for SBITAs; (b) improving the comparability of financial statements among governments that have entered into SBITAs; and (c) enhancing the understandability, reliability, relevance, and consistency of information about SBITAs. The implementation of this statement did not have an effect on the financial statements.

The GASB has issued Statement No. 99, "*Omnibus 2022*." The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The requirements related to leases, PPPs, and SBITAs will take effect for financial statements starting with the fiscal year that ends June 30, 2023. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 will take effect for financial statements starting with the fiscal year that ends June 30, 2024.

The GASB has issued Statement No. 100, "*Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*." The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2024.

The GASB has issued Statement No. 101, "*Compensated Absences*." The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends December 31, 2024.

**City of Blue Lake, California**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

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**18. SUBSEQUENT EVENTS**

Events occurring after June 30, 2023 but before the financial statements were available to be issued must be evaluated for possible adjustment to the financial statements or disclosure. The effects of subsequent events that provide evidence about conditions that existed at June 30, 2023 are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after June 30, 2023 require disclosure in the accompanying notes. Management has evaluated the activity of the City through November 22, 2024, and concluded that no subsequent event(s) have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements.

**REQUIRED SUPPLEMENTARY INFORMATION**



**City of Blue Lake, California**  
**Required Supplementary Information -**  
**Schedule of Changes in the Net OPEB Liability**  
**and Related Ratios**  
Last 10 Fiscal Years

	2023	2022	2021	2020	2019	2018
<b>Total OPEB liability</b>						
Service Cost	\$ 22,599	\$ 21,833	\$ 13,738	\$ 12,669	\$ 12,332	\$ 12,331
Interest on the total OPEB liability	5,438	4,955	6,344	5,948	5,355	5,039
Differences between expected and actual experience	-	-	(2,206)	-	-	-
Benefit Payments	(3,523)	-	-	-	-	-
Changes of assumptions	(36,636)	1,144	22,031	6,836	-	-
Experience (Gains)/Losses	(68,713)	-	-	-	-	-
Contributions - employer	-	-	-	(2,465)	(2,370)	(2,370)
<b>Net change in total OPEB liability</b>	<b>(80,835)</b>	<b>27,932</b>	<b>39,907</b>	<b>22,988</b>	<b>15,317</b>	<b>15,000</b>
<b>Total OPEB liability - beginning</b>	<b>242,241</b>	<b>214,309</b>	<b>174,402</b>	<b>151,414</b>	<b>136,097</b>	<b>121,097</b>
<b>Total OPEB liability - ending (a)</b>	<b>\$ 161,406</b>	<b>\$ 242,241</b>	<b>\$ 214,309</b>	<b>\$ 174,402</b>	<b>\$ 151,414</b>	<b>\$ 136,097</b>
<b>Plan fiduciary net position</b>						
Contributions - employer	\$ 3,523	\$ -	\$ -	\$ 2,465	\$ 2,370	\$ 2,370
Contributions - employee	-	-	-	-	-	-
Actual investment income	-	-	-	-	-	-
Administrative expense	-	-	-	-	-	-
Benefit payments	(3,523)	-	-	(2,465)	(2,370)	(2,370)
<b>Net change in plan fiduciary net position</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan fiduciary net position - beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net OPEB liability - ending (a) - (b)</b>	<b>\$ 161,406</b>	<b>\$ 242,241</b>	<b>\$ 214,309</b>	<b>\$ 174,402</b>	<b>\$ 151,414</b>	<b>\$ 136,097</b>
Covered-employee payroll	\$ 488,856	\$ 382,811	\$ 391,542	\$ 434,670	\$ 358,127	\$ 344,357
Net OPEB liability as a percentage of covered-employee payroll	33.02%	63.28%	54.73%	40.12%	42.28%	39.52%

**Notes to Schedule**

- 1) GASB 75 was implemented during the fiscal year ended June 30, 2018. Additional years (10 years required by GASB 75) will be added as they become available.
- 2) Covered payroll is the payroll paid to all employees who are eligible for and accruing OPEB benefits.
- 3) For each fiscal year presented, information regarding the City's OPEB plan, including the methods and assumptions used to calculate the net OPEB liability, can be found in the notes to the City's basic financial statements.

**City of Blue Lake, California**  
**Required Supplementary Information - Schedule of Contributions**  
Last 10 Fiscal Years

Miscellaneous Plan	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 129,005	\$ 137,437	\$ 124,999	\$ 115,836	\$ 102,595	\$ 87,054	\$ 81,163	\$ 76,737	\$ 70,877
Contributions in relation to the actuarially determined contributions	\$ (129,005)	(137,437)	(124,999)	(115,836)	(102,595)	(87,054)	(81,163)	(76,737)	(70,877)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$ 488,856	\$ 382,811	\$ 391,542	\$ 434,670	\$ 358,127	\$ 344,357	\$ 352,370	\$ 324,828	\$ 351,126
Contributions as a percentage of covered-employee payroll	26.39%	35.90%	31.92%	26.65%	28.65%	25.28%	23.03%	23.62%	20.19%
<b>Safety Plan</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Contractually required contribution (actuarially determined)	\$ 7,872	\$ 7,426	\$ 7,053	\$ 6,995	\$ 6,911	\$ 5,699	\$ 3,766	\$ 3,264	\$ 2,444
Contributions in relation to the actuarially determined contributions	\$ (7,872)	(7,426)	(7,053)	(6,995)	(6,911)	(5,699)	(3,766)	(3,264)	(2,444)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered-employee payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

**Notes to Schedule**

- 1) Covered payroll is the payroll on which contributions to a pension plan are based.
- 2) Additional years will be added as they become available in the future.
- 3) Actuarially determined contributions are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported. More information on the methods and assumptions used to determine the contribution rates can be found on the CalPERS website.
- 4) During the fiscal years presented above, the City had no covered payroll for its public safety department as these services were outsourced.

**City of Blue Lake, California**  
**Required Supplementary Information - Schedule of the City's Proportionate**  
**Share of the Net Pension Liability**  
**Last 10 Fiscal Years**

Miscellaneous Plan	2023	2022	2021	2020	2019	2018	2017	2016	2015
Plan's Proportion of the Net Pension Liability/(Asset)	0.02409%	0.03980%	0.02480%	0.02494%	0.02511%	0.02467%	0.02497%	0.02654%	0.02382%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$ 1,127,234	\$ 755,762	\$ 1,045,933	\$ 998,738	\$ 946,411	\$ 972,414	\$ 867,270	\$ 728,014	\$ 588,787
Plan's Covered-Employee Payroll	\$ 488,856	\$ 382,811	\$ 391,542	\$ 434,670	\$ 358,127	\$ 344,357	\$ 352,370	\$ 324,828	\$ 351,126
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	230.59%	197.42%	267.13%	229.77%	264.27%	282.39%	246.12%	224.12%	167.69%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	65.27%	75.03%	64.31%	67.95%	70.21%	68.75%	69.64%	74.03%	78.34%
Plan's Proportionate Share of Aggregate Employer Contribution	\$ 109,869	\$ 89,317	\$ 84,214	\$ 87,758	\$ 84,974	\$ 80,955	\$ 74,075	\$ 71,796	\$ 57,581
Safety Plan	2023	2022	2021	2020	2019	2018	2017	2016	2015
Plan's Proportion of the Net Pension Liability/(Asset)	0.00155%	0.00190%	0.00145%	0.00148%	0.00154%	0.00149%	0.00155%	0.00156%	0.00131%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$ 106,766	\$ 66,547	\$ 96,736	\$ 92,263	\$ 90,259	\$ 88,897	\$ 80,260	\$ 64,436	\$ 49,025
Plan's Covered-Employee Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	64.13%	77.33%	66.92%	68.00%	68.27%	67.91%	69.55%	75.29%	81.42%
Plan's Proportionate Share of Aggregate Employer Contribution	\$ 12,732	\$ 12,128	\$ 10,129	\$ 8,599	\$ 8,194	\$ 6,491	\$ 6,334	\$ 6,678	\$ 6,082

**Notes to Schedule**

- 1) Covered payroll is the payroll on which contributions to a pension plan are based.
- 2) Additional years will be added as they become available in the future.
- 3) For each fiscal year presented, information regarding the City's pension plan, including the methods and assumptions used to calculate the net pension liability, can be found in the notes to the City's basic financial statements.
- 4) During the fiscal years presented above, the City had no covered payroll for its public safety department as these services were outsourced.

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**

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## NON-MAJOR GOVERNMENTAL FUNDS

Fund Type	Description
<b>Special Revenue Funds:</b>	
Highway Users Tax Fund	This fund accounts for the City's receipt and use of State gas tax funds for which use is restricted to street maintenance activities.
TDA Street Fund	This fund accounts for the City's receipt and use of State Transportation Development Act funds for which the use is restricted to street maintenance activities. These funds are distributed by the Humboldt County Association of Governments (HCAOG).
TDA Purchased Transportation Fund	This fund accounts for the City's receipt and use of State Transportation Development Act funds for which the use is restricted to public transit services. These funds are distributed by the Humboldt County Association of Governments (HCAOG).
AB-939 Solid Waste Reduction / Recycling Fund	This fund accounts for the City's receipt and use of State revenues derived from solid waste/recycling fees and the sale of recyclable materials. The use of these are restricted to solid waste reduction activities.
Regional Surface Transportation Program (RSTP) Fund	This fund accounts for the City's receipt and use of State Regional Surface Transportation Program funds for which the use is restricted to street maintenance activities. These funds are distributed by the Humboldt County Association of Governments (HCAOG).
Recreation Economic Analysis Fund	This fund accounts for the receipt and use of funds related to the City's Recreation Economic Analysis Project.
American Rescue Plan - COVID Relief Fund	This fund accounts for the receipt and use of Federal COVID relief funds.
State Park Per Capital Program Fund	This fund accounts for the receipt and use of State Per Capita Program funds.

**City of Blue Lake, California**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2023**

	Special Revenue Funds			
	Highway Users Tax Fund	TDA Street Fund	TDA Purchased Transportation Fund	AB-939 Solid Waste Reduction / Recycling Fund
<b>ASSETS</b>				
Cash and investments	\$ 40,909	\$ 9,387	\$ -	\$ 24,535
Receivables:				
Interest receivable	371	137	-	189
Intergovernmental receivables	5,506	-	32,375	2,004
<b>Total assets</b>	<u>\$ 46,786</u>	<u>\$ 9,524</u>	<u>\$ 32,375</u>	<u>\$ 26,728</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ 2,750	\$ -
Accrued payroll	-	-	-	157
Compensated absences	-	-	-	487
Due to other funds	-	-	28,203	-
Unearned revenue	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>30,953</u>	<u>644</u>
<b>Fund balances:</b>				
Restricted	46,786	9,524	1,422	26,084
Unassigned (deficit)	-	-	-	-
<b>Total fund balances</b>	<u>46,786</u>	<u>9,524</u>	<u>1,422</u>	<u>26,084</u>
<b>Total liabilities and fund balances</b>	<u>\$ 46,786</u>	<u>\$ 9,524</u>	<u>\$ 32,375</u>	<u>\$ 26,728</u>

Special Revenue Funds

Regional Surface Transportation Program (RSTP) Fund	Recreation Economic Analysis Fund	American Rescue Plan - COVID Relief Fund	State Park Per Capita Program Fund	Total Special Revenue Funds
\$ -	\$ -	\$ 99,998	\$ -	\$ 174,829
41	-	-	-	738
12,540	57,820	-	149,569	259,814
<u>\$ 12,581</u>	<u>\$ 57,820</u>	<u>\$ 99,998</u>	<u>\$ 149,569</u>	<u>\$ 435,381</u>
\$ -	\$ -	\$ 902	\$ -	\$ 3,652
-	-	173	-	330
-	-	1,863	1,801	4,151
5,121	57,819	-	147,767	238,910
-	57,819	-	149,568	207,387
<u>5,121</u>	<u>115,638</u>	<u>2,938</u>	<u>299,136</u>	<u>454,430</u>
7,460	-	97,060	-	188,336
-	(57,818)	-	(149,567)	(207,385)
<u>7,460</u>	<u>(57,818)</u>	<u>97,060</u>	<u>(149,567)</u>	<u>(19,049)</u>
<u>\$ 12,581</u>	<u>\$ 57,820</u>	<u>\$ 99,998</u>	<u>\$ 149,569</u>	<u>\$ 435,381</u>



**City of Blue Lake, California**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**

**Nonmajor Governmental Funds**

**For the year ended June 30, 2023**

	Special Revenue Funds			
	Highway Users Tax Fund	TDA Street Fund	TDA Purchased Transportation Fund	AB-939 Solid Waste Reduction / Recycling Fund
<b>REVENUES:</b>				
Intergovernmental revenues	\$ 61,002	\$ 28,098	\$ 32,375	\$ 33,386
Investment earnings	926	137	-	564
<b>Total revenues</b>	<u>61,928</u>	<u>28,235</u>	<u>32,375</u>	<u>33,950</u>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Parks and recreation	-	-	-	-
Public transit	-	-	32,375	-
Recycling	-	-	-	25,189
Capital outlay	-	-	-	3,465
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>32,375</u>	<u>28,654</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>61,928</u>	<u>28,235</u>	<u>-</u>	<u>5,296</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Transfers out	(46,069)	(18,722)	-	-
<b>Total other financing sources (uses)</b>	<u>(46,069)</u>	<u>(18,722)</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	15,859	9,513	-	5,296
<b>FUND BALANCES:</b>				
Beginning of year	30,927	11	1,422	20,788
End of year	<u>\$ 46,786</u>	<u>\$ 9,524</u>	<u>\$ 1,422</u>	<u>\$ 26,084</u>

Special Revenue Funds

Regional Surface Transportation Program (RSTP) Fund	Recreation Economic Analysis Fund	American Rescue Plan - COVID Relief Fund	State Park Per Capita Program Fund	Total Special Revenue Funds
\$ 34,723	\$ 100,790	\$ 148,915	\$ -	\$ 439,289
195	-	-	-	1,822
<u>34,918</u>	<u>100,790</u>	<u>148,915</u>	<u>-</u>	<u>191,406</u>
-	-	86,709	-	86,709
-	110,155	-	-	110,155
-	-	-	-	32,375
-	-	-	-	25,189
<u>-</u>	<u>-</u>	<u>8,615</u>	<u>139,860</u>	<u>151,940</u>
<u>-</u>	<u>110,155</u>	<u>95,324</u>	<u>139,860</u>	<u>406,368</u>
<u>34,918</u>	<u>(9,365)</u>	<u>53,591</u>	<u>(139,860)</u>	<u>34,743</u>
-	-	-	-	-
<u>(27,458)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(92,249)</u>
<u>(27,458)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(92,249)</u>
7,460	(9,365)	53,591	(139,860)	(57,506)
-	(48,453)	43,469	(9,707)	38,457
<u>\$ 7,460</u>	<u>\$ (57,818)</u>	<u>\$ 97,060</u>	<u>\$ (149,567)</u>	<u>\$ (19,049)</u>

**City of Blue Lake, California**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual**

**Highway Users Tax Special Revenue Fund**

**For the year ended June 30, 2023**

	Budgeted Amounts		Actual	Variance w/Final Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental revenues	\$ 68,931	\$ 68,931	\$ 61,002	\$ (7,929)
Investment earnings	99	99	926	827
<b>Total revenues</b>	<b>69,030</b>	<b>69,030</b>	<b>61,928</b>	<b>(7,102)</b>
<b>EXPENDITURES:</b>				
Current:				
Street maintenance	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>69,030</b>	<b>69,030</b>	<b>61,928</b>	<b>(7,102)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(69,030)	(69,030)	(46,069)	22,961
<b>Total other financing sources (uses)</b>	<b>(69,030)</b>	<b>(69,030)</b>	<b>(46,069)</b>	<b>22,961</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>-</b>	<b>15,859</b>	<b>15,859</b>
<b>FUND BALANCES:</b>				
Beginning of year	30,927	30,927	30,927	-
End of year	\$ 30,927	\$ 30,927	\$ 46,786	\$ 15,859

**City of Blue Lake, California**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual**

**TDA Street Special Revenue Fund**

**For the year ended June 30, 2023**

	Budgeted Amounts		Actual	Variance w/Final Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental revenues	\$ 28,098	\$ 28,098	\$ 28,098	\$ -
Investment earnings	10	10	137	127
<b>Total revenues</b>	<b>28,108</b>	<b>28,108</b>	<b>28,235</b>	<b>127</b>
<b>EXPENDITURES:</b>				
Current:				
Street maintenance	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>28,108</b>	<b>28,108</b>	<b>28,235</b>	<b>127</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(28,108)	(28,108)	(18,722)	9,386
<b>Total other financing sources (uses)</b>	<b>(28,108)</b>	<b>(28,108)</b>	<b>(18,722)</b>	<b>9,386</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>-</b>	<b>9,513</b>	<b>9,513</b>
<b>FUND BALANCES:</b>				
Beginning of year	11	11	11	-
End of year	\$ 11	\$ 11	\$ 9,524	\$ 9,513

**City of Blue Lake, California**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual**

**TDA Purchased Transportation Special Revenue Fund**

**For the year ended June 30, 2023**

	Budgeted Amounts		Actual	Variance w/Final Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental revenues	\$ 32,375	\$ 32,375	\$ 32,375	\$ -
Investment earnings	-	-	-	-
<b>Total revenues</b>	<b>32,375</b>	<b>32,375</b>	<b>32,375</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Current:				
Public transit	32,375	32,375	32,375	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>32,375</b>	<b>32,375</b>	<b>32,375</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES:</b>				
Beginning of year	1,422	1,422	1,422	-
End of year	\$ 1,422	\$ 1,422	\$ 1,422	\$ -

# City of Blue Lake, California

## Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual

### AB-939 Solid Waste Reduction/ Recycling Special Revenue Fund

For the year ended June 30, 2023

	Budgeted Amounts		Actual	Variance w/Final Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental revenues	\$ 32,748	\$ 32,748	\$ 33,386	\$ 638
Investment earnings	56	56	564	508
<b>Total revenues</b>	<b>32,804</b>	<b>32,804</b>	<b>33,950</b>	<b>1,146</b>
<b>EXPENDITURES:</b>				
Current:				
Recycling	24,951	24,951	25,189	238
Capital outlay	-	-	3,465	3,465
<b>Total expenditures</b>	<b>24,951</b>	<b>24,951</b>	<b>28,654</b>	<b>3,703</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>7,853</b>	<b>7,853</b>	<b>5,296</b>	<b>(2,557)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>7,853</b>	<b>7,853</b>	<b>5,296</b>	<b>(2,557)</b>
<b>Residual equity transfer in</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES:</b>				
Beginning of year	20,788	20,788	20,788	-
End of year	\$ 28,641	\$ 28,641	\$ 26,084	\$ (2,557)

**City of Blue Lake, California**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual**

**Regional Surface Transportation Program Special Revenue Fund**

**For the year ended June 30, 2023**

	Budgeted Amounts		Actual	Variance w/Final Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental revenues	\$ 10,954	\$ 22,183	\$ 34,723	\$ 12,540
Investment earnings	-	125	195	70
<b>Total revenues</b>	<b>10,954</b>	<b>22,308</b>	<b>34,918</b>	<b>12,610</b>
<b>EXPENDITURES:</b>				
Current:				
Street maintenance	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>10,954</b>	<b>22,308</b>	<b>34,918</b>	<b>12,610</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Transfers out	\$ (10,954)	\$ (22,308)	(27,458)	(5,150)
<b>Total other financing sources (uses)</b>	<b>(10,954)</b>	<b>(22,308)</b>	<b>(27,458)</b>	<b>(5,150)</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>-</b>	<b>7,460</b>	<b>7,460</b>
<b>FUND BALANCES:</b>				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ 7,460	\$ 7,460

**City of Blue Lake, California**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual**

**Recreation Economic Analysis Fund**

**For the year ended June 30, 2023**

	Budgeted Amounts		Actual	Variance w/Final Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental revenues	\$ 145,000	\$ 145,000	\$ 100,790	\$ (44,210)
Investment earnings	-	-	-	-
<b>Total revenues</b>	<u>145,000</u>	<u>145,000</u>	<u>100,790</u>	<u>(44,210)</u>
<b>EXPENDITURES:</b>				
Current:				
Parks and recreation	<u>145,000</u>	<u>145,000</u>	<u>110,155</u>	<u>34,845</u>
<b>Total expenditures</b>	<u>145,000</u>	<u>145,000</u>	<u>110,155</u>	<u>34,845</u>
<b>REVENUES OVER (UNDER)</b>				
<b>EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(9,365)</u>	<u>(9,365)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>-</u>	<u>-</u>	<u>(9,365)</u>	<u>(9,365)</u>
<b>FUND BALANCES:</b>				
Beginning of year	<u>(48,453)</u>	<u>(48,453)</u>	<u>(48,453)</u>	<u>-</u>
End of year	<u>\$ (48,453)</u>	<u>\$ (48,453)</u>	<u>\$ (57,818)</u>	<u>\$ (9,365)</u>



# City of Blue Lake, California

## Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual

### American Rescue Plan - COVID Relief Fund

For the year ended June 30, 2023

	Budgeted Amounts		Actual	Variance w/Final Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental revenues	\$ 168,915	\$ 168,915	\$ 148,915	\$ (20,000)
Investment earnings	-	-	-	-
<b>Total revenues</b>	<u>168,915</u>	<u>168,915</u>	<u>148,915</u>	<u>(20,000)</u>
<b>EXPENDITURES:</b>				
Current:				
General government	168,915	168,915	86,709	82,206
Capital outlay	-	-	8,615	(8,615)
<b>Total expenditures</b>	<u>168,915</u>	<u>168,915</u>	<u>95,324</u>	<u>73,591</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>53,591</u>	<u>53,591</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>-</u>	<u>-</u>	<u>53,591</u>	<u>53,591</u>
<b>FUND BALANCES:</b>				
Beginning of year	43,469	43,469	43,469	-
End of year	<u>\$ 43,469</u>	<u>\$ 43,469</u>	<u>\$ 97,060</u>	<u>\$ 53,591</u>

**City of Blue Lake, California**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual**

**State Park Per Capita Program Fund**

**For the year ended June 30, 2023**

	Budgeted Amounts		Actual	Variance w/Final Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental revenues	\$ 168,178	\$ 168,178	\$ -	\$ (168,178)
Investment earnings	-	-	-	-
<b>Total revenues</b>	<u>168,178</u>	<u>168,178</u>	<u>-</u>	<u>(168,178)</u>
<b>EXPENDITURES:</b>				
Capital outlay	<u>168,178</u>	<u>168,178</u>	<u>139,860</u>	<u>28,318</u>
<b>Total expenditures</b>	<u>168,178</u>	<u>168,178</u>	<u>139,860</u>	<u>28,318</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(139,860)</u>	<u>(139,860)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>-</u>	<u>-</u>	<u>(139,860)</u>	<u>(139,860)</u>
<b>FUND BALANCES:</b>				
Beginning of year	<u>(9,707)</u>	<u>(9,707)</u>	<u>(9,707)</u>	<u>-</u>
End of year	<u><u>\$ (9,707)</u></u>	<u><u>\$ (9,707)</u></u>	<u><u>\$ (149,567)</u></u>	<u><u>\$ (139,860)</u></u>

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JJACPA, Inc.

A Professional Accounting Services Corp.

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE  
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**Independent Auditor's Report**

To the Honorable Mayor and City Council  
of the City of Blue Lake  
Blue Lake, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the budgetary comparison information of the City of Blue Lake, California (City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated November 22, 2024.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be significant deficiencies. We did identify certain deficiencies in internal control, described in the separate Schedule of Findings and Responses as item 2022-1 that we consider to be a material weakness.

To the Honorable Mayor and City Council  
of the City of Blue Lake  
Blue Lake, California

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

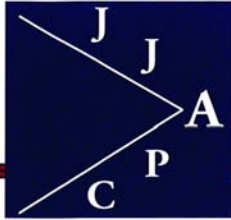
November 22, 2024

*JJACPA, Inc.*  
**JJACPA, Inc.**  
**Dublin, CA**

**CITY OF BLUE LAKE**

**COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE AND  
COMMUNICATION OF INTERNAL CONTROL RELATED MATTERS**

**JUNE 30, 2023**



**JJACPA, Inc.**

A Professional Accounting Services Corp.

November 22, 2024

City Council  
City of Blue Lake  
Blue Lake, California

We have audited the basic financial statements of the City of Blue Lake (City) as of and for the year ended June 30, 2023 and have issued our report thereon dated November 22, 2024. Professional standards require that we advise you of the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated February 21, 2024, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, and our firm has complied with all relevant ethical requirements regarding independence.

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2022-23. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments

The most sensitive accounting estimates affecting the financial statements are useful lives of capital assets ("useful lives").

Management's estimate of the useful lives is based on experience with and observation of capital assets, by category (e.g. infrastructure) as well as industry standards, when applicable (i.e. buildings). We evaluated the key factors and assumptions used to develop the useful lives and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City's financial statements relate to commitments and contingencies.

## **Significant Difficulties Encountered during the Audit**

Although we ultimately received full cooperation of management and believe that we were given direct and unrestricted access to the City's officials and senior management, we experienced significant difficulties in the performance of the audit owing to unreasonable delays by management in the overall audit process. These unreasonable delays, such as the delay of management's review of the financial statements, significantly added to the time and related cost of the audit.



## **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

## **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

## **Representations Requested from Management**

We have requested certain written representations from management, which are included in an attached letter dated November 22, 2024.

## **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

## **Other Significant Findings or Issues**

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the City, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

## **Communication of Internal Control Related Matters**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be significant deficiencies. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Responses as item 2023-001 that we consider to be a material weakness.

This report is intended solely for the information and use of the City Council and management of the City and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

*Joseph J. Arch, CPA*  
JOSEPH J ARCH, CPA  
President/CEO  
JJACPA, INC

**City of Blue Lake**  
**Schedule of Findings and Responses**  
**For the year ended June 30, 2023**

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**Section I – Financial Statement Findings**

**Finding 2023-001**

**Material Weakness of Noncompliance with California Government Code – Filing Deadline Expiration**

*Criteria:* California Government Code, Section 26909, (a) (2), requires Cities to file an annual audit of the accounts and records with the California State Controller within 12 months of the end of the fiscal year.

*Condition:* For the year ended June 30, 2023 the City of Blue Lake (City) did not file an annual audit of the accounts and records with the California State Controller within 12 months of the end of the fiscal year.

*Cause:* Management of the City has not implemented procedures to meet the filing requirements outlined in the California Government Code.

*Effect:* By not filing the appropriate reports with the State Controller, the City is in violation of the California Government Code. The information reported to the public and other government agencies is not timely or relevant to current City operations.

*Recommendation:* Management should file the audited financial statements for the year ended June 30, 2023 immediately. Additionally, the City should implement procedures for meeting the filing requirements outlined in the California Government Code in order to provide timely reporting for the fiscal year ended June 30, 2024.

*Responsible Official's Response:* Management agrees with this finding and will submit the audited financial statements to the State Controller once they are approved by the Council. Moreover, management will develop and implement procedures to ensure timely financial reporting in the future.

**Section II – Status of Prior Year Audit Findings**

**Finding 2022-001**

See current year finding 2023-001



# City of Blue Lake

## City Council Meeting Agenda Report

**Item #:** 7  
**Date:** November 26, 2024  
**Item Subject:** Battery Storage Project Presentation  
**Submitted By:** Mandy Mager, City Manager

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### General Information:

In April of 2024, the City reclaimed control of the former Blue Lake Power Plant site; this property had been leased to Blue Lake Power for over 30 years. The property was reclaimed through a legal court proceeding, which essentially served as a tenant eviction.

For the last several years, the City has been planning for the eventual reclamation of the property, as well as acknowledging that the City would most likely be left with a large-scale clean-up obligation. The City has been estimating the clean up of the site to cost approximately \$1 million and has been factoring this into ongoing development plans.

The City has undergone a large scale master planning exercise to identify development opportunities in the Powers Creek District, including the former plant site. The City received funding from EDA to conduct an economic analysis for the development of an RV park and campground, as well as other support economies.

Through this process, the City identified the opportunity to repurpose the existing transformer and substation on the power plant site for a battery storage project, and designed into the RV park and campground project the estimated footprint of this development.

The City has been working with Redwood Coast Energy Authority for several years to evaluate future options for the power plant infrastructure and has a signed MOU with RCEA to assist the City in attracting battery storage and other renewable projects to the site. The City has evaluated the installation of a large-scale solar project and it was deemed infeasible due to the cost of the installation and the fact that the installation would not be large enough to be economically feasible.

Recently, the City was approached by PowerTransitions regarding a battery storage project (BESS); the company is proposing to purchase six acres of the power plant property to install a two-phase BESS project. Phase 1 would include a 12MW BESS and the second phase would increase the project to a 100MW BESS. Under the proposal, PowerTransitions would appraise the City's

property and using the value of the land and infrastructure, would reduce the purchase price by the cost to fully clean up the property, including removal of the existing plant infrastructure, buildings and fuel pile. The City would be paid the residual value of the land.

Cleaning up the site will allow the City to move forward with recreation development in the district and will lift the current liability associated with the existing plant and the environmental impacts associated with the continued degradation of the site.

The battery storage project is consistent with the zoning for the property and issues related to noise can be mitigated to meet the noise standards established for the zone and the eventual rezoning of the site. Environmental issues related to BESS projects include the potential for fire; the proposed BESS project would meet all NFPA and building code standards, including container suppression systems. PowerTransitions is proposing a Lithium Iron-Phosphate project; this is a newer technology and to date this technology has recorded zero fires associated with the systems.

Options to address concerns related to the sale of City-owned property include deed restricting the property to limit future development, as well as granting the City the right of first refusal to purchase the property in the event that the Company decides to sell. Future rezoning of the property could further protect the development potential of the property to ensure future development meets the objectives of the City.

A BESS project will allow the City to repurpose the existing power infrastructure, will clean-up the property for additional development and will allow the City to participate in meeting renewable energy goals for our region and community.

In order to provide information to the community regarding the project proposal, along with information regarding battery storage systems and their place in our regional renewable energy portfolio, Richard Engle from Redwood Coast Energy Authority will be in attendance to answer questions about battery storage, current and future energy procurement through RCEA, as well as the future of grid stabilization and energy resiliency.

**Background Material Provided:** PowerTransitions Presentation

**Fiscal Impact:** N/A

**Recommended Action:** Presentation/Discussion

<b>Review Information:</b>			
City Manager Review: <input checked="" type="checkbox"/>	Legal Review: <input type="checkbox"/>	Planner Review: <input type="checkbox"/>	Engineer: <input type="checkbox"/>
Comments:			



# Presentation to the City of Blue Lake City Council Redevelopment of Blue Lake Power



NOVEMBER 12, 2024

# Agenda

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**I. About PowerTransitions**

**II. Our Development Proposal**

**III. Community Benefits**

**IV. Understanding Battery Storage**



## PowerTransitions Restores Tax Basis for Communities by Investing its Capital to Transition Retired Facilities to its Next Best Use

### Our Mission:

- Acquire and redevelop **Retiring** or **Retired** legacy power and industrial facilities in the U.S.
  - Restore **local communities with**
    - **tax basis restoration,**
    - **site cleanup,**
    - **jobs**
  - Clean these sites **aesthetically and environmentally.** We take the Costs, Risks, and Liabilities to ready legacy facilities for renewables
  - **Invest our capital** to create **utility-scale** renewable power solutions and, where appropriate, ready these facilities for other next-best use





# Who We Are – Select History of PowerTransitions



**2009–2015**



**S&S Deconstruction  
Brownfield Redevelopments**

*Key Project: Managed Liabilities for Southeast Texas Natural Gas & Renewable Generation Portfolio*

*Key Project: ELT Acquisition of State Line Generating Plant*



**2016–2023**



**Formation of Redevelopment  
Capital Partners**

*Key Project: ELT Acquisition of Westrock Coshocton Paper Mill*

*Key Project: Cromby Power Facility acquired, managed & sold to 98six\**



**2023–2024**



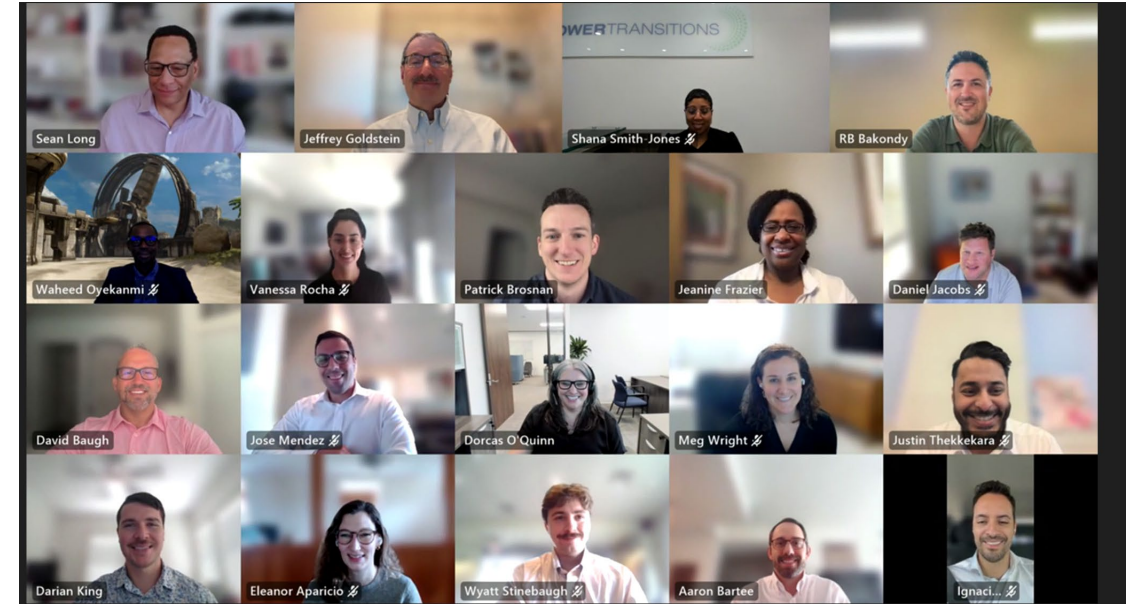
**Founded by**



**Mar 2023**  
Funding secured

**Feb 2024**  
Redevelopment at Vermont Yankee former nuclear plant site begins





## Deep Power, Environmental & Brownfield Redevelopment Expertise

- \$100bn+ & 150+ Years of Energy Transaction Experience, including Global Infrastructure Development
- 100+ Global Utility-Scale Energy Projects
- \$500m+ Environmental Liabilities Managed
- 30+ Large-Scale Brownfield Redevelopment Power & Industrial Projects



# Who We Are – EnCap Investments

- **PowerTransitions** is financially backed by EnCap Investments L.P.
- **EnCap** is a leading Energy & Energy Transition growth equity investment fund based in Houston, TX

- 1.9 GW Storage and Renewables in Operation and Construction
- 3 GW Storage and Renewables in Late-Stage Development
- 350+ Active Investors
- 275+ Top-Tier Management Teams Backed
- \$40B LP Capital Commitments



## EnCap Energy Transition Leadership



**Jim Hughes**  
Managing Partner

- Relevant Experience:
- First Solar
  - AEI Services
  - Prisma Energy
  - Enron



**Tim Rebhorn**  
Managing Partner

- Relevant Experience:
- Prisma Energy
  - First Solar
  - Quail Nuclear
  - Resolutions Mgmt.



**Shawn Cumberland**  
Managing Partner

- Relevant Experience:
- Quinbrook Infrastructure
  - Arctas Capital
  - Enron



**Kellie Metcalf**  
Managing Partner

- Relevant Experience:
- Pattern Energy
  - Barclays Bank
  - Fortis Bank
  - Florida P&L

**Energy Transition**  
2 Active Funds  
\$1.7B of Capital Commitments

**Upstream**  
5 Active Funds  
17 Total Funds  
~\$24.5B of Capital Commitments

**Midstream**  
4 Active Funds  
~\$8.7B of Capital Commitments



# Our Development Plan

**Our goal is to work closely with the City and community stakeholders to clean up the biomass site, to build energy storage and enable community development**

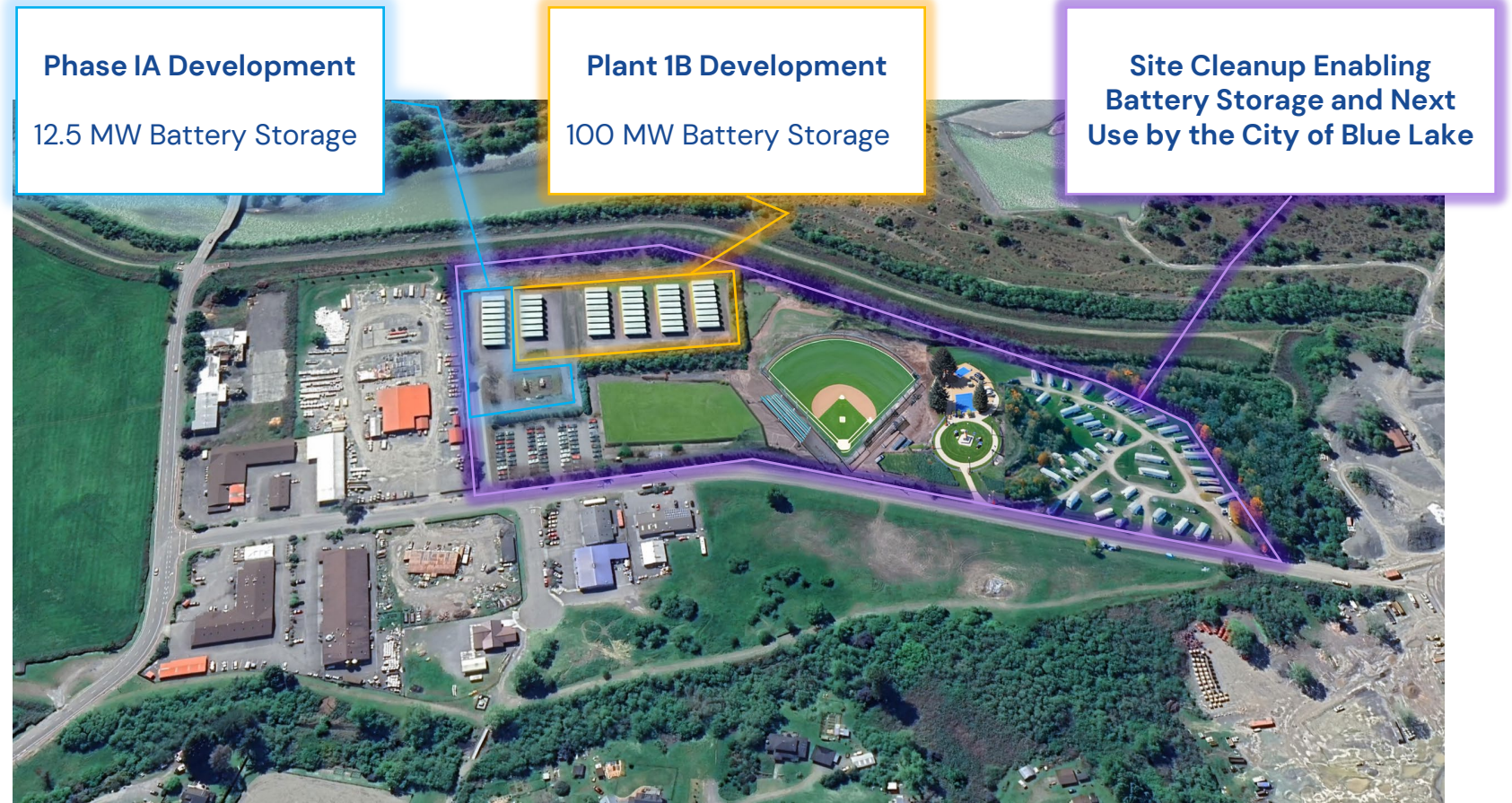
## Our plan -

### *Phase IA Development*

- ✓ Demo and remediate the existing biomass facility
- ✓ Develop 12.5MW battery storage

### *Phase IB Development*

- ✓ Demo and remediate of the remainder of the site
- ✓ Develop ~100MW battery storage
- ✓ Support co-development of public projects





POWERTRANSITIONS 

Powering Progress  
Empowering Community

## \$175m+

### PowerTransitions Investment in the Community

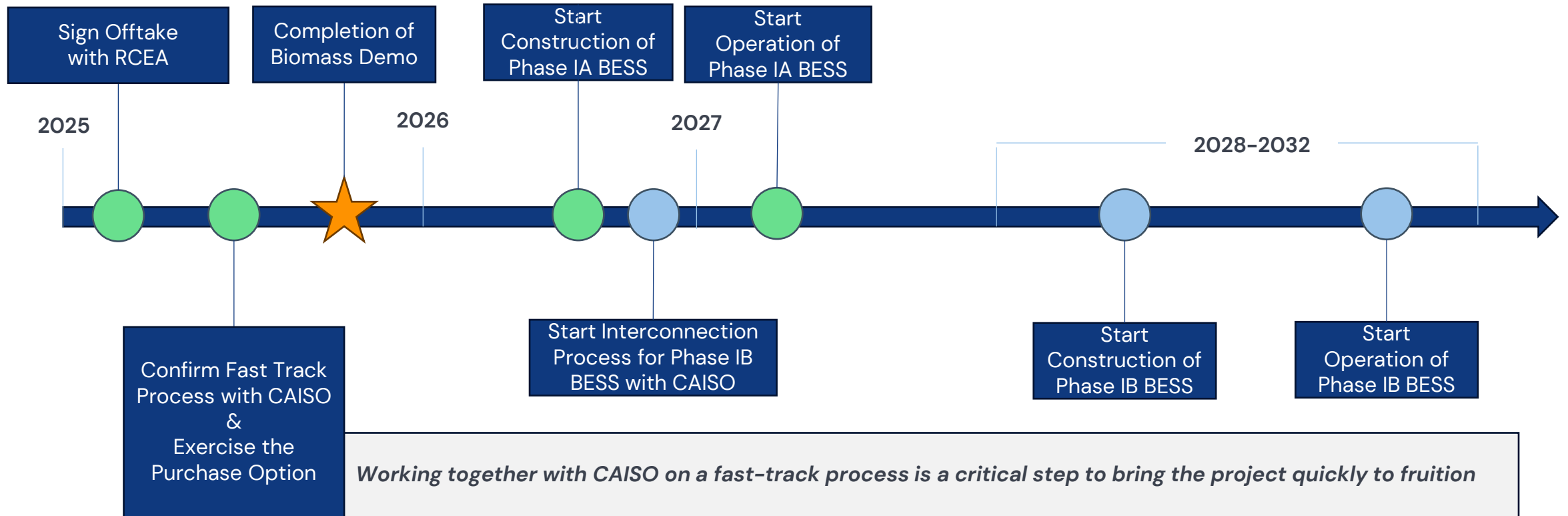
#### Redevelopment Benefits

- ✓ Property taxes for the community
- ✓ Safe environmental cleanup of the site
- ✓ Local employment
- ✓ Local goods and services
- ✓ Support local grid resiliency and stability
- ✓ Meetings with and support for local schools and community organizations
- ✓ Education for the local community on sustainable energy



# Project Timeline

***Our redevelopment team will work together with the City to implement the development projects for the benefit of all stakeholders***



Not to scale. For illustrative purposes



# What is Battery Storage

## Think of Grid Storage as Your Phone Battery, But Bigger

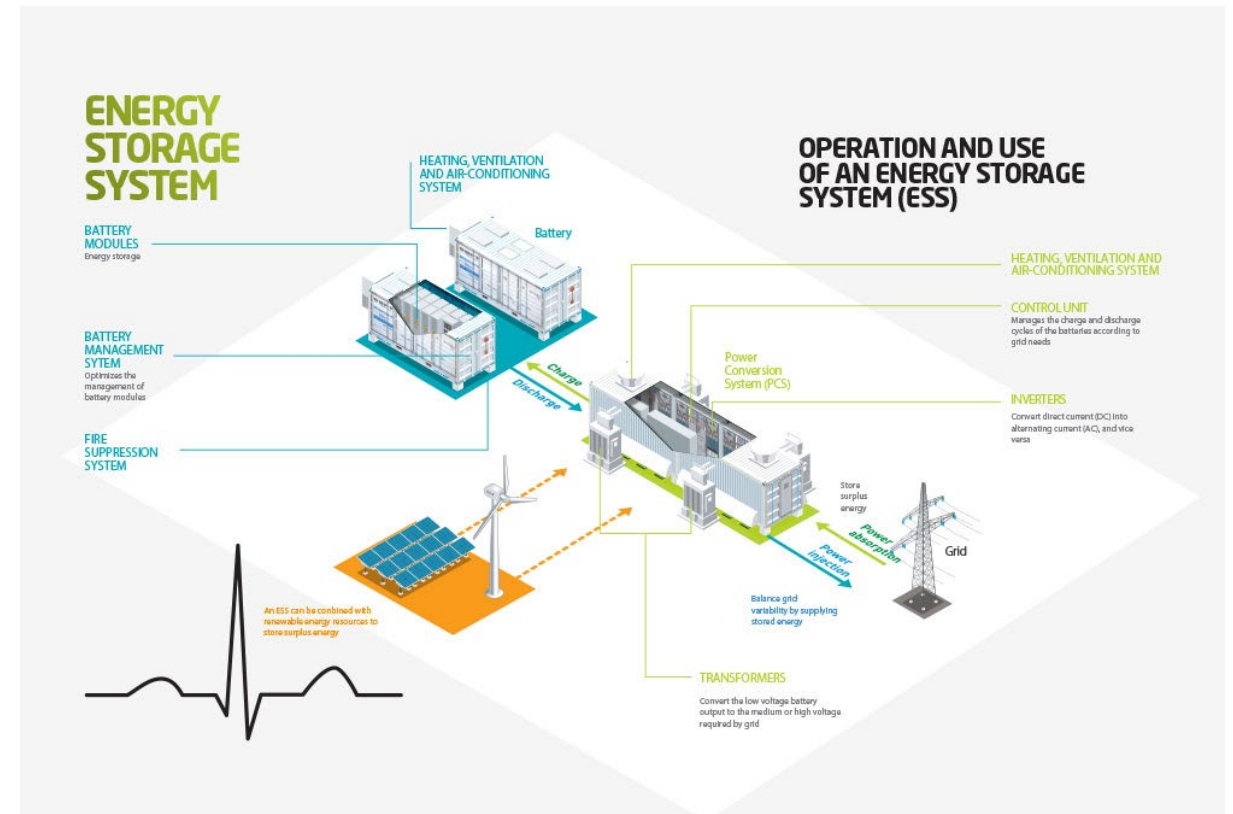
- Same basic technology as personal devices
- Captures electricity for use when needed
- Provides backup power and grid reliability

## System Components

- Batteries and racks
- Inverters (DC to AC conversion)
- Monitoring equipment
- Safety systems
- Protective enclosures

## Key Benefits

- Zero emissions
- No moving parts
- Enhances grid reliability
- Supports clean energy integration
- Reduces power outages





# Battery Storage Lifecycle

## Development Management:

### Supplier Code of Conduct & Supply Chain Protocol

### Human Rights and Labor Rights:

- Our company's Supplier Code of Conduct mandates respect for human rights and adherence to fundamental labor rights

### Anti-Corruption

- Suppliers must comply with all anti-corruption laws

### Traceability and Sustainability

- Our Supply Chain Protocol requires traceability of raw materials to ensure:
  - Social, environmental, and quality standards are upheld
  - Compliance with U.S. laws
  - Customs clearance for all equipment and components

## End-of-Life Management:

### Reuse and Recycle Protocol

### Repurposing for Second-Life Applications

- Batteries with residual capacity can be used for less demanding applications

### Recycling

- Valuable metals like lithium, cobalt, nickel, and manganese are recovered by specialized facilities for recycling
- Recovered materials can be used to produce new batteries, reducing environmental impact

### Safe Disposal of Non-Recyclable Components

- Prevents environmental contamination from toxic substances

# Fire Protection and Safety

## *Ensuring safety of the community is our top priority*

- This is why we're focused on lithium iron phosphate (LFP) technology
  - LFP is a significant evolution in energy storage relative to prior lithium-ion batteries in safety and performance
  - No fire incidents associated with LFP energy storage facilities
- Our team will work closely with the Blue Lake Volunteer Fire Department and other community stakeholders to:
  - design the safest layout
  - ensure superior equipment supply and operational excellence

**Underwriters Laboratories (UL) 9540/A** "Standard for Safety of Energy Storage Systems and Equipment"

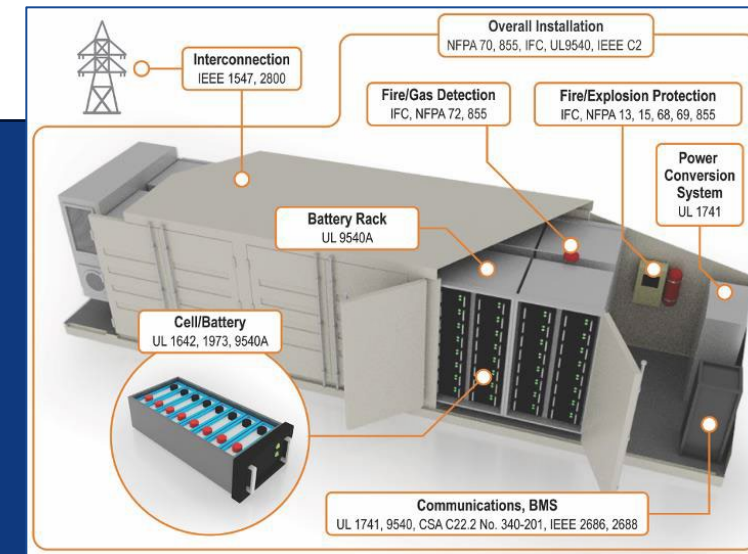
**National Fire Protection Association 855**

**UL 1973** (battery) and **UL 1741** (inverter) standards

**National Electric Code 705** has expanded and applies to power-production systems connected to the electrical grid.

**California Building Standards Code** contains a wide range of valuable information for connecting electrical equipment including batteries.

The **California Fire Code** and **California Electrical Code** are important for the installation and operation of energy storage technologies.







# Questions?

*Powering Progress  
Empowering Community*

# Thank You

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**POWER**TRANSITIONS

Reconnecting Energy Communities for a Sustainable Future



[www.power-transitions.com](http://www.power-transitions.com)



# City of Blue Lake

## City Council Meeting Agenda Report

**Item #:** 8  
**Date:** November 26, 2024  
**Item Subject:** City of Blue Lake Draft Housing Element Presentation  
**Submitted By:** Mandy Mager, City Manager

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### General Information:

The City Planner, Garry Rees, will present the final draft of the City of Blue Lake Housing Element, along with the accompanying CEQA analysis. On November 18, 2024, City staff presented the final draft housing element to the Planning Commission, including the draft CEQA analysis, at which time the Planning Commission made a formal recommendation for adoption to the City Council.

Staff is proposing to present the final drafts for the Council and community's review and will be seeking adoption of the document at the Council meeting on December 10, 2024. The process of updating the housing element has taken over three years and has included numerous community meetings, town hall presentations, as well as direct outreach to local resource agencies and individual meetings to address community member concerns.

The City has received State funding to complete the update and adoption process, and the final adoption will achieve compliance with State mandates.

**Background Material Provided:** City Planner Staff Report-The Draft Housing Element and the CEQA document is available at City Hall and on the City's website.

**Fiscal Impact:** N/A

**Recommended Action:** Receive the presentation and add the adoption of the Housing Element to the December 10, 2024 Council Meeting.

### Review Information:

City Manager Review:       Legal Review:       Planner Review:       Engineer:

Comments:



# CITY OF BLUE LAKE

Post Office Box 458 • 111 Greenwood Road • Blue Lake, CA 95525  
Phone 707.668.5655 Fax 707.668.5916

November 26, 2024

TO: Blue Lake City Council

FROM: Garry Rees, City Planner

**RE: Agenda Item 8 – Discussion: City of Blue Lake Housing Element Presentation**

State law requires cities in Humboldt County to update their General Plan Housing Elements approximately every 8 years, which is referred to as a Housing Element planning cycle. The current cycle is for the 2019 - 2027 planning period (6th cycle). The City received funding from the California Department of Housing and Community Development (HCD) through the Local Early Action Planning (LEAP) and Regional Early Action Planning (REAP) grant programs to update its Housing Element for the 6th cycle to achieve compliance with State housing law. Since receipt of the first grant funds in 2021, City staff has worked with the Planning Commission on updating the General Plan Housing Element, which has included discussions at numerous Commission meetings, several public hearings, interviews with community stakeholders, and presentations at two town hall meetings. The current draft of the Housing Element Update is available on the City's website at the following link:

<https://bluelake.ca.gov/city-council/general-plan/>

The Draft Housing Element Update includes an analysis required by State law related to: 1) a review of past accomplishments under the last Housing Element update adopted by the City; 2) existing demographics and housing characteristics; 3) land, financial, and administrative resources available to meet housing demand; and 4) market, government, and environmental constraints.

The Humboldt County Association of Governments (HCOAG), a regional planning agency, is responsible for allocating the Regional Housing Need Assessment (RHNA) to individual jurisdictions within the County. The RHNA is distributed by income category. The City of Blue Lake has been allocated a RHNA of 23 dwelling units (7 very low, 4 low, 5 moderate, and 7 above moderate income units) for the 2019-2017 planning period (6th cycle). The City also has a carryover of 11 dwelling units from the 2014-2019 planning period (5th cycle). Therefore, the City must plan for both its 5th and 6th cycle RHNA in the 6th cycle Housing Element. The Housing Element Update itself does not create physical residential growth in the City. The City must ensure the availability of residential sites at adequate

densities and appropriate development standards to accommodate the RHNA. The Draft Housing Element Update identifies available sites for residential development during the 2019 - 2027 planning period (6th cycle), which exceeds the City's RHNA allocation, including sites located within the Powers Creek District.

The Draft Housing Element Update also includes programs that propose amending the City's Zoning Code for the following reasons: 1) to ensure consistency with current State housing law; 2) to create a Multi-Family Combining Zone that would allow multi-family projects without discretionary review or by-right at a density of 16 units per acre; 3) to remove potential constraints to the development of multi-family housing; 4) to comply with the requirements for objective design standards in Government Code Section 65589.5, subdivision (f); and 5) to minimize the potential for confusion regarding the applicability of the City's design guidelines.

On September 20, 2023, the City received a determination letter from HCD reporting the results of their review of the City's 6th cycle Draft Housing Element Update (see **Attachment 1**). The letter concluded that the revised draft element meets the statutory requirements of State Housing Element law, with the following exception:

*“Generally, pursuant to Government Code section 65584.09, if a city did not make available sites to accommodate the regional housing need allocation (RHNA), then the city shall, within the first year of the planning period of the new element, rezone adequate sites to accommodate the unaccommodated portion of the RHNA from the prior planning period. The City has an unaccommodated need from the prior planning period (Table 20). Since more than a year has lapsed from the beginning of the current planning period, the element cannot be found in compliance until the required rezoning is complete. Specifically, the element cannot be found in compliance until Program HI-14 (Rezoning and By Right Procedures) is implemented to meet the unaccommodated need from the 5th cycle RHNA. Once the rezoning has been completed, the City should submit documentation (e.g., resolution, ordinance) to HCD and HCD will review and approve the element in accordance with Government Code section 65585.”*

Additionally, pursuant to Government Code Section 65583.3, the HCD review letter stated that the City must submit an electronic sites inventory with its adopted Housing Element. This is similar to the sites inventory contained in the element update but must be provided in the electronic form required by HCD after the City has adopted its element.

After receiving the review letter from HCD instructing the City to move forward with adoption of its Draft Housing Element Update, City staff prepared a California Environmental Quality Act (CEQA) Initial Study (IS) for the element update. As discussed in the Draft IS, the project description analyzed in the document is the updated policies and programs proposed by the Housing Element Update. As concluded in the Draft IS, it is found that the Housing Element Update would not have a significant effect on the environment. Therefore, it is recommended by City staff that a Negative Declaration is the appropriate CEQA determination for adoption of the Housing Element Update.

As required by CEQA Guidelines Sections 15073(d) and 15105(b), the CEQA document prepared for the project was sent to the State Clearinghouse (SCH#: 2024091022) for a 30-day circulation period. The circulation period began on 9/26/24 and ended on 10/27/24. As required by CEQA Guidelines Section 15072(a), a 'Notice of Intent to Adopt a Negative Declaration' was submitted to the State Clearinghouse, posted in 3 public places in the city, and filed with the County Clerk-Recorder's Office prior to the beginning of the circulation period. The CEQA document was also posted on the City's website prior to the beginning of the circulation period. Comments that have been received on the Draft IS to date are included as **Attachment 2** to this staff report. Based on the comments received, minor revisions were made to the Draft IS. Additions made to the Draft IS are shown in underlined and bolded **text** and deletions are shown with ~~strikethroughs~~. The revised Draft IS (dated November 2024) is available on the City's website at the link provided above for the Draft Housing Element Update.

With HCD determining that the Draft Housing Element Update is ready for adoption and the CEQA document being circulated for public comment, the next step in the process was for the Planning Commission to make a recommendation to the City Council regarding adoption of the element update. At their regularly scheduled meeting on November 18th, the Planning Commission held a public hearing and adopted Resolution No. 2-2024, which contains the Planning Commission's recommendation to adopt the element update and a CEQA Negative Declaration (see **Attachment 3**). Now that the Planning Commission has made a recommendation to the City Council, the next step is for a public hearing to be held by the City Council to review the recommendation from the Planning Commission and consider adoption of the CEQA Negative Declaration and Housing Element Update. The public hearing before the City Council is proposed to be scheduled for the special meeting on December 10, 2024.

This item has been included on the agenda for this meeting as a discussion item, to provide the City Council the opportunity to review the Draft Housing Element Update, receive public comment, and ask questions of staff prior to the public hearing on December 10th. For additional information about the Housing Element Update process, attached is a presentation given to the Planning Commission at their November 18th meeting that will also be given to the City Council at the November 26th meeting (see **Attachment 4**).

**RECOMMENDATION:**

- 1) Receive a presentation from City staff on the City's Draft General Plan Housing Element Update and CEQA Negative Declaration.
- 2) Open the item for public testimony.
- 3) Close the item for public testimony.
- 4) Discuss the Draft General Plan Housing Element Update and ask questions of City staff.

# **Attachment 1**

**California Department of Housing and Community Development  
Review Letter for City of Blue Lake's 6<sup>th</sup> Cycle (2019-2027)  
Revised Draft Housing Element**

**DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT  
DIVISION OF HOUSING POLICY DEVELOPMENT**

2020 W. El Camino Avenue, Suite 500  
Sacramento, CA 95833  
(916) 263-2911 / FAX (916) 263-7453  
[www.hcd.ca.gov](http://www.hcd.ca.gov)



September 20, 2023

Amanda Mager, City Manager  
City of Blue Lake  
PO Box 458  
Blue Lake, CA 95525

Dear Amanda Mager:

**RE: City of Blue Lake's 6<sup>th</sup> Cycle (2019-2027) Revised Draft Housing Element**

Thank you for submitting the City of Blue Lake's (City) revised draft housing element received for review on August 28, 2023. Pursuant to Government Code section 65585, subdivision (b), the California Department of Housing and Community Development (HCD) is reporting the results of its review.

The revised draft element meets the statutory requirements of State Housing Element Law, including as described in HCD's August 29, 2022 review. However, the housing element cannot be found in substantial compliance until the City has completed necessary rezones as described below. The housing element will substantially comply with State Housing Element Law (Gov. Code, § 65580 et seq.) when the necessary rezoning is complete and the element is adopted, submitted to, and approved by HCD, in accordance with Government Code section 65585.

Generally, pursuant to Government Code section 65584.09, if a city did not make available sites to accommodate the regional housing need allocation (RHNA), then the city shall, within the first year of the planning period of the new element, rezone adequate sites to accommodate the unaccommodated portion of the RHNA from the prior planning period. The City has an unaccommodated need from the prior planning period (Table 20). Since more than a year has lapsed from the beginning of the current planning period, the element cannot be found in compliance until the required rezoning is complete. Specifically, the element cannot be found in compliance until Program HI-14 (Rezoning and By Right Procedures) is implemented to meet the unaccommodated need from the 5<sup>th</sup> cycle RHNA. Once the rezoning has been completed, the City should submit documentation (e.g., resolution, ordinance) to HCD and HCD will review and approve the element in accordance with Government Code section 65585.



As a reminder, pursuant to Government Code section 65583.3, the City must submit an electronic sites inventory with its adopted housing element. The City must utilize standards, forms, and definitions adopted by HCD. Please see HCD's housing element webpage at <https://www.hcd.ca.gov/planning-and-community-development/housing-elements> for a copy of the form and instructions. The City can reach out to HCD at [sitesinventory@hcd.ca.gov](mailto:sitesinventory@hcd.ca.gov) for technical assistance.

Public participation in the development, adoption and implementation of the housing element is to effective housing planning. Throughout the housing element process, the City should continue to engage the community, including organizations that represent lower-income and special needs households, by making information regularly available and considering and incorporating comments where appropriate. Please be aware, any revisions to the element must be posted on the local government's website and to email a link to all individuals and organizations that have previously requested notices relating to the local government's housing element at least seven days before submitting to HCD.

For your information, some general plan element updates are triggered by housing element adoption. HCD reminds the City to consider timing provisions and welcomes the opportunity to provide assistance. For information, please see the Technical Advisories issued by the Governor's Office of Planning and Research at: <https://www.opr.ca.gov/planning/general-plan/guidelines.html>.

Several federal, state, and regional funding programs consider housing element compliance as an eligibility or ranking criteria. For example, the CalTrans Senate Bill (SB) 1 Sustainable Communities grant; the Strategic Growth Council and HCD's Affordable Housing and Sustainable Communities programs; and HCD's Permanent Local Housing Allocation consider housing element compliance and/or annual reporting requirements pursuant to Government Code section 65400. With a compliant housing element, the City will meet housing element requirements for these and other funding sources.

HCD appreciates the hard work, cooperation, and responsiveness the City's housing element team provided throughout the housing element review and update. If HCD can provide assistance in implementing the housing element, please contact Andrea Grant, of our staff, at [Andrea.Grant@hcd.ca.gov](mailto:Andrea.Grant@hcd.ca.gov).

Sincerely,



Paul McDougall  
Senior Program Manager

## **Attachment 2**

**Comments Received on the Draft CEQA Negative Declaration for  
the Blue Lake General Plan Housing Element Update**



Outlook

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**Re: NCRWQCB comment on Blue Lake Housing Element**

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**From** Garry Rees <grees@shn-engr.com>**Date** Thu 10/17/2024 10:00 AM**To** Bauer, Heidi M.@Waterboards <Heidi.M.Bauer@Waterboards.ca.gov>**Cc** McLaughlin, Kelsey R.@Waterboards <Kelsey.McLaughlin@Waterboards.ca.gov>; citymanager@bluelake.ca.gov <citymanager@bluelake.ca.gov>; Leanna Brotherton <lbrotherton@shn-engr.com>

2 attachments (4 MB)

Figure 3\_Vacant Parcels Map\_HE Update Neg Dec.pdf; GeoTracker-BL LUST Cleanup Sites.pdf;

Heidi,

Thank you for your comments on the CEQA Negative Declaration for the Blue Lake Housing Element Update.

Attached is the vacant parcels map (Figure 3) included on page 6 of the Negative Declaration prepared for the Housing Element Update. This map shows the parcels that are included in the site inventory of the Housing Element Update and are projected to be likely developable for residential uses. Also attached is a map from the Geotracker website showing the leaking underground storage tank (LUST) cleanup sites in the City of Blue Lake. To clarify and as indicated on the attached maps, none of the vacant parcels shown on Figure 3 are sites that are listed as hazardous materials sites that are under the oversight of the North Coast Regional Water Quality Control Board.

Therefore, the City's Housing Element Update is not planning for residential development on the LUST cleanup sites in the City.

Thanks.

**Garry Rees, AICP**

Principal Planner



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Geosciences, Planning & Permitting, Surveying  
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(707) 441-8855

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**From:** Bauer, Heidi M.@Waterboards <Heidi.M.Bauer@Waterboards.ca.gov>**Sent:** Monday, September 30, 2024 2:29 PM

**To:** Garry Rees <grees@shn-engr.com>

**Cc:** McLaughlin, Kelsey R.@Waterboards <Kelsey.McLaughlin@Waterboards.ca.gov>

**Subject:** NCRWQCB comment on Blue Lake Housing Element

**CAUTION:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Garry Rees, we reviewed the City Of Blue Lake proposed housing element [The City of Blue Lake 2019-2027 Housing Element Update \(ca.gov\)](#) and as noted in the Initial Study on Pages 74 -78 there are nine sites listed as hazardous materials release sites, most of them being under the oversight of our agency, the North Coast Regional Water Quality Control Board. While these sites are considered closed, most of them were closed using screening criteria intended for the current use which most often was commercial/industrial. Since these sites were closed using commercial screening criteria, they may contain contaminants above residential screening thresholds and thereby not be appropriate for residential development without further investigation and/or remediation. Furthermore, some of these sites already have soil management plans which require proper management and handling of any soils excavated at the site. This is because the remaining soils at the site are above screening levels, and while they pose no significant threat to human health or the environment as undisturbed soils in the current use setting, they could pose a threat if unearthed without proper mitigations.

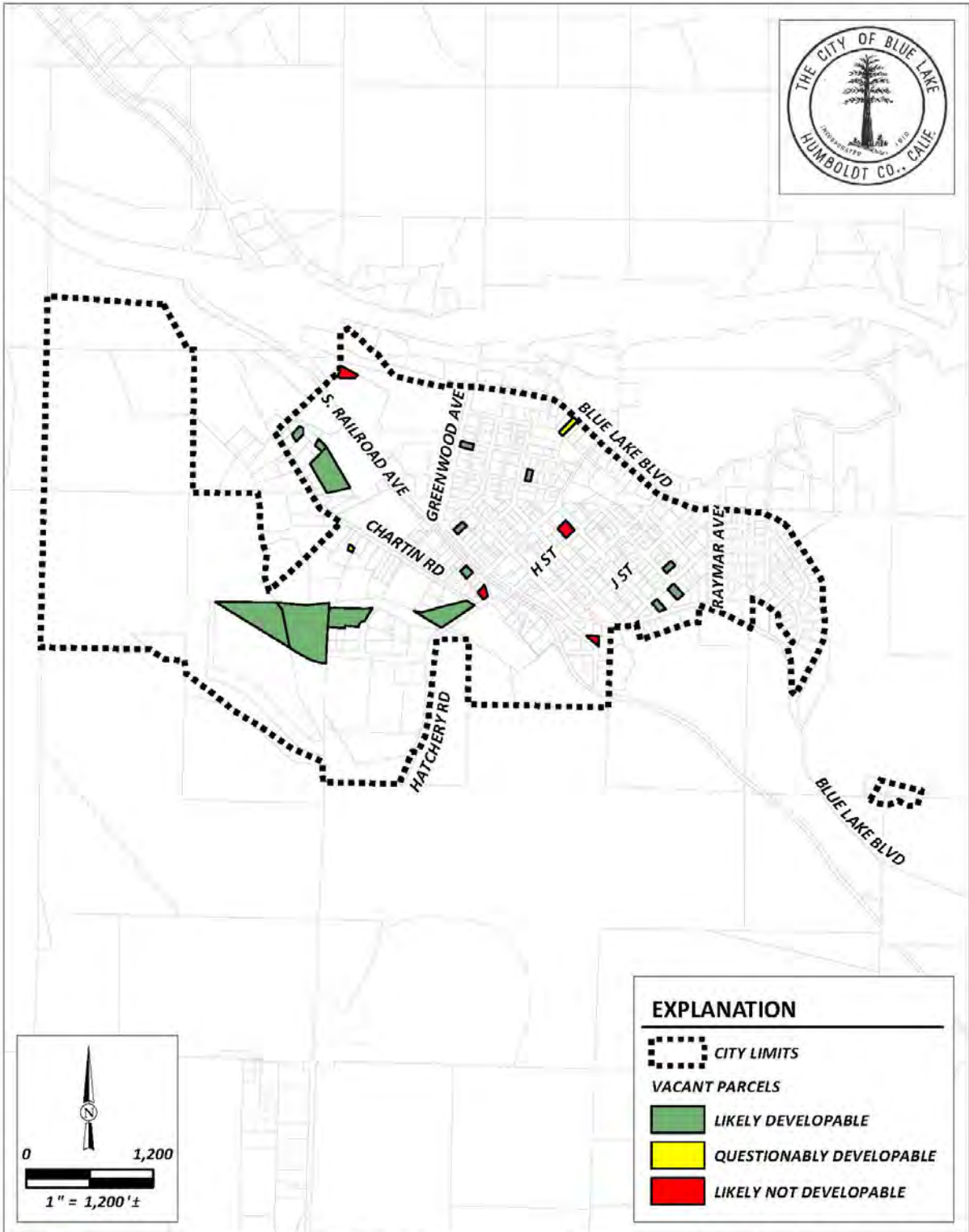
We are supportive of the Housing Element for the City of Blue Lake, but please note that precautions and additional work may be necessary in order to develop these parcels into residential units so that there are no significant health risks to future occupants. Please let me know if you have any questions or would like to discuss this further.

Best,

Heidi

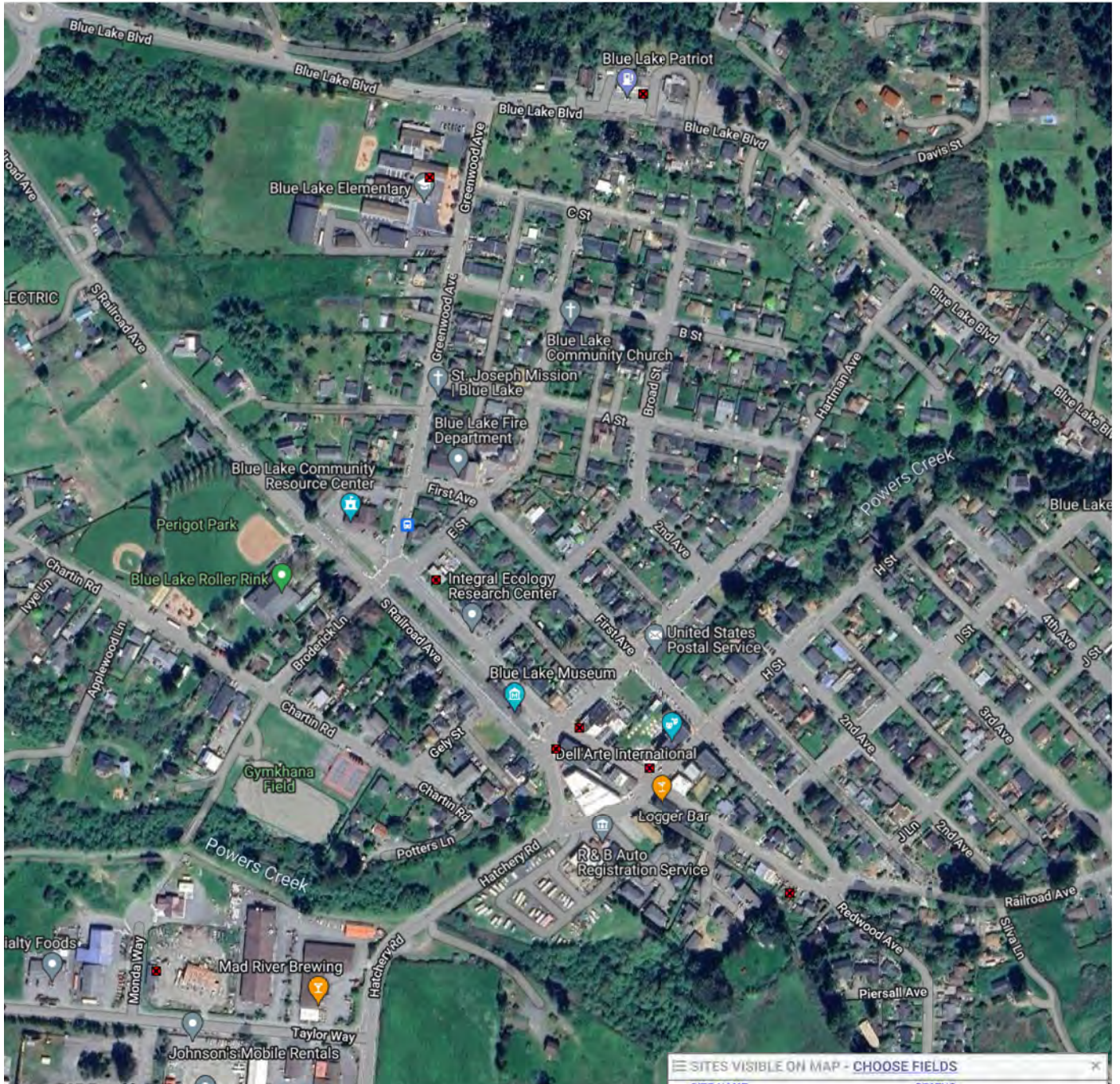
Heidi M. Bauer, P.G.  
Senior Engineering Geologist  
Site Cleanups Unit Supervisor  
North Coast Regional Water Quality Control Board  
5550 Skylane Blvd. Suite A  
Santa Rosa, CA. 95403  
[heidi.m.bauer@waterboards.ca.gov](mailto:heidi.m.bauer@waterboards.ca.gov)  
Office: (707) 570-3769





City of Blue Lake  
 Housing Element Update  
 Blue Lake, California  
 February 2022

Vacant Parcels with  
 Residential & Mixed Use Zoning  
 SHN 021022.001  
 Figure 3



**LEGEND - CHOOSE MORE SITES**

- LUST Cleanup Sites - REMOVE
- Cleanup Program Sites - REMOVE
- Military Cleanup Sites - REMOVE
- Military Privatized Sites - REMOVE
- Military UST Sites - REMOVE

Signifies a Closed Site

**ACTIVE MAP COVERAGES:**

- Military Bases   REMOVE

**SITES VISIBLE ON MAP - CHOOSE FIELDS**

SITE NAME	STATUS
<input checked="" type="checkbox"/> BIG OIL & TIRE - BLUE LAKE BP	COMPLETED - CASE CLOSED
<input checked="" type="checkbox"/> BLUE LAKE BELTING AND LEATHER WORKS	COMPLETED - CASE CLOSED
<input checked="" type="checkbox"/> BLUE LAKE MARKET	COMPLETED - CASE CLOSED
<input checked="" type="checkbox"/> BLUE LAKE PUBLIC WORKS YARD	COMPLETED - CASE CLOSED
<input checked="" type="checkbox"/> BLUE LAKE UNION ELEMENTARY SCHOOL	COMPLETED - CASE CLOSED
<input checked="" type="checkbox"/> HCDPW BLUE LAKE MAINTENANCE STATION	COMPLETED - CASE CLOSED
<input checked="" type="checkbox"/> JACKSONS GARAGE	COMPLETED - CASE CLOSED
<input checked="" type="checkbox"/> LUNDBLADE PROPERTY	COMPLETED - CASE CLOSED
<input checked="" type="checkbox"/> PRIVATE RESIDENCE	COMPLETED - CASE CLOSED



---

**Re: Notice of Intent for a Negative Declaration\_Housing Element\_follow-up**

---

**From** Garry Rees <grees@shn-engr.com>  
**Date** Thu 10/17/2024 3:09 PM  
**To** Idiane <ldiane@sonic.net>  
**Cc** Leanna Brotherton <lbrotherton@shn-engr.com>

Hi Lisa,

I am back in the office from vacation and am getting through my emails. Apologies for the delayed response.

The current draft of the Housing Element Update (dated Feb. 2024) is available on the City's website at the following link:

<https://bluelake.ca.gov/wp-content/uploads/2024/09/02012024-BlueLake-6thCycle-HousingElementUpdate.pdf>

Below is a response to the questions in your 10/13/24 email:

1. In the information letter it says that "The update identifies the potential for development of up to 89 new housing at full buildout of the City's existing vacant lot inventory." By "City's" existing lot inventory--does that apply to just the City-owned property on Taylor Way or empty lots throughout the town? I recall a map showing a lot inventory throughout the town--are those the lots available AND is that map current?  
**The existing vacant lot inventory is listed in Table 21 (Inventory of Vacant Land Available for Residential Development) and shown on Figure 1 (Vacant Site Inventory) in the Housing Element Update (dated Feb. 2024). The existing vacant lot inventory includes both publicly and privately owned properties in the City.**

2. Please elaborate on what "full build-out means". Number of stories/height....etc.  
**When the term "full build-out" is used, it is referring to the number of residential units that are projected to occur on the vacant and likely developable sites identified in the City's Housing Element Update. In the Housing Element Update, it is projected that 89 units could occur on the vacant and likely developable sites in the City. The number of stories/height is dependent on the development standards for each zone that these sites are located in, which varies by zone. The maximum height allowed in the zones containing sites identified as vacant and likely developable typically ranges from 35-45 feet.**

Thanks.

**Garry Rees, AICP**

Principal Planner



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Geosciences, Planning & Permitting, Surveying  
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(707) 441-8855

---

**From:** Idiane <Idiane@sonic.net>  
**Sent:** Sunday, October 13, 2024 7:29 AM  
**To:** Garry Rees <grees@shn-engr.com>  
**Subject:** Fwd: Notice of Intent for a Negative Declaration\_Housing Element\_follow-up

**CAUTION:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hello Garry,  
Would appreciate hearing back on the questions below. When I return I could schedule a meeting if that would be better. Let me know.  
Also Anali sent the link to the Housing Element yet it was dated some months ago--please let me know if what is online IS the most current version.  
Thank you.  
Lisa Hoover

----- Original Message -----

**Subject:** Notice of Intent for a Negative Declaration\_Housing Element  
**Date:** 2024-10-04 16:39  
**From:** Idiane <Idiane@sonic.net>  
**To:** grees@shn-engr.com

Hello Garry,  
I saw this item on the Blue Lake Webpage. Is the environmental document associated with this posted on the web page? If not, would you please have the City post the document AND please let me know when this takes place.  
Questions:

- In the information letter it says that "The update identifies the potential for development of up to 89 new housing at full buildout of the City's existing vacant lot inventory." By "City's" existing lot inventory--does that apply to just the City-owned property on Taylor Way or empty lots throughout the town? I recall a map showing a lot inventory throughout the town--are those the lots available AND is that map current?
- Please elaborate on what "full build-out means". Number of stories/height....etc.

I would schedule a meeting with you but will not be in town for a couple of weeks so wanted to see if as a start, an email exchange might work.

Thank you.  
Lisa Hoover





Outlook

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**Re: City of Blue Lake Housing Element Negative Dec**

---

**From** Garry Rees <grees@shn-engr.com>  
**Date** Mon 10/28/2024 9:51 AM  
**To** Kent Sawatzky <kentsawatzky@hotmail.com>  
**Cc** Anali Gonzalez <adminasst@bluelake.ca.gov>

Kent,

Confirming receipt of your comments. They will be provided to the Planning Commission at their meeting tonight.

**Garry Rees, AICP**

Principal Planner



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Geosciences, Planning & Permitting, Surveying  
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(707) 441-8855

---

**From:** Kent Sawatzky <kentsawatzky@hotmail.com>  
**Sent:** Monday, October 28, 2024 8:18 AM  
**To:** Garry Rees <grees@shn-engr.com>  
**Subject:** Fw: City of Blue Lake Housing Element Negative Dec

**CAUTION:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good morning Garry,  
Please include this at tonight's Blue Lake PC meeting. Please confirm receipt of this request.  
Kent Sawatzky

---

**From:** Kent Sawatzky <kentsawatzky@hotmail.com>  
**Sent:** Monday, October 28, 2024 8:16 AM  
**To:** Anali Gonzalez <adminasst@bluelake.ca.gov>  
**Subject:** Fw: City of Blue Lake Housing Element Negative Dec

Good morning, Anali

Please forward this to the planning commission as public comment. Please confirm receipt of this request. Thank you.

Kent Sawatzky

---

**Subject:** Fw: City of Blue Lake Housing Element Negative Dec

Dear planning commissioners,

These are my comments on items # 4, and #6 on tonight's agenda.

Item # 6;

After you reading, and understanding the approximately 341 pages of the Regional Climate Acton Plan. I shall attempt to give you an executive summary.

Blue Lake is the only participant who has not approved the plan in all of Humboldt County. County staff was on the Zoom meeting the whole Blue Lake City Council meeting last Tuesday to present to Blue Lake City Council.

It is more than embarrassing, that in speaking with Humboldt County Director John Ford, The other participants led by the County are moving forward without the City of Blue Lake participation. I guess "Better late than never" would apply under these sad circumstances. I guess that the City of Blue Lake may be perceived to think saving our planet is of minimal importance.

Item # 4;

After you reading, and understanding the approximately 142 pages of the City of Blue Lake General Housing Element Update. You should be asking the question "When are the promised Town Hall meetings to take place that have been justifiably promised, and expected by the Public to take place? We can agree or not, but as structured, the need for a Blue Lake Planning Commission, including planning and public participation is being all but replaced by staff that would make the decisions thru a consistency process.

One of the determinations would be as stated in multiple locations thru out the document such as the #1 objective on page 19 of the update. You may wish to pay special attention to Items HP 1.1 thru HP 1.7. It should be the PC's duty to determine if projects within the City are consistent with "Blue Lake 6<sup>th</sup> Cycle Housing Goals, Policies, and Implementation Programs" on a project-by-project basis. That is why we have you to do that job rather than an unelected, or even appointed City Staff member.

An example would be on page 19 "Goal HG-1 Community Housing Policies"

HP-1.1, the first on the list, reads as follows;

"Review all new residential development to be consistent with the existing small-town character of the community and blend existing development, as well as to insure sustainability, and environmental protection"

The Planning Commission should determine the method, and make the consistency determination.

The common sense basis for this should possibly be as follows; We do not have any three-story residential buildings in Blue Lake. Therefore, the maximum height should be two stories.

We only have one residential building in Blue Lake in excess of 5 units (That is a ten plex). Therefore, the maximum residential developments should be somewhere in the five to Ten range.

I would read goals HP-1.1 thru HP-1.7. These are the things the people's representatives, "The Blue Lake Planning Commission" were appointed to implement. That is the reason we have a planning Commission.

The draft you received needs to have major updates. Many of the deliverables are required to be implemented by December 31st 2024. That is not possible. I assume you, and I know the public, would like to see an updated version prior to consider making a recommendation to the Blue Lake City Council. The public should have the opportunity to make comments on the updated draft prior to any recommendation to the Council. That is the required process.

---

The following are some comments sent to planner Rees;

---

Planner Rees,

The following are my comments on the City of Blue Lake Housing Element Negative Dec. This Housing Element has the most effect on the City of Blue lake environmentally, and Socially in the History of Blue Lake Planning process. It deserves a full EIR at this time for the following reasons;

#1 as per this document, it states 4. "The project area is the entire City of Blue Lake"

#2 as per this document, it states 6. "General Plan Designation, City wide"

#3 as per this document, it states 7. "Zoning, City wide"

The only other Planning document that reaches this level of necessary review is a General Plan Update, which has been needed for many years, insofar as it is no where near internally consistent. And which many of the parts to this update are predicated upon. There is no legal foundation for this update. And this Housing Element should not move forward until the General plan Zoning and Land use are updated and approved. One EIR may suffice for both. And would likely be the best path. forward. Both the General Plan update and the Housing Element update to be approved at the same time.

This Housing Element. as proposed does not take into account the necessary CEQA analysis of Cumulative Effects. and violates one of the primary requirements of CEQA disallowing a piecemeal approach to land use determinations. It is designed to promise project by project CEQA evaluation, (Piecemealing). It goes one step further and does not give CEQA evaluation base on an exclusion for CEQA as "Infill". the effect is to eliminate any CEQA review at any phase, and therefore the only time to allow the Public, The Planning Commission, or the Blue Lake City Council can participate is now with a full EIR reflecting gigantic cumulative effects on the Environment  
The truth be know a 12' by 12' shed within the setback require would get more public input and Environmental review than a 300-unit apartment housing project..

The only person to conduct a consistency determination would be the Director of Planning. At this time that would be Mr. Garry Rees. The people's participation would be all but eliminated along wit CEQA review. This would potential have untold negative effect on the Environment public participation, and therefore faith in the land use system.

#4 as per this document page 7 states "Any by-right project proposed on a property that the combining zone has been applied to would not be subject to CEQA"

#5 as per this document page 8 states "Objective standards are defined as those that involve no personal or subjective judgement by a public official"

#6 The City will amend all zones that reference the guidelines (for example MU, RC etc.) to make it clear that they are recommended and not enforceable standards of the Zoning code. The question should be answered what is the "etc."? And why are the current regulations not required as the public expects and has been promised?

#7 as per the document page 43 falsely states that none of the 21 items listed in the checklist would be significantly affected.

There is no way to state this without a full EIR. We do not know the potential cumulative effect because there is no analysis of what the potential total additional housing units may potentially be added. What is that number?

The public can not make informed comment without that analysis. It appears that the population of Blue Lake under this Housing Element could increase by 50%. There is no rationale that would justify that would have no significant effect on a majority of the 21 items listed in the checklist on page 43.

For the above and more similar items this Housing element update requires the City do its duty to the environment and to the public and Do a full EIR, rather than a negative dec.  
Kent Sawatzky

## Planning Commission Meeting/October 28, 2024

**RE: Agenda Item 4.** Discussion: General Plan Housing Element Update/Negative Declaration

**From: Lisa D. Hoover**

The summary table in the Housing Element Update 2024 document, webpage. 43 (see clips 1 and clip 2 below), that includes of the Environmental Factors (e.g. biological resources, geology/soils, hazardous materials, transportation/traffic) potentially affected indicates that ALL impacts are “less than significant”, thus the determination is that the “proposed project COULD NOT have a significant impact on the environment and a negative declaration will be prepared”. A summary of the “Mandatory Findings of Significance” (webpage 129) reiterates “less than significant” perspective (see clip 3 below).

Yet, the evaluation of “less than significant” applied to all environmental factors is not in keeping with components of the housing element update or the Biological Resources Assessment of 2023 (the latter focused on the Taylor Way developments) that identifies mitigations that should be identified as a condition of approval. Following are clipped statements from the Housing Element:

Pg. 58 of the Housing Element Update states:

**Future residential development may have the potential to result in significant impacts to special-status species and sensitive natural communities such as riparian habitat and federally protected wetlands. However,**

**compliance with existing federal and state laws and regulations, including but not limited to those listed above in the discussion of Regulatory Framework, would result in the avoidance and/or minimization of direct and indirect impacts to special-status species and sensitive habitats. These regulations require site-specific analysis where a project site contains potential habitat for special-status species including wetlands and riparian areas.**

**Based on the result of the site-specific analysis and where appropriate, federal and State agencies will require mitigation for project-level impacts. In compliance with existing laws and regulations, the Housing Element**

In none of the tables of the Housing Element Update that summarize potential environmental effects was a determination made consistent with “the potential to result in significant impacts...” (statement above). Why wasn’t the determination option, “Less than Significant with Mitigation Incorporated” applied to a particular action, when in fact, mitigations will be needed? Example, from Table 21 of the Housing Element update- “Inventory of Vacant Land Available for Residential Development” a multiple-family housing density is assigned to a lot that has the following site constraints documented in the table: *Lot shape, creek corridor, creek setback, riparian habitat, flood zone*. In spite of these site constraints identified in the document, the Housing Element Update does not even acknowledge that mitigations would be needed related to the “Hydrology and Water Quality” element (webpage 88).

The need for mitigations is also supported in the Biological Resources Assessment (February 2023) for Taylor Way developments as well. The document states that recommendations to reduce potential direct and indirect adverse affects be included as a “condition of approval of the project”. Some examples:

- For direct and indirect impact to special-status bird species that could migrate into the study area or establish nest sites, species surveys should be done prior to any land disturbance, and appropriate mitigations applied.
- For potential indirect effects on water resources (streams and associated riparian habitats, riverine system) such as compromising surface water quality by sediment transport from disturbed soils or disturbed by release of hazardous materials as a result of construction.

These are examples of environmental effects that were assigned a “Less than Significant” determination in the Housing Element Update when they actually need mitigations incorporated to reduce negative impacts and should be documented as such.

Another environmental factor in the Housing Element Update relates to direct and indirect effects of the proposed housing element titled “Population and Housing” (see clip 4 below). This factor would apply to any future growth such as new homes and businesses, (including recreational development), specifically, cumulative effects of foreseeable future actions that may affect roads, traffic, and ingress/egress into and out of the town. The Housing Element states that this item is “Less Than Significant” but this is not substantiated nor has the Circulation Element of the General Plan been updated since 1986.

Related to the Housing Element’s Truck/Industrial Policy (webpage 113) and residential lot density it states:

*Circulation Element - Truck/Industrial Policy: Policy 23. As long as the City uses the existing truck route, the City should consider minimizing potential densities for residential lots within one local street or one block of Greenwood Avenue.*

Currently there is a multi-family development under construction within “one block”, west of Greenwood Avenue. This policy was not applied to this setting so that sheds doubt on whether other parcels on/proximal to Greenwood Avenue identified in the other vacant sites/underutilized sites Table 21 of the Draft Housing Element would be applied. Are these lots identified for multi-family developments?

I would ask that the Planning Commission and Planning Staff revisit these elements of the General Plan Housing Element and pause on the intent to adopt a negative declaration until the “less than significant” determinations (examples above) are better substantiated and/or changed to include text related to the need for mitigations (“mitigations incorporated”). I would also ask for a pause on adoption in light of residential, business... developments currently discussed by the City as such developments will have cumulative effects on the “Population and Housing” and the “Circulation” elements included in the document as well as other environmental elements (e.g. biological resources, hydrology, hazardous materials). Related is the need to update the Circulation Element of the General Plan to factor in an analysis that incorporates the proposed developments (residential etc) and zone changes.

Respectfully submitted,

Lisa D. Hoover

# 1. From the Housing Element Update: webpage 43. Summary of Environmental Factors

## 4. Environmental Factors Potentially Affected

This Project would potentially affect the environmental factors checked below, involving at least one impact that is "potentially Significant" or "less than Significant with Mitigation Incorporated" as indicated by the checklist on the following pages.

<input type="checkbox"/> Aesthetics	<input type="checkbox"/> Agricultural / Forestry Resources	<input type="checkbox"/> Air Quality
<input type="checkbox"/> Biological Resources	<input type="checkbox"/> Cultural Resources	<input type="checkbox"/> Energy
<input type="checkbox"/> Geology / Soils	<input type="checkbox"/> Greenhouse Gas Emissions	<input type="checkbox"/> Hazards & Hazardous Materials
<input type="checkbox"/> Hydrology / Water Quality	<input type="checkbox"/> Land Use / Planning	<input type="checkbox"/> Mineral Resources
<input type="checkbox"/> Noise	<input type="checkbox"/> Population / Housing	<input type="checkbox"/> Public Services
<input type="checkbox"/> Recreation	<input type="checkbox"/> Transportation / Traffic	<input type="checkbox"/> Tribal Cultural Resources
<input type="checkbox"/> Utilities / Service Systems	<input type="checkbox"/> Wildfire	<input type="checkbox"/> Mandatory Findings of Significance
<input checked="" type="checkbox"/> None		

### DETERMINATION

On the basis of this Initial Study:

- I find that the proposed project COULD NOT have a significant effect on the environment and a NEGATIVE DECLARATION will be prepared.

# From the Housing Element Update: webpage 63, Biological Resources

	<i>Less Than Significant</i>	<i>Less Than Significant</i>	
	<i>With Mitigation Incorporated</i>	<i>Impact</i>	<i>No Impact</i>
<i>Potentially Significant Impact</i>			

## Biological Resources

### Would the project:

a) Have a substantial adverse effect, either directly or through habitat modifications, on any species identified as a candidate, sensitive, or special status species in local or regional plans, policies, or regulations, or by the California Department of Fish and Wildlife or U.S. Fish and Wildlife Service?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b) Have a substantial adverse effect on any riparian habitat or other sensitive natural community identified in local or regional plans, policies, regulations or by the California Department of Fish and Wildlife or U.S. Fish and Wildlife services?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c) Have a substantial adverse effect on state or federally protected wetlands (including, but not limited to, marsh, vernal pool, coastal, etc.) through direct removal, filling, hydrological interruption, or other means?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
d) Interfere substantially with the movement of any native resident or migratory fish or wildlife species or with established native resident or migratory wildlife corridors, or impede the use of native wildlife nursery sites?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
e) Conflict with any local policies or ordinances protecting biological resources, such as a tree preservation policy or ordinance?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
f) Conflict with the provisions of an adopted Habitat Conservation Plan, Natural Community Conservation Plan, or other approved local, regional, or state habitat conservation plan?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**3. From the Housing Element Update: Webpage 129, summary of Mandatory Findings of Significance**

	<i>Potentially Significant Impact</i>	<i>Less Than Significant With Mitigation Incorporated</i>	<i>Less Than Significant Impact</i>	<i>No Impact</i>
<b>Mandatory Findings of Significance:</b>				
a) Does the project have the potential to substantially degrade the quality of the environment, substantially reduce the habitat of a fish or wildlife species, cause a fish or wildlife population to drop below self-sustaining levels, threaten to eliminate a plant or animal community, substantially reduce the number or restrict the range of a rare or endangered plant or animal or eliminate important examples of the major periods of California history or prehistory?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b) Does the project have impacts that are individually limited, but cumulatively considerable? ("Cumulatively considerable" means that the incremental effects of a project are considerable when viewed in connection with the effects of past projects, the effects of other current projects, and the effects of probable future projects.)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c) Does the project have environmental effects which will cause substantial adverse effects on human beings, either directly or indirectly	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**4. From the Housing Element Update: Webpage 103, Summary of the Population and Housing Element**

	<i>Potentially Significant Impact</i>	<i>Less Than Significant With Mitigation Incorporated</i>	<i>Less Than Significant Impact</i>	<i>No Impact</i>
<b>Population and Housing</b>				
<b>Would the project result in:</b>				
a) Induce substantial unplanned population growth in an area, either directly (for example, by proposing new homes and businesses) or indirectly (for example, through extension of roads or other infrastructure)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b) Displace substantial numbers of existing people or housing, necessitating the construction of replacement housing elsewhere?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>





Outlook

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**Re: Draft Housing Element\_chance to meet or converse**

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**From** Idiane <Idiane@sonic.net>**Date** Thu 11/14/2024 5:41 PM**To** Garry Rees <grees@shn-engr.com>

1 attachment (462 KB)

Comments\_Planning Commission Mtg\_10\_28\_24\_Housing Element.docx;

**CAUTION:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hello Garry,

I just returned today having been out of the area since Monday.

Since I could not make your office hours on Wednesday I am wondering if you can respond to the following questions prior to Monday's Planning Commission Meeting on the 18th?

I've attached my written comment submitted for the last Planning Commission Meeting. I am assuming that you were also provided these comments. Below are questions from the submitted comments that I hope you can address:

Question 1. How can the determination of "less than significant" for all environmental factors (see Housing Element webpage 43) apply when both the Housing Element (pg. 58) and the Biological Resources Assessment of 2023 (for Taylor Way) address environmental concerns that need to be addressed?

From pg. 58 of the Housing Element: "*Future residential development may have the potential to result in **significant impacts** to species-status species and sensitive natural communities such as riparian habitat and federally protected wetlands.*"

From the Biological Resources Assessment (February 2023), the document states that recommendations to reduce potential direct and indirect adverse affects be included as a "*condition of approval of the project*". (Examples in the attached letter pertain to special-status bird species and water resources).

Question 2. Given that there is a need to address environmental impacts and mitigations, *why did neither the Biological Resources table (webpage 63) or the Mandatory Findings of Significance table (webpage 129) apply the "Less than Significant with Mitigations Incorporated"* determination?

Question 3. The Circulation Element (while out-dated) states under the Truck/Industrial Policy, Policy 23 (webpage 113): "*As long as the City uses the existing truck route, the City should consider **minimizing potential densities for residential lots** within one local street or one block of Greenwood Avenue*". Why wasn't this policy applied to the lots that are currently slated for a multi-family development proximal to Greenwood Avenue (west side)? Will this policy apply to other vacant sites (Table 21) proximal to Greenwood Avenue?

Question 4: While the City must plan for RHNA's 5th and 6th cycle which equates to 34 units, *why does the Housing Element update include 89 new units, 55 more than is needed to meet the 5th and 6th cycle?*

Garry, I do not see the data to support that the Housing Element Update will not have a significant effect on some environmental factors without mitigations, in fact, as pointed out above, I see the opposite. Other items that are inconsistent or lacking documented support pertain to the Circulation Element and the RHNA housing unit assignment.

Your response, your clarifications as needed, would be appreciated.

Lisa Hoover

On 2024-10-30 15:35, Garry Rees wrote:

Hi Lisa,

My next office hours at the City are on Wednesday, Nov. 13th. My office hours happen on the 2<sup>nd</sup> and 4<sup>th</sup> Wednesday of each month.

I don't believe there are any appointments scheduled yet for the 13th. If that day works for you, please call the front office at City Hall to get on the schedule.

Thanks.

**Garry Rees, AICP**

Principal Planner



Civil Engineering, Environmental Services,  
Geosciences, Planning & Permitting, Surveying

[www.shn-engr.com](http://www.shn-engr.com)

812 W Wabash Ave, Eureka, CA 95501

(707) 441-8855

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**From:** Idiane <Idiane@sonic.net>

**Sent:** Wednesday, October 30, 2024 2:29 PM

**To:** Garry Rees <grees@shn-engr.com>

**Subject:** Draft Housing Element\_chance to meet or converse

**CAUTION:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hello Garry,

Relative to the Planning Commission Meeting, there were questions that came up and I would like to go over some elements of my public comment with you (e.g. the likely need for mitigations for some of environmental factors, addressing cumulative effects versus the isolation of respective developments, the Greenwood Avenue item about minimizing density proximal to this avenue...).

Are there options to meet next Wednesday when I believe you are in Blue Lake?

Lisa H.

## **Attachment 3**

**Planning Commission Resolution No. 2-2024**

**RESOLUTION NO. 2-2024**

**A RESOLUTION OF THE PLANNING COMMISSION OF THE CITY OF BLUE LAKE RECOMMENDING APPROVAL OF A DRAFT NEGATIVE DECLARATION AND AMENDMENT OF THE HOUSING ELEMENT OF THE BLUE LAKE GENERAL PLAN FOR THE 2019-2027 PLANNING CYCLE (6th Cycle)**

**WHEREAS**, the Blue Lake Planning Commission has before it for consideration the project defined as amendment of the Housing Element of the Blue Lake General Plan by adoption of the Housing Element Update, February, 2024, a copy of which is attached hereto as Exhibit "A" and made a part hereof, to supersede the September, 2009, Housing Element Update, as amended; and

**WHEREAS** a draft negative declaration has been prepared with respect to said project pursuant to the California Environmental Quality Act (CEQA), and all notices have been given with respect to said negative declaration; and

**WHEREAS**, after due notice of hearing, a public hearing was held at the regular meeting of the Blue Lake Planning Commission on November 18, 2024, to consider the draft negative declaration and the said project; and

**WHEREAS**, at said public hearing, due consideration was given to the environmental effects of the said project and to all objections to said project, and the Planning Commission believes that the draft negative declaration should be approved, and the Housing Element of the Blue Lake General Plan should be amended as hereinafter set forth;

**NOW, THEREFORE**, be it resolved by the Planning Commission of the City of Blue Lake as follows:

1. The Planning Commission finds on the basis of the draft negative declaration and any comments received by the Planning Commission that there is not substantial evidence that the project will have a significant effect on the environment and recommends approval of the said negative declaration.
2. Pursuant to Government Code Section 65354, the Blue Lake Planning Commission hereby recommends to the City Council the amendment of the Housing Element of the Blue Lake General Plan by adoption of the Housing Element Update, February, 2024 to supersede the September, 2009, Housing Element Update, as amended.
3. The reasons for this recommendation are set forth in the draft negative declaration, in the staff report, and in the minutes of the Planning Commission meetings of October 28, 2024 and November 18, 2024 (Public Hearing), copies of which shall be transmitted to the Blue Lake City Council.
4. The Secretary of the Planning Commission is authorized and directed to transmit this resolution to the City Council of the City of Blue Lake.

RESOLUTION NO. 2-2024

INTRODUCED, PASSED, AND ADOPTED this 18<sup>th</sup> day of November 2024, by the following vote:

AYES: Hogan, Cseh, ISSAC

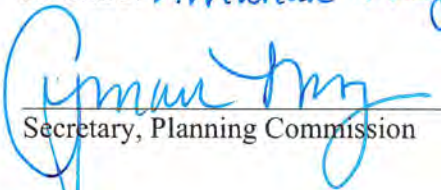
NAYS: Ø

ABSENT: Pryor, Schang

ABSTAIN: Ø

  
Chairman, Planning Commission, - Elaine Hogan  
City of Blue Lake

ATTEST: Amanda Mager

  
Secretary, Planning Commission

## **Exhibit "A" to Resolution No. 2-2024**

### **City of Blue Lake Draft General Plan Housing Element Update for the 2019-2027 Planning Period (6<sup>th</sup> Cycle)**

<https://bluelake.ca.gov/wp-content/uploads/2024/09/02012024-BlueLake-6thCycle-HousingElementUpdate.pdf>

## **Attachment 4**

### **Staff Presentation on the Blue Lake General Plan Housing Element Update Process**



# Blue Lake Housing Element Update

2019-2027 PLANNING  
PERIOD (6<sup>TH</sup> CYCLE)



# California Department of Housing & Community Development (HCD)



Mission: Promote safe, affordable homes and vibrant, inclusive, sustainable communities for all Californians.

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# Housing Element Updates



**CITY OF BLUE LAKE**

**HOUSING ELEMENT UPDATE  
DRAFT**

November 2015



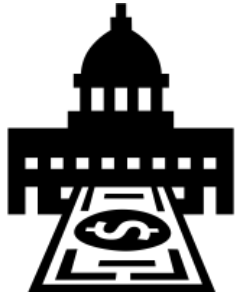
As Adopted \_\_\_\_\_ 201\_ by the City Council

- Blue Lake Housing Element updates
  - 1986 (Adopted)
  - 1992 (Adopted and Certified)
  - 2004 (Adopted and Certified)
  - 2009 (Adopted)
  - 2015 (Draft - Not Adopted or Certified)

# Consequences of Non-compliance with State housing policy



1) The City could be sued



2) The City could be denied grant funding



3) The State could take away local control



# Housing Element Update 2019-2027 (6<sup>th</sup> Cycle)



City of Blue Lake

## HOUSING ELEMENT

2019 - 2027 UPDATE

City Council Adopted \_\_\_\_\_ 2024

# Regional Housing Needs Assessment (RHNA) Plan

## 2019 HUMBOLDT COUNTY REGIONAL HOUSING NEEDS ASSESSMENT PLAN



2018 - 2027

Sixth Housing Element Cycle

Adopted  
March 21, 2019



**HUMBOLDT COUNTY ASSOCIATION OF GOVERNMENTS**  
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# RHNA Allocation 2019-2027



## Final 2019 RHNA by Income Category

Jurisdiction	Very Low Income Allocation	Low Income Allocation	Moderate Income Allocation	Above Moderate Allocation	Proposed Total RHNA Allocation
Arcata	142	95	111	262	<b>610</b>
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Fortuna	73	46	51	120	<b>290</b>
Rio Dell	12	8	9	22	<b>51</b>
Trinidad	4	4	3	7	<b>18</b>
Unincorporated Area	351	223	256	583	<b>1413</b>
<b>RHNA TARGETS</b>	<b>829</b>	<b>532</b>	<b>613</b>	<b>1416</b>	<b>3390</b>



# 5<sup>th</sup> and 6<sup>th</sup> Cycle RHNA



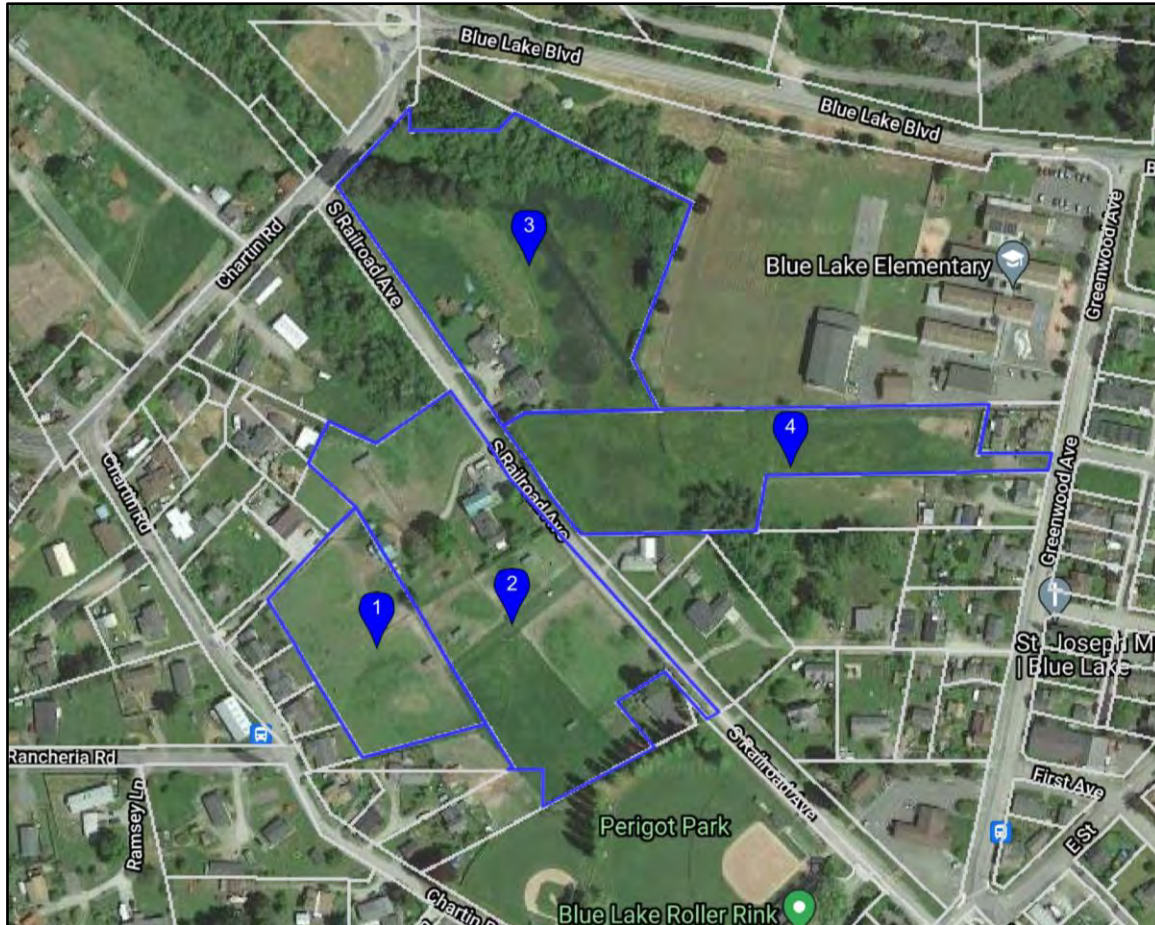
Income Category	2014-2019 RHNA (5th Cycle) <sup>1</sup>	2019-2027 RHNA (6th Cycle) <sup>2</sup>	Total RHNA (5 <sup>th</sup> & 6 <sup>th</sup> Cycle)
Very Low	4	7	11
Low	1	4	5
Moderate	2	5	7
Above Moderate	4	7	11
<b>Total</b>	<b>11</b>	<b>23</b>	<b>34</b>

Sources:

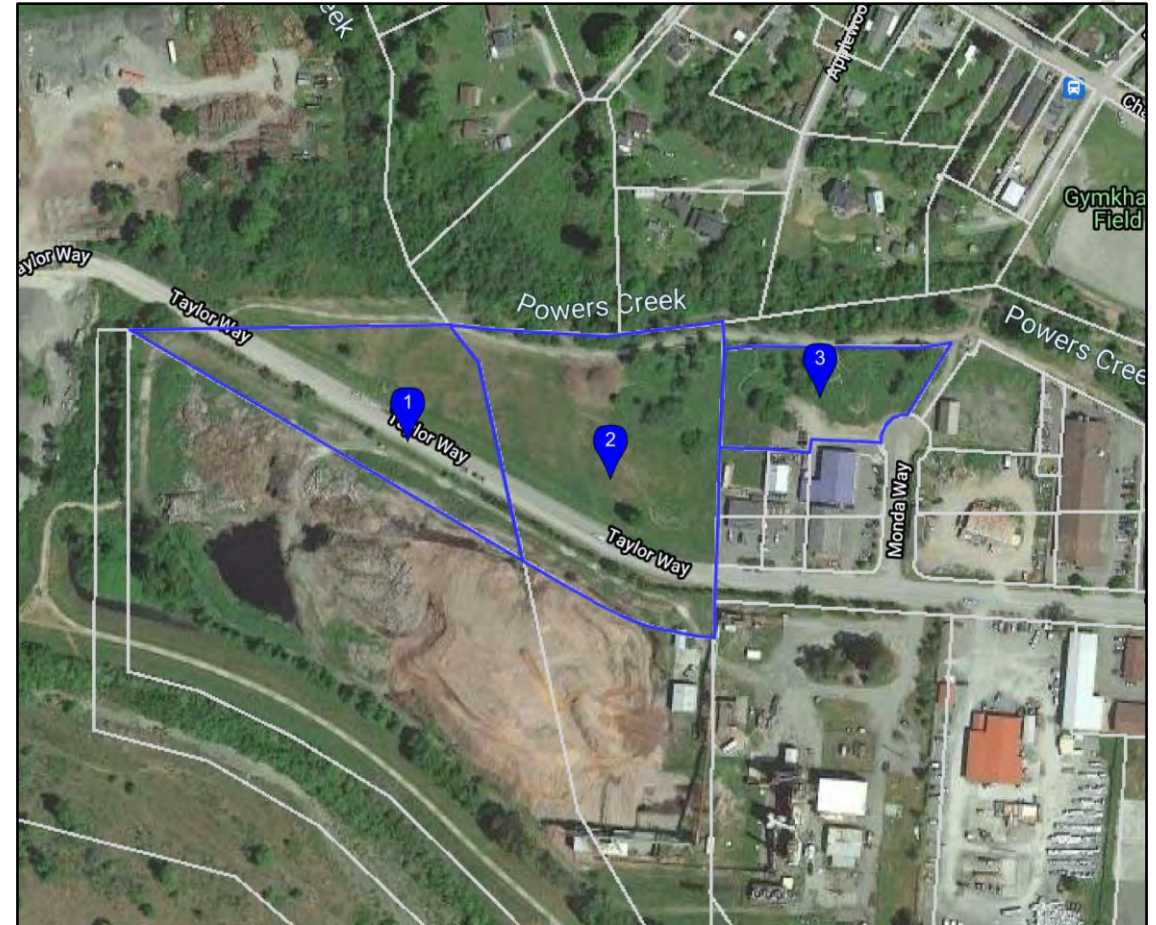
<sup>1</sup>HCAOG, 2013

<sup>2</sup>HCAOG, 2019

# Primary Housing Sites In the City

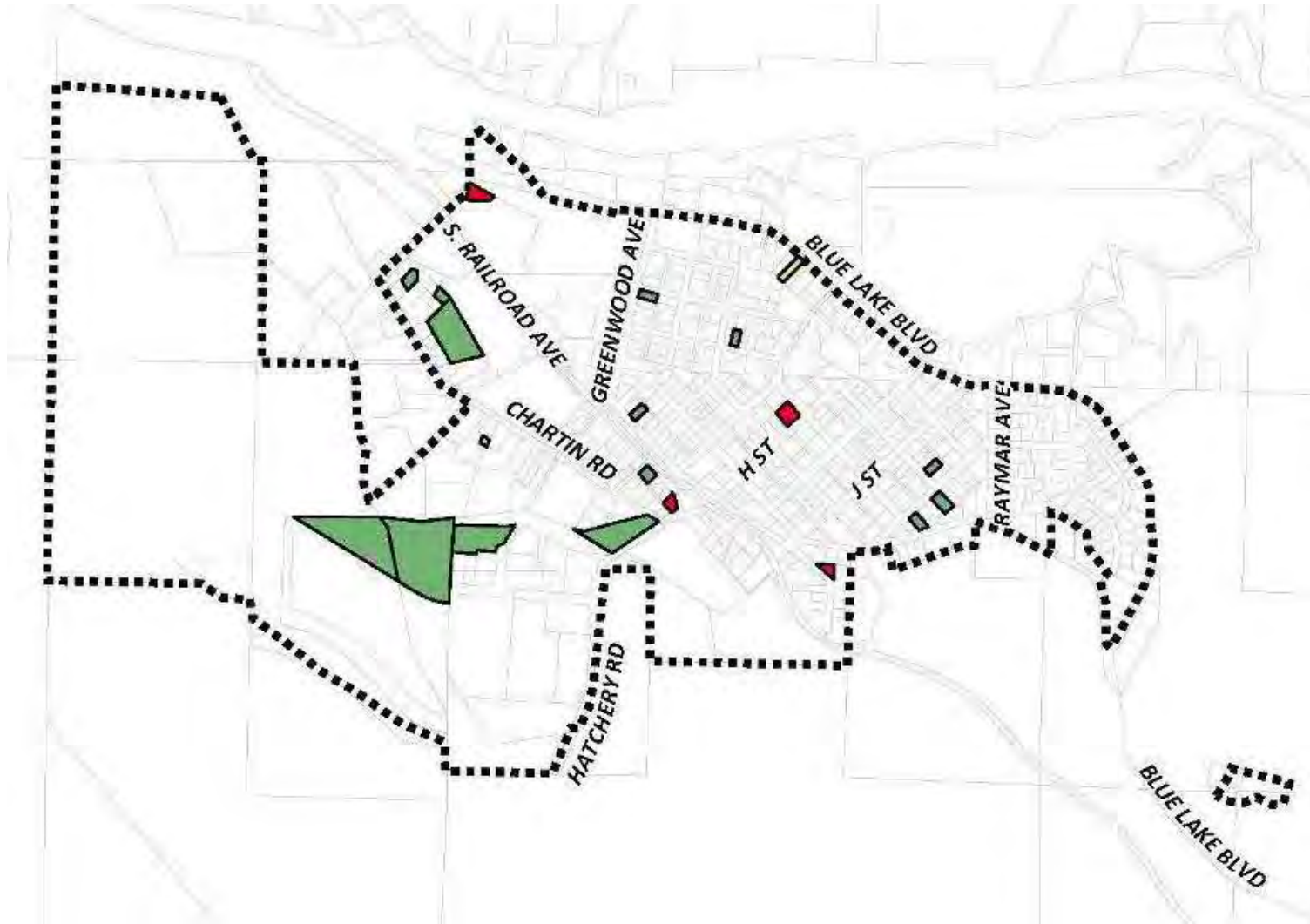





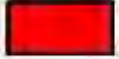
3rd - 5th Housing Element Planning Cycles



6th Housing Element Planning Cycle

# Vacant Sites Inventory Map

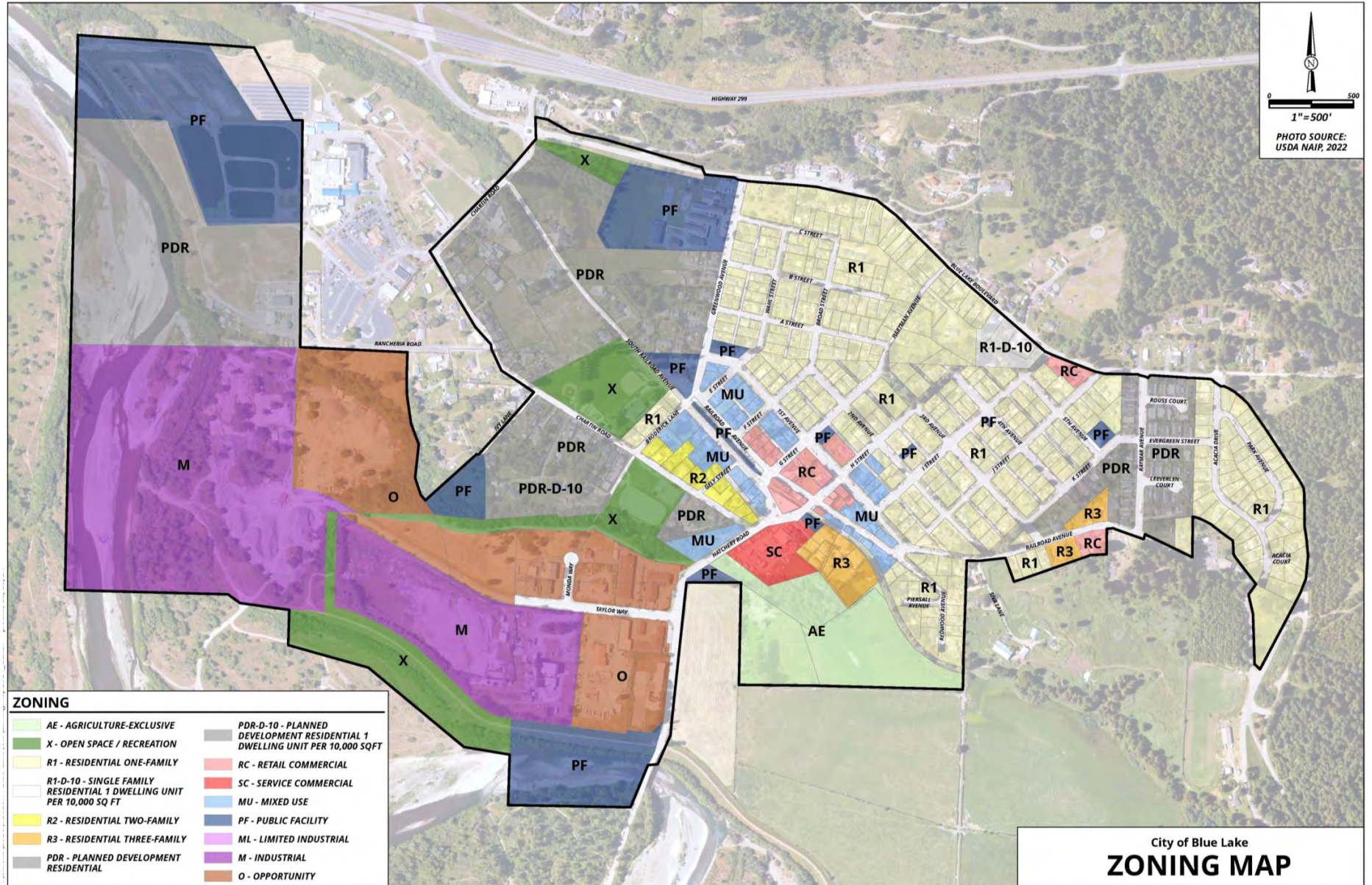


EXPLANATION	
	CITY LIMITS
VACANT PARCELS	
	LIKELY DEVELOPABLE
	QUESTIONABLY DEVELOPABLE
	LIKELY NOT DEVELOPABLE





# Current Zoning Map



# RHNA vs Residential Sites



Income Group	2014-2019 RHNA	2019-2027 RHNA	ADU/JADU Capacity	Site Capacity <sup>1</sup>	RHNA Surplus
Very Low	4	7	2	56	42
Low	1	4			
Moderate	2	5	2	20	15
Above Moderate	4	7	--	13	2
<b>Total</b>	<b>11</b>	<b>23</b>	<b>4</b>	<b>89</b>	<b>59</b>

Source: City of Blue Lake, 2024b.

# Implementation Programs



## Revisions to the City's Zoning Code for the following reasons:

- Ensure consistency with current State housing law ([Programs HI-1, HI-2, HI-7, HI-17, HI-23](#))
- Create a Multi-Family Combining Zone to allow multi-family projects without discretionary review or by-right at a density of 16 units per acre ([Program HI-14](#))
- To remove potential constraints to the development of multi-family housing ([Program HI-19](#))
- To comply with the requirements for objective design standards in Government Code Section 65589.5, subdivision (f) ([Program HI-21](#))
- To minimize the potential for confusion regarding the applicability of the City's design guidelines ([Program HI-22](#))

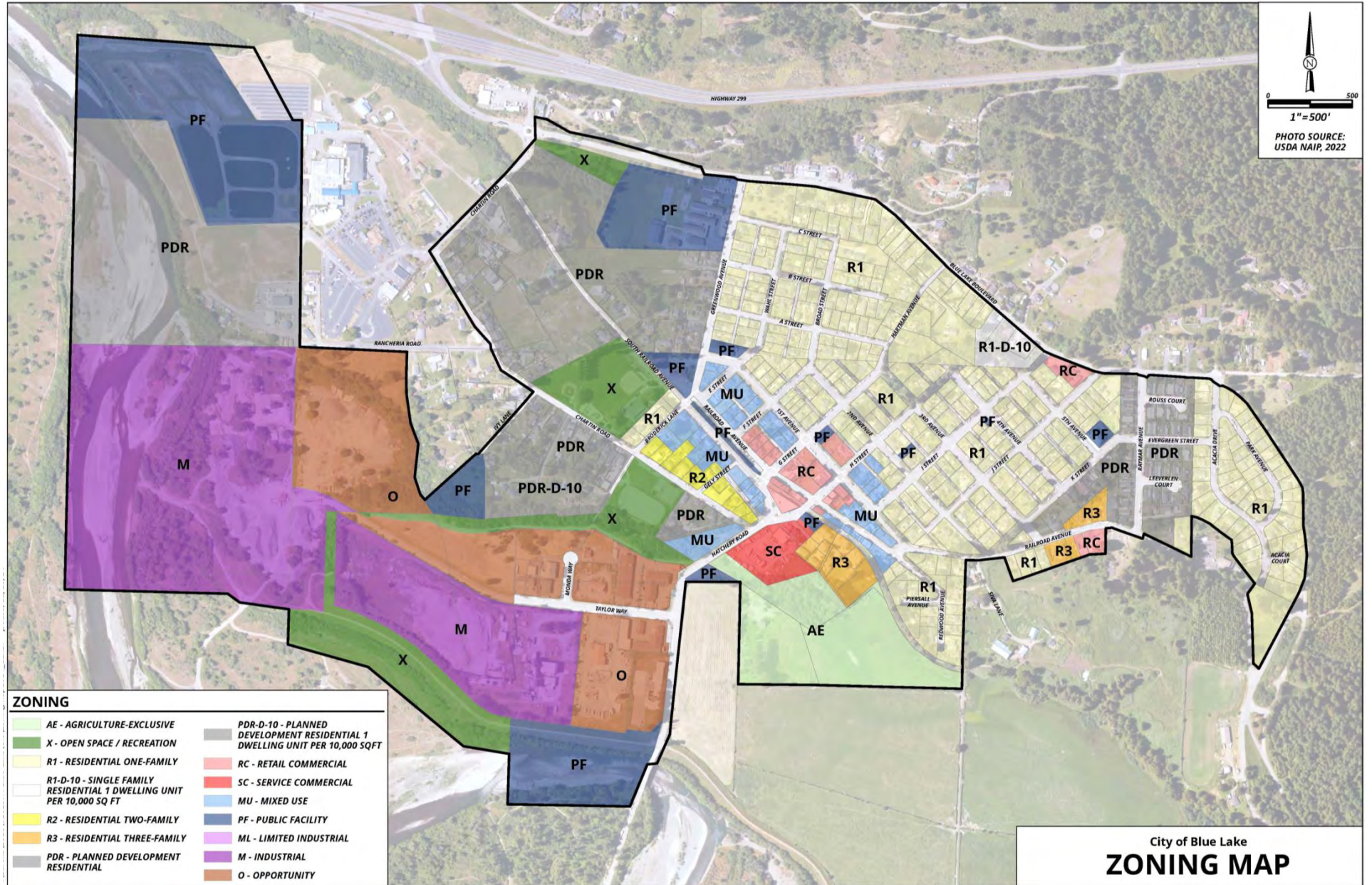
# Multi-Family Combining Zone



- Implementation **Program HI-14**
- Could be overlaid onto individual properties with an R-3, MU, PDR, and O base zoning district
- Would allow a density of 16 units per acre by right (principally permitted or "by-right")
- Must be applied to sites 1 acre or larger to meet State requirements



# Applying Combining Zone







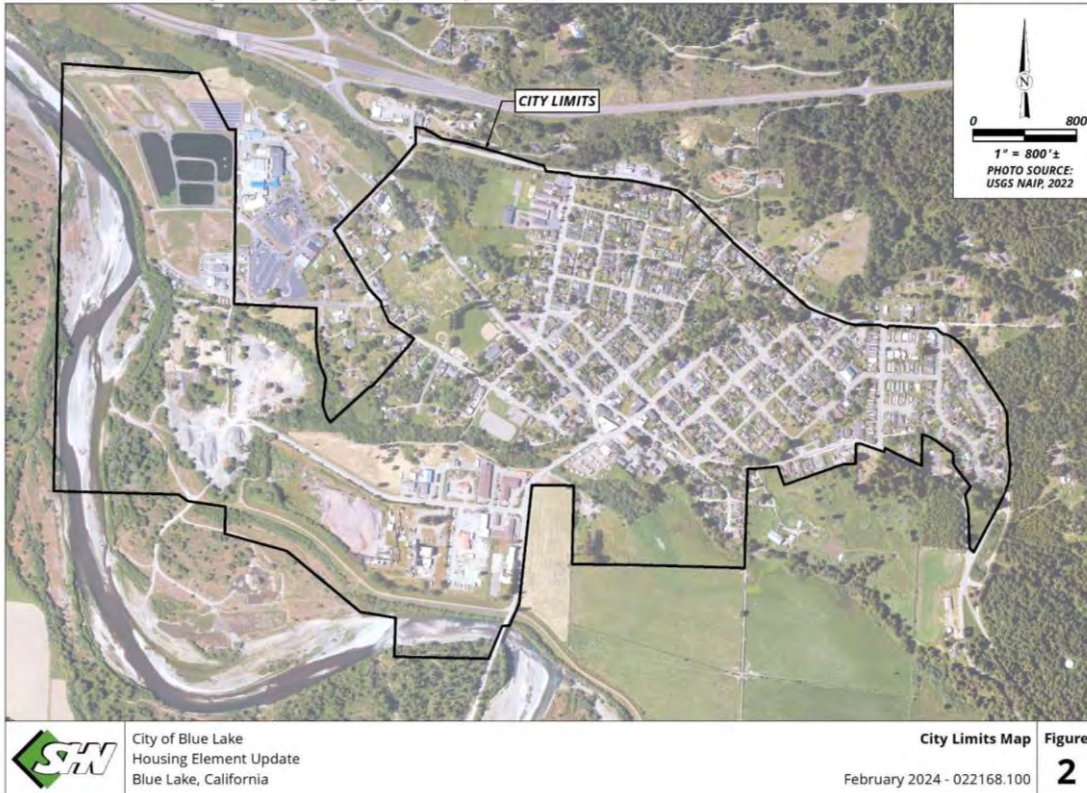
# CEQA – Plan Level vs. Project Level

- **Plan Level** = Analyzes potential environmental impacts of the implementation of Goals, Policies, and Programs in the plan area (City-wide)
- **Project Level** = Analyzes the site-specific environmental impacts of a project

# CEQA - Plan Level



- Housing Element Update - Analysis of Implementation Programs HI-1 through HI-23
- Negative Declaration is often the CEQA determination for individual General Plan Element updates
- Most local jurisdictions adopted a Negative Declaration for their Housing Element Updates

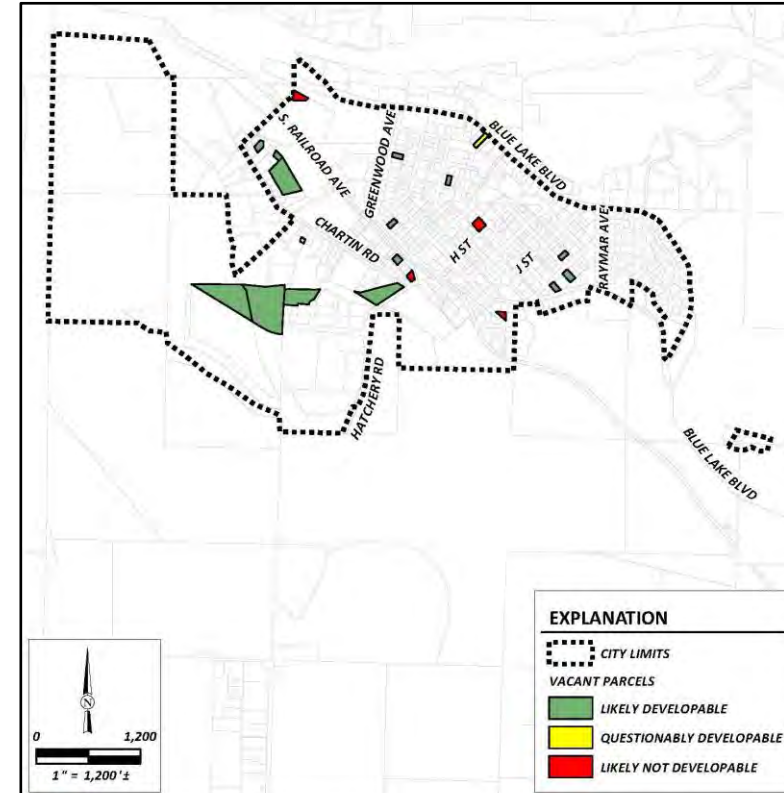


# CEQA – Plan Level



## Blue Lake Housing Element Update

“The Housing Element Update is a policy document that does not result in physical changes to the environment but encourages the provision of housing in areas of the City that are already designated and zoned to allow residential development. While policies could require amendments to the Zoning Code or result in actions of the City that could cause a physical change, the policies would not result in specific physical changes to the environment. Additionally, any amendments to the Zoning Code would be subject to project-specific environmental review pursuant to CEQA.”



# CEQA - Project Level



- Danco Project - Analysis of the site-specific physical impacts of a project
- Often requires the preparation of technical studies, which may recommend mitigation measures
- Mitigated Negative Declaration is a common CEQA determination for projects that are not exempt

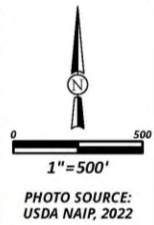
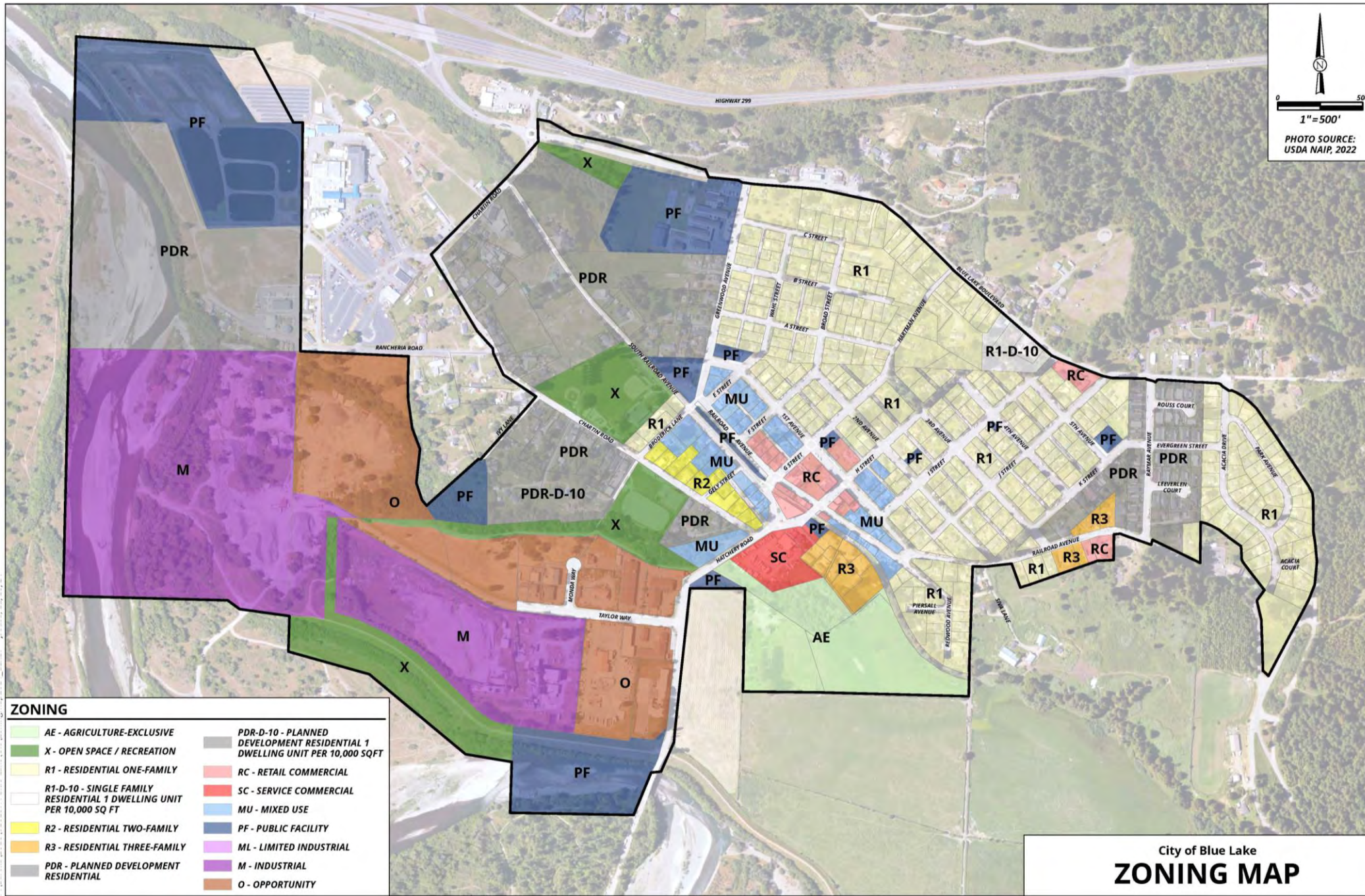


PHOTO SOURCE:  
USDA NAIP, 2022



**ZONING**

- |  |   |
|--|---|
| AE - AGRICULTURE-EXCLUSIVE   | PDR-D-10 - PLANNED DEVELOPMENT RESIDENTIAL 1 DWELLING UNIT PER 10,000 SQ FT |
| X - OPEN SPACE / RECREATION  | RC - RETAIL COMMERCIAL  |
| R1 - RESIDENTIAL ONE-FAMILY  | SC - SERVICE COMMERCIAL   |
| R1-D-10 - SINGLE FAMILY RESIDENTIAL 1 DWELLING UNIT PER 10,000 SQ FT | MU - MIXED USE  |
| R2 - RESIDENTIAL TWO-FAMILY  | PF - PUBLIC FACILITY  |
| R3 - RESIDENTIAL THREE-FAMILY  | ML - LIMITED INDUSTRIAL   |
| PDR - PLANNED DEVELOPMENT RESIDENTIAL                                | M - INDUSTRIAL  |
|  | O - OPPORTUNITY   |

City of Blue Lake  
**ZONING MAP**

# Blue Lake Housing Element Update

2019-2027 PLANNING  
PERIOD (6<sup>TH</sup> CYCLE)



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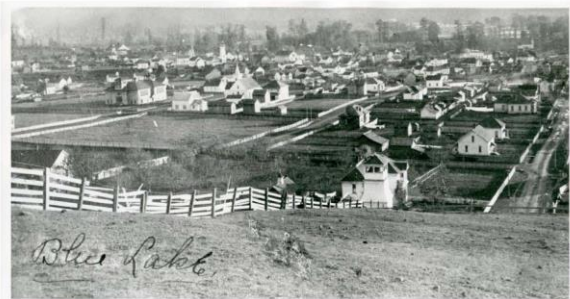
# Housing Element Updates



## CITY OF BLUE LAKE

### HOUSING ELEMENT UPDATE DRAFT

November 2015



As Adopted \_\_\_\_\_ 201\_ by the City Council

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# Housing Element Update 2019-2027 (6<sup>th</sup> Cycle)



City of Blue Lake

## HOUSING ELEMENT

2019 - 2027 UPDATE

City Council Adopted \_\_\_\_\_ 2024

# Regional Housing Needs Assessment (RHNA) Plan

## 2019 HUMBOLDT COUNTY REGIONAL HOUSING NEEDS ASSESSMENT PLAN



2018 - 2027

Sixth Housing Element Cycle

Adopted  
March 21, 2019



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# 5<sup>th</sup> and 6<sup>th</sup> Cycle RHNA



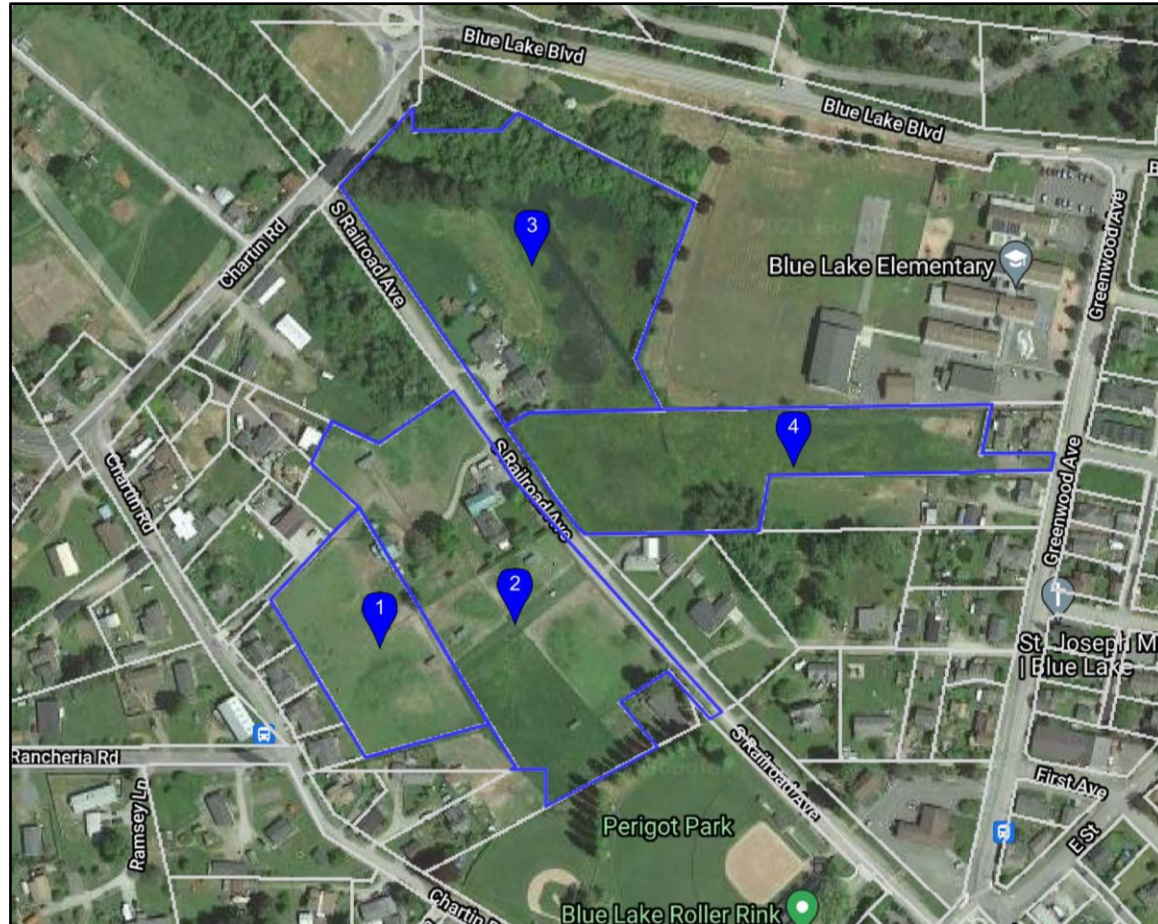
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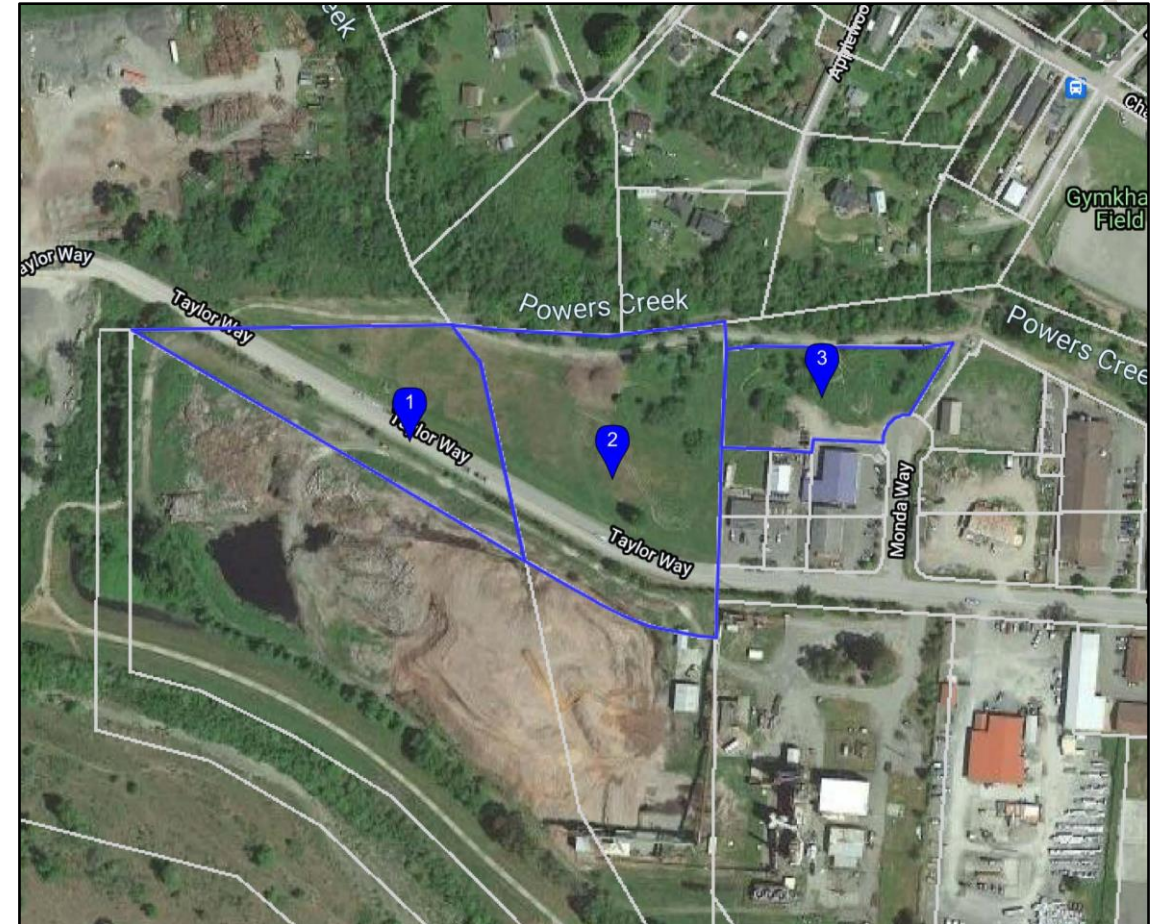
<sup>1</sup>HCAOG, 2013

<sup>2</sup>HCAOG, 2019

# Primary Housing Sites In the City

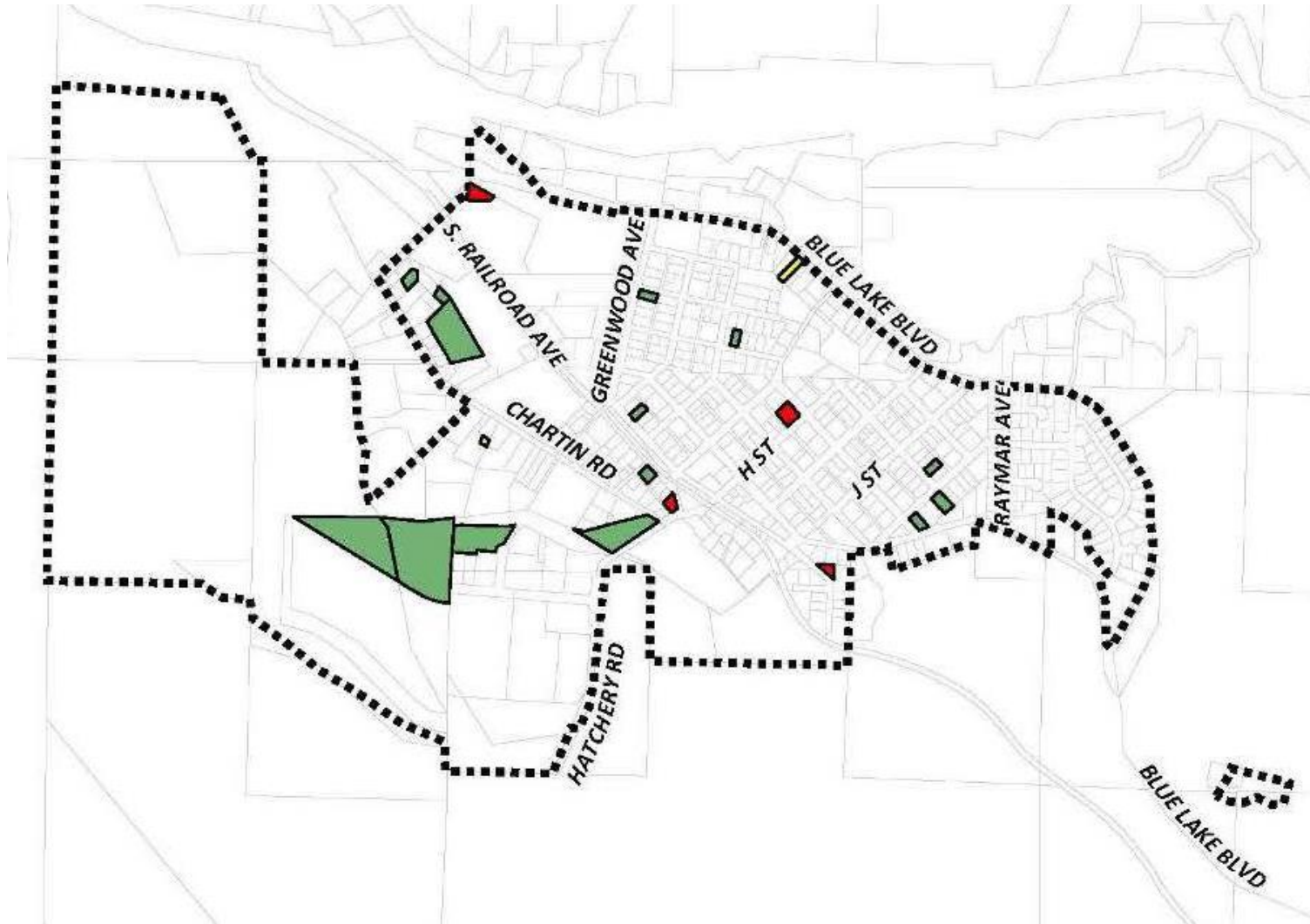





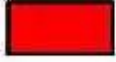
3rd - 5th Housing Element Planning Cycles



6th Housing Element Planning Cycle

# Vacant Sites Inventory Map



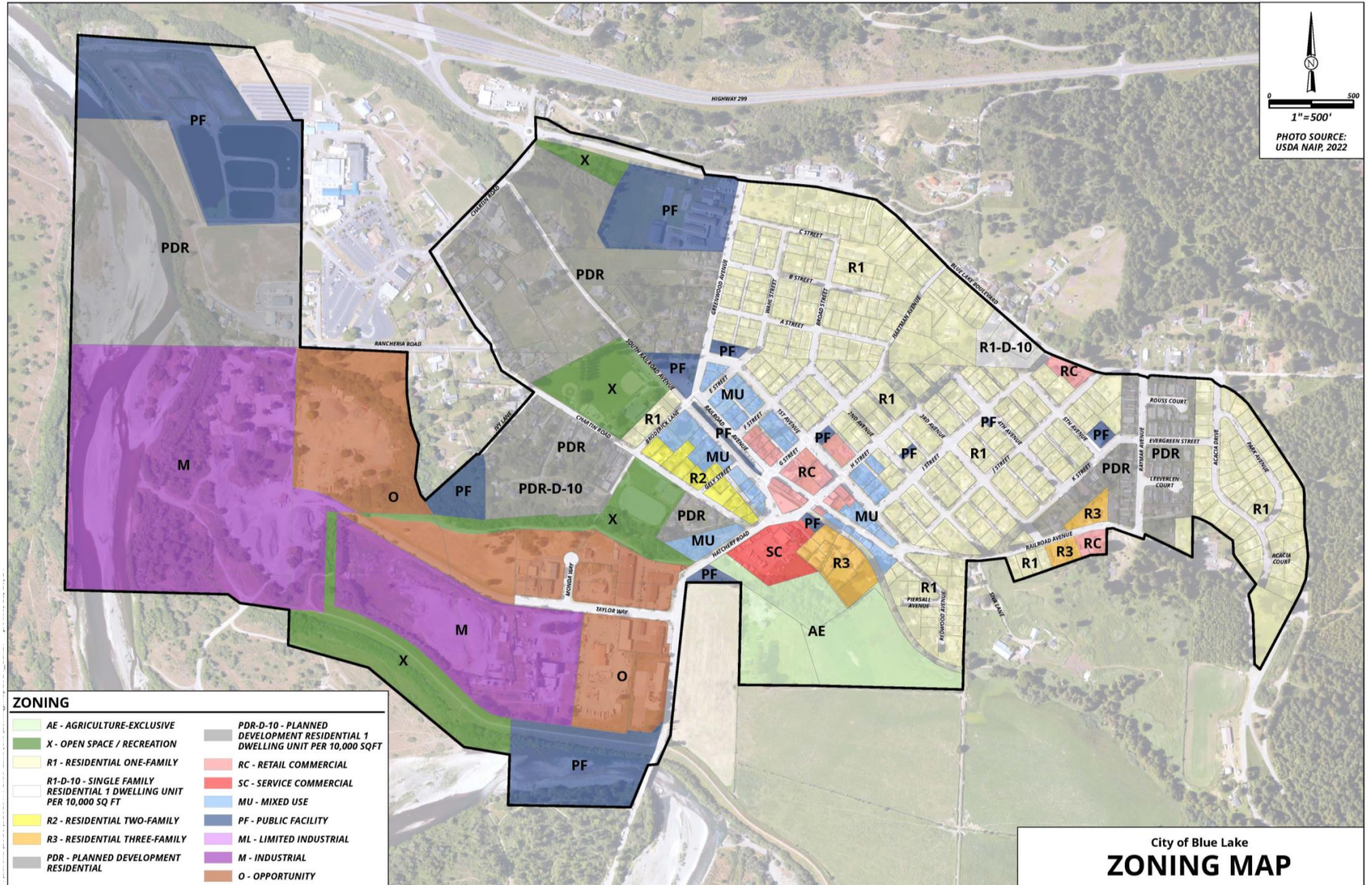
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# Current Zoning Map



# RHNA vs Residential Sites



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Above Moderate	4	7	--	13	2
<b>Total</b>	<b>11</b>	<b>23</b>	<b>4</b>	<b>89</b>	<b>59</b>

Source: City of Blue Lake, 2024b.

# Implementation Programs



## Revisions to the City's Zoning Code for the following reasons:

- Ensure consistency with current State housing law ([Programs HI-1, HI-2, HI-7, HI-17, HI-23](#))
- Create a Multi-Family Combining Zone to allow multi-family projects without discretionary review or by-right at a density of 16 units per acre ([Program HI-14](#))
- To remove potential constraints to the development of multi-family housing ([Program HI-19](#))
- To comply with the requirements for objective design standards in Government Code Section 65589.5, subdivision (f) ([Program HI-21](#))
- To minimize the potential for confusion regarding the applicability of the City's design guidelines ([Program HI-22](#))

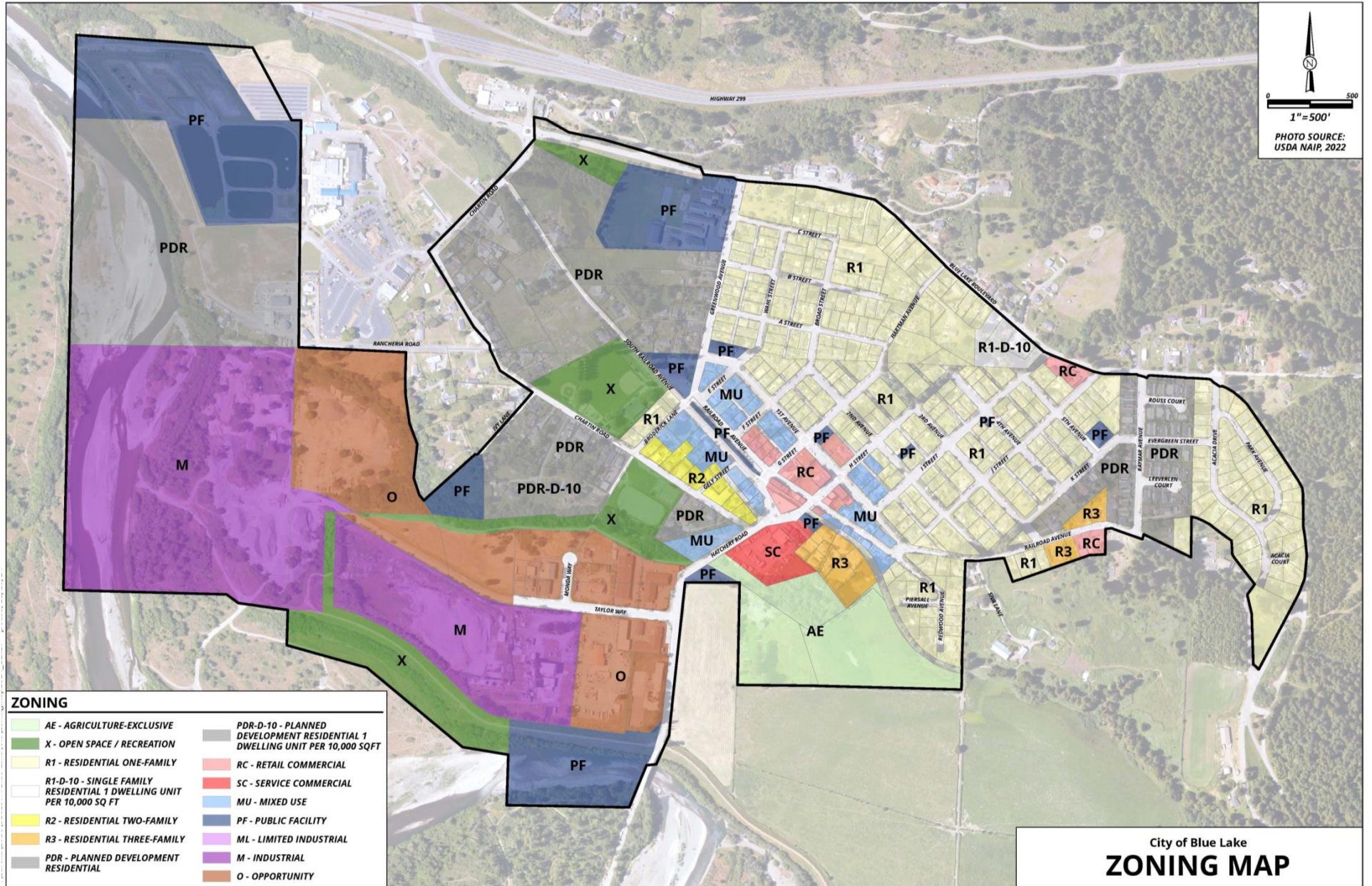
# Multi-Family Combining Zone



- Implementation **Program HI-14**
- Could be overlaid onto individual properties with an R-3, MU, PDR, and O base zoning district
- Would allow a density of 16 units per acre by right (principally permitted or "by-right")
- Must be applied to sites 1 acre or larger to meet State requirements



# Applying Combining Zone



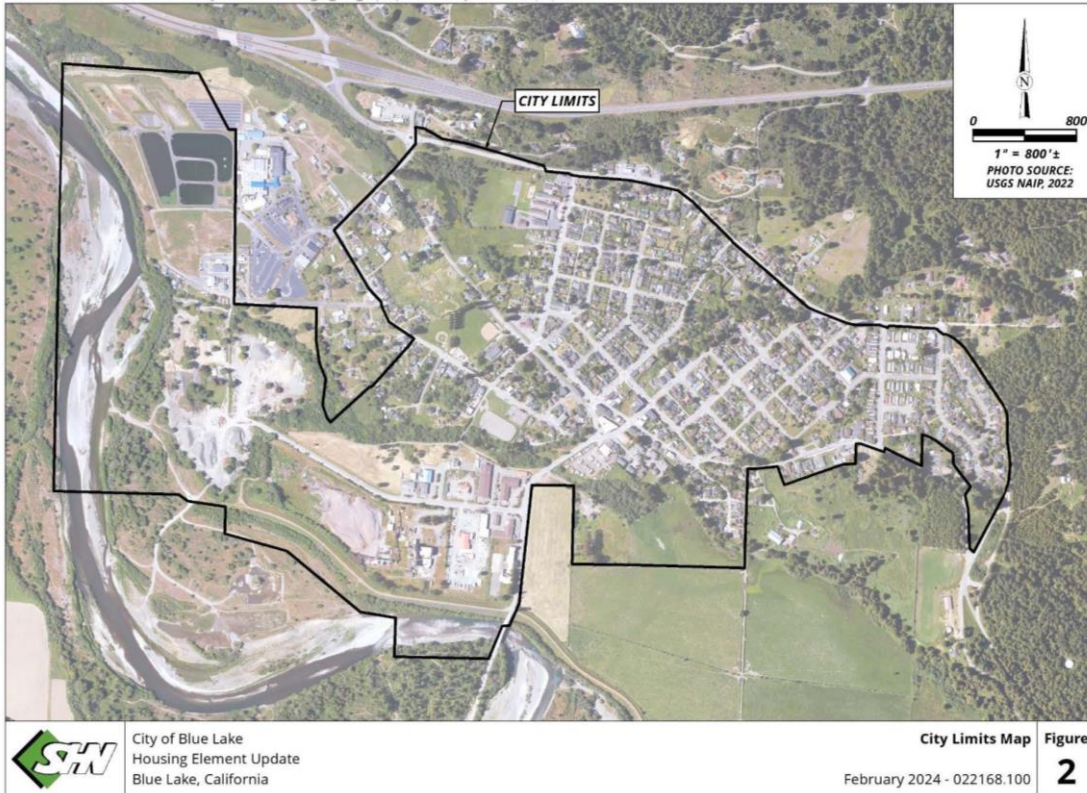


- **Plan Level** = Analyzes potential environmental impacts of the implementation of Goals, Policies, and Programs in the plan area (City-wide)
- **Project Level** = Analyzes the site-specific environmental impacts of a project

# CEQA - Plan Level



- Housing Element Update - Analysis of Implementation Programs HI-1 through HI-23
- Negative Declaration is often the CEQA determination for individual General Plan Element updates
- Most local jurisdictions adopted a Negative Declaration for their Housing Element Updates

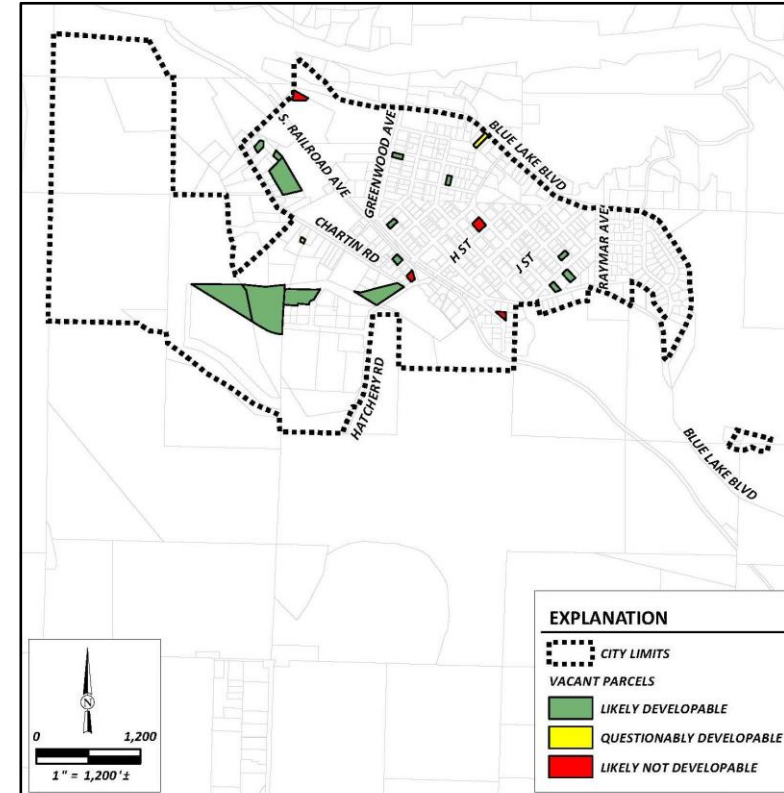


# CEQA – Plan Level



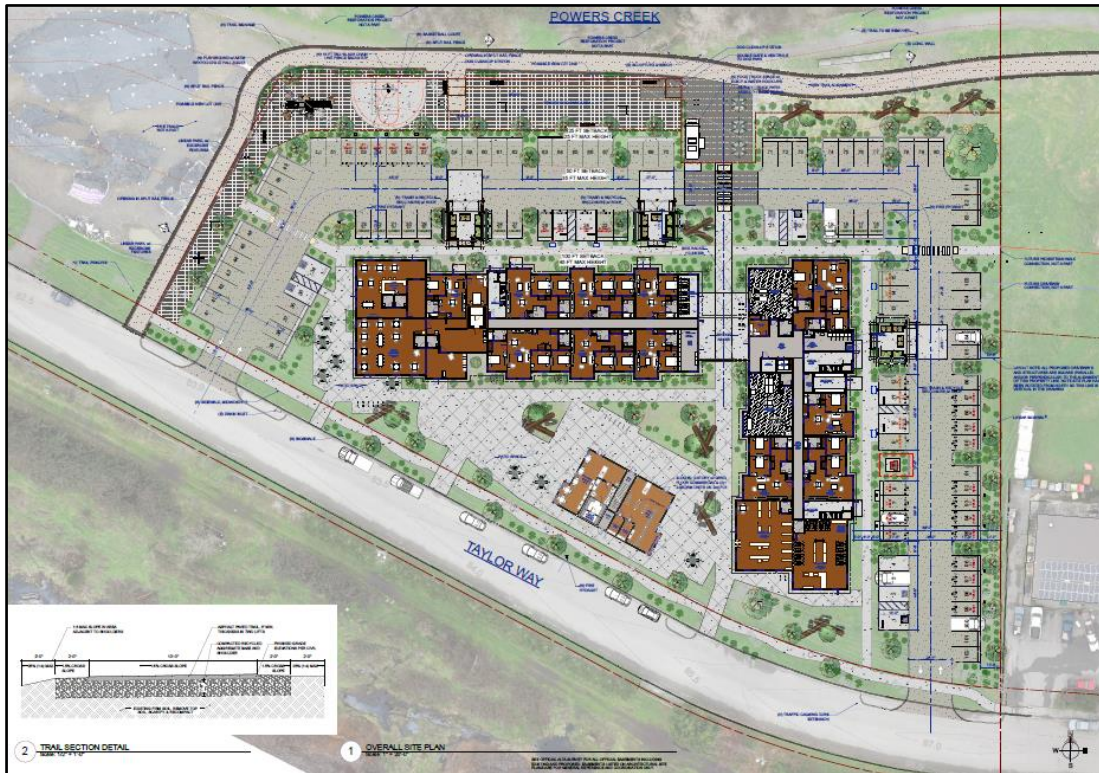
## Blue Lake Housing Element Update

“The Housing Element Update is a policy document that does not result in physical changes to the environment but encourages the provision of housing in areas of the City that are already designated and zoned to allow residential development. While policies could require amendments to the Zoning Code or result in actions of the City that could cause a physical change, the policies would not result in specific physical changes to the environment. Additionally, any amendments to the Zoning Code would be subject to project-specific environmental review pursuant to CEQA.”





# CEQA - Project Level



- Danco Project - Analysis of the site-specific physical impacts of a project
- Often requires the preparation of technical studies, which may recommend mitigation measures
- Mitigated Negative Declaration is a common CEQA determination for projects that are not exempt

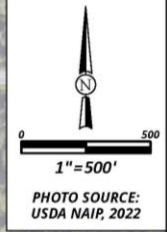
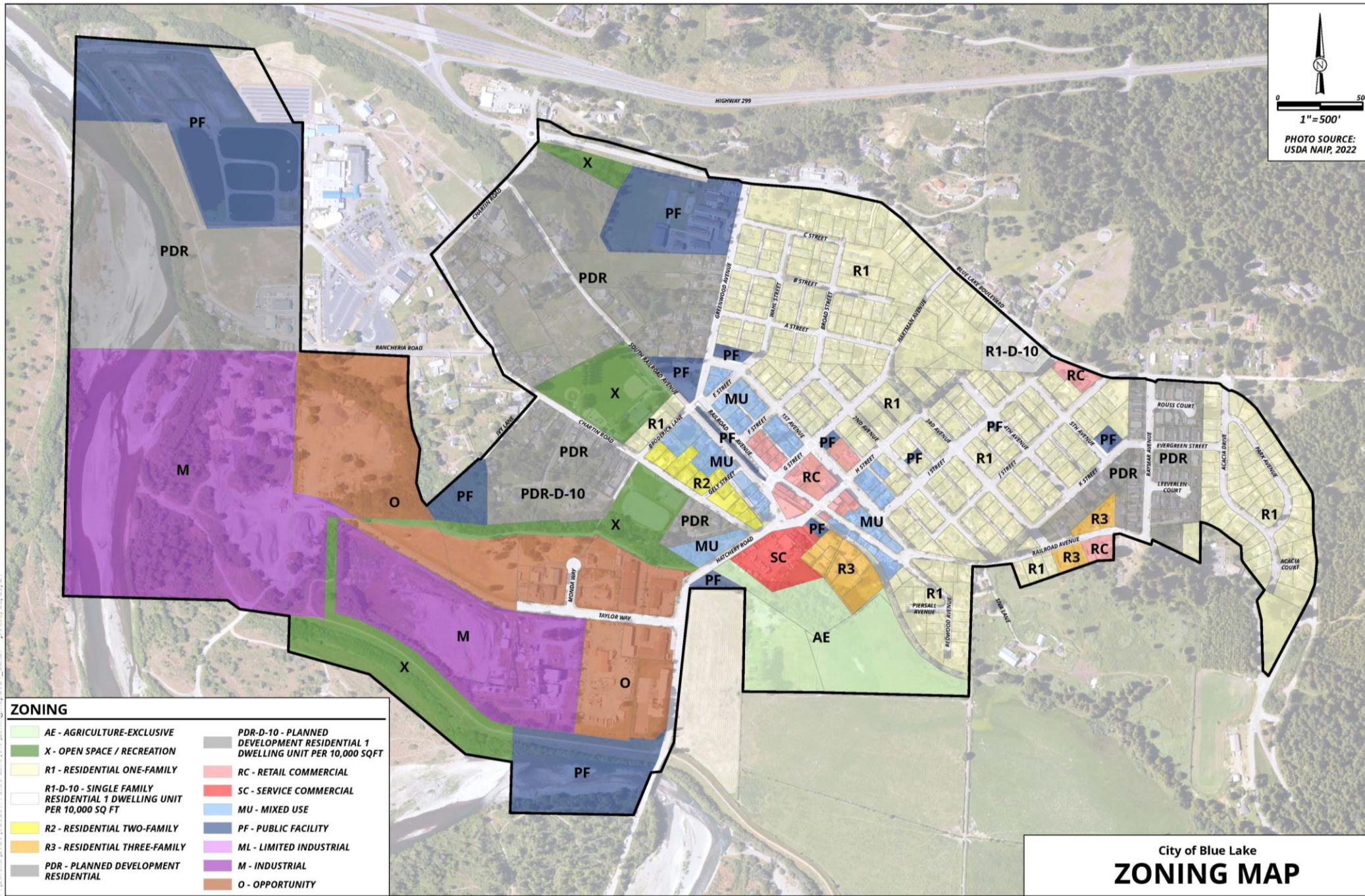


PHOTO SOURCE:  
USDA NAIP, 2022



**ZONING**

AE - AGRICULTURE-EXCLUSIVE	PDR-D-10 - PLANNED DEVELOPMENT RESIDENTIAL 1 DWELLING UNIT PER 10,000 SQ FT
X - OPEN SPACE / RECREATION	RC - RETAIL COMMERCIAL
R1 - RESIDENTIAL ONE-FAMILY	SC - SERVICE COMMERCIAL
R1-D-10 - SINGLE FAMILY RESIDENTIAL 1 DWELLING UNIT PER 10,000 SQ FT	MU - MIXED USE
R2 - RESIDENTIAL TWO-FAMILY	PF - PUBLIC FACILITY
R3 - RESIDENTIAL THREE-FAMILY	ML - LIMITED INDUSTRIAL
PDR - PLANNED DEVELOPMENT RESIDENTIAL	M - INDUSTRIAL
	O - OPPORTUNITY

City of Blue Lake  
**ZONING MAP**



# City of Blue Lake

## AGENDA REPORT

**Item #:** 9

**Date:** November 26, 2024

**Item Subject:** Second Reading and Adoption of an Ordinance of the City Council of the City of Blue Lake Adding Section 17.24.260 of Title 17 (Zoning) to Amend Section 17.24.260 of the Blue Lake Municipal Code-Adding Metal Roofing to the Design Standards

**Submitted By:** Mandy Mager, City Manager

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### General Information:

On September 16, 2024, the Blue Lake Planning Commission passed a resolution recommending the addition of metal roofing to the City's residential design standards. As metal roofing has become a regular and accepted roofing material, the Planning Commission and staff recommend this addition.

On October 22, 2024, the City Council introduced the item and conducted the first reading by title only.

**Background Material Provided:** Planning Resolution

**Fiscal Impact:** N/A

**Recommended Action:** Conduct the second reading and adopt by title only.

### Review Information:

City Manager Review:       Legal Review:       Planner Review:       Engineer:

Comments:

**RESOLUTION NO. 1-2024**

**RESOLUTION OF THE PLANNING COMMISSION OF THE CITY OF BLUE LAKE  
RECOMMENDING AMENDMENT OF SECTION 17.24.260 OF TITLE 17 (ZONING)  
OF THE BLUE LAKE MUNICIPAL CODE**

**WHEREAS**, the Blue Lake Planning Commission has before it for consideration the project defined as amendment of the following Section of Title 17 (Zoning) of the Blue Lake Municipal Code, to wit:

- A. Amendment of Section 17.24.260, Development Standards, as set forth in Exhibit “A”, attached hereto and made a part hereof; and,

**WHEREAS**, after due notice of public hearing, the matter came on for consideration before the Blue Lake Planning Commission at a regularly scheduled meeting on September 16, 2024; and

**NOW, THEREFORE**, be it resolved by the Planning Commission of the City of Blue Lake as follows:

1. The Planning Commission finds that the proposed amendments are determined to be exempt from the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines §15061(b)(3) (Common Sense Exemption).

2. The Planning Commission finds that the proposed Zoning Code amendment is consistent with the existing applicable general and specific plans.

3. Pursuant to Government Code Section 65855, the Planning Commission hereby recommends to the City Council that the following Section of Title 17 (Zoning) of the Blue Lake Municipal Code be amended as follows:

- A. Section 17.24.260, Development Standards, be amended to read as set forth in Exhibit “A”, attached hereto and made a part hereof.

4. The reasons for this recommendation are set forth in the minutes of December 18<sup>th</sup>, 2023 and September 16, 2024 (Public Hearing), copies of which shall be transmitted to the Blue Lake City Council.

5. The Secretary of the Planning Commission is authorized and directed to transmit this resolution to the City Council of the City of Blue Lake.

**INTRODUCED, PASSED, AND ADOPTED** this 16<sup>th</sup> day of September 2024, by the following vote:

AYES: Pryor, Hogan, Cseh

NAYS: Ø

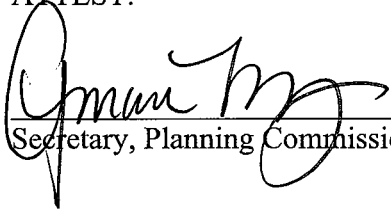
**RESOLUTION NO. 1-2024**

ABSENT: Schang

ABSTAIN:

  
\_\_\_\_\_  
Chairman, Planning Commission,  
City of Blue Lake

ATTEST:

  
\_\_\_\_\_  
Secretary, Planning Commission

**EXHIBIT "A"**  
**To Resolution 1-2024**

**§ 17.24.260. Development Standards.**

- A. Any single-family home (including a manufactured home) constructed or placed within the City of Blue Lake in accordance with these provisions shall:
1. Have a minimum width of 20 feet.
  2. Have a roof with a pitch of not less than four-inch vertical rise for each 12 inches of horizontal run.
  3. Have a minimum six-inch roof overhang on all sides.
  4. Have an exterior siding composed of the following materials:
    - a. Plywood exterior paneling.
    - b. Masonry or concrete.
    - c. Stucco.
    - d. Any wood products including shingles, shakes, horizontal overlapping board or pressboard siding in widths of 12 inches or less.
  5. Have a roof composed of the following materials:
    - a. Interlocking roof tiles.
    - b. Composition shingles.
    - c. Wood.
    - d. Wood, asbestos, cement or slate shingles.
    - e. Metal roofing that is standing seam, concealed fastener, and has colors and/or textures that reduce glare/reflection.**
- B. The Planning Commission is empowered to allow a single-family home (including a manufactured home) to be constructed or placed within the City of Blue Lake with alternative reasonable development standards substituted for those set forth in this section, or to exempt such a home from the strict application of such development standards, upon a showing of good cause. A principal criterion for determining whether good cause exists for such exemption or substitution shall be compatibility with the neighborhood in which the structure is proposed to be constructed or placed. Application for such substitution of, or exemption from, these development standards shall be made to the Planning Commission, and appeal to the City Council from a decision of the Planning Commission may be taken, in accordance with the procedures set forth in Section 17.24.250, Site Plan Approval.

**ORDINANCE NO. 2024-544**

**AN ORDINANCE OF THE CITY COUCIL OF THE CITY OF BLUE LAKE  
AMENDING SECTION 17.24.260 OF TITLE 17 (ZONING) OF THE BLUE LAKE  
MUNICIPAL CODE AND DETERMINING THE ADOPTION OF THE  
ORDINANCE TO BE EXEMPT FROM CEQA**

**WHEREAS**, the City of Blue Lake, California (City) is a municipal corporation, duly organized under the constitution and laws of the State of California; and

**WHEREAS**, California Government Code Section 65850 *et seq.* authorizes cities to regulate land use, and to adopt and amend zoning and building Ordinances for such purposes, and sets forth procedures governing the adoption and amendment of such Ordinances; and

**WHEREAS**, pursuant to Chapter 17.28 of Title 17 of the Blue Lake Municipal Code (the “Code”) an amendment to the Title 17 may be initiated by the Blue Lake Planning Commission, which shall provide a written recommendation on the proposed amendment to the City Council following a noticed public hearing; and

**WHEREAS**, at a noticed public hearing of the Planning Commission on September 16, 2024, the Planning Commission adopted Resolution No. 1-2024, recommending that the City Council amend Section 17.24.260 of the Code as set forth in Exhibit A to Resolution No. 1-2024;

**WHEREAS**, on \_\_\_\_\_, the City caused to be published in the \_\_\_\_\_, a newspaper of general circulation in the City of Blue Lake, a Notice of Public Hearing on the proposed Ordinance; further, the City published a Notice of Public Hearing on the proposed amendment on its website at <https://bluelake.ca.gov/>, and posted the same Notice of Public Hearing in three public places in accordance with Section 17.28.010 of the Code; and said notices specify the availability of the Ordinance and the date, time, and location of the public hearing on this Ordinance; and

**WHEREAS**, the City Council has considered the staff report, supporting documents, public testimony, the recommendation of the Planning Commission, and all appropriate information that has been submitted with this Ordinance; and

**WHEREAS**, adoption of this Ordinance is categorically exempt from the California Environmental Quality Act (CEQA) pursuant to Section 15061(b)(3), the “General Rule”, which states that a project is exempt from CEQA where it can be seen with certainty that there is no possibility that the project would have a significant effect on the environment; and

**WHEREAS**, all legal prerequisites to the adoption of the Ordinance have occurred.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BLUE LAKE, DOES HEREBY ORDAIN AS FOLLOWS:**

**Section 1. Recitals.** Each fact set forth in the recitals above is true and correct, and incorporated herein by reference.

**Section 2. CEQA.** Adoption of this Ordinance is categorically exempt from the California Environmental Quality Act (CEQA) pursuant to Section 15061(b)(3), the “General Rule”, which states that a project is exempt from CEQA where it can be seen with certainty that there is no possibility that the project would have a significant effect on the environment. The City Council hereby directs staff to prepare, execute, and file with the Humboldt County Clerk a notice of exemption within five (5) working days of the adoption of this Ordinance.

**Section 3. General Plan.** Based on the entire record before the City Council, and all written and oral evidence presented, the City Council hereby finds that this Ordinance’s amendments to the Blue Lake Municipal Code are consistent with the City’s adopted General Plan.

**Section 4. Zoning Ordinance Amendment.** The following section(s) of Title 17 of the Blue Lake Municipal Code are hereby amended by this Ordinance as set forth in *Exhibit A*, attached hereto and incorporated herein by reference:

- 17.24.260 Development Standards

Without modifying the substance, following approval of this Ordinance, the City Clerk shall cause the amendments to the above-listed sections to be consistent in form and style with the Title 17 of the Blue Lake Municipal Code.

**Section 4. Effective Date.** The effective date of this Ordinance is thirty (30) days after its adoption of the City Council.

**Section 5. Severability.** If any provision of this Ordinance or its application to any person or circumstance is held to be invalid, such invalidity has no effect on the other provisions or applications of the Ordinance that can be given effect without the invalid provision or application, and to this extent, the provisions of this resolution are severable. The City Council declares that it would have adopted this Ordinance irrespective of the invalidity of any portion thereof.

**INTRODUCED and FIRST READING CONDUCTED** at a regular meeting of the City Council of the City of Blue Lake, California, on this 22nd day of October, by the following ROLL CALL vote of the City Council:

AYES:

NOES:

ABSTAIN:

ABSENT:

---

Adelene Jones, Mayor

Attest:

---

Anali Gonzalez, City Clerk



**SECOND READING CONDUCTED, PASSED, and ADOPTED** at a regular meeting of the City Council of the City of Blue Lake, California, on this 26<sup>th</sup> day of November, by the following ROLL CALL vote of the City Council:

AYES:

NOES:

ABSTAIN:

ABSENT:

---

Adelene Jones, Mayor

Attest:

---

Anali Gonzalez, City Clerk

## EXHIBIT "A"

Notes:

1. Proposed amendments are shown in underlined-bold text for additions and ~~striketrough~~ text for deletions.
2. All sub-sections not included in the below referenced Sections shall continue in full force, unamended by this Ordinance.

End Notes

### Title 17 Zoning

#### Chapter 17.24 General Provisions and Exceptions

##### 17.24.260. Development Standards.

- A. Any single-family home (including a manufactured home) constructed or placed within the City of Blue Lake in accordance with these provisions shall:
1. Have a minimum width of 20 feet.
  2. Have a roof with a pitch of not less than four-inch vertical rise for each 12 inches of horizontal run.
  3. Have a minimum six-inch roof overhang on all sides.
  4. Have an exterior siding composed of the following materials:
    - a. Plywood exterior paneling
    - b. Masonry or Concrete
    - c. Stucco
    - d. Any wood products including shingles, shakes, horizontal overlapping board or pressboard siding in widths of 12 inches or less.
  5. Have a roof composed of the following materials:
    - a. Interlocking roof tiles
    - b. Composition shingles
    - c. Wood
    - d. Wood, asbestos, cement or slate shingles.
    - e. **Metal roofing that is standing seam, concealed fastener, and has colors and/or textures that reduce glare/reflection.**
- B. The Planning Commission is empowered to allow a single-family home (including a manufactured home) to be constructed or placed within the City of Blue Lake with alternative reasonable development standards substituted for those set forth in this section, or to exempt such a home from the strict applications of such development standards, upon a showing of good cause. A principal criterion for determining whether good cause exists for such exemption or substitution shall be compatibility with the neighborhood in which the structure is proposed to be constructed or placed. Applications for such substitution of, or exemption from, **these** development standards shall be made to the Planning Commission, and appeal to the City Council from a decision of the Planning Commission may be taken, in accordance with the procedures set forth in Section 17.24.250, Site Plan Approval.

City of Blue Lake  
November 26, 2024  
**Regular Council Meeting**

**Consent Agenda Items:**

- a. Meeting Minutes: September 24, 2024
- b. Salary Scale Adjustment Fiscal Year 2024/2025
- c. October Warrants and Disbursements



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www.bluelake.ca.gov



CITY OF BLUE LAKE

CALIFORNIA

111 Greenwood Road

P.O. Box 458

Blue Lake, CA 95525

## Blue Lake City Council Minutes

Tuesday, September 24, 2024~ 6:30 p.m. ~Regular City Council Meeting  
Skinner Store Building-111 Greenwood Road, Blue Lake-Behind City Hall

*Unless Otherwise Noted, All Items on the Agenda are Subject to Action.*

### Meeting Called to Order at 6:30 PM

#### 1. Pledge of Allegiance and Establish a Quorum of the Council

##### Council Members Present:

Adelene Jones, Mayor  
Angela Shull, Mayor Pro-tem  
Elise Scafani  
Christopher Edgar

##### Staff Present:

Amanda Mager, City Manager  
Anali Gonzalez, City Clerk  
Tonie Quigley, Office Assistant

##### Public Present:

Kat Napier, Erin McClure, Mardi Grainger, Melissa Lusso, John Sawatzky, Alex Ricca, Jean Lynch, Winona Verda Pitts, Lin Glenn, Julie Christie, Beckie Thornton, Martha Meade.

#### 2. Approval of Agenda

**Public comment: no public comments.**

**Public comment closed.**

**Motion:** To approve agenda as presented.

**Motion by:** Councilmember Edgar, **Second:** Councilmember Scafani

**There were no comments from the Council**

**Vote: Ayes:** Jones, Shull, Scafani, Edgar **Nays:** None **Absent:** None

**Motion Summary:** Motion Passed

3. **Public Comment** – *The Public is invited to present petitions, make announcements, or provide other information to the City Council that is relevant to the scope of authority of the City of Blue Lake that is not on the Agenda. The Council may provide up to 15 minutes for this public input session. To assure that each individual presentation is heard, the Council may uniformly impose time limitations of 3 minutes to each individual presentation. The public will be given the opportunity to address items that are on the agenda at the time the Council takes up each specific agenda item.*

**Mayor Jones opens Public Comment:**

**Alex Ricca** commented that he had applied for public safety commission opening and wanted the council to be able to put a face with a name.

**Kat Napier:** follow up to comments from last meeting regarding damage on the truck route. The city manager quickly facilitated a meeting with herself and a SHN representative and RAO owner, to walk the site together. Some of the damage was in areas that you expected were going to be demoed. I was not saying that damage happened end to end recklessly, that is not the case. I did see that there could have been more care regarding spatter of concrete. Came to an agreement that there will be greater precautions in the future. Overall continuing care.

**Julie Christie:** thanks to Alex for stepping up. Thank Kat for stepping up and giving her thoughts on the truck route progression. Hope that during the mayors report we can get a good thing on the climate action plan.

**Linn Glen:** commented on Safety Fair, what a great turn out. Mentioned that she has recent addition of Shakey Ground, a resource for earthquake and Tsunamis preparedness.

**Mardi Grainger:** commented that she had requested last month for an item to be put on the agenda, regrading getting Justin Goad compensated for his work recording the council and commission meetings. She read the request aloud.

Back to council. Mayor Jones inquiries about Justin Goad's compensation for his services to the city. City Manager Mager- Explains the city is currently working on an agreement with Justin Goad.

4. **Proclamation of the City of the Blue Lake Recognizing September 30-October 6, 2024, as the Week Without Driving-** Discussion/Action

The State of California has proclaimed the week of September 30, 2024-October 6, 2024, as the "Week without Driving." This proclamation is made with the intention of raising awareness to issues surrounding public transportation, and environmental impacts, while at the same time encouraging citizens to utilize alternative forms of transportation, such as biking, walking, and ridesharing.

This proclamation is being adopted throughout the State as an educational campaign that invites local officials, decision makers and community members to experience their community without relying on a car and encourages consideration of improved public transportation and access options, such as trails and pedestrian walkways.

**Motion:** To Adopt the proclamation proclaiming the week of September 30, 2024-October 6, 2024, as the "Week without Driving."

**Motion by:** Councilmember Edgar **Second by:** Councilmember Shull

**Mayor Jones opens public comment:**

**Jean Lynch:** comments on language regarding roadways going thru persons of color neighborhoods, I think that should be deleted or excluded from the proclamation as not necessary. In honor of my grandfather as he was an honorable man and would be offended if thought that he would intentionally run over anyone of color.

**Julie Christie:** comments on verbiage of proclamation that it may not be understood as written. State and county wide proclamation that's going around, and the reasoning is that when the roadways were developed in a way to not be as accessible to minority groups, and that's outdated. I agree on that.

**Public comment closed.**

**Back to council for the vote.**

**Vote: Ayes:** Jones, Shull, Edgar, Scafani **Nays: Absent:** None

**Motion Summary:** Motion Passed

Mayor Jones reads proclamation of the City of Blue Lake recognizing September 30, 2024- October 6, 2024, as the "Week without Driving."

#### 5. **City of Blue Lake Branding Implementation-** Discussion/Direction

The City has been in a years long process of developing marketing and branding materials to elevate the City's capacity to market community events, improve signage, create social media platforms and replace outdated materials. The Blue Lake Economic Development Commission was tasked with this process and over the years, the commission has worked to make progress on this initiative. As part of this process the City hired Visual Concepts to develop a branding campaign for the City. This included the development of a City logo that could be deployed across social media platforms, applied to signage and print materials and utilized as a base for further branding and marketing.

**Recommended Action:** To support the use of the branding material and strategies as presented by Visual Concepts.

Council discussion.

Councilmember Scafani: Really likes the emblem with the bike but has concerns about the imagery on one of the city logos. Expresses she would like to view the different renditions of the logo.

**Mayor Jones opens public comment:**

**Julie Christie:** commented that she supports with Elise, that she concurs with her statement, yes give public participation. I like old symbol. We are losing our heritage. We don't need a facelift.

**Mardi Grainger:** Seems when offered to the public, it was overwhelming. Commissions and council should have a choice. More choices to public.

**Alex Ricca:** comments that he thinks BL needs to have a find the lake day. Have people come out and try to find the lake.

**Winona:** comments that she agrees with Julie, think that the traditional seal is timeless, professional looking, The new design is a fad, it's what is in right now. That in 5 to 10 years it will make a lot of sense to be changing that design. Appropriate design for park and rec as they are evolving and changing.

**John Sawatzky:** commented that what bugged him was the high contrast colors, color combinations, it is bold and over simplified, visually overstimulating. Some things that could be done to adjust the color scheme by softening of choosing a more harmonious palette, reduce the complexity by removing some of the outlines.

**Becky Thornton:** commented that she agrees with Elise. Took graphic design 35 years ago, colors are too dark, need to tone it down, need to find more neutral colors, too busy.

**Public comment closed.**

## 6. Memorandum of Agreement with Fieldbrook Glendale Community Service District-

### Discussion/Action

Councilmember Edgar recuses himself from Memorandum of Agreement with Fieldbrook Glendale Community Service District.

The Fieldbrook Glendale Community Services District has proposed a service agreement with the City of Blue Lake for services relating to the daily monitoring of their wastewater metering system. The CSD had previously contracted for these services, but due to a recent retirement, the CSD no longer has a qualified operator to perform these duties.

The City's Public Works Director and Superintendent have reviewed the scope of work provided by the CSD and feel that the duties are manageable and within the capacity of the City's staffing capabilities. The City is proposing a monthly rate for services; this rate is based upon an assumption of providing ½ per day of services to the CSD and includes the cost of vehicle mileage and administration costs. The City's attorney has provided a draft Memorandum of Agreement and is recommending execution as presented.

**Recommended Action:** To authorize the City Manager to execute the Memorandum of Agreement with the Fieldbrook Glendale Community Service District Agreement and to amend the agreement as appropriate upon review and recommendation by the City Attorney.

### Council Discussion:

City Manager Mager- I would like to have the council consider authorizing the City Manager and City Attorney to make any minor changes to the agreement if the scope of work or the amount of time or anything does change. Staff did a calculation based upon 30 minutes of time per day and overhead administrative costs of 15%.

The Mayor and City manager discuss budget amendments due to this potential new agreement.

Mayor Pro Tem Shull inquires whether Fieldbrook Glendale Community Service District has a long-term solution and notes the MOA does not have an end date. City Manager thinks Fieldbrook Glendale Community Service District think of this MOA agreement as a long-term solution and the City will propose and end date. Normally what we do is an amendment that amendment can make changes to the body of the agreement, or it can just amend the end date but that is our opportunity, usually to know there's something that's not working or we want to add something. These low-level type agreements usually just run through me and through the attorney rather than coming back to the Council each time so that's why we are just asking for that clarification.

Councilmember Scafani: Suggests it might be a good idea for the MOA agreement between the City of Blue Lake and Fieldbrook Glendale Community Service District to come back to council next year for review. Mayor Jones notes item eight that says the agreement shall remain in effect until such time that either party shall by provision of at least 30 days prior notice notify in writing the other party to this agreement that said party desires to cancel and terminate this agreement.

**Motion:** made by Councilmember Scafani to authorize the City Manager to execute the Memorandum of Agreement with Fieldbrook Glendale Community Service District and amend the agreement as appropriate for the coming year with the understanding that a year from now it will be reviewed for future service. City Manager asks the Council for the ability to amend the agreement to reflect any type of cost structure negotiations

**Motion:** made by Mayor Pro Tem Shull to approve the recommended action as written for one year.

**Second by:** Councilmember Scafani.

**Mayor Jones opens public comment:**

**Julie Christie:** comments that she thanks Elise for bringing up comment. (after that, totally off topic). **Public comment closed.**

**Vote: Ayes:** Jones, Shull, Scafani **Nays:** None **Absent:** None **Recused:** Christopher Edgar

**Motion Summary:** Motion Passed

## 7. Council Correspondence

Mayor Jones reads council correspondence from Jean Lynch.

## 8. Consent Agenda

### a. July 23, 2024, City Council Meeting Minutes

Councilmember Scafani notes on page three of July 23, 2024, meeting minutes she invited Garry Reese (City Planner) to work with her to update the City website and let him know the website has a General Plan page. Also, would like his input on populating the General Plan page. Mayor Jones states she would like Councilmember Angela Shull to be recognized as Mayor Pro Tem Shull in the meeting minutes.

**Motion:** To approve July 23rd, 2024, City Council Meeting Minutes with corrections and additions.

**Motion by:** Councilmember Edgar, **Second:** Councilmember Shull

**Public Comment:**

**Julie Christie:** commented public comments in minutes not being accurate.

**Public comment closed.**

**Vote: Ayes:** Jones, Shull, Edgar, Scafani **Nays:** **Absent:** None

**Motion Summary:** Motion Passed

### b. August Warrants & Disbursements

Councilmember Edgar recuses himself from August Warrants & Disbursements.

Councilmember Scafani- Inquires on check #12219, check #12233, and check # 12271 and why the city of Blue Lake is writing itself a check? Manager Mager states that the City of Blue Lake also pays for water and sewer for all the facilities. Councilmember Scafani asks about vendor named Nutter Production. City Manager Mager states Nutter Productions, Lynette Nutter, was contracted to do our affordable housing video for us. Mayor Jones states she would like the video out to the public. City Manager Mager states we need to add the video to our website and get it out to the public, as part of the REAP funding requirements is to analyze what barriers to housing are in the community. Lynette Nutter did a really good job; staff would like to add the video as a future agenda item. The REAP and LEAP funding has been mostly used to update our Housing Element. Councilmember Scafani asked about check #12271 looks like a mortgage payment. City Manager Mager states it is, and this will be brought back to Council. Previously we had brought back to you an action to pay the loan for the Town Square and unfortunately the payoff amount presented was misrepresented on the number of payments that were left of the loan. The City paid down against the balance but we still have a small balance and staff will be bringing that back to Council.

**Motion:** To approve August Warrants & Disbursements.

**Motion by:** Councilmember Scafani, **Second:** Councilmember Shull

**Public Comment:**



Julie Christie- thank you for taking my comment I do feel like it is very unclear on general fundage grant just stuff like that. If you want to view the video since the City hasn't shared it yet, if you go to the HCAOG web page you can access it there.

**Vote: Ayes:** Jones, Shull, Scafani, **Nays: Absent:** None **Recused:** Edgar

**Motion Summary:** Motion Passed

## **10. Reports of Council and Staff**

### **a. City Manager Report**

### **b. Council reports on community events and meetings attended this month.**

## **11. Future Agenda Items**

- HCAOG Video
- Financial Audit FY 22/23
- CDBG CLOSEOUT

City Council applications will be delivered to councilmembers by October 1, 2024.

## **12. Adjourn**

**Motion: to adjourn 8:48 pm.**

**Motion by:** Councilmember Scafani, **Second:** Councilmember Shull

**There were no comments from the Council**

**Voted unanimously.**

**Motion Summary:** Motion Passed



# City of Blue Lake

## City Council Meeting Agenda Report

**Item #:** 10  
**Date:** November 26, 2024  
**Item Subject:** City of Blue Lake Fiscal Year 2024-2025 Salary Plan Adjustment  
**Submitted By:** Mandy Mager, City Manager

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### General Information:

The City has contracted with Fieldbrook Community Services District to provide daily monitoring of their wastewater system. Due to the increase in duties, the amount of time allocated to our Public Works Department to conduct daily rounds has increased to 2.5 hours.

In order to adequately compensate for staff time, it is necessary to increase the pay associated with conducting the rounds from \$75.00 to \$125.00. This increase in costs is necessary in order to maintain equity with pay rates and compensation schedules.

The additional costs to conduct the rounds are covered under the Memorandum of Agreement with the Fieldbrook Community Services District.

**Background Material Provided:** Draft Salary Schedule

**Fiscal Impact:** Additional costs are covered by the MOA with Fieldbrook CSD

**Recommended Action:** Adopt the adjusted salary schedule for Fiscal Year 2024-2025

### Review Information:

City Manager Review:       Legal Review:       Planner Review:       Engineer:

Comments: Reviewed by the Finance Manager

## City of Blue Lake

### Salary Plan - Fiscal Year 2024-2025 (Revision to Account for Increased Time Associated with Conducting Weekend Rounds)

Position	Level												
	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8	Level 9	Level 10	Level 11	Level 12	Level 13
Public Works Superintendent (H)	25.14	25.89	26.67	27.47	28.30	29.14	30.02	30.92	31.85	32.80	33.79	34.80	35.84
Longevity Pay	25.62	26.39	27.18	28.00	28.84	29.70	30.60	31.51	32.46	33.43	34.44	35.47	36.53
Public Works Supervising Operator (H)	23.84	24.56	25.29	26.05	26.83	27.64	28.47	29.32	30.20	31.11	32.04	33.00	33.99
Longevity Pay	24.30	25.03	25.78	26.55	27.35	28.17	29.01	29.88	30.78	31.70	32.66	33.63	34.64
Public Works Operator (H) Maintenance III (H)	18.44	18.99	19.56	20.15	20.75	21.38	22.02	22.68	23.36	24.06	24.78	25.53	26.29
Longevity Pay	18.79	19.36	19.94	20.54	21.15	21.79	22.44	23.12	23.81	24.52	25.26	26.02	26.80
Public Works Maint. Worker I & II (H)	16.56	17.06	17.57	18.10	18.64	19.20	19.77	20.37	20.98	21.61	22.26	22.92	23.61
Longevity Pay	16.88	17.38	17.91	18.44	19.00	19.57	20.15	20.76	21.38	22.02	22.68	23.36	24.06
Park & Rec Director / Recycling (H)	24.02	24.74	25.48	26.25	27.03	27.85	28.68	29.54	30.43	31.34	32.28	33.25	34.25
Longevity Pay	24.48	25.22	25.97	26.75	27.55	28.38	29.23	30.11	31.01	31.94	32.90	33.89	34.91
Rec Coordinator (H)	17.00	17.51	18.04	18.58	19.13	19.71	20.30	20.91	21.54	22.18	22.85	23.53	24.24
Longevity Pay	17.33	17.85	18.38	18.93	19.50	20.09	20.69	21.31	21.95	22.61	23.29	23.98	24.70
Office Assistant, Recreation Specialist I & II, Part Time and Temporary (H)	16.37	16.86	17.37	17.89	18.42	18.98	19.55	20.13	20.74	21.36	22.00	22.66	23.34
Longevity Pay	16.68	17.19	17.70	18.23	18.78	19.34	19.92	20.52	21.14	21.77	22.42	23.10	23.79
Accounting Specialist I & II (H)	18.12	18.66	19.22	19.80	20.39	21.01	21.64	22.29	22.95	23.64	24.35	25.08	25.83
Longevity Pay	18.47	19.02	19.59	20.18	20.79	21.41	22.05	22.71	23.40	24.10	24.82	25.56	26.33
Administrative Assistant/City Clerk (H)	19.77	20.36	20.97	21.60	22.25	22.92	23.61	24.31	25.04	25.80	26.57	27.37	28.19
Longevity Pay	20.15	20.75	21.38	22.02	22.68	23.36	24.06	24.78	25.53	26.29	27.08	27.89	28.73
Finance Manager (H), Economic Development Planner (H)	23.68	24.39	25.12	25.88	26.65	27.45	28.28	29.12	30.00	30.90	31.82	32.78	33.76
Longevity Pay	24.14	24.86	25.61	26.37	27.16	27.98	28.82	29.68	30.57	31.49	32.44	33.41	34.41

**Contract Positions:**

City Manager (Contract) = \$80,000. per year  
 Building Official (Contract) = \$70.00 per hour



**Public Works - Rounds/On-Call/Call-Outs**

Weekend or Holiday Rounds = \$125/Day  
 Weekly On-Call = \$120.00  
 Holiday On-Call-\$120 & 8 hrs. CTE  
 Call Outs = \$120.00 per each Call Out

**City of Blue Lake**  
 Check/Voucher Register - City Council Check Report  
 From 10/1/2024 Through 10/31/2024

Check Number	Check Date	Payee	Check Description	Check Amount
2387	10/2/2024	Sharrone Lisa Blanck	Deposit Refund #40498001 Blanck	188.81
2388	10/2/2024	Debbie Murphy	Deposit Refund #40558001 Murphy	19.53
2389	10/2/2024	City of Blue Lake	Utilities paid from Deposits 10/1/24 Billing	399.66
12363	10/4/2024	Daniel L. Dimick	Employee: dimickd; Pay Date: 10/4/2024	819.29
12364	10/4/2024	Liesl A. Finkler	Employee: finklerl; Pay Date: 10/4/2024	258.92
12365	10/4/2024	Vicki L. Hutton	Employee: huttonv; Pay Date: 10/4/2024	1,471.44
12366	10/4/2024	Alves Inc.	9/11/24 Inv#53887	11,383.02
12367	10/4/2024	AT&T	2-9/20/24 Statements	63.14
12368	10/4/2024	Access Humboldt	9/30/24 Inv#2190	112.50
12369	10/4/2024	Coastal Business Systems Inc.	9/26/24 Inv#37537329	747.06
12370	10/4/2024	Christopher B. Edgar	WWT Seminar 9/15/24 Fuel Reimb-Edgar	69.10
12371	10/4/2024	Christopher B. Edgar	Aug & Sept 2024 council Stipend	100.00
12372	10/4/2024	Bradford Tucker	Dental Pmt 9/25/24 Edgar	208.80
12373	10/4/2024	Humb. Bay Municipal Water Dist	Billing Period: August 31-September 30, 2024	18,157.52
12374	10/4/2024	Intedata Systems	9/30/2024 Statement	315.00
12375	10/4/2024	Adelene Jones	Aug & Sept 2024 Counccil Stipend	100.00
12376	10/4/2024	Miller Farms Nursery, Inc.	9/30/24 Statement	219.76
12377	10/4/2024	The Mitchell Law Firm, LLP	8/31/24 #5204&5205 9/30/24 #5386	7,409.50
12378	10/4/2024	Professional Tree Services	9/25/24 Invoice Tree Trimming	2,600.00
12379	10/4/2024	Arcata Stationers	10/1/2024 Statement	182.03
12380	10/4/2024	Redwood Petroleum	9/6/24 Inv's #145 & 146	1,588.52
12381	10/4/2024	RREDC	Town Square Loan Pmt due 9/1/24	1,236.87
12382	10/4/2024	Elise G. Scafani	Aug & Sept 2024 Council Stipend	100.00
12383	10/4/2024	Angela Shull	Aug & Sept 2024 Council Stipend	100.00
12384	10/4/2024	Shred Aware	10/2/24 Inv# 61350	50.92
12385	10/4/2024	SHN Consulting	8/29/24 Inv# 122529 Planning	4,223.75
12386	10/4/2024	SHN Consulting	9/27/24 Inv# 122907 Engineering	2,187.50
12387	10/4/2024	SHN Consulting	9/20/24 Inv# 122801 Greenwood	547.50
12388	10/4/2024	SHN Consulting	9/20/2024 Inv# 122798 Town Square	3,216.25
12389	10/4/2024	SHN Consulting	9/20/2024 Inv# 122803 Truck Route	34,965.71
12390	10/4/2024	SWRCB-DWOC	T1 Water Treatment Operator Exam - Edgar	50.00
12391	10/4/2024	SWRCB-DWOC	D1 Water Dist Operator Exam-Edgar	50.00
12392	10/4/2024	Verizon Wireless	Bill Summary Aug 22-Sep 21,2024	657.02
241004A01	10/4/2024	Christopher A. Ball	Employee: ballc; Pay Date: 10/4/2024	376.59
241004A02	10/4/2024	Glenn R. Bernald	Employee: bernaldg; Pay Date: 10/4/2024	1,831.55
241004A03	10/4/2024	Charis A. Bowman	Employee: bowmanc; Pay Date: 10/4/2024	279.30
241004A04	10/4/2024	Rosine S. Boyce-Derricott	Employee: boycer; Pay Date: 10/4/2024	640.94
241004A05	10/4/2024	Skyler A. Coke	Employee: cokes; Pay Date: 10/4/2024	870.49
241004A06	10/4/2024	Melissa M. Combs	Employee: combsm; Pay Date: 10/4/2024	728.01
241004A07	10/4/2024	Christopher B. Edgar	Employee: edgarc; Pay Date: 10/4/2024	1,839.55
241004A08	10/4/2024	Adeline L. Esh	Employee: esha; Pay Date: 10/4/2024	107.70
241004A09	10/4/2024	Anali E. Gonzalez	Employee: gonzaleza; Pay Date: 10/4/2024	1,167.22
241004A10	10/4/2024	Austin R. Jones	Employee: jonesa; Pay Date: 10/4/2024	1,266.53
241004A11	10/4/2024	Kanoa K. Jones	Employee: jonesk; Pay Date: 10/4/2024	383.63
241004A12	10/4/2024	Amanda L. Mager	Employee: magera; Pay Date: 10/4/2024	1,840.08
241004A13	10/4/2024	Aislin N. McKinney	Employee: mckinneya; Pay Date: 10/4/2024	352.66
241004A14	10/4/2024	Jacob P. Meng	Employee: mengj; Pay Date: 10/4/2024	1,109.41
241004A15	10/4/2024	Antoinette M. Quigley	Employee: quigleya; Pay Date: 10/4/2024	1,232.19
241004A16	10/4/2024	Quinn Sousa	Employee: sousaq; Pay Date: 10/4/2024	135.80
241004A17	10/4/2024	Emily P. Wood	Employee: woode; Pay Date: 10/4/2024	1,465.81
241004EFT-01	10/4/2024	U. S. Department of Treasury	EFTPS federal tax pmt 10/4/24 PR	6,206.37
241004EFT-02	10/4/2024	Employment Development Dept.	DE88 state tax pmt 10/4/24 PR	1,024.45
241004EFT-03	10/4/2024	Cal PERS	PERS retirement pmt 10/4/24 PR	4,398.58
241004EFT-04	10/4/2024	Freedom Voice	Freedom Voice 10/1/24 statement	120.83
241004EFT-05	10/4/2024	Square	Square subscription 10/1/24	29.00
241004EFT-06	10/4/2024	CA State Disbursement Unit	10/4/24 CS PR deductions-Coke	92.30

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Check Number	Check Date	Payee	Check Description	Check Amount
241004EFT-07	10/4/2024	CA State Disbursement Unit	10/4/24 CS PR deductions-Edgar	104.30
12393	10/9/2024	D & R Janitorial Service	10/1/2024 Statement	425.00
12394	10/9/2024	Humboldt Co. Sheriff's Office	Oct 2024 Animal Shelter Service	748.00
12395	10/9/2024	Humboldt County Health Dept.	10/1/24 Annual HAZ MAT WWTP	468.70
12396	10/9/2024	Humboldt County Health Dept.	10/1/24 Annual HAZ MAT Corp Yard	511.70
12397	10/9/2024	Independent Business Forms Inc	9/20/2024 Inv#43433	156.28
12398	10/9/2024	Jacob Meng	10/1/24 Milage Reimb - Meng	43.75
12399	10/9/2024	Keenan Supply	9/25/3024 Statement	257.56
12400	10/9/2024	Microbac Laboratories, Inc.	9/11/2024 Statement	1,475.00
12401	10/9/2024	Optimum	10/1/24-10/31/24 Billing Period	467.87
12402	10/9/2024	Roberta Sidoti	9/17/24 Inv#00012	75.00
12403	10/9/2024	Restif Cleaning Service	9/20/24 Inv#140808	290.00
12404	10/10/2024	Sarah Finestone	Finestone Dep Refund & Inv#2024-023	1,828.12
12405	10/10/2024	City of Blue Lake	Water/Sewer Payments 10/1/202	3,488.10
12406	10/10/2024	Colantuono, Highsmith, Whatley	10/5/2024 Inv#62259	1,125.00
12407	10/10/2024	Dazey's Arcata	9/30/24 Statement	21.62
12408	10/10/2024	Hensel's Ace Hardware	9/30/2024 Statement	718.48
12409	10/10/2024	Industrial Electric Service Co	10/3/24 Inv#IN51745	2,795.24
12410	10/10/2024	The Mill Yard	9/30/24 Statement	14.52
12411	10/10/2024	Powell Landscape Materials	9/2/24 Inv#4132A	4,081.03
12412	10/10/2024	Marnin Robbins	refund dog license as duplicate M.Robbins	15.00
12413	10/10/2024	Local Mow Man	9/30/2024 Inv#14228	280.00
12414	10/14/2024	FRMS	Billing Period: 95-11/01/24 to 11/30/24	15,284.13
12415	10/14/2024	Justin Goad	10/8/2024 Inv#1	400.00
12416	10/14/2024	Jackson & Eklund	10/8/24 Inv#442658	1,960.32
12417	10/14/2024	O'Reilly Auto Parts	9/248/24 Statement	47.84
12418	10/14/2024	Pape Machinery, Inc.	9/30/24 Statement	748.05
12419	10/14/2024	R. A. O. Construction Co., Inc	8/30/24 Pmt Rqst #2 Truck Route	297,666.83
12420	10/14/2024	Times Printing Company	10/7/2024 Inv#24-41412	142.57
12421	10/14/2024	US Bank Corp. Payment Systems	9/23/24 Statement	2,230.12
12422	10/18/2024	Daniel L. Dimick	Employee: dimickd; Pay Date: 10/18/2024	819.29
12423	10/18/2024	Michael D. Downard	Employee: downardm; Pay Date: 10/18/2024	790.41
12424	10/18/2024	Liesl A. Finkler	Employee: finklerl; Pay Date: 10/18/2024	280.93
12425	10/18/2024	Vicki L. Hutton	Employee: huttonv; Pay Date: 10/18/2024	1,587.97
12426	10/18/2024	Wildland Operators	Wildland Operators 7/18/24 (Bike Park)	5,000.00
241018A01	10/18/2024	Christopher A. Ball	Employee: ballc; Pay Date: 10/18/2024	553.37
241018A02	10/18/2024	Glenn R. Bernald	Employee: bernaldg; Pay Date: 10/18/2024	1,817.46
241018A03	10/18/2024	Charis A. Bowman	Employee: bowmanc; Pay Date: 10/18/2024	122.20
241018A04	10/18/2024	Rosine S. Boyce-Derricott	Employee: boycer; Pay Date: 10/18/2024	583.21
241018A05	10/18/2024	Skyler A. Coke	Employee: cokes; Pay Date: 10/18/2024	976.22
241018A06	10/18/2024	Melissa M. Combs	Employee: combsm; Pay Date: 10/18/2024	595.59
241018A07	10/18/2024	Christopher B. Edgar	Employee: edgarc; Pay Date: 10/18/2024	1,853.87
241018A08	10/18/2024	Adeline L. Esh	Employee: esha; Pay Date: 10/18/2024	200.00
241018A09	10/18/2024	Anali E. Gonzalez	Employee: gonzaleza; Pay Date: 10/18/2024	1,167.23
241018A10	10/18/2024	Austin R. Jones	Employee: jonesa; Pay Date: 10/18/2024	1,151.31
241018A11	10/18/2024	Kanoa K. Jones	Employee: jonesk; Pay Date: 10/18/2024	416.29
241018A12	10/18/2024	Amanda L. Mager	Employee: magera; Pay Date: 10/18/2024	1,948.68
241018A13	10/18/2024	Aislin N. McKinney	Employee: mckinneya; Pay Date: 10/18/2024	178.32
241018A14	10/18/2024	Jacob P. Meng	Employee: mengj; Pay Date: 10/18/2024	1,109.42
241018A15	10/18/2024	Antoinette M. Quigley	Employee: quigleya; Pay Date: 10/18/2024	1,199.94
241018A16	10/18/2024	Quinn Sousa	Employee: sousaq; Pay Date: 10/18/2024	279.85
241018A17	10/18/2024	Emily P. Wood	Employee: woode; Pay Date: 10/18/2024	1,590.98
241018EFT-01	10/18/2024	U. S. Department of Treasury	EFTPS federal tax pmt 10/18/24 PR	6,361.04
241018EFT-02	10/18/2024	Employment Development Dept.	DE88 state tax pmt 10/18/24 PR	1,029.49
241018EFT-03	10/18/2024	Cal PERS	PERS retirement pmt 10/18/24 PR	4,530.46
241018EFT-04	10/18/2024	CA State Disbursement Unit	10/18/24 CS PR deductions-Coke	92.30

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Check Number	Check Date	Payee	Check Description	Check Amount
241018EFT-05	10/18/2024	CA State Disbursement Unit	10/18/24 CS PR deductions-Edgar	104.30
12427	10/24/2024	CA Building Standards Comm.	CBSC Qtrly Rpt Fees Jul-Sept 2024	27.00
12428	10/24/2024	Microbac Laboratories, Inc.	10/11/2024 Statement	2,345.00
12429	10/24/2024	Redwood Petroleum	10/8/24 Inv# 147	888.81
12430	10/24/2024	Redwood Curtain Design	10/1/24 Inv# 1659	366.50
12431	10/24/2024	National Rural Water Assoc.	SCADA loan pmt due 11/2/24	965.00
12432	10/24/2024	Terminix International	20- 10/15/24 Invoices	179.00
12433	10/31/2024	AT&T	4-10/4/24 Cal Net 3 Bills	340.11
12434	10/31/2024	Pacific Gas and Electric	10/2/24 Statement	9,903.89
12435	10/31/2024	RREDC	Town Square Loan Pmt due 10/1/2024	1,236.87
12436	10/31/2024	SHN Consulting	10/21/2024 Inv#123087 Truck Route	25,474.62
12437	10/31/2024	SHN Consulting	10/21/24 Inv#123093 Town Square	846.25
12438	10/31/2024	Roberta Sidoti	10/7/24 Inv#00013	90.00
12439	10/31/2024	U. S. Postal Service	UtilityW/S Trust Acct	1,200.00
12440	10/31/2024	RREDC	Town Square Loan Pmt due 11/01/2024	1,236.87
12443	10/31/2024	Alliant Insurance Services	Special Event Insurance Jul-Sept 2024	87.00
12445	10/31/2024	State Water Resources Ctl Brd	WW Trmt Opr Cert Fee-Bernald	169.00
12446	10/31/2024	R. A. O. Construction Co., Inc	9/30/24 Pmt Rqst #3 Truck Route	132,532.60
Report Total				673,396.89

California  
**Freethought Day**

RECEIVED

OCT 30 2024

City of Blue Lake

October 28, 2024

City of Blue Lake Councilmembers,

We are asking each of the City of Blue Lake Councilmembers, individually, to **make a statement that rejects Project 2025**. However, if there's consensus among the City of Blue Lake, a unified statement *would* be even more powerful.

Project 2025 is dangerous to our democracy, and we believe elected officials like you won't stand for it. If you agree, **please use social media and email to let others know**. And if you do, please tag us @FreethoughtDay and include the hashtag #StopProject2025.

California Freethought Day is a **non-partisan** and **non-profit organization** that represents the secular community within California. We celebrate social justice, scientific achievement, freedom of speech and thought, civic engagement, and the separation of church and state.

On **July 4<sup>th</sup>** of this year, we launched a petition on change.org to encourage our state's many elected officials to **publicly denounce Project 2025**. To our surprise, the petition received over 6,500 signatures, mostly from California residents. You can view it here:

[change.org/DenounceProject2025](https://change.org/DenounceProject2025)

We're genuinely concerned about the **implications of Project 2025**, regardless of the results of the coming election. Those who have added their name to our petition agree that the policies in the document will be **detrimental to many marginalized residents** in our state. It's impact on programs that affect veterans, college students, the LGBT+ community, rank-and-file employees, and children are potentially disastrous – and we're concerned that few people have given it much thought. For more information on how Project 2025 might affect you and your constituents, scan the QR code or visit [25and.me](https://25and.me).



**Simply put, Project 2025 is full of extreme policies that do not reflect the values of Californians.**

Regardless of where you land on the political spectrum, we hope you agree it's important to **take a stand**.

We've sent this letter to you and **over 1600 other elected officials** throughout our state, at every level of government. Together, we can increase awareness about this dangerous threat.

Please denounce Project 2025 today.

With regards,

David Diskin, President

[chair@FreethoughtDay.org](mailto:chair@FreethoughtDay.org)

# California Freethought Day

Gloria Hulbert (Santa Barbara, CA 93101)  
 Grace Fasano (Stockton, CA 95204)  
 Grace Kamfirer (Phelan, CA 92329)  
 Grace Thompson (Ventura, CA 93004)  
 Grant Lapovich (Torrance, CA 90503)  
 Grant Lowenstein (Livermore, CA 94551)  
 Greg Dinger (Mount Shasta, CA 96067)  
 Gretchen Harper (Lake Forest, CA 92630)  
 Guadalupe Sanchez-Luna (Ontario, CA 91761)  
 Guadalupe Villalobos (San Pablo, CA 94806)  
 Haidee Lopez (Los Angeles, CA 90011)  
 Hailey Galindo (Stockton, CA 95204)  
 Haley Ma (Riverside, CA 92503)  
 Hannah Gill (Palm Springs, CA)  
 Hannah McBride (Burbank, CA 91501)  
 Harriet Hill (Eureka, CA 95501)  
 Haven Holcomb (Los Angeles, CA 91605)  
 Heather Brophy (Santa Barbara, CA 93110)  
 Heather Costa (Covis, CA 94520)  
 Heather Regino (San Mateo, CA 94401)  
 Heather Wolf (Stockton, CA 95209)  
 Heatherann Dawson (Grizzly Flat, CA 95636)  
 Heidi Groom (Moreno Valley, CA 92553)  
 Heidi Nelsen (Lodi, CA 95240)  
 Heidi Whelchel (Mission Viejo, CA 92692)  
 Heidi Young (San Francisco, CA 94109)  
 Helen Calkin (Granada Hills, CA 91344)  
 Helen Krejcik (Stockton, CA 95204)  
 Helena Tyson (Sherman Oaks, CA 91403)  
 Hernant Bhalal (San Gabriel, CA 91775)  
 Henry Kruger (Eureka, CA 95501)  
 Hillary Cavallo (Santa Clarita, CA 91350)  
 Hilary Ostrow (Encino, CA 91316)  
 Hickman Larim (Concord, CA 94518)  
 Ian Larson (San Pedro, CA 90732)  
 Ian Marroquin (Chatsworth, CA 91311)  
 Idalia Alcantar (Pacoima, CA 91331)  
 Igor Demura (Sacramento, CA 95842)  
 Ise Fabela (South El Monte, CA 91733)  
 Imani Molder (Marina Del Rey, CA 90292)  
 Ina Komins (North Hollywood, CA 91601)  
 Isaac Ramirez (San Leandro, CA 94579)  
 Isabel Rodriguez (Stockton, CA 95204)  
 Isabella Wilson (Montebello, CA 90640)  
 Israel Lynn (Los Angeles, CA 90003)  
 Iveta Ferraz (Santa Rosa, CA 95407)  
 Ivor Nanton (San Leandro, CA 94577)  
 Ivy Li (Santa Clara, CA 95051)  
 Iyke Kenna (Murrieta, CA 92563)  
 J Lack (Lincoln, CA 95648)  
 Jackie Chen (Goleta, CA 93117)  
 Jacob Callen (Citrus Heights, CA 95611)  
 Jacob Marshak (Oak Park, CA 91377)  
 Jacob Scheidler (Bollinas, CA 94924)  
 Jacqueline Lawson (Moorpark, CA 93021)  
 Jacqueline Prescott Brooks (Pittsburgh, CA 94565)  
 Jade Desens (Alpine Meadows, CA 95146)  
 Jade Harden (Eureka, CA 95502)  
 Jaime Witt (Redondo Beach, CA 90277)  
 James Barrett (Rio Vista, CA 94571)  
 James Boyson (Redwood City, CA 94061)  
 James Gallagher (Escondido, CA 92026)  
 James Hooks (Pasadena, CA 91106)  
 James Larson (Summerland, CA 93067)  
 James Mclean (Oakland, CA 94611)  
 James Signorella (Lafayette, CA 94549)  
 James Tomas (Los Angeles, CA 90013)  
 Jamie Dufault (Los Angeles, CA 90006)  
 Jamie Gingras (Corona, CA 92882)  
 Jamie Miller (Granite Bay, CA 95746)  
 Jamie Snyder (Rancho Cordova, CA 95670)  
 Jamie Strong (Carmichael, CA 95608)  
 Jan Bennett (Shasta Lake City, CA 96019)  
 Jan Boyd (Hayward, CA 94542)  
 Jan Hitchcock (San Mateo, CA 94404)  
 Jana Hallford (Spring Valley, CA 91977)  
 Jane Callaway (Santa Rosa, CA 95409)  
 Jane Hernandez (Berkeley, CA 94703)  
 Jane Lin (Vallejo, CA 94590)  
 Janeen Moore (Valley Village, CA 91607)  
 Janet Babal (Berkeley, CA 94653)  
 Janette Reid (Berkeley, CA 94703)  
 Janice Bartlett (San Diego, CA 92122)  
 Janice Brantner (Laguna Woods, CA 92637)  
 Janice Nakamura (Sacramento, CA 95816)  
 Janie Charamuga (Sacramento, CA 95817)  
 Janine Conrath (Ojai, CA 93023)  
 Janis Dale (Ahwahnee, CA 93601)  
 Jarred Ditmore (Lodi, CA 95240)  
 Jasmine Agyemang (Vista, CA 92083)  
 Jasmine Razo (Moreno Valley, CA 92553)  
 Jasmyn Montez (Los Angeles, CA 90001)  
 Jason Aljaber (Los Angeles, CA 90017)  
 Jason Brock (Los Angeles, CA 90045)  
 Jason Hamilton (La, CA 90061)  
 Jason Hess (Oakland, CA 94605)  
 Jason Nolasco (Cerritos, CA 90703)  
 Jason Owens (San Francisco, CA 94103)  
 Jason Park (Arcadia, CA 91006)  
 Jason Silva (Sonoma, CA 95370)  
 Jay Dee Masters (Sacramento, CA 95825)  
 Jay Muir (San Mateo, CA 94404)  
 Jazlene Fuentes (Richmond, CA 94804)  
 Jean E. Cool (Sebastopol, CA 95472)  
 Jean Francisco (San Francisco, CA 94121)  
 Jeanie Class (Oceanside, CA 93445)  
 Jeannette Farley (Emeryville, CA 94608)  
 Jeannette Welling (Thousand Oaks, CA 91362)  
 Jeff Kahn (Agoura, CA 91301)  
 Jeffrey Edell (Malibu, CA 90265)  
 Jenice Jackson (Inglewood, CA 90301)  
 Jenna Daugherty (Fremont, CA 94536)  
 Jennifer Ayala (Porterville, CA 93257)  
 Jennifer Devito (Santa Clara, CA 95051)  
 Jennifer Dunbar (Fresno, CA 93726)  
 Jennifer Fuller (Paso Robles, CA 93446)  
 Jennifer Greenier (Vacaville, CA 95688)

Jennifer Hortman (Murrieta, CA 92562)  
 Jennifer Preston (Antioch, CA 94509)  
 Jennifer Urrea (Santa Maria, CA 93454)  
 Jennifer Villegas (Santa Monica, CA 90404)  
 Jennifer Walters (Gardena, CA 90247)  
 Jennifer West-Montez (Lodi, CA 95240)  
 Jenny Allen (Chico, CA 95973)  
 Jenny Hanner (Los Angeles, CA 90028)  
 Jeremiah Wilson (San Jose, CA 95125)  
 Jeremy Lyons (West Hollywood, CA 90046)  
 Jesse Mandel (Redondo Beach, CA 90278)  
 Jessica Kemper-Lytle (San Jose, CA 95111)  
 Jessica Mitchell-Shihabi (Sacramento, CA 95853)  
 Jessica Sikoryak (Hayward, CA 94544)  
 Jessica Werns (Vallejo, CA 94591)  
 Jillian Stanley (Sacramento, CA 95816)  
 Jim Bowen (Palmdale, CA 93550)  
 Jim Campbell (Escondido, CA 92025)  
 Jim Petkiewicz (San Jose, CA 95125)  
 Jim Sullivan (Glendora, CA 91741)  
 Jo Lise Shiener (Los Angeles, CA 91316)  
 Joan Connors (Hemet, CA 92543)  
 Joan Cowperthwaite (Placerville, CA 95667)  
 Joan Fry (Acton, CA 93510)  
 Joann Morris (Fountain Valley, CA 92708)  
 Joann Tavaziva (Sacramento, CA 95825)  
 Joann Wilkinson (Novato, CA 94947)  
 Joanna Urmom (Hemet, CA 92544)  
 Joanne Deanfreemire (Carmira, CA 93428)  
 Jocelyn Morales (Long Beach, CA 90804)  
 Jodi Milstein (Sherman Oaks, CA 91403)  
 Joe Futterer (Topanga, CA 90290)  
 Joe Stoner (Hayward, CA 94541)  
 Joey Fabian (Riverside, CA 92501)  
 Joey Fabian (San Jose, CA 95148)  
 John Bremer (San Diego, CA)  
 John Ferrante (Concord, CA 94520)  
 John Glowicki (Santa Barbara, CA 93105)  
 John Golding (Oakland, CA 94619)  
 John Hess (Elk Grove, CA 95624)  
 John Hickerson (Garden Grove, CA 92840)  
 John Lombardo (San Bernardino, CA 92410)  
 John Maalis (Bollinas, CA 94924)  
 John Miller (Newport Beach, CA 92660)  
 John Shimmin (Pleasanton, CA 94588)  
 John Watson (Glendale, CA 91203)  
 Jon Francis Mycko (Sacramento, CA 95828)  
 Jon Powell (Topanga, CA 90290)  
 Jon Sheehan (Commerce, CA 90201)  
 Jonathan Day (Laguna Beach, CA 92651)  
 Jonathan Markoff (Citrus Heights, CA 95610)  
 Jonathan Tachibana (Los Angeles, CA 90025)  
 Jonee Thomas (Los Angeles, CA 90045)  
 Joni Koontz (Long Beach, CA 90804)  
 Jordan Brislin (Palo Alto, CA 94306)  
 Jorge Corrales (Camarillo, CA 93010)  
 Jose Galindo (Long Beach, CA 90805)  
 Jose Miranda (Glendale, CA 91202)  
 Jose Soto (Bell, CA 90201)  
 Joseph Catania (Fresno, CA 93728)  
 Joseph Morrow (Sacramento, CA 95864)  
 Joseph Muscat (San Francisco, CA 94027)  
 Joseph Ortiz (Sacramento, CA 95832)  
 Joseph Tandle (Sacramento, CA 95825)  
 Joshua Valle (Los Angeles, CA 90007)  
 Joshua Wines (Whittier, CA 90606)  
 Josie Borden (San Rafael, CA 94903)  
 Joy Doerzapf (Sylmar, CA 91342)  
 Joy Gutnick (Saratoga, CA 95070)  
 Joyce Johnson (Santa Rosa, CA 95403)  
 Judith Schonebaum (Oakland, CA 94618)  
 Judy Cribbins (Nevada City, CA 95959)  
 Judy Roberson (Sacramento, CA 95826)  
 Judy Saint (Roseville, CA 95747)  
 Jules Green (Los Angeles, CA 90018)  
 Julia Bonfilio (Santa Clara, CA 95054)  
 Julia Howell (Fresno, CA 93730)  
 Julia Tyack (Lodi, CA 95240)  
 Julia Vetric (Canyon Country, CA 91387)  
 Julian C (CA 92880)  
 Juliana Low (San Diego, CA 92131)  
 Julie Devincenzi (Stockton, CA 95203)  
 Julie McLaren (Los Gatos, CA 95033)  
 Julie Pichardo (Stockton, CA 95219)  
 Julie Svendsen (Burbank, CA 91505)  
 Juliet Pearson (Grass Valley, CA 95949)  
 Jane Evans (Corona, CA 92883)  
 Justin Savarese (Chula Vista, CA 91910)  
 Justine Miller (Lodi, CA 95240)  
 K Fletcher (San Luis Obispo, CA 93401)  
 K P Fontana, CA 92336)  
 K.C. McCarthy (Simi Valley, CA 93065)  
 K.S. (Sacramento, CA 95823)  
 Kai Bonilla (Bakersfield, CA 93307)  
 Kaiden Hickson (San Jose, CA 95136)  
 Kaithyn Tan (Fremont, CA 94555)  
 Kamela Proulx (Los Osos, CA 93402)  
 Karan Sandhu (Sacramento, CA 95841)  
 Karen Alexander (Sonoma, CA 95476)  
 Karen Belani (Anaheim, CA 92802)  
 Karen Berger (Montrose, CA 91020)  
 Karen Daugherty (Ramona, CA 92065)  
 Karen Davidson (San Luis Obispo, CA 93401)  
 Karen Gorme (Sacramento, CA 95824)  
 Karen Jackson (Woodbridge, CA 95258)  
 Karen Jacques (Sacramento, CA 95811)  
 Karen Kirschling (San Francisco, CA 94117)  
 Karen Leforestier (Livermore, CA 94550)  
 Karen Mccaw (Los Angeles, CA 90045)  
 Karen Petty (Fair Oaks, CA 95628)  
 Karen Schechter (Sacramento, CA 95834)  
 Karen Shoop (Long Beach, CA 90815)  
 Karen Whalen (San Francisco, CA 94114)  
 Karina Tettero (Vista, CA 92081)  
 Kate Kramer (Pico Rivera, CA 90660)  
 Kate Levermier (Sacramento, CA 95821)

Kate Sullivan (Los Angeles, CA 90063)  
 Katherine De Contreras (Sacramento, CA 95829)  
 Katherine Haley (Lower Lake, CA 95457)  
 Kathie Boley (Portland, CA 97221)  
 Kathleen Davis (Escondido, CA 92027)  
 Kathleen Stiles (Bakersfield, CA 93306)  
 Kathryn Fulghum (Santa Cruz, CA 95062)  
 Kathy Johnson (Roseville, CA 95678)  
 Kathy Stanley (Laguna Beach, CA 92651)  
 Kathy Tharp (Fontana, CA 92336)  
 Kathy Yeomans (Ventura, CA 93001)  
 Katy Herrick (Los Angeles, CA 90006)  
 Kawanda Daniel (Porterville, CA 93257)  
 Kay Scott (Victorville, CA 92392)  
 Keith Christy (Rialto, CA 92376)  
 Keith Stillmunkles (Sacramento, CA 95817)  
 Keleen Reagan (Hemet, CA 92544)  
 Kellie Walker (Novato, CA 94947)  
 Kelly Faulkner (San Francisco, CA 94122)  
 Kelly Henderson (Los Angeles, CA 90064)  
 Kelly Kennermer (Sherman Oaks, CA 91403)  
 Kenneth Alexander (Los Angeles, CA 90068)  
 Kenneth Nahigian (Sacramento, CA 95827)  
 Kerry Allen (Culver City, CA 90230)  
 Kevin Chu (San Jose, CA 95125)  
 Kevin Connell (Mountain View, CA 94039)  
 Kevin Habash (Newbury Park, CA 91320)  
 Kevin Hsieh (Rialto, CA 92376)  
 Kevin Kepler (Livermore, CA 94551)  
 Kevin Schader (Walnut Creek, CA 94597)  
 Kiara Bishop (San Luis Obispo, CA 93446)  
 Kiel Villeneuve (Galt, CA 95632)  
 Kim Woodruff (Sacramento, CA 95818)  
 Kimberley Tuyay (American Canyon, CA 94503)  
 Kimberly Collins (Walnut Creek, CA 94598)  
 Kimberly Delgado (Chino, CA 91710)  
 Kimberly Landrum (Winchester, CA 92596)  
 Kimberly Rosa (Nipomo, CA 93444)  
 Kirsten Englund (North Fork, CA 93643)  
 Klaudia Englund (Thousand Oaks, CA 91360)  
 Konstantin Svist (Sunnyvale, CA 94089)  
 Kris Juhl (Mckinleyville, CA 95519)  
 Kristen Beck (Pacific Grove, CA 93950)  
 Kristina Wunder (Santa Monica, CA 90403)  
 Kristy Hobbs (San Diego, CA 92071)  
 Kristy Martin (Berkeley, CA 94577)  
 Krystal Goodie (San Jose, CA 95117)  
 Krystal Handy (Lancaster, CA 93535)  
 Kuang-Yu Jen (Concord, CA 94518)  
 L P Felton (Los Angeles, CA 90055)  
 L Swanson (Mission Viejo, CA 92691)  
 Lacey Coons (Mountain View, CA 94040)  
 Lachandra Montgomey (San Luis Obispo, CA 93401)  
 Lada Lykova (Redwood City, CA 94061)  
 Lamont Smith (Hawthorne, CA 90250)  
 Lance Demerit (Perris, CA 92571)  
 Lance Robert (San Diego, CA 92101)  
 Landry Wildwind (El Cerrito, CA 94530)  
 Larry Swerdlow (Cathedral City, CA 92234)  
 Lari Davis (Westminster, CA 92683)  
 Larry Hickok (Pinole, CA 94564)  
 Latoya Hunter (Anaheim, CA 92804)  
 Laura Barbro (Valencia, CA 91355)  
 Laura Bianchi Payne (Cupertino, CA 95014)  
 Laura Conley (Woodland Hills, CA 9364)  
 Laura Heywood (Chula Vista, CA 91910)  
 Laura Miyasaki (Walnut Creek, CA 94597)  
 Laura Robichek (Sunnyvale, CA 94086)  
 Laura Alexandria Tolman (Sylmar, CA 91342)  
 Lauren Esteves (Orange, CA 92503)  
 Lauren Gardiner (La, CA 90026)  
 Lauren Mueller (Upland, CA 91786)  
 Lauren Muirlock (Santa Barbara, CA 93110)  
 Lauren Young (Lodi, CA 95242)  
 Laurence Scott (Mission Viejo, CA 92632)  
 Laurence Vallens (Cambria, CA 93438)  
 Laurie Kraljev (Lodi, CA 90060)  
 Laurie Sargent (Dublin, CA 94568)  
 Laurie Sargent (Pleasanton, CA 94588)  
 Lavinia Jackson (Stockton, CA 95210)  
 Lawrence Deng (San Jose, CA 95120)  
 L.Cinda Scott-Mccall (Vallejo, CA 94550)  
 Leah Hokanson (San Jose, CA 95132)  
 Leanna Manglona (Bakersfield, CA 93309)  
 Leah Sanchez-Howie (Sacramento, CA 95823)  
 Leah Sanchez-Howie (Sacramento, CA 95824)  
 Lee Beringsmith (Wheatland, CA 95692)  
 Lee Canarella (Highland, CA 92506)  
 Lee Kraljev (Lodi, CA 95240)  
 Leigh Jacobs (Rocklin, CA 95765)  
 Lenore Delgado (Palo Alto, CA 94306)  
 Leo Wruk (Clovis, CA 93619)  
 Leon Freeman (Sylmar, CA 91342)  
 Leonel Beltran (Canoga Park, CA 91304)  
 Leoni Figueroa (Los Angeles, CA 90026)  
 Les Smith (Oakhurst, CA 93644)  
 Leslie Ferrante (Carmel, CA 93923)  
 Lexi Abate (Stockton, CA 95210)  
 Lili Evergreen (Los Angeles, CA 90043)  
 Lily Doris (Aliso Viejo, CA 92656)  
 Linda Fox (Clayton, CA 94517)  
 Linda Hall (Fresno, CA 93730)  
 Linda Howie (Fresno, CA 93730)  
 Linda Love (Elizabeth Lake, CA 93532)  
 Linda Mcvarish (Laytonville, CA 95454)  
 Linda Oliva (Riverside, CA 92506)  
 Linda Ostrofsky (Sacramento, CA 95821)  
 Linda Rayle (Roseville, CA 95747)  
 Linda Thompson (Santa Rosa, CA 95404)  
 Lior Gamboa (San Diego, CA 92124)  
 Lisa Sanz (Fullerton, CA 92831)  
 Lisa April (Elk Grove, CA 95758)  
 Lisa Bolanos (Lake Arrowhead, CA 92352)  
 Lisa Bratanov (Walnut Creek, CA 94597)  
 Lisa Duffy Atkin (Malibu, CA 90265)  
 Lisa Gorbet (Nevada City, CA 95959)  
 Lisa Hammermeister (Granada Hills, CA 91344)

Lisa Kellman (San Francisco, CA 94110)  
 Lisa Lennon Wilkins (Stockton, CA 95209)  
 Lisa McBride (Los Angeles, CA 90060)  
 Lisa Nelson (Santa Maria, CA 93455)  
 Lisa Schlotterbeck (Garden Grove, CA 92840)  
 Lisa Selby (Santa Rosa, CA 95405)  
 Lisa Stanley (Los Angeles, CA 91601)  
 Lisa Sweet (Alameda, CA 94501)  
 Lisa Tetrick (Sacramento, CA 95665)  
 Lisa Wenzel (Albany, CA 94706)  
 Lissa Diaz (Walnut Creek, CA 94597)  
 Lisette Valadez (Berkeley, CA 94704)  
 Lizmarie Carrillo (South Gate, CA 90280)  
 Lora Elmo (Los Angeles, CA 90068)  
 Lori Lee Chapman (Scotts Valley, CA 95066)  
 Lori Juarez (Anaheim, CA 92801)  
 Lorna Cardinal (Livermore, CA 94550)  
 Louie Campos (Alhambra, CA 91801)  
 Louise Backus (Fair Oaks, CA 95628)  
 Lourdes Gonzalez (Fresno, CA 93702)  
 Lourdes Quevedo (Granada Hills, CA 91344)  
 Lucia Farmer (Oceanside, CA 92057)  
 Lucy Balesteri (Windsor, CA 95492)  
 Lucy Guthrie (Grass Valley, CA 95949)  
 Lucy Sargeant (Oceanside, CA 92056)  
 Luisa Ash (Tujunga, CA 91042)  
 Lusandra Vincent (Stockton, CA 95207)  
 Luz Cobarrubias (San Francisco, CA 94114)  
 Luz Nai (Oxnard, CA 93036)  
 Lyda Edgington (Los Angeles, CA 90008)  
 Lydia Smith (Fair Oaks, CA 95628)  
 Lynn Burmeister (Sonoma, CA 95476)  
 Lynn Adams (Ventura, CA 93004)  
 Lynn McCarty (Acampo, CA 95220)  
 Lynne Burt-Jenkins (Seal Beach, CA 90740)  
 Lynne Weiske (Los Angeles, CA 90048)  
 Madelein Brennickmeyer (Santa Barbara, CA 93103)  
 Madison Paratore (Fresno, CA 93726)  
 Mady Seibel (Lodi, CA 95240)  
 Mae Patton (Temecula, CA 92592)  
 Maggie Ellis (Lodi, CA 95242)  
 Maggie Hiner (Lakewood, CA 90714)  
 Maggie Wells (Novato, CA 94947)  
 Mai-Lis Bartling (Novato, CA 94945)  
 Manny Talavera (Scotts Valley, CA 95066)  
 Marc Miller (West Hills, CA 91307)  
 Marcia Riddle (Woodland, CA 95776)  
 Marco Wong (Long Beach, CA 90815)  
 Marcy Israel (San Francisco, CA 94114)  
 Margaret Lirones (Corcoran, CA 93212)  
 Margaretta Grossman (Guemerville, CA 95446)  
 Maria Araya (Los Angeles, CA 90066)  
 Maria Cristina Alvarez (San Diego, CA)  
 Maria Guzman (Bakersfield, CA 93311)  
 Maria Hamparian (Pasadena, CA 91107)  
 Maria Lewyntzyk (Sebastopol, CA 95472)  
 Maria Micheli (Visalia, CA 93291)  
 Maria Michel (Redwood City, CA 94063)  
 Maria Rodriguez (Perris, CA 92570)  
 Maria Strmsek (Sylmar, CA 91342)  
 Maria Zate (Santa Barbara, CA 93103)  
 Marianne Rothe (San Francisco, CA 94123)  
 Marie Bain (Sacramento, CA 95864)  
 Marie Mason (Simi Valley, CA 93063)  
 MariLuia Betta (San Francisco, CA 94114)  
 Marilynn Radisch (Aptos, CA 95003)  
 Mario Briones (Moreno Valley, CA 92551)  
 Marissa Danelle (Burbank, CA)  
 Marissa Danelle (Los Angeles, CA 90016)  
 Marji Miller (Sacramento, CA 94204)  
 Marjorie Swiatek (Santa Rosa, CA 95404)  
 Mark Barber (Palm Springs, CA 92264)  
 Mark Cappetta (Rancho Mirage, CA 92270)  
 Mark Kernes (Oroville, CA 95966)  
 Mark Miller (San Diego, CA 92101)  
 Mark Salamon (San Mateo, CA 94403)  
 Mark Snaer (Sacramento, CA 95834)  
 Markie Johnson (Fontana, CA 92336)  
 Marlon Edmond (Oakland, CA 94609)  
 Marlon M Perez (San Francisco, CA 94124)  
 Marsala Balian (Oakland, CA 94618)  
 Marsala Cotton (Los Angeles, CA 90004)  
 Marsala Zeitlin (Pacific Grove, CA 93950)  
 Martha Gorny (Irvine, CA 92604)  
 Martha Maskall (Fair Oaks, CA 95628)  
 Martin Blake (Los Angeles, CA 90060)  
 Martin Brown (El Dorado Hills, CA 95762)  
 Martin Gonzales (Salinas, CA 93905)  
 Martin Horwitz (San Francisco, CA 94122)  
 Martin Switzer (San Marcos, CA 92069)  
 Mary Lipiec (Mckinleyville, CA 95519)  
 Mary Rojeski (Santa Monica, CA 90405)  
 Mary Thompson (Ventura, CA 93001)  
 Mary Tomningesen (Antelope, CA 95843)  
 Mary Tullock (Rohnert Park, CA 94928)  
 Marylou Altman (San Francisco, CA 94133)  
 Matt Macedo (Santa Barbara, CA 93101)  
 Matt Van Stone (Santa Rosa, CA 95404)  
 Matthew Cole (Sunnyvale, CA 94087)  
 Matthew Kircher (Carlsbad, CA 92011)  
 Maureen Organ Ohrbach (Cathedral City, CA 92234)  
 Mckenna Stewart (Jackson, CA 95642)  
 Megan O'Neal (San Diego, CA 92127)  
 Megan Tague (Pescadero, CA 94020)  
 Meghan Tracy (Long Beach, CA 90808)  
 Melanie Bowden (Berkeley, CA 94703)  
 Melanie Jones (Stockton, CA 95204)  
 Melanie Ross (San Diego, CA 92104)  
 Melissa Hutchinsson (Pacific Grove, CA 93950)  
 Melissa S (San Diego, CA 92101)  
 Melodi Gulsen (Los Angeles, CA 90066)  
 Mia Jenkins (San Francisco, CA 95124)  
 Michael A. Johnston (San Diego, CA 92176)  
 Michael Abler (Santa Cruz, CA 95062)  
 Michael Bilich (Pacific Grove, CA 93950)  
 Michael Bordenave (Fresno, CA 93722)  
 Michael Caton (Santa Rosa, CA 95404)



## #StopProject2025 Petition Signed (from the rest of the United States)

A D (Holywood, FL) · A Durr (Douglasville, GA) · A Esch (Babylon, NY) · A K (Bristow, WY) · A L (Zachary, LA) · A Martin (Garland, TX) · A R (Pawtucket, RI) · A R Calahan (Philadelphia, PA) · A Seib (Stuart, FL) · A Wynn (Naples, FL) · Aaliyah Dalton (Mooreville, NC) · Aaron Budnick (New Haven, CT) · Aaron Hudson (Westminster, CO) · Aaron Johnson (Saina, KS) · Aaron Linkes (Perrysburg, OH) · Aaron Long (Orlando, FL) · Aaron Maxa (Pittsburgh, PA) · Aaron Samson (Hagerstown, MD) · Aaron Schultz (Toledo, OH) · Aaron Terry (Salt Lake City, UT) · Aaron Thibodeau (Pleasant Grove, UT) · Abby Adelberg (Dickerson, MD) · Abby Coyer (Lancaster, TX) · Abby Gardner (Lehi, UT) · Abby Johnson (Jones Off, IL) · Abby Ormberg (Salem, VA) · Abigail Hafer (Bedford, MA) · Abigail Irah (Venatchee, WA) · Abigail Rodgers (Winchester, VA) · Abigail Thomas (Pleasant Grove, UT) · Abigail Zmek (Ocala, FL) · Ada (Alexandria, VA) · Adam Downs (Spring, TX) · Adam Goodfellow (Cave Creek, AZ) · Adam Kaluba (Burleson, TX) · Adam Nazimowitz (Merrick, NY) · Adama Hamilton (Ashland, OR) · Addie G (Andover, MN) · Adele Whaley (Chicago, IL) · Addy Hoover (Williamsport, PA) · Adele Zimmerman (Kalsipell, MT) · Aden Stroup (Mason City, IA) · Adrian Clarke (Brooklyn, NY) · Adrian Scalzo (Rochester, NY) · Adriana Zrpano-Stack (WI) · Adrianna Cruz (The Bronx, NY) · Adrienne Whaley (Jamaica, NY) · Aerial Jumer (East Point, MI) · Aerial Mcdaniel (Climax, GA) · Aidan Bonner (Chester Springs, PA) · Aiden Cole (Austin, TX) · Aiesha Cosper (Edmond, OK) · Aimee Holdridge (Las Vegas, NV) · Ainsley Berry (Newport News, VA) · Aj W (Memphis, TN) · Aj Wargo (Westfield, NJ) · Akbar Ostadi (Wake Forest, NC) · Al Beckman (Northbridge, MA) · Al Daniel (Chapel Hill, NC) · Al Lieneskind (Milisboro, DE) · Alia Preziosi (Swedesboro, NJ) · Alba Hernandez (Miami, FL) · Alberto Alonso (Chicago, IL) · Alberto Prieto (Las Cruces, NM) · Aldo Guerrero (Austin, TX) · Alec Manulang (Newcastle, WA) · Aleesia Futch (Indianapolis, IN) · Alea Fletcher (Ashland, OR) · Aleksey Chevinsky (Little Rock, AR) · Ales Am (Miami, FL) · Alessandra Conad (Manchester, CT) · Alex B (Charlotte, NC) · Alex Bice (Jefferson City, MO) · Alex Diamond (Newtown, PA) · Alex Foster (Sneilville, GA) · Alex Garza (Tampa, FL) · Alex Kowrun (Hornell, NY) · Alex Lopez (Reno, NV) · Alex Ramirez (Washington, DC) · Alex Ribisi (300 S, UT) · Alex Scott (Raleigh, NC) · Alexa Richard (Needham, MA) · Alexa Tapia (Venus, TX) · Alexander Dolowitz (Salt Lake City, UT) · Alexander James (Carrollton, TX) · Alexander Long (Chattanooga, TN) · Alexander Siegfried (Richmond, VA) · Alexandria Leibowitz (Greer, SC) · Alexandria Berg (Freehold, NJ) · Alexandra Plummer (Pittsburgh, PA) · Alexandra Schoolman (New York, NY) · Alex Machado (Las Vegas, NV) · Alexia Ferranti (Tucson, AZ) · Alexia Jandourek (Hortonville, WI) · Alexis Deflino (Roy, WA) · Alexis Jones (Jefferson, CA) · Alexis Warfield (Joliet, IL) · Alfonso Gomez (San Juan, PR) · Alfred Baca (Phoenix, AZ) · Alfred Jonas (Biscayne Park, FL) · Alfred Torres (Hamilton, NY) · Alfred Villarreal (San Antonio, TX) · Alice Barnes (Clermont, FL) · Alice Copin (High Point, NC) · Alice Locke (Pearl, MS) · Alice Looby (Zephyrhills, FL) · Alice Meadow (Hopkins, MN) · Alice Richardson (Silver Spring, MD) · Alice Rim (Buffalo, GA) · Alicia Bolton (Lafayette, TN) · Alicia Mondor (Middleton, ID) · Alicia Swanson (Fargo, ND) · Alina Murnieks (Charlotte, NC) · Alisha Gryder (Aurora, MO) · Alison Riley (Philadelphia, PA) · Aliya Strong (Clinton, MS) · Aliyah Cukaj (Hampton Bays, NY) · Alan Zimmerman (Tucson, AZ) · Alana D'Andrea (Mooreville, NC) · Allen Stanek (Hillsboro, WI) · Alley Perry (Tacoma, WA) · Alleyah Simms (Ft. Washington, MD) · Allisa Corstie (Eagle, CO) · Allisondra Eleuther (Hilton Head Island, SC) · Allison Bardin (Austin, TX) · Allison Davis (Uniondale, PA) · Allison Matthews (Alpharetta, GA) · Allison Metzger (Phoenix, AZ) · Allison Potter (Portland, OR) · Allison Wilkinson (Ellicott City, MD) · Allison Wilson (Gathersburg, MD) · Aly Fazio (Zionsville, IN) · Aly Sacks (Summit, NJ) · Aly Syler (Monteagle, TN) · Alyson Spiering (Lincoln, NE) · Alpine Griffin (Fort Collins, CO) · Alvar Palacios (Chicago, IL) · Aly Nelson (Elensburg, WA) · Alyce Zelder (Cokesville, MD) · Alyssa Crawford (Chandler, AZ) · Alyssa Ekurwele (Manhattan, KS) · Alyssa Kaleta (Durham, NC) · Alyssa Parker (Baltimore, MD) · Alyx Johnson (Sumter, SC) · Amanda Conley (Houston, TX) · Amanda Dattari (Brooklyn, NY) · Amanda Gillespie (Houston, TX) · Amanda Graham (Albuquerque, NM) · Amanda Hiette (Scottsdale, AZ) · Amanda Holmstrom (Alden, NY) · Amanda Lage (Vancouver, WA) · Amanda Lemon (Delaware, DE) · Amanda Mcmullen (Miami, FL) · Amanda Real (Rockford, IL) · Amanda Selver (Ann Arbor, MI) · Amanda Sela (Middle River, MD) · Amari Akrie (Henrico, VA) · Amari Richards (The Bronx, NY) · Amber B (Philadelphia, PA) · Amber Crtchfield (Shawnee, OK) · Amber Dudkowski (Arnold, MD) · Amber Fair (Canal Winchester, OH) · Amber Johnson (Marietta, GA) · Amber Lawlis (Atlanta, GA) · Amber Murphy (Apple Valley, MN) · Ambrew Luo (Naperville, IL) · Amelia Alderman (Henderson, NC) · Amelia Aron (Brooklyn, NY) · Amir Paul (Silver Spring, MD) · Amira Gordon (East Orange, NJ) · Amy Okun (Jenks, OK) · Amy Esswein (Denver, CO) · Amy Fran (Daniel Island, SC) · Amy Healey (Providence, RI) · Amy Henry (Northampton, MA) · Amy Johnson (Prior Lake, MN) · Amy Koch (Marion, IN) · Amy Lavanty (Las Vegas, NV) · Amy M (Rogersville, TN) · Amy Michele (Peachtree City, GA) · Amy Rinscheld (Clinton Twp, MI) · Amy Rosario (Albuquerque, NM) · Amy Scarpinato (Delanson, NY) · Amy Simon (Saint Petersburg, FL) · Amy Takunen (Minneapolis, MN) · Amy Vandenberg (Janesville, WI) · Amy Wilson (Raleigh, NC) · Amy Young (Manass, VA) · Ana Banana (Grand Prairie, TX) · Ana Bertha (Brooklyn, NY) · Ana Cecilia Vázquez (Fayetteville, AR) · Anabelle Munoz (Raleigh, NC) · Anais Almanza (Clermont, FL) · Analiyah Devold (Dickinson, TX) · Anastacia Parham (Chesapeake, VA) · Anchalee Sjoberg (Bellevue, NE) · Andie Errico (Camden Wyoming, DE) · Andrew Lish (Hawthorne, NJ) · Andrew Plemmer (Princetonville, NC) · Andrew Williams (Fort Lauderdale, FL) · Andrew Bond (Charleston, WV) · Andrew Chisar (Mims, FL) · Andrew Dagostrino (Comstock, NY) · Andrew Freeman (Beaumont, VA) · Andrew Hecpha (Lexington, KY) · Andrew Kincaid (Jacksonville, FL) · Andrew Snyder (Hickory, NC) · Andrew Zajac (Williamstown, NJ) · Andrew Nicolas Chaves (New York City, NY) · Andrew Bradley (MN) · Andrew Falk (Stockholm, SD) · Andrew Heifer (Durham, NC) · Andrew Hicks (Fairport, NY) · Andrew Hood (Dallas, TX) · Andrew Lee (Star, ID) · Andrew Maine (Hagerstown, MD) · Andrew Minczak (Adrian, MI) · Andrew Middlebrooks (Deming, WA) · Andrew Miller (San Antonio, TX) · Andrew Mitchell (Gilbert, AZ) · Andrew Murtha (Gulfport, CT) · Andrew Nipper (Tampa, FL) · Andrew Olavsky (Cranberry Township, PA) · Andrew Parsons (Bartlettboro, VT) · Andrew Ploski (Nyack, NY) · Andrew Supermatt (Phoenix, AZ) · Andrew Tully (Oxnarda, NY) · Andrew Turney (Morton, IL) · Andrew Wadsworth (Reading, PA) · Angebreea Sinnwell (Cedar Rapids, IA) · Angel Cross (Clarkston, MI) · Angel Juliet (Newport, CT) · Angel Ruloff (Hartington, NE) · Angela Bonner (Austin, TX) · Angela Callis (Newport News, VA) · Angela Hughes (Charleston, WV) · Angela Jaramillo (Broomfield, CO) · Angela Swanson (Renton, WA) · Angela White (Rochester, NY) · Angelica Fratelli (Cleveland, OH) · Angelica Steinker (Tampa, FL) · Angelyn J. (Dunwoody, GA) · Angie Liske (Grand Island, NE) · Angie Zeliner (Sheboygan, WI) · Anita Diaz-Panuncio (Bloomington, IL) · Anita Taylor (Houston, TX) · Anjah Mangal [Dallas, TX] · Aniza Corda (Denver, CO) · Ann Allen (Winter Park, FL) · Ann Bailey (Fort Worth, TX) · Ann Bode Rogendorf (Grand Haven, MI) · Ann Davis (Frankfort, KY) · Ann Droll (Muscatine, IA) · Ann Friedman (Port Aransas, TX) · Ann Guerrero (Hollywood, FL) · Ann Johnson (Port St Lucie, FL) · Ann Leib (Edgewater, NJ) · Ann Marie McGary (Wakefield, RI) · Ann Pott (Manchester, MO) · Ann Roewe (Olathe, KS) · Ann Rossman (Newport, RI) · Ann Sandtrifer (Old Bridge, NJ) · Anna Bayles (Fermdale, MI) · Anna E. (OH) · Anna Goble (Scorton, PA) · Anna Harper (Independence, MO) · Anna Sasser (Burnsville, NC) · Anna Shaffer (Seattle, WA) · Anna Smith (Chicago, IL) · Annabelle Williams (Pewee Valley, KY) · Annaleah Swafford (Cincinnati, OH) · Anne Bots (Nevada, IA) · Anne Ehrlichmann (FL) · Anne Gobel (Atlanta, GA) · Anne Kelly (Syracuse, NY) · Anne Marchant (White Post, VA) · Anne Marie Briody (Aubudon, NJ) · Anne McKinney (West Palm Beach, FL) · Anne O'Leary (Virginia Beach, VA) · Anne Olivares (Phoenix, AZ) · Anne Orterico (Burrillville, RI) · Anne Randolph (Yellow Springs, OH) · Anne Rogers (Margate, FL) · Annette Conon (Colorado Springs, CO) · Annette Elder (Las Vegas, NV) · Annette Herrera (Green Bay, WI) · Annette Krause (Boise, ID) · Annette Raatz (Chicago, IL) · Annette Votiero (White Plains, NY) · Annie Marchant (White Post, VA) · Annie Marie Briody (Aubudon, NJ) · Annita Bowman (Ontario, OR) · Ann-Marie Oberholzer (Stockton Springs, ME) · Annmarie Parmenter (Bellevue, NJ) · Annunziata Laurenti (Reno, NV) · Anónimo Anónimo (Adamsville, AL) · Anonymus Votri (Hyde Park, NY) · Anthony Bower (Kalamazoo, MI) · Anthony D'Alba (Utica, NY) · Anthony Madonna (Charner Township of Clinton, MI) · Anthony Ostrow (Scottsdale, AZ) · Anthony Ricciardi (Atlanta, GA) · Anthony Scrimetti (Albany, NY) · Anthony Scrimetti (Guilfordian, NY) · Anthony Sturdiant (Grand Haven, MI) · Anthony Westman (Shelton, CT) · Antoine U (Alpharetta, GA) · Anton Krylov (Paris, NJ) · Antonieta Sillins (Miami, FL) · Anyanka Novak (Portland, OR) · Anyelina Gongora (Miami, FL) · April Fernell (Scottsdale, AZ) · April Jacob (North Bergen, NJ) · April Shepard (Austin, TX) · April (Royce City, TX) · April Yates (Terrell, TX) · Arden Souliere (Lawton, OK) · Areesa Willie (Boston, MA) · Aren Slater (Columbus, NC) · Ari Riega (Columbus, OH) · Aria Drake (Lakewood, NJ) · Aria Lawrence (Suffolk, VA) · Ariana Gialadine (Lawton, OK) · Arianna Enriquez-Chung (Seattle, WA) · Arianna Holwick (Elyria, OH) · Ariel Saenz (Brooklyn, NY) · Arieen Navarro (New York, NY) · Ariene Hickory (Lake Bluff, IL) · Armando Costales (Meridian, ID) · Armando Mendez (Fort Wayne, IN) · Armina Benavides (Rio Grande City, TX) · Arnold McWilliams (North Versailles, PA) · Art Cavertta (Buffalo, NY) · Art Peskind (Seattle, WA) · Artemis Love (Cattlettsburg, KY) · Arthur Rosenberg (Minneapolis, MN) · Arthur Simental (Las Cruces, NM) · Auna Jacob (Chattanooga, TN) · Asa Ousloa (Cincinnati, OH) · Asdan Hamadto (Columbia, MO) · Asher Shephard (Williamstown, NJ) · Ashlee Luo (Watertown, NY) · Ashley Backwood (Atlanta, GA) · Ashley Blöse (Alentown, PA) · Ashley Campbell (Winston Salem, NC) · Ashley Coleman (Savette, IL) · Ashley Dunsmore (Spokane, WA) · Ashley Hall (Mahomet, IL) · Ashley Hanshaw (Queensbury, NY) · Ashley Johnson (East Liverpool, OH) · Ashley Manion (Gettysburg, PA) · Ashley Morris (Plainfield, IL) · Ashley Ouellette (Biddeford, ME) · Ashley Rogers (Fayetteville, AR) · Ashley Scannelli (Everett, MA) · Ashley Stokes (Marrero, LA) · Ashley Thurston (San Antonio, TX) · Ashley Tucker (Bronx, NY) · Ashley Wood (League City, TX) · Ashlyn Acosta (Cliffside Park, NJ) · Ashlyn Fitzgerald (Solon, OH) · Ashlyn Wadhams (Williamstown, IN) · Ashraf Jafri (Stephenville, TX) · Ashton Shepher (Yakima, WA) · Ashyah Dairi (Fort Mitchell, AL) · Aspen Clark (Seale, AL) · Aspen Scheel (Saint Paul, MN) · Asta Lien (Fargo, ND) · Atta Rehman (Chapel Hill, NC) · Aubree Morris (Spokane, WA) · Aubrey Anderson (Oxford, MS) · Aurea Viera (Winthrop, MA) · Audrey Soldano (Phoenix, AZ) · Aurora Didrikssott (Littleton, CO) · Aurora Kola (Houston, TX) · Austin Austin (Dallas, TX) · Austin Harrison (McKinney, TX) · Austin Ivkovic (Cincinnati, OH) · Austin Neely (Lehi, UT) · Austin Robinson (Kissimmee, FL) · Austin Ward (Corvallis, OR) · Autumn Sperry (MO) · Ava Donnelly (Mount Pleasant, SC) · Avari Krishna Gandivalasa (Cave Creek, AZ) · Avraham Falk (Brooklyn, NY) · Awa D Kent (Austin, TX) · Axel Rickard (Denver, CO) · Ayden Ziler (Fairbury, IL) · Ayo Johnson (Gilbert, AZ) · B Coughlin (St Louis, MO) · B O'Connell (Ossining, NY) · Badrun Nessa (Shawsville, MA) · Baeleigh Achstrom (Mount Airy, NC) · Bailey Bear (Minneapolis, MN) · Bailey Maloney (Columbia, IL) · Bakari Jones (Goldsboro, NC) · Bambi Wiggins (St Petersburg, FL) · Barb Austin (Ogdenburg, NY) · Barb Benoit (Sarasota, FL) · Barb McCrae (Walsburg, WA) · Barbara Achery (Union Dale, PA) · Barbara Arzen (Spokane, WA) · Barbara Babik (Denver, CO) · Barbara Booth (Scandia, MN) · Barbara Bryant (Destin, FL) · Barbara Cooney (Honolulu, HI) · Barbara Daoust-Westbrooks (Ann Arbor, MI) · Barbara Ferrari (Medford, MA) · Barbara Higgins (Aurora, CO) · Barbara Johns (Philadelphia, PA) · Barbara Kelly (Beaufort, SC) · Barbara Kelly (Prospect, KY) · Barbara Kennedy (Saint Paul, MN) · Barbara Kostenko (Sussex, NJ) · Barbara Langan (Huntingdon, PA) · Barbara Lois (New York, NY) · Barbara Maskulyak (Queens, NY) · Barbara McConn (Tillamook, OR) · Barbara Monahan (Lake Worth, FL) · Barbara Orłowski (Carmel, NY) · Barbara Packer (Ogden, UT) · Barbara Pray (South Burlington, VT) · Barbara Reynolds (Newport, NY) · Barbara Tait (Shorewood, WI) · Barbara Warshawsky (Northbrook, IL) · Barbara Wright (Eugene, OR) · Barbara Wuest (Baltimore, MD) · Barbara Music (New York, NY) · Barclay Hauber (Pollock, ID) · Bari Hoskins (Urbandsia, IL) · Barry And Gretchen Draper (New Hampton, NY) · Barry De Jasu (Montague, WA) · Barry Koenders (Eagan, MN) · Barry Nolan (Gotha, FL) · Barry Weiss (Philadelphia, PA) · Baylee Markwell (Grovetown, GA) · Bayleigh Lasoscki (Port Austin, MI) · Baztian Vanegas (Saint Louis, MO) · Beatrice Brighton (Avondale, PA) · Beatrice Hunt-Mitchell (North Charleston, SC) · Beatrique Rose (Miami, FL) · Becca Ladino (Alamosa, CO) · Beck Royer (Seattle, WA) · Becky Silsken (Columbus, OH) · Becky Walls (Ninety Six, SC) · Bee Bee (Boulder, CO) · Belinda Chiang (Cincinnati, OH) · Ben Bennett (Piano, TX) · Ben Brooks (Somerville, MA) · Ben Dineyatz (Snowflake, AZ) · Ben Garcia (Las Vegas, NV) · Ben Haynes (Las Vegas, NV) · Ben Jackson (Tampa, FL) · Ben Lower (Lawrenceville, GA) · Ben Macdonald (Hyde Park, MA) · Ben Melancon (Palm Harbor, FL) · Ben Sena (Katy, TX) · Benjamin Abraham (Jenkintown, PA) · Benjamin Jackson (Austin, TX) · Benjamin Richman (Huntsville, AL) · Benjamin Walter (New Canaan, CT) · Bernivento Watson (Boynton Beach, FL) · Bernadette Purcell (West Chester, PA) · Bernie Barrett (Palatine, IL) · Bernie Cremin (Collinsville, OH) · Bernie Roses (Miami, FL) · Bertha Maldonado (Pasco, WA) · Beth Anderson (Nashville, TN) · Beth Berghofer (Medford, OR) · Beth Lamar (Kouts, IN) · Beth Morey (Belle Fourche, SD) · Beth Vanburen (Plymouth Meeting, PA) · Bethanie Pettipas (Twickenburg, MA) · Betsy Reynolds (Dallas, TX) · Betsy Deloney (Orlando, FL) · Betty Gamett (Kempner, TX) · Betty Rodriguez (New York, NY) · Betty Stronberg (Brooklyn, NY) · Bev McPeak (Corbin City, NJ) · Beverly Freeman (Manchester, TN) · Beverly Janowitz-Price (Phoenix, AZ) · Beverly Loyd (Pocatello, ID) · Bianca Osborne (Owensboro, KY) · Bil Bob (New York City, NY) · Bill Bunwell (Vancouver, WA) · Bill Calahan (Wylie, TX) · Bill Gagliani (Oak Creek, WI) · Bill Gibson (Gloucester, VA) · Bill Loventhal (Atlanta, GA) · Bill Rutnam (Winchester, MA) · Billy Ciccotelli (Tulsa, OK) · Bina Sanghavi (Chicago, IL) · Birch Miles (Ocean City, NJ) · Bj Colwell (Cottage Grove, OR) · Bj Steigner (Fioral Park, NY) · Blake Kroeger (Roanoke, VA) · Blake T (Bel Air, MD) · Bob Fisher (Anchorage, AK) · Bob Joseph (Plainfield, NJ) · Bob Magee (Cherry Hill, NJ) · Bob Piper (AK, WA) · Bob Ross (Chillicothe, OH) · Bobbie Murr (Portland, OR) · Bobbi Gurn (Pompano Beach, FL) · Bobbi Wilson (Roanoke, VA) · Bobbie Flowers (Port Jefferson Station, NY) · Bobbie Sloss (Phoenix, AZ) · Bobbie Strain (Long Grove, IL) · Bobbiette Martin (Hooks, TX) · Bobby Galindina (Paramus, NJ) · Bobby Myers (McDonough, GA) · Bonnie Bushnell (Casper, WY) · Bonnie Fissella (Silver Spring, MD) · Bonnie Goman (R. Quincy, MA) · Bonnie Monte (Madison, NJ) · Bonnie Sweetwood (Broomfield, CO) · Bonnie Williams (Warrensburg, MO) · Borough Of Oakland (Oakland, NJ) · Brad Becker (Astonia, NY) · Brad Hill (Jacksonville, FL) · Brad Hobberstad (Riverton, UT) · Brad Miller (Tapeks, KS) · Brad New (Vancouver, WA) · Brad Spaulding (Wildwood, NJ) · Brady Angel (Greenfield, WI) · Brady Spencer (Lee's Summit, MO) · Brandi Palmer (Warmesboro, GA) · Brandie Brown (Niagara Falls, NY) · Brandon Graving (Ashfield, MA) · Branden Kozak (Edwardsville, IL) · Brandly Halmsah (Cambridge, OH) · Brandy Moore (Booth, WA) · Breann Brown (West Liberty, IA) · Breanna Parzner (Crockett, MN) · Brenda Barnes (Lutz, PA) · Brenda Chai (Las Vegas, NV) · Brenda Dole (Minneapolis, MN) · Brenda Edgerton (Silver Spring, MD) · Brenda Gendron (Topeka, KS) · Brenda James (Vero Beach, FL) · Brenda Lee Kilgore (Claymont, DE) · Brenda Martin (North Pole, AK) · Brenda Skaggs (St James, MO) · Brenda Walden (Louisville, GA) · Brenda Williams (Frisco, TX) · Brent Beasley (Amarillo, TX) · Brent Blackstone (Lancaster, OH) · Brent Rich (Nacogdoches, TX) · Brent Van Volkinburg (Columbus, OH) · Brett Burkhardt (West Des Moines, IA) · Brett Hyatt (Charlestown, MA) · Brian Adix (Darrington, SC) · Brian Bergeman (Dallas, TX) · Brian Blackman (Louisville, KY) · Brian Carbonneau (Schenechady, NY) · Brian Carr (Charlottesville, VA) · Brian Curry (Casa Grande, AZ) · Brian Drake (Salt Lake City, UT) · Brian Funk (New Philadelphia, OH) · Brian Gott (Cleveland, OH) · Brian Hirschfeld (Canandaigua, NY) · Brian Hudson (Vidalia, LA) · Brian Hunt (Chicago, IL) · Brian Jones (Springfield, VA) · Brian Murphy (Mesa, AZ) · Brian Newcomer (West Monroe, LA) · Brian Schwartz (Dumont, NJ) · Brian Zidan (Youngstown, OH) · Brian Zygo (Houston, TX) · Briana Williams (Elizabethtown, KY) · Briana Aragon-Luby (Colorado Springs, CO) · Brianna Bey (Middleton, WI) · Bridgett Graczyk (Roseville, MI) · Bridgett Hinjosa (Akron, OH) · Bridget S (Suffolk, VA) · Brienne Skees (Jeffersonville, KY) · Brighid Seger (Port Jervis, NY) · Brigitte Gillam (New York, NY) · Briana White (Rochester, NY) · Brinda Thompson (Cherokee, NC) · Brindley Foret (New Orleans, LA) · Britnaly Hull (Houston, TX) · Britt Haslett (Seattle, WA) · Brittany Figueroa (San Antonio, TX) · Brittany Ford (Indianapolis, IN) · Brittany Lemberski (Derby, NY) · Brittany Streck (Conover, WI) · Brittany Turner (Bluefield, VA) · Brittny Joseph (Atlanta, GA) · Brock E (Eatonville, WA) · Brody Light (Fairhope, AL) · Bronwyn Hubbard (Blacksburg, VA) · Bruce Banks (Hackensack, NJ) · Bruce Barnes (Pittsford, NY) · Bruce Dobson (Lansing, WA) · Bruce Hatton (Bloomfield Hills, MI) · Bruce Kaemmerlin (E Amherst, NY) · Bruce Ross (Houston, TX) · Bruce Tsutsui (Kailua, HI) · Bruce Wilkie (Denver, CO) · Bruce Yeomans (Palm Harbor, FL) · Bryan Guarderas (Blacklick, OH) · Bryan Wilson (Natchez, MS) · Bryce Becker (Sparks, NV) · Bryce Lechiaro (Mills, MA) · Bryce Linnell (Peoria, AZ) · Bryndey Airhart (Oak Forest, IL) · Bubba Rozzell (Tulsa, OK) · Burner Ace (La Crosse, WI) · C Butler (Newton Center, MA) · C Pierce (Saint Charles, MO) · C Sheldon (Denton, TX) · CA Gray (Tuscaloosa, AL) · C.J. Fogarty (Daytona Beach, FL) · C. Brian Stevens (Cincinnati, OH) · C. E. Barwick (Johnson City, TN) · C. K. (Lake Geneva, WI) · Cadida Rego (Providence, UT) · Caitlin Blaine (Perrysburg, OH) · Caitlin Caldwell (Phoenix, AZ) · Caitlin Logan (Stamford, CT) · Caitlin Mills (Moscow, PA) · Caitlin Palamara (Orwigsburg, PA) · Caitlin Sacks (Lafayette, CO) · Caldron Murrell (Peoria, AZ) · Caleb Yelverton (Bonaire, GA) · Calie Morgan (Seattle, WA) · Callie October (Gainesville, FL) · Callie Pollop (Astoria, NY) · Calvin Ared (Minneapolis, MN) · Calvin Romero (Humble, TX) · Cam D'Jio (New Orleans, LA) · Cameron Ford (Oklahoma City, OK) · Camilla Weinandt (Holiday, FL) · Camille Cray (Austin, TX) · Camille Moreno (Lake Mary, FL) · Candace Hill (Oklahoma City, OK) · Candace Howard (Chicago, IL) · Candice Compton (Glasgow, KY) · Candis Landje (Killeen, TX) · Candy Den (Sappington, MO) · Car Wellshner (Wichita, KS) · Cara Kiduff (New York, NY) · Cara Russo (Kenosha, WI) · Carl Jimenez (Defiance, OH) · Carl Blainstein (New York, NY) · Carina Nance (Deerart, GA) · Carina Scorcia (Syosset, NY) · Carisa Clifford (Greenfield, MA) · Carissa Gartman (Detroit, MI) · Carl Danielson (Acton, NJ) · Carl Finch (Dallas, TX) · Carl Rider (Downingtown, PA) · Carl Timko (Meadville, PA) · Carla Epstein-Telina (Highland Park, NJ) · Carla Haugen (Minot, ND) · Carla Henderson (Auckland, New Zealand, LA) · Carla Holloway (Platteville, WI) · Carla Valdez (San Antonio, TX) · Carleen Johnson (Shenwood, OR) · Carlene Alten (Battle Mountain, NV) · Carlene Ulmer (Minneapolis, MN) · Carlos Guereca (Dallas, TX) · Carlos Minor (Atlanta, GA) · Carlos Zurur (Lafayette, CO) · Carmelita Moe (Andover, NH) · Carmen Andrews (Pembroke Pines, FL) · Carmen Pata (Holywood, FL) · Carol Borota (Sandy Springs, GA) · Carol Chipman (Seattle, WA) · Carol Collura (Schenechady, NY) · Carol Czarnicki (Oshkosh, WI) · Carol Delong (Allegan, MI) · Carol Devoss (St Charles, IL) · Carol Goslant (Cambridge, MA) · Carol Krusemark (Brooklyn, NY) · Carol Latchana (Orlando, ENG) · Carol Macdonald (Brewster, MA) · Carol Mackley (Gainesboro, TN) · Carol Meyer (Vancouver, WA) · Carol Rivera (Green Bay, WI) · Carol Ryan (Burtonsville, MD) · Carol Smith (Olympia, WA) · Carol Turner (Cedar Rapids, IA) · Carol Vincent (Leander, TX) · Carol Yates (Naples, FL) · Carol Zachary (Taylorsville, NC) · Carole Ackelson (Erie, PA) · Carole Barker (Garfield, MN) · Carole Bastian (Liberty, PA) · Carole Hopkins (Chicago, IL) · Carole Stratton (Natick, MA) · Carolina James (Orlando, FL) · Caroline Kirsch (Casper, WY) · Caroline Moran (Avon Lake, OH) · Carolyn Biley (Philadelphia, PA) · Carolyn Bryant (Kaneohe, HI) · Carolyn Hart (Burlington, MA) · Carolyn Jayko (Charleston, SC) · Carolyn Massey (Quincy, IL) · Carolyn Mccay (Mesa, AZ) · Carolyn Sherry (Carrollton, TX) · Carolyn T (Mount Dora, FL) · Carolyn Tracy (Washington, DC) · Carolyn West (Lebanon, IN) · Carri Aichele-Klein (Walla Walla, WA) · Carrie Gleason (Littleton, CO) · Carrie McCarthy (Powers, OR) · Carrie Olds (Clinton, IL) · Carrie Owens (Las Vegas, NV) · Cary Harrison (Chesapeake, VA) · Casey Hearn (Westborough, MA) · Casey Richardson (Odessa, TX) · Casey Sloss (Memor, OH) · Cassandra Walker (Birmingham, AL) · Cassandra Wire (Centerville, VA) · Cassiopeia Sandt (Mount Kisco, NY) · Cat Jefferson (Manchester, NH) · Cat Salcedo (Little Elm, TX) · Catarina Cattasaki (Groton, NY) · Catherine Costello (West Roxbury, MA) · Catherine Derks (Overland Park, KS) · Catherine Massey (Slovely Rock, PA) · Catherine Miller (Washington, DC) · Catherine Baker (Campton Lower Village, NH) · Catherine Holcomb-Kirnes (Marietta, GA) · Cathy Chapman (Kansas City, MO) · Cathy Grass (Naples, FL) · Cathy Marczyk (Highland Mills, NY) · Cathy Medley (Cato, NY) · Cathy Mosley (Springfield, IL) · Cathy Phillips (Blaine, MN) · Cathy Reich (Superior, MT) · Cathy Thompson (Villa Rica, GA) · Cathy Wheeler (Davison, MI) · Cathrina Nicholas (Spring Hill, TN) · Cece Hunt (Fort Lauderdale, FL) · Cece Vanegas (Miami, FL) · Cecilia Hancock (Fort Lauderdale, FL) · Cecile Eirin (Walla Walla, WA) · Cedee M (Edinburg, TX) · Celeste Dotson (Pataaskala, OH) · Celeste Frier (Chattanooga, TN) · Celeste Thompson (Rio Rancho, NM) · Celeste Williams (Bronx, NY) · Celia Okelley (Tuscaloosa, AL) · Chad Baker (Livingston, TX) · Chad Winkler (Boynton, VA) · Chanelle Noyes (Smyrna, TN) · Chantal Yacovone (Norfolk, VA) · Chantel Williams (Grand Blanc, MI) · Charlena Kidd-Ryan (Hammond, NJ) · Charlene Davis (Spokane, WA) · Charlene Harris (Arlington, VA) · Charles Berryman (Salem, OR) · Charles Canary (Shipman, VA) · Charles LaFrance (New York, NY) · Charles Laster (Parkville, MD) · Charles Leschack (Norwalk, CT) · Charles MacFarland (Adamstown, MD) · Charles McDonald (Tucson, AZ) · Charles McVatt (Vero Beach, FL) · Charles Morgan (North Las Vegas, NV) · Charles Pegorsch (Waupaca, WI) · Charles Snider (Forest, VA) · Charles Valenza (West Chester, PA) · Charles W Baumann (Geneva, IL) · Charlie Burns (Norwalk, CT) · Charlotte Carson (Mt Savage, MD) · Charlotte Huber (Chicago, IL) · Charlotte Smith (Big Stone Gap, VA) · Charlotte Williams (Flowers Branch, GA) · Charuel Johnson (Silver Spring, MD) · Chase Tauscher (Atlanta, GA) · Chasey Robertson (Greenville, SC) · Cheby Lamb (Great Bend, KS) · Chelsea Gast (Tampa, FL) · Chelsea Hardy (Camas, WA) · Chelsea Hehl (Overland Park, MO) · Chelsea Roes (Oklahoma City, OK) · Chelsea Rein (Williamsburg, KY) · Chelsea Simmons (Pensacola, FL) · Cheryl Dubois (Golden, CO) · Cheryl Leverette (Dallas, TX) · Cherine Bauer (Eugene, OR) · Cherise Brown (Queens, NY) · Cherron Williams (Severn Park, MD) · Cheryl Archie (Galveston, TX) · Cheryl Coates (Port Charlotte, FL) · Cheryl Drapeau (Cedar Crest, NM) · Cheryl Dursun (Apollon, WI) · Cheryl Yver (Seattle, WA) · Cheryl Eames (Sun City, AZ) · Cheryl Hancock (Owatonna, MN) · Cheryl Helli (Orlando, FL) · Cheryl Hillard (Cincinnati, OH) · Cheryl Jackson (Lexington, KY) · Cheryl Kopf (Lafayette, IN) · Cheryl Mania (Bethlehem, PA) · Cheryl Redfern (Philadelphia, PA) · Cheryl Waybright (Lake Mary, FL) · Chip Leavitt (Silver City, NM) · Chloe Baker (Leiland, NC) · Chloe Colosimo (Rochester, NY) · Chloe Hurkens (Katy, TX) · Chloe Wicker (Indianaapolis, IN) · Chris Colvin (Phoenix, AZ) · Chris Dacus (Bell Buckle, TN) · Chris Denning (Wilton, CT)

# California Freethought Day

(Kingstree, SC) · Grace Gutierrez (Buckeye, AZ) · Grace Phillips (Somerville, TN) · Grace Sheldon (Racine, WI) · Grace Wilson (Frisco, TX) · Gracen Ebner (Greenville, SC) · Gracie Bower (Yakima, WA) · Gracie Lang (Giddings, TX) · Graham Evans (Hague, VA) · Graham Higgins (Glenview, IL) · Graham Moore (Queensbury, NY) · Grant & Pam Mastin (Deep Gap, NC) · Grant Holey (Roanoke, VA) · Greg Banazak (West Bloomfield Township, MI) · Greg Fox (Yukon, OK) · Greg Owen (Pinebluffs Park, FL) · Greg Reingruber (Brookfield, IL) · Greg Sandifer (Baltimore, MD) · Greg Sells (Austin, TX) · Gregg Levine (Astoria, NY) · Gregory Dimino (Dumfries, VA) · Gregory Fowler (Cheshire, CT) · Gregory Gauthier (Westmont, NJ) · Gregory Helms (St. Petersburg, FL) · Gregory Penchoen (Roy, WA) · Gregory Ross (Oklahoma City, OK) · Gregory Thalmann (Tucson, AZ) · Gretel Munroe (Medford, MA) · Guadalupe Zárate (Del Valle, TX) · Guy Taylor (Lyonia, MI) · Gwen Lavina Reid (Chambersburg, PA) · Gwen Tompkins (Ocean City, NJ) · Gwen Winderlich (Indianapolis, IN) · Gwendolyn Pate (Danville, VA) · H A (Lexington, KY) · H Stabler (Saint Louis, MO) · Hadlie Rose (Clarkston, MI) · Haedrin Ralston (Denver, CO) · Haley Ford (Findlay, OH) · Haile Bel (Villa Rica, GA) · Hannah Stephenson (Arlington, TX) · Han-Ming Cai (Ann Arbor, MI) · Hannah Childs (Kalamazoo, MI) · Hannah Digdon (Rockaway, NJ) · Hannah Goins (Beaumont, TX) · Hannah Liu (Vancouver, WA) · Hannah Patis (Northfield, MN) · Hannah Prindleville (Elkhart, IN) · Hannah Tyson (Stow, OH) · Hannah Williams (TX) · Hanneke Klein (Friday Harbor, WA) · Harold Bunzmann (Stamford, CT) · Harley Khaeng (Oney, MD) · Harold Coverdale (Rockwell, IA) · Harold Watson (Springfield, MO) · Harper Harden (Gainesville, GA) · Harriet C. (New York, NY) · Harriet Mccleary (Minneapolis, MN) · Harriet McGrier (Philadelphia, PA) · Harrison Montgomery (Leesburg, VA) · Harry Aponite (Pompano Beach, FL) · Harry Thomas (Jacksonville, FL) · Hasina Kronenberg (Pompano Beach, FL) · Haven Jock (Lubbock, TX) · Hayley Okano (Mililani, HI) · Hayward Anderson (Charlotte, NC) · Hazel Lozeau (Rohan, MT) · Hazel Wheeler (Portland, OR) · Heather Anderson (Walkersville, MD) · Heather Anglen (Burton, MI) · Heather Barker (Hendersonville, NC) · Heather Bauer (Chandler, AZ) · Heather Blakley (Harrington, TX) · Heather Bynog (Mount Holly, NJ) · Heather Gody (Albuquerque, NM) · Heather Higgins (Lubbock, TX) · Heather Lloyd (Fishers, IN) · Heather Murawski (Kent, WA) · Heather Price (Bessemer City, NC) · Heather Ridgeway (Land O Lakes, FL) · Heather Sayles (Lyons, NY) · Heather Wilkins (East Hampton, CT) · Hector Bernin (Whiteville, TN) · Hector Bocanegra (Phoenix, AZ) · Hector Bosquez (Brooklyn, NY) · Heidi Handsaker (Billings, MT) · Heidi Huffman (Cambridge, MA) · Heidi Jackman (Grosse Pointe, MI) · Heidi Juarez (Houston, TX) · Heidi Ray (Moosup, CT) · Heidi Schmitz (Ann Arbor, MI) · Heidi Sokol (Miami, FL) · Helen Boucher (Brunswick, ME) · Helen Drwina (Apopka, FL) · Helen Gibbs (Wheeling, WV) · Helen Greer (Tucson, AZ) · Helen Jones (Ashland, OR) · Helena Ohana (Christiansburg, VA) · Helena Spagnoli (Old Bridge, NJ) · Helena Taylor (Rosenberg, TX) · Helene Rosen (Absecon, NJ) · Helenemichelpuerre Pierre (Baldwin, NY) · Hema Sanlar (Mason, OH) · Henley Bryant (Green Valley, AZ) · Henry Anderson (Medford, OR) · Henry Deuel (Minneapolis, MN) · Henry L. (The Bronx, NY) · Henry Nidel (Seattle, WA) · Herb Albert (Madison Heights, VA) · Herbert Johnson (Louisville, KY) · Heriberto Padilla (Miami, FL) · Hilary Capstick (Tallahassee, FL) · Hollis Kunimura (Layton, UT) · Holly Pelnar (Tinley Park, IL) · Holly Utz (Cockeysville, MD) · Hope H Metzger (Cincinnati, OH) · Hope Peterson (Tower City, PA) · Hope Punnett (Philadelphia, PA) · Hossein Mafi (Linthicum Heights, MD) · Houston Green (Oklahoma City, OK) · Houston Harrington (Chicago, IL) · Hubertus Raben (New York, NY) · Hugh B Licks (Kent, OH) · Humberto Sa (New Orleans, LA) · Hunter Lentz (Greenville, MI) · Hurd Hess (Fairfield, IA) · I A (Crawfordsville, IN) · I Trigonis (Middleton, WI) · Ian Cunningham (Maple Valley, WA) · Ian Holoway (Haxton, CO) · Ian Schell (Rochester, NY) · Ian Wade (Lilian, AL) · Ianis Gallimore (Miami, FL) · Idrén Ames (Lakewood, WA) · Iggy Goetz (Suffern, NY) · Ilana Morgan-Lopez (Chicago, IL) · Ilana Lopez Milian (Weehawken, NJ) · Ilona Rosenfeld (Seattle, WA) · India Ward (Hampton, VA) · Ingrid Gray (Wilmette, IL) · Iona Mcquiston (Evanston, IL) · Irasema Malagón (Ripley, MS) · Irene Costello (Arlington, WA) · Irene Gneri (Newburg, MO) · Irene Light (Wheing, VA) · Irene Radke ( Mooresville, NC) · Irfan Khan (Albany, GA) · Iris Sin (Bellevue, WA) · Iris Vilanova (Vico, PA) · Irma Ross (Norwalk, CT) · Izabak (Houston, TX) · Isaac Christians (San Marcos, TX) · Isabel Knapp (Grantsville, MD) · Isabel Perna (Orlando, FL) · Isabel Rodriguez (Atlanta, GA) · Isabella Gunnip (Redfield, NY) · Isabella Ogles-Parker (Florence, AL) · Isabella Rios (Bristol, CT) · Isabella Spelman (Marshallfield, MA) · Isabelle Powers (Durham, NH) · Izayana Solorzano (Miami, FL) · Iveta Griffin (Raleigh, NC) · Ivy Andruela (Boulder, CO) · Iveta Andruela (Lithonia, GA) · J A (Mintosh, TX) · J Ab (Kailua, HI) · J C Gayhart (Tallahassee, FL) · J Ellison (Portau Bluff, MO) · J Garcia (Tomball, TX) · J Harris (San Juan, PR) · J Lamantia (Chicago, IL) · J M (Ocean Shores, WA) · J N (Staten Island, NY) · J Nelson (Minneapolis, MN) · J Scott Clarke (Ann Arbor, MI) · J Smith (Provo, UT) · J Snadragon (Redmond, WA) · J T (Portland, OR) · J T (Vancouver, WA) · J T. Smith (Sellersville, PA) · J Alessi (Chicago, IL) · J Kramer (Woodbridge, IL) · J R Bess (West Jordan, UT) · Jacey Jackson (Wichita, KS) · Jack Demora (Delmar, MD) · Jack Durwin (Sudbury, MA) · Jack Gray (Geneva, OH) · Jack H. Harris (Land O Lakes, FL) · Jack Hudspet (Louisiana, MO) · Jack Macdonald-Hilton (Worcester, MA) · Jack Mcdowell (Knixville, TN) · Jack Niles (New Ringgold, PA) · Jack Pecau (Washington, DC) · Jack Penn (Howell, MI) · Jack Steinberg (Tampa, FL) · Jack Bittner (Schenectady, NY) · Jacki Masar (Mount Washington, NY) · Jackie Freeman (Naperville, IL) · Jackie Lewis (Versailles, IL) · Jackie Neal (Wolcott, NY) · Jackie Ware (Alexandria, VA) · Jacklene Spector (Mount Airy, NC) · Jackson Batten (Cinnaminson, NJ) · Jackson Walrath (Indianapolis, IN) · Jaclyn Ritchie (Greenwich, CT) · Jacob Bailey (Orting, WA) · Jacob Coffman (Lakeland, MN) · Jacob Digiovanni (Sterling Heights, MI) · Jacob Richards (Tucson, AZ) · Jacob Shelton (Wyandotte, MO) · Jacob Val (Arlington, VA) · Jacob Yocoye (Kalamazoo, MI) · Jacqueline Birnbaum (Bronxville, NY) · Jacqueline Fitch (Fitchburg, MA) · Jacqueline Kowal (Fredericktown, MO) · Jacqueline Stagers (Chattanooga, TN) · Jacquelyn Fox (Glendale, AZ) · Jade Ammons (Milton, FL) · Jade Smith (Memphis, TN) · Jade Degroot (Bristol, TN) · Jade Hurley (Indianapolis, IN) · Jade Pardo (Westminster, CO) · Jade Powell (Cleveland, OH) · Jacy Leggett (Chattanooga, TN) · Jae Swanepoel (West Des Moines, IA) · Jaehui Jaival (Hopkinton, MA) · Jaiden Carpenter (Fredericksburg, VA) · Jaiden Lucero (Salt Lake City, UT) · Jaime Hayden (New Richmond, MN) · Jake Hudson (Waynesboro, VA) · James Robbins (Muncie, IN) · James Bates (Seattle, WA) · James Beardsey (Wyandotte, MI) · James Buckalew (Cumberland, MD) · James Carberry (Alexandria, VA) · James Colvin (Memoronia, WI) · James Cooper (Mount Pleasant, SC) · James Davis (Greer, SC) · James Deville (Sulphur, LA) · James Glespie (Fairdale, KY) · James Giles (Ashburn, VA) · James Glen (Seattle, WA) · James Graham (Nashville, TN) · James Harley (Waldorf, MD) · James Highland (Lone Tree, CO) · James Kaminski (Lake Ariel, PA) · James Kavanagh (New York, NY) · James Krotz (Clayton, NC) · James Kukunas (Pittsburgh, PA) · James Lockhart (Charlotte, NC) · James Porter (Newark, NJ) · James Price (Houston, TX) · James Rainwater, J.D. (Lake City, NY) · James Sesock (Yukon, OK) · James Shoemaker (Perryburg, OH) · James Smith (Schenectady, NY) · James Stout (Lewisville, TX) · James Turner (Charlottesville, VA) · James Twombly (Norfolk, VA) · James Williams (Chicago, IL) · James Williams (Mukittoo, IA) · Jamie Marr (Camby, IN) · Jamie Austin (Fort Worth, TX) · Jamie Boyle (Saver, PA) · Jamie Griffin (Schenectady, NY) · Jamie Hood-Speight (Coster, NJ) · Jamie Meyer (Fairport, NY) · Jamie Sala (Scranton, PA) · Jamie Strickland (Grand Island, IL) · Jamie Williams (Morrilton, AR) · Jamie Smith (Markham, IL) · Jan Baulis (Lafayette, CO) · Jan Degrandchamp (Vancouver, WA) · Jan Flora (Wheaton, IL) · Jan Johnson (Indianapolis, IN) · Jan Martin (Indianapolis, IN) · Jan Modjeski (Murrells Inlet, SC) · Jan Renee (Portland, OR) · Jan Tichell (Jacksonville, FL) · Jan Williams (Capitol Heights, MD) · Jana Adebambo (Danbury, CT) · Janalee Robison (Eureka Springs, AR) · Jane Ann Billings-Hunt (Woodsville, NH) · Jane Doe (AL) · Jane Frazer (Tacoma, WA) · Jane Grefer (Plymouth, MN) · Jane Hedberg (Natick, MA) · Jane Hutchins (Cedar Rapids, IA) · Jane Matt (Upper Darby, PA) · Jane Manick (Salt Lake, UT) · Jane Wiley (Tampa, FL) · Janet Allison (Sarasota, FL) · Janet Barnes (Charlotte, NC) · Janet Bechtold (Shenwood, OR) · Janet Goldblatt (Hinsdale, IL) · Janet Hill (Harvest, AL) · Janet Kelly (Bellington, WA) · Janet Mai (Willowick, OH) · Janet Manolik (Austin, TX) · Janet Moser (Baldwin, NY) · Janet Murray (Westland, MI) · Janet Nunotani (Mililani, HI) · Janet Rountree (Manteo, NC) · Janet Schmitt (Albuquerque, NM) · Janet Yoshida-Gordon (Chicago, IL) · Janice Dannhauser (Kansas City, MO) · Janice Kotby (Beacon, NY) · Janice Mackanic (Jersey City, NJ) · Janice Schwartz (Broomall, PA) · Janice Simpson (Chicago, IL) · Janice Stewart (Savannah, MO) · Janine Morgan (Fargo, ND) · Janine Whealan (Quincy, MA) · Janis Gummel (North Port, FL) · Janis Smith-Goschke (Reno, NV) · Janis Todd (Princeton, NJ) · Janette Edwards (Woodbridge Township, NJ) · Jacqueline Galvan (San Antonio, TX) · Jared Burns (League City, TX) · Jared Williams (Madison West, PA) · Jared Young (Kalamazoo, MI) · Jarett Cloud (Stanhope, NJ) · Jaryd Audette (Underhill, VT) · Jasmín Randhawa (Seattle, WA) · Jasmine Fantastic (Norfolk, VA) · Jasmine Sparrow (Grand Forks, ND) · Jason Barthel (Chicago, IL) · Jason Beck (Dublin, OH) · Jason Black (Chicago, IL) · Jason Cifuentes (Brentwood, NY) · Jason Crawford (Lancaster, PA) · Jason Cuevas (Miami, FL) · Jason Edades (Las Vegas, NV) · Jason Farrell (Utica, NY) · Jason Jones (Oliver Springs, TN) · Jason Knight (Wheeling, WV) · Jason Martin (Fieldale, VA) · Jason Petersen (Rockville Centre, NY) · Jason Victoria (Mountain Top, PA) · Jasper Lincoln (Providence, RI) · Jazmène Smith (Millville, NJ) · Javier Martinez (San Juan, PR) · Jax Sorsby (Little Rock, AR) · Jay Gentry (Clermont, FL) · Jay Grushkin (Marquette, MI) · Jay Langhoff (Springville, UT) · Jay Leeman (Marysville, MI) · Jay Roberts (Cleveland, TN) · Jay Stetzel (Vergennes, VT) · Jayose Cor (Dunkirk, MD) · Jayvin Cortez (Philadelphia, PA) · Jazmin Hernandez (Indianapolis, IN) · Jazmin Currie (Wheing, VA) · Jay Young (Tampa, FL) · Jeff Alessandrini (Jean Chee (Madison, NJ) · Jean Gilmer (Tacoma, WA) · Jean Kozel (Eagleville, PA) · Jean Paskowitz (Derwood, MD) · Jean Riolano (Sreator, IL) · Jean Ann Marshall (Asheville, NC) · Jeannette Gutwein (Brooklyn, NY) · Jeanne Farrell (Philadelphia, PA) · Jeanne Dixon (Spokane, WA) · Jeanne Lytle (Brevard, NC) · Jeanne Roy (Everett, MA) · Jeanne Schiatter (Garden City, MI) · Jeanne Sozio (Boca Raton, FL) · Jeannette Gregory (Bangor, ME) · Jeannie Herrmann (Etowah, NC) · Jeanlean Newton-White (Phoenix, AZ) · Jeff Alessandrini (Portland, OR) · Jeff Brown (Butte, MT) · Jeff Brown (Oklahoma City, OK) · Jeff Byus (Spokane, WA) · Jeff G (Enola, PA) · Jeff Gra (Fort Mill, SC) · Jeff Harris (St. Charles, MO) · Jeff Kleinlein (Bloomington, IN) · Jeff Kuf (Raleigh, NC) · Jeff Reynolds (Bangor, ME) · Jeff Sparling (Warren, MI) · Jeff Stroud (Magnolia, NJ) · Jeff Young (Isaquoah, VA) · Jeffrey Cunningham (Seattle, WA) · Jeffrey Liu (Inverness, FL) · Jeffrey Pan (Maple Glen, PA) · Jeffrey Ward (Salt Lake City, UT) · Jen Kramer (Denver, CO) · Jen N (Rc, WV) · Jenette Calhoun (Fall River, MA) · Jenna Fleming (Butte, NJ) · Jenna Howard (East Providence, RI) · Jenna Norton (New Orleans, LA) · Jennifer Adams (St. Peters, MO) · Jennifer Baker (Marshalltown, IA) · Jennifer Baugh (Salt Lake City, UT) · Jennifer Claves (Kewanee, IL) · Jennifer Connor (Carmel, NY) · Jennifer Dickow (Portland, OR) · Jennifer Diskin (New York, NY) · Jennifer Donald (Louisville, CO) · Jennifer Edelen (Louisville, KY) · Jennifer Garrison (Flagler Beach, FL) · Jennifer Gorman (Shoreline, WA) · Jennifer Habibi (Yelm, WA) · Jennifer Hall (Littleton, CO) · Jennifer Jicha (Reno, NV) · Jennifer Johnson (Seattle, WA) · Jennifer Kirby (Peoria, AZ) · Jennifer Krivanek (Omaha, NE) · Jennifer Lippmann (New York, NY) · Jennifer Mckenna (Warwick, RI) · Jennifer Mitchell (Johnson City, TN) · Jennifer Olin (Griffin Falls, WA) · Jennifer Oliver (Kansas City, MO) · Jennifer Pace (Alliance, OH) · Jennifer Parks (Kansas City, KS) · Jennifer Pettipren (Utica, MI) · Jennifer Prezant (West Orange, NJ) · Jennifer Rivers (Mount Pleasant, MI) · Jennifer Rollins (Wichita, KS) · Jennifer Rush (Griffin, GA) · Jennifer Schwarz (Honouuaunapooh, HI) · Jennifer Wiley (Boise, ID) · Jenny Degraw (Kingston, NY) · Jenny Garner (Spring, TX) · Jenny Hendry (Woodstock, GA) · Jenny Mazzola (Cleveland, OH) · Jenny Sanders (Manhattan, KS) · Jenny Smith (Mesa, AZ) · Jens Luetke (Hamburg, DE) · Jensen Caldwell (Montpelier, VT) · Jensen Gooding (Bluffton, SC) · Jensen Wright (Gaithersburg, MD) · Jere Hassberger (Crossville, TN) · Jeremiah Ege (Charleston, WV) · Jeremiah Parry (Brookfield, WI) · Jeremy Karbe (Saint Petersburg, FL) · Jeremy Peterson (Kalkaska, MI) · Jeri Scott (New Albany, IN) · Jeri Taylor (Southbury, CT) · Jerin Pagan (Houston, TX) · Jermaine Epps (Zwolle, AL) · Jermonie McKinney (Bremerton, WA) · Jerome Ratiff (Waukegan, IL) · Jerm Brantley (Jacksonville, FL) · Jerry Heijnen (Akron, OH) · Jerry Host (Chicago, IL) · Jerry Mastriano (Forest Hills, NY) · Jerry Mawhorter (Troy, MI) · Jerry Osborne (Saline, MI) · Jerry Tribiano (Columbus, OH) · Jerry Weish (Rosesonia, PA) · Jesse Dellen (Vr, VA) · Jesse Graziano (Bloomington, IL) · Jesse Mackenzie (Marshall, NC) · Jesse Nicholson (Silver City, NV) · Jessej Thompson (Cincinnati, OH) · Jessica Azevedo (Orlando, FL) · Jessica Campbell (Superior, WI) · Jessica Chismar (Youngstown, OH) · Jessica Hamm (Kansas City, MO) · Jessica Henderson (Phoenix, AZ) · Jessica Huff (Manchester, TN) · Jessica Jablonowski (Gurnee, IL) · Jessica Lamb (Horsham, PA) · Jessica Leifer (Slippery Rock, PA) · Jessica Martin (Cartersville, GA) · Jessica McIntyre (Portland, OR) · Jessica Melian (South River, NJ) · Jessica Quirk (Maynard, MA) · Jessica Rainey (Lubbock, TX) · Jessica Scheuermann (Louisville, KY) · Jessica Soto (Hudson, FL) · Jessica Tatton (Somerset, NJ) · Jessica Tomassetti (PA) · Jessica Weinberg (Mechanicsville, VA) · Jessica Zaza (Laconia, NH) · Jessica Acerra (New York, NY) · Jessica Ferris (Valrico, FL) · Jesse Skumatz (Duluth, MN) · Jesse Pacheco (Chicago, IL) · Jett Westbrook (Arlington, TX) · Jetta Beebe (Pocatello, ID) · Jewels Blair (Newark, NJ) · Ji A Jiang (Cinnaminson, NJ) · Jill Berkowitz-Berliner (Granite Springs, FL) · Jill Berrymann (Glendale, AZ) · Jill Feigelles (Livingston, NJ) · Jill Frechette (Anderson, IN) · Jill Gutowski (Trenton, NJ) · Jill Huwendahl (Coppers Cove, TX) · Jill Kon (Davidson, NC) · Jill Mannix (Orlando, FL) · Jill Mullen (Macomb, IL) · Jill Tissue (Portland, MI) · Jill Williams (Phoenix, AZ) · Jillian Sang (Coral Springs, FL) · Jim Bonnicci (Detroit, MI) · Jim Head (Oak Park, MI) · Jim Hofer (Grand Rapids Charter Township, MI) · Jim Rivera (Mesa, AZ) · Jim Stunek (Medina, OH) · Jim Wooper (London, AL) · Jimmie Bishop (Minneapolis, MN) · Jimmie Ward (Selma, AL) · Jirx Gomez (Abuquerque, NM) · J J Ww (Leesburg, VA) · J Nossal (Ypsilanti, MI) · Jo Ann Taylor (Beaufort, NC) · Jo Lubin (Wauwatunga, NJ) · Jo York (Pueblo, CO) · Joann Kolessar (Bloomingsburg, PA) · Joan Pfeffer (Humble, TX) · Joan Schmitz (Westchester, OH) · Joan Stanton (East Berne, NY) · Joann Waddell (Dewitt, NY) · Joana Le Bas (Lynnwood, WA) · Jo Ann Jennier (Norman, AR) · Joann Obrien (Lake Grove, NY) · Joann Picharelli (Manchester, NJ) · Joanna Henly (Nottingham, MA) · Joanna Roberts (Bronx, NY) · Joanna Rodriguez (Fort Worth, TX) · Joanne Barton (Seattle, WA) · Joanne Branes (Chicago, IL) · Joanne Conti (Sheffield, MA) · Joanne Cusack (Darlington, SC) · Joanne Eder (Leland, NC) · Joanne Henly (New York, NY) · Joanne Metzler (Rochester, NY) · Joanne Richards (Albany, NY) · Joanne Tioran (West Bloomfield, MI) · Joanne Winton (Fredericksburg, VA) · Joai Justin (Lauderdale Lakes, FL) · Joai Metivier (Barre, VT) · Joai Mahnkén (Boise, ID) · Jody Vogel (Bayside, NY) · Joe Arman (South Bend, IN) · Joe Balsamo (Framingham, MA) · Joe Collins (Lincolnville, IL) · Joe Dougherty (Valparaiso, IN) · Joe Edward (Atlantic Beach, FL) · Joe Frascone (Dallas, OR) · Joe Hess (FL) · Joe Keim (Creedmore, NC) · Joe Lostrango (Langhorne, PA) · Joe O'Han (Joe Reidy (Haverhill, MA) · Joe Rodriguez (Valrico, FL) · Joe Simones (Ravenna, OH) · Joe Vander Pluym (Springfield, MO) · Joel Garcia-Angulo (Las Vegas, NV) · Joel Roache (Douglasville, GA) · Joejoe Stepp (Urbana, IL) · Johanna Cummings (Rochester, NY) · Johanna Held (Louisville, KY) · John Abbott (Kalamazoo, MI) · John And (Fleming (Lakeland, MI) · John Bacon (Staten Island, NY) · John Blaha (Swansea, IL) · John Blough (Booth, NY) · John Borland (Williams, OR) · John Chanda (Washington, NJ) · John Chaopam (Galup, MN) · John Curry (Bellows Falls, VT) · John Dervin (Apopka, FL) · John Doe (Cleveland, OH) · John Duggan (Jacksonville, OR) · John Dunn (Morristown, NJ) · John Elbersson (Camden, NJ) · John Elliott (Dowdowntown, PA) · John Erkman (Las Vegas, NV) · John Forecasts (Newton Center, MA) · John Friestad (Conway, SC) · John Funderlic (Schenectady, NY) · John Hill (West Palm Beach, FL) · John Hutton (Winchester, NC) · John Johnson (D. IL) · John Karbowitz (Cooperstown, NY) · John Keaveney (Bronx, NY) · John Kiel (Louisville, KY) · John LaFrance (Warren, MI) · John Little (West Palm Beach, FL) · John Marinka (Plainfield, IL) · John Markham (Princeton, KY) · John McConnell (Winchester, MA) · John McKenzie (St. Paul, MN) · John McKee (Phoenix, AZ) · John Mosteller (Philadelphia, PA) · John Muldrow (Rochester, NY) · John Nelligan (Rosindale, MA) · John Owens (Heber City, UT) · John Paulson (Oak Creek, WI) · John R. Kane (Pennellville, NY) · John Richkus (Jersey City, NJ) · John Romanchik (Pittsburgh, PA) · John S. Coraopolis, PA) · John S. Schanley (Chattanooga, TN) · John Servello (Shady Shores, TX) · John Smith (Chicago, IL) · John Smith (Cleveland, OH) · John Susino (Brooklyn, NY) · John Urbanas (Plainfield, IL) · John Vacruacs (Moonrhead, MD) · John W Ainsworth (Melrose Park, IL) · John Ward (Harrisonburg, VA) · John Zardozzi (Wethersfield, CT) · Jordan Lindsay (Fort Wayne, IN) · Jordan Pinkley (Oklahoma City, OK) · Jordana Dubord (Stockbridge, GA) · Jorge Ibarra (Fencer Colombs, MI) · Jose Rodriguez (Hollywood, FL) · Jose Colazo (Paln Bay, FL) · Jose Massant (Crowley, TX) · Jose Zamora (Bridgeview, IL) · Josef Bevilacqua (Woodscooter, RI) · Joseph Discipio (La Grange Park, IL) · Joseph Ferraro (Newark, NY) · Joseph Garza (Austin, TX) · Joseph Hardy (Laurel, MD) · Joseph Jackson (Baltimore, MD) · Joseph Kurtz (Healy, AK) · Joseph Landolina (Pittsburg, PA) · Joseph Leahy (Forked River, NJ) · Joseph Michael Penn (Vancouver, WA) · Joseph Panozzo (Elmhurst, IL) · Joseph Pritchard (Earlham, IA) · Joseph S. Cox (Reno, NV) · Joseph Slovinsky (East Brunswick, NJ) · Joseph Thomas (Baltimore, MD) · Joseph Vaccarino (East Islip, NY) · Josephine Maroonick (New York, NY) · Josephie Hicks (Ormond Beach, FL) · Josh Ayers (Florissant, MO) · Josh Couse (Madison Heights, MI) · Josh G (Nairobi, ND) · Josh Gould (Tewksbury, MA) · Josh Jayor (Needham, MA) · Josh Standford (Lake Zurich, IL) · Joshua Barber (Elkridge, MD) · Joshua Decker (Lincoln, IL) · Joshua Dolgin (Long Beach, NY) · Joshua Kohlbeck (Chippewa Falls, WI) · Joshua Lpez (Tucson, AZ) · Joshua Pate (Cedar Rapids, IA) · Joshua Seik (Hilliard, OH) · Joshua Wright (Saint Petersburg, FL) · Joy Motte (La Crosse, WI) · Joy Roseberry Chase (Madison, WI) · Joyce Farley (Belmore, NY) · Joyce Hicks-Reynolds (Las Vegas, NV) · Joyce Manning (Bartlett, VA) · Joyce Mast (Champaign, IL) · Joyce Oliver (Washington, DC) · Joyce Pusel (Durham, NC) · Juan Perez (Fort Wayne, IN) · Juan Sandoval (Tucson, AZ) · Judae M Bost (Olympia, WA) · Judi Hunt (Lakeview, OR) · Judi Reddy (Newtown, PA) · Judi Travis (Delray Beach, FL) · Judith Escamilla (Flowerly Branch, GA) · Judith Freeman (Lee's Summit, MO) · Judith Kowitz (Denver, CO) · Judith Lusk (Miami, FL) · Judith Timmerman (Dallas, TX) · Judith Wilson (Wheatland, WV) · Judy Allen (Vanceboro, NC) · Judy B (Saint Michaels, MD) · Judy Bierbaum (Albuquerque, NM) · Judy Carman (Frederick, MD) · Judy Greene (Waterbury, CT) · Judy Hooker (Mansfield, OH) · Judy Krane (Kalamazoo, MI) · Judy Pevehouse (Spring, TX) · Judy Zese (Stevens Point, WI) · Judy Stevens (Tulsa, OK) · Juli Bush (Butler, PA) · Julia Anderson (Sherburne, NY) · Julia Sherwood (Plymouth, MA) · Julia Toly (Hyattsville, MD) · Julia Aulish (Tacoma, WA) · Julian Colicis (Philadelphia, PA) · Juliana Barreras (Lancaster, PA) · Juliana Manningham (Flint, MI) · Juliana Soto (Bridgewater, NJ) · Juliandra Garcia (Albuquerque, NM) · Julianna Havens (Hermitage, TN) · Julie Abitz (Green Bay, WI) · Julie Auliv (Blue Ridge, VA) · Julie Babbitt (Wausau, WI) · Julie Blum (Austin, TX) · Julie Brown (Sedalia, MO) · Julie Bush (Corpus Christi, TX) · Julie Kranik (Adams, MA) · Julie Lynch (Lk Montezuma, AZ) · Julie Mazurka (Black Mountain, NC) · Julie Mullen (Hendersonville, NC) · Julie Norwood (New Milford, CT) · Julie Rice (Saint Michael, MN) · Julie Wotesheske (Zion, IL) · July Leonard (Kettering, OH) · July Sanders (Burlington, VT) · Juriel Diaz (York, PA) · Justice Lamer (Corvallis, OR) · Justin Fitz (Fort Lauderdale, FL) · Justin Jennings (Manning, SC) · Justin Kaufman (Fort Wayne, IN) · Justin Phillips (Newark, OH) · Justin Raabert (Fort Wayne, IN) · Justin Walker (Cozad, NE) · Justine Koozt (Eldersburg, MD) · Jim Calvin (Lovelock, CA) · Jyoti Shrivastava (Lithium, GA) · K T (Denver, CO) · K Ahmed (Wichita, KS) · K. Flaherty (Cranston, RI) · Kacey Oliver (Clark Summit, PA) · Kadisha Shapiro (Paoli, IN) · Kaeli Weaver (Wagon, UT) · Kaitlyn Gooden (New York, NY) · Kai Kelly (Nashville, TN) · Kai Yonkers (Ford City, PA) · Kaley Keil (Humboldt, MD) · Kaitlin Hummer (Owings Mills, MD) · Kaitlyn Smith (Westland, MI) · Kaitlyn Wright (Glendale, OR) · Kai Lun (Staten Island, NY) · Kalianna Orcutt (Tripp, IA) · Kalie Vandewater (Lumberton, NJ) · Kalina Fischer (Rockville, MD) · Kaliopie Lewellyn-Moon (Essex, MD) · Kam Potter (West Allis, WI) · Kaneisha Lewis (Fort Worth, TX) · Kara Williams (Eastonwood, NJ) · Karen King (Wimberley, TX) · Karen Ann Will Lozow Cleary (Bloomington, IN) · Karen Blaine (Charlotte, NC) · Karen Boland (Syracuse, NY) · Karen Collins-Fleming (Holmes Beach, FL) · Karen Curti (Suffield, CT) · Karen D Silva (Arlington, TX) · Karen Deakins (Johnson City, TN) · Karen Edwards (Saint Louis, MO) · Karen Gray (Midlothian, VA) · Karen Hausen (Madison, WI) · Karen Jorgensen (Fond Du Lac, WI) · Karen Jumigan (Lakeland, FL) · Karen Kane (Seattle, WA) · Karen Kaser-Ornd (Concord, NC) · Karen Kravon Malcom (Scottsdale, AZ) · Karen Neubauer (Huntsville, AL) · Karen Ousch (Frankfort, IL) · Karen Phillips (Fort Lauderdale, FL) · Karen Probert-Owens (Lansdale, PA) · Karen Purcell (Sandpoint, ID) · Karen Smith (Columbia, MO) · Karen Zummo (Tampa, FL) · Kari Horn (Lincoln, AL) · Kari Prindle (Boise, ID) · Kari Wilfong (Attleboro, MA) · Karim Najjar (Alexandria, VA) · Karime Perez (Bronx, NY) · Karin Dowling (Waynesburg, PA) · Karin Vela Maher (Boynton Beach, FL) · Karisa Marks (Pasco, WA) · Karissa Miami (Columbia, TN) · Karl Hoffmann (Fenton, MO) · Karl Sather (Minneapolis, MN) · Karline Livingston (Lyme, NH) · Karrie Kucelik (Carpentersville, IL) · Karyn Price (Plymouth, MN) · Kasey Burman (Aurora, CO) · Kasey Napper (Columbus, OH) · Kasey Phillips (Las Vegas, NV) · Kat Boylan (Omaha, NE) · Kat Mayorga (Henderson, NV) · Katarzyna Rejzereziewicz (New York, NY) · Kate E. (Park City, UT) · Kate Harder (Glen Elder, IL) · Kate Peterson (Libby, MT) · Kate Raymond (Merritt Island, FL) · Katearyna Hays (Tulsa, OK) · Katelyn Alcock (Bradenton, FL) · Katelyn Clark (PA) · Katelyn Delacruz (Dallas, TX) · Katharine Muir (Indianapolis, IN) · Katharine Pittman (Wesley Chapel, FL) · Kathie Galyick (Manhattan, KS) · Katherine Aguirre (Louisville, VA) · Katherine Castro (Kearney, NE) · Katherine Finn (Rockster, NY) · Katherine Furler (Athens, OH) · Katherine Hutchins (Phoenix, AZ) · Katherine Loyd (Asheville, NC) · Katherine Peterson (Cottonwood Heights, ID) · Katherine Wiesner (Saint Paul, MN) · Katherine Young (Bridgeport, CT) · Kathryn Lichtblau (Olympia, WA) · Kathi Gillin (Yardley, PA) · Kathi Ward (Saint Petersburg, FL) · Kathie Carpenter (Rosindale, MA) · Kathleen Argyris (Ponte Vedra Beach, FL) · Kathleen Basiewicz (Dana, NC) · Kathleen Birk (Portland, OR) · Kathleen Carr (Cedarade, CO) · Kathleen Fleishman (Massapequa, NY) · Kathleen Hensman (Delray Beach, FL) · Kathleen Lee (Lacey, WA) · Kathleen Lomando (Nashville, TN) · Kathleen Mireault (Jamaica Plain, MA) · Kathleen Mohning (Franklin, TN) · Kathleen Nicholas (Pittsburg, PA) · Kathleen O'Connell (Indianapolis, IN) · Kathleen Perry (Pensacola, FL) · Kathleen Santana (Lajas, PR) · Kathryn Chumbley (Seattle, WA) · Kathryn Conrad (Duncannon, PA) · Kathryn Couthner (Middleton, WI) · Kathryn Johansson (Stamford, CT) · Kathryn Lohse (Yorkville, IL) · Kathryn T (7067, NY) · Kathrynne Holden (Springfield, MO) · Kathy Armstrong (Indian Trail, NC) · Kathy Aub (Boca Raton, FL) · Kathy B (Lugo, SC) · Kathy Eddie (Guntersville, AL) · Kathy Freese (Chicago, IL) · Kathy Kaatz (Yale, MI) · Kathy Kraus (Lodi, NJ) · Kathy Martone (Eureka Springs, AR) · Kathy Mattison (Richmond, VA) · Kathy Missing (Kansas City, MO) · Kathy Mills (Carrollton, NC) · Kathy Nazzari (New York, NY) · Kathy Ross (Pearland, TX) · Kathy Wagman (Hobart, IN) · Kathy Washington (South Riding, VA) · Katia Matulich (Rochester, NY) · Kate Bell (Santa Fe, NM) · Katie Craig (Soldotna, AK) · Katie Dowdell (Rochester, MN) · Katie Lane (Medford, MA) · Katie Mafford (Indianapolis, IN) · Katie Minger (Saint Cloud, FL) · Katie Runde (South Royalton, VT) · Katie Shipp (Gaithersburg, MD) · Katie Terk (Middlebury, VT) · Katrina Anderson (Rush City, MN) · Katrina Bittain (Caribou, ME) · Katrina N (Minneapolis, MN) · Kavin Subramanian (Minnetonka, MN) · Kayi Borden (PA) · Kaye Drache (St. Louis Park, MN) · Kaye Hale (Memphis, TN) · Kay Reinfield (Litz, PA) · Kay Sigler-Smith (AL) · Kayla Carpenter (Accokeek, MD) · Kayla Betts (Alendale Charter Township, MI) · Kayla Strong (Williamsburg, VA) · Kayla Umura (CO) · Kaylee Rodriguez (Union Bridge, MD) · Kayli Ortiz (Phoenix, AZ) · Kaylie Foster (Colorado Springs, CO) · Kc White (Oklahoma City, OK) · Kea Urrea (Crestwood, KY) · Keasha Webb (Fayetteville, NC) · Kedrick Burton (Antioch, TN) · Kela Turner (Wichita, KS) · Keira Proffitt (Sevierville, TN) · Keith Ducos (State College, PA) · Keith Hackett Jr (Sudbury, MA) · Keith Petersen (Portland, OR) · Keith

# California Freethought Day

(Denver, CO) - Millie McInane (Swag, KY) - Milo Bryant (Chesterland, OH) - Mimi Frye (VA) - Mimi Leow (Anacortes, WA) - Mimi Paw (Lake Elmo, MN) - Mina Blyly-Strauss (Minneapolis, MN) - Minnie H (TX) - Minnie Lopez (Cartersville, GA) - Miranda Anderson (Muskego, OK) - Miranda Enck (Streamwood, IL) - Miranda Evelyn (Killeen, TX) - Miriam Wildeman (Winterville, NC) - Miriam Alqab (Belton, TX) - Missy Blue (Houston, TX) - Misty Garcia (Arlington, TX) - Mitchell Hough (Frederick, MD) - Mohamed Bouraima (Bronx, NY) - Moi Poi (Charlottesville, VA) - Molly Dunn (Towson, MD) - Molly Moses (Winter Park, FL) - Molly Swab (NM) - Momi Imzalat (Pittsburgh, PA) - Mona Judah (Fort Walton Beach, FL) - Mong Keo (Beverly, MA) - Monica D (Altamonte Springs, FL) - Monica Lee (Winston Salem, NC) - Monica Harmon (Cedar Falls, IA) - Monica Medina (Roselle Park, NJ) - Monica Pratt (Chicago, IL) - Monica Smilko (Jacksonville, FL) - Monika Andreani (Milledale, MD) - Monique Beale (Waltnah, MA) - Monique Edwards (Oro Valley, AZ) - Monique Hahn (Wickliffe, OH) - Monyca Noblin (Madison, AL) - Morgan Hibberd (NM) - Morgan Velt (East Peoria, IL) - Morgan White-Lott (Atlanta, GA) - Mostafa Jabry (Binghamton, NY) - Murat A. Shikar, MD (Newburgh, NY) - Murat Bayraktar (Vienna, VA) - Mustafa A. (Winter Garden, FL) - Mykayla Brown-Taylor (Palm Coast, FL) - Myles Kisloski (Marshallfield, MA) - Myllyn Moran (Jensen Beach, FL) - Myra Dewhurst (Miami, FL) - Myreen Khan (Portland, OR) - Myrell Howards (Baton Rouge, LA) - Myriam Goris (Port Saint Lucie, FL) - Myriam Ovedo (Tucson, AZ) - Myron Moevigh (Keokuk, IA) - Myung Cha (Teaneck, NJ) - N. F. (UT) - N. Price (Kennewick, WA) - N. S. (New York, NY) - Nadine Godwin (New York, NY) - Nadine Juene (Brooklyn, NY) - Nadja Larini (Sask City, IA) - Nan Stevenson (Las Vegas, NV) - Nancy Barcelona (North Richland Hills, TX) - Nancy Brown (Black Mountain, NC) - Nancy Campbell (Deerfield, NH) - Nancy Carson (Dryden, WA) - Nancy Debono (NY, NY) - Nancy Fohn (Los Lunas, NM) - Nancy Hale (Saint Paul, MN) - Nancy Love (Las Vegas, NV) - Nancy Macphee (Midland Park, NJ) - Nancy Miller (Castle Rock, CO) - Nancy Ordovoz (Las Cruces, NM) - Nancy Oskow-Schoenbrord (Yorktown Heights, NY) - Nancy Radford (Reno, NV) - Nancy Rasmussen (Burling, WA) - Nancy S. (Cottonwood, AZ) - Nancy Stamm (Fort Pierce, FL) - Nancy Walsh (Independence, MO) - Nancy White (Spokane Valley, WA) - Nannette Gilligan (Kingston, NY) - Nannette Minckler (Oshkosh, WI) - Naomi Masri (Wellington, FL) - Naomy Chang (Saint Louis, MO) - Nassir Ahmad (Hemdon, WA) - Natalie Aceves (Wheat Ridge, CO) - Natalie Arras (El Paso, TX) - Natalie B. (Buxton, ME) - Natalie Elias (Chandler, OK) - Natalie Hernandez (Lambertville, NJ) - Natalie Muessig (Dallas, TX) - Natalie Robinson (Trumbull, CT) - Natalya Yakovleva (Largo, FL) - Natasha Brown (Jamaica, NY) - Nate Scharfo (Bellevue, WA) - Nathan Baker (Louisville, KY) - Nathan Daniel (Kansas City, MO) - Nathan Maxwell (North Salt Lake, UT) - Nathan Rayburn (Newnan, GA) - Nathan Shashore (Aurora, CO) - Nathaniel Elijah Sivin (Brooklyn, NY) - Nati Rivera (Milwaukee, WI) - Nautica Sapp (Savannah, GA) - Neal Camerlengo (Kalamazoo, MI) - Neal Wegener (Parker, CO) - Neeli Boyd (Fusion, OK) - Neil Harrington (Northville, MI) - Neil Scott (Grand Junction, CO) - Neil Hamrick (Gibsonia, PA) - Nelson D Segovia (Hallandale Beach, FL) - Nicholas Moore (Middletown, RI) - Nicholas Sobin (El Paso, TX) - Nicholas Terra (Franklin, OH) - Nicholas Valdes (Newark, DE) - Nicholas Wetzel (Valparaiso, IN) - Nick David (Dearborn, MI) - Nick Decesare (Avenel, NJ) - Nick Illorbe (Middletown, NY) - Nick Kish (Westerville, OH) - Nick Lamando (Lake George, NY) - Nick Renzi (Yonkers, NY) - Nick Rondinelli (Westfield, MA) - Nick Vivian (Plantsville, CT) - Nickima Wright (Dallas, TX) - Nickolas Naujalis (Grand Rapids, MI) - Nicola & Barbara Giorgio (Largo, FL) - Nicola Giorgio (Largo, FL) - Nicola Wagner (Beloit, WI) - Nicole Castle (Portland, OR) - Nicole Cine (Moscow, ID) - Nicole Eastman (Woodstock, NY) - Nicole Leibold (Flushing, NY) - Nicole McVain (Andover, KS) - Nicole Parker (Twin Falls, ID) - Nicole Prescott (Deerfield Beach, FL) - Nicole Roffe (Brooklyn, NY) - Nicole Tirrell (Vaicou, FL) - Nicole Tully (Fresh Meadows, NY) - Nicole Tupiza (Erie, PA) - Nicole Valdez (Albuquerque, NM) - Nicole Welde (Rio Rancho, NM) - Nicole Wolfe (Washington, DC) - Nifia'Ah Leder (Vero Beach, FL) - Nigel Scarborough (St Simons Island, GA) - Nik Mullah (Seattle, WA) - Nik Nadeau (Gresham, OR) - Nikia Evans (Bronx, NY) - Nikisha Ross (Dallas, TX) - Nikitas Kazouris (Spring Hill, FL) - Nikki Cash (Kent, WA) - Nikki Newball (Desoto, TX) - Nina Chen (Atlantic City, NJ) - Nina Herndon (Dallas, TX) - Nina Mendez (Eustalin, MA) - Nina Netzen (Ellicott City, MD) - Nina Sanchez (Chicago, IL) - Nitin Budwar (Jackson, MS) - No One (Brooklyn, NY) - Noa Jacob (Ann Arbor, MI) - Noah Ehler (Monroe, WA) - Noah Ginsberg (Brambleton, VA) - Nobuko Capute (Albuquerque, NM) - Noel Cosmos (OH) - Noelle Powell (Marlborough, MA) - Noemi Smith (New York, NY) - Noemie Jeudy (New York, NY) - Nona Pepkowski (Perkasie, PA) - Noor Mahmood (Sugar Land, TX) - Nora Glass (NH) - Nora Seckler (Colorado Springs, CO) - Nora Smith (Beartown, OR) - Nora Walker (Castell, NJ) - Norma Alarcon (San Antonio, TX) - Norma Rea (Katy, TX) - Norman Fields (North Richland Hills, TX) - Norman Iracheta (Austin, TX) - Nosa Akhigbe (Houston, TX) - Ny Ny (New York, NY) - Nyx A (Crystal Falls, MI) - Olga Morales (Westport, CT) - Oliver Martineau (Piano, TX) - Oliver Skelton (Houston, TX) - Olivia Buckley (Red Lion, PA) - Olivia Co. (Raleigh, NC) - Olivia Kuipers (Byron Center, MI) - Olivia Nawrow (San Antonio, TX) - Olivia Peters (Litchfield, IL) - Olivia Queen (Annandale, VA) - Olivia Reinke (IA) - Olivia Stinson (Austin, TX) - Olivia Valentin (Bronx, NY) - Omar Gomez (Louisville, KY) - Omar Grageda (Haleah, FL) - Omar Grageda (Haledon, NJ) - Omar Kalala (Atlanta, GA) - Omayra Molina (Hallandale, FL) - Orion Jenkins-Hook (Lutherville, MD) - Orion Sun (Bethlehem, PA) - Oscar Mulford (Pennsville, NJ) - P. Williams (Madison, MS) - P. Dufek (De Pere, WI) - P. Vincent (Colombus, SD) - Paige Manning-Duncan (Salt Lake City, UT) - Painted Sky Warrior (Spring, WA) - Paisley Arentz (Highland, MI) - Pam Damracker Zepeda (Davenport, IA) - Pam Grant (St. Louis, MO) - Pam Speagle (Louisville, KY) - Pamela Devereux (Memphis, TN) - Pamela Gibbs (Sandwich, MA) - Pamela Holbert (Tucson, AZ) - Pamela Pinkston (Springfield, OR) - Pamela Robertson (Fort Collins, CO) - Pamela Schendel (Milwaukee, WI) - Pamela Shaw (Cincinnati, OH) - Pamela Kane (Bedminster, NJ) - Parag Saha (Chandler, AZ) - Parker Wolfe (Portland, OR) - Pat Annoni (Midvale, UT) - Pat Crane (Piano, TX) - Pat Jacobs (Decatur, GA) - Pat Jones (Deming, NM) - Pat Moneely (Dearborn, MI) - Pat Parent (Central Point, OR) - Pat Wagner (Latham, NY) - Patricia Madama (Jamaica, NY) - Patricia Chamberlain (Plymouth, MA) - Patricia Barnett (Blossburg, PA) - Patricia Backman (Huntsville, AL) - Patricia Broad (Jackson, NJ) - Patricia Briscoe (El Dorado, KS) - Patricia Butler (New Orleans, LA) - Patricia Crocker (Charlotte, NC) - Patricia Ferretti (Arnold, MD) - Patricia Flint (Brooklyn, NY) - Patricia Fuller (Hornwood, IL) - Patricia Harrison (Harvey, LA) - Patricia Hawblitzel (Kansas City, MO) - Patricia Rowell (Alexandria, VA) - Patricia Thomas (Ormond Beach, FL) - Patricia Wegrzyn (North Port, FL) - Patricia Wiley (Portland, TN) - Patricia Wiley (Kent, OH) - Patricia Zabolio (Champaign, IL) - Patricia McEligott (Dayton, OR) - Patrick Morris (Manisto, North Tonawanda, NY) - Patrick De La Garza Ud-Senkel (McAllen, TX) - Patrick E. Parker (Orick, MO) - Patrick Esguerra (Columbus, OH) - Patrick Hruby (Bullhead City, AZ) - Patrick Mayfield (Dripping Springs, TX) - Patrick Chaloux (North Bennington, VT) - Patrick Cosentino (North Tonawanda, NY) - Patrick Oneal (Yorktown, VA) - Patrick Mcglinchey (Stone Mountain, GA) - Patsy Smith (Montgomery, AL) - Paul Allison (Mineola, TX) - Paul Avery (New Fairfield, CT) - Paul Batts (Rockford, IL) - Paul Blackburn (Elizabethtown, KY) - Paul Coleman (Clayton, NC) - Paul Collins (Portland, OR) - Paul Cutler (Keller, TX) - Paul Fields (Canton, TX) - Paul Kim (Raleigh, NC) - Paul Lafontaine (Moab, UT) - Paul Madzik (Danbury, CT) - Paul Markille (Grand Blanc Township, MI) - Paul Mercury (Schamburg, IL) - Paul Montell Montell (Baden, PA) - Paul Price (Greensboro, NC) - Paul Solomon (Prospect, TN) - Paul Tortorela (Gibsonia, PA) - Paul Wiesie (Mobile, AL) - Paul Wilson (Everett, WA) - Paul Winker (Palmer, AK) - Paula Beranek (Downers Grove, IL) - Paula Fenda (Boynton Beach, FL) - Paula Fiedelman (Fort Myers, FL) - Paula Mowen (West Chicago, IL) - Paula Reed (Arden, NC) - Paula Sautter (Carbondale, CO) - Paula Shafrazsky (Sedro Woolley, WA) - Paula Sheridan (Vancouver, WA) - Paula Spart (South Bend, IN) - Paultette Murray (Forest, VA) - Paulina Mastroyuk (Bryn Mawr, PA) - Pavel Hushcha (Boston, MA) - Peach Umbrella (South Burlington, VT) - Pearl Foster (Madison, WI) - Peder Nelson (Sister Bay, WI) - Pedro Cuniñera (Philadelphia, PA) - Peggy Acosta (Wormsdelo, PA) - Peggy Borchart (Albuquerque, NM) - Peggy Moody (Gwin, MI) - Peggy Thompson (Columbia, SC) - Penny Kavonius-Donado (Skokie, IL) - Penny Renner (Ann Arbor, MI) - Penny Smith (Toledo, OH) - Penny Semmer (Charlottesville, VA) - Peri Bos (Dorr, MI) - Pernell Harmon (Belvidere, TN) - Perry Hamilton (Durant, OK) - Peter Degroot (Syracuse, NY) - Peter Di Nicolas (Bayville, NJ) - Peter Gallo Jr (Agawam, MA) - Peter Hutzel (New York, NY) - Peter Leavenworth (Jenison, MI) - Peter Reagel (Champaign, IL) - Peter Scardilli (Atco, NJ) - Peter Taylor (Cleveland, OH) - Peter Testa (Springfield, MA) - Peter Tsarunas (Queens Village, NY) - Peter Wolfe (Washington, DC) - Peyton Michael (La Follette, TN) - Peyton Wright (Whitewater, WI) - Philip Crane (Hannibal, MO) - Philip Donovan (Wakefield, MA) - Patricia Backman (Huntsville, AL) - Patricia Hawblitzel (Kansas City, MO) - Phil Ritter (Surprise, AZ) - Phillip Hope (Brooklyn, NY) - Phillip Spinks (Gulfport, AL) - Phoebe Harms (Austin, TX) - Phoebe Wesley (Bedminster, NJ) - Phoebe Wilson (Iola, TX) - Phoenix Eisenstein (Sandy, UT) - Phounging Vongcharh (Paris, FM) - Phyllis Vrzal (Minneapolis, MN) - Pilar Millhollen (New York, NY) - Poly Taylor (Olympia, WA) - Prashu Reddy (Ellicott City, MD) - Preston Shackelford (Jackson, TN) - Priscilla Betts (Mansfield, FL) - Priscilla Catlin (Atlanta, GA) - Priscilla Lee (Longwood, FL) - Priscilla Lloyd (Ashville, NC) - Priscilla Tine (Kingston Springs, TN) - Quintin Spurlock (Clarksville, OH) - Quinton Carmichael (Southington, Connecticut, CT) - R. Brown (Bala-Cynwyd, PA) - R. Scott (Boise, ID) - R. Reamy (Eliess, TX) - Rachael Arnalett (Morgantown, WV) - Rachael Morgan (Rochester, NH) - Rachel Colloff (Brooklyn, NY) - Rachel Dobbs (Memphis, TN) - Rachel Hamburg (Seattle, WA) - Rachel McLee (Austin, TX) - Rachel Mcnerney (Parker, CO) - Rachel Nelson (Hol Springs, AR) - Rachel Olsen (Houston, TX) - Rachel Parnell (Murfreesboro, TN) - Rachel Rakoczy (Reno, NV) - Rachel Rescorl (Myrtle Beach, SC) - Rachel Zuck (Falls Church, VA) - Rachelle Gardner (Lake Worth, FL) - Radance Sanneman (Temple Hills, MD) - Radius Morse (Shelton, WA) - Raelyn Glass (Millsboro, DE) - Rafael Marrero (Oviedo, FL) - Rafsana Rehman (Queens, NY) - Rahime Camuz (Houston, TX) - Rahul Pednekar (Dallas, TX) - Raina Mendez (Union, KY) - Raj Radney (Henderson, NY) - Ralph Faber (Huntley, IL) - Ralph Norton (Colonia, NJ) - Ralph Neal (Camel, NM) - Rafael Beam (Cumberland, MD) - Rama Bharadwaj (Port Washington, WI) - Ramon Britz (Aventura, FL) - Randall Agent (Evanville, IN) - Randall Bailey (Orange Park, FL) - Randall Blecher (Hoboken, NJ) - Randall Pauley (Odessa, MO) - Randi Justin (Fort Lauderdale, FL) - Randi Landaverde (Mineola, TX) - Randy Biedel (Orem, UT) - Randy Lopez (League City, TX) - Randy Thomas (Richardson, TX) - Rashod Ishmel (League City, TX) - Raul Amis (White Plains, NY) - Raul Aristy (Brooklyn, NY) - Raul Serrano (Portland, OR) - Ray Krumenacker (Brentwood, NY) - Raylene Swinock (Chicago, IL) - Raymond Zahra (Florissant, MO) - Re. Watts (Brooklyn, NY) - Rebecca Alexis (Henderson, NV) - Rebecca Berkoski (Lima, OH) - Rebecca Carron (Portland, OR) - Rebecca Cates (Arlington, TX) - Rebecca Claron (Morrisville, NC) - Rebecca Custis (New York, NY) - Rebecca Fowler (Inwood, WV) - Rebecca Irlin (New York, NY) - Rebecca Jack (Canton, GA) - Rebecca Miller (Portland, OR) - Rebecca Nune (Orlando, FL) - Rebecca Plitt (Framingham, MA) - Rebecca Polorok (Dunedin, FL) - Rebecca Rabinowitz (Moorestown, NJ) - Rebecca Skaar (Gatonsville, MD) - Rebecca Straw (St Petersburg, FL) - Rebecca Trexler (Ruckersville, VA) - Rebecca Walker (Largo, FL) - Red Silverdragon (Mount Airy, MD) - Regan Rthomas (Rockville, MD) - Regina Bean (Birmingham, AL) - Regina Brooks (Pittsburgh, PA) - Regina Brown (New Ellenton, SC) - Regina Chestnut (Philadelphia, PA) - Reginald Hill (Tulsa, OK) - Reira Trumpet-Muier (Reisterstown, MD) - Rena Murtha (Suffern, NY) - Rene Kantor (Walkill, NY) - Rene Rungelinger (Converse, TX) - Renee Bergel (Lexington, KY) - Renee Clark (Lincoln City, OR) - Renee Crews (Fort Washington, MD) - Renee Hamilton (Jefferson, GA) - Renee Khaboussy (Clinton Township, MI) - Renee Meeal (Belleville, IL) - Reneo Frisza (Greensboro, NC) - Renona Gya (Tracyton, VA) - Resa Balmam (Somerville, MA) - Reuben J. (Atlanta, GA) - Rev. James Sheehan (The Bronx, NY) - Rev. D. Mariano Gargiolo (Leonia, NJ) - Rhonda Ayala (Morrison, CO) - Rhonda Moles (Thompson Falls, MT) - Rhonda Morris (Naples, FL) - Rhonda Ontiveros (Willard, MO) - Rhonda Robinson (LA) - Rhonda Stock (Bronx, NY) - Rhonda Tolbert (Pensacola, FL) - Ricardo Aguiluz (Miami, FL) - Rice Jake (Denver, CO) - Richard Adams (Newport, RI) - Richard Chamberlin (Rochester, NY) - Richard Diamond (Bethpage, NY) - Richard Gibson (Pasadena, TX) - Richard Ghilardi (White Bluff, TN) - Richard Gilman (Kalamazoo, MI) - Richard Goodwin (Flowood, MS) - Richard Gujer (New York, NY) - Richard Han (Ann Arbor, MI) - Richard Harmon (Round Rock, TX) - Richard Hawk (Minneapolis, MN) - Richard Penquite (Surprise, AZ) - Richard Pierce (Hamilton, MT) - Richard Ramirez (Greely, CO) - Richard Santana (Orlando, FL) - Richard Smith (Tacoma, WA) - Richard Spears (Upper Sandusky, OH) - Richard Speirs (Dover, DE) - Richard Starke (Lebanon, IL) - Richard Struckman (St Louis, MO) - Richard Synier (Rochester, NY) - Richard Westby (Minneapolis, MN) - Richard Zhang (Lubbock, TX) - Rick Blanchett (Fort Myers, FL) - Rick Delgado (Salem, OR) - Rick Easton (Cornville, AZ) - Rick Hemdolor (Chicago, IL) - Rick Johnson (Farmington, MN) - Rick Sutton (Bloomington, IL) - Ricky Lucas (Evanville, IN) - Ricki Samel (Morristown, NJ) - Riley Canada II (Alpharetta, GA) - Riley Miller (Nampa, ID) - Rio Lane (Monument, CO) - Rita Alder (Sutherland, OR) - Rita Cavagnaro (Vineand, NJ) - Rita Loop (Eugene, OR) - Rita Shen (North Wales, PA) - Roanne Oranch (Newton, MA) - Rob H. (Orange Park, FL) - Rob Saul (Portland, OR) - Robbie White (Silver Spring, MD) - Robert Allen (Merrick, NY) - Robert Barnes (Spring, TX) - Robert Bart (Houston, MO) - Robert Bayley (Pembroke, MA) - Robert Berger (New Rochelle, NY) - Robert Berry (Marion, MA) - Robert Brian Levy (New Orleans, LA) - Robert Brooks (Crystal Springs, MS) - Robert C. (Denver, CO) - Robert Clark (River Rouge, MI) - Robert Colburn (Afton, MO) - Robert Cunningham (Frankford, DE) - Robert Daly (Myrtle Creek, OR) - Robert Delo (Chattanooga, TN) - Robert Ditor (Shalimar, FL) - Robert Duvon (Omaha, NE) - Robert Dwy (Saint Louis, MO) - Robert Hakes Jr (Kingsland, GA) - Robert Haslag (Kingsfield, MO) - Robert Hickox (The Villages, FL) - Robert Higgins (Carnegie, PA) - Robert Hollen (Fort Myers, FL) - Robert Johnson (Temple, TX) - Robert Johnston (Cave Creek, AZ) - Robert Jones (Apache Junction, AZ) - Robert Kamm (Cincinnati, OH) - Robert Kennedy (Chicago, IL) - Robert Krone (Fort Worth, TX) - Robert Macaluso (Brooklyn, NY) - Robert Mcgovern (Bethlehem, PA) - Robert Mitchell (Nantucket, MA) - Robert Murdoch (Olympia, WA) - Robert Patterson (Carson City, NV) - Robert Paulovics (Guilford, CT) - Robert Pfaff (Rensselaer, IN) - Robert Sackett (Helotes, TX) - Robert Sager (Tacoma, WA) - Robert Sandgrund (Buffalo, NY) - Robert Schmeling (West Allis, WI) - Robert Scott (Wheat Ridge, CO) - Robert Smith (Lawton, OK) - Robert Sobie (Largo, FL) - Robert Trantham (Cocoa Beach, FL) - Robert Wheatley (Murfreesboro, TN) - Robert Chevrette (Nashville, TN) - Roberta Gardner (Jersey City, NJ) - Roberta Glaze (Litchfield, OH) - Roberta Kuehl (Syosset, NY) - Roberto Soto (Lake Worth, FL) - Robin Alperin (Corlanti Manor, NY) - Robin Craft (Mansfield, OH) - Robin Giffm (Milwaukee, WI) - Robin Goff (Fishers, IN) - Robin Jerry (Wyoming, MI) - Robin Lorentzen (Caldwell, ID) - Robin Mcdaniel-Meinicke (Pinckney, MI) - Robin McCall (Hermitage, PA) - Robin Melchior (Aron, IN) - Robin Patten (Oklahoma City, OK) - Robin Pinsof (Highland Park, IL) - Robin Thompson (Estacada, OR) - Robin Windsor (Severn, MD) - Robin Wisch (Lodi, WI) - Rochelle Cass (Aliso, IL) - Rochelle Gravance (Columbus, MT) - Rodney Marshall (Chicago, IL) - Roger Aiken (Keller, TX) - Roland Bradley (Fairfax, VA) - Rommy Rosenbaum (Westport, CT) - Ron Eckman (New Kensington, PA) - Ron English (San Antonio, TX) - Ron Gaston (Atlanta, GA) - Ron Halak (Riverside, IL) - Ron King (Camas, WA) - Ron Parsons (South San Francisco, CO) - Ron Prybyczin (Carmel, NY) - Ron St. Clair (Lake Havasu City, AZ) - Ronal Abraham (Long Island City, NY) - Ronald Bray (Independence, MO) - Ronald Colman (Lincoln, NE) - Ronald Harkov (Princeton, NJ) - Ronald Killingsworth (Mason, MI) - Ronald Lore (Woodbury Hts, NJ) - Ronald Young (Tellico Plains, TN) - Rondane Hall (Bronx, NY) - Ronee Clark (Phoenix, AZ) - Ronnie Ende (Strongsville, OH) - Rori Stevens (Morton, IL) - Roy Walsh (Pittsburgh, PA) - Rosa Gravit (Litchfield Park, AZ) - Rosa Orozco (Henderson, NV) - Rosalie Lyles (Springfield, VA) - Rosalind McCallister (Bronx, NY) - Rose Brangier (Charlotte, NC) - Rose Hanson (Caldwell, ID) - Rose Marie Wilson (Wantagh, NY) - Rose McCormick (South Charleston, WV) - Rose Meehan (Seaford, NY) - Rose T. (Grand Haven, MI) - Roseanna Fies (Houston, TX) - Rosemarie Grabowski (Crown Point, IN) - Rosemary Clifford (New Rochelle, NY) - Rosemary Muchisky (Eynon, PA) - Routin Carole (Paris, PA) - Roxann Cooper (Tonawanda, NY) - Roxanne Conwell (Lawrence, KS) - Roy Castillo (Willard, OH) - Roz Huntley (East Jordan, MI) - Ruben Romero (Miami, FL) - Ruby Caruly (Hyattsville, MD) - Ruby Foster (Colorado Springs, CO) - Ruby Key-Wright (Manalapan, NJ) - Rudy Best (Salem, NH) - Rue Oseas (Portland, OR) - Rui Haagen (Colorado Springs, CO) - Runggee Suvaurs (Saint Louis, MO) - Rus Coppeland (Mooreville, IN) - Russ Cross (Ladoga, IN) - Russell Brozoki (Milwaukee, WI) - Russell Gay (Winchester, MA) - Ruth Brown (New Orleans, LA) - Ruth Bushnell (Frederick, MD) - Ruth Bukman (Dunro, OR) - Ruth Henderson (Barrington, NH) - Ruth Koth (Mount Holly, NJ) - Ruth Nelson (Gurnee, IL) - Ruth Parkyn (Bethune, SC) - Ruth Pilla (Brewster, NY) - Ruth Turner (Takoma Park, MD) - Ryan Alperstein (St. Louis Park, MN) - Ryan Amershek (McCune, KS) - Ryan B. (Wilmingon, NC) - Ryan Bika (Minneapolis, MN) - Ryan Blanche (Washington, NJ) - Ryan Dong (Omaha, NE) - Ryan Hodge (Sumter, SC) - Ryan Jugeta (Katy, TX) - Ryan Kramer (Mequon, WI) - Ryan Marks (Northville, MI) - Ryan Pakula (Madison, WI) - Ryan Sparr (Jamaica, NY) - Ryan Symons (Arlington, VA) - Ryan Tays (Howell, NJ) - Ryan Wilson (Honolulu, HI) - Ryland Jones (Hamilton, OH) - Ryn A. (Staunton, IL) - Ryne Dougherty (Glasford, IL) - S. Logan (Miami, FL) - S. M. (Brooklyn, NY) - S. Reagar (Dallas, TX) - S. Zorc (Mentor, OH) - Saba Akram-Scates (Orlando, FL) - Sabha Abadatz (Luzerne, TX) - Sabrianna Gordon (Elkins, WV) - Sabrina Fiehl (Portland, OR) - Sabrina Reyes (West Palm Beach, FL) - Sabryna-Joi King-Bell (Chicago, IL) - Sadi Hamad (Gretna, LA) - Saffra Milojan (Philadelphia, PA) - Salem Campanella (Mt. Dora, FL) - Sallie Minter (Commerce, NY) - Salina Core (Brevard, NC) - Sallie Belber (Richmond Heights, MO) - Sallie Ponce (Nogales, AZ) - Sally Ames (Papillon, NE) - Sally Fisher Teit (Grants Pass, OR) - Sally Jennings (Siletz, OR) - Sally Lee (Alpharetta, GA) - Sam Clemetson (Greenville, SC) - Sam Grado (El Paso, TX) - Sam Heaton (Mocksville, NC) - Sam L. (Media, PA) - Sam Murphy (Naples, FL) - Sam Orlich (Milwaukee, WI) - Sam Reza (Austin, TX) - Sam Weigel (Rockwood, TN) - Smael Wolf (Seattle, WA) - Samantha Alder (Hamilton, NY) - Samantha Carothers (Oregon, WA) - Samantha Favis (Lawrenceburg, TN) - Samantha Geddy (Malden, MA) - Samantha Turetsky (Ormond Beach, FL) - Samantha Waxler (Sealy, TX) - Sarmmie Fugate (Wichita Falls, TX) - Sammy Felix (Kissimmee, FL) - Sammy Hopkins (Columbia, MO) - Sammy Rauwerda (Grand Rapids, MI) - Samuel Lao (Miami, FL) - Samuel Morningstar (Milwaukee, WI) - Samuel Reses (Mount Airy, NC) - Samuel Sherman (Manalapan, NJ) - Sander Benson (Denver, CO) - Sandra Boyston (Sanford, FL) - Sandra Breakfield (Dallas, TX) - Sandra Delong (Cleveland, OH) - Sandra Fone (Fort Lauderdale, FL) - Sandra Harkins (McKeesport, PA) - Sandra Holland (Bowling Green, KY) - Sandra Jones (Fort Lauderdale, FL) - Sandra Kashmer (West Point, IN) - Sandra Lightner (Seattle, WA) - Sandra Mata (Bennettsville, SC) - Sandra Minnesang (New Castle, DE) - Sandra Olson (Eagle, ID) - Sandra Serazio (Keshena, WI) - Sandra Souza (Las Vegas, NV) - Sandy Bartlett (Fayetteville, NC) - Sandy Dumke (Crooks, SD) - Sandy Rao (Frisco, TX) - Sandy Sage (Wapanucka, OK) - Sandy Sager (Palmetto Bay, FL) - Santa Oldham (Bethesda, MD) - Sara B. Malloy (Carbondale, CO) - Sara Brogan (Cincinnati, OH) - Sara Fuhrer (Alexandria, LA) - Sara L. (Upper Darby, PA) - Sara Mathewson (Arivaca, AZ) - Sara Parker (Irving, TX) - Sara Wilcox (Broken Arrow, OK) - Sara Woods (Elkhart, IN) - Sara Wright (Albuquerque, NM) - Sarah Baysore (Lebanon, OH) - Sarah Beck (Denver, CO) - Sarah Boggs (Manhattan, KS) - Sarah Bowman (Ararat, NC) - Sarah Brown (Tampa, FL) - Sarah Chovey (New York, NY) - Sarah Hafer (Vancouver, WA) - Sarah Helms (Benton Harbor, MI) - Sarah Kames (Burlington, WI) - Sarah Knott (New York, NY) - Sarah Koonce (Asheville, NC) - Sarah Kraft (Ivry, NY) - Sarah Lemar (Effingham, IL) - Sarah Louney (Middletown, NJ) - Sarah Milczek (Saratoaga, NY) - Sarah Paz (Dallas, TX) - Sarah Phelps (Ringwood, IL) - Sarah Runtell (Houston, TX) - Sarah Roland (Casselberg, FL) - Sarah Ruggier (Brookville, FL) - Sarah Summers (Loveland, CO) - Sarah Wallace (Miami, FL) - Sarah Wesley (Dayton, OH) - Sarah White (Greenburg, NC) - Sarah Wood (Lewes, DE) - Sarai Salas (Phoenix, AZ) - Sarahpine Metis (Grand Marais, MN) - Sasha Silverstein (Brooklyn, NY) - Savannah Amos (Mooreville, NC) - Savannah Bryson (Kyie, TX) - Say What? (Pittsburgh, PA) - Saydee Trammel (Van Buren, AR) - Schuyler Judd (Island Park, ID) - Scott Barker (Tucson, AZ) - Scott Batchelar (Portland, OR) - Scott Buckler (Lakewood, CO) - Scott Furlong (Las Vegas, NV) - Scott Galassini (Chicago, IL) - Scott Goodman (Westbury, NY) - Scott Hanzella (La Verne, TX) - Scott Horvath (New York, NY) - Scott Korman (Great Neck, NY) - Scott Meyer (Louisville, KY) - Scott Stovall (Tucson, AZ) - Scott Swegen (Lupter, FL) - Scott Sziget (Tucson, AZ) - Scott Warner (Orlando, FL) - Scott Wolf (Weston, WI) - Sean Cunningham (Burlington, VT) - Sean Pierce (Pembroke, NC) - Sean Prinic (Seattle, WA) - Sebastian Evangelista (Silver Spring, MD) - Selina Cerda (Franklin Park, IL) - Seniyah Brown (Danville, VA) - Serena Valdez (Boston, MA) - Serge K. (Fairfax, VA) - Sergii Kyrychenko (Bethel, WA) - Sergio Esparza (Cedarhill, TX) - Seth Hatchett (Kennewick, WA) - Seth Robbins (Medfield, MA) - Seth Somerville (FL) - Shadrack Emery (Chicago, IL) - Shahbano Noori (Cedar Knolls, NJ) - Shalynda Nolen (Louisville, KY) - Shamala M. (Fort Worth, TX) - Shane Harkin (Austin, TX) - Shane McKinnley (Bluffs, IL) - Shane Turner (Augusta, KS) - Shanelle Turner (Seattle, WA) - Shanaqua Holoman (Alexandria, VA) - Shani Schulman (Ozone Park, NY) - Shanna Brewer (Jenks, OK) - Shanna Cardea (Wheaton, IL) - Shannon Citarella (West Point, VA) - Shannon Farnik (Kenosha, WI) - Shannon Feltnier (Jackson, GA) - Shannon Griffin (North Adams, MA) - Shannon Smith (Knoxville, TN) - Sharae Needham (Eagan, MN) - Share Jolliffe (Seattle, WA) - Shari Brewer (Beaumont, TX) - Shari Johnson (Wynote, PA) - Shari Werne (Kenosha, WI) - Sharmila Srinivasan (Mansfield, MA) - Sharon Arenaldo (Philadelphia, PA) - Sharon Austria (Newark, NJ) - Sharon L. (Cleveland, OH) - Sharon Cooney (Queens, NY) - Sharon Crank (Longview, TX) - Sharon Davis (Gardner, KS) - Sharon Danbury (Fayetteville, TN) - Sharon Fortunka (Cottage Grove, MN) - Sharon Greenrod (Philadelphia, PA) - Sharon Hicksbotham (Tampa, FL) - Sharon Blue Jenkins (Rhineclander, WI) - Sharon Leonard (Saint Petersburg, FL) - Sharon O'Brien (Tucson, AZ) - Sharon Rabau (Danbury, CT) - Sharon Setzler (Jacksonville, FL) - Sharon Shain (Beaver Dam, KY) - Sharon Shaw (Miami, FL) - Sharon Sloane (Destford, NJ) - Sharon Smith (Austin, TX) - Sharon Wawrzyniak (Rhineclander, WI) - Shaun Knutsen (Brooklyn, NY) - Shaun Lee (Alentown, PA) - Shauiwhi White (Leander, TX) - Shawn Hardie (Richfield, MN) - Shawn Luigs-Splet (Algonquin, IL) - Shawn Mulvihill (Valparaiso, IN) - Shawn Nelson (Vernon, NJ) - Shawn Scott (Mullica Hill, NJ) - Shawn Yager (Keene, NH) - Shayna Schneider (Crossett, MI) - Shea Nace (Anchorage, AK) - Sheila Babus (Cleveland, OH) - Sheila Fauth (Great Falls, TX) - Sheila Floyd (New York, NY) - Sheila Mandel (Fort Lauderdale, FL) - Sheila Spica (Chicago, IL) - Sheila Williams (Liberty, MO) - Shelby Hood (Franklin, TN) - Shelby Maigs (Bethlem, UT) - Shelby Sanders (Spokane, WA) - Shelby Webb (Raleigh, NC) - Shelley Chiodini (Saint Charles, MO) - Shelley Majsterek (Los Lunas, NM) - Shelley Rosenbaum Lipman (BillERICA, MA) - Shelly Kar (Bronx, NY) - Shelly Smithka (Vestal, NY) - Sheryl Annies (Orem, UT) - Sherril Gail Barber (Tinsley Park, IL) - Sherrie Carlos (Trinidad, CO) - Sherrie Stringer (Valparaiso, IN) - Sherry Johnson (Jeffersonville, IN) - Sherry Nephew (Guthrie, OK) - Sherry Ross (Rock Hill, SC) - Sheryl Bass (Suffolk, VA) - Simon Nell (Atlanta, GA) - Simone Williams (Jersey City, NJ) - Sinia Suckla (Laurel, MD) - Skippy Randall (Anchorage, AK) - Sky Yaviv (Billings, MT) - Slyve Burd (Longview, WA) - Skyler Hackett (Charlotte, NC) - Smash Ud (Vancouver, WA) - Sofia Sanz (Las Vegas, NV) - Someone Unknown (Middletown, NY) - Sonia Giddings-Rivas (Richardson, TX) - Sonja Lane (Spring, TX) - Sonja Rideout (Chambersburg, PA) - Sonya Curry (Highland, IL) - Sophia Hartigan (Urbana, MD) - Sophia Honeycutt (Troy, OH) - Sophia Morrow (Harvest, AL) - Sophia Peterson (Portland, OR) - Sophie Antoniazio (Kansas City, MO) - Sophie Dujos (Miami, FL) - Soretta Rodack (New York, NY) - Stacey Cobb (Scottsboro, AL) - Stacey Gasparini (Lafayette Township, NJ) - Stacey Hucks (Hermitage, TN) - Stacey Jordan (Minshawaka, IN) - Stacey Nelson (St George, UT) - Stacey Pletschmann



Anali Gonzalez <adminasst@bluelake.ca.gov>

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## Fwd: Inappropriate council member behavior

1 message

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**Amanda Mager** <citymanager@bluelake.ca.gov>  
To: Anali Gonzalez <cityclerk@bluelake.ca.gov>

Tue, Nov 5, 2024 at 2:46 PM

----- Forwarded message -----

From: **Jason Crews** <jcrews104@yahoo.com>  
Date: Tue, Nov 5, 2024, 12:42 PM  
Subject: Inappropriate council member behavior  
To: Amanda Mager <citymanager@bluelake.ca.gov>

Can you please forward this to the council for me as I don't have everyone's contact information

Hello, City Council. I am writing you to bring awareness of an ongoing issue to your attention. Please watch the video of the public safety commission meeting for November 4, 2004.

Here is the link

<https://youtu.be/GdR0KO69eQI>

We had just concluded agenda item 7, which was a discussion regarding law enforcement services and future partnership considerations with Ferndale police. We had just moved on to discuss agenda item number 8, the Humboldt County sheriff call log data review. We were discussing how the call logs are generated and why only 1/3 of the calls reported to be Blue Lake are actually in the city limits. After the discussion, I opened the floor to public comment. One of the commenters was councilmember Elise Scafani who showed up late to the meeting. She had commented that she was not notified that our regular liaison was not going to be in attendance and had decided on her own to show up after class as our liaison. Please note that at about 1:32 in the video, council member Scafani inappropriately directed the commission to side with the sheriff contract. This, in my opinion, is an abuse of power and an attempt to influence the commission. This is not the first time she has done this and has also come at the commission with false information regarding sheriff services. As the Chair of the Commission for the last 5 years, I will not allow this inappropriate behavior at commission meetings any more. I want to ask the Council to remove her as a backup liaison. If this can not happen you will see my resignation letter.

A rough transcript of her comments is listed below:

(Elise Scafani)

I personally don't think that there is any nefarious or manipulative reasons that they are producing a call log that looks like this and I think that it would be wise to have our public discussion and commission meetings reflect a cooperative demeanor just because we really want to work with the sheriff. I think they're doing their best for us, you know, my own personal experience with the deputies and all the information I have, and I just want to share that with you and I hope we can all work together in a positive way for Blue Lake and what bluelake needs.

[Yahoo Mail: Search, Organize, Conquer](#)

**Fwd: Public Safety Commission**

1 message

**Amanda Mager** <citymanager@bluelake.ca.gov>  
To: Anali Gonzalez <cityclerk@bluelake.ca.gov>

Thu, Nov 7, 2024 at 3:06 PM

RECEIVED  
NOV 2 2024

----- Forwarded message -----

From: **Phil Nava** <phil.nava@yahoo.com>  
Date: Thu, Nov 7, 2024, 11:28 AM  
Subject: Public Safety Commission  
To: **Amanda Mager** <citymanager@bluelake.ca.gov>, **Kim Warvi** <kimwarvi85@gmail.com>, **Jason Crews** <jcrews104@yahoo.com>

Hello,

I'm hoping that this email can be disseminated to the Blue Lake City Council for their review.

My name is Phil Nava and I currently sit on the Blue Lake Public Safety Commission (full disclosure: I will be vacating my position when my term ends in January).

Recently, there has been a trend of a city council member, Elise Scalfani showing up to our meetings and assuming three different roles as she addresses our commission. One as a private citizen, one as a sitting council member and one as a substitute liaison to our commission. It is never clear to me which role she is assuming when she addresses us. This creates for me, at the bare minimum, an issue of undue influence on our commission.

The most recent example was our 4 November meeting. We were in the process of forming an Ad Hoc committee to take a look at law enforcement options for our city. Council member Scalfani addressed us from the podium and seemed to direct us to take a certain position prior to any gathering of information.

Our Ad Hoc committees are designed to get information independently and provide our findings to the full City Council for their review. This too was the case regarding the leash law Ad Hoc committee I served on several months back, which council member Scalfani also interfered with.

As I will no longer be on the commission I only have a passing interest in what happens from here, but I feel it's important moving forward that this can be addressed somehow for the benefit of all the city's volunteer commissions. Thank you.

Phillip Nava  
108 Park Ave

Sent from Yahoo Mail for iPhone

RECEIVED  
NOV 12 2024



Anali Gonzalez <adminasst@bluelake.ca.gov>

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## Resignation

1 message

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**Ed Nickerson** <ed\_nickerson@hotmail.com>

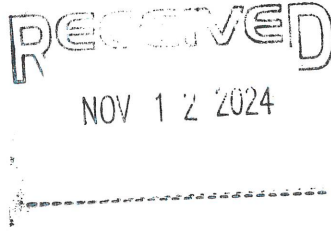
Sun, Nov 10, 2024 at 1:29 PM

To: "adminasst@bluelake.ca.gov" <adminasst@bluelake.ca.gov>

I am resigning from the Blue Lake Safety Committee for personal reasons.

Sincerely,  
Ed Nickerson

Get Outlook for Android





# City of Blue Lake

## City Council Meeting Agenda Report

**Item #:** 11  
**Date:** November 26, 2024  
**Item Subject:** Site Management at 200 Taylor Way  
**Submitted By:** Mandy Mager, City Manager

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### General Information:

In order to deter further illegal entry and vandalism at 200 Taylor Way, I have contacted our attorney, our City Planner and our risk managers regarding options for an on-site manager for the property.

Based upon these discussions, I am recommending that the City pursue the option of contracting with Justin Goad to locate his travel trailer on the site, to provide a higher level of site management and deterrence.

It is proposed that the City exchange this service for space cost and that Mr. Goad will be responsible for the cost of utilities. The City proposes to provide additional motion lighting, surveillance cameras and signage, and Mr. Goad will be responsible for reporting any intrusion, vandalism, or other illegal entry to the Sheriff Department and the City Manager.

Mr. Goad will not act as a security officer, nor will he be asked, encouraged or allowed to engage with anyone trespassing on the site. His presence will strictly be to deter entry and to report issues or concerns.

As the City has very limited monetary resources to allocate to security services, and the fact that private security patrols are limited, if not non-existent in our community, the proposed option makes the most sense and is the most cost-effective option.

**Background Material Provided:** N/A

**Fiscal Impact:** N/A

**Recommended Action:** Direct the City Manager to contract with Justin Goad to provide on-site management services for City owned property located at 200 Taylor Way.

### Review Information:

City Manager Review:       Legal Review:       Planner Review:       Engineer:

Comments: