

**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**

**November 28, 2017
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.

I. REGULAR MEETING CALLED TO ORDER

II. ESTABLISHMENT OF QUORUM

Rio Anderson___, Linda Brodersen___, Doug Bryan___, Richard Thompson___

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. PUBLIC COMMENT ON ANY ITEM ON THE CLOSED SESSION AGENDA

V. CLOSED SESSION

A. No items for Closed Session

VI. OPEN SESSION

A. Board Report of action, if any, taken during closed session—No action

VII. COMMENTS AND QUESTIONS FROM THE AUDIENCE

Up to fifteen minutes of this portion of the 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

VIII. 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-

General Manager—Ralph Emerson Pg. 4

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

IX. REGULAR AGENDA ITEMS

A. CONSENT AGENDA

Notice to the Public

All matters listed under Consent Agenda are considered to be routine and all will be enacted by one motion and voice vote. There will be no separate discussion of these items unless the Board of Directors requests items to be removed from the Consent Agenda for separate action. Any items will be considered after the motion to approve the Consent Agenda.

- A.1 Approve Financials July, August, September - pg 5-46
 - A.2 Approve 10/24/2017 Regular Meeting Minutes - pg 47-48
 - A.3 Operations Safety Report- pg 49-50
- Motion: Second: Vote:**

B. GENERAL BUSINESS – Action items

Notice to the Public

The Board of Directors will allow public comment on agenda items although any person who wishes to speak on an agenda item must submit a request prior to the meeting being called to order. You will be given 5 minutes on each agenda item that you wish to comment and then the Board of Directors will discuss the item amongst themselves with no other public comment.

- B.1 Board Member Vacancy pg. 51
(discussion) direction
- B.2 Heather Kornberg Request for Water pg. 52-54
(discussion-possible action)
Motion: Second: Vote:
- B.3 Potential Solar Power Upgrade ---Presentation (Greenwired) pg. 55
(discussion-possible action)
Motion: Second: Vote:
- B.4 Rate Study Update— pg.56
(information only) **Set Date for Rate Study Meeting**
- B.5 Town Square restroom Update
(information only)
- B.6 Request from Customer for Service Charge Relief
(discussion-possible action)
Motion: Second: Vote:

C. POLICY REVISION / ADOPTION

- C.1 Drug and Alcohol Use-Personnel Policy 7.2--7.3 pg. 57-60
(discussion possible action) 2nd reading-resolution 17-011 (roll call vote)
Motion: Second: Vote:
- C.2 Agricultural Water use Ordinance –Section 15.9 pg. 61-62
(discussion—no action) First Reading
- C.3 Safe Harbor Tangible Property Tax ---New Water Ordinance Sec 10.10 pg. 63-67
(Discussion-possible action) —resolution #17-012 (roll call vote)
Motion: Second: Vote:

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

X. ITEMS FOR NEXT BOARD MEETING

1. Agricultural Water Use Ordinance-Sec 15.9
2. Rate Study Update
3. Measure Z hydrant replacement-Bid Packet
- 4.

XI. ADJOURNMENT

Posting of Notice at the District Office no later than November 24, 2017: Agenda 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.

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

GENERAL MANAGER REPORT

Date: November 28, 2017

I have been meeting with GSD stakeholders about the direction they would like to see the District go and what they feel are priorities? I am compiling a list to present at an upcoming planning meeting. A common opinion amongst those I have talked with is that our customers do not want rates increased and that they want better communication about any changes within the District or about concerns which may affect them now or in the future.

I appreciate the comments and feel that we can do a better job of educating our customers and informing them of ordinance or policy changes with newsletters by mail and website updates.

I will be working internally to not only send out press releases but also to send updates to all of our customers when policies or ordinances change that may affect them.

We are preparing for winter by getting brush piles burned and ditches cleaned out. We are also trying to complete the Wallen Road back up tank connection, so as to be ready if the redwood tank continues leaking more than it currently is. I estimate it is losing between 20-100 gallons per day but want to be prepared to switch to the backup tank if the leak increases.

There have been a few customer complaints about late charges and re-connection fees but as we have stayed consistent with our billing ordinance, customers are learning the procedures and paying on time. Those which cannot pay on time are now asking for payment plans instead of just not paying because nonpayment now means their water will be shut off.

I have been approached by a few people about possible businesses that are coming to Garberville during the next year and we are working to find ways to serve those businesses while they go through the planning and permit process. The Humboldt Bar and Grill was sold and the new owner, Vern Bonham III is planning a breakfast, lunch and dinner restaurant with traditional American food.

Respectfully Submitted:

Ralph Emerson



GARBERVILLE SANITARY DISTRICT

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

BOARD AGENDA MEMORANDUM

Meeting Date: November 28, 2017

To: Garberville Sanitary District Board of Directors

From: Jennie Short, Consultant Project Manager

Subject: July, August and September Financial Statements

GENERAL OVERVIEW AND FINANCIAL CONSIDERATIONS

The attached Financial Statements are for July, August, and September. As can be seen on the "Combined (both water and sewer) Revenue & Expense Report for Board" in the YTD Actual (1st Quarter) column:

- The revenue is \$276,541.06, which is \$ \$31,891.06 over budget so far this year
- Of this revenue, \$11,712 is bulk water sales, \$16,000 is one-time connection fees, and \$2,812.06 is "Other Operating Revenue"
- The total expenses are \$162,265.08, which is \$ \$8,576.92 under budget
- The net income excluding depreciation is \$107,113.07, which is \$37,016.07 over budget

As can be seen on the "Statement of Cash Flows Report for Board - July through September 2017":

- Net cash increase year to date is \$27,577.79
- Expenditures for fixed asset acquisition so far this year total \$24,416.90
- Total payments on long term debt so far this year total \$48,173.61. We will still need to make the annual payment on the sewer loan, the second semi-annual payment on the water loan, and the monthly payments on the Alderpoint Tank Loan and Copier Lease.

Overall, the financial position of the District is looking positive. There have been some unanticipated repairs and equipment purchases that will necessitate postponing purchasing the trailer and other assets, until spring 2018 when we have a more complete picture of what the final revenues and expenditures will be for this year.

ATTACHMENTS

1. Balance Sheet with Comparison between Current month and Fiscal Year ending June 30, 2017
2. Statement of Cash Flows - July 1 - September 30, 2017 and an individual report for each month
3. Check Register Report for all checks issued in July 2017, August 2017, and September 2017
4. Three Revenue and Expense Reports - containing current month actual, fiscal year to date actual, and annual budget (One combined Report for Water & Sewer, one for water only, and one for sewer only)

SEPTEMBER 2017 FINANCIAL STATEMENTS

- BALANCE SHEET INCLUDING JULY,
AUGUST & SEPTEMBER
- FIRST QUARTER CASH FLOW STATEMENT
- REVENUE & EXPENDITURES – COMBINED
- REVENUE & EXPENDITURES – WATER
- REVENUE & EXPENDITURES – SEWER
- CASH FLOW STATEMENT
- CHECK REGISTER

Garberville Sanitary District
Balance Sheet Prev Year Comparison
As of September 30, 2017

	Jun 30, 17	Jul 31, 17	Aug 31, 17	Sep 30, 17	\$ Change 6/30 to 9/30
ASSETS					
Current Assets					
Checking/Savings					
1005 · Umpqua Checking - Operating	13,489.99	28,235.59	32,250.23	48,539.33	35,049.34
1006 · Umpqua System Reserve - Water	56,039.48	51,732.81	57,181.02	70,486.03	14,446.55
1007 · Umpqua System Reserve - Sewer	80,228.22	58,250.27	58,267.58	58,284.34	(21,943.88)
1011 · Water Enterprise Fund	46,354.75	46,368.53	46,382.31	46,395.65	40.90
1030 · County Treasury - Sewer Reserve	373,134.13	373,134.13	373,134.13	373,134.13	0.00
1031 · County Treasury - Water Reserve	238,854.09	238,854.09	238,854.09	238,854.09	0.00
1040 · Petty Cash	39.51	39.51	39.51	39.51	0.00
1050 · Cash Drawer	200.00	200.00	200.00	184.88	(15.12)
Total Checking/Savings	808,340.17	796,814.93	806,308.87	835,917.96	27,577.79
Accounts Receivable					
11000 · Accounts Receivable - Other	814.70	814.70	7,102.70	98.29	(716.41)
Total Accounts Receivable	814.70	814.70	7,102.70	98.29	(716.41)
Other Current Assets					
1100 · Accounts Receivable					
1110 · Accts Receivable Over Payments	(1,481.30)	(3,467.41)	(3,569.91)	(2,046.64)	(565.34)
1100 · Accounts Receivable - Other	99,758.38	104,338.31	105,705.39	98,832.92	(925.46)
Total 1100 · Accounts Receivable	98,277.08	100,870.90	102,135.48	96,786.28	(1,490.80)
1450 · Prepaid Rent	835.00	0.00	0.00	0.00	(835.00)
1500 · Prepaid Insurance	2,468.34	21,202.10	19,290.87	17,379.64	14,911.30
1501 · Prepaid Workers Comp	10,225.31	9,351.87	8,405.74	7,434.69	(2,790.62)
1502 · Prepaid Expenses	6,590.16	6,040.98	5,491.80	4,942.62	(1,647.54)
1510 · Prepaid Licenses and Permits	0.00	17,985.00	16,350.00	14,715.00	14,715.00
1550 · Allowance for Doubtful Accounts	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)	0.00
Total Other Current Assets	113,395.89	150,450.85	146,673.89	136,258.23	22,862.34
Total Current Assets	922,550.76	948,080.48	960,085.46	972,274.48	49,723.72
Fixed Assets					
CIP - SWTP Coag Project	4,806.26	4,806.26	4,806.26	4,806.26	0.00
CIP - Leino Ln	585.00	585.00	585.00	585.00	0.00
CIP - Bear Canyon Aerial	1,236.10	1,236.10	1,816.06	1,816.06	579.96
WATER					0.00
Land - Water	88,698.62	88,698.62	88,698.62	88,698.62	0.00
Water Easements & Intangibles	177,397.11	177,397.11	177,397.11	177,397.11	0.00
Treatment	59,930.27	59,930.27	65,382.17	65,382.17	5,451.90
Distribution	2,696,416.81	2,696,416.81	2,701,786.55	2,701,786.55	5,369.74
Pumps	2,909.87	2,909.87	2,909.87	2,909.87	0.00
DWTP (Water) 2015	4,968,104.88	4,968,104.88	4,968,104.88	4,968,104.88	0.00
Total WATER	7,993,457.56	7,993,457.56	8,004,279.20	8,004,279.20	10,821.64
Water System	142,474.97	142,474.97	142,474.97	142,474.97	0.00
SEWER					
Land - Sewer	129,810.68	129,810.68	129,810.68	129,810.68	0.00
Collection	2,311,580.70	2,311,580.70	2,311,580.70	2,311,580.70	0.00
Treatment	507,552.59	507,552.59	507,552.59	507,552.59	0.00
Pumps	9,881.98	13,908.96	13,908.96	13,908.96	4,026.98
Sewer Project - 2011	2,792,451.91	2,792,451.91	2,792,451.91	2,792,451.91	0.00
Total SEWER	5,751,277.86	5,755,304.84	5,755,304.84	5,755,304.84	4,026.98

Garberville Sanitary District
Balance Sheet Prev Year Comparison
As of September 30, 2017

	Jun 30, 17	Jul 31, 17	Aug 31, 17	Sep 30, 17	\$ Change 6/30 to 9/30
Collection Facilities	0.00	0.00	8,988.32	8,988.32	8,988.32
Office Equipment	32,004.40	32,004.40	32,004.40	32,004.40	0.00
Equipment	158,306.60	158,306.60	158,306.60	158,306.60	0.00
Vehicles	81,171.66	81,171.66	81,171.66	81,171.66	0.00
MSR/SOI and Annexation Project	157,367.08	157,367.08	157,367.08	157,367.08	0.00
Accumulated Depreciation-Water	(1,183,142.26)	(1,212,471.26)	(1,241,800.26)	(1,241,800.26)	(58,658.00)
Accumulated Depreciation-Sewer	(1,636,657.06)	(1,651,033.06)	(1,665,409.06)	(1,665,409.06)	(28,752.00)
Total Fixed Assets	11,502,888.17	11,463,210.15	11,439,895.07	11,439,895.07	(62,993.10)
TOTAL ASSETS	12,425,438.93	12,411,290.63	12,399,980.53	12,412,169.55	(13,269.38)
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable					
2000 · Accounts Payable	26,541.07	19,438.68	39,593.01	25,399.42	(1,141.65)
Total Accounts Payable	26,541.07	19,438.68	39,593.01	25,399.42	(1,141.65)
Other Current Liabilities					
20000 · *Accounts Payable	1,227.86	19,620.00	19,620.00	19,620.00	18,392.14
2220 · Accrued State PR Taxes	29.71	29.71	0.00	0.00	(29.71)
2225 · Accrued Workers Comp	2,019.62	0.00	0.00	0.00	(2,019.62)
2230 · Accrued Vacation	16,720.85	16,720.85	16,720.85	16,720.85	0.00
2250 · Loans Payable - Current Portion	131,750.84	131,750.84	131,750.84	131,750.84	0.00
Total Other Current Liabilities	151,748.88	168,121.40	168,091.69	168,091.69	16,342.81
Total Current Liabilities	178,289.95	187,560.08	207,684.70	193,491.11	15,201.16
Long Term Liabilities					
2500 · N/P - SWRCB	168,855.28	146,142.06	146,142.06	146,142.06	(22,713.22)
2605 · RCAC Loan #6200-GSD-02	177,471.14	173,492.79	169,497.87	165,486.30	(11,984.84)
2655 · Lease Payable - Copier	2,526.29	2,447.88	2,369.09	2,289.92	(236.37)
2660 · Lease Payable - Ford Motor Cred	27,338.94	27,338.94	14,099.76	14,099.76	(13,239.18)
2700 · SRF Loan - Water	1,310,497.46	1,310,497.46	1,310,497.46	1,310,497.46	0.00
2900 · Less Current Portion	(131,750.84)	(131,750.84)	(131,750.84)	(131,750.84)	0.00
Total Long Term Liabilities	1,554,938.27	1,528,168.29	1,510,855.40	1,506,764.66	(48,173.61)
Total Liabilities	1,733,228.22	1,715,728.37	1,718,540.10	1,700,255.77	(32,972.45)
Equity					
3000 · Contributed Capital	6,129,491.75	6,129,491.75	6,129,491.75	6,129,491.75	0.00
3100 · Retained Earnings	4,845,044.92	4,562,718.96	4,562,718.96	4,562,718.96	(282,325.96)
Net Income	(282,325.96)	3,351.55	(10,770.28)	19,703.07	302,029.03
Total Equity	10,692,210.71	10,695,562.26	10,681,440.43	10,711,913.78	19,703.07
TOTAL LIABILITIES & EQUITY	12,425,438.93	12,411,290.63	12,399,980.53	12,412,169.55	(13,269.38)

Garberville Sanitary District
Statement of Cash Flows Report for Board
July through September 2017

	<u>Jul - Sep 17</u>
OPERATING ACTIVITIES	
Net Income	19,703.07
Adjustments to reconcile Net Income to net cash provided by operations:	
11000 · Accounts Receivable - Other	716.41
1100 · Accounts Receivable	925.46
1100 · Accounts Receivable:1110 · Accts Receivable Over Payments	565.34
1450 · Prepaid Rent	835.00
1500 · Prepaid Insurance	(14,911.30)
1501 · Prepaid Workers Comp	2,790.62
1502 · Prepaid Expenses	1,647.54
1510 · Prepaid Licenses and Permits	(14,715.00)
2000 · Accounts Payable	(1,141.65)
20000 · *Accounts Payable	18,392.14
2220 · Accrued State PR Taxes	(29.71)
2225 · Accrued Workers Comp	(2,019.62)
Net cash provided by Operating Activities	<u>12,758.30</u>
INVESTING ACTIVITIES	
Collection Facilities	(8,988.32)
Accumulated Depreciation-Water	58,658.00
Accumulated Depreciation-Sewer	28,752.00
CIP - Bear Canyon Aerial	(579.96)
WATER:Treatment	(5,451.90)
WATER:Distribution	(5,369.74)
SEWER:Pumps	(4,026.98)
Net cash provided by Investing Activities	<u>62,993.10</u>
FINANCING ACTIVITIES	
2500 · N/P - SWRCB	(22,713.22)
2605 · RCAC Loan #6200-GSD-02	(11,984.84)
2655 · Lease Payable - Copier	(236.37)
2660 · Lease Payable - Ford Motor Cred	(13,239.18)
Net cash provided by Financing Activities	<u>(48,173.61)</u>
Net cash increase for period	<u>27,577.79</u>
Cash at beginning of period	<u>808,340.17</u>
Cash at end of period	<u><u>835,917.96</u></u>

Garberville Sanitary District
Combined Revenue & Expense Report for Board
September 2017

	September 2017 Actual	YTD Actual	YTD Budget	Total Annual Budget
Ordinary Income/Expense				
Income				
Water Charges				
4100 · Residential	29,253.07	91,221.08	84,457.00	290,000.00
4110 · Commercial	19,611.67	59,184.67	56,178.00	215,000.00
4150 · Bulk Water Sales	0.00	11,712.00		
Total Water Charges	48,864.74	162,117.75	140,635.00	505,000.00
4200 · Sewer Charges	31,244.13	94,141.25	93,724.00	365,000.00
4300 · Connection Fees	7,000.00	16,000.00	9,000.00	64,000.00
4650 · Late Charges	495.00	1,470.00	1,252.00	5,000.00
4700 · Other Operating Revenue	1,185.00	2,812.06	39.00	150.00
Total Income	88,788.87	276,541.06	244,650.00	939,150.00
Gross Profit	88,788.87	276,541.06	244,650.00	939,150.00
Expense				
Administrative and General				
5000 · Advertising	0.00	0.00	86.00	350.00
5005 · Bad Debts	60.00	480.19	1,375.00	5,500.00
5010 · Bank Charges				
5012 · Merchant Account Fees	139.77	539.90	373.00	1,500.00
5010 · Bank Charges - Other	0.00	293.57	338.00	1,350.00
Total 5010 · Bank Charges	139.77	833.47	711.00	2,850.00
5020 · Directors Fees	0.00	0.00	450.00	1,800.00
5030 · Dues and Memberships	0.00	1,040.60	800.00	3,200.00
5035 · Education and Training	0.00	150.00	850.00	3,400.00
5036 · Education and Training - B.O.D.	0.00	0.00	76.00	306.00
Insurance				
5040 · Liability	1,911.23	5,733.69	3,900.00	15,600.00
5050 · Workers' Comp	971.05	2,790.62	5,162.00	20,643.00
5055 · Health				
5055.1 · Employee Portion	-607.62	-1,822.86	-1,795.00	-7,177.00
5055 · Health - Other	2,468.34	7,405.02	8,973.00	35,890.00
Total 5055 · Health	1,860.72	5,582.16	7,178.00	28,713.00
Total Insurance	4,743.00	14,106.47	16,240.00	64,956.00
5060 · Licenses, Permits, and Fees	2,652.03	5,982.03	5,550.00	22,200.00
5065 · Auto	0.00	454.44	1,999.00	4,000.00
5070 · Miscellaneous	0.00	-44.50	24.00	101.00
5080 · Office Expense	407.91	1,247.21	1,402.00	5,600.00
5085 · Outside Services	453.00	1,699.85	2,245.00	11,344.00
5090 · Payroll Taxes	1,825.36	5,182.04	7,222.00	28,890.00
5100 · Postage	208.98	638.25	650.00	2,596.00
5110 · Professional Fees	6,021.79	14,766.54	15,000.00	60,000.00
5130 · Rents	0.00	2,505.00	2,686.00	10,740.00
5135 · Retirement	615.37	1,733.95	1,858.00	7,112.00
5137 · Supplies	445.58	552.15	674.00	2,700.00
5140 · Telephone	305.35	829.04	700.00	2,800.00
5145 · Tools	0.00	0.00	1,699.00	4,000.00

Garberville Sanitary District
Combined Revenue & Expense Report for Board
 September 2017

	September 2017 Actual	YTD Actual	YTD Budget	Total Annual Budget
5150 · Travel and Meetings	870.64	1,018.46	399.00	1,600.00
5155 · Utilities	217.33	653.00	600.00	2,400.00
5160 · Wages				
5165 · Wages - Overtime	193.30	261.34	0.00	0.00
5160 · Wages - Other	8,853.21	26,825.30	31,035.00	124,144.00
Total 5160 · Wages	9,046.51	27,086.64	31,035.00	124,144.00
Total Administrative and General	28,012.62	80,914.83	94,331.00	372,589.00
Sewage Collection				
6010 · Fuel	284.48	441.59	712.00	2,850.00
6030 · Repairs and Maintenance	269.07	1,788.97	5,000.00	20,000.00
6040 · Supplies	1,270.00	1,501.91	401.00	1,600.00
6050 · Utilities	384.89	1,171.75	1,225.00	4,900.00
6060 · Wages				
6065 · Wages - Overtime Sewer Collecti	0.00	201.00	499.00	2,000.00
6060 · Wages - Other	2,869.62	8,408.63	4,695.00	18,780.00
Total 6060 · Wages	2,869.62	8,609.63	5,194.00	20,780.00
Sewage Collection - Other	0.00	6.26		
Total Sewage Collection	5,078.06	13,520.11	12,532.00	50,130.00
Sewage Treatment				
6075 · Fuel	284.48	441.59	649.00	2,600.00
6080 · Monitoring	90.00	625.00	2,001.00	8,000.00
6100 · Repairs and Maintenance	298.05	2,338.59	3,124.00	12,500.00
6110 · Supplies	1,491.08	1,722.99	1,901.00	7,600.00
6120 · Utilities	711.39	2,283.96	3,000.00	12,000.00
6130 · Wages				
6135 · Wages - Overtime Sewer Treatmen	132.00	429.00	375.00	1,500.00
6130 · Wages - Other	2,923.62	6,905.84	7,975.00	31,900.00
Total 6130 · Wages	3,055.62	7,334.84	8,350.00	33,400.00
Total Sewage Treatment	5,930.62	14,746.97	19,025.00	76,100.00
Water Trans and Distribution				
7075 · Fuel	284.48	441.59	626.00	2,500.00
7090 · Repairs and Maintenance	271.11	311.96	3,750.00	15,000.00
7100 · Supplies	1,279.69	1,321.98	1,000.00	4,000.00
7110 · Utilities	818.80	2,536.13	2,250.00	9,000.00
7120 · Wages				
7125 · Wages - Overtime Water Trans &	1,010.50	1,474.00	1,125.00	4,500.00
7120 · Wages - Other	3,875.91	11,869.73	7,092.00	28,364.00
Total 7120 · Wages	4,886.41	13,343.73	8,217.00	32,864.00
Total Water Trans and Distribution	7,540.49	17,955.39	15,843.00	63,364.00
Water Treatment				
7020 · Fuel	284.49	441.59	750.00	3,000.00
7010 · Monitoring	90.00	625.00	1,249.00	5,000.00
7030 · Repairs and Maintenance	1,159.65	9,786.92	1,250.00	5,000.00
7040 · Supplies	1,629.78	4,108.47	3,000.00	12,000.00
7050 · Utilities	4,328.79	10,308.81	10,001.00	40,000.00

Garberville Sanitary District
Combined Revenue & Expense Report for Board
September 2017

	September 2017 Actual	YTD Actual	YTD Budget	Total Annual Budget
7060 · Wages				
7065 · Wages - Overtime Water Treatment	620.75	1,193.00	1,251.00	5,000.00
7060 · Wages - Other	3,017.79	8,663.99	11,610.00	46,440.00
Total 7060 · Wages	3,638.54	9,856.99	12,861.00	51,440.00
Total Water Treatment	11,131.25	35,127.78	29,111.00	116,440.00
Total Expense	57,693.04	162,265.08	170,842.00	678,623.00
Net Ordinary Income	31,095.83	114,275.98	73,808.00	260,527.00
Other Income/Expense				
Other Income				
8053 · Water Capital Grant Income	0.00	0.00		60,000.00
8060 · Interest Income	95.10	194.56	250.00	1,000.00
Total Other Income	95.10	194.56	250.00	61,000.00
Other Expense				
9040 · Depreciation	0.00	87,410.00	131,250.00	525,000.00
9050 · Interest Expense	717.58	7,357.47	3,961.00	15,847.00
Total Other Expense	717.58	94,767.47	135,211.00	540,847.00
Net Other Income	-622.48	-94,572.91	-134,961.00	-479,847.00
Net Income	30,473.35	19,703.07	-61,153.00	-219,320.00
9040 · Depreciation	0.00	87,410.00	131,250.00	525,000.00
Net Income Excluding Depreciation	30,473.35	107,113.07	70,097.00	305,680.00

Garberville Sanitary District
Revenue & Expense Report for Board - Water
September 2017

	September 2017 Actual	YTD Actual	YTD Budget	Total Annual Budget
Ordinary Income/Expense				
Income				
Water Charges				
4100 · Residential	29,253.07	91,221.08	84,457.00	290,000.00
4110 · Commercial	19,611.67	59,184.67	56,178.00	215,000.00
4150 · Bulk Water Sales	0.00	11,712.00		
Total Water Charges	48,864.74	162,117.75	140,635.00	505,000.00
4300 · Connection Fees	0.00	1,000.00	1,000.00	32,000.00
4650 · Late Charges	245.00	695.00	626.00	2,500.00
4700 · Other Operating Revenue	592.50	1,606.03	39.00	150.00
Total Income	49,702.24	165,418.78	142,300.00	539,650.00
Gross Profit	49,702.24	165,418.78	142,300.00	539,650.00
Expense				
Administrative and General				
5000 · Advertising	0.00	0.00	37.00	150.00
5005 · Bad Debts	30.00	240.09	625.00	2,500.00
5010 · Bank Charges				
5012 · Merchant Account Fees	69.89	269.95	186.00	750.00
5010 · Bank Charges - Other	0.00	146.79	162.00	650.00
Total 5010 · Bank Charges	69.89	416.74	348.00	1,400.00
5020 · Directors Fees	0.00	0.00	225.00	900.00
5030 · Dues and Memberships	0.00	520.30	400.00	1,600.00
5035 · Education and Training	0.00	75.00	500.00	2,000.00
5036 · Education and Training - B.O.D.	0.00	0.00	37.00	150.00
Insurance				
5040 · Liability	955.62	2,866.86	1,950.00	7,800.00
5050 · Workers' Comp	532.22	1,541.32	2,582.00	10,323.00
5055 · Health				
5055.1 · Employee Portion	-332.32	-991.57	-898.00	-3,589.00
5055 · Health - Other	1,234.17	3,702.51	4,487.00	17,945.00
Total 5055 · Health	901.85	2,710.94	3,589.00	14,356.00
Total Insurance	2,389.69	7,119.12	8,121.00	32,479.00
5060 · Licenses, Permits, and Fees	621.43	1,101.43	925.00	3,700.00
5065 · Auto	0.00	227.22	1,500.00	2,000.00
5070 · Miscellaneous	0.00	-22.25		
5080 · Office Expense	203.96	623.61	701.00	2,800.00
5085 · Outside Services	226.50	849.92	1,310.00	4,804.00
5090 · Payroll Taxes	1,006.36	2,862.80	3,960.00	15,840.00
5100 · Postage	104.49	319.13	326.00	1,300.00
5110 · Professional Fees	3,458.20	7,965.57	7,500.00	30,000.00
5130 · Rents	0.00	1,252.50	1,343.00	5,370.00
5135 · Retirement	344.47	973.63	929.00	3,402.00
5137 · Supplies	222.79	276.08	337.00	1,350.00
5140 · Telephone	152.67	414.50	350.00	1,400.00
5145 · Tools	0.00	0.00	1,200.00	2,000.00
5150 · Travel and Meetings	435.32	509.23	199.00	800.00

Garberville Sanitary District
Revenue & Expense Report for Board - Water
September 2017

	September 2017 Actual	YTD Actual	YTD Budget	Total Annual Budget
5155 · Utilities	108.66	326.49	300.00	1,200.00
5160 · Wages				
5165 · Wages - Overtime	78.65	113.69	0.00	0.00
5160 · Wages - Other	4,426.31	13,412.16	15,518.00	62,072.00
Total 5160 · Wages	4,504.96	13,525.85	15,518.00	62,072.00
Total Administrative and General	13,879.39	39,576.96	46,691.00	179,217.00
Water Trans and Distribution				
7075 · Fuel	284.48	441.59	626.00	2,500.00
7090 · Repairs and Maintenance	271.11	311.96	3,750.00	15,000.00
7100 · Supplies	1,279.69	1,321.98	1,000.00	4,000.00
7110 · Utilities	818.80	2,536.13	2,250.00	9,000.00
7120 · Wages				
7125 · Wages - Overtime Water Trans &	1,010.50	1,474.00	1,125.00	4,500.00
7120 · Wages - Other	3,819.66	11,813.48	7,092.00	28,364.00
Total 7120 · Wages	4,830.16	13,287.48	8,217.00	32,864.00
Total Water Trans and Distribution	7,484.24	17,899.14	15,843.00	63,364.00
Water Treatment				
7020 · Fuel	284.49	441.59	750.00	3,000.00
7010 · Monitoring	90.00	625.00	1,249.00	5,000.00
7030 · Repairs and Maintenance	1,159.65	9,786.92	1,250.00	5,000.00
7040 · Supplies	1,629.78	4,108.47	3,000.00	12,000.00
7050 · Utilities	4,328.79	10,308.81	10,001.00	40,000.00
7060 · Wages				
7065 · Wages - Overtime Water Treatmen	620.75	1,193.00	1,251.00	5,000.00
7060 · Wages - Other	3,017.79	8,663.99	11,610.00	46,440.00
Total 7060 · Wages	3,638.54	9,856.99	12,861.00	51,440.00
Total Water Treatment	11,131.25	35,127.78	29,111.00	116,440.00
Total Expense	32,494.88	92,603.88	91,645.00	359,021.00
Net Ordinary Income	17,207.36	72,814.90	50,655.00	180,629.00
Other Income/Expense				
Other Income				
8053 · Water Capital Grant Income	0.00	0.00		60,000.00
8060 · Interest Income	54.35	114.45	126.00	500.00
Total Other Income	54.35	114.45	126.00	60,500.00
Other Expense				
9040 · Depreciation	0.00	58,658.00	87,499.00	350,000.00
9050 · Interest Expense	711.91	3,074.68	2,751.00	11,004.00
Total Other Expense	711.91	61,732.68	90,250.00	361,004.00
Net Other Income	-657.56	-61,618.23	-90,124.00	-300,504.00
Net Income	16,549.80	11,196.67	-39,469.00	-119,875.00
9040 · Depreciation	0.00	58,658.00	87,499.00	350,000.00
Net Income Excluding Depreciation	16,549.80	69,854.67	48,030.00	230,125.00

Garberville Sanitary District
Revenue & Expense Report for Board - Sewer

September 2017

	September 2017 Actual	YTD Actual	YTD Budget	Total Annual Budget
Ordinary Income/Expense				
Income				
4200 · Sewer Charges	31,244.13	94,141.25	93,724.00	365,000.00
4300 · Connection Fees	0.00	8,000.00	8,000.00	32,000.00
4650 · Late Charges	250.00	775.00	626.00	2,500.00
4700 · Other Operating Revenue	592.50	1,206.03	0.00	0.00
Total Income	32,086.63	104,122.28	102,350.00	399,500.00
Gross Profit	32,086.63	104,122.28	102,350.00	399,500.00
Expense				
Administrative and General				
5000 · Advertising	0.00	0.00	49.00	200.00
5005 · Bad Debts	30.00	240.10	750.00	3,000.00
5010 · Bank Charges				
5012 · Merchant Account Fees	69.88	269.95	187.00	750.00
5010 · Bank Charges - Other	0.00	146.78	176.00	700.00
Total 5010 · Bank Charges	69.88	416.73	363.00	1,450.00
5020 · Directors Fees	0.00	0.00	225.00	900.00
5030 · Dues and Memberships	0.00	520.30	400.00	1,600.00
5035 · Education and Training	0.00	75.00	350.00	1,400.00
5036 · Education and Training - B.O.D.	0.00	0.00	39.00	156.00
Insurance				
5040 · Liability	955.61	2,866.83	1,950.00	7,800.00
5050 · Workers' Comp	438.83	1,249.30	2,580.00	10,320.00
5055 · Health				
5055.1 · Employee Portion	-275.30	-831.29	-897.00	-3,588.00
5055 · Health - Other	1,234.17	3,702.51	4,486.00	17,945.00
Total 5055 · Health	958.87	2,871.22	3,589.00	14,357.00
Total Insurance	2,353.31	6,987.35	8,119.00	32,477.00
5060 · Licenses, Permits, and Fees	2,030.60	4,880.60	4,625.00	18,500.00
5065 · Auto	0.00	227.22	499.00	2,000.00
5070 · Miscellaneous	0.00	-22.25	24.00	101.00
5080 · Office Expense	203.95	623.60	701.00	2,800.00
5085 · Outside Services	226.50	849.93	935.00	6,540.00
5090 · Payroll Taxes	819.00	2,319.24	3,262.00	13,050.00
5100 · Postage	104.49	319.12	324.00	1,296.00
5110 · Professional Fees	2,563.59	6,800.97	7,500.00	30,000.00
5130 · Rents	0.00	1,252.50	1,343.00	5,370.00
5135 · Retirement	270.90	760.32	929.00	3,710.00
5137 · Supplies	222.79	276.07	337.00	1,350.00
5140 · Telephone	152.68	414.54	350.00	1,400.00
5145 · Tools	0.00	0.00	499.00	2,000.00
5150 · Travel and Meetings	435.32	509.23	200.00	800.00
5155 · Utilities	108.67	326.51	300.00	1,200.00

Garberville Sanitary District
Revenue & Expense Report for Board - Sewer
September 2017

	September 2017 Actual	YTD Actual	YTD Budget	Total Annual Budget
5160 · Wages				
5165 · Wages - Overtime	114.65	147.65	0.00	0.00
5160 · Wages - Other	4,426.90	13,413.14	15,517.00	62,072.00
Total 5160 · Wages	4,541.55	13,560.79	15,517.00	62,072.00
Total Administrative and General	14,133.23	41,337.87	47,640.00	193,372.00
Sewage Collection				
6010 · Fuel	284.48	441.59	712.00	2,850.00
6030 · Repairs and Maintenance	269.07	1,788.97	5,000.00	20,000.00
6040 · Supplies	1,270.00	1,501.91	401.00	1,600.00
6050 · Utilities	384.89	1,171.75	1,225.00	4,900.00
6060 · Wages				
6065 · Wages - Overtime Sewer Collecti	0.00	201.00	499.00	2,000.00
6060 · Wages - Other	2,869.62	8,408.63	4,695.00	18,780.00
Total 6060 · Wages	2,869.62	8,609.63	5,194.00	20,780.00
Sewage Collection - Other	0.00	6.26		
Total Sewage Collection	5,078.06	13,520.11	12,532.00	50,130.00
Sewage Treatment				
6075 · Fuel	284.48	441.59	649.00	2,600.00
6080 · Monitoring	90.00	625.00	2,001.00	8,000.00
6100 · Repairs and Maintenance	298.05	2,338.59	3,124.00	12,500.00
6110 · Supplies	1,491.08	1,722.99	1,901.00	7,600.00
6120 · Utilities	711.39	2,283.96	3,000.00	12,000.00
6130 · Wages				
6135 · Wages - Overtime Sewer Treatmen	132.00	429.00	375.00	1,500.00
6130 · Wages - Other	2,923.62	6,905.84	7,975.00	31,900.00
Total 6130 · Wages	3,055.62	7,334.84	8,350.00	33,400.00
Total Sewage Treatment	5,930.62	14,746.97	19,025.00	76,100.00
Water Trans and Distribution				
7120 · Wages	56.25	56.25		
Total Water Trans and Distribution	56.25	56.25		
Total Expense	25,198.16	69,661.20	79,197.00	319,602.00
Net Ordinary Income	6,888.47	34,461.08	23,153.00	79,898.00
Other Income/Expense				
Other Income				
8060 · Interest Income	40.75	80.11	124.00	500.00
Total Other Income	40.75	80.11	124.00	500.00
Other Expense				
9040 · Depreciation	0.00	28,752.00	43,751.00	175,000.00
9050 · Interest Expense	5.67	4,282.79	1,210.00	4,843.00
Total Other Expense	5.67	33,034.79	44,961.00	179,843.00
Net Other Income	35.08	-32,954.68	-44,837.00	-179,343.00
Net Income	6,923.55	1,506.40	-21,684.00	-99,445.00
9040 · Depreciation	0.00	28,752.00	43,751.00	175,000.00
Net Income Excluding Depreciation	6,923.55	30,258.40	22,067.00	75,555.00

Garberville Sanitary District
Statement of Cash Flows Report for Board
September 2017

	Sep 17
OPERATING ACTIVITIES	
Net Income	30,473.35
Adjustments to reconcile Net Income to net cash provided by operations:	
11000 · Accounts Receivable - Other	7,004.41
1100 · Accounts Receivable	6,872.47
1100 · Accounts Receivable:1110 · Accts Receivable Over Payments	(1,523.27)
1500 · Prepaid Insurance	1,911.23
1501 · Prepaid Workers Comp	971.05
1502 · Prepaid Expenses	549.18
1510 · Prepaid Licenses and Permits	1,635.00
2000 · Accounts Payable	(14,193.59)
Net cash provided by Operating Activities	33,699.83
FINANCING ACTIVITIES	
2605 · RCAC Loan #6200-GSD-02	(4,011.57)
2655 · Lease Payable - Copier	(79.17)
Net cash provided by Financing Activities	(4,090.74)
Net cash increase for period	29,609.09
Cash at beginning of period	806,308.87
Cash at end of period	835,917.96

Garberville Sanitary District
Check Register Report for Board
September 2017

Date	Num	Memo	Amount
101 Netlink			
09/10/2017	8931		-453.00
Total 101 Netlink			-453.00
Blue Star Gas			
09/27/2017	8959		-9.50
Total Blue Star Gas			-9.50
Capital Bank & Trust			
09/05/2017	debit	557880519	-685.46
09/05/2017	debit		-322.79
09/20/2017	eft	557880519	-634.25
09/20/2017	eft	025158148	-292.58
Total Capital Bank & Trust			-1,935.08
CRWA			
09/10/2017	8932		-480.00
Total CRWA			-480.00
Crystal Springs Bottled Water			
09/10/2017	8933		-20.00
Total Crystal Springs Bottled Water			-20.00
CUMMINS PACIFIC LLC.			
09/01/2017	8922		-1,125.27
09/20/2017	8949		-1,125.27
Total CUMMINS PACIFIC LLC.			-2,250.54
Dazey's Building Center			
09/10/2017	8934		-461.37
Total Dazey's Building Center			-461.37
EDD			
09/05/2017	debit	499-0538-3	-670.02
09/05/2017	debit	499-0538-3	-20.24
09/20/2017	eft	499-0538-3	-7.63
09/20/2017	eft	499-0538-3	-566.63
Total EDD			-1,264.52
Eel River Camp (Cal-Fire)			
09/20/2017	8950		-913.85
Total Eel River Camp (Cal-Fire)			-913.85
Fluentstream Tech			
09/20/2017	8951		-111.09
Total Fluentstream Tech			-111.09
Frontier Communications			
09/01/2017	8923		-335.78
Total Frontier Communications			-335.78
G.R. Wilcox Enterprises, Inc			
09/25/2017	8956		-2,540.00
Total G.R. Wilcox Enterprises, Inc			-2,540.00
IRS			
09/05/2017	debit	68-0296323	-3,322.32
09/20/2017	eft	68-0296323	-2,819.66
Total IRS			-6,141.98

Garberville Sanitary District
Check Register Report for Board
September 2017

Date	Num	Memo	Amount
Jamie Corsetti, CPA			
09/10/2017	8935		-1,355.00
Total Jamie Corsetti, CPA			-1,355.00
KEENAN SUPPLY			
09/10/2017	8936		-3,879.04
Total KEENAN SUPPLY			-3,879.04
Marriott Monterey Bay			
09/11/2017	POS Purch	DEBIT Card transaction	-195.66
09/29/2017	POS Purch	Debit Card transaction	-674.98
Total Marriott Monterey Bay			-870.64
Mitchell, Brisso, Delaney & Vrieze			
09/10/2017	8937		-2,155.00
Total Mitchell, Brisso, Delaney & Vrieze			-2,155.00
North Coast Laboratories Ltd.			
09/10/2017	8938		-390.00
Total North Coast Laboratories Ltd.			-390.00
PG&E			
09/10/2017	8943		-3,481.87
09/20/2017	8952		-2,746.87
Total PG&E			-6,228.74
Pitney Bowes INC.			
09/10/2017	8939		-456.34
Total Pitney Bowes INC.			-456.34
Ralph Emerson			
09/10/2017	8940		-50.00
Total Ralph Emerson			-50.00
Redwood Merchant Services			
09/05/2017	ACH BILL		-102.97
09/30/2017		09/17 - merchant service fees - ACH Discount	-139.77
Total Redwood Merchant Services			-242.74
RENNER			
09/10/2017	debit		-572.68
09/30/2017	debit		-565.25
Total RENNER			-1,137.93
Rural Community Assistance Program			
09/01/2017	debit		-4,717.81
Total Rural Community Assistance Program			-4,717.81
SDRMA			
09/10/2017	8941		-2,196.00
09/26/2017	8958		-2,019.62
Total SDRMA			-4,215.62
State Water Resources Control Board WWOCP			
09/20/2017	8953		-230.00
Total State Water Resources Control Board WWOCP			-230.00

Garberville Sanitary District
Check Register Report for Board
September 2017

Date	Num	Memo	Amount
Umpqua Bank			
09/20/2017	Aug bk fees		-151.32
Total Umpqua Bank			-151.32
US Cellular			
09/01/2017	8924		-247.94
Total US Cellular			-247.94
USABLUBOOK			
09/25/2017	8957		-1,004.06
Total USABLUBOOK			-1,004.06
Wahlund Construction, Inc.			
09/20/2017	8954		-10,821.64
Total Wahlund Construction, Inc.			-10,821.64
Wells Fargo			
09/20/2017	8955		-90.51
Total Wells Fargo			-90.51
WYCKOFF'S			
09/10/2017	8942		-31.31
Total WYCKOFF'S			-31.31
Arreguin, Daniel J			
09/05/2017	8925		-2,411.66
09/20/2017	8944		-1,925.21
Total Arreguin, Daniel J			-4,336.87
Emerson, Ralph K			
09/05/2017	8926		-2,894.78
09/20/2017	8945		-2,894.79
Total Emerson, Ralph K			-5,789.57
Miller, Brian A			
09/05/2017	8927		-1,795.13
09/20/2017	8946		-1,646.40
Total Miller, Brian A			-3,441.53
Nieto, Mary			
09/05/2017	8928		-1,178.94
09/20/2017	8947		-830.35
Total Nieto, Mary			-2,009.29
Ruiz, Lori A			
09/05/2017	8929		-120.16
09/20/2017	8948		-112.48
Total Ruiz, Lori A			-232.64
Ruiz, Ricardo			
09/05/2017	8930		-178.33
Total Ruiz, Ricardo			-178.33
No name			
09/07/2017	CHGBK	Chargeback for returned check	-60.00
09/21/2017	POS Purch	STAPLES - Debit Card POS purchase	-176.82
Total no name			-236.82
TOTAL			-71,417.40

AUGUST 2017 FINANCIAL STATEMENTS

- REVENUE & EXPENDITURES – COMBINED
- REVENUE & EXPENDITURES – WATER
- REVENUE & EXPENDITURES – SEWER
- CASH FLOW STATEMENT
- CHECK REGISTER

Garberville Sanitary District
Combined Revenue & Expense Report for Board
 August 2017

	August 2017 Actual	YTD Actual	YTD Budget	Total Annual Budget
Ordinary Income/Expense				
Income				
Water Charges				
4100 · Residential	32,593.53	61,968.01	57,716.00	290,000.00
4110 · Commercial	20,185.61	39,573.00	37,531.00	215,000.00
4150 · Bulk Water Sales	6,288.00	11,712.00		
Total Water Charges	59,067.14	113,253.01	95,247.00	505,000.00
4200 · Sewer Charges	32,129.55	62,897.12	62,765.00	365,000.00
4300 · Connection Fees	0.00	9,000.00	9,000.00	64,000.00
4650 · Late Charges	475.00	975.00	834.00	5,000.00
4700 · Other Operating Revenue	1,000.00	1,627.06	26.00	150.00
Total Income	92,671.69	187,752.19	167,872.00	939,150.00
Gross Profit	92,671.69	187,752.19	167,872.00	939,150.00
Expense				
Administrative and General				
5000 · Advertising	0.00	0.00	58.00	350.00
5005 · Bad Debts	420.19	420.19	917.00	5,500.00
5010 · Bank Charges				
5012 · Merchant Account Fees	228.31	400.13	249.00	1,500.00
5010 · Bank Charges - Other	151.32	293.57	225.00	1,350.00
Total 5010 · Bank Charges	379.63	693.70	474.00	2,850.00
5020 · Directors Fees	0.00	0.00	300.00	1,800.00
5030 · Dues and Memberships	480.00	1,040.60	534.00	3,200.00
5035 · Education and Training	0.00	150.00	566.00	3,400.00
5036 · Education and Training - B.O.D.	0.00	0.00	51.00	306.00
Insurance				
5040 · Liability	1,911.23	3,822.46	2,600.00	15,600.00
5050 · Workers' Comp	946.13	1,819.57	3,441.00	20,643.00
5055 · Health				
5055.1 · Employee Portion	-607.62	-1,215.24	-1,197.00	-7,177.00
5055 · Health - Other	2,468.34	4,936.68	5,982.00	35,890.00
Total 5055 · Health	1,860.72	3,721.44	4,785.00	28,713.00
Total Insurance	4,718.08	9,363.47	10,826.00	64,956.00
5060 · Licenses, Permits, and Fees	1,635.00	3,330.00	3,700.00	22,200.00
5065 · Auto	441.96	454.44	1,333.00	4,000.00
5070 · Miscellaneous	0.00	-44.50	16.00	101.00
5080 · Office Expense	82.08	839.30	934.00	5,600.00
5085 · Outside Services	913.85	1,246.85	1,496.00	11,344.00
5090 · Payroll Taxes	1,763.09	3,356.68	4,815.00	28,890.00
5100 · Postage	208.99	429.27	433.00	2,596.00
5110 · Professional Fees	5,130.00	8,744.75	10,000.00	60,000.00
5130 · Rents	1,670.00	2,505.00	1,790.00	10,740.00
5135 · Retirement	584.21	1,118.58	1,238.00	7,112.00
5137 · Supplies	0.00	106.57	450.00	2,700.00
5140 · Telephone	230.95	523.69	466.00	2,800.00
5145 · Tools	0.00	0.00	1,133.00	4,000.00

Garberville Sanitary District
Combined Revenue & Expense Report for Board
 August 2017

	August 2017 Actual	YTD Actual	YTD Budget	Total Annual Budget
5150 · Travel and Meetings	123.57	147.82	266.00	1,600.00
5155 · Utilities	223.57	435.67	400.00	2,400.00
5160 · Wages				
5165 · Wages - Overtime	68.04	68.04	0.00	0.00
5160 · Wages - Other	9,551.01	17,972.09	20,690.00	124,144.00
Total 5160 · Wages	9,619.05	18,040.13	20,690.00	124,144.00
Total Administrative and General	28,624.22	52,902.21	62,886.00	372,589.00
Sewage Collection				
6010 · Fuel	0.00	157.11	475.00	2,850.00
6030 · Repairs and Maintenance	1,183.72	1,519.90	3,333.00	20,000.00
6040 · Supplies	194.35	231.91	267.00	1,600.00
6050 · Utilities	394.65	786.86	817.00	4,900.00
6060 · Wages				
6065 · Wages - Overtime Sewer Collecti	138.00	201.00	333.00	2,000.00
6060 · Wages - Other	2,679.68	5,539.01	3,130.00	18,780.00
Total 6060 · Wages	2,817.68	5,740.01	3,463.00	20,780.00
Sewage Collection - Other	6.26	6.26		
Total Sewage Collection	4,596.66	8,442.05	8,355.00	50,130.00
Sewage Treatment				
6075 · Fuel	0.00	157.11	433.00	2,600.00
6080 · Monitoring	387.50	535.00	1,334.00	8,000.00
6100 · Repairs and Maintenance	2,004.30	2,040.54	2,083.00	12,500.00
6110 · Supplies	194.35	231.91	1,267.00	7,600.00
6120 · Utilities	797.68	1,572.57	2,000.00	12,000.00
6130 · Wages				
6135 · Wages - Overtime Sewer Treatmen	234.00	297.00	250.00	1,500.00
6130 · Wages - Other	2,297.81	3,982.22	5,317.00	31,900.00
Total 6130 · Wages	2,531.81	4,279.22	5,567.00	33,400.00
Total Sewage Treatment	5,915.64	8,816.35	12,684.00	76,100.00
Water Trans and Distribution				
7075 · Fuel	0.00	157.11	417.00	2,500.00
7090 · Repairs and Maintenance	22.29	40.85	2,500.00	15,000.00
7100 · Supplies	4.73	42.29	667.00	4,000.00
7110 · Utilities	894.68	1,717.33	1,500.00	9,000.00
7120 · Wages				
7125 · Wages - Overtime Water Trans &	268.50	463.50	750.00	4,500.00
7120 · Wages - Other	3,733.73	7,993.82	4,728.00	28,364.00
Total 7120 · Wages	4,002.23	8,457.32	5,478.00	32,864.00
Total Water Trans and Distribution	4,923.93	10,414.90	10,562.00	63,364.00
Water Treatment				
7020 · Fuel	0.00	157.10	500.00	3,000.00
7010 · Monitoring	387.50	535.00	833.00	5,000.00
7030 · Repairs and Maintenance	5,944.91	8,627.27	833.00	5,000.00
7040 · Supplies	2,441.13	2,478.69	2,000.00	12,000.00
7050 · Utilities	4,282.98	5,980.02	6,667.00	40,000.00

Garberville Sanitary District
Combined Revenue & Expense Report for Board
 August 2017

	August 2017 Actual	YTD Actual	YTD Budget	Total Annual Budget
7060 · Wages				
7065 · Wages - Overtime Water Treatmen	336.00	572.25	834.00	5,000.00
7060 · Wages - Other	3,171.21	5,646.20	7,740.00	46,440.00
Total 7060 · Wages	<u>3,507.21</u>	<u>6,218.45</u>	<u>8,574.00</u>	<u>51,440.00</u>
Total Water Treatment	<u>16,563.73</u>	<u>23,996.53</u>	<u>19,407.00</u>	<u>116,440.00</u>
Total Expense	<u>60,624.18</u>	<u>104,572.04</u>	<u>113,894.00</u>	<u>678,623.00</u>
Net Ordinary Income	<u>32,047.51</u>	<u>83,180.15</u>	<u>53,978.00</u>	<u>260,527.00</u>
Other Income/Expense				
Other Income				
8053 · Water Capital Grant Income	0.00	0.00		60,000.00
8060 · Interest Income	47.30	99.46	167.00	1,000.00
Total Other Income	<u>47.30</u>	<u>99.46</u>	<u>167.00</u>	<u>61,000.00</u>
Other Expense				
9040 · Depreciation	43,705.00	87,410.00	87,500.00	525,000.00
9050 · Interest Expense	2,511.64	6,639.89	2,641.00	15,847.00
Total Other Expense	<u>46,216.64</u>	<u>94,049.89</u>	<u>90,141.00</u>	<u>540,847.00</u>
Net Other Income	<u>-46,169.34</u>	<u>-93,950.43</u>	<u>-89,974.00</u>	<u>-479,847.00</u>
Net Income	<u>-14,121.83</u>	<u>-10,770.28</u>	<u>-35,996.00</u>	<u>-219,320.00</u>
9040 · Depreciation	43,705.00	87,410.00	87,500.00	525,000.00
Net Income Excluding Depreciation	29,583.17	76,639.72	51,504.00	305,680.00

Garberville Sanitary District
Revenue & Expense Report for Board - Water
 August 2017

	August 2017 Actual	YTD Actual	YTD Budget	Total Annual Budget
Ordinary Income/Expense				
Income				
Water Charges				
4100 · Residential	32,593.53	61,968.01	57,716.00	290,000.00
4110 · Commercial	20,185.61	39,573.00	37,531.00	215,000.00
4150 · Bulk Water Sales	6,288.00	11,712.00		
Total Water Charges	59,067.14	113,253.01	95,247.00	505,000.00
4300 · Connection Fees	0.00	1,000.00	1,000.00	32,000.00
4650 · Late Charges	232.50	450.00	417.00	2,500.00
4700 · Other Operating Revenue	500.00	1,013.53	26.00	150.00
Total Income	59,799.64	115,716.54	96,690.00	539,650.00
Gross Profit	59,799.64	115,716.54	96,690.00	539,650.00
Expense				
Administrative and General				
5000 · Advertising	0.00	0.00	25.00	150.00
5005 · Bad Debts	210.09	210.09	417.00	2,500.00
5010 · Bank Charges				
5012 · Merchant Account Fees	114.15	200.06	124.00	750.00
5010 · Bank Charges - Other	75.66	146.79	108.00	650.00
Total 5010 · Bank Charges	189.81	346.85	232.00	1,400.00
5020 · Directors Fees	0.00	0.00	150.00	900.00
5030 · Dues and Memberships	240.00	520.30	267.00	1,600.00
5035 · Education and Training	0.00	75.00	333.00	2,000.00
5036 · Education and Training - B.O.D.	0.00	0.00	25.00	150.00
Insurance				
5040 · Liability	955.62	1,911.24	1,300.00	7,800.00
5050 · Workers' Comp	518.56	1,009.10	1,721.00	10,323.00
5055 · Health				
5055.1 · Employee Portion	-334.95	-659.25	-599.00	-3,589.00
5055 · Health - Other	1,234.17	2,468.34	2,991.00	17,945.00
Total 5055 · Health	899.22	1,809.09	2,392.00	14,356.00
Total Insurance	2,373.40	4,729.43	5,413.00	32,479.00
5060 · Licenses, Permits, and Fees	210.00	480.00	617.00	3,700.00
5065 · Auto	220.98	227.22	1,000.00	2,000.00
5070 · Miscellaneous	0.00	-22.25		
5080 · Office Expense	41.04	419.65	467.00	2,800.00
5085 · Outside Services	456.92	623.42	873.00	4,804.00
5090 · Payroll Taxes	964.21	1,856.44	2,640.00	15,840.00
5100 · Postage	104.50	214.64	217.00	1,300.00
5110 · Professional Fees	2,565.00	4,507.37	5,000.00	30,000.00
5130 · Rents	835.00	1,252.50	895.00	5,370.00
5135 · Retirement	324.52	629.16	619.00	3,402.00
5137 · Supplies	0.00	53.29	225.00	1,350.00
5140 · Telephone	115.47	261.83	233.00	1,400.00
5145 · Tools	0.00	0.00	800.00	2,000.00
5150 · Travel and Meetings	61.79	73.91	133.00	800.00

Garberville Sanitary District
Revenue & Expense Report for Board - Water
August 2017

	August 2017 Actual	YTD Actual	YTD Budget	Total Annual Budget
5155 · Utilities	111.78	217.83	200.00	1,200.00
5160 · Wages				
5165 · Wages - Overtime	35.04	35.04	0.00	0.00
5160 · Wages - Other	4,775.41	8,985.85	10,345.00	62,072.00
Total 5160 · Wages	4,810.45	9,020.89	10,345.00	62,072.00
Total Administrative and General	13,834.96	25,697.57	31,126.00	179,217.00
Water Trans and Distribution				
7075 · Fuel	0.00	157.11	417.00	2,500.00
7090 · Repairs and Maintenance	22.29	40.85	2,500.00	15,000.00
7100 · Supplies	4.73	42.29	667.00	4,000.00
7110 · Utilities	894.68	1,717.33	1,500.00	9,000.00
7120 · Wages				
7125 · Wages - Overtime Water Trans &	268.50	463.50	750.00	4,500.00
7120 · Wages - Other	3,733.73	7,993.82	4,728.00	28,364.00
Total 7120 · Wages	4,002.23	8,457.32	5,478.00	32,864.00
Total Water Trans and Distribution	4,923.93	10,414.90	10,562.00	63,364.00
Water Treatment				
7020 · Fuel	0.00	157.10	500.00	3,000.00
7010 · Monitoring	387.50	535.00	833.00	5,000.00
7030 · Repairs and Maintenance	5,944.91	8,627.27	833.00	5,000.00
7040 · Supplies	2,441.13	2,478.69	2,000.00	12,000.00
7050 · Utilities	4,282.98	5,980.02	6,667.00	40,000.00
7060 · Wages				
7065 · Wages - Overtime Water Treatmen	336.00	572.25	834.00	5,000.00
7060 · Wages - Other	3,171.21	5,646.20	7,740.00	46,440.00
Total 7060 · Wages	3,507.21	6,218.45	8,574.00	51,440.00
Total Water Treatment	16,563.73	23,996.53	19,407.00	116,440.00
Total Expense	35,322.62	60,109.00	61,095.00	359,021.00
Net Ordinary Income	24,477.02	55,607.54	35,595.00	180,629.00
Other Income/Expense				
Other Income				
8053 · Water Capital Grant Income	0.00	0.00		60,000.00
8060 · Interest Income	29.99	60.10	84.00	500.00
Total Other Income	29.99	60.10	84.00	60,500.00
Other Expense				
9040 · Depreciation	29,329.00	58,658.00	58,333.00	350,000.00
9050 · Interest Expense	1,617.26	2,362.77	1,834.00	11,004.00
Total Other Expense	30,946.26	61,020.77	60,167.00	361,004.00
Net Other Income	-30,916.27	-60,960.67	-60,083.00	-300,504.00
Net Income	-6,439.25	-5,353.13	-24,488.00	-119,875.00
9040 · Depreciation	29,329.00	58,658.00	58,333.00	350,000.00
Net Income Excluding Depreciation	22,889.75	53,304.87	33,845.00	230,125.00

Garberville Sanitary District
Revenue & Expense Report for Board - Sewer
 August 2017

	August 2017 Actual	YTD Actual	YTD Budget	Total Annual Budget
Ordinary Income/Expense				
Income				
4200 · Sewer Charges	32,129.55	62,897.12	62,765.00	365,000.00
4300 · Connection Fees	0.00	8,000.00	8,000.00	32,000.00
4650 · Late Charges	242.50	525.00	417.00	2,500.00
4700 · Other Operating Revenue	500.00	613.53	0.00	0.00
Total Income	32,872.05	72,035.65	71,182.00	399,500.00
Gross Profit	32,872.05	72,035.65	71,182.00	399,500.00
Expense				
Administrative and General				
5000 · Advertising	0.00	0.00	33.00	200.00
5005 · Bad Debts	210.10	210.10	500.00	3,000.00
5010 · Bank Charges				
5012 · Merchant Account Fees	114.16	200.07	125.00	750.00
5010 · Bank Charges - Other	75.66	146.78	117.00	700.00
Total 5010 · Bank Charges	189.82	346.85	242.00	1,450.00
5020 · Directors Fees	0.00	0.00	150.00	900.00
5030 · Dues and Memberships	240.00	520.30	267.00	1,600.00
5035 · Education and Training	0.00	75.00	233.00	1,400.00
5036 · Education and Training - B.O.D.	0.00	0.00	26.00	156.00
Insurance				
5040 · Liability	955.61	1,911.22	1,300.00	7,800.00
5050 · Workers' Comp	427.57	810.47	1,720.00	10,320.00
5055 · Health				
5055.1 · Employee Portion	-272.67	-555.99	-598.00	-3,588.00
5055 · Health - Other	1,234.17	2,468.34	2,991.00	17,945.00
Total 5055 · Health	961.50	1,912.35	2,393.00	14,357.00
Total Insurance	2,344.68	4,634.04	5,413.00	32,477.00
5060 · Licenses, Permits, and Fees	1,425.00	2,850.00	3,083.00	18,500.00
5065 · Auto	220.98	227.22	333.00	2,000.00
5070 · Miscellaneous	0.00	-22.25	16.00	101.00
5080 · Office Expense	41.04	419.65	467.00	2,800.00
5085 · Outside Services	456.93	623.43	623.00	6,540.00
5090 · Payroll Taxes	798.88	1,500.24	2,175.00	13,050.00
5100 · Postage	104.49	214.63	216.00	1,296.00
5110 · Professional Fees	2,565.00	4,237.38	5,000.00	30,000.00
5130 · Rents	835.00	1,252.50	895.00	5,370.00
5135 · Retirement	259.69	489.42	619.00	3,710.00
5137 · Supplies	0.00	53.28	225.00	1,350.00
5140 · Telephone	115.48	261.86	233.00	1,400.00
5145 · Tools	0.00	0.00	333.00	2,000.00
5150 · Travel and Meetings	61.78	73.91	133.00	800.00
5155 · Utilities	111.79	217.84	200.00	1,200.00

Garberville Sanitary District
Revenue & Expense Report for Board - Sewer
 August 2017

	August 2017 Actual	YTD Actual	YTD Budget	Total Annual Budget
5160 · Wages				
5165 · Wages - Overtime	33.00	33.00	0.00	0.00
5160 · Wages - Other	4,775.60	8,986.24	10,345.00	62,072.00
Total 5160 · Wages	4,808.60	9,019.24	10,345.00	62,072.00
Total Administrative and General	14,789.26	27,204.64	31,760.00	193,372.00
Sewage Collection				
6010 · Fuel	0.00	157.11	475.00	2,850.00
6030 · Repairs and Maintenance	1,183.72	1,519.90	3,333.00	20,000.00
6040 · Supplies	194.35	231.91	267.00	1,600.00
6050 · Utilities	394.65	786.86	817.00	4,900.00
6060 · Wages				
6065 · Wages - Overtime Sewer Collecti	138.00	201.00	333.00	2,000.00
6060 · Wages - Other	2,679.68	5,539.01	3,130.00	18,780.00
Total 6060 · Wages	2,817.68	5,740.01	3,463.00	20,780.00
Sewage Collection - Other	6.26	6.26		
Total Sewage Collection	4,596.66	8,442.05	8,355.00	50,130.00
Sewage Treatment				
6075 · Fuel	0.00	157.11	433.00	2,600.00
6080 · Monitoring	387.50	535.00	1,334.00	8,000.00
6100 · Repairs and Maintenance	2,004.30	2,040.54	2,083.00	12,500.00
6110 · Supplies	194.35	231.91	1,267.00	7,600.00
6120 · Utilities	797.68	1,572.57	2,000.00	12,000.00
6130 · Wages				
6135 · Wages - Overtime Sewer Treatmen	234.00	297.00	250.00	1,500.00
6130 · Wages - Other	2,297.81	3,982.22	5,317.00	31,900.00
Total 6130 · Wages	2,531.81	4,279.22	5,567.00	33,400.00
Total Sewage Treatment	5,915.64	8,816.35	12,684.00	76,100.00
Total Expense	25,301.56	44,463.04	52,799.00	319,602.00
Net Ordinary Income	7,570.49	27,572.61	18,383.00	79,898.00
Other Income/Expense				
Other Income				
8060 · Interest Income	17.31	39.36	83.00	500.00
Total Other Income	17.31	39.36	83.00	500.00
Other Expense				
9040 · Depreciation	14,376.00	28,752.00	29,167.00	175,000.00
9050 · Interest Expense	894.38	4,277.12	807.00	4,843.00
Total Other Expense	15,270.38	33,029.12	29,974.00	179,843.00
Net Other Income	-15,253.07	-32,989.76	-29,891.00	-179,343.00
Net Income	-7,682.58	-5,417.15	-11,508.00	-99,445.00
9040 · Depreciation	14,376.00	28,752.00	29,167.00	175,000.00
Net Income Excluding Depreciation	6,693.42	23,334.85	17,659.00	75,555.00

Garberville Sanitary District
Statement of Cash Flows Report for Board
August 2017

	Aug 17
OPERATING ACTIVITIES	
Net Income	(14,121.83)
Adjustments to reconcile Net Income to net cash provided by operations:	
11000 · Accounts Receivable - Other	(6,288.00)
1100 · Accounts Receivable	(1,367.08)
1100 · Accounts Receivable:1110 · Accts Receivable Over Payments	102.50
1500 · Prepaid Insurance	1,911.23
1501 · Prepaid Workers Comp	946.13
1502 · Prepaid Expenses	549.18
1510 · Prepaid Licenses and Permits	1,635.00
2000 · Accounts Payable	20,154.33
2220 · Accrued State PR Taxes	(29.71)
Net cash provided by Operating Activities	3,491.75
INVESTING ACTIVITIES	
Collection Facilities	(8,988.32)
Accumulated Depreciation-Water	29,329.00
Accumulated Depreciation-Sewer	14,376.00
CIP - Bear Canyon Aerial	(579.96)
WATER:Treatment	(5,451.90)
WATER:Distribution	(5,369.74)
Net cash provided by Investing Activities	23,315.08
FINANCING ACTIVITIES	
2605 · RCAC Loan #6200-GSD-02	(3,994.92)
2655 · Lease Payable - Copier	(78.79)
2660 · Lease Payable - Ford Motor Cred	(13,239.18)
Net cash provided by Financing Activities	(17,312.89)
Net cash increase for period	9,493.94
Cash at beginning of period	796,814.93
Cash at end of period	806,308.87

Garberville Sanitary District
Check Register Report for Board
August 2017

Date	Num	Memo	Amount
Blue Star Gas			
08/01/2017	8879		-9.50
08/27/2017	8909		-9.50
Total Blue Star Gas			-19.00
C & K Market Inc.			
08/01/2017	8890	Invoice 20JUN17 #1726923, 23JUN14 #1575400, 05AUG15 #1643856	-37.87
08/21/2017	dbt		-6.45
08/29/2017	dbt		-85.70
Total C & K Market Inc.			-130.02
Capital Bank & Trust			
08/01/2017	eft	557880519	-620.84
08/01/2017	eft	025158148	-297.09
08/17/2017	eft	557880519	-608.00
08/17/2017	eft	VOID: GJE, RGJE created on 08/17/2017	0.00
08/17/2017	eft	025158148	-287.12
Total Capital Bank & Trust			-1,813.05
Crystal Springs Bottled Water			
08/09/2017	8891		-15.00
Total Crystal Springs Bottled Water			-15.00
Dazey's Building Center			
08/01/2017	8887		-152.50
Total Dazey's Building Center			-152.50
EDD			
08/01/2017	eft	499-0538-3	-25.33
08/01/2017	eft	499-0538-3	-581.20
08/17/2017	eft	499-0538-3	-18.19
08/17/2017	eft	499-0538-3	-548.18
08/23/2017	EFT	499-0538-3	-24.36
08/23/2017	EFT	499-0538-3	-5.35
Total EDD			-1,202.61
Fluentstream Tech			
08/09/2017	8892		-111.09
Total Fluentstream Tech			-111.09
Ford Motor Credit Company LLC			
08/27/2017	8910		-15,016.21
Total Ford Motor Credit Company LLC			-15,016.21
Frontier Communications			
08/01/2017	8880		-348.53
08/27/2017	8911		-62.55
Total Frontier Communications			-411.08
Humboldt County Clerk's Office			
08/02/2017	8889	Small Claims	-30.00
Total Humboldt County Clerk's Office			-30.00
IRS			
08/01/2017	eft	68-0296323	-2,963.26
08/17/2017	eft	68-0296323	-2,768.88
Total IRS			-5,732.14

Garberville Sanitary District Check Register Report for Board August 2017

Date	Num	Memo	Amount
Jamie Corsetti, CPA			
08/09/2017	8893		-1,911.71
Total Jamie Corsetti, CPA			-1,911.71
Jennie Short			
08/17/2017	8906		-1,703.04
Total Jennie Short			-1,703.04
NALCO			
08/27/2017	8912		-2,436.40
Total NALCO			-2,436.40
NAPA			
08/01/2017	8881		-12.48
Total NAPA			-12.48
North Coast Laboratories Ltd.			
08/01/2017	8882		-50.00
08/09/2017	8894		-290.00
08/27/2017	8913		-245.00
Total North Coast Laboratories Ltd.			-585.00
PG&E			
08/09/2017	8895		-5,888.56
Total PG&E			-5,888.56
Pitney Bowes INC.			
08/09/2017	8896		-208.99
Total Pitney Bowes INC.			-208.99
QuickBooks			
08/09/2017	8897		-100.00
08/27/2017	8914	VOID:	0.00
Total QuickBooks			-100.00
Ralph Emerson			
08/27/2017	8915		-50.00
Total Ralph Emerson			-50.00
Redding Trailer Center Inc.			
08/25/2017	debit		-390.48
Total Redding Trailer Center Inc.			-390.48
Redwood Merchant Services			
08/02/2017	ACH BILL		-64.32
08/31/2017		08/17 - merchant service fees	-125.34
Total Redwood Merchant Services			-189.66
RENNER			
08/10/2017	7/17 debit	VOID: by SS	0.00
08/10/2017	7/17 debit	To record July Renner bill	-478.62
Total RENNER			-478.62
Rural Community Assistance Program			
08/01/2017	AWD		-4,717.81
Total Rural Community Assistance Program			-4,717.81

Garberville Sanitary District
Check Register Report for Board
August 2017

Date	Num	Memo	Amount
SDRMA			
08/01/2017	8883		-402.20
08/09/2017	8898		-2,196.00
08/29/2017	8918		-272.34
Total SDRMA			-2,870.54
Sentry III Center			
08/01/2017	8884		-835.00
08/29/2017	8919		-835.00
Total Sentry III Center			-1,670.00
Staples Credit Plan			
08/01/2017	8888	VOID:	0.00
08/01/2017	8888	To record 7/16/17 purchases	-156.90
08/27/2017	8917		-27.62
Total Staples Credit Plan			-184.52
Streamline			
08/29/2017	8920		-300.00
Total Streamline			-300.00
T & T Valve and Instrument			
08/29/2017	8921		-3,446.42
Total T & T Valve and Instrument			-3,446.42
Umpqua Bank			
08/22/2017	ACH		-142.25
Total Umpqua Bank			-142.25
Underground Service Alert			
08/01/2017	8885		-155.60
Total Underground Service Alert			-155.60
US Cellular			
08/01/2017	8886		-247.94
Total US Cellular			-247.94
Wahlund Construction			
08/21/2017	8907		-3,234.65
Total Wahlund Construction			-3,234.65
Wahlund Construction, Inc.			
08/21/2017	8908		-4,026.98
Total Wahlund Construction, Inc.			-4,026.98
Wells Fargo			
08/27/2017	8916		-90.51
Total Wells Fargo			-90.51
WYCKOFF'S			
08/09/2017	8899		-73.39
Total WYCKOFF'S			-73.39
Arreguin, Daniel J			
08/03/2017	8873		-2,207.90
08/17/2017	8900		-2,006.02
Total Arreguin, Daniel J			-4,213.92

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Accrual Basis

Garberville Sanitary District
Check Register Report for Board
August 2017

<u>Date</u>	<u>Num</u>	<u>Memo</u>	<u>Amount</u>
Emerson, Ralph K			
08/03/2017	8874		-2,894.78
08/17/2017	8901		-2,894.79
Total Emerson, Ralph K			-5,789.57
Miller, Brian A			
08/03/2017	8875		-1,515.23
08/17/2017	8902		-1,494.06
Total Miller, Brian A			-3,009.29
Nieto, Mary			
08/03/2017	8876		-1,008.97
08/17/2017	8903		-835.83
Total Nieto, Mary			-1,844.80
Ruiz, Lori A			
08/03/2017	8877		-140.48
08/17/2017	8904		-76.27
Total Ruiz, Lori A			-216.75
Ruiz, Ricardo			
08/03/2017	8878		-233.20
08/17/2017	8905		-192.04
Total Ruiz, Ricardo			-425.24
No name			
08/25/2017		Vistaprint.com	-34.46
Total no name			-34.46
TOTAL			-75,282.28

JULY 2017 FINANCIAL STATEMENTS

- REVENUE & EXPENDITURES – COMBINED
- REVENUE & EXPENDITURES – WATER
- REVENUE & EXPENDITURES – SEWER
- CASH FLOW STATEMENT
- CHECK REGISTER

Garberville Sanitary District
Combined Revenue & Expense Report for Board
 July 2017

	July 2017 Actual	YTD Actual	YTD Budget	Total Annual Budget
Ordinary Income/Expense				
Income				
Water Charges				
4100 · Residential	29,374.48	29,374.48	29,598.00	290,000.00
4110 · Commercial	19,387.39	19,387.39	18,850.00	215,000.00
4150 · Bulk Water Sales	5,424.00	5,424.00		
Total Water Charges	54,185.87	54,185.87	48,448.00	505,000.00
4200 · Sewer Charges	30,767.57	30,767.57	31,249.00	365,000.00
4300 · Connection Fees	9,000.00	9,000.00	9,000.00	64,000.00
4650 · Late Charges	500.00	500.00	417.00	5,000.00
4700 · Other Operating Revenue	627.06	627.06	13.00	150.00
Total Income	95,080.50	95,080.50	89,127.00	939,150.00
Gross Profit	95,080.50	95,080.50	89,127.00	939,150.00
Expense				
Administrative and General				
5000 · Advertising	0.00	0.00	29.00	350.00
5005 · Bad Debts	0.00	0.00	458.00	5,500.00
5010 · Bank Charges				
5012 · Merchant Account Fees	171.82	171.82	124.00	1,500.00
5010 · Bank Charges - Other	142.25	142.25	113.00	1,350.00
Total 5010 · Bank Charges	314.07	314.07	237.00	2,850.00
5020 · Directors Fees	0.00	0.00	150.00	1,800.00
5030 · Dues and Memberships	560.60	560.60	266.00	3,200.00
5035 · Education and Training	150.00	150.00	284.00	3,400.00
5036 · Education and Training - B.O.D.	0.00	0.00	25.00	306.00
Insurance				
5040 · Liability	1,911.23	1,911.23	1,300.00	15,600.00
5050 · Workers' Comp	873.44	873.44	1,721.00	20,643.00
5055 · Health				
5055.1 · Employee Portion	-607.62	-607.62	-599.00	-7,177.00
5055 · Health - Other	2,468.34	2,468.34	2,992.00	35,890.00
Total 5055 · Health	1,860.72	1,860.72	2,393.00	28,713.00
Total Insurance	4,645.39	4,645.39	5,414.00	64,956.00
5060 · Licenses, Permits, and Fees	1,695.00	1,695.00	1,850.00	22,200.00
5065 · Auto	12.48	12.48	666.00	4,000.00
5070 · Miscellaneous	-44.50	-44.50	8.00	101.00
5080 · Office Expense	757.22	757.22	468.00	5,600.00
5085 · Outside Services	333.00	333.00	749.00	11,344.00
5090 · Payroll Taxes	1,593.59	1,593.59	2,407.00	28,890.00
5100 · Postage	220.28	220.28	217.00	2,596.00
5110 · Professional Fees	3,614.75	3,614.75	5,000.00	60,000.00
5130 · Rents	835.00	835.00	895.00	10,740.00
5135 · Retirement	534.37	534.37	620.00	7,112.00
5137 · Supplies	106.57	106.57	224.00	2,700.00
5140 · Telephone	292.74	292.74	234.00	2,800.00
5145 · Tools	0.00	0.00	566.00	4,000.00

Garberville Sanitary District
Combined Revenue & Expense Report for Board
 July 2017

	July 2017 Actual	YTD Actual	YTD Budget	Total Annual Budget
5150 · Travel and Meetings	24.25	24.25	133.00	1,600.00
5155 · Utilities	212.10	212.10	200.00	2,400.00
5160 · Wages	8,421.08	8,421.08	10,345.00	124,144.00
Total Administrative and General	24,277.99	24,277.99	31,445.00	372,589.00
Sewage Collection				
6010 · Fuel	157.11	157.11	237.00	2,850.00
6030 · Repairs and Maintenance	336.18	336.18	1,667.00	20,000.00
6040 · Supplies	37.56	37.56	134.00	1,600.00
6050 · Utilities	392.21	392.21	408.00	4,900.00
6060 · Wages				
6065 · Wages - Overtime Sewer Collecti	63.00	63.00	166.00	2,000.00
6060 · Wages - Other	2,859.33	2,859.33	1,565.00	18,780.00
Total 6060 · Wages	2,922.33	2,922.33	1,731.00	20,780.00
Total Sewage Collection	3,845.39	3,845.39	4,177.00	50,130.00
Sewage Treatment				
6075 · Fuel	157.11	157.11	216.00	2,600.00
6080 · Monitoring	147.50	147.50	667.00	8,000.00
6100 · Repairs and Maintenance	36.24	36.24	1,041.00	12,500.00
6110 · Supplies	37.56	37.56	634.00	7,600.00
6120 · Utilities	774.89	774.89	1,000.00	12,000.00
6130 · Wages				
6135 · Wages - Overtime Sewer Treatmen	63.00	63.00	125.00	1,500.00
6130 · Wages - Other	1,684.41	1,684.41	2,658.00	31,900.00
Total 6130 · Wages	1,747.41	1,747.41	2,783.00	33,400.00
Total Sewage Treatment	2,900.71	2,900.71	6,341.00	76,100.00
Water Trans and Distribution				
7075 · Fuel	157.11	157.11	209.00	2,500.00
7090 · Repairs and Maintenance	18.56	18.56	1,250.00	15,000.00
7100 · Supplies	37.56	37.56	333.00	4,000.00
7110 · Utilities	822.65	822.65	750.00	9,000.00
7120 · Wages				
7125 · Wages - Overtime Water Trans &	195.00	195.00	375.00	4,500.00
7120 · Wages - Other	4,260.09	4,260.09	2,364.00	28,364.00
Total 7120 · Wages	4,455.09	4,455.09	2,739.00	32,864.00
Total Water Trans and Distribution	5,490.97	5,490.97	5,281.00	63,364.00
Water Treatment				
7020 · Fuel	157.10	157.10	250.00	3,000.00
7010 · Monitoring	147.50	147.50	416.00	5,000.00
7030 · Repairs and Maintenance	2,682.36	2,682.36	417.00	5,000.00
7040 · Supplies	37.56	37.56	1,000.00	12,000.00
7050 · Utilities	1,697.04	1,697.04	3,334.00	40,000.00
7060 · Wages				
7065 · Wages - Overtime Water Treatmen	236.25	236.25	417.00	5,000.00
7060 · Wages - Other	2,474.99	2,474.99	3,870.00	46,440.00
Total 7060 · Wages	2,711.24	2,711.24	4,287.00	51,440.00
Total Water Treatment	7,432.80	7,432.80	9,704.00	116,440.00

Garberville Sanitary District
Combined Revenue & Expense Report for Board
 July 2017

	July 2017 Actual	YTD Actual	YTD Budget	Total Annual Budget
Total Expense	43,947.86	43,947.86	56,948.00	678,623.00
Net Ordinary Income	51,132.64	51,132.64	32,179.00	260,527.00
Other Income/Expense				
Other Income				
8053 · Water Capital Grant Income	0.00	0.00		60,000.00
8060 · Interest Income	52.16	52.16	83.00	1,000.00
Total Other Income	52.16	52.16	83.00	61,000.00
Other Expense				
9040 · Depreciation	43,705.00	43,705.00	43,750.00	525,000.00
9050 · Interest Expense	4,128.25	4,128.25	1,320.00	15,847.00
Total Other Expense	47,833.25	47,833.25	45,070.00	540,847.00
Net Other Income	-47,781.09	-47,781.09	-44,987.00	-479,847.00
Net Income	3,351.55	3,351.55	-12,808.00	-219,320.00
9040 · Depreciation	43,705.00	43,705.00	43,750.00	525,000.00
Net Income Excluding Depreciation	47,056.55	47,056.55	30,942.00	305,680.00

Garberville Sanitary District
Revenue & Expense Report for Board - Water

July 2017

	July 2017 Actual	YTD Actual	YTD Budget	Total Annual Budget
Ordinary Income/Expense				
Income				
Water Charges				
4100 · Residential	29,374.48	29,374.48	29,598.00	290,000.00
4110 · Commercial	19,387.39	19,387.39	18,850.00	215,000.00
4150 · Bulk Water Sales	5,424.00	5,424.00		
Total Water Charges	54,185.87	54,185.87	48,448.00	505,000.00
4300 · Connection Fees	1,000.00	1,000.00	1,000.00	32,000.00
4650 · Late Charges	217.50	217.50	208.00	2,500.00
4700 · Other Operating Revenue	513.53	513.53	13.00	150.00
Total Income	55,916.90	55,916.90	49,669.00	539,650.00
Gross Profit	55,916.90	55,916.90	49,669.00	539,650.00
Expense				
Administrative and General				
5000 · Advertising	0.00	0.00	13.00	150.00
5005 · Bad Debts	0.00	0.00	208.00	2,500.00
5010 · Bank Charges				
5012 · Merchant Account Fees	85.91	85.91	62.00	750.00
5010 · Bank Charges - Other	71.13	71.13	54.00	650.00
Total 5010 · Bank Charges	157.04	157.04	116.00	1,400.00
5020 · Directors Fees	0.00	0.00	75.00	900.00
5030 · Dues and Memberships	280.30	280.30	133.00	1,600.00
5035 · Education and Training	75.00	75.00	167.00	2,000.00
5036 · Education and Training - B.O.D.	0.00	0.00	12.00	150.00
Insurance				
5040 · Liability	955.62	955.62	650.00	7,800.00
5050 · Workers' Comp	490.54	490.54	861.00	10,323.00
5055 · Health				
5055.1 · Employee Portion	-324.30	-324.30	-300.00	-3,589.00
5055 · Health - Other	1,234.17	1,234.17	1,496.00	17,945.00
Total 5055 · Health	909.87	909.87	1,196.00	14,356.00
Total Insurance	2,356.03	2,356.03	2,707.00	32,479.00
5060 · Licenses, Permits, and Fees	270.00	270.00	308.00	3,700.00
5065 · Auto	6.24	6.24	500.00	2,000.00
5070 · Miscellaneous	-22.25	-22.25		
5080 · Office Expense	378.61	378.61	234.00	2,800.00
5085 · Outside Services	166.50	166.50	437.00	4,804.00
5090 · Payroll Taxes	892.23	892.23	1,320.00	15,840.00
5100 · Postage	110.14	110.14	109.00	1,300.00
5110 · Professional Fees	1,942.37	1,942.37	2,500.00	30,000.00
5130 · Rents	417.50	417.50	447.00	5,370.00
5135 · Retirement	304.64	304.64	310.00	3,402.00
5137 · Supplies	53.29	53.29	112.00	1,350.00
5140 · Telephone	146.36	146.36	117.00	1,400.00
5145 · Tools	0.00	0.00	400.00	2,000.00
5150 · Travel and Meetings	12.12	12.12	66.00	800.00

Garberville Sanitary District
Revenue & Expense Report for Board - Water

July 2017

	July 2017 Actual	YTD Actual	YTD Budget	Total Annual Budget
5155 · Utilities	106.05	106.05	100.00	1,200.00
5160 · Wages	4,210.44	4,210.44	5,173.00	62,072.00
Total Administrative and General	11,862.61	11,862.61	15,564.00	179,217.00
Water Trans and Distribution				
7075 · Fuel	157.11	157.11	209.00	2,500.00
7090 · Repairs and Maintenance	18.56	18.56	1,250.00	15,000.00
7100 · Supplies	37.56	37.56	333.00	4,000.00
7110 · Utilities	822.65	822.65	750.00	9,000.00
7120 · Wages				
7125 · Wages - Overtime Water Trans &	195.00	195.00	375.00	4,500.00
7120 · Wages - Other	4,260.09	4,260.09	2,364.00	28,364.00
Total 7120 · Wages	4,455.09	4,455.09	2,739.00	32,864.00
Total Water Trans and Distribution	5,490.97	5,490.97	5,281.00	63,364.00
Water Treatment				
7020 · Fuel	157.10	157.10	250.00	3,000.00
7010 · Monitoring	147.50	147.50	416.00	5,000.00
7030 · Repairs and Maintenance	2,682.36	2,682.36	417.00	5,000.00
7040 · Supplies	37.56	37.56	1,000.00	12,000.00
7050 · Utilities	1,697.04	1,697.04	3,334.00	40,000.00
7060 · Wages				
7065 · Wages - Overtime Water Treatmen	236.25	236.25	417.00	5,000.00
7060 · Wages - Other	2,474.99	2,474.99	3,870.00	46,440.00
Total 7060 · Wages	2,711.24	2,711.24	4,287.00	51,440.00
Total Water Treatment	7,432.80	7,432.80	9,704.00	116,440.00
Total Expense	24,786.38	24,786.38	30,549.00	359,021.00
Net Ordinary Income	31,130.52	31,130.52	19,120.00	180,629.00
Other Income/Expense				
Other Income				
8053 · Water Capital Grant Income	0.00	0.00		60,000.00
8060 · Interest Income	30.11	30.11	42.00	500.00
Total Other Income	30.11	30.11	42.00	60,500.00
Other Expense				
9040 · Depreciation	29,329.00	29,329.00	29,166.00	350,000.00
9050 · Interest Expense	745.51	745.51	917.00	11,004.00
Total Other Expense	30,074.51	30,074.51	30,083.00	361,004.00
Net Other Income	-30,044.40	-30,044.40	-30,041.00	-300,504.00
Net Income	1,086.12	1,086.12	-10,921.00	-119,875.00
9040 · Depreciation	29,329.00	29,329.00	29,166.00	350,000.00
Net Income Excluding Depreciation	30,415.12	30,415.12	18,245.00	230,125.00

Garberville Sanitary District
Revenue & Expense Report for Board - Sewer

July 2017

	July 2017 Actual	YTD Actual	YTD Budget	Total Annual Budget
Ordinary Income/Expense				
Income				
4200 · Sewer Charges	30,767.57	30,767.57	31,249.00	365,000.00
4300 · Connection Fees	8,000.00	8,000.00	8,000.00	32,000.00
4650 · Late Charges	282.50	282.50	209.00	2,500.00
4700 · Other Operating Revenue	113.53	113.53	0.00	0.00
Total Income	39,163.60	39,163.60	39,458.00	399,500.00
Gross Profit	39,163.60	39,163.60	39,458.00	399,500.00
Expense				
Administrative and General				
5000 · Advertising	0.00	0.00	16.00	200.00
5005 · Bad Debts	0.00	0.00	250.00	3,000.00
5010 · Bank Charges				
5012 · Merchant Account Fees	85.91	85.91	62.00	750.00
5010 · Bank Charges - Other	71.12	71.12	59.00	700.00
Total 5010 · Bank Charges	157.03	157.03	121.00	1,450.00
5020 · Directors Fees	0.00	0.00	75.00	900.00
5030 · Dues and Memberships	280.30	280.30	133.00	1,600.00
5035 · Education and Training	75.00	75.00	117.00	1,400.00
5036 · Education and Training - B.O.D.	0.00	0.00	13.00	156.00
Insurance				
5040 · Liability	955.61	955.61	650.00	7,800.00
5050 · Workers' Comp	382.90	382.90	860.00	10,320.00
5055 · Health				
5055.1 · Employee Portion	-283.32	-283.32	-299.00	-3,588.00
5055 · Health - Other	1,234.17	1,234.17	1,496.00	17,945.00
Total 5055 · Health	950.85	950.85	1,197.00	14,357.00
Total Insurance	2,289.36	2,289.36	2,707.00	32,477.00
5060 · Licenses, Permits, and Fees	1,425.00	1,425.00	1,542.00	18,500.00
5065 · Auto	6.24	6.24	166.00	2,000.00
5070 · Miscellaneous	-22.25	-22.25	8.00	101.00
5080 · Office Expense	378.61	378.61	234.00	2,800.00
5085 · Outside Services	166.50	166.50	312.00	6,540.00
5090 · Payroll Taxes	701.36	701.36	1,087.00	13,050.00
5100 · Postage	110.14	110.14	108.00	1,296.00
5110 · Professional Fees	1,672.38	1,672.38	2,500.00	30,000.00
5130 · Rents	417.50	417.50	448.00	5,370.00
5135 · Retirement	229.73	229.73	310.00	3,710.00
5137 · Supplies	53.28	53.28	112.00	1,350.00
5140 · Telephone	146.38	146.38	117.00	1,400.00
5145 · Tools	0.00	0.00	166.00	2,000.00
5150 · Travel and Meetings	12.13	12.13	67.00	800.00
5155 · Utilities	106.05	106.05	100.00	1,200.00
5160 · Wages	4,210.64	4,210.64	5,172.00	62,072.00
Total Administrative and General	12,415.38	12,415.38	15,881.00	193,372.00

Garberville Sanitary District
Revenue & Expense Report for Board - Sewer

July 2017

	July 2017 Actual	YTD Actual	YTD Budget	Total Annual Budget
Sewage Collection				
6010 · Fuel	157.11	157.11	237.00	2,850.00
6030 · Repairs and Maintenance	336.18	336.18	1,667.00	20,000.00
6040 · Supplies	37.56	37.56	134.00	1,600.00
6050 · Utilities	392.21	392.21	408.00	4,900.00
6060 · Wages				
6065 · Wages - Overtime Sewer Collecti	63.00	63.00	166.00	2,000.00
6060 · Wages - Other	2,859.33	2,859.33	1,565.00	18,780.00
Total 6060 · Wages	2,922.33	2,922.33	1,731.00	20,780.00
Total Sewage Collection	3,845.39	3,845.39	4,177.00	50,130.00
Sewage Treatment				
6075 · Fuel	157.11	157.11	216.00	2,600.00
6080 · Monitoring	147.50	147.50	667.00	8,000.00
6100 · Repairs and Maintenance	36.24	36.24	1,041.00	12,500.00
6110 · Supplies	37.56	37.56	634.00	7,600.00
6120 · Utilities	774.89	774.89	1,000.00	12,000.00
6130 · Wages				
6135 · Wages - Overtime Sewer Treatmen	63.00	63.00	125.00	1,500.00
6130 · Wages - Other	1,684.41	1,684.41	2,658.00	31,900.00
Total 6130 · Wages	1,747.41	1,747.41	2,783.00	33,400.00
Total Sewage Treatment	2,900.71	2,900.71	6,341.00	76,100.00
Total Expense	19,161.48	19,161.48	26,399.00	319,602.00
Net Ordinary Income	20,002.12	20,002.12	13,059.00	79,898.00
Other Income/Expense				
Other Income				
8060 · Interest Income	22.05	22.05	41.00	500.00
Total Other Income	22.05	22.05	41.00	500.00
Other Expense				
9040 · Depreciation	14,376.00	14,376.00	14,584.00	175,000.00
9050 · Interest Expense	3,382.74	3,382.74	403.00	4,843.00
Total Other Expense	17,758.74	17,758.74	14,987.00	179,843.00
Net Other Income	-17,736.69	-17,736.69	-14,946.00	-179,343.00
Net Income	2,265.43	2,265.43	-1,887.00	-99,445.00
9040 · Depreciation	14,376.00	14,376.00	14,584.00	175,000.00
Net Income Excluding Depreciation	16,641.43	16,641.43	12,697.00	75,555.00

Garberville Sanitary District
Statement of Cash Flows Report for Board
July 2017

	Jul 17
OPERATING ACTIVITIES	
Net Income	3,351.55
Adjustments to reconcile Net Income to net cash provided by operations:	
1100 · Accounts Receivable	(4,579.93)
1100 · Accounts Receivable:1110 · Accts Receivable Over Payments	1,986.11
1450 · Prepaid Rent	835.00
1500 · Prepaid Insurance	(18,733.76)
1501 · Prepaid Workers Comp	873.44
1502 · Prepaid Expenses	549.18
1510 · Prepaid Licenses and Permits	(17,985.00)
2000 · Accounts Payable	(7,102.39)
20000 · *Accounts Payable	18,392.14
2225 · Accrued Workers Comp	(2,019.62)
Net cash provided by Operating Activities	(24,433.28)
INVESTING ACTIVITIES	
Accumulated Depreciation-Water	29,329.00
Accumulated Depreciation-Sewer	14,376.00
SEWER:Pumps	(4,026.98)
Net cash provided by Investing Activities	39,678.02
FINANCING ACTIVITIES	
2500 · N/P - SWRCB	(22,713.22)
2605 · RCAC Loan #6200-GSD-02	(3,978.35)
2655 · Lease Payable - Copier	(78.41)
Net cash provided by Financing Activities	(26,769.98)
Net cash increase for period	(11,525.24)
Cash at beginning of period	808,340.17
Cash at end of period	796,814.93

Garberville Sanitary District
Check Register Report for Board
 July 2017

Date	Num	Memo	Amount
101 Netlink			
07/09/2017	8827		-233.00
Total 101 Netlink			-233.00
Amazon.com			
07/17/2017	D		-93.52
07/27/2017	D		-13.05
Total Amazon.com			-106.57
Blue Star Gas			
07/09/2017	8828		-9.50
Total Blue Star Gas			-9.50
C & K Market Inc.			
07/13/2017	dbt		-24.25
Total C & K Market Inc.			-24.25
Capital Bank & Trust			
07/05/2017	EFT 7/5	557880519	-489.91
07/05/2017	EFT 7/5	025158148	-265.03
07/21/2017	EFT 7/20	025158148	-269.34
07/21/2017	EFT 7/20	557880519	-560.54
Total Capital Bank & Trust			-1,584.82
Copiers Plus			
07/09/2017	8829		-238.13
Total Copiers Plus			-238.13
Crystal Springs Bottled Water			
07/09/2017	8830		-10.00
07/20/2017	8855		-15.00
Total Crystal Springs Bottled Water			-25.00
CUMMINS PACIFIC LLC.			
07/09/2017	8831		-3,144.27
07/09/2017	8843		-884.38
Total CUMMINS PACIFIC LLC.			-4,028.65
Dazey's Building Center			
07/20/2017	8856		-411.88
Total Dazey's Building Center			-411.88
EDD			
07/05/2017	EFT 7/5	499-0538-3	-476.12
07/05/2017	EFT 7/5	499-0538-3	-19.17
07/17/2017	EFT	VOID: 499-0538-3 (SS)	0.00
07/20/2017	EFT	499-0538-3	-502.99
07/20/2017	EFT	499-0538-3	-24.74
Total EDD			-1,023.02
EUREKA FIRE EXT.			
07/09/2017	8832		-378.05
Total EUREKA FIRE EXT.			-378.05
Fluentstream Tech			
07/09/2017	8833		-111.09
Total Fluentstream Tech			-111.09

Garberville Sanitary District
Check Register Report for Board
 July 2017

Date	Num	Memo	Amount
Frontier Communications			
07/09/2017	8834		-331.95
07/20/2017	8857		-61.79
Total Frontier Communications			-393.74
Garberville Rotary			
07/09/2017	8835		-405.00
Total Garberville Rotary			-405.00
HACH COMPANY			
07/20/2017	8858		-3,537.00
Total HACH COMPANY			-3,537.00
IRS			
07/05/2017	EFT 7/5	68-0296323	-2,440.34
07/20/2017	EFT	68-0296323	-2,548.02
Total IRS			-4,988.36
Jamie Corsetti, CPA			
07/17/2017	8845		-1,290.00
Total Jamie Corsetti, CPA			-1,290.00
Jennie Short			
07/20/2017	8859	VOID:	0.00
07/20/2017	8859		-3,124.34
Total Jennie Short			-3,124.34
MILT'S SAW SHOP			
07/20/2017	8860		-8.57
Total MILT'S SAW SHOP			-8.57
Mitchell, Brisso, Delaney & Vrieze			
07/09/2017	8836		-418.50
Total Mitchell, Brisso, Delaney & Vrieze			-418.50
NAPA			
07/20/2017	8861		-116.60
Total NAPA			-116.60
North Coast Laboratories Ltd.			
07/09/2017	8841		-190.00
07/20/2017	8862		-95.00
Total North Coast Laboratories Ltd.			-285.00
PAPER MILL			
07/20/2017	8863		-27.77
Total PAPER MILL			-27.77
PG&E			
07/09/2017	8837		-2,870.14
07/17/2017	8846		-2,040.64
Total PG&E			-4,910.78
Pitney Bowes INC.			
07/20/2017	8864		-220.28
Total Pitney Bowes INC.			-220.28

Garberville Sanitary District
Check Register Report for Board
July 2017

Date	Num	Memo	Amount
Ralph Emerson			
07/09/2017	8838		-150.00
07/20/2017	8865		-100.00
Total Ralph Emerson			-250.00
Reamey Plumbing			
07/20/2017	8871		-300.00
Total Reamey Plumbing			-300.00
Redway True Value			
07/09/2017	8839		-36.59
Total Redway True Value			-36.59
Redwood Merchant Services			
07/03/2017	D	6/17 bank card fees	-53.84
07/31/2017	7/17	7/17 total bank card fees	-107.50
Total Redwood Merchant Services			-161.34
RENNER			
07/31/2017		QuickBooks generated zero amount transaction for bill payment stub	0.00
Total RENNER			0.00
Rural Community Assistance Program			
07/01/2017	6/17stmt		-4,717.81
Total Rural Community Assistance Program			-4,717.81
SDRMA			
07/01/2017		QuickBooks generated zero amount transaction for bill payment stub	0.00
07/09/2017	8842		-532.06
07/20/2017	8866		-3,294.00
07/31/2017		QuickBooks generated zero amount transaction for bill payment stub	0.00
Total SDRMA			-3,826.06
Sentry III Center			
07/01/2017		QuickBooks generated zero amount transaction for bill payment stub	0.00
07/01/2017		QuickBooks generated zero amount transaction for bill payment stub	0.00
Total Sentry III Center			0.00
Staples			
07/24/2017	eft		-99.78
Total Staples			-99.78
Staples Credit Plan			
07/10/2017		QuickBooks generated zero amount transaction for bill payment stub	0.00
Total Staples Credit Plan			0.00
Suncoast Learning Systems			
07/21/2017	D		-150.00
Total Suncoast Learning Systems			-150.00
SWRCB-DWOCP			
07/24/2017	8872		-60.00
Total SWRCB-DWOCP			-60.00
SWRCB-SRF Program			
07/17/2017	8847	Contract #01820-550-0/Acct. Rec. #01820-17-14	-26,089.91
Total SWRCB-SRF Program			-26,089.91

Garberville Sanitary District
Check Register Report for Board
 July 2017

Date	Num	Memo	Amount
Umpqua Bank			
07/20/2017	D	6/17 bank fees	-130.07
Total Umpqua Bank			-130.07
US Cellular			
07/09/2017	8840		-246.84
Total US Cellular			-246.84
Wahlund Construction			
07/20/2017	8867		-5,096.68
Total Wahlund Construction			-5,096.68
Wells Fargo			
07/20/2017	8868		-90.51
Total Wells Fargo			-90.51
WYCKOFF'S			
07/20/2017	8869		-94.03
07/20/2017	8870		-32.78
Total WYCKOFF'S			-126.81
Arreguin, Daniel J			
07/05/2017	8821		-1,950.51
07/20/2017	8849		-1,888.19
Total Arreguin, Daniel J			-3,838.70
Emerson, Ralph K			
07/05/2017	8822		-2,678.45
07/20/2017	8850		-2,894.79
Total Emerson, Ralph K			-5,573.24
Miller, Brian A			
07/05/2017	8823		-1,414.44
07/20/2017	8851		-1,274.17
Total Miller, Brian A			-2,688.61
Nieto, Mary			
07/05/2017	8824		-660.48
07/20/2017	8852		-772.62
Total Nieto, Mary			-1,433.10
Ruiz, Lori A			
07/05/2017	8825		-49.56
07/20/2017	8853		-76.81
Total Ruiz, Lori A			-126.37
Ruiz, Ricardo			
07/05/2017	8826		-233.20
07/20/2017	8854		-288.07
Total Ruiz, Ricardo			-521.27
TOTAL			-83,463.59

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

October 24, 2017

5:00 p.m. – Closed Session

5:30 p.m. – Open Session

I. REGULAR MEETING CALLED TO ORDER

5:55p.m. the closed session ended.

II. ESTABLISHMENT OF QUORUM

Rio Anderson-Present

Linda Brodersen

Doug Bryan

Richard Thompson

Gary Wellborn-Absent

III. APPROVAL OF AGENDA -

IV. PUBLIC COMMENT ON ANY ITEM ON THE CLOSED SESSION AGENDA

V. CLOSED SESSION

A. Conference with Legal Counsel-Anticipated Litigation. Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Government Code Section 54956.9: One Potential Case: The receipt of a written employment/labor law claim pursuant to the California Tort Claims Act dated August 11th, 2017, from Tina Stillwell. (California Government Code § 54956.9(e)(3).)

VI. OPEN SESSION (5:30 PM)—Reconvene and Report out of Closed Session

A. Board Report of action, if any, taken during closed session

There was no action taken during the closed session.

VII. COMMENTS AND QUESTIONS FROM THE AUDIENCE

Charlie Butterworth- Feels the district could be more transparent by getting the Board packet posted/emailed earlier than what we currently do.

**VIII. ANNOUNCEMENTS AND COMMUNICATIONS
REPORTS AND PRESENTATIONS**

Operations Staff- The districts control unit for the operations at the wastewater plant shut down. Operations staff and the General Manager are working together with an electrician and engineer to prevent this from happening again.

Office Staff- 0

Board Members- Board response to meet with RCSD

SDRMA gave the district a ‘safety in the workplace’ certificate 2017/18.

General Manager—Ralph Emerson Pg. 4

IX. REGULAR AGENDA ITEMS

A. CONSENT AGENDA

A.1 Approve July and August Financials

TABLE- Monthly Financials for July, August, September will be presented at the next board meeting.

A.2 Approve 9/19/17 Regular Meeting Minutes - pg. 5-7

A.3 Operations Safety Report- pg.8-9

Motion: Richard Thompson

Second: Rio Anderson

Vote: 4-0

B. GENERAL BUSINESS – Action items

B.1 Rate Study Meeting - Update pg. 10
(information only)

The rate study comity is looking at all aspects to our rates.

B.2 Water usage Comparison Treated vs Metered Update
(information only)

B.3 Recognition of Gary Wellborn and his service to GSD pg. 11-12
(action required)

Motion: Richard Thomson

Second: Doug Bryan

Vote: 4-0

B.4 Requested Relief of Service Charges Information at meeting
(discussion possible action)

Bring to the rate study meeting.

C. POLICY REVISION / ADOPTION

C.1 Policy Manual updates-Section 7.2-7.3 Smoking, Alcohol and Drug Policy pg. 13-16
(discussion possible action) 2nd reading (Resolution # 17-011)
Bring Back.

Doug- Take out G. Employees need to be honest about any prescribed prescriptions for medical conditions. Especially if that medical condition/prescription effects your job performance or other staff members. Safety First!

C.2 Water Use Ordinance—Section 15.9 pg.17-21
(discussion only) 1st reading

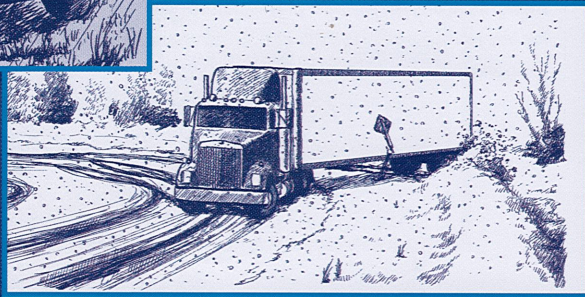
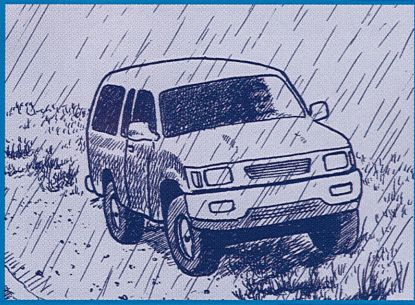
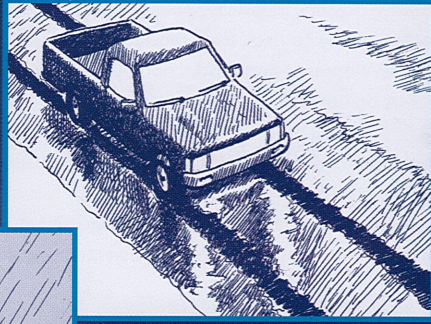
No districts around GSD are dealing with treated water for commercial agriculture. Having a separate commercial Ag meter installed for those going through the permit process, will help us keep better track of water used. When/if the river gets to low, we have to protect our residential customers first. Human consumption first. Bring Back.

X. ITEMS FOR NEXT BOARD MEETING

1. Connick Creek Contract
2. Agricultural Water Use Ordinance- Section 15.9
- 3.
4. **November 28th, 2017**

XI. ADJOURNMENT

Safe Winter Driving



Safety Meeting

Date of Meeting: 11/2/17 Leader Name: Ralph Emerson

Instructions:

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

Name (print)	Name (signature)
1. <u>Ralph Emerson</u>	<u>Ralph Emerson</u>
2. <u>BRIAN Miller</u>	<u>Brian Miller</u>
3. <u>Dan Arcquin</u>	<u>Dan Arcquin</u>
4. <u>Mary Nieto</u>	<u>Mary Nieto</u>
5. _____	_____
6. _____	_____
7. _____	_____
8. _____	_____
9. _____	_____
10. _____	_____
11. _____	_____
12. _____	_____
13. _____	_____
14. _____	_____
15. _____	_____
16. _____	_____
17. _____	_____
18. _____	_____
19. _____	_____
20. _____	_____

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



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

SEEKING BOARD MEMBER CANDIDATES

Garberville Sanitary District is seeking community minded candidates that are willing to work cohesively with other Board Members regardless of diversity of opinion for being fiscally responsible stewards of public funds while ensuring the best quality customer service, safe potable water and environmentally conscious sewer treatment.

The requirements are that you must live within GSD boundaries and be willing to participate at the monthly meetings which are on the 4th Tuesday of every month at 5:00PM.

The candidate must also not have any conflict of interest or perceived conflict of interest which may affect their decisions on District business.

The candidate must not have any relatives working for the District

All candidates will be screened and have the opportunity to address the Board at a regularly scheduled meeting and because this vacancy is between elections, the Board may elect to appoint the new Board Member at this meeting.

Interested Candidates please contact the District office and fill out an application of interest.

Thank You for your Interest,

Garberville Sanitary District Board of Directors



**HUMBOLDT COUNTY
PLANNING AND BUILDING DEPARTMENT
CURRENT PLANNING DIVISION
3015 H STREET, EUREKA, CA 95501 ~ PHONE (707) 445-7541**

9/14/2017

PROJECT REFERRAL TO: Garberville Sanitary District Community Services District

Project Referred To The Following Agencies:

Building Inspection Division, Public Works Land Use Division, Health and Human Services Environmental Health Division, County Counsel, CalFire, California Department of Fish And Wildlife, Northwest Information Center, Bear River Band Rohnerville Rancheria, California Department of Transportation District #1, Regional Water Quality Control Board, North Coast Unified Air Quality Management District, Humboldt County District Attorney, Humboldt County Agriculture Commissioner, Intertribal Sinkyone Wilderness Council, Garberville Sanitary District Community Services District, Garberville Fire Protection District, Sheriff's Department, Southern Humboldt Joint Unified School District

Applicant Name Humboldt Sunkissed Farms **Key Parcel Number** 223-171-003-000

Application (APPS#) 12212 **Assigned Planner** Cannabis Planner (CPOD) (707) 445-7541 **Case Number(s)** SP16-443
SP16-444
SP16-445

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 9/29/2017

Planning Commission Clerk
County of Humboldt Planning and Building Department
3015 H Street
Eureka, CA 95501

*ATTN:
Caitlyn Camp*

E-mail: 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 will not provide treated water for commercial cannabis businesses until we complete our water use ordinance.



PROJECT TRANSMITTAL

APPLICANT Humboldt Sunkissed Farms **KEY PARCEL** 223-171-003-000 **Garberville** **DATE** 9/1/2017 **CONTACT** Cannabis Planner (CPOD) **APPS#** 12212

PROJECT INFORMATION

SUBJECT Special Permit

CASE NUMBERS SP16-443
 SP16-444
 SP16-445

PROJECT DESCRIPTION

Special Permit applications (three in total) to permit an existing medical cannabis nursery, and remodel the existing buildings to include a manufacturing and distribution facility, a nursery greenhouse, storage shed and office space. The project would develop the site with one 100'x20' greenhouse (2,000 square feet (sf)), and remodeling buildings to include 646 sf of manufacturing space, 508 sf of distribution space, 1,115 sf of nursery, a 100 sf storage shed, and 186 sf of office space. Municipal water is provided by the Garberville Sanitary District and wastewater is provided by an existing on-site sewage disposal system. PGE provides electrical power to the project site.

PROJECT LOCATION

The project is located in Humboldt County, in the Garberville area, on the west side of Redwood Drive, approximately 1,469 feet from the intersection of Alderpoint Road and Redwood Drive, on the property known as 1490 Redwood Drive, Redway.

PRESENT PLAN DESIGNATIONS

Industrial, General (IG), Garberville/Redway/Benbow/Alderpoint Community Plan (GRBAP), Slope Stability: Moderate Instability (2), Density: 160 to 20 acres per dwelling unit.

PRESENT ZONING

Heavy Industrial (MH)

KEY PARCEL NUMBER 223-171-003-000

ADDITIONAL PARCEL #S

APPLICANT INFORMATION

Name Humboldt Sunkissed Farms
Address 1 Heather Kornberg
Address 2 1490 Redwood Dr.
City Redway **State** CA **Zip** 95560
Phone **E-Mail**

OWNER INFORMATION

Name Kornberg Heather
Address1
Address2 Po Box 200
City Garberville **State** CA **Zip** 95542
Phone **E-Mail**

AGENT INFORMATION

Name Manhard Consulting
Address1 Steve Luu
Address2 517 3rd St. Ste. 6
City Eureka **State** CA **Zip** 95501
Phone 707-444-3800 **E-Mail** sluu@manhard.com

ADDITIONAL PROJECT INFORMATION

ADDITIONAL OWNERS

Empty.

[Insert Additional Owner](#) [First 50](#) | [Previous](#) | [Next](#) | [Last](#) | [All](#) | [Search Table](#)

DECISION MAKER Zoning Administrator

ENVIRONMENTAL REVIEW REQUIRED? No

CEQA EXEMPTION SECTION 15301-Existing Facilities.
 15304-Minor Alterations to Land.
 15302-Replacement or Reconstruction.

MAJOR ISSUES None

STATE APPEAL STATUS Project is NOT appealable to the California Coastal Commission

COMMERCIAL CANNABIS ACTIVITY

Operator(s) Table

[Insert Operator](#) [Edit Table](#) [First 50](#) | [Previous](#) | [Next](#) | [Last](#) | [All](#) | [Search Table](#)

No.	First Name	Middle Name	Last Name	Case Number(s)
1	Heather		Kornberg	SP16-443 SP16-444 SP16-445

[Insert Operator](#) [Edit Table](#) [First 50](#) | [Previous](#) | [Next](#) | [Last](#) | [All](#) | [Search Table](#)



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

WILL SERVE AGREEMENT

As requested by: Heather Kornberg

Date:

Address: 1490 Redwood Drive
Garberville, CA. 95542

Regarding: Humboldt Sunkissed Farms

Acct #171
APN #223-171-003
Apps #12212

Garberville Sanitary District agrees to provide water for commercial agricultural, manufacturing, research and distribution at 1490 Redwood Drive, Garberville, CA. APN#223-171-003 as long as water is monitored monthly through the new commercial agricultural water meter. We will not serve water to this property if owner uses unapproved alternative water sources.

The Garberville Sanitary District Board of Directors are developing a Commercial Agricultural water use ordinance and although they are providing this "Will Serve" letter, all Ordinance requirements will be complied with when adapted or this "Will Serve" letter will be revoked and the commercial agricultural water meter will be turned off and locked out until compliance is achieved and approved by the General Manager or designee.

Please contact Garberville Sanitary District for questions or clarification.

Ralph Emerson

General Manager
Garberville Sanitary District

Owner-Applicant Signature:

Date:

Ralph,

Good afternoon, we have put together a preliminary quote for a 97.5KW grid-tied system. Please keep in mind this is just estimate of the expected production of the system and costs associated. This will give us a starting point to begin the conversation and give you a general idea of the final system cost. Here are the system highlights:

Panels: 300 x REC 325 watt PV modules = 97.5KW DC rating
Inverter: 4 x SMA 30kw Tri-power inverters
Racking: Iron Ridge Ground Mount Racking System <http://www.ironridge.com/>

Grid tied solar systems using REC panels and SMA string inverters come in with a price tag around \$3.50/ watt installed. This includes all materials, installation, engineering, permitting, and interconnection services. So with a back of the envelope calculation for an 99.78KW system we are looking at a price tag of \$352,250.00 before the 30% tax credit. The 30% tax credit is available until 2019 and applying the tax break would save you \$105,675.00 on the system bringing the cost of the system to **\$246,575.00**. This system would offset roughly a 50-55% of your current electric bill (based on \$57263.40/ year).

Attached is a layout of the where we would like to install the system. We would build a large integrated ground mounted solar array between the wastewater treatment ponds at the Connick Creek site. The system would require a 800 amp service upgrade which is included in the quoted price.

For more info on the fed rebate click the link here: <http://www.dsireusa.org/>. See attached spec sheets for the equipment we are recommending and some info on solar financing. Below are online tools we use for calculating system costs:

online tool for these calculations:
<http://pvwatts.nrel.gov/pvwatts.php>

PG&E's tool for calculating system size and ROI:
<https://pge.wattplan.com/pv/>

If your interested in moving forward please give us a call and we can have a sit down to discuss strategy to begin the process. We would want to get 10% down to begin the design, engineering and whatever feasibility/ site assessment that needs to be done for the permitting process. Commercial PV projects require PG&E design review and can take up to year or more to get final NEM once we begin the process.

Please note we are happy to work with you in any capacity. If installing a huge system right away is not feasible for you then we cal start small and scale it up as more funds become available. I hope this information helps and we can help you to start harvesting the sun to offset your electricity bill. If you have any questions please don't hesitate to ask.

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Respectfully,

Jamie Rennie
Greenwired
P: [707-923-2001](tel:707-923-2001)
F: [707-923-2077](tel:707-923-2077)
1150 #1 Evergreen Rd
Redway, CA 95560
www.greenwired.com

RATE STUDY UPDATE

October 11, 2017

Linda Brodersen and Richard Thompson met with me to discuss Capital Improvement Projects, 10-20 year planning for GSD and the rate structure we currently have, along with potential reductions to low water users and adjustments to high water users including commercial.

We will meet again before our November Board meeting and continue analyzing the fiscal health of GSD along with the required upgrades that will need to be addressed over the next 20 years.

Thank You for taking time out of your busy schedules to meet and address the needs of the District.

TOPICS OF DISCUSSION

1. Include 5 units of water in base rate (3,740 gallons) Residential and Commercial. Currently no water is included in base rate. This would deduct \$3.50 from every residential customer's service charge each month.
2. Adopt a 5, 10 and 20 year Capital Improvement Plan and Budget to complete those projects identified in the Capital Improvement Plan.
3. Include a 3rd tier for commercial and high water users to upgrade infrastructure and install required equipment to meet the high water usage demand.
4. Adjust service charge Tiers based on water usage and using even dollar amounts
5. Separate commercial agricultural water users from residential users with a meter and new connection fee. The District will install the meter.
6. New owner or change of ownership will require customer to connect to GSD water and sewer if in District boundaries.
7. Residential sewer rates to be set based on winter water usage and not changed unless property usage changes.
8. Commercial sewer rates to be adjusted based on water usage changes.
9. Have a possible 1st tier which would include 6-20 units of water with a 2nd tier with 21 units or above.
10. Discussion on commercial and multifamily customers compared to commercial agricultural customers. What rate, base rate and tier?
11. We will be meeting again before the next meeting in December.

7.2 Smoking Policy

GSD is committed to providing a safe and healthy environment for employees and visitors. Therefore, smoking **any substance** is not permitted in the workplace.

7.3 Alcohol, **Marijuana** and Drug Use Policy

In accordance with our general personnel policies, whose overriding concern is a regard for the employee as an individual as well as a worker, GSD has adopted the following policy:

- a. We believe alcoholism and drug dependencies are illnesses and should be treated as such.
- b. **We believe the majority of employees who develop these dependencies can be helped to recover, and the District shall offer or facilitate appropriate assistance for the employee.**
- c. **We believe it is in the best interest of employees and the District that when alcoholism or drug dependency is present, it should be diagnosed and treated at the earliest possible stage. We believe the decision to seek diagnosis and accept treatment for any suspected illness is the responsibility of the employee. However, continued refusal of an employee to seek treatment when it appears that substandard performance may be caused by any illness is not tolerated.**
- d. **We believe the decision to seek diagnosis and accept treatment for any suspected illness is the responsibility of the employee. However, continued refusal of an employee to seek treatment when it appears that substandard performance may be caused by any illness is not tolerated will result in disciplinary action.**
- e. **We believe it is in the best interest of employees and the District that when alcoholism or drug dependency is present, it should be diagnosed and treated at the earliest possible stage.** The District requires all new employees to pass a drug screening, and may, at its discretion, require further drug screening. **The District reserves the right to screen employees for drug use as permitted by law including random drug screening of all employees, including managers, as well as drug and alcohol testing of individuals for cause**
- f. Confidential handling of the diagnosis and treatment of alcoholism or drug dependency will be the responsibility of the **appropriate manager General Manager or designee and the District Administrator.**
- g. **The objective of this policy is to retain employees who may develop alcohol or drug dependency by helping them to arrest its further advance before the condition renders them unemployable. Any employee who uses doctor prescribed drugs including medical marijuana must report such use to the General Manager or designee and be approved prior to employment or assigned tasks.**
- h. **All employees should be aware that the use of alcohol or any drugs interfering with safe and efficient functioning on the job is a matter of District concern and will be dealt with in an appropriate manner.**
- i. Employees are prohibited from drinking alcoholic beverages **or using unauthorized drugs** on company time or on company premises., **reporting to work or driving a District vehicle while under the influence of alcohol or drugs.** Employees are prohibited from working, driving a District vehicle or appearing on Garberville Sanitary District premises under the influence of or in the possession of alcohol, illegal drugs, controlled substances, prescription drugs, or over-the-counter remedies that may impair the employee's ability to function, or that may endanger the safety of others.
- j. Substantial evidence of illegal actions on the job, including the use of illegal drugs, when such actions can be traced to specific employees, will be reported to the appropriate authority and will result in disciplinary action by the District.
- k. Employees convicted of illegal drug traffic charges will be immediately terminated. Employees found to be involved in such traffic on company premises or during working hours will be terminated and reported to the appropriate authorities.

- I. All employees must pass a drug and alcohol screen prior To employment to beginning their duties. (See section 3.3.) The District reserves the right to screen employees for drug use as permitted by law including random drug screening of all employees, including managers, as well as drug and alcohol testing of individuals for cause.



GARBERVILLE SANITARY DISTRICT

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

RESOLUTION NO. 17-011

A RESOLUTION OF THE GARBERVILLE SANITARY DISTRICT AUTHORIZING CHANGES TO ARTICLE 7.0, SECTION 7.2--7.3 OF THE EMPLOYEE PERSONNEL CONDUCT POLICY. CHANGES WILL ADDRESS DRUG, ALCOHOL AND SMOKING IN THE WORK PLACE AND WILL ADDRESS THE DISTRICT'S REQUIREMENT OF PROVIDING A POSITIVE AND HEALTHY WORK ENVIRONMENT.

WHEREAS, The Garberville Sanitary District is committed to providing a safe and healthy environment for employees and visitors.

WHEREAS, The Garberville Sanitary District will accommodate employees that require medical assistance or prescribed drugs to do their job but abuse or non-prescribed drugs that affect performance will result in discipline or termination.

WHEREAS, The District feels it is the responsibility of the employee to inform the General Manager or Designee of any medical condition or prescribed drug use.

WHEREAS, The District has the right to test for drugs prior to employment and at any time it feels the employee appears to be under the influence or that their job performance and safety of others including themselves is of concern.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED, that on this day, November 28th, 2017, Garberville Sanitary District authorizes a change to the EMPLOYEE PERSONNEL CONDUCT POLICY ARTICLE 7.0, SECTION 7.2—7.3.

7.2 Smoking Policy

GSD is committed to providing a safe and healthy environment for employees and visitors. Therefore, smoking any substance is not permitted in the workplace.

7.3 Alcohol, Marijuana and Drug Use Policy

In accordance with our general personnel policies, whose overriding concern is a regard for the employee as an individual as well as a worker, GSD has adopted the following policy:

- a. We believe alcoholism and drug dependencies are illnesses and should be treated as such.
- b. We believe it is in the best interest of employees and the District that when alcoholism or drug dependency is present, it should be diagnosed and treated at the earliest possible stage. We believe the decision to seek diagnosis and accept treatment for any suspected illness is the responsibility of the employee. However, continued refusal of an employee to seek treatment when it appears that substandard performance may be caused by any illness will result in disciplinary action.
- c. The District requires all new employees to pass a drug screening, and may, at its discretion, require further drug screening. The District reserves the right to screen employees for drug use as

permitted by law including random drug screening of all employees, including managers, as well as drug and alcohol testing of individuals for cause

- d. Confidential handling of the diagnosis and treatment of alcoholism or drug dependency will be the responsibility of the General Manager or designee
- e. Any employee who uses doctor prescribed drugs including medical marijuana must report such use to the General Manager or designee and be approved prior to employment or assigned tasks.
- f. Employees are prohibited from drinking alcoholic beverages or using unauthorized drugs on company time or on company premises. Employees are prohibited from working, driving a District vehicle or appearing on Garberville Sanitary District premises under the influence of or in the possession of alcohol, illegal drugs, controlled substances, prescription drugs, or over-the-counter remedies that may impair the employee's ability to function, or that may endanger the safety of others.
- g. Substantial evidence of illegal actions on the job, including the use of illegal drugs, when such actions can be traced to specific employees, will be reported to the appropriate authority and will result in disciplinary action by the District.
- h. Employees convicted of illegal drug traffic charges will be immediately terminated. Employees found to be involved in such traffic on company premises or during working hours will be terminated and reported to the appropriate authorities.

RESOLUTION NO. 17-011, PASSED, APPROVED AND ADOPTED this 28th day of November 2017 by the following roll call vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

Board Chair Person:

Linda Brodersen

Date

Clerk of Board:

Ralph Emerson, General Manager

Date

AGRICULTURAL—CANNABIS WATER USE ORDINANCE

Possible Ordinance: 15.9 (new ordinance)

1. COMMERCIAL AGRICULTURAL WATER USE REQUIREMENTS AND RATES

- a. Any person requesting treated potable water for a commercial agricultural business or operation will be required to submit an application at the District office. This application will include the agricultural product and amount of plants or trees to be grown. This application will be renewed annually or commercial agricultural water use will be denied.
- b. This application will include the name and contact information of the owner and tenant of the property as well as the address of property and estimated gallons of water to be used daily during the growing process.
- c. A new water meter and connection fee will be required for every approved commercial agricultural operation or farm and all approved applicants will pay an additional base rate and water usage fee. In the event that Garberville Sanitary District faces drought conditions, infrastructure deficiencies or limitations on the approved diversion rate, the agricultural water will be turned off, to ensure adequate water for residential use and human consumption.
- d. The water rate will include the base rate and unit price for the area/zone which this operation is located but will **change from the residential rate to the commercial rate as the commercial meter is installed.**
- e. All commercial agricultural operations which request water will have their property inspected by the General Manager or designee, at which time the infrastructure will be evaluated to ensure that it is capable of handling the increased water volume.
- f. In the event the infrastructure is not adequate for the increased volume of water, an agreement will be made with the commercial agricultural operation to upgrade the infrastructure or work with the District to do so before the application will be approved.
- g. If an infrastructure upgrade is required but the commercial agricultural operation will not pay for or participate in upgrading the infrastructure, the application will be denied.

Any commercial agricultural operation or business will be required to comply with all requirements listed below.

- h. **Commercial Agricultural customers will be required to show a water catchment plan that collects water during the winter months while preparing for high demand summer months.**

i. REASONS FOR DENIED WATER SERVICE

1. No negative impact to neighbors
2. No excessive pedestrian or vehicle traffic based on site visits and complaints.
3. No excessive signage
4. No excessive noise as determined by the District and complaints
5. No excessive lights, glare or brightness
6. No negative smells determined by District and complaints
7. No negative impact to fire suppression capabilities
8. Inadequate water supply
9. Violation of State diversion and permit limits

Noncompliance with any of these requirements or from excessive complaints will result in your application being denied.

Section 162 of the Internal Revenue Code (IRC) allows you to deduct all the ordinary and necessary expenses you incur during the taxable year in carrying on your trade or business, including the costs of certain materials, supplies, repairs, and maintenance. However, section 263(a) of the IRC requires you to capitalize the costs of acquiring, producing, and improving tangible property, regardless of the size or the cost incurred. The tax law has long required you to determine whether expenditures related to tangible property are currently deductible business expenses or non-deductible capital expenditures. Before the issuance of the final tangible property regulations on Sept. 17, 2013, [[Treasury Decision 9636](#) ("final tangibles regulations")], your decisions were guided by decades of often conflicting case law, as well as administrative rulings on specific factual situations.

The final tangibles regulations combine the case law and other authorities into a framework to help you determine whether certain costs are currently deductible or must be capitalized. The final tangibles regulations also contain several simplifying provisions that are elective and prospective in application (for example, the election to apply the [de minimis safe harbor](#), the [election to utilize the safe harbor for small taxpayers](#), and the [election to capitalize repair and maintenance costs in accordance with books and records](#)).

A de minimis safe harbor election

Note: Effective for taxable years beginning on or after January 1, 2016, the Internal Revenue Service in [Notice 2015-82](#) increased the de minimis safe harbor threshold from \$500 to \$2500 per invoice or item for taxpayers without applicable financial statements. In addition, the IRS will provide audit protection to eligible businesses by not challenging the use of the \$2,500 threshold for tax years ending before January 1, 2016 if the taxpayer otherwise satisfies the requirements of Treasury Regulation § 1.263(a)-1(f)(1)(ii).

What is the de minimis safe harbor election?

Under the final tangibles regulations, you may elect to apply a de minimis safe harbor to amounts paid to acquire or produce tangible property to the extent such amounts are deducted by you for financial accounting purposes or in keeping your books and records. If you have an applicable financial statement (AFS), you may use this safe harbor to deduct amounts paid for tangible property up to \$5,000 per invoice or item (as substantiated by invoice). If you don't have an AFS, you may use the safe harbor to deduct amounts up to \$2,500 (\$500 prior to 1-1-2016) per invoice or item (as substantiated by invoice).

These limitations are for purposes of determining whether particular expenses qualify under the safe harbor; they aren't intended as a ceiling on the amount you can deduct as business expenses under the IRC.

The de minimis safe harbor election does not include amounts paid for inventory and land. Additionally, it does not apply to rotatable, temporary, and standby emergency spare parts that the taxpayer elects to capitalize and depreciate under § 1.162-3(d). It does not apply to rotatable and temporary spare parts that the taxpayer accounts for under the optional method of accounting under § 1.162-3(e).

Neither the IRC nor prior regulations included a de minimis safe harbor exception to capitalization; you were required to determine whether each expenditure for tangible property, regardless of amount, was required to be capitalized. The de minimis safe harbor election eliminates the burden of determining whether every small-dollar expenditure for the acquisition or production of property is properly deductible or capitalizable. If you elect to use the de minimis safe harbor, you don't have to capitalize the cost of qualifying de minimis acquisitions or improvements. However, de minimis amounts you pay for tangible property may be subject to capitalization under §263A, if the amounts include the direct or allocable indirect costs of other property you produced or acquired for resale. For example, you must capitalize all the direct and allocable indirect costs of constructing a new building.

If you use the de minimis safe harbor, do you have to capitalize all expenses that exceed the \$2,500 (\$500 prior to 1-1-2016) or \$5,000 limitations?

No. Amounts paid for the acquisition or production of tangible property that exceed the safe harbor limitations aren't subject to the de minimis safe harbor election. Therefore, the safe harbor doesn't require you to capitalize all amounts paid for tangible property in excess of the applicable limitation. If an amount doesn't qualify under the de minimis safe harbor, you should treat the amount under the normal rules that apply, i.e., currently deductible if paid for incidental materials and supplies or for repair and maintenance. This treatment is proper regardless of whether the amount exceeds the applicable de minimis safe harbor limitation. The de minimis safe harbor is simply an administrative convenience that generally allows you to elect to deduct small-dollar expenditures for the acquisition or production of property that otherwise must be capitalized under the general rules.

Water Ordinance Section 10.10---the District is electing to utilize Section 1.263(a)-1(f) de minimis safe harbor election, with a threshold of \$2500 per invoice or individual item, in accordance with Internal Revenue Service in Notice 2015-82 and all items in excess of this threshold will be booked as capital assets and will be depreciated in accordance with District policy and Appendix B of Publication 946. This election is effective as of July 1, 2017. TION 1.263(A)-1(F) DE MINIMIS SAFE HARBOR ELECTION



GARBERVILLE SANITARY DISTRICT

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

BOARD AGENDA MEMORANDUM

Meeting Date: November 28, 2017

To: Garberville Sanitary District Board of Directors

From: Jennie Short, Consultant Project Manager

Subject: DE MINIMIS SAFE HARBOR ELECTION

GENERAL OVERVIEW

The District currently has a policy to capitalize all equipment and fixed asset items acquired costing \$250 or more, which has resulted in a very lengthy depreciation schedule. The Internal Revenue Service issued the final tangible property regulations on Sept. 17, 2013, [Treasury Decision 9636 ("final tangibles regulations")] which allows the Board to elect to adopt a De Minimis safe harbor option. This means that instead of having to capitalize and depreciate every asset purchased worth more than \$250, we can now set the threshold at \$2,500. This will allow accounting staff to expense these smaller asset purchases in the year that they are acquired and will make the list of assets being depreciated smaller going forward. This election can be made effective the beginning of our "tax" (fiscal) year. The attached resolution contains the verbiage necessary to make the election with an effective date of July 1, 2017.

As we are a non-profit entity, there are no tax implications for this action although we may experience lesser accounting professional service costs due to lessening the burden of the number of assets that must be depreciated.

STAFF RECOMMENDATION FOR BOARD ACTIONS

Approve and adopt Resolution 17-012.

ATTACHMENTS

Resolution 17-012 "A RESOLUTION OF THE GARBERVILLE SANITARY DISTRICT ELECTING TO UTILIZE SECTION 1.263(A)-1(F) DE MINIMIS SAFE HARBOR ELECTION WITH A THRESHOLD OF \$2500 PER INVOICE OR INDIVIDUAL ITEM IN ACCORDANCE WITH INTERNAL REVENUE SERVICE IN NOTICE 2015-82."



GARBERVILLE SANITARY DISTRICT

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

RESOLUTION NO. 17-012

A RESOLUTION OF THE GARBERVILLE SANITARY DISTRICT ELECTING TO UTILIZE SECTION 1.263(A)-1(F) DE MINIMIS SAFE HARBOR ELECTION WITH A THRESHOLD OF \$2500 PER INVOICE OR INDIVIDUAL ITEM IN ACCORDANCE WITH INTERNAL REVENUE SERVICE IN NOTICE 2015-82.

WHEREAS, the Garberville Sanitary District is a Special District that was formed by the Humboldt County Board of Supervisors on April 12, 1932, pursuant to the Sanitary District Act of 1923, after a majority vote was cast in a general election; and

WHEREAS, the Garberville Sanitary District incurs expenditures related to tangible property for both water and sewer enterprise funds; and

WHEREAS, the Internal Revenue Service issued the final tangible property regulations on Sept. 17, 2013, [Treasury Decision 9636 ("final tangibles regulations")]; and

WHEREAS, the de minimis safe harbor election does not include amounts paid for inventory (to be resold) and land; and

WHEREAS, the IRS will provide audit protection to eligible businesses and non-profits by not challenging the use of the \$2,500 threshold for tax years ending before January 1, 2016, if the taxpayer otherwise satisfies the requirements of Treasury Regulation § 1.263(a)-1(f)(1)(ii); and

WHEREAS, the District has audited financial statements prepared each year but does not have a current written accounting policy manual.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED, that the District is electing to utilize Section 1.263(a)-1(f) de minimis safe harbor election, with a threshold of \$2500 per invoice or individual item, in accordance with Internal Revenue Service in Notice 2015-82 and all items in excess of this threshold will be booked as capital assets and will be depreciated in accordance with District policy and Appendix B of Publication 946. This election is effective as of July 1, 2017.

Passed and adopted by the Garberville Sanitary District's Board of Directors on **November 28, 2017** during a regular business meeting, by the following vote:

AYES: Directors _____

NOES: Directors _____

EXCUSED: Directors _____

_____, Chairperson

ATTEST:

Ralph Emerson
Clerk of Board of Directors