

**GARBERVILLE SANITARY DISTRICT
BOARD OF DIRECTORS MEETING
AGENDA**

There will be a regular meeting held by the Garberville Sanitary District Board of Directors at the
GSD District Office
919 Redwood DR. Garberville, CA

Date of Meeting: February 22, 2022
5:00 p.m. – Open Public Session

Any writings or documents that are public records and are provided to a majority of the governing board regarding an open session item on this agenda will be made available for public inspection in the District Office located at 919 Redwood Dr. during normal business hours.

NOTE: The Board of Directors may require staff and the public to participate, via teleconference or otherwise electronically. This meeting is compliant with AB361 which allows for a deviation of Teleconference rules required by the Brown Act during a proclaimed state of emergency.

I. REGULAR MEETING CALLED TO ORDER

II. ESTABLISHMENT OF QUORUM

Rio Anderson___, Doug Bryan___, Julie Lyon_____, Dan Thomas_____

III. APPROVAL OF AGENDA - Action to add or delete items from any portion of the agenda or to discuss any consent agenda items must be taken prior to adoption of the agenda.

IV. THE BOARD WILL ENTER CLOSED SESSION AT END OF MEETING IF NEEDED

V. OPEN SESSION

VI. COMMENTS AND QUESTIONS FROM THE AUDIENCE

Fifteen minutes of this meeting are reserved for members of the public to address the Board on items not listed on the agenda and within the jurisdiction of the GSD Board. Speakers are limited to 3 minutes. The GSD Board is prohibited by law from taking action on matters discussed that are not on the Agenda, and no adverse conclusions should be drawn if the GSD Board does not respond to public comment at this time.

General Public / Community Groups

Remote Public Comments:

1. Submit written public comments to (919 Redwood Dr. Garberville, CA. 95542). These comments will be submitted to the Board of Directors and staff, to ensure they have the information prior to the meeting. Comments must be received prior to 1:00 PM on day of meeting.

VII. ANNOUNCEMENTS AND COMMUNICATIONS

REPORTS AND PRESENTATIONS – Routine report of activities, operations, meetings / conferences held and/or attended by Board members, Staff, and General Manager

Operations Staff-

Office Staff-

Board Members-

Correspondence- Billings-Amerson Owner Change, Swaffar Building Project Pg. 4-10

General Manager—Ralph Emerson Pg. 11

Government Code Section 54954.3 provides that the public will have an opportunity to address the Board on any item described on a regular or special meeting either before or during the consideration of that item. The Board reserves the right to limit the time of presentation by individuals and groups

C. POLICY REVISION / ADOPTION

C.1 Connection Fees. Sec 4.4a pg. 69-74
(discussion-possible action) 2nd reading

Motion: **Second:** **Vote:**

C.2 Fire Flow and Installation Requirements Sec 3a. pg. 75-77
(discussion-possible action) 2nd reading

Motion: **Second:** **Vote:**

IX. CLOSED SESSION

No Items for Closed Session

X. RETURN TO OPEN SESSION

Nothing to report

XI. ITEMS FOR NEXT BOARD MEETING

1. Carpet for office
2. Vacuum Trailer
3. Water capacity report
4. Board Policy
5. Water Ordinance-Sec 14.5 Drought Plan-Enforcement

XII. ADJOURNMENT

The GSD Board meeting agenda will be posted at the District Office no later than. Date: Saturday, February 19, 2022. The agenda will be on the GSD website and is emailed to the local newspapers and those who have requested an agenda in writing or e-mail.

In accordance with the Americans with Disabilities Act, if you need a special accommodation to participate, please contact the Garberville Sanitary District Office at (707)923-9566 at least 48 hours in advance.



HUMBOLDT COUNTY
PLANNING AND BUILDING DEPARTMENT ~ BUILDING DIVISION
3015 H STREET, EUREKA, CA 95501 ~ PHONE (707)445-7245

REFERRAL FORM

Date Sent
Generated By Leah Crenshaw-Pepke
Assessor's Parcel Number 222-156-014-000
Application Number BLD-2022-55650
Application Name
Owner Name Billings Colin & Hill Jesse

SITE INFORMATION

Street
City **State**
Zip

PROJECT INFORMATION

Project Residential
Project Type Storage, shop, shed, barn, greenhouse
Project Description Billings (Buyer = Amerson) Shop chg of use - DIGITAL

We have reviewed the project and recommend the following

Program Manager Approval By:



COUNTY OF HUMBOLDT
PLANNING AND BUILDING DEPARTMENT ~ BUILDING DIVISION
3015 H STREET, EUREKA, CA 95501 ~ PHONE (707) 445-7245

PRE-SITE APPLICATION AND PRELIMINARY REVIEW FORM

Applicants are responsible for notifying the Building Division regarding project status.
The Building Division retains project paperwork for 365 days. After 365 days, a new permit application and additional fee payment will be required.

| OWNERS NAME AND MAILING ADDRESS | APPLICATION INFORMATION |
|--|---|
| Name Billings Colin & Hill Jesse Phone | Name Phone (707)822-2822 |
| Address 1 Address 2 | Address 1 252 G Street Address 2 |
| City Miranda State CA Zip 95553 | City Arcata State CA Zip 95521 |

| APPLICATION INFO | | | |
|--|------------------------------|--|--|
| Application Number BLD-2022-55650 | Date 2/16/2022 | Permit Staff Leah Crenshaw-Pepke | |
| Parcel Number 222-156-014-000 | Lot No. | Old Parcel Number(s) | |
| Project Type Storage, shop, shed, barn, greenhouse | | | |
| Project Location | | | |
| Project Description Change of use for existing 2400 sf building from Ag Exempt to Shop (see 16-698-AE-3) | | | |
| Contractor | Contractor Phone | | |
| Insp. District | Approx Sq Ft | Estimated Project Value \$116,952.00 | |
| Public Water No | Public Sewer No | | |
| Parking Spaces | | | |
| No. of Units 0.00 | No. of Buildings 1.00 | | |
| Fire SRA Y | SRA Exempt | Qualifies for Alternative Owner Builder (AOB) | |
| Zoning AG-B-6 | Flood Zone N | Firm# | |
| Geo Hazard# 1 | Improvement Level | | |

| NOTES |
|---|
| OSE Perennial Watercourses: N OSE Seasonal: N |
| Design Review By: |

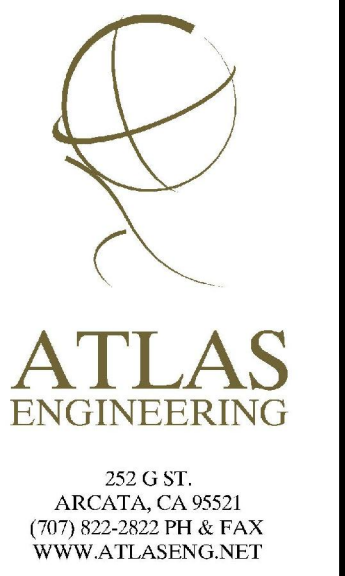
| COASTAL ZONE |
|---|
| Coastal Zone: N Coastal Section: CDP Info: |

I attest to the above and hereby grant right of entry for inspections purposes:

Signature: _____ Date: _____

AGENT:
 ATLAS ENGINEERING
 252 G STREET
 ARCATA, CA 95521
 (707) 822-2822
 MICHAEL@ATLASENG.NET

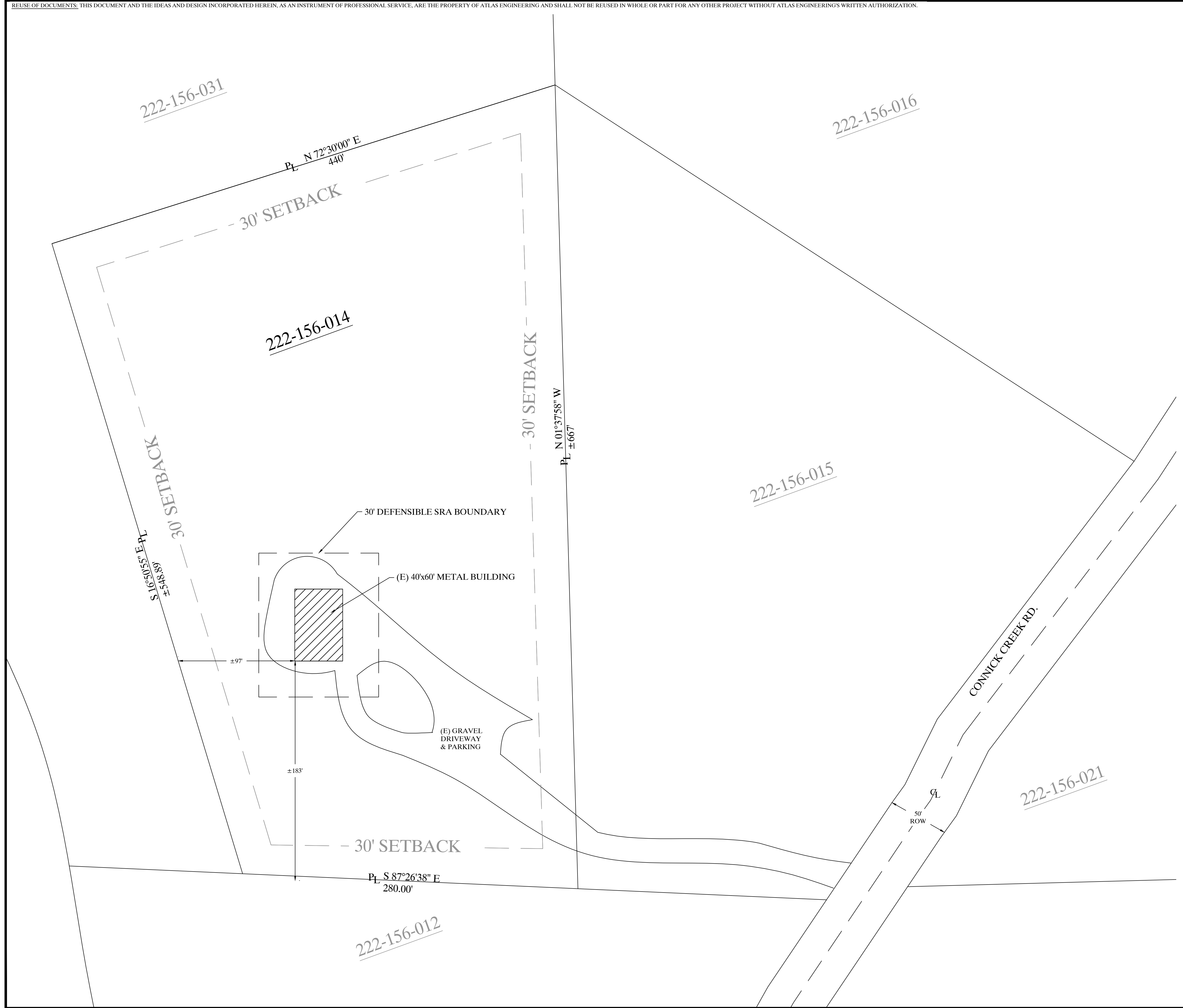
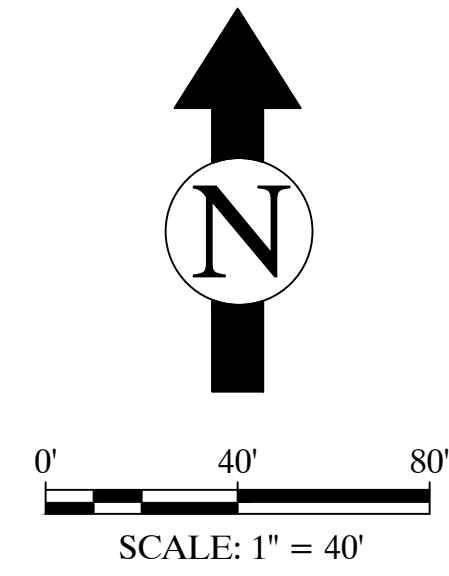
OWNER:
 DJANGO AMERSON
 PO BOX 805
 GARBERVILLE, CA 95542
 (503) 729-4884
 DJANGOAMERSON@GMAIL.COM



- NOTES:**
- BUILDING PAD IS RELATIVELY FLAT, SLOPE LESS THAN 8%.
 - NO CREEKS, PONDS, WETLANDS OR WATERCOURSES.
 - MUNICIPAL WATER AND POWER RUN FROM CONNICK CREEK RD.
 - ZONING: AG, B-6
 - FRONT SETBACK = 30'
 - REAR SETBACK = 30'
 - SIDE SETBACKS = 30'
 - SITE AREA = 225,205.2 SQ. FT. = ~5 ACRES
 - BUILDING AREAS:
 (E) METAL BUILDING = 2,400 SQ. FT.
 TOTAL = 2,400 SQ. FT.
 - PROPOSED LOT COVERAGE = 1%
 - No Trees TBR, No grading

SCOPE OF WORK:

CONVERT EXISTING "AG-EXEMPT" METAL BUILDING TO PERMITTED "SHOP".



PLOT PLAN

AMERSON SHOP PERMITTING

CONNICK CREEK SUBDIVISION GARBERVILLE, CA 95542

APN: 222-156-014

| | |
|---------------|--|
| Date: | |
| Revision No.: | |

Date: 11/17/2021

Project #: 21048

Drawn by: KIM

Scale: As Noted

Sheet No.

P1

SCALE NOTE: THE DISPLAYED SCALE IS HALVED WHEN PRINTED ON 11"x17" SHEETS



Garberville Sanitary District
PO Box 211
919 Redwood DR.
Garberville, CA. 95542
Office (707)923-9566 Fax(707)923-3130

Will-Serve Requirements

Application# BLD-2022-55639

February 16, 2022

(Swaffar) APN#032-211021000

**1003 Hillcrest Dr.
Garberville, CA. 95542**

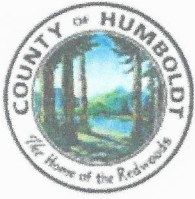
We have received a referral form from the Planning and Building Department which requests any requirements for this proposed building.

- 1. This project is within the GSD jurisdictional boundary and subject to all District Ordinances.**
- 2. This project is approved without water and sewer service because it is an uninhabitable building. The applicant is not requesting water or sewer service from GSD.**
- 3. Should any change in occupancy be considered for the future, the applicant will be required to connect to the GSD water and sewer system.**
- 4. No alternative water or sewer service will be allowed for this building**
- 5. Applicant shall show approximate location of the GSD water line in relation to the new building footprint.**
- 6. The contractor (will hand dig) to locate the water line and contact GSD once found, to confirm that the foundation of new building is at least five feet from water line.**

Ralph Emerson

General Manager

Garberville Sanitary District



HUMBOLDT COUNTY
PLANNING AND BUILDING DEPARTMENT ~ BUILDING DIVISION
3015 H STREET, EUREKA, CA 95501 ~ PHONE (707)445-7245

REFERRAL FORM

Date Sent
Generated By Heather Walker
Assessor's Parcel Number 032-211-021-000
Application Number BLD-2022-55639
Application Name Gregory Swaffar
Owner Name Swaffar Gregory R & Megan L T

SITE INFORMATION

Street 1003 Hillcrest Dr
City Garberville State CA
Zip 95542

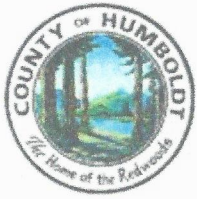
PROJECT INFORMATION

Project Residential
Project Type Storage, shop, shed, barn, greenhouse
Project Description Swaffar Shop - DIGITAL

We have reviewed the project and recommend the following

See Attachment

Program Manager Approval By:



COUNTY OF HUMBOLDT
PLANNING AND BUILDING DEPARTMENT ~ BUILDING DIVISION
 3015 H STREET, EUREKA, CA 95501 ~ PHONE (707) 445-7245

PRE-SITE APPLICATION AND PRELIMINARY REVIEW FORM

Applicants are responsible for notifying the Building Division regarding project status.
 The Building Division retains project paperwork for 365 days. After 365 days, a new permit application and additional fee payment will be required.

| OWNERS NAME AND MAILING ADDRESS | | | |
|---------------------------------|--------------------------------|--------------|---------------------|
| Name | Swaffar Gregory R & Megan L Tr | | Phone |
| Address 1 | Address 2 | | |
| City | Calistoga | State | CA Zip 94515 |

| APPLICATION INFORMATION | | | |
|-------------------------|----------------------------------|--------------|---------------------|
| Name | Swaffar Gregory R & Megan L Tr | | Phone |
| (707)484-8112 | | | |
| Address 1 | Address 2 1240 Bentley Dr | | |
| City | Calistoga | State | CA Zip 94515 |

| APPLICATION INFO | | | |
|--|--------------------------|--|----------------|
| Application Number | BLD-2022-55639 | Date | 2/15/2022 |
| | | Permit Staff | Heather Walker |
| Parcel Number | 032-211-021-000 | Lot No. | |
| Old Parcel Number(s) | | | |
| Project Type Storage, shop, shed, barn, greenhouse | | | |
| Project Location 1003 Hillcrest Dr, Garberville, CA 95542 | | | |
| Project Description Construct 1500 sf shop building w/ 200 amp elec on parcel (see 17586 SP) | | | |
| Contractor | Contractor Phone | | |
| Insp. District | Approx Sq Ft | Estimated Project Value \$73,095.00 | |
| Public Water No | Public Sewer No | | |
| Parking Spaces | | | |
| No. of Units | 0.00 | No. of Buildings | 1.00 |
| Fire SRA Y | SRA Exempt | Qualifies for Alternative Owner Builder (AOB) | |
| Zoning RS-B-5(5) | Flood Zone | N | Firm# |
| Geo Hazard# 2 | Improvement Level | | |

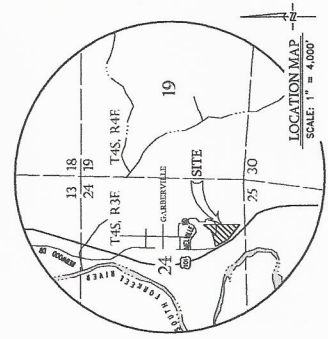
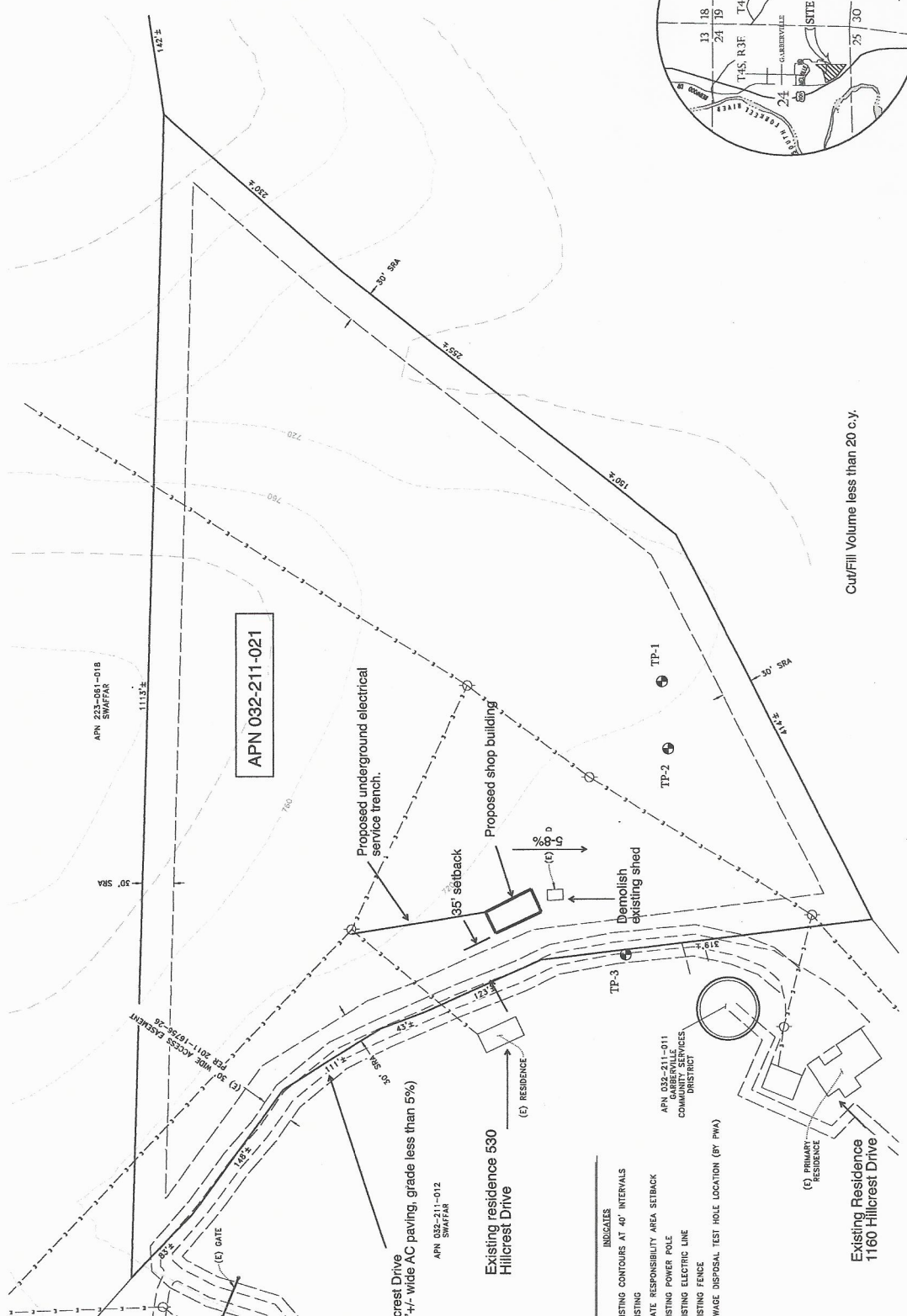
| NOTES | |
|------------------------------------|--------------------------|
| OSE Perennial Watercourses: | N OSE Seasonal: N |
| Design Review By: | |

| COASTAL ZONE | | |
|-------------------------|---|------------------|
| Coastal Zone: | N | CDP Info: |
| Coastal Section: | | |

I attest to the above and hereby grant right of entry for inspections purposes:

See Attachment

Signature: _____ Date: _____



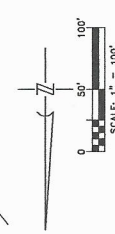
HAASEK & DEUSTON
 1000 E Street
 Suite 100
 Gardnerville, NV 89401
 Telephone: (775) 448-8801
 FAX: (775) 448-8802
 SURVEYORS PLANNERS ENGINEERS

PREPARED BY: KCP
 DRAWN BY: CWB
 CHECKED BY: KCP

DATE: 12/30/21
 DATE: 12/30/21
 DATE: 03/01/22

BUILDING & SPECIAL PERMIT
 APN 032-211-021
GREG SWAFFAR
 In the unincorporated area of Humboldt County
 Section 19, T1S, R3E, & Section 19, T1S, R4E, N.M.

SCALE AS SHOWN
 JOB NO.: 20-219
 SHEET NO.: 1



- LEGEND**
- SYMBOL
 - INDICATES
 - EXISTING CONTOURS AT 40' INTERVALS
 - (E) EXISTING
 - SRA STATE RESPONSIBILITY AREA SETBACK
 - EXISTING POWER POLE
 - EXISTING ELECTRIC LINE
 - EXISTING FENCE
 - SEWAGE DISPOSAL TEST HOLE LOCATION (BY PWA)

Cut/Fill Volume less than 20 c.y.

Garberville Sanitary District

**PO Box 211
Garberville, CA. 95542
(707)923-9566**

GENERAL MANAGER REPORT

Date: February 22, 2022

With the good weather, people are buying and selling property and houses in anticipation of what they see as opportunities to take advantage of the housing and cannabis market, so I have been talking with many who are inquiring about water and sewer service requirements or availability.

I have been working with staff to start and complete projects that have been pending but the weather has permitted us to proceed as you will hear on the projects agenda item.

There are changes within State agencies that require different reports and reporting procedures which will certainly create more work for staff and myself, but we are optimistic that we can continue providing whatever data is required.

We have been working on budget assumptions to close out this fiscal year but we are also working on developing the 2022-2023 budget with projected revenue and expenses. This will be discussed on the agenda and we will be having our budget meeting with finance committee on Monday April 25th.

Respectfully Submitted:

Ralph Emerson



GARBERVILLE SANITARY DISTRICT

P.O. BOX 211 • GARBERVILLE, CA 95542 • (707) 923-9566

BOARD AGENDA MEMORANDUM - Consent Item

Meeting Date: February 22, 2022
 To: Garberville Sanitary District Board of Directors
 From: Jennie Short, Consultant Project Manager
 Subject: PRELIMINARY DRAFT
 December 2021 Financial Statements

GENERAL OVERVIEW AND FINANCIAL CONSIDERATIONS

The attached **PRELIMINARY DRAFT** Financial Statements are for December 2021. Once the audit is completed, a final version of these reports will be prepared for your review and approval.

Table 1. Overview of the “Combined Revenue & Expense Report for Board”

| Description | Annual Budget | YTD Actual | YTD Budget | YTD Difference | 😊 |
|---------------------------------------|---------------|------------|------------|----------------|---|
| Total Revenue (excl. connection fees) | 1,183,185.00 | 601,774.19 | 583,629.67 | 18,144.52 | 😊 |
| Total Expense (excl. Depreciation) | 904,855.00 | 436,285.53 | 449,330.16 | (13,044.63) | 😊 |
| Net Income (excl. Depreciation) | 278,330.00 | 165,488.66 | 134,299.51 | 31,189.15 | 😊 |
| Payroll | 456,015.00 | 235,608.37 | 224,907.50 | 10,700.87 | 😞 |
| Repair & Maintenance + Supplies | 101,200.00 | 27,593.71 | 50,600.02 | (23,006.31) | 😊 |

As can be seen on the “Statement of Cash Flows Report for Board - July - December 2021” and the “Balance Sheet Report for Board as of December 31, 2021”:

- Operational revenues are \$ 6,829.51 **OVER** budget, mainly due to late fees and reconnection fees.
- Operational expenses are \$ 14,958.75 **UNDER** budget.
- Net cash **DECREASE** for December is \$56,255.79 and the year to date is a net cash **DECREASE** of \$ 13,794.46.

- Total payments on loans so far this year total **\$57,361.79** of a budgeted year-end total of \$96,885.56.
- Overtime payroll costs are **\$13,062.44** OVER budget - mostly in Sewer Collection because of the need to run Sunnybank PS manually until the new pumps and controls are installed.
- The repair and maintenance plus supplies expenses are **\$23,006.31** UNDER the YTD budgeted amount.
- Expenditures for fixed asset acquisition so far this year total **\$59,001.06** of a budgeted year-end total of \$123,000. The projects anticipated were:

| Asset Description | Annual Amount Budgeted | Amount Spent YTD |
|--|------------------------|------------------|
| Robertson + Wallen Tank Replacement - SRF Grant App | 245,000 | 3,776.25 |
| Robertson PRV Construction | 0 | 17,145.04 |
| Hurlbutt Tank Replacement - SRF | 90,000 | 260.00 |
| Meadows Aerial Waterline SRF Grant/Loan | 8,000 | 0 |
| SRF DW Financing Reimbursement | (325,000) | 0 |
| Bear Canyon Sewer Aerial Preliminary Design | 5,000 | 225.00 |
| WWTP Chlorine Analyzer/Sample Pump/Flow Meters/Reprogram | 25,000 | 0 |
| Sunnybank Telemetry & Pumps | 50,000 | 15,716.41 |
| Knight's Lane - Melville Sewerline | 2,000 | 7,939.24 |
| SWTP Filter Media | 13,000 | 0 |
| Church Street Paving + Valves | | 6,800.00 |
| Pumps - Rebuild FW @ SWTP | | 7,139.12 |
| Unspecified | 10,000 | 0 |
| Total: | 123,000.00 | 59,001.06 |

RECOMMENDED BOARD ACTIONS

Review the preliminary reports. No approval is needed until the final reports are produced after the audit is complete.

ATTACHMENTS

1. Statement of Cash Flows - Current Month and Fiscal Year to Date
2. Balance Sheet with Comparison = Current month and Fiscal Year beginning July 1, 2021.
3. Revenue and Expense Report - Combined Report for Water & Sewer containing current month actual, fiscal year to date actual, and annual budget.
4. Check Register Report for all checks issued in Current Month.

GARBERVILLE SANITARY DISTRICT
Statement of Cash Flows Report for Board
July through December 2021

| | Dec 21 | Jul - Dec 21 |
|--|--------------------------|--------------------------|
| OPERATING ACTIVITIES | | |
| Net Income | (11,841.86) | (44,746.30) |
| Adjustments to reconcile Net Income to net cash provided by operations: | | |
| 11000 · Accounts Receivable - Other | 3,344.29 | (6,790.46) |
| 1100 · Accounts Receivable | (10,167.06) | (2,605.61) |
| 1110 · Accts Receivable Over Payments | (1,702.76) | (223.48) |
| 1500 · Prepaid Insurance | 4,027.29 | (27,603.95) |
| 1501 · Prepaid Workers Comp | 896.85 | (4,956.06) |
| 1510 · Prepaid Licenses and Permits | (1,625.25) | (15,671.50) |
| 2000 · Accounts Payable | (23,398.79) | (5,706.26) |
| 2220 · Accrued State PR Taxes | (24,072.60) | (3.06) |
| 20001 · Accounts Payable - SWRCB | 1,040.11 | 1,040.11 |
| 2300 · Service Deposits | (100.00) | (400.00) |
| Net cash provided by Operating Activities | <u>(63,599.78)</u> | <u>(107,666.57)</u> |
| INVESTING ACTIVITIES | | |
| SEWER:Collection | | (7,939.24) |
| Accumulated Depreciation-Water | 22,690.66 | 136,143.96 |
| Accumulated Depreciation-Sewer | 12,348.50 | 74,091.00 |
| CIP-Church Street | | (6,800.00) |
| CIP-Hurlbutt Tank Replacement | | (260.00) |
| CIP- Bear Canyon Sewerline | (225.00) | (225.00) |
| CIP - Wallan & Robertson Tank | (2,831.10) | (20,921.29) |
| WATER:Pumps | | (7,139.12) |
| SEWER:Pumps | | (15,716.41) |
| Net cash provided by Investing Activities | <u>31,983.06</u> | <u>151,233.90</u> |
| FINANCING ACTIVITIES | | |
| 2500 · N/P - SWRCB | | (24,585.28) |
| 2700 · SRF Loan - Water | (22,991.18) | (22,991.18) |
| 2665 · RCAC Loan - #0998 Backhoe | (1,647.89) | (9,785.33) |
| Net cash provided by Financing Activities | <u>(24,639.07)</u> | <u>(57,361.79)</u> |
| Net cash increase for period | <u>(56,255.79)</u> | <u>(13,794.46)</u> |
| Cash at beginning of period | <u>856,966.72</u> | <u>814,505.39</u> |
| Cash at end of period | <u><u>800,710.93</u></u> | <u><u>800,710.93</u></u> |

**GARBERVILLE SANITARY DISTRICT
Balance Sheet Report for Board**

As of November 30, 2021

| | <u>Current Month</u> | <u>Year Beginning</u> | | |
|---|----------------------|-----------------------|--------------------|------------------------|
| | Dec. 31, 2021 | July 1, 2021 | Difference | Comments |
| | Balance | Balance | | |
| ASSETS | | | | |
| Current Assets | | | | |
| Checking/Savings | | | | |
| 1036 · Sewer Capital Improvement Fund | 9,997.87 | 0.00 | 9,997.87 | Transfer to Open Acct |
| 1035 · Water Capital Improvement Fund | 17,998.47 | 0.00 | 17,998.47 | Transfer to Open Acct |
| 1005 · Umpqua Checking - Operating | 122,598.32 | 40,294.77 | 82,303.55 | Transfer from County |
| 1006 · Umpqua System Reserve - Water | 25,810.65 | 25,809.42 | 1.23 | |
| 1007 · Umpqua System Reserve - Sewer | 31,268.64 | 31,267.18 | 1.46 | |
| 1011 · Water Enterprise Fund | 46,830.02 | 46,827.66 | 2.36 | |
| 1030 · County Treasury - Sewer Reserve | 404,800.09 | 478,899.49 | (74,099.40) | Transfer to Checking |
| 1031 · County Treasury - Water Reserve | 141,265.36 | 191,265.36 | (50,000.00) | Transfer to Checking |
| 1040 · Petty Cash | 39.51 | 39.51 | 0.00 | |
| 1050 · Cash Drawer | 102.00 | 102.00 | 0.00 | |
| Total Checking/Savings | 800,710.93 | 814,505.39 | (13,794.46) | |
| Accounts Receivable | | | | |
| 1115 · Acct Receivable - Collection | 3,501.80 | 3,501.80 | 0.00 | |
| 11000 · Accounts Receivable - Other | 10,247.88 | 3,457.42 | 6,790.46 | |
| Total Accounts Receivable | 13,749.68 | 6,959.22 | 6,790.46 | |
| Other Current Assets | | | | |
| 1100 · Accounts Receivable | | | | |
| 1110 · Accts Receivable Over Payments | (2,499.71) | (2,723.19) | 223.48 | |
| 1100 · Accounts Receivable - Other | 126,539.36 | 123,933.75 | 2,605.61 | |
| Total 1100 · Accounts Receivable | 124,039.65 | 121,210.56 | 2,829.09 | |
| 1500 · Prepaid Insurance | 31,043.61 | 3,439.66 | 27,603.95 | |
| 1501 · Prepaid Workers Comp | 4,956.06 | 0.00 | 4,956.06 | |
| 1510 · Prepaid Licenses and Permits | 15,671.50 | 0.00 | 15,671.50 | |
| 1550 · Allowance for Doubtful Accounts | (5,000.00) | (5,000.00) | 0.00 | |
| Total Other Current Assets | 170,710.82 | 119,650.22 | 51,060.60 | |
| Total Current Assets | 985,171.43 | 941,114.83 | 44,056.60 | |
| Fixed Assets | | | | |
| CIP-Church Street | 6,800.00 | 0.00 | 6,800.00 | Pave & Raise Valve Box |
| CIP-Hurlbutt Tank Replacement | 3,028.00 | 2,768.00 | 260.00 | |
| CIP- Bear Canyon Sewerline | 988.75 | 763.75 | 225.00 | |
| CIP - Meadows Aerial Waterline | 6,051.76 | 6,051.76 | 0.00 | |
| CIP - Wallan & Robertson Tank | 45,956.77 | 25,035.48 | 20,921.29 | PRV Parts |
| WATER | | | | |
| Land - Water | 94,594.62 | 94,594.62 | 0.00 | |
| Water Easements & Intangibles | 177,397.11 | 177,397.11 | 0.00 | |
| Treatment | 79,919.93 | 79,919.93 | 0.00 | |
| Distribution | 2,804,484.17 | 2,804,484.17 | 0.00 | |
| Pumps | 10,048.99 | 2,909.87 | 7,139.12 | Rebuild FW Pump |
| DWTP (Water) 2015 | 4,968,104.88 | 4,968,104.88 | 0.00 | |
| Total WATER | 8,134,549.70 | 8,127,410.58 | 7,139.12 | |
| Water System | 142,474.97 | 142,474.97 | 0.00 | |

**GARBERVILLE SANITARY DISTRICT
Balance Sheet Report for Board**

As of November 30, 2021

| | <u>Current Month</u> Dec. 31, 2021 Balance | <u>Year Beginning</u> July 1, 2021 Balance | Difference | Comments |
|--|--|--|---------------------|---------------------|
| SEWER | | | | |
| Land - Sewer | 129,810.68 | 129,810.68 | 0.00 | |
| Collection | 2,395,295.12 | 2,387,355.88 | 7,939.24 | Knight's Ln |
| Treatment | 507,552.59 | 507,552.59 | 0.00 | |
| Pumps | 32,648.40 | 16,931.99 | 15,716.41 | Sunnybank Pumps |
| Sewer Project - 2011 | 2,792,451.91 | 2,792,451.91 | 0.00 | |
| Total SEWER | 5,857,758.70 | 5,834,103.05 | 23,655.65 | |
| Office Equipment | 38,244.29 | 38,244.29 | 0.00 | |
| Equipment | 237,123.48 | 237,123.48 | 0.00 | |
| Vehicles | 121,205.99 | 121,205.99 | 0.00 | |
| MSR/SOI and Annexation Project | 157,367.08 | 157,367.08 | 0.00 | |
| Accumulated Depreciation-Water | (2,623,734.26) | (2,487,590.30) | (136,143.96) | |
| Accumulated Depreciation-Sewer | (2,429,232.10) | (2,355,141.10) | (74,091.00) | |
| Total Fixed Assets | 9,698,583.13 | 9,849,817.03 | (151,233.90) | |
| TOTAL ASSETS | 10,683,754.56 | 10,790,931.86 | (107,177.30) | |
| LIABILITIES & EQUITY | | | | |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Accounts Payable | | | | |
| 2000 · Accounts Payable | 20,364.45 | 26,070.71 | (5,706.26) | |
| Total Accounts Payable | 20,364.45 | 26,070.71 | (5,706.26) | |
| Other Current Liabilities | | | | |
| 20001 · Accounts Payable - SWRCB | 1,040.11 | 0.00 | 1,040.11 | Water Arrearage Rtn |
| 2300 · Service Deposits | 6,900.00 | 7,300.00 | (400.00) | |
| 20000 · Account Payable | 2,100.00 | 2,100.00 | 0.00 | |
| 2205 · Accrued Simple | (101.46) | (101.46) | 0.00 | |
| 2220 · Accrued State PR Taxes | 0.00 | 3.06 | (3.06) | |
| 2230 · Accrued Vacation | 30,435.83 | 30,435.83 | 0.00 | |
| 2250 · Loans Payable - Current Portion | 65,704.81 | 65,704.81 | 0.00 | |
| Total Other Current Liabilities | 106,079.29 | 105,442.24 | 637.05 | |
| Total Current Liabilities | 126,443.74 | 131,512.95 | (5,069.21) | |
| Long Term Liabilities | | | | |
| 2665 · RCAC Loan - #0998 Backhoe | 34,438.61 | 44,223.94 | (9,785.33) | 6 Pmts of 12 |
| 2500 · N/P - SWRCB | 50,655.35 | 75,240.63 | (24,585.28) | 1 Pmt of 1 |
| 2700 · SRF Loan - Water | 1,103,576.84 | 1,126,568.02 | (22,991.18) | 1 Pmt of 2 |
| 2900 · Less Current Portion | (65,704.81) | (65,704.81) | 0.00 | |
| Total Long Term Liabilities | 1,122,965.99 | 1,180,327.78 | (57,361.79) | |
| Total Liabilities | 1,249,409.73 | 1,311,840.73 | (62,431.00) | |
| Equity | | | | |
| 3000 · Contributed Capital | 6,129,491.75 | 6,129,491.75 | 0.00 | |
| 3100 · Retained Earnings | 3,349,599.38 | 3,631,133.46 | (281,534.08) | |
| Net Income | (44,746.30) | (281,534.08) | 236,787.78 | |
| Total Equity | 9,434,344.83 | 9,479,091.13 | (44,746.30) | |
| TOTAL LIABILITIES & EQUITY | 10,683,754.56 | 10,790,931.86 | (107,177.30) | |

GARBERVILLE SANITARY DISTRICT
Combined Revenue & Expense Report for Board

December 2021

| | Current Month Dec. 2021 | YTD Actual | YTD Budget | Annual Budget | Δ YTD Actual vs. Budget |
|--|-------------------------------|-------------------|-------------------|---------------------|-------------------------------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| Water Charges | | | | | |
| 4100 · Residential | 24,828.65 | 166,744.65 | 182,886.00 | 374,000.00 | (16,141.35) |
| 4110 · Commercial | 23,921.75 | 157,944.25 | 137,409.00 | 281,000.00 | 20,535.25 |
| Total Water Charges | 48,750.40 | 324,688.90 | 320,295.00 | 655,000.00 | 4,393.90 |
| 4200 · Sewer Charges | 35,156.70 | 232,025.30 | 234,824.65 | 463,165.00 | (2,799.35) |
| 4300 · Connection Fees | 0.00 | 8,000.00 | 8,000.00 | 24,000.00 | 0.00 |
| 4650 · Late Charges | 1,380.00 | 7,695.00 | 2,000.04 | 4,000.00 | 5,694.96 |
| 4700 · Other Operating Revenue | 0.00 | 1,040.00 | 1,500.00 | 3,000.00 | (460.00) |
| Total Income | 85,287.10 | 573,449.20 | 566,619.69 | 1,149,165.00 | 6,829.51 |
| Expense | | | | | |
| Administrative and General | | | | | |
| 5025 · Discount Program | 220.00 | 925.00 | 1,800.00 | 3,600.00 | (875.00) |
| 5000 · Advertising | 0.00 | 0.00 | 150.00 | 300.00 | (150.00) |
| 5005 · Bad Debts | 84.00 | 2,922.14 | 2,500.00 | 10,000.00 | 422.14 |
| 5010 · Bank Charges | | | | | |
| 5012 · Merchant Account Fees | 364.75 | 2,254.44 | 1,650.00 | 3,300.00 | 604.44 |
| 5010 · Bank Charges - Other | 161.75 | 937.66 | 999.96 | 2,000.00 | (62.30) |
| Total 5010 · Bank Charges | 526.50 | 3,192.10 | 2,649.96 | 5,300.00 | 542.14 |
| 5020 · Directors Fees | 550.00 | 1,150.00 | 1,000.00 | 2,000.00 | 150.00 |
| 5030 · Dues and Memberships | 0.00 | 5,352.14 | 3,375.00 | 4,500.00 | 1,977.14 |
| 5035 · Education and Training | 0.00 | 705.36 | 1,500.00 | 3,000.00 | (794.64) |
| 5036 · Education and Training - B.O.D. | 0.00 | 0.00 | 150.00 | 300.00 | (150.00) |
| Insurance | | | | | |
| 5040 · Liability | 4,027.29 | 24,077.79 | 24,000.00 | 48,000.00 | 77.79 |
| 5050 · Workers' Comp | 896.85 | 5,706.83 | 5,332.50 | 10,665.00 | 374.33 |
| 5055 · Health | | | | | |
| 5055.1 · Employee Portion | (746.24) | (4,477.44) | (4,625.04) | (9,250.00) | 147.60 |
| 5055 · Health - Other | 3,893.74 | 22,786.54 | 23,424.96 | 46,850.00 | (638.42) |
| Total 5055 · Health | 3,147.50 | 18,309.10 | 18,799.92 | 37,600.00 | (490.82) |
| Total Insurance | 8,071.64 | 48,093.72 | 48,132.42 | 96,265.00 | (38.70) |
| 5060 · Licenses, Permits, and Fees | 3,026.96 | 15,377.19 | 13,500.00 | 25,600.00 | 1,877.19 |
| 5065 · Auto | 29.63 | 990.30 | 1,000.00 | 2,500.00 | (9.70) |
| 5070 · Miscellaneous | 0.00 | 0.00 | 100.00 | 100.00 | (100.00) |
| 5080 · Office Expense | 21.70 | 5,102.54 | 3,999.96 | 8,000.00 | 1,102.58 |
| 5085 · Outside Services | 1,214.15 | 4,118.84 | 5,799.96 | 11,600.00 | (1,681.12) |
| 5090 · Payroll Taxes | 2,813.27 | 14,779.61 | 16,249.98 | 32,500.00 | (1,470.37) |
| 5095 · Penalties and Fines | 1.89 | 1.89 | | | 1.89 |
| 5100 · Postage | 32.63 | 1,307.22 | 1,737.96 | 3,500.00 | (430.74) |
| 5110 · Professional Fees | 6,717.00 | 35,787.49 | 39,999.96 | 80,000.00 | (4,212.47) |
| 5120 · Property Taxes | 0.00 | 0.00 | 50.00 | 50.00 | (50.00) |
| 5125 · Repairs and Maintenance | 0.00 | 1,058.48 | 250.00 | 500.00 | 808.48 |
| 5130 · Rents | 1,670.00 | 5,010.00 | 5,010.00 | 10,020.00 | 0.00 |

GARBERVILLE SANITARY DISTRICT
Combined Revenue & Expense Report for Board

December 2021

| | Current Month Dec. 2021 | YTD Actual | YTD Budget | Annual Budget | Δ YTD Actual vs. Budget |
|--------------------------------------|-------------------------------|---------------|---------------|------------------|-------------------------------|
| 5135 · Retirement | 949.47 | 4,859.85 | 4,595.04 | 9,190.00 | 264.81 |
| 5137 · Supplies | 75.10 | 841.36 | 600.00 | 1,200.00 | 241.36 |
| 5140 · Telephone | 816.59 | 5,197.98 | 6,249.96 | 12,500.00 | (1,051.98) |
| 5145 · Tools | 481.08 | 1,009.04 | 999.96 | 2,000.00 | 9.08 |
| 5150 · Travel and Meetings | 0.00 | 1,111.95 | 500.00 | 1,000.00 | 611.95 |
| 5155 · Utilities | 195.25 | 1,317.30 | 1,749.96 | 3,500.00 | (432.66) |
| 5160 · Wages | | | | | |
| 5165 · Wages - Overtime | 381.00 | 3,202.50 | 2,050.04 | 4,300.00 | 1,152.46 |
| 5160 · Wages - Other | 21,019.72 | 83,510.57 | 89,475.96 | 178,952.00 | (5,965.39) |
| Total 5160 · Wages | 21,400.72 | 86,713.07 | 91,526.00 | 183,252.00 | (4,812.93) |
| 5170 · Vacation Accrual Adjustment | 0.00 | 0.00 | 0.00 | 6,000.00 | 0.00 |
| Total Administrative and General | 48,897.58 | 246,924.57 | 255,176.12 | 518,277.00 | (8,251.55) |
| Sewage Collection | | | | | |
| 6010 · Fuel | 273.02 | 1,684.78 | 1,999.98 | 4,000.00 | (315.20) |
| 6030 · Repairs and Maintenance | 1,213.88 | 4,783.94 | 7,500.00 | 15,000.00 | (2,716.06) |
| 6040 · Supplies | 0.00 | 0.00 | 1,000.02 | 2,000.00 | (1,000.02) |
| 6050 · Utilities | 334.69 | 1,924.54 | 2,250.00 | 4,500.00 | (325.46) |
| 6060 · Wages | | | | | |
| 6065 · Wages - Overtime Sewer Collec | 3,507.00 | 20,100.00 | 3,240.00 | 6,480.00 | 16,860.00 |
| 6060 · Wages - Other | 2,878.05 | 16,842.48 | 16,125.00 | 32,250.00 | 717.48 |
| Total 6060 · Wages | 6,385.05 | 36,942.48 | 19,365.00 | 38,730.00 | 17,577.48 |
| Total Sewage Collection | 8,206.64 | 45,335.74 | 32,115.00 | 64,230.00 | 13,220.74 |
| Sewage Treatment | | | | | |
| 6075 · Fuel | 273.02 | 1,684.78 | 1,999.98 | 4,000.00 | (315.20) |
| 6080 · Monitoring | 355.00 | 1,967.50 | 3,499.98 | 7,000.00 | (1,532.48) |
| 6100 · Repairs and Maintenance | 79.11 | 466.76 | 7,500.00 | 15,000.00 | (7,033.24) |
| 6110 · Supplies | 0.00 | 1,955.11 | 3,000.00 | 6,000.00 | (1,044.89) |
| 6120 · Utilities | 948.56 | 4,613.43 | 4,999.98 | 10,000.00 | (386.55) |
| 6130 · Wages | | | | | |
| 6135 · Wages - Overtime Sewer Treatn | 0.00 | 779.00 | 1,099.98 | 2,200.00 | (320.98) |
| 6130 · Wages - Other | 3,310.73 | 27,948.57 | 17,560.02 | 35,120.00 | 10,388.55 |
| Total 6130 · Wages | 3,310.73 | 28,727.57 | 18,660.00 | 37,320.00 | 10,067.57 |
| Total Sewage Treatment | 4,966.42 | 39,415.15 | 39,659.94 | 79,320.00 | (244.79) |
| Water Trans and Distribution | | | | | |
| 7075 · Fuel | 273.02 | 1,684.78 | 1,999.98 | 4,000.00 | (315.20) |
| 7090 · Repairs and Maintenance | 52.27 | 7,537.58 | 15,000.00 | 30,000.00 | (7,462.42) |
| 7100 · Supplies | 118.51 | 1,011.67 | 2,500.02 | 5,000.00 | (1,488.35) |
| 7110 · Utilities | 487.70 | 4,073.54 | 5,500.02 | 11,000.00 | (1,426.48) |
| 7120 · Wages | | | | | |
| 7125 · Wages - Overtime Water Trans | 96.00 | 1,641.00 | 4,000.02 | 8,000.00 | (2,359.02) |
| 7120 · Wages - Other | 2,545.50 | 19,037.25 | 21,241.50 | 42,483.00 | (2,204.25) |
| Total 7120 · Wages | 2,641.50 | 20,678.25 | 25,241.52 | 50,483.00 | (4,563.27) |
| Total Water Trans and Distribution | 3,573.00 | 34,985.82 | 50,241.54 | 100,483.00 | (15,255.72) |

GARBERVILLE SANITARY DISTRICT
Combined Revenue & Expense Report for Board

December 2021

| | Current Month Dec. 2021 | YTD Actual | YTD Budget | Annual Budget | Δ YTD Actual vs. Budget |
|--------------------------------------|-------------------------------|---------------|---------------|------------------|-------------------------------|
| Water Treatment | | | | | |
| 7020 · Fuel | 273.03 | 1,684.82 | 1,999.98 | 4,000.00 | (315.16) |
| 7010 · Monitoring | 375.00 | 6,311.05 | 2,250.00 | 4,500.00 | 4,061.05 |
| 7030 · Repairs and Maintenance | 2,376.03 | 5,455.84 | 7,249.98 | 14,500.00 | (1,794.14) |
| 7040 · Supplies | 0.00 | 4,482.97 | 6,000.00 | 12,000.00 | (1,517.03) |
| 7050 · Utilities | 3,953.38 | 26,383.80 | 25,000.02 | 50,000.00 | 1,383.78 |
| 7060 · Wages | | | | | |
| 7065 · Wages - Overtime Water Treatr | 0.00 | 1,730.00 | 4,000.02 | 8,000.00 | (2,270.02) |
| 7060 · Wages - Other | 3,036.98 | 17,161.61 | 21,137.52 | 42,275.00 | (3,975.91) |
| Total 7060 · Wages | 3,036.98 | 18,891.61 | 25,137.54 | 50,275.00 | (6,245.93) |
| Total Water Treatment | 10,014.42 | 63,210.09 | 67,637.52 | 135,275.00 | (4,427.43) |
| Total Expense | 75,658.06 | 429,871.37 | 444,830.12 | 897,585.00 | (14,958.75) |
| Net Ordinary Income | 9,629.04 | 143,577.83 | 121,789.57 | 251,580.00 | 21,788.26 |
| Other Income/Expense | | | | | |
| Other Income | | | | | |
| Property Tax Revenue | | | | | |
| 8010 · Secured | 0.00 | 0.00 | 12,750.00 | 25,500.00 | (12,750.00) |
| 8020 · Unsecured | 0.00 | 862.11 | 950.00 | 1,900.00 | (87.89) |
| 8025 · Prior Years | 0.00 | 0.00 | 5.00 | 10.00 | (5.00) |
| 8030 · Supplemental - Current | 0.00 | 38.49 | 125.00 | 250.00 | (86.51) |
| 8035 · Supplemental - Prior Years | 0.00 | 0.00 | 25.00 | 50.00 | (25.00) |
| Total Property Tax Revenue | 0.00 | 900.60 | 13,855.00 | 27,710.00 | (12,954.40) |
| 8060 · Interest Income | 1.11 | 7.39 | 2,250.00 | 4,500.00 | (2,242.61) |
| 8070 · Other Non-Operating Revenue | 14,851.37 | 27,417.00 | 749.98 | 1,500.00 | 26,667.02 |
| 9030 · Homeowners' Tax Relief | 0.00 | 0.00 | 155.00 | 310.00 | (155.00) |
| Total Other Income | 14,852.48 | 28,324.99 | 17,009.98 | 34,020.00 | 11,315.01 |
| Other Expense | | | | | |
| 9010 · Other Expenses | 1,133.86 | 3,905.36 | 2,000.04 | 4,000.00 | 1,905.32 |
| 9040 · Depreciation | 35,039.16 | 210,234.96 | 210,236.02 | 420,472.00 | (1.06) |
| 9050 · Interest Expense | 150.36 | 2,508.80 | 2,500.00 | 3,270.00 | 8.80 |
| Total Other Expense | 36,323.38 | 216,649.12 | 214,736.06 | 427,742.00 | 1,913.06 |
| Net Other Income | (21,470.90) | (188,324.13) | (197,726.08) | (393,722.00) | 9,401.95 |
| Net Income | (11,841.86) | (44,746.30) | (75,936.51) | (142,142.00) | 31,190.21 |

GARBERVILLE SANITARY DISTRICT
Check Register Report for Board
December 2021

| Date | Num | Memo | Amount |
|---|-------|------------|-----------|
| 101 Netlink | | | |
| 12/22/2021 | 11329 | | -250.00 |
| Total 101 Netlink | | | -250.00 |
| Amazon.com | | | |
| 12/08/2021 | DBT | | -17.50 |
| 12/15/2021 | DBT | | -140.06 |
| 12/17/2021 | DBT | | -40.71 |
| 12/17/2021 | DBT | | -183.16 |
| Total Amazon.com | | | -381.43 |
| Anderson, Lucas, Somerville & Borges | | | |
| 12/13/2021 | 11310 | | -1,500.00 |
| Total Anderson, Lucas, Somerville & Borges | | | -1,500.00 |
| Blue Star Gas | | | |
| 12/22/2021 | 11330 | | -56.89 |
| Total Blue Star Gas | | | -56.89 |
| California Department Of Tax an Fee | | | |
| 12/09/2021 | 11306 | | -651.70 |
| Total California Department Of Tax an Fee | | | -651.70 |
| Capital Bank & Trust | | | |
| 12/02/2021 | EFT | 557880519 | -836.99 |
| 12/02/2021 | EFT | 025158148 | -386.64 |
| 12/20/2021 | EFT | 557880519 | -939.94 |
| 12/20/2021 | EFT | 025158148 | -384.24 |
| 12/20/2021 | EFT | 557880519 | -380.19 |
| 12/20/2021 | EFT | 025158148 | -178.59 |
| Total Capital Bank & Trust | | | -3,106.59 |
| Clear Rate Communications | | | |
| 12/14/2021 | 11316 | | -337.04 |
| Total Clear Rate Communications | | | -337.04 |
| CUMMINS PACIFIC LLC. | | | |
| 12/15/2021 | 11304 | | -2,310.99 |
| Total CUMMINS PACIFIC LLC. | | | -2,310.99 |
| Daniel Thomas | | | |
| 12/27/2021 | 11336 | | -300.00 |
| Total Daniel Thomas | | | -300.00 |
| Dazey's Building Center | | | |
| 12/22/2021 | 11331 | | -52.35 |
| Total Dazey's Building Center | | | -52.35 |
| Doug Bryan | | | |
| 12/27/2021 | 11337 | | -300.00 |
| Total Doug Bryan | | | -300.00 |
| EDD | | | |
| 12/02/2021 | EFT | 499-0538-3 | -953.04 |
| 12/20/2021 | EFT | 499-0538-3 | -935.44 |
| 12/20/2021 | EFT | 499-0538-3 | -309.43 |
| Total EDD | | | -2,197.91 |

GARBERVILLE SANITARY DISTRICT
Check Register Report for Board
 December 2021

| Date | Num | Memo | Amount |
|--------------------------------------|-------|------------|------------|
| Fluentstream Tech | | | |
| 12/14/2021 | 11314 | | -116.60 |
| Total Fluentstream Tech | | | -116.60 |
| Frontier Communications | | | |
| 12/07/2021 | 11299 | | -115.65 |
| Total Frontier Communications | | | -115.65 |
| Glacier Water Vending | | | |
| 12/01/2021 | DBT | | -2.10 |
| 12/01/2021 | DBT | | -2.10 |
| Total Glacier Water Vending | | | -4.20 |
| HughesNet | | | |
| 12/13/2021 | DBT | | -104.29 |
| Total HughesNet | | | -104.29 |
| IRS | | | |
| 12/02/2021 | EFT | 68-0296323 | -3,931.50 |
| 12/20/2021 | EFT | 68-0296323 | -3,850.86 |
| 12/20/2021 | EFT | 68-0296323 | -1,544.18 |
| Total IRS | | | -9,326.54 |
| Jennie Short | | | |
| 12/23/2021 | 11328 | | -10,566.01 |
| Total Jennie Short | | | -10,566.01 |
| Julie Lyon | | | |
| 12/27/2021 | 11338 | | -300.00 |
| Total Julie Lyon | | | -300.00 |
| Lori Ruiz | | | |
| 12/22/2021 | 11332 | | -200.00 |
| Total Lori Ruiz | | | -200.00 |
| NAPA | | | |
| 12/09/2021 | 11307 | | -54.90 |
| Total NAPA | | | -54.90 |
| North Coast Laboratories Ltd. | | | |
| 12/15/2021 | 11317 | | -675.00 |
| Total North Coast Laboratories Ltd. | | | -675.00 |
| PACE Supply | | | |
| 12/02/2021 | 11295 | | -14,633.69 |
| 12/08/2021 | 11303 | | -200.84 |
| 12/09/2021 | 11308 | | -644.00 |
| 12/14/2021 | 11315 | | -1,867.35 |
| Total PACE Supply | | | -17,345.88 |
| PG&E | | | |
| 12/15/2021 | 11305 | | -5,561.07 |
| Total PG&E | | | -5,561.07 |
| Pitney Bowes Purchase Power | | | |
| 12/13/2021 | 11311 | | -32.63 |
| Total Pitney Bowes Purchase Power | | | -32.63 |

GARBERVILLE SANITARY DISTRICT
Check Register Report for Board
 December 2021

| Date | Num | Memo | Amount |
|--|-------|------|------------|
| R. Anderson | | | |
| 12/27/2021 | 11339 | | -250.00 |
| Total R. Anderson | | | -250.00 |
| Ralph Emerson | | | |
| 12/22/2021 | 11335 | | -50.00 |
| Total Ralph Emerson | | | -50.00 |
| Recology Humboldt County | | | |
| 12/07/2021 | 11300 | | -18.10 |
| 12/22/2021 | 11333 | | -12.00 |
| Total Recology Humboldt County | | | -30.10 |
| Redwood Merchant Services | | | |
| 12/05/2021 | 11401 | | -124.75 |
| 12/31/2021 | | | -214.06 |
| Total Redwood Merchant Services | | | -338.81 |
| RENNER | | | |
| 12/10/2021 | DBT | | -1,092.09 |
| Total RENNER | | | -1,092.09 |
| Rural Community Assistance Prog - Backhoe | | | |
| 12/01/2021 | DBT | | -1,798.25 |
| Total Rural Community Assistance Prog - Backhoe | | | -1,798.25 |
| SDRMA | | | |
| 12/01/2021 | 11289 | | -3,440.20 |
| 12/07/2021 | 11301 | | -3,553.50 |
| 12/30/2021 | 11340 | | -340.24 |
| Total SDRMA | | | -7,333.94 |
| Sentry III Center | | | |
| 12/07/2021 | 11298 | | -835.00 |
| 12/08/2021 | 11302 | | -835.00 |
| Total Sentry III Center | | | -1,670.00 |
| Staples Credit Plan | | | |
| 12/30/2021 | 11341 | | -424.55 |
| Total Staples Credit Plan | | | -424.55 |
| Streamline Inc | | | |
| 12/13/2021 | 11312 | | -100.00 |
| Total Streamline Inc | | | -100.00 |
| SWRCB | | | |
| 12/02/2021 | 11296 | | -555.00 |
| 12/21/2021 | 11326 | | -23,783.00 |
| 12/21/2021 | 11327 | | -3,326.00 |
| Total SWRCB | | | -27,664.00 |
| SWRCB - 2013CX103 | | | |
| 12/21/2021 | 11325 | | -22,991.18 |
| Total SWRCB - 2013CX103 | | | -22,991.18 |
| The Mitchell Law Firm, LLP | | | |
| 12/13/2021 | 11313 | | -294.50 |
| Total The Mitchell Law Firm, LLP | | | -294.50 |

GARBERVILLE SANITARY DISTRICT
Check Register Report for Board
December 2021

| Date | Num | Memo | Amount |
|--|-------|------|--------------------|
| Umpqua Bank | | | |
| 12/21/2021 | 11400 | | -186.03 |
| Total Umpqua Bank | | | -186.03 |
| US Cellular | | | |
| 12/02/2021 | 11297 | | -202.30 |
| Total US Cellular | | | -202.30 |
| USABLUBOOK | | | |
| 12/30/2021 | 11342 | | -130.09 |
| Total USABLUBOOK | | | -130.09 |
| Wyatt & Whitchurch, E.A. Inc. | | | |
| 12/09/2021 | 11309 | | -1,900.00 |
| Total Wyatt & Whitchurch, E.A. Inc. | | | -1,900.00 |
| WYCKOFF'S Inc | | | |
| 12/22/2021 | 11334 | | -1.89 |
| Total WYCKOFF'S Inc | | | -1.89 |
| Arreguin, Daniel J | | | |
| 12/02/2021 | 11290 | | -4,013.47 |
| 12/20/2021 | 11318 | | -2,974.40 |
| 12/20/2021 | 11322 | | -2,465.70 |
| Total Arreguin, Daniel J | | | -9,453.57 |
| Emerson, Ralph K | | | |
| 12/02/2021 | 11291 | | -2,899.77 |
| 12/20/2021 | 11319 | | -2,899.76 |
| Total Emerson, Ralph K | | | -5,799.53 |
| Miller, Brian A | | | |
| 12/02/2021 | 11292 | | -1,699.02 |
| 12/20/2021 | 11320 | | -2,483.99 |
| 12/20/2021 | 11323 | | -1,765.56 |
| Total Miller, Brian A | | | -5,948.57 |
| Nieto, Mary | | | |
| 12/02/2021 | 11293 | | -1,711.47 |
| 12/20/2021 | 11321 | | -1,597.42 |
| 12/20/2021 | 11324 | | -241.51 |
| Total Nieto, Mary | | | -3,550.40 |
| Ruiz, Ricardo | | | |
| 12/02/2021 | 11294 | | -408.37 |
| Total Ruiz, Ricardo | | | -408.37 |
| TOTAL | | | -147,465.84 |

**GARBERVILLE SANITARY DISTRICT
BOARD OF DIRECTORS MEETING
MINUTES**

Date of Meeting: Tuesday, January 25th, 2022

5:00 p.m. – Open Public Session

I. REGULAR MEETING CALLED TO ORDER

Doug called the meeting to order at 5:01 p.m.

II. ESTABLISHMENT OF QUORUM

Rio Anderson- Absent

Doug Bryan- Present

Julie Lyon- Present

Dan Thomas-Present

III. APPROVAL OF AGENDA

Motion: Julie Lyon Second: Dan Thomas Vote: 3-0

IV. THE BOARD WILL ENTER CLOSED SESSION AT END OF MEETING IF NEEDED

No Closed Session

V. OPEN SESSION

VI. COMMENTS AND QUESTIONS FROM THE AUDIENCE

General Public / Community Groups

VII. ANNOUNCEMENTS AND COMMUNICATIONS

REPORTS AND PRESENTATIONS –

Operations Staff- Fire Safe Council Meeting (Dan)

Office Staff- Arrearage Program Update (Mary)

Board Members-

Correspondence-

General Manager—Ralph Emerson

No additional comments were made.

VIII. REGULAR AGENDA ITEMS

A. CONSENT AGENDA

A.1 Approve Financials Date October & November 2021

A.2 Approve Date: December 21st, 2021 Regular Meeting Minutes

A.3 Operations Safety Report

Motion: Dan Thomas

Second: Julie Lyon

Vote: 3-0

B. GENERAL BUSINESS – *Action items*

B.1 Conflict of Interest Policy

Information only.

B.2 Project Update
(discussion-possible action)

Resolution 22-002 Motion: Julie Lyon Second: Dan Thomas Roll Call Vote: 3-0

The installation of the PRV at Arthur Rd Project exempt from CEQA and adopting a notice of Exemption.

The board gave staff direction to fill out the Enersponse application. Enersponse will hopefully offset PG&E cost if the District can comply with the program guidelines.

B.3 Southern Humboldt Basin Plan
(discussion-possible action) (Update at Meeting)

The county does not have a Basin Plan for the South Fork of the Eel River.

B.4 Purchase Emergency Preparedness Equipment
(discussion-possible action)

The staff and the Board discussed the importance of a Vac Trailer. More security cameras are needed as well.

B.5 Replace Carpet in Office
(discussion-possible action)

The District has to pay to replace the carpet in the office. Ralph will look into different flooring options and prices.

C. POLICY REVISION / ADOPTION

C.1 Board Policy
(discussion—possible action) 2nd reading
Bring Back.

C.2 Water Ordinance- Sec 14.5 Drought Plan and Enforcement
(discussion—action requested) 2nd reading, resolution #22-001
Bring Back.

C.3 Connection Fees Sec 4.4a
(discussion—possible action) 1st reading
Bring this item back with the Application.

C.4 Fire Flow and Installation requirements Sec 3a
(discussion—possible action) 1st reading
Bring Back.

IX. CLOSED SESSION

No Action Taken

X. RETURN TO OPEN SESSION

Report of any actions taken in Closed Session

XI. ITEMS FOR NEXT BOARD MEETING

1. 2021-2022 Budget Update
2. Projects Update
3. Connection Fees Ordinance Sec 4.4a
4. Fire-Flow Requirement Sec 3a
- 5.

XII. ADJOURNMENT

Doug ended the meeting at 6:39 p.m.



GARBERVILLE SANITARY DISTRICT

P.O. BOX 211 • GARBERVILLE, CA 95542 • (707) 923-9566

BOARD AGENDA MEMORANDUM

Meeting Date: February 22, 2022
To: Garberville Sanitary District Board of Directors
From: Jennie Short, Consultant Project Manager
Subject: Update to Board on Status of FY 2021-22 Budget

GENERAL OVERVIEW

On June 22, 2021, the GSD Board adopted the budget for fiscal year 2021-2022. That budget resulted in a positive net cash flow of \$34,444.44. The Board also decided at that time to implement all of the scheduled rate increases in resolution 20-007 EXCEPT the Tier 3 residential water consumption and they chose to not charge residential sewer consumption charges for all residential tier 3 water used.

A presentation will also be made during the Board meeting. Attached you will find a report that details by line item:

- The adopted budgeted amount
- The amount spent through Dec 31, 2021
- The amount projected to be realized by the end of the fiscal year based upon current information
- The difference between the adopted budget and the projected year end amount

In general, there is a slight overage in revenue, mainly due to the restoration of the District's authority to charge late fees and discontinue service for non-payment of charges. We had estimated a very small number compared to "normal" due to the governor's mandate which has subsequently been lifted. This is estimated to provide an additional \$11,000 if the customers continue with their current habits.

We received about \$15K in unbudgeted grant funds for water arrearage payment from the state. We may receive the payment for the wastewater arrearage program before June 30, 2022, which will also increase the cash flow for this year.

There are small variations between the budget vs. actual spent amount in numerous expense line items, but they basically net each other out with the exception of the overtime expenses for running Sunnybank Lane pumps station manually while waiting for the new pumps to arrive and be installed. This will probably cost an additional \$23,500 this year.

The amount projected to be spent for repairs, maintenance, and supplies is \$80,000 of the \$100,000 budgeted. Should no major emergency repairs be needed in the next few months, this \$80,000 expenditure may be significantly lower since the YTD spending in these items totals only \$27,000 half-way through the fiscal year.

There are a number of fixed asset expenditures that were not budgeted for. The net effect to that section is extra spending anticipated of approximately \$45,000. This will be offset by the lower spending in repairs and maintenance.

The funding we received from the state for the replacement of the three tanks ended up being 100% grant funds instead of the budgeted 90% grant/10% loan. This decreased the anticipated loan payment by \$6,500.

Overall, the budget looks as though it should come in fairly close to the adopted bottom line unless additional spending for fixed assets occurs prior to June 30, 2022.

STAFF RECOMMENDATION FOR BOARD ACTIONS

1. Review the budget update report
2. Provide direction on spending goals for the remainder of the fiscal year

ATTACHMENTS

Budget Update Report

GARBERVILLE SANITARY DISTRICT
Combined Revenue Expense Report with Cash Flow
Budget Update
July 1, 2021 through December 31, 2021

| Description | YTD Actual Dec 2021 | YTD Budget | YTD Actual vs. Budget Difference | Annual Budget | Projected Year End FY2021/22 | Annual Budget vs. Projected |
|---|------------------------|-------------------|--|---------------------|------------------------------------|-----------------------------------|
| Income | | | | | | |
| Operating Income | | | | | | |
| Water Charges | | | | | | |
| 4100 · Residential | 166,744.65 | 182,886.00 | (16,141.35) | 374,000.00 | 358,000.00 | (16,000.00) |
| 4110 · Commercial | 157,944.25 | 137,409.00 | 20,535.25 | 281,000.00 | 301,000.00 | 20,000.00 |
| Total Water Charges | 324,688.90 | 320,295.00 | 4,393.90 | 655,000.00 | 659,000.00 | 4,000.00 |
| 4200 · Sewer Charges | 232,025.30 | 234,824.65 | (2,799.35) | 463,165.00 | 460,000.00 | (3,165.00) |
| 4300 · Connection Fees | 8,000.00 | 8,000.00 | 0.00 | 24,000.00 | 24,000.00 | 0.00 |
| 4650 · Late Charges | 7,695.00 | 2,000.04 | 5,694.96 | 4,000.00 | 15,000.00 | 11,000.00 |
| 4700 · Other Operating Revenue | 1,040.00 | 1,500.00 | (460.00) | 3,000.00 | 2,000.00 | (1,000.00) |
| Total Operating Income | 573,449.20 | 566,619.69 | 6,829.51 | 1,149,165.00 | 1,160,000.00 | 10,835.00 |
| Other Income | | | | | | |
| Property Tax Revenue | | | | | | |
| 8010 · Secured | 0.00 | 12,750.00 | (12,750.00) | 25,500.00 | 25,500.00 | 0.00 |
| 8020 · Unsecured | 862.11 | 950.00 | (87.89) | 1,900.00 | 1,900.00 | 0.00 |
| 8025 · Prior Years | 0.00 | 5.00 | (5.00) | 10.00 | 10.00 | 0.00 |
| 8030 · Supplemental - Current | 38.49 | 125.00 | (86.51) | 250.00 | 250.00 | 0.00 |
| 8035 · Supplemental - Prior Years | 0.00 | 25.00 | (25.00) | 50.00 | 50.00 | 0.00 |
| Total Property Tax Revenue | 900.60 | 13,855.00 | (12,954.40) | 27,710.00 | 27,710.00 | 0.00 |
| 8060 · Interest Income | 7.39 | 2,250.00 | (2,242.61) | 4,500.00 | 4,500.00 | 0.00 |
| 8053 - Water Grant Income | Arrearage Pmt | | | | 13,811.26 | 13,811.26 |
| 8070 · Other Non-Operating Revenue | 27,417.00 | 749.98 | 26,667.02 | 1,500.00 | 15,000.00 | 13,500.00 |
| 9030 · Homeowners' Tax Relief | 0.00 | 155.00 | (155.00) | 310.00 | 310.00 | 0.00 |
| Total Other Income | 28,324.99 | 17,009.98 | 11,315.01 | 34,020.00 | 61,331.26 | 27,311.26 |
| TOTAL INCOME | 601,774.19 | 583,629.67 | 18,144.52 | 1,183,185.00 | 1,221,331.26 | 38,146.26 |
| Back out Connection Fee Income | (8,000.00) | (8,000.00) | 0.00 | (24,000.00) | (24,000.00) | 0.00 |
| Total Income Excluding Connection Fees | 593,774.19 | 575,629.67 | 18,144.52 | 1,159,185.00 | 1,197,331.26 | 38,146.26 |

GARBERVILLE SANITARY DISTRICT
Combined Revenue Expense Report with Cash Flow
Budget Update
July 1, 2021 through December 31, 2021

| Description | YTD Actual Dec 2021 | YTD Budget | YTD Actual vs. Budget Difference | Annual Budget | Projected Year End FY2021/22 | Annual Budget vs. Projected |
|---|------------------------|-------------------|--|-------------------|------------------------------------|-----------------------------------|
| Expenses | | | | | | |
| Payroll Related Expenses | | | | | | |
| Wages | | | | | | |
| 5165 · Wages - Admin OT | 3,202.50 | 2,050.04 | 1,152.46 | 4,300.00 | 5,500.00 | 1,200.00 |
| 5160 · Wages - Admin | 83,510.57 | 89,475.96 | (5,965.39) | 178,952.00 | 170,080.00 | (8,872.00) |
| 6065 · Wages - Overtime Sewer Collecti | 20,100.00 | 3,240.00 | 16,860.00 | 6,480.00 | 30,000.00 | 23,520.00 |
| 6060 · Wages - Sewer Collection | 16,842.48 | 16,125.00 | 717.48 | 32,250.00 | 32,000.00 | (250.00) |
| 6135 · Wages - Overtime Sewer Treatmen | 779.00 | 1,099.98 | (320.98) | 2,200.00 | 1,500.00 | (700.00) |
| 6130 · Wages - Sewer Treatment | 27,948.57 | 17,560.02 | 10,388.55 | 35,120.00 | 50,000.00 | 14,880.00 |
| 7125 · Wages - Overtime Water Trans & | 1,641.00 | 4,000.02 | (2,359.02) | 8,000.00 | 3,000.00 | (5,000.00) |
| 7120 · Wages - Water Trans & Distribution | 19,037.25 | 21,241.50 | (2,204.25) | 42,483.00 | 40,000.00 | (2,483.00) |
| 7065 · Wages - Overtime Water Treatmen | 1,730.00 | 4,000.02 | (2,270.02) | 8,000.00 | 5,000.00 | (3,000.00) |
| 7060 · Wages - Water Treatment | 17,161.61 | 21,137.52 | (3,975.91) | 42,275.00 | 39,000.00 | (3,275.00) |
| Total Wages | 191,952.98 | 179,930.06 | 12,022.92 | 360,060.00 | 376,080.00 | 16,020.00 |
| Other Payroll | | | | | | |
| 5050 · Workers' Comp | 5,706.83 | 5,332.50 | 374.33 | 10,665.00 | 11,000.00 | 335.00 |
| 5055 · Health Insurance | 22,786.54 | 23,424.96 | (638.42) | 46,850.00 | 46,850.00 | 0.00 |
| 5055.1 · Health - Employee Portion | (4,477.44) | (4,625.04) | 147.60 | (9,250.00) | (9,000.00) | 250.00 |
| 5090 · Payroll Taxes | 14,779.61 | 16,249.98 | (1,470.37) | 32,500.00 | 32,500.00 | 0.00 |
| 5135 · Retirement | 4,859.85 | 4,595.04 | 264.81 | 9,190.00 | 9,700.00 | 510.00 |
| 5170 · Vacation Accrual Adjustment | 0.00 | 0.00 | 0.00 | 6,000.00 | 6,000.00 | 0.00 |
| Total Payroll Related Expenses | 235,608.37 | 224,907.50 | 10,700.87 | 456,015.00 | 473,130.00 | 17,115.00 |
| Administrative and General | | | | | | |
| 5025 - Discount Program | 925.00 | 1,800.00 | (875.00) | 3,600.00 | 2,500.00 | (1,100.00) |
| 5000 · Advertising | 0.00 | 150.00 | (150.00) | 300.00 | 300.00 | 0.00 |
| 5005 · Bad Debts | 2,922.14 | 2,500.00 | 422.14 | 10,000.00 | 7,000.00 | (3,000.00) |
| 5012 · Merchant Account Fees | 2,254.44 | 1,650.00 | 604.44 | 3,300.00 | 4,500.00 | 1,200.00 |
| 5010 · Bank Charges | 937.66 | 999.96 | (62.30) | 2,000.00 | 2,000.00 | 0.00 |
| 5020 · Directors Fees | 1,150.00 | 1,000.00 | 150.00 | 2,000.00 | 2,300.00 | 300.00 |
| 5030 · Dues and Memberships | 5,352.14 | 3,375.00 | 1,977.14 | 4,500.00 | 6,000.00 | 1,500.00 |

GARBERVILLE SANITARY DISTRICT
Combined Revenue Expense Report with Cash Flow
Budget Update
July 1, 2021 through December 31, 2021

| Description | YTD Actual | | YTD Actual | Annual | Projected | Annual |
|--|-------------------|-------------------|--------------------|-------------------|-------------------|--------------------|
| | Dec 2021 | YTD Budget | vs. Budget | Budget | Year End | Budget vs. |
| | | | Difference | | FY2021/22 | Projected |
| 5035 · Education and Training | 705.36 | 1,500.00 | (794.64) | 3,000.00 | 2,000.00 | (1,000.00) |
| 5036 · Education and Training - B.O.D. | 0.00 | 150.00 | (150.00) | 300.00 | 300.00 | 0.00 |
| 5040 · Liability Insurance | 24,077.79 | 24,000.00 | 77.79 | 48,000.00 | 48,000.00 | 0.00 |
| 5060 · Licenses, Permits, and Fees | 15,377.19 | 13,500.00 | 1,877.19 | 25,600.00 | 29,000.00 | 3,400.00 |
| 5065 · Auto | 990.30 | 1,000.00 | (9.70) | 2,500.00 | 2,500.00 | 0.00 |
| 5070 · Miscellaneous | 0.00 | 100.00 | (100.00) | 100.00 | 100.00 | 0.00 |
| 5080 · Office Expense | 5,102.54 | 3,999.96 | 1,102.58 | 8,000.00 | 10,000.00 | 2,000.00 |
| 5085 · Outside Services | 4,118.84 | 5,799.96 | (1,681.12) | 11,600.00 | 9,000.00 | (2,600.00) |
| 5095 · Penalties and Fines | 1.89 | | 1.89 | 0.00 | 5.00 | 5.00 |
| 5100 · Postage | 1,307.22 | 1,737.96 | (430.74) | 3,500.00 | 3,500.00 | 0.00 |
| 5110 · Professional Fees (WWA, 4Js, ALSB, RG, JC) | 35,787.49 | 39,999.96 | (4,212.47) | 80,000.00 | 80,000.00 | 0.00 |
| 5120 · Property Taxes | 0.00 | 50.00 | (50.00) | 50.00 | 50.00 | 0.00 |
| 5130 · Rents | 5,010.00 | 5,010.00 | 0.00 | 10,020.00 | 10,020.00 | 0.00 |
| 5137 · Supplies | 841.36 | 600.00 | 241.36 | 1,200.00 | 1,700.00 | 500.00 |
| 5140 · Telephone | 5,197.98 | 6,249.96 | (1,051.98) | 12,500.00 | 11,000.00 | (1,500.00) |
| 5145 · Tools | 1,009.04 | 999.96 | 9.08 | 2,000.00 | 2,000.00 | 0.00 |
| 5155 · Utilities | 1,317.30 | 1,749.96 | (432.66) | 3,500.00 | 3,000.00 | (500.00) |
| 5150 · Travel and Meetings | 1,111.95 | 500.00 | 611.95 | 1,000.00 | 1,500.00 | 500.00 |
| Total Administrative and General | 115,497.63 | 118,422.68 | (2,925.05) | 238,570.00 | 238,275.00 | (295.00) |
| Operational Expenses | | | | | | |
| Repair and Maintenance | | | | | | |
| 5125 · Repairs and Maintenance | 1,058.48 | 250.00 | 808.48 | 500.00 | 2,000.00 | 1,500.00 |
| 6030 · Repairs and Maintenance - Sewage Collection | 4,783.94 | 7,500.00 | (2,716.06) | 15,000.00 | 15,000.00 | 0.00 |
| 6100 · Repairs and Maintenance - Sewage Treatment | 466.76 | 7,500.00 | (7,033.24) | 15,000.00 | 10,000.00 | (5,000.00) |
| 7090 · Repairs and Maintenance - Water Tran & Dist | 7,537.58 | 15,000.00 | (7,462.42) | 30,000.00 | 25,000.00 | (5,000.00) |
| 7030 · Repairs and Maintenance - Water Treatment | 5,455.84 | 7,249.98 | (1,794.14) | 14,500.00 | 10,000.00 | (4,500.00) |
| 6040 · Supplies-Sewage Collection | 0.00 | 1,000.02 | (1,000.02) | 2,000.00 | 2,000.00 | 0.00 |
| 6110 · Supplies-Sewage Treatment | 1,955.11 | 3,000.00 | (1,044.89) | 6,000.00 | 5,000.00 | (1,000.00) |
| 7100 · Supplies-Water Trans | 1,011.67 | 2,500.02 | (1,488.35) | 5,000.00 | 3,000.00 | (2,000.00) |
| 7040 · Supplies-Water Treatment | 4,482.97 | 6,000.00 | (1,517.03) | 12,000.00 | 8,000.00 | (4,000.00) |
| Total Repair and Maintenance | 26,752.35 | 50,000.02 | (18,197.38) | 100,000.00 | 80,000.00 | (20,000.00) |

GARBERVILLE SANITARY DISTRICT
Combined Revenue Expense Report with Cash Flow
Budget Update
July 1, 2021 through December 31, 2021

| Description | YTD Actual Dec 2021 | YTD Budget | YTD Actual vs. Budget Difference | Annual Budget | Projected Year End FY2021/22 | Annual Budget vs. Projected |
|-----------------------------------|------------------------|--------------------|--|---------------------|------------------------------------|-----------------------------------|
| Other Operational Expenses | | | | | | |
| 6010 · Fuel | 1,684.78 | 1,999.98 | (315.20) | 4,000.00 | 4,000.00 | 0.00 |
| 6075 · Fuel | 1,684.78 | 1,999.98 | (315.20) | 4,000.00 | 4,000.00 | 0.00 |
| 7075 · Fuel | 1,684.78 | 1,999.98 | (315.20) | 4,000.00 | 4,000.00 | 0.00 |
| 7020 · Fuel | 1,684.82 | 1,999.98 | (315.16) | 4,000.00 | 4,000.00 | 0.00 |
| 6050 · Utilities - Collection | 1,924.54 | 2,250.00 | (325.46) | 4,500.00 | 4,000.00 | (500.00) |
| 6120 · Utilities - WWTP | 4,613.43 | 4,999.98 | (386.55) | 10,000.00 | 10,000.00 | 0.00 |
| 7110 · Utilities - Trans & Dist | 26,383.80 | 25,000.02 | 1,383.78 | 50,000.00 | 52,500.00 | 2,500.00 |
| 7050 · Utilities - SWTP | 4,073.54 | 5,500.02 | (1,426.48) | 11,000.00 | 9,000.00 | (2,000.00) |
| 6080 · Monitoring - WWTP | 1,967.50 | 3,499.98 | (1,532.48) | 7,000.00 | 7,000.00 | 0.00 |
| 7010 · Monitoring - SWTP | 6,311.05 | 2,250.00 | 4,061.05 | 4,500.00 | 4,500.00 | 0.00 |
| Total Operational Expense | 78,765.37 | 101,499.94 | (17,684.28) | 203,000.00 | 183,000.00 | (20,000.00) |
| Other Expense | | | | | | |
| 9010 · Other Expenses | 3,905.36 | 2,000.04 | 1,905.32 | 4,000.00 | 8,000.00 | 4,000.00 |
| 9040 · Depreciation | 210,234.96 | 210,236.02 | (1.06) | 420,472.00 | 420,472.00 | 0.00 |
| 9050 · Interest Expense | 2,508.80 | 2,500.00 | 8.80 | 3,270.00 | 3,270.00 | 0.00 |
| Total Other Expense | 216,649.12 | 214,736.06 | 1,913.06 | 427,742.00 | 431,742.00 | 4,000.00 |
| Total Expenses | 646,520.49 | 659,566.18 | (7,995.40) | 1,325,327.00 | 1,326,147.00 | 820.00 |
| Net Income | (52,746.30) | (83,936.51) | 26,139.92 | (166,142.00) | (128,815.74) | 37,326.26 |
| Add back Depreciation | 210,234.96 | 210,236.02 | (1.06) | 420,472.00 | 420,472.00 | 0.00 |
| Net Operational Income | 157,488.66 | 126,299.51 | 26,138.86 | 254,330.00 | 291,656.26 | 37,326.26 |

GARBERVILLE SANITARY DISTRICT
Combined Revenue Expense Report with Cash Flow
Budget Update
July 1, 2021 through December 31, 2021

| Description | YTD Actual Dec 2021 | YTD Budget | YTD Actual vs. Budget Difference | Annual Budget | Projected Year End FY2021/22 | Annual Budget vs. Projected |
|--|------------------------|------------|--|------------------|------------------------------------|-----------------------------------|
| Loan, AP and AR cash to be paid out from Net Operational Income | | | | | | |
| 1100 · Accounts Receivable | | | | 0.00 | 0.00 | 0.00 |
| 2000 · Accounts Payable | | | | 0.00 | 0.00 | 0.00 |
| Total AR and AP | | | | 0.00 | 0.00 | 0.00 |
| Loans | | | | | | |
| 2500 - SWRCB WWTP Principle Pmt (until 8/2023, 2%, \$428,907) | 24,585.28 | | | 24,585.28 | 24,585.28 | 0.00 |
| 2700 - SWRCB DWIP Principle Pmt (until 01/2046, 0%, \$1,379,471) | 22,991.18 | | | 45,982.36 | 45,982.36 | 0.00 |
| 2605 - RCAC: ALPT Loan #6200-GSD-02 (until 11/2020, 5%, \$250,000) | 0.00 | | | Paid OFF | 0.00 | 0.00 |
| 2665 · RCAC Loan - #0998 Backhoe (until 9/1/23 , 5%, \$60,000) | 9,785.33 | | | 19,817.92 | 19,817.92 | 0.00 |
| SWRCB DDW SRF Plan Loan - Hurlbutt Tank (5 yr, 0%, \$12K) | 0.00 | | | 1,700.00 | 0.00 | (1,700.00) |
| SWRCB DDW SRF Plan Loan - Wallan & Robertson (5 yr, 0%, \$24K) | 0.00 | | | 4,800.00 | 0.00 | (4,800.00) |
| Total Loans | 57,361.79 | | | 96,885.56 | 90,385.56 | (6,500.00) |
| Fixed Assets | | | | | | |
| CIP- Bear Canyon Sewerline | 225.00 | | | 5,000.00 | 1,000.00 | (4,000.00) |
| CIP - Meadows Aerial Waterline | | | | 8,000.00 | 1,000.00 | (7,000.00) |
| CIP - Hurlbutt Tank | 260.00 | | | 90,000.00 | 1,000.00 | (89,000.00) |
| CIP - Wallan & Robertson Tank | 3,776.25 | | | 245,000.00 | 25,000.00 | (220,000.00) |
| SRF DW Financing Reimbursement (Grant + Loan) | | | | (325,000.00) | (20,000.00) | 305,000.00 |
| PRV @ Arthur Rd for Robertson Tank | 17,145.04 | | | 0.00 | 50,000.00 | 50,000.00 |
| WWTP Chlorine Analyzer/Sample Pump/Flow Meters/Reprogram | | | | 25,000.00 | 25,000.00 | 0.00 |
| SEWER - Sunnybank Pump and Motor Replacement + Telemetry | 15,716.41 | | | 50,000.00 | 50,000.00 | 0.00 |
| WATER: Pumps Rebuild @ SWTP | 7,139.12 | | | 0.00 | 7,140.00 | 7,140.00 |
| Replace SWTP Filter Media | 0.00 | | | 13,000.00 | 13,000.00 | 0.00 |
| Church Street Paving + Valves | 6,800.00 | | | 0.00 | 6,800.00 | 6,800.00 |
| Knight's Lane - Melville Sewerline | 7,939.24 | | | 2,000.00 | 8,000.00 | 6,000.00 |
| Unspecified | | | | 10,000.00 | 0.00 | (10,000.00) |
| Total Fixed Asset Investment | 59,001.06 | | | 123,000.00 | 167,940.00 | 44,940.00 |
| Total AR, AP, Loans and Fixed Asset | | | | 219,885.56 | 258,325.56 | 38,440.00 |
| Final Operational Cash Flow | | | | 34,444.44 | 33,330.70 | (1,113.74) |



GARBERVILLE SANITARY DISTRICT

P.O. BOX 211 • GARBERVILLE, CA 95542 • (707) 923-9566

BOARD AGENDA MEMORANDUM

Meeting Date: February 22, 2022
To: Garberville Sanitary District Board of Directors
From: Jennie Short, Consultant Project Manager
Subject: Draft Audit for Fiscal Year 2020/21

GENERAL OVERVIEW

The District contracted with Anderson, Lucas, Somerville, and Borges to perform the annual audit for the 2020/21 fiscal year. Again this year, the staff person performing the audit was Keith Borges. The Draft Audit has been reviewed by GSD staff and myself.

Again this year the management report received from the auditor was very complementary.

STAFF RECOMMENDATION FOR BOARD ACTIONS

1. Review the Draft Audit as presented
2. Review the Representations Letter, approve it, and authorize the Chair of the Board to sign on behalf of the District.

ATTACHMENTS

GSD Board Representations Letter to Auditor
DRAFT Audit



GARBERVILLE SANITARY DISTRICT

P.O. BOX 211 • GARBERVILLE, CA 95542 • (707) 923-9566

February 22, 2022

Anderson, Lucas, Somerville & Borges
1338 Main Street
Fortuna, CA 95540

We are providing this letter in connection with your audits of the financial statements of Garberville Sanitary District as of June 30, 2021 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the business-type activities, each major fund and the aggregate remaining fund information of Garberville Sanitary District and the respective changes in financial position and cash flows in conformity with U.S. generally accepted accounting principles. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with U.S. generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgement of a reasonable person relying on the information would be changed or influenced by the omission or misstatements. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of January 25, 2022, the following representations made to you during your audits.

1. The financial statements referred to above are fairly presented in conformity with U.S. generally accepted accounting principles and include all properly classified funds and other financial information of the business-type activities required by generally accepted accounting principles to be included in the financial reporting entity.
2. We have made available to you all –
 - a) Financial records and related data.
 - b) Minutes of the meetings of the Board of Directors of the Garberville Sanitary District or summaries of actions of recent meetings for which minutes have not yet been prepared.

3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
4. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
5. We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule, if any, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, you have proposed adjusting journal entries that have been posted. We are in agreement with those adjustments.
6. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
7. We have no knowledge of any fraud or suspected fraud affecting the entity involving:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
8. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others.
9. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
10. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or fund equity.
11. The following, if any, have been properly recorded or disclosed in the financial statements:
 - a) Related party transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
 - b) Guarantees, whether written or oral, under which the District is contingently liable.
 - c) All accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates and measurements. We believe the estimates and measurements are reasonable in the circumstances, consistently applied and adequately disclosed.
12. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the

determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.

13. There are no –

- a) Violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance.
- b) Unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with generally accepted accounting principles (Statement of Financial Accounting Standards No. 5).
- c) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by Financial Accounting Standards Board (FASB) Statement No. 5.
- d) Reservations or designation of fund equity that were not properly authorized and approved.

14. As part of your audit, you assisted with preparation of the financial statements and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.

15. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral, except as made known to you.

16. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

17. We have followed all applicable laws and regulations in adopting, approving and amending budgets.

18. The financial statements properly classify all funds and activities.

19. All funds that meet the quantitative criteria in GASB Statement Nos. 34 & 37 for presentation as major are identified and presented.

20. Net asset components (invested in capital assets, net of related debt; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.

21. Provisions for uncollectible receivables have been properly identified and recorded.

22. Interfund, internal and inter-entity activity and balances have been appropriately classified and reported.

23. Deposits and investment securities, if any, are properly classified as to risk, and investments are properly valued.

24. Capital assets are properly capitalized, reported, and, if applicable, depreciated.

25. We acknowledge our responsibility for the required supplementary information (RSI), if any. The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used on the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurements and presentations of the RSI.

To the best of our knowledge and belief, no events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

Signed: _____

Title: _____

GARBERVILLE SANITARY DISTRICT

FINANCIAL STATEMENTS

JUNE 30, 2021

DRAFT

GARBERVILLE SANITARY DISTRICT

Table of Contents

June 30, 2021

| | |
|--|----------|
| INDEPENDENT AUDITORS' REPORT | 1 |
| BASIC FINANCIAL STATEMENTS | |
| Statement of Net Position | 3 |
| Statement of Revenues, Expenses and Changes in Net Position | 4 |
| Statement of Cash Flows | 6 |
| NOTES TO FINANCIAL STATEMENTS | 8 |

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Garberville Sanitary District

We have audited the accompanying financial statements of the business-type activities, each major fund, and the aggregate remaining fund information of the Garberville Sanitary District as of and for the years ended June 30, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Board of Directors
Garberville Sanitary District

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, each major fund, and the aggregate remaining fund information of the Garberville Sanitary District, as of June 30, 2021 and 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted the Management’s Discussion and Analysis that accounting principles generally accepted in the United States of America required to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

January 25, 2022
Fortuna, California

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BASIC FINANCIAL STATEMENTS

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GARBERVILLE SANITARY DISTRICT

Statement of Net Position

June 30, 2021 and 2020

| | <u>2021</u> | <u>2020</u> |
|---|-----------------------------|-----------------------------|
| ASSETS | | |
| Current Assets | | |
| Cash and Cash Equivalents | \$ 97,512 | \$ 141,987 |
| Cash - Restricted for Debt Service | 46,828 | 46,804 |
| Accounts Receivable - net of \$5,000 Allowance for Doubtful Accounts | 123,170 | 111,129 |
| Interest Receivable - County | 8,100 | - |
| Prepays and Deposits | 3,440 | 3,440 |
| Total Current Assets | <u>279,050</u> | <u>303,360</u> |
| Restricted Assets | | |
| Cash in County Treasury | 670,165 | 634,287 |
| Total Restricted Assets | <u>670,165</u> | <u>634,287</u> |
| Noncurrent Assets | | |
| Capital Assets, Net of Depreciation | 9,815,198 | 10,207,972 |
| Construction in Progress | 37,701 | 24,090 |
| Total Noncurrent Assets | <u>9,852,899</u> | <u>10,232,062</u> |
| Total Assets | <u><u>\$ 10,802,114</u></u> | <u><u>\$ 11,169,709</u></u> |
| LIABILITIES | | |
| Current Liabilities | | |
| Accounts Payable | \$ 28,072 | \$ 34,196 |
| SWRCB Settlement | - | 40,000 |
| Utility Service Deposits | 7,300 | 6,600 |
| Accrued Vacation | 30,436 | 33,097 |
| Current Portion of Long-Term Obligations | 90,385 | 93,382 |
| Total Current Liabilities | <u>156,193</u> | <u>207,275</u> |
| Noncurrent Liabilities | | |
| Noncurrent Portion of Long-Term Obligations | 1,155,648 | 1,201,809 |
| Total Liabilities | <u><u>\$ 1,311,841</u></u> | <u><u>\$ 1,409,084</u></u> |
| NET POSITION | | |
| Invested in Capital Assets, Net of Related Debt | 8,606,866 | 8,896,871 |
| Restricted for Debt Service | 46,828 | 46,804 |
| Unrestricted | 836,579 | 816,950 |
| Total Net Position | <u><u>\$ 9,490,273</u></u> | <u><u>\$ 9,760,625</u></u> |

The accompanying notes are an integral part of these financial statements

GARBERVILLE SANITARY DISTRICT
Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended June 30, 2021

| | Water | Sewer | Total 2021 |
|--|---------------------|---------------------|---------------------|
| OPERATING REVENUES | | | |
| Utility Sales | \$ 575,986 | \$ 417,839 | \$ 993,825 |
| Connection Fees | 8,000 | - | 8,000 |
| Other Revenues | 4,555 | 3,480 | 8,035 |
| <u>Total Operating Revenues</u> | 588,541 | 421,319 | 1,009,860 |
| OPERATING EXPENSES | | | |
| Salaries and Wages | 175,666 | 160,619 | 336,285 |
| Payroll Taxes | 14,322 | 13,147 | 27,469 |
| Employee Benefits | 20,482 | 20,714 | 41,196 |
| Rent | 5,020 | 5,020 | 10,040 |
| Materials and Supplies | 567 | 503 | 1,070 |
| Transportation | 1,868 | 1,650 | 3,518 |
| Sewage Collection | - | 24,749 | 24,749 |
| Office Expense | 6,005 | 6,005 | 12,010 |
| Insurance | 26,352 | 26,094 | 52,446 |
| Professional Services | 42,977 | 36,852 | 79,829 |
| Sewage Treatment | - | 24,818 | 24,818 |
| Water Treatment | 72,363 | - | 72,363 |
| Water Distribution | 66,423 | - | 66,423 |
| Permits and Fees | 5,276 | 24,101 | 29,377 |
| Utilities | 1,247 | 1,247 | 2,494 |
| Bad Debts | 6,111 | 2,239 | 8,350 |
| Other Expenses | 21,670 | 20,419 | 42,089 |
| Deprecation and Amortization | 298,899 | 181,838 | 480,737 |
| <u>Total Operating Expenses</u> | 765,248 | 550,015 | 1,315,263 |
| OPERATING GAIN (LOSS) | \$ (176,707) | \$ (128,696) | \$ (305,403) |
| NON-OPERATING REVENUES (EXPENSES) | | | |
| Property Taxes and Exemptions | - | 31,105 | 31,105 |
| Other Income | 1,292 | 1,048 | 2,340 |
| Other Expense | (6,652) | (212) | (6,864) |
| Interest Income | 4,662 | 9,043 | 13,705 |
| Interest Expense | (1,624) | (3,611) | (5,235) |
| <u>Total Non-operating Revenues (Expenses)</u> | (2,322) | 37,373 | 35,051 |
| CHANGE IN NET POSITION | \$ (179,029) | \$ (91,323) | \$ (270,352) |
| NET POSITION | | | |
| BEGINNING OF YEAR | | | 9,760,625 |
| END OF YEAR | | | \$ 9,490,273 |

The accompanying notes are an integral part of these financial statements

GARBERVILLE SANITARY DISTRICT
Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended June 30, 2020

| | Water | Sewer | Total 2020 |
|--|---------------------|---------------------|---------------------|
| OPERATING REVENUES | | | |
| Utility Sales | \$ 507,233 | \$ 361,938 | \$ 869,171 |
| Connection Fees | 8,000 | 8,000 | 16,000 |
| Other Revenues | 11,490 | 4,882 | 16,372 |
| <u>Total Operating Revenues</u> | 526,723 | 374,820 | 901,543 |
| OPERATING EXPENSES | | | |
| Salaries and Wages | 169,341 | 153,215 | 322,556 |
| Payroll Taxes | 14,174 | 12,808 | 26,982 |
| Employee Benefits | 24,472 | 24,229 | 48,701 |
| Rent | 5,427 | 5,428 | 10,855 |
| Materials and Supplies | 950 | 949 | 1,899 |
| Transportation | 1,463 | 1,459 | 2,922 |
| Sewage Collection | - | 42,288 | 42,288 |
| Office Expense | 3,379 | 3,379 | 6,758 |
| Insurance | 18,998 | 18,588 | 37,586 |
| Professional Services | 51,874 | 40,467 | 92,341 |
| Sewage Treatment | - | 32,314 | 32,314 |
| Water Treatment | 78,321 | - | 78,321 |
| Water Distribution | 66,322 | - | 66,322 |
| Permits and Fees | 6,548 | 22,689 | 29,237 |
| Utilities | 1,380 | 1,380 | 2,760 |
| Bad Debts | 5,493 | 64 | 5,557 |
| Other Expenses | 16,699 | 15,378 | 32,077 |
| Depreciation and Amortization | 322,276 | 182,618 | 504,894 |
| <u>Total Operating Expenses</u> | 787,117 | 557,253 | 1,344,370 |
| OPERATING GAIN (LOSS) | \$ (260,394) | \$ (182,433) | \$ (442,827) |
| NON-OPERATING REVENUES (EXPENSES) | | | |
| Property Taxes and Exemptions | - | 29,887 | 29,887 |
| SWRCB Payment | (40,000) | - | (40,000) |
| Other Income | 10,854 | 2,033 | 12,887 |
| Other Expense | (13,702) | - | (13,702) |
| Interest Income | 3,450 | 5,915 | 9,365 |
| Interest Expense | (1,367) | (3,826) | (5,193) |
| <u>Total Non-operating Revenues (Expenses)</u> | (765) | 34,009 | (6,756) |
| CHANGE IN NET POSITION | \$ (261,159) | \$ (148,424) | \$ (449,583) |
| NET POSITION | | | |
| BEGINNING OF YEAR | | | 10,210,208 |
| END OF YEAR | | | \$ 9,760,625 |

The accompanying notes are an integral part of these financial statements

GARBERVILLE SANITARY DISTRICT
Statement of Cash Flows
For the Years Ended June 30, 2021 and 2020

| | <u>2021</u> | <u>2020</u> |
|---|-------------------|-------------------|
| Cash Flows From Operating Activities | | |
| Cash Received from Customers | \$ 998,519 | \$ 884,970 |
| Cash Paid for Employees | (419,863) | (390,793) |
| Cash Paid for Goods and Services | (423,448) | (460,608) |
| | <u>155,208</u> | <u>33,569</u> |
| Cash Flows From Non-Capital Financing Activities | | |
| Cash from Sale of Assets | - | - |
| Property Tax Revenues | 31,105 | 29,887 |
| | <u>31,105</u> | <u>29,887</u> |
| Cash Flows From Capital and Related Financing Activities | | |
| Proceeds from Long-Term Debt | - | - |
| Principal Paid on Long-Term Debt | (89,158) | (84,124) |
| Interest Paid on Long-Term Debt | (5,235) | (5,193) |
| Acquisition of Capital Assets | (101,574) | (84,597) |
| Proceeds from Other Income | 2,340 | 12,886 |
| Other Expenses | (6,864) | (13,702) |
| | <u>(200,491)</u> | <u>(174,730)</u> |
| Cash Flows From Investing Activities | | |
| Interest on Investments | 5,605 | 9,365 |
| | <u>5,605</u> | <u>9,365</u> |
| Net (Decrease) Increase in Cash and Cash Equivalents | (8,573) | (101,909) |
| Cash and Cash Equivalents - Beginning of Year | 823,078 | 924,987 |
| Cash and Cash Equivalents - End of Year | \$ 814,505 | \$ 823,078 |

The accompanying notes are an integral part of these financial statements

GARBERVILLE SANITARY DISTRICT

Statement of Cash Flows

For the Years Ended June 30, 2021 and 2020

| | <u>2021</u> | <u>2020</u> |
|---|-------------------|-------------------|
| Reconciliation of Operating Gain (Loss) to Net Cash Provided by Operating Activities | | |
| Operating Gain (Loss) | \$ (305,403) | \$ (482,827) |
| Adjustment to Reconcile Operating Gain (Loss) to Net Cash Provided by Operating Activities: | | |
| Depreciation and Amortization | 480,737 | 504,894 |
| (Increase) Decrease in Accounts Receivable | (12,041) | (18,073) |
| (Increase) Decrease in Customer Deposits | 700 | 1,500 |
| (Increase) Decrease in Prepaid Expenses | - | (97) |
| Increase (Decrease) in Accounts Payable | (6,126) | 20,726 |
| Increase (Decrease) in Accrued Liabilities | (2,661) | 7,445 |
| | <hr/> | <hr/> |
| Total Adjustments | 460,610 | 516,396 |
| | <hr/> | <hr/> |
| Net Cash Provided by Operating Activities | \$ 155,208 | \$ 33,569 |
| | <hr/> | <hr/> |
| Reconciliation of Cash and Cash Equivalents per Statement of Cash Flows to Cash and Cash Equivalents per Balance Sheet | | |
| Cash and Cash Equivalents per Statement of Cash Flows | <u>\$ 814,505</u> | <u>\$ 823,078</u> |
| Cash and Cash Equivalents per Balance Sheet: | | |
| Cash and Cash Equivalents | \$ 144,340 | \$ 188,791 |
| Cash in County Treasury | 670,165 | 634,287 |
| | <hr/> | <hr/> |
| | \$ 814,505 | \$ 823,078 |
| | <hr/> | <hr/> |

The accompanying notes are an integral part of these financial statements

NOTES TO FINANCIAL STATEMENTS

DRAFT

GARBERVILLE SANITARY DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity - On April 12th, 1932, the Garberville Sanitary District (the "District") was formed, pursuant to the Sanitary District Act of 1923, Health & Safety Code Section 6400 et seq. for the following purposes:

1. The collection, treatment, and disposal of wastewater for the District and its inhabitants.

In December of 2004, the community voted to purchase the assets of the Garberville Water Company for the following purposes:

1. To supply the inhabitants of the District with water for domestic use, irrigation, sanitation, industrial use, fire protection and recreation.

Garberville is an unincorporated community in the southern reaches of Humboldt County, California.

Measurement Focus and Basis of Accounting - The financial statements of the District are prepared in accordance with Generally Accepted Accounting Principles (GAAP). The District applies all applicable Governmental Accounting Standards Board (GASB) pronouncements.

The accounts are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The District uses proprietary funds. Proprietary funds are accounted for using the *economic resources measurement focus* and the *accrual basis of accounting*. Accordingly, all of the District's assets and liabilities including capital assets and long-term liabilities are included in the accompanying Balance Sheet. Under the accrual method of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. The District reports the following proprietary funds:

Enterprise Funds - These funds are used to account for those operations that are financed and operated in a manner similar to a private business or where the board of directors has decided that the determination of revenues earned, costs incurred, and/or net income is necessary for management accountability.

GARBERVILLE SANITARY DISTRICT
Notes to Financial Statements
June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgets and Budgetary Accounting – The General Manager with the assistance from the Consultant Project Manager presents proposed budgets to the Board of Directors for approval. The budget is approved by a motion to adopt by the Board of Directors.

The budgets for the enterprise funds are adopted on the full accrual basis of accounting consistent with the comparative actual amounts.

Cash and Cash Equivalents - Cash and cash equivalents for purposes of the statement of cash flows includes amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the District. Restricted assets are included.

The District has a pooled investment which is administered by the County of Humboldt. These approved investments are carried at cost, which approximates market value, and may be liquidated as needed. The investment pool has not been assigned a risk category since the District is not issued securities, but rather owns an undivided beneficial interest in the assets of this pool.

Capital Assets and Depreciation - Capital assets are recorded at cost. Capital asset purchases with values exceeding \$2,500 and having a life expectancy of at least 3 years are capitalized.

Depreciation is computed under the straight-line method using lives ranging from 3 to 50 years. Depreciation expense is calculated by using annual allowance rates varying from 2% to 33% of the various year-end account balances.

Compensated Absences - Qualified employees of the District accrue vacation, sick, compensatory and other leave time. Upon retirement, resignation, or dismissal, employees are paid in cash for all leave time accumulated except sick leave. No compensation for accrued sick leave upon retirement or termination is made. Accordingly, sick pay is charged to expenditures when taken. No provision has been made in the financial statements for unused sick leave. The liability for compensated absences at June 30, 2021 was \$30,436 and has been reflected thus on the Balance Sheet.

Fund Equity - Reservations of the ending retained earnings indicate the portions of retained earnings not appropriable for expenditures or amounts legally segregated for a specific future use. These amounts are not available for appropriation and expenditure at the balance sheet date.

Allowance Method Used to Record Bad Debts – Management has provided an allowance for doubtful accounts equal to the estimated uncollectible amounts. The estimate is based on a review of the current status of trade accounts receivable. It is reasonably possible that the District's estimate of the allowance for doubtful accounts will change. Accounts receivable are presented net of an allowance for doubtful accounts of \$5,000 at June 30, 2021.

GARBERVILLE SANITARY DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Policy for Defining Operating and Non-Operating Revenues - The District's proprietary funds make a distinction between operating and non-operating revenues and expenses. Operating revenues and expenses generally result from providing goods and services related directly to the principal operations of the funds. All revenues and expenses not meeting this definition are reported as non-operating including interest income and expense.

Policy for Applying FASB Pronouncements - The District has adopted all applicable FASB Statements and Interpretations, APB Opinions, and ARBs issued after November 30, 1989.

Policy for Applying Restricted/Unrestricted Resources - When an expense is incurred for which both restricted and unrestricted retained earnings are available, restricted resources are applied first.

NOTE 2 - CASH AND CASH EQUIVALENTS

The District has no self-directed investments other than the pooled investment administered by the County referred to in Note 1. The District's funds maintained by other agencies are as follows:

| <u>2021</u> | Cash in Checking | Cash in Savings | Cash in County | Petty Cash | Total |
|-----------------------|---------------------|--------------------|-------------------|---------------|-------------------|
| Insured by FDIC | \$ 40,295 | \$ 57,076 | \$ - | \$ - | \$ 97,370 |
| Restricted Water Fund | 46,828 | - | - | - | 46,828 |
| Petty Cash | - | - | - | 142 | 142 |
| Subtotal | | | | | 144,340 |
| Pooled with County | - | - | 670,165 | - | 670,165 |
| Total | <u>\$ 87,123</u> | <u>\$ 57,076</u> | <u>\$ 670,165</u> | <u>\$ 142</u> | <u>\$ 814,505</u> |

| <u>2020</u> | Cash in Checking | Cash in Savings | Cash in County | Petty Cash | Total |
|-----------------------|---------------------|--------------------|-------------------|---------------|-------------------|
| Insured by FDIC | \$ 84,661 | \$ 57,073 | \$ - | \$ - | \$ 141,733 |
| Restricted Water Fund | 46,804 | - | - | - | 46,804 |
| Petty Cash | - | - | - | 254 | 254 |
| Subtotal | | | | | 188,791 |
| Pooled with County | - | - | 634,287 | - | 634,287 |
| Total | <u>\$ 131,465</u> | <u>\$ 57,073</u> | <u>\$ 634,287</u> | <u>\$ 254</u> | <u>\$ 823,078</u> |

GARBERVILLE SANITARY DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 3 - CAPITAL ASSETS AND DEPRECIATION

Capital Assets for the District for the years ended June 30, 2021 and 2020 consisted of the following:

| | Balance 6/30/20 | Additions | Deletions Transfers | Balance 6/30/21 |
|--------------------------------|---------------------|---------------------|------------------------|---------------------|
| Land - Sewer | \$ 129,811 | \$ - | \$ - | \$ 129,811 |
| Land - Water | 94,595 | - | - | 94,595 |
| Water System | 142,475 | - | - | 142,475 |
| Water Easements | 177,397 | - | - | 177,397 |
| Collection Facilities | 2,387,357 | - | - | 2,387,357 |
| Sewer Treatment Facilities | 507,553 | - | - | 507,553 |
| Water Distribution | 2,804,483 | - | - | 2,804,483 |
| Water Treatment | 70,773 | 9,147 | - | 79,920 |
| Water Pumps | 2,910 | - | - | 2,910 |
| Sewer Pumps | 16,932 | - | - | 16,932 |
| Water Project 2015 | 4,968,105 | - | - | 4,968,105 |
| Sewer Project 2011 | 2,792,452 | - | - | 2,792,452 |
| Wallan Road Tank | 18,368 | 6,667 | - | 25,035 |
| Office Equipment | 38,244 | - | - | 38,244 |
| Equipment | 158,307 | 78,815 | - | 237,122 |
| Vehicles | 121,206 | - | - | 121,206 |
| Annexation Project | 157,367 | - | - | 157,367 |
| CIP Hurlbutt Tank Replacement | - | 2,768 | - | 2,768 |
| CIP Bear Canyon | 280 | 484 | - | 764 |
| CIP Meadows Aerial | 5,442 | 610 | 3,082 | 9,134 |
| Less: Accumulated Depreciation | <u>(4,361,995)</u> | <u>(480,737)</u> | <u>-</u> | <u>(4,842,731)</u> |
| Total | <u>\$10,232,062</u> | <u>\$ (382,246)</u> | <u>\$ 3,082</u> | <u>\$ 9,852,899</u> |

GARBERVILLE SANITARY DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 3 - CAPITAL ASSETS AND DEPRECIATION (Continued)

| | Balance 6/30/19 | Additions | Deletions Transfers | Balance 6/30/20 |
|--------------------------------|---------------------|------------------|------------------------|--------------------|
| Land - Sewer | 129,811 | \$ - | \$ - | \$ 129,811 |
| Land - Water | 88,699 | 5,896 | - | 94,595 |
| Water System | 142,475 | - | - | 142,475 |
| Water Easements | 177,397 | - | - | 177,397 |
| Collection Facilities | 2,387,357 | - | - | 2,387,357 |
| Sewer Treatment Facilities | 507,553 | - | - | 507,553 |
| Water Distribution | 2,712,613 | 21,870 | 70,000 | 2,804,483 |
| Water Treatment | 70,773 | - | - | 70,773 |
| Water Pumps | 2,910 | - | - | 2,910 |
| Sewer Pumps | 13,909 | 3,023 | - | 16,932 |
| Water Project 2015 | 4,968,105 | - | - | 4,968,105 |
| Sewer Project 2011 | 2,792,452 | - | - | 2,792,452 |
| Wallan Road Tank | 13,790 | 4,578 | - | 18,368 |
| Office Equipment | 32,004 | 6,240 | - | 38,244 |
| Equipment | 158,307 | - | - | 158,307 |
| Vehicles | 81,171 | 40,035 | - | 121,206 |
| Fire Hydrants | 70,000 | - | (70,000) | - |
| Annexation Project | 157,367 | - | - | 157,367 |
| CIP Bear Canyon | 2,766 | 280 | (2,766) | 280 |
| CIP Meadows Aerial | - | 2,676 | 2,766 | 5,442 |
| Less: Accumulated Depreciation | <u>(3,857,100)</u> | <u>(504,895)</u> | <u>-</u> | <u>(4,361,995)</u> |
| Total | <u>\$10,652,359</u> | <u>(420,297)</u> | <u>-</u> | <u>10,232,062</u> |

GARBERVILLE SANITARY DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 4 - LONG-TERM DEBT

Long-term debt of the District for the years ended June 30, 2021 and 2020 consisted of the following:

| | Balance 6/30/20 | Additions | Principal Payments | Balance 6/30/21 |
|----------------|---------------------|------------------|-----------------------|---------------------|
| SWRCB | 99,344 | - | (24,103) | 75,241 |
| RCAC-ALPT TANK | 23,297 | - | (23,297) | - |
| RCAC-BACKHOE | - | 60,000 | (15,776) | 44,224 |
| SRF Loan | 1,172,550 | - | (45,982) | 1,126,568 |
| | <u>\$ 1,295,191</u> | <u>\$ 60,000</u> | <u>\$ (109,158)</u> | <u>\$ 1,246,033</u> |

| | Balance 6/30/19 | Additions | Principal Payments | Balance 6/30/20 |
|----------------|---------------------|-------------|-----------------------|---------------------|
| SWRCB | 122,975 | - | (23,631) | 99,344 |
| RCAC-ALPT TANK | 77,272 | - | (53,975) | 23,297 |
| SRF Loan | 1,218,533 | - | (45,983) | 1,172,550 |
| Copier Lease | 535 | - | (535) | - |
| | <u>\$ 1,419,315</u> | <u>\$ -</u> | <u>\$ (124,124)</u> | <u>\$ 1,295,191</u> |

Current portion of long-term debt is as follows:

| | |
|-----------|------------------|
| SWRCB | \$ 24,585 |
| SRF Loan | 45,982 |
| RCAC Loan | 19,818 |
| | <u>\$ 90,385</u> |

Descriptions, terms, and other information on each of the above categories of debt are as follows:

STATE WATER RESOURCES CONTROL BOARD (SWRCB):

On June 28, 2005, the District borrowed \$395,340 for the Sewer System Relocation Project. On September 27, 2006, the District received additional loan funding of \$33,567. The loan is payable in annual installments of \$26,090 each August 1, including 2% interest, through August 1, 2023. Net revenues of the District are pledged as collateral for this loan. The principal balance due as of June 30, 2021 was \$75,241.

GARBERVILLE SANITARY DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 4 - LONG-TERM DEBT (Continued)

STATE WATER RESOURCES CONTROL BOARD (SWRCB) – (Continued)

Following are the principal and interest requirements to maturity for each of the five subsequent fiscal years and in five-year increments thereafter:

| Year(s) Ending June 30 | Principal | Interest | Total |
|---------------------------|------------------|-----------------|------------------|
| 2022 | 24,585 | 1,505 | 26,090 |
| 2023 | 25,077 | 1,013 | 26,090 |
| 2024 | 25,579 | 511 | 26,090 |
| | <u>\$ 75,241</u> | <u>\$ 3,029</u> | <u>\$ 78,270</u> |

RURAL COMMUNITY ASSISTANCE CORPORATION (RCAC-BACKHOE LOAN)

The District has been looking to purchase a backhoe for many years. In June 2020 a use backhoe became available on the market at an attractive price. The District entered into a 3-year loan agreement on June 23, 2020 in the amount of \$60,000 with Rural Community Assistance Corporation, with whom the District has borrowed from many times previously. The maturity date on the loan is June 23, 2023 with an interest rate of 5.00%. Monthly payments of \$1,798.25 began on July 23, 2020. The principal balance at June 30, 2021 was \$44,224.

| Year(s) Ending June 30 | Principal | Interest | Total |
|---------------------------|------------------|-----------------|------------------|
| 2022 | 19,818 | 1,761 | 21,579 |
| 2023 | 20,832 | 747 | 21,579 |
| 2024 | 3,574 | 22 | 3,597 |
| | <u>\$ 44,224</u> | <u>\$ 2,531</u> | <u>\$ 46,755</u> |

GARBERVILLE SANITARY DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 4 - LONG-TERM DEBT (Continued)

STATE REVOLVING FUND (SRF)

The District began the Drinking Water Improvement Project in 2005. The project was completed January 29, 2015. The total project costs were \$4,968,105. Of this amount, the District received \$400,000 in planning grant and \$100,000 in planning loan funds (which have been fully repaid). The District entered into Funding Agreement (Project 1210008-006C) SRFCX103 under the provisions of the California Safe Drinking Water State Revolving Fund through the California Department of Public Health on May 10, 2013 in the amount of \$4,060,478. This amount consisted of \$3,000,000 in grant funds and the remainder in a 0% interest rate and 30-year term loan. The Funding Agreement was amended September 2014 to increase the total to \$4,379,471. The final loan amount was \$1,379,471.

The principal payments of \$22,991 are due semiannually on January 1 and July 1 commencing January 2016. The principal balance at June 30, 2021 was \$1,126,568.

| Year(s) Ending June 30 | Principal | Interest | Total |
|---------------------------|---------------------|-------------|---------------------|
| 2022 | 45,982 | - | 45,982 |
| 2023 | 45,982 | - | 45,982 |
| 2024 | 45,982 | - | 45,982 |
| 2025 | 45,982 | - | 45,982 |
| 2026 | 45,982 | - | 45,982 |
| 2027-2031 | 229,910 | - | 229,910 |
| 2032-2036 | 229,910 | - | 229,910 |
| 2037-2041 | 229,910 | - | 229,910 |
| 2042-2046 | 206,928 | - | 206,928 |
| | <u>\$ 1,126,568</u> | <u>\$ -</u> | <u>\$ 1,126,568</u> |

GARBERVILLE SANITARY DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 5 - INSURANCE

The District is exposed to various risks of loss related to torts; damage to, and theft or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District was a member of the Special District Risk Management Authority (SDRMA), an intergovernmental risk sharing joint powers authority created pursuant to California Government Code Sections 6500, et. seq., effective July 1, 2020 through June 30, 2021. During its membership, the following policies were in effect:

| | <u>Limits</u> |
|---|---------------|
| General and Auto Liability, Public Officials' and Employees' Errors and Omissions and Employment Practices Liability (per occurrence) | 2,500,000 |
| Employee Dishonesty Coverage (per loss) | 1,000,000 |
| Property Loss (per occurrence) | 1,000,000,000 |
| Boiler and Machinery (per occurrence) | 100,000,000 |
| Public Officials Personal Liability (per occurrence) | 500,000 |

NOTE 6 - PROPERTY TAXES/EXEMPTIONS

The County Board of Supervisors has authorized the District's receipt of taxes and exemptions from the County-wide \$1 per \$100 assessed valuation general purpose tax, as well as special taxes assessed for purposes of the general obligation bonds. The purpose of these appropriations is to assist the District in providing wastewater services. Following is a listing of the District's receipts by source:

| | <u>2021</u> | <u>2020</u> |
|----------------------------|------------------|------------------|
| Current Secured Taxes | \$ 29,235 | \$ 27,983 |
| Current Unsecured Taxes | 1,121 | 1,089 |
| Prior Years - Taxes | 14 | 9 |
| Current Supplemental Taxes | 341 | 410 |
| Prior Years - Supplemental | 89 | 89 |
| Homeowners' Exemptions | 305 | 307 |
| Total Taxes and Exemptions | <u>\$ 31,105</u> | <u>\$ 29,887</u> |

GARBERVILLE SANITARY DISTRICT

Notes to Financial Statements

June 30, 2021

NOTE 7 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 25, 2022, the date the financial statements were available to be issued.

Covid-19 Pandemic

The District may be affected by the recent and ongoing outbreak of the Covid-19 disease which was declared a pandemic by the World Health Organization in March 2020. The extent to which the virus impacts the District's operations will depend on future developments, which are highly uncertain, including the duration and severity of the outbreak. While management expects this matter to negatively impact its results of operations, cash flows and financial position, the related impact cannot be reasonably estimated at this time.

DRAFT



GARBERVILLE SANITARY DISTRICT

P.O. BOX 211 • GARBERVILLE, CA 95542 • (707) 923-9566

BOARD OF DIRECTORS MEETING MEMORANDUM

Meeting Date: February 22, 2022
To: Garberville Sanitary District Board of Directors
From: Jennie Short, Consultant Project Manager
Subject: SHCP Water Service Request
SWRCB DWR POU Petition Update

GENERAL OVERVIEW

On November 1, 2021, all parties received the NOTICE OF DRAFT PROPOSED ORDER from the State Water Resources Control Board - Administrative Hearings Office (AHO) after having held a hearing regarding the pending petitions of Garberville Sanitary District to change water-right License 3404 and Permit 20789 (Applications A009686 and A029981), which authorize diversions of water from the South Fork Eel River in Humboldt County. As directed by the Board during the November 2021 meeting, I submitted comments on behalf of GSD prior to the December 1, 2021 deadline. The next step is for the AHO to forward the Final Proposed Order to the Clerk of the Waterboard. If the timeline restarts on December 1, 2021 as the notice alluded to, then the 90-day deadline would be at the beginning of March 2022.

The Draft Proposed Order and all comments submitted to the Order can be found on GSD's website.

<https://www.garbervillesd.org/southern-humboldt-community-park-water-service-update>

FINANCIAL CONSIDERATIONS

Financial Amounts as of 12/31/2021

| Description | Amount |
|---------------------------|--------------|
| Total Expenditures | \$ 28,380.73 |
| Credit from GSD Board | - 5,000.00 |
| SHCP Payments made so far | - 12,347.85 |
| SHCP Outstanding Balance | \$ 10,032.88 |
| Current Amount Due | \$ 3,596.79 |

The SHCP made the requested payment in the amount of \$3,344.29 on December 2, 2021.

RECOMMENDED BOARD ACTIONS

No action is recommended.

ATTACHMENTS

Jan 30, 2022 Quarterly Statement to SHCP

Garberville Sanitary District

STATEMENT

P.O. Box 211
Garberville, CA 95542
(707)923-9566

INVOICE NO. 0011
DATE 01/31/2022
CUSTOMER ID SHCP Water Service

TO **Southern Humboldt Community Park**
Laura Cochrane
P.O. Box 185
Garberville, CA 95542

Due Date: 02/28/2022

| Payment Request | Expenses Incurred For: | Terms |
|-----------------|-------------------------|--|
| 10 | October - December 2021 | 0% Interest, 3-years, Quarterly Payments |

| DATE | DESCRIPTION | | AMOUNT |
|----------|-------------------|----------|-------------|
| 01/31/21 | PREVIOUS BALANCE | | \$13,377.17 |
| 12/02/21 | Payment | Ck# 1690 | -\$3,344.29 |
| 11/30/21 | Mitchell Law Firm | 49060 | \$232.50 |
| 11/30/21 | 4Js Consulting | 1085 | \$431.25 |
| 12/31/21 | 4Js Consulting | 1086 | \$93.75 |
| | | | |

TOTAL DUE TO DATE: \$10,790.38

Current Payment Amount: **\$3,596.79**

THE MITCHELL LAW FIRM, LLP
P.O. DRAWER 1008
EUREKA, CA 95502
(707) 443-5643

TAX ID No. 94-1079118

www.mitchelllawfirm.com

Invoice submitted to:

General Manager
 Garberville Sanitary District
 P. O. Box 211
 Garberville, CA 95542-0211

November 30, 2021

Invoice # 49060

In Reference To: Garberville Sanitary District - Easement Negotiations
 Claim No: N/A
 Date of Loss: N/A
 Insured: N/A
 Our File No: 10-012

Professional Services

| | <u>Hours</u> | <u>Amount</u> |
|--|--------------|-------------------|
| 11/1/2021 RSG Letter to Auditors | 0.40 | 62.00 |
| RSG Review Draft SWRCB Order (.9) | 0.90 | 139.50 |
| 11/2/2021 RSG Email exchange with J. Short, re; WB Proposed Order (.2) | 0.20 | 31.00 |
| RSG Phone conference with R. Emerson, re; SHCP Board/Order Review (.4) | 0.40 | 62.00 |
| For professional services rendered | 1.90 | \$294.50 |
| Previous balance | | \$635.50 |
| 11/10/2021 Payment - Thank You. Check No. 11260 | | (\$635.50) |
| | | (\$635.50) |
| BALANCE DUE | | \$294.50 |

4Js Consulting Services

INVOICE

Jennie Short
 P.O. Box 653
 Blue Lake, CA 95525

INVOICE NO. 1085
 DATE Nov 30, 2021
 PAYMENT TERMS Net 15 days
 DUE DATE Dec 28, 2021
 SERVICES FOR: Oct. 2021
 HOURLY RATE: \$75.00

TO Garberville Sanitary District
 Ralph Emerson, General Manager
 P.O. Box 211
 Garberville, CA 95542

| GL | Project Name/General Description of Work Performed | CLASS | HOURS | AMOUNT |
|-------------------|---|-------|-------|-------------------|
| 5110 | ADMINISTRATION: ACCOUNTING, FINANCIAL STMTS, COORDINATION, COMMUNICATIONS, BOARD MTG, EASEMENT, WATER, PERSONNEL, DEVELOPMENT REVIEW, CPRAs, PROJECT FUNDING WEBINARS | W/S | 44.05 | \$3,303.75 |
| 9010 | SHCP: SWRCB-DWR POU PROCESSING | W | 5.75 | \$431.25 |
| 5110 | Arrearage Program | W | 1.00 | \$75.00 |
| 5110 | Year End/Audit/Budget | W/S | 9.00 | \$675.00 |
| CIP | Drought Relief Funding - Robertson, Wallan, & Hurlbutt Tanks | W | 12.00 | \$900.00 |
| | USPS to GSD | W | | \$8.56 |
| CalFIRE Ease. | Scrapper's Edge - Notary | W | | \$15.11 |
| CalFIRE Ease. | Scrapper's Edge - Prints of Documents | W | | \$8.34 |
| CalFIRE Ease. | County Recorder's Office | W | | \$3.00 |
| CalFIRE Ease | MILEAGE: To Eureka & Back - 2 trips to recorder | W | | \$46.00 |
| TOTAL DUE: | | | | \$5,616.01 |

THANK YOU FOR YOUR BUSINESS!

4Js Consulting Services

INVOICE

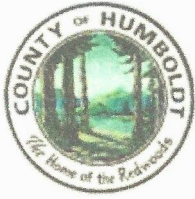
Jennie Short
P.O. Box 653
Blue Lake, CA 95525

INVOICE NO. 1086
DATE Dec 31, 2021
PAYMENT TERMS Net 15 days
DUE DATE Jan 20, 2022
SERVICES FOR: Dec. 2021
HOURLY RATE: \$75.00

TO Garberville Sanitary District
Ralph Emerson, General Manager
P.O. Box 211
Garberville, CA 95542

| GL | Project Name/General Description of Work Performed | CLASS | HOURS | AMOUNT |
|------|--|-------|------------|-------------------|
| 5110 | ADMINISTRATION: ACCOUNTING, FINANCIAL STMTS, COORDINATION, COMMUNICATIONS, BOARD MTG, EASEMENT, WATER/SEWER ADMIN, DEVELOPMENT REVIEW, CPRAs | W/S | 44.40 | \$3,330.00 |
| 9010 | SHCP: SWRCB-DWR POU PROCESSING | W | 1.25 | \$93.75 |
| CIP | ROBERTSON & WALLAN TANK PROJECT - Contract Review & Coordination, CEQA | W | 9.75 | \$731.25 |
| CIP | BEAR CANYON SEWERLINE PROJECT - TA Application | S | 3.00 | \$225.00 |
| 5110 | Arrearage Program | W | 1.00 | \$75.00 |
| | | | TOTAL DUE: | \$4,455.00 |

THANK YOU FOR YOUR BUSINESS!



COUNTY OF HUMBOLDT
PLANNING AND BUILDING DEPARTMENT
CURRENT PLANNING
3015 H STREET, EUREKA, CA 95501 ~ PHONE (707) 445-7245

1/31/2022

Project Referred To The Following Agencies:

Applicant Name Humboldt Flower Company Key Parcel Number 032-071-010-000

Application (APPS#) PLN-2022-17596 Assigned Planner Jacob Dunn

Please review the above project and provide comments with any recommended conditions of approval. To help us log your response accurately, please include a copy of this form with your correspondence.

Questions concerning this project may be directed to the assigned planner for this project between 8:30am and 5:30pm Monday through Friday.

County Zoning Ordinance allows up to 15 calendar days for a response. If no response or extension request is received by the response date, processing will proceed as proposed.

If this box is checked, please return large format maps with your response.

Return Response No Later Than: 2/15/2022

Planning Clerk
County of Humboldt Planning and Building Department
3015 H Street
Eureka, CA 95501
Email: PlanningClerk@co.humboldt.ca.us Fax: (707) 268 - 3792

We have reviewed the above application and recommend the following (please check one):

- Recommend Approval. The department has no comment at this time.
- Recommend Conditional Approval. Suggested conditions attached.
- Applicant needs to submit additional information. List of items attached.
- Recommend Denial. Attach reasons for recommended denial.

Other Comments: Garberville Sanitary District approves this project moving forward as long as all GSD ordinances are complied with & a site visit with GSD staff to move water & sewer connections at owners expense.

Ralph Emerson

DATE: 2/3/22

PRINT NAME:



COUNTY OF HUMBOLDT
PLANNING AND BUILDING DEPARTMENT
CURRENT PLANNING
3015 H STREET, EUREKA, CA 95501 ~ PHONE (707) 445-7245

1/31/2022

Project Referred To The Following Agencies:

Applicant Name Humboldt Flower Company **Key Parcel Number** 032-071-010-000

Application (APPS#) PLN-2022-17596 **Assigned Planner** Jacob Dunn

Please review the above project and provide comments with any recommended conditions of approval. To help us log your response accurately, please include a copy of this form with your correspondence.

Questions concerning this project may be directed to the assigned planner for this project between 8:30am and 5:30pm Monday through Friday.

County Zoning Ordinance allows up to 15 calendar days for a response. If no response or extension request is received by the response date, processing will proceed as proposed.

If this box is checked, please return large format maps with your response.

Return Response No Later Than: 2/15/2022

Planning Clerk
County of Humboldt Planning and Building Department
3015 H Street
Eureka, CA 95501
Email: PlanningClerk@co.humboldt.ca.us **Fax:** (707) 268 - 3792

We have reviewed the above application and recommend the following (please check one):

- Recommend Approval. The department has no comment at this time.
- Recommend Conditional Approval. Suggested conditions attached.
- Applicant needs to submit additional information. List of items attached.
- Recommend Denial. Attach reasons for recommended denial.

Other Comments: _____

DATE: _____

PRINT NAME: _____



COUNTY OF HUMBOLDT
Planning and Building Department – Current Planning
3015 H Street, Eureka, CA 95501 ~ PHONE (707) 445-7541
PROJECT TRANSMITTAL

APPLICANT KEY PARCEL 032-071-010-000 Garberville **DATE** 1/31/2022 **CONTACT** Jacob Dunn **APPS#** PLN-2022-17596

PROJECT INFORMATION

SUBJECT Humboldt Flower Co - Dispensary CUP

PROJECT TYPE Conditional Use Permit (CCLUO2)

PROJECT DESCRIPTION A Conditional Use Permit for the construction of a 2-story building for a 6,600 SF cannabis dispensary (retail). No cultivation or processing are proposed on-site. Water will be provided by the Garberville Sanitary District. Water usage is expected to be minimal, primarily used for cleaning, hand washing, toilet facilities and other domestic uses. The applicant anticipates having approximately three employees, two full-time and one part-time. Power will be provided by PG&E.

PROJECT LOCATION

The project is located in Humboldt county, in the Garberville area, on the West side of Redwood Drive, approximately at the intersection of Baker Lane and Redwood Drive, on the property known as 882 Redwood Drive

PRESENT PLAN DESIGNATIONS Commercial General (CG) Garberville
Redway Benbow Alderpoint Community Plan, 2017 General Plan;
Density: N/A ; Slope Stability: low to moderate instability (C)

PRESENT ZONING
C-2-D (Community Commercial)

KEY PARCEL NUMBER 032-071-010-000

ADDITIONAL PARCEL #S
509-181-025-000

APPLICANT INFORMATION

Name Humboldt Flower Company
Address 1 PO Box 430
Address 2
City Whitethorn **State** CA **Zip** 95589
Phone **E-Mail** noconamendes@yahoo.com

OWNER INFORMATION

Name Jeffries Jessie F
Address 1
Address 2 1575 Sprowel Creek Rd
City Garberville **State** CA **Zip** 95542
Phone **E-Mail**

AGENT INFORMATION

Name
Address 1
Address 2
City State Zip
Phone **E-Mail**

ADDITIONAL PROJECT INFORMATION

ADDITIONAL OWNERS

Thomas Vincent P

DECISION MAKER

ENVIRONMENTAL REVIEW REQUIRED?

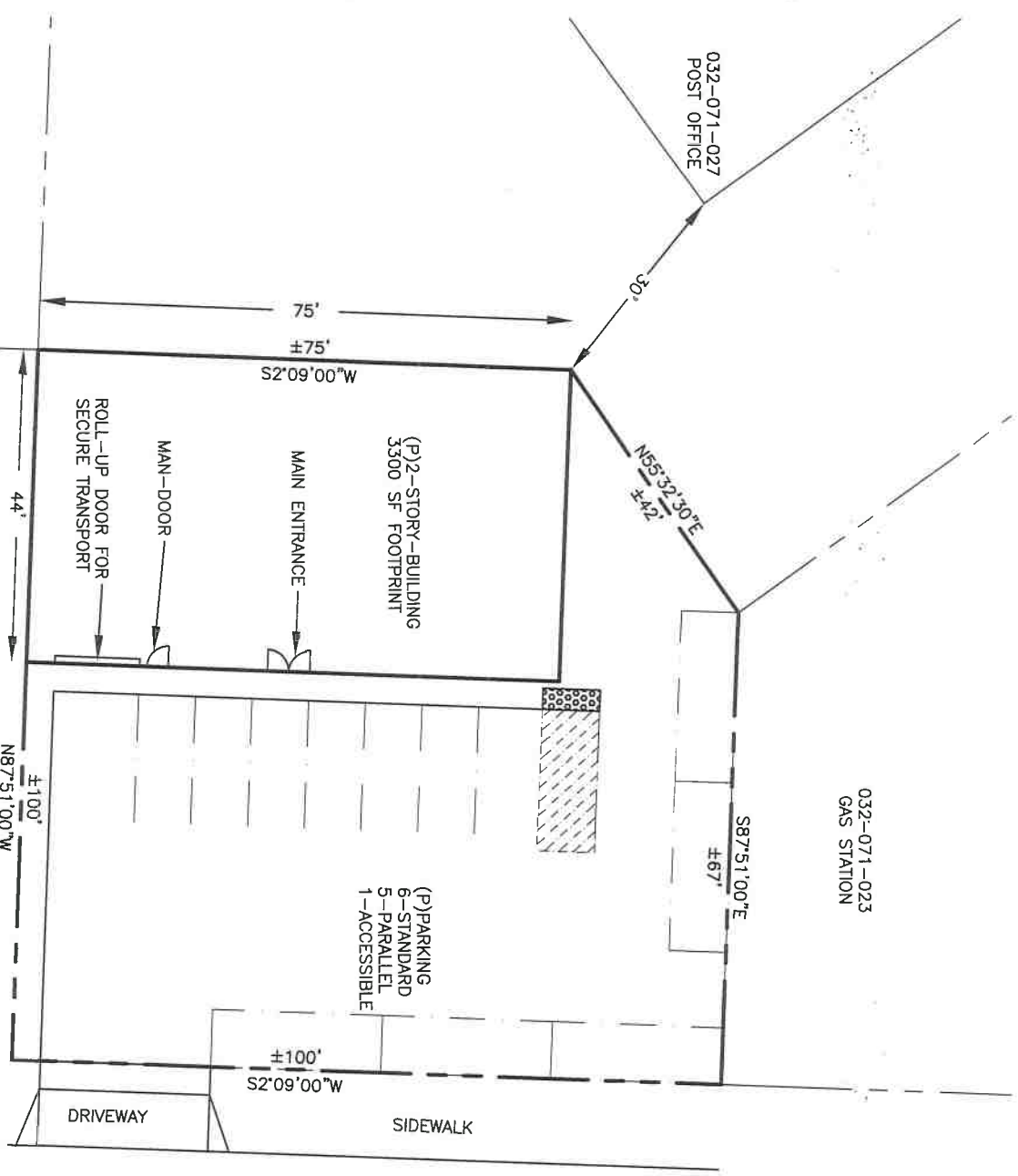
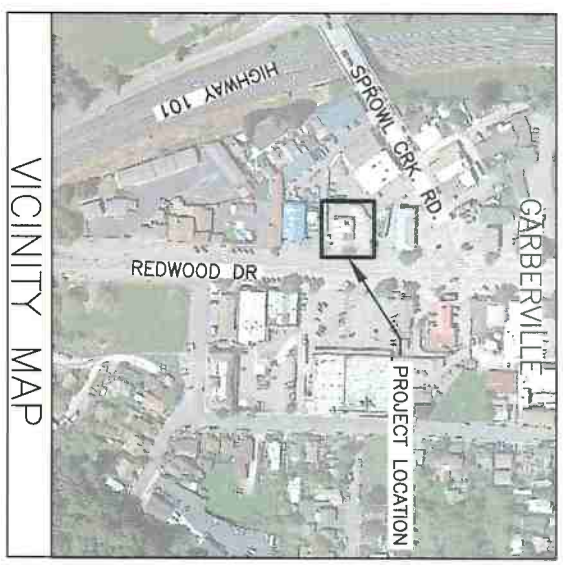
MAJOR ISSUES

STATE APPEAL STATUS

PRELIMINARY CEQA FINDINGS

CEQA EXEMPTION SECTION

- NOTES:
- THE DETAILS HEREIN PERTAIN TO THE COMMERCIAL DEVELOPMENT OF THE DESCRIBED PROPERTY.
 - THE PARCEL WILL HAVE PUBLIC SEWER & WATER PROVIDED BY GARBERVILLE SANITARY DISTRICT, GAS & ELECTRICITY FROM PG&E.
 - THERE ARE NO KNOWN EASEMENTS ASSOCIATED WITH THIS PROPERTY.
 - PARCEL IS ZONED C-2-D AS ARE ALL ADJACENT PARCELS.
 - HUMBOLDT FLOWER COMPANY, LLC IS SEEKING A ZONING CLEARANCE CERTIFICATE UNDER THE HUMBOLDT COUNTY CMLLUO FOR A PROPOSED 6600 SF, TWO-STORY COMMERCIAL BUILDING WITH ±1750 SF DEDICATED TO DISPENSARY RETAIL WITH ADJACENT SECURED SHIPPING/RECEIVING/STORAGE AREA ON FIRST FLOOR. THE SECOND FLOOR WILL BE AVAILABLE FOR OFFICE SPACE.
 - LOADING ZONE PROVIDED INSIDE BUILDING THROUGH ROLL-UP DOOR ON SOUTHWEST CORNER.
 - THE ARE NO TREES GREATER THAN 12" IN DIAMETER TO BE REMOVED.
 - THE ENTIRE LOT HAS AN IMPERMEABLE SURFACE.
 - THIS PROJECT WILL REQUIRE A SETBACK WAIVER FOR THE REAR PROPERTY LINE FROM 15' TO 0'.
 - THIS PROJECT WILL REQUIRE A PARKING REQUIREMENT REDUCTION FROM 35 TO 12.
 - ALL EXTERIOR LIGHTING SHALL BE FACING DOWNWARD AND HOODED TO PREVENT BLEED ONTO ADJACENT PROPERTIES.
 - THERE ARE NO STREAMS, WETLANDS, WATERBODIES OR OTHER SENSITIVE HABITATS IN THE VICINITY OF THIS PROJECT.
 - THERE ARE NO HISTORICAL BUILDING, ARCHEOLOGICAL OR PALEONTOLOGICAL RESOURCES ON-SITE.
 - PARKING:
 - STANDARD
 - PARALLEL
 - LEGEMAN ADA



| | |
|---------------------------|---|
| LEGAL | |
| ADDRESS: | 822 REDWOOD DR GARBERVILLE, CA 95542 |
| ASSESSOR'S PARCEL NUMBER: | 032-071-010 |
| OWNER: | JESSE JEFFRIES |
| ADDRESS: | 1575 SPROWL CRK. RD GARBERVILLE, CA 95542 |
| PHONE: | (415) 716-4857 |
| SETBACK: | 0' FRONT/SIDES 15' REAR |
| PROJECT: | COMMERCIAL DEVELOPMENT DISPENSARY & OFFICE SPACE |
| LOT SIZE: | ± 0.22 ACRES |

| NO. | DATE | DESCRIPTION |
|-----------|------|-------------|
| REVISIONS | | |

A.M. Baird
 Engineering & Surveying, Inc.
 1257 Main Street., P.O.Box 396,
 Fortuna, CA 95540, (707) 725-5182

SCALE: 1" = 20'
 DRAWN BY: MAN
 CHKD: A.M.B.
 DATE: 11/4/2021

JESSE JEFFRIES
 AP# 032-071-010
 822 REDWOOD DR. GARBERVILLE, CA
 COMMERCIAL DEVELOPMENT
SITE PLAN

Sec 4.4 Installation Charges. New water service will require an application be filled out at the District office and a non-refundable connection fee of \$8,000 be paid before any water service is provided

Adopted 9/22/15

Sec 4.4a Installation Charge Requirements: New water service requires that connection fees must be paid prior to service being provided. The amount of connection fees will be determined by the size of project, water demand and the General Manager or designee.

When application is received, all connection fees are due, which includes a \$1,000 handling and inspection fee that is non-refundable. All connection fees will be reimbursed excluding \$1,000, if project does not start.

A new agreement must be approved along with any additional fees, if the project is not completed at completion of the second year after application was signed.

Additional fees may include staff time, all outstanding connection fees due upon application approval and possibly \$100/day fine until all fees are received.

Sec 4.5 Installation of Service. Service installations will be made only to property within GSD boundaries. Adopted 8/25/15

Sec 4.6 Changes in Customer Equipment. Customers making any material change in the size, character, or extent of the equipment or operations utilizing water service, or whose change in operations results in a large increase in the use of water, shall immediately give the District written notice of the nature of the change and, if necessary, amend their application. Changes to existing services is also subject to but not limited to sections 2.6 and 4.4

Sec 4.7 Size and Location. The District reserves the right to determine the size of service connections and their locations with respect to the boundaries of the premises to be served.

Adopted 7/28/15

Sec 4.8 Curb Cock. Every service connection installed by the District shall be equipped with a curb cock on the inlet side of the meter. The curb cock is intended for the exclusive use of the District in controlling the water supply through the service connection pipe. If the curb cock is damaged by the consumers use to an extent requiring replacement, such replacement shall be

at the customer's expense.

Sec 4.9 Service Connection. It shall be unlawful to maintain a connection excepting in conformity with the following rules:

- a. Multiple service connections for single parcel are allowed under these conditions, if approved by General Manager or designee:
 1. Each building under separate ownership must be provided with a separate service connection and meter. Two or more buildings under same ownership and on the same lot or parcel may be supplied through the same service connection and meter if approved by the General Manager or designee.
 2. A master meter is installed at the property line.
 3. Metered service connections are provided for each sub unit or single family residence. Meters and valves will be supplied and remain property of GSD.
 4. Supply line from master meter to each of the units shall be installed and maintained by owner.
 5. Owner will be responsible for usage on master meter, determined by deducting each sub unit from master meter.
 6. Owner will be responsible for notifying the District of any changes to property or buildings at such time the General Manager or designee will inspect property for compliance of District service connection ordinances.
 7. Failure to notify the District when making improvements to the property or buildings may result in inspection costs and reimbursement of staff time, meters and construction expenses along with applicable connection fees.
- b. Different Owner. A service connection shall not be used to supply adjoining property of a different owner or to supply property of the same owner across a street or alley.
- c. Divided Property. When property with a service connection is divided, each parcel will have a separate service connection. Change to exiting services is also subject to but not limited to Sections 2.6 and 4.4.

Adopted 03/28/2017

Sec 4.10 Maintenance of Service Connections. The District will maintain the service line from the water main to the property line. This includes the meter, meter box, and curb stop. All pipes and fixtures extending or lying within the property line shall be installed and maintained by the owner of the property. Problems with pressure, line size etc., may be discussed with the Manager for better service by the District.



Garberville Sanitary District
PO Box 211
919 Redwood dr.
Garberville, CA. 95542
Office(707)923-9566 Fax(707)923-3130

APPLICATION FOR NEW SEWER CONNECTION

Note: This form is to be used for new sewer connections, alteration, relocation and discontinuation requests.

Property and Contact Details:

Property to be served: _____ **APN #** _____

Street Address: _____

Property Owner Details:

Full Name: _____
Street Address: _____
Mailing Address: _____
Phone Work# _____ Cell Phone# _____
Email Address _____

Applicant Details: (if not the owner)

Full Name: _____
Street Address: _____
Mailing Address: _____
Phone Work# _____ Cell Phone# _____
Email Address: _____

******This letter will be given to the Owner and Applicant******

Property Development Type

Residential:

Commercial-Industrial-Agricultural:

Check Boxes That Apply:

- New Building
- Existing Building
- Vacant Land
- Residential with Fire Sprinkler System
- Residential Home Business with Fire Sprinkler System
- Commercial with Fire Sprinkler System

- New
- Existing
- Vacant Land

INTENDED USE OF PROPERTY:

- Residential Home or Apartment
- Commercial (laundromat, school, office, etc.)
- Commercial (hospital, multi-family Units—Number of Units (____))
- Commercial (Mixed Use with Restaurant, etc.)
- Commercial (Restaurant, Bakery, Mortuary, etc.)
- Other---Please Explain_____

PROPERTY INFORMATION

- Does the property have an existing sewer connection? Yes No how many?_____
- Is there a backflow prevention device on property? Yes No
- If yes, what is the hazard level? High Medium Low

DISCONNECTION/DEMOLITION

- Do any water or sewer connections need to be disconnected? Yes No
- If disconnection required, When?_____

CONNECTION SIZE

Connection required will be determined by GSD site inspection, with a minimum of 4” pipe.

Description of connection/alteration requirements:_____

NOTE: A detailed site plan showing property boundaries, existing water and sewer services, and proposed work must be attached to this application. The application cannot be approved without a plan. The plan needs to show the preferred location of the connection, including the street name and address.

CONNECTION FEE

A non-refundable \$1,000 handling and inspection fee will be taken from connection fee.

In the event that the project does not start or is not approved, all connection fees will be returned minus the \$1,000 handling and inspection fee.

I have enclosed the following connection fee with my application: Sewer (\$8,000 per connection)

Total Connections_____ Total Connection Fees \$_____

APPLICATION FOR NEW WATER CONNECTION

Note: This form is to be used for new water connections, alteration, relocation and discontinuation requests.

Property Development Type

Residential:

Commercial-Industrial-Agricultural:

Check Boxes That Apply:

- | | |
|---|--------------------------------------|
| <input type="checkbox"/> New Building | <input type="checkbox"/> New |
| <input type="checkbox"/> Existing Building | <input type="checkbox"/> Existing |
| <input type="checkbox"/> Vacant Land | <input type="checkbox"/> Vacant Land |
| <input type="checkbox"/> Residential with Fire Sprinkler System | |
| <input type="checkbox"/> Residential Home Business with Fire Sprinkler System | |
| <input type="checkbox"/> Commercial with Fire Sprinkler System | |

INTENDED USE OF PROPERTY:

- Residential Home or Apartment
- Commercial (laundromat, school, office, etc.)
- Commercial (hospital, multi-family Units—Number of Units (____))
- Commercial (Mixed Use with Restaurant, etc.)
- Commercial (Restaurant, Bakery, Mortuary, etc.)
- Other---Please Explain _____

PROPERTY INFORMATION

- Does the property have an existing Water connection? Yes No how many?_____
- Is there a backflow prevention device on property? Yes No
- If yes, what is the hazard level? High Medium Low

CONNECTION SIZE

Connection size required-(Standard size is 3/4")_____

Description of connection/alteration requirements:

NOTE: A detailed site plan showing property boundaries, existing water and sewer services, and proposed work must be attached to this application. The application cannot be approved without a plan. The plan needs to show the preferred location of the connection, including the street name and address.

CONNECTION FEE

A non-refundable \$1,000 handling and inspection fee will be taken from connection fee.

In the event that the project does not start or is not approved, all connection fees will be returned minus the \$1,000 handling and inspection fee.

I have enclosed the following connection fee with my application: Water (\$8,000 per connection)

Total Connections _____ Total Connection Fees \$ _____

DECLARATION

I, the undersigned, hereby declare that the information given on this application is true and correct. I am authorized to make this application in the name of the legal owner and in so doing, accept the conditions of the Garberville Sanitary District requirements for service.

Yes, I have read the conditions of service.

Name _____ Date _____

Sec 7.6 Cross-Connection.

1. Purpose:

The purpose of this ordinance is to protect the public water supply system from contamination due to potential and actual cross-connections. This shall be accomplished by complying with State regulations adapted pursuant to Title 17, Section 7583 – 7605, inclusive of the California Code of Regulations, entitled “California Regulations to Drinking Water”. Chapter 5, Subchapter 1, Group 4.

2. Responsibility:

The General Manager or designee shall be responsible for implementing and enforcing the cross-connection program. An appropriate backflow prevention assembly shall be installed by and at the expense of the water user at each connection where required to prevent backflow from the water user’s, premises to the domestic water system. It shall be the water user’s responsibility to comply with Garberville Sanitary District requirements.

3. Requirements:

The type of protection that shall be provided to prevent backflow into the public water supply system shall be commensurate with the degree of hazard, actual or potential, that exists on the water user’s premises. Unprotected cross-connections with the public water supply are prohibited. The type of backflow prevention assembly that may be required (listed in decreasing level of protection) includes: Air-gap separation (AG), Reduced Pressure Principle Backflow Prevention Assembly (RP), and a Double Check Valve Assembly (DC). The water users may choose a higher level of protection than required by the water supplier but must be approved by Garberville Sanitary District and be adequate to meet or exceed the requirements stated in the Hazard section of State Code 7604, Title 17.

Adopted 3/22/16

Sec 7.7 Special Cases. In special circumstances, when the customer is engaged in the handling of especially dangerous or corrosive liquids or industrial or process waters, the District may require the customer to eliminate certain plumbing or piping connections as an additional precaution and as a protection to the backflow preventive devices.

Sec 7.8 Relief Valves. As a protection to the customer’s plumbing system, a suitable pressure relief valve must be installed and maintained by him/her at his/her expense when check valve or other protective devices are used. The relief valve shall be installed between the check valves and the water heater.

Sec 7.9 Back Flow Protection.

1. Description: “Cross Connection” is an unprotected actual or potential connection between a potable water system (GSD) used to supply water for drinking purposes and any source containing unapproved water or substance that is not or cannot be approved as safe, wholesome and potable. By-pass arrangements, jumper connections, removable sections, swivel, or changeover devices, through which a backflow could occur, shall be considered cross-connections.

2. **Responsibility and Scope:**
 - a. The cross-connection program will be administered by the General Manager or designee. The Garberville Sanitary District will maintain a list of approved backflow prevention assembly testers. Garberville Sanitary District will conduct studies to determine the Potential hazards and the water quality associated with backflow Prevention assemblies. The water user will be notified when an assembly needs to be tested and this notification will include a date by which the test must be completed.

3. **Water User’s Responsibility:**
 - a. The water user is responsible for installation, testing and repair of cross-connection devices, when such devices are deemed necessary by the District or State Department of Health.
 - b. To advise the District of any and all conditions which may require cross-connection protection, including, but not limited to:
 1. Handling of chemicals that could contaminate the District’s water system.
 2. Operation of a fire protection system that is or can be connected to the water system.
 3. Irrigation systems in which chemicals or unapproved water may be introduced.
 4. Any unapproved water source on the premises.
 5. Use of reclaimed water on the premises. Pumping of hazardous materials

3.A Fire-Flow Requirements:

- a. **When Fire-Flow is required for any project, it will be inspected by General Manager or designee and a plan will be presented to provide water for the Project.**

- b. **A backflow device will be required for all systems which require Fire-Flow water and a new service will be required with associated connection to main water line**

- c. **The applicant will be required to pay a new \$8,000 connection fee before service will be provided.**

- d. **The Customer will have a monthly service charge with minimum base rate**
- e. **The Customer will be required to have annual back-flow testing done by certified tester (at owners expense) and results provided to GSD.**
- f. **If Customer does not have this testing done, GSD will have back-flow device tested and send customer a separate invoice for staff time and for the testing companies expense.**

4. Backflow Prevention Assemblies:

- a. Only backflow prevention assemblies which have been approved by Garberville Sanitary District shall be acceptable for installation by a water user. A list of approved backflow prevention assemblies will be provided upon request to any affected customer. Backflow prevention assemblies shall be installed in a manner prescribed in Section 7603, title 17. Location of the assemblies shall be as close as practical to user's connection. The Garberville Sanitary District shall have final authority in determining the required location of a backflow prevention assembly.
- b. Testing of backflow assemblies shall be conducted only by certified testers and testing will be responsibility of water user. Backflow prevention assemblies must be tested at least annually and immediately after installation, relocation or repair. More frequent testing may be required if deemed necessary by the Garberville Sanitary District. No assembly shall be placed back in service unless it is functioning as required. These assemblies shall be serviced, overhauled or replaced whenever they are found to be defective all costs of testing, repairs and maintenance shall be borne by the water user. Approval must be obtained from the Garberville Sanitary District prior to removing, relocating or replacing a backflow prevention assembly.
- c. Water service termination will occur when there is a clear and immediate hazard to the potable water supply that cannot be immediately abated. Conditions that would require immediate water termination but are not limited to only these conditions are:
 - 1. Refusal to install or test a backflow prevention assembly, or to repair or replace a faulty backflow assembly.
 - 2. Direct or indirect connection between the public water system and a sewer line.
 - 3. Unprotected direct or indirect connection between the public water system and a system or equipment containing contaminants.
 - 4. Notification will be given when termination of water service is required and water service will be denied until the backflow prevention assembly is working correctly, approved by certified tester and Garberville Sanitary District. The water user will be required to pay for any GSD staff time and for the certified tester before water service continues.