

**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**

**March 28, 2017  
5:00 p.m. – Closed Session  
6:00 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\_\_\_, Gary Wellborn\_\_\_**

**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. General Manager Evaluation**

**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*



**X. ITEMS FOR NEXT BOARD MEETING**

1. Organizational Chart
2. Office Staff Job Description
3. 2017 Master Calendar
4. Job Descriptions

**XI. ADJOURNMENT**

Posting of Notice at the District Office no later than March 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.*

## **GENERAL MANAGER REPORT**

Date: March 28, 2017

I have talked to Hospital representatives about adequate infrastructure to serve the needs of the new hospital and I am working with staff to address the potential impact to our system along with remediation measures to address those concerns prior to construction.

I have been meeting with representatives of the Town Square restroom group and Town Square members about possible additions and improvements to the restroom and area. There was talk about a grease interceptor for food trucks which was not in original plans that the Board approved so they are redesigning the restroom to bring back for approval.

We have begun budget planning and will continue the process after gathering information of the 2016/2017 expenditures but will be ready for a budget committee meeting at some time during May.

Working on grant funding for any projects we qualify for and have been designing an infrastructure improvement plan for Bear Canyon water reroute, Hippie Hill and a proposed project next to PG&E and Renner.

Shelves are in at the wastewater treatment plant and we are in the process of having an organized inventory of parts and equipment that we use regularly for repairs

Respectfully Submitted:

Ralph Emerson



# GARBERVILLE SANITARY DISTRICT

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

Financial Report as of February 28, 2017				
1	Operating Account		\$34,139.68	
2	WRF Account		\$75,965.91	
3	SRF Account		\$80,134.43	
4	Water Enterprise Fund		\$46,300.56	
5	County Treasury - Sewer Reserve		\$344,370.84	
6	County Treasury - Water Reserve		\$236,225.85	
7	Petty Cash & Cash Drawer		\$287.48	
8			<b>\$817,424.75</b>	
9	<b>Revenue and Expenses for February (2-1-17 to 2-28-17)</b>			
10	<b>Revenue</b>			
11	Water Charges		\$37,386.57	
12	Sewer Charges		\$28,899.36	
13	Late Charges		\$540.00	
14	Connection Fees		\$0.00	
15	Other Revenue		\$0.00	
17	<b>Total Revenue</b>		<b>\$66,825.93</b>	
18	<b>Expenses</b>			
19	Administrative		\$12,523.20	
20	Payroll		\$14,792.85	
21	Rent		\$835.00	
22	Sewer ( PR, monitoring, repairs & Utilities)		\$13,104.74	
23	Water ( PR, monitoring, pumping, repairs, & Utilities)		\$20,461.65	
24	<b>Total Expenses</b>		<b>\$61,717.44</b>	
25	<b>Net Operating Revenue</b>		<b>\$5,108.49</b>	
26	<b>Depreciation</b>			
27	Water Depreciation		\$29,499.00	
28	Sewer Depreciation		\$14,546.00	
29	<b>Total Depreciation</b>		<b>\$44,045.00</b>	
30	Interest expense		\$835.30	
31	Interest Revenue		\$54.33	
32	<b>NET REVENUE</b>		<b><u><u>-\$39,717.48</u></u></b>	

**Garberville Sanitary District**  
**Register QuickReport**  
February 2017

			<b>Date</b>	<b>Num</b>	<b>Memo</b>	<b>Amount</b>
<b>1</b>	<b>101 Netlink</b>					
<b>2</b>			02/02/2017	8544	internet	-224.00
<b>3</b>	Total 101 Netlink					-224.00
<b>4</b>	<b>Amazon.com</b>					
<b>5</b>			02/07/2017	2/7safe	Safe for office	-344.79
<b>6</b>	Total Amazon.com					-344.79
<b>7</b>	<b>Blue Star Gas</b>					
<b>8</b>			02/02/2017	8545	office	-109.13
<b>9</b>	Total Blue Star Gas					-109.13
<b>10</b>	<b>Brenntag Pacific, Inc.</b>					
<b>11</b>			02/15/2017	8575	Sodium Hypochlorite	-2,848.29
<b>12</b>	Total Brenntag Pacific, Inc.					-2,848.29
<b>13</b>	<b>Capital Bank &amp; Trust</b>					
<b>14</b>			02/03/2017	94122	025158148	-317.76
<b>15</b>			02/03/2017	05122	557880519	-606.58
<b>16</b>			02/17/2017	24916	025158148	-338.58
<b>17</b>			02/17/2017	44916	557880519	-649.02
<b>18</b>	Total Capital Bank & Trust					-1,911.94
<b>19</b>	<b>Cash</b>					
<b>20</b>			02/14/2017	8573	VOID:	0.00
<b>21</b>			02/21/2017	8591	Change drawer replenish for field staff lunch	-57.25
<b>22</b>	Total Cash					-57.25
<b>23</b>	<b>Copiers Plus</b>					
<b>24</b>			02/02/2017	8546	Transfer Belt Unit and Toner	-607.28
<b>25</b>	Total Copiers Plus					-607.28
<b>26</b>	<b>Crystal Springs Bottled Water</b>					
<b>27</b>			02/02/2017	8547	2/16 Rental	-10.00
<b>28</b>			02/08/2017	8564	water	-5.00
<b>29</b>			02/15/2017	8576	1/17 Rental	-10.00
<b>30</b>	Total Crystal Springs Bottled Water					-25.00
<b>31</b>	<b>Dazey's Building Center</b>					
<b>32</b>			02/02/2017	8548	R & M and Supplies	-743.79
<b>33</b>			02/08/2017	8565	R & M and Supplies	-89.20
<b>34</b>			02/15/2017	8577	R & M and Supplies	-33.58
<b>35</b>	Total Dazey's Building Center					-866.57
<b>36</b>	<b>EDD</b>					
<b>37</b>			02/03/2017	862879	499-0538-3	-442.92
<b>38</b>			02/03/2017	862887	499-0538-3	-522.84
<b>39</b>			02/16/2017	913810	499-0538-3	-565.69
<b>40</b>			02/17/2017	913827	499-0538-3	-151.44
<b>41</b>	Total EDD					-1,682.89
<b>42</b>	<b>Eel River Disposal &amp; Resource Recovery</b>					
<b>43</b>			02/02/2017	8549	Trash	-59.73
<b>44</b>	Total Eel River Disposal & Resource Recovery					-59.73
<b>45</b>	<b>Emerald Technologies</b>					
<b>46</b>			02/02/2017	8550	Computer repair	-141.26
<b>47</b>	Total Emerald Technologies					-141.26
<b>48</b>	<b>Fluentstream Tech</b>					
<b>49</b>			02/02/2017	25821	Office phones	-114.41
<b>50</b>	Total Fluentstream Tech					-114.41
<b>51</b>	<b>Frontier Communications</b>					
<b>52</b>			02/02/2017	8551	Lease lines	-407.14
<b>53</b>			02/15/2017	8578	VOID: SWTP	0.00
<b>54</b>			02/15/2017	8582	SWTP	-67.35

**Garberville Sanitary District  
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February 2017**

		<b>Date</b>	<b>Num</b>	<b>Memo</b>	<b>Amount</b>
<b>55</b>	Total Frontier Communications				-474.49
<b>56</b>	<b>Humboldt County Clerk's Office</b>				
<b>57</b>		02/14/2017	8574	VOID: Filing Small Claims For Mac Bagby - 822 R	0.00
<b>58</b>		02/15/2017	8583	Filing Fee - Small Claims for Mac Bagby - 822 Re	-30.00
<b>59</b>	Total Humboldt County Clerk's Office				-30.00
<b>60</b>	<b>IRS</b>				
<b>61</b>		02/03/2017	295491	68-0296323	-2,878.58
<b>62</b>		02/17/2017	27014	68-0296323	-3,027.88
<b>63</b>	Total IRS				-5,906.46
<b>64</b>	<b>Jamie Corsetti, CPA</b>				
<b>65</b>		02/08/2017	8566	Monthly Accounting	-1,609.32
<b>66</b>	Total Jamie Corsetti, CPA				-1,609.32
<b>67</b>	<b>Jennie Short</b>				
<b>68</b>		02/02/2017	8552		-780.00
<b>69</b>		02/08/2017	8567		-1,359.30
<b>70</b>	Total Jennie Short				-2,139.30
<b>71</b>	<b>Just Rent It, LLC</b>				
<b>72</b>		02/08/2017	8568	metal detector, ball and hitch	-64.63
<b>73</b>	Total Just Rent It, LLC				-64.63
<b>74</b>	<b>KEENAN SUPPLY</b>				
<b>75</b>		02/02/2017	8562	romac saddle	-219.81
<b>76</b>	Total KEENAN SUPPLY				-219.81
<b>77</b>	<b>MILT'S SAW SHOP</b>				
<b>78</b>		02/15/2017	8579	Chain Saw Repair	-56.83
<b>79</b>	Total MILT'S SAW SHOP				-56.83
<b>80</b>	<b>NAPA</b>				
<b>81</b>		02/08/2017	8569	truck	-12.25
<b>82</b>	Total NAPA				-12.25
<b>83</b>	<b>North Coast Laboratories Ltd.</b>				
<b>84</b>		02/02/2017	8553	Monitoring	-685.00
<b>85</b>	Total North Coast Laboratories Ltd.				-685.00
<b>86</b>	<b>Owsley Electric</b>				
<b>87</b>		02/22/2017	8592	Install two new LMI pumps at Water Treatment Pla	-4,131.86
<b>88</b>	Total Owsley Electric				-4,131.86
<b>89</b>	<b>PG&amp;E</b>				
<b>90</b>		02/02/2017	8554	All sites	-2,656.04
<b>91</b>		02/08/2017	8570	SWTP	-1,524.96
<b>92</b>	Total PG&E				-4,181.00
<b>93</b>	<b>Pitney Bowes Purchase Power</b>				
<b>94</b>		02/15/2017	7084026	Postage	-289.99
<b>95</b>	Total Pitney Bowes Purchase Power				-289.99
<b>96</b>	<b>Ralph Emerson</b>				
<b>97</b>		02/02/2017	8555	phone	-50.00
<b>98</b>	Total Ralph Emerson				-50.00
<b>99</b>	<b>Redway Tire Service</b>				
<b>##</b>		02/02/2017	8556	Tires - New Ford	-1,248.28
<b>##</b>	Total Redway Tire Service				-1,248.28
<b>##</b>	<b>Redwood Merchant Services</b>				
<b>##</b>		02/02/2017	2/2debit	1/17 bank card fees	-66.54
<b>##</b>		02/28/2017	2/17bkcdfee	2/17 bank card fees	-58.41
<b>##</b>	Total Redwood Merchant Services				-124.95
<b>##</b>	<b>RENNER</b>				
<b>##</b>		02/10/2017	2/10debit	Fuel	-1,483.79
<b>##</b>	Total RENNER				-1,483.79

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February 2017

		<b>Date</b>	<b>Num</b>	<b>Memo</b>	<b>Amount</b>
<b>## Rural Community Assistance Program</b>					
<b>##</b>		02/01/2017	2/17debit	Loan Pmt Ln# 6200-GSD-02	-4,717.81
<b>## Total Rural Community Assistance Program</b>					-4,717.81
<b>## SDRMA</b>					
<b>##</b>		02/02/2017	8557	Vision and Dental for December 2016	-389.64
<b>##</b>		02/08/2017	8571	Medical for January	-3,696.20
<b>##</b>		02/15/2017	8580	Medical for February	-3,696.20
<b>## Total SDRMA</b>					-7,782.04
<b>## Sentry III Center</b>					
<b>##</b>		02/02/2017	8563	2/17 rent	-855.00
<b>## Total Sentry III Center</b>					-855.00
<b>## Staples Credit Plan</b>					
<b>##</b>		02/02/2017	8558	Paper, TP,Swiffers	-59.64
<b>## Total Staples Credit Plan</b>					-59.64
<b>## Streamline</b>					
<b>##</b>		02/02/2017	8559	website	-100.00
<b>## Total Streamline</b>					-100.00
<b>## The Independent</b>					
<b>##</b>		02/08/2017	8572	Ad for sale of surplus 2012 Chevy pickup	-270.00
<b>## Total The Independent</b>					-270.00
<b>## Umpqua Bank</b>					
<b>##</b>		02/22/2017	2/22debit	1/17 bank fees	-137.50
<b>## Total Umpqua Bank</b>					-137.50
<b>## US Cellular</b>					
<b>##</b>		02/02/2017	8560	cell phone	-349.50
<b>## Total US Cellular</b>					-349.50
<b>## Wells Fargo</b>					
<b>##</b>		02/02/2017	8561	Copier	-90.51
<b>##</b>		02/15/2017	8581	copier	-90.51
<b>## Total Wells Fargo</b>					-181.02
<b>## Arias, Jose I</b>					
<b>##</b>		02/16/2017	8584		-219.48
<b>## Total Arias, Jose I</b>					-219.48
<b>## Arreguin, Daniel J</b>					
<b>##</b>		02/02/2017	8537		-1,817.32
<b>##</b>		02/16/2017	8585		-2,254.70
<b>## Total Arreguin, Daniel J</b>					-4,072.02
<b>## Emerson, Ralph K</b>					
<b>##</b>		02/02/2017	8538		-2,689.01
<b>##</b>		02/16/2017	8586		-2,678.46
<b>## Total Emerson, Ralph K</b>					-5,367.47
<b>## Miller, Brian A</b>					
<b>##</b>		02/02/2017	8539		-1,528.35
<b>##</b>		02/16/2017	8587		-1,648.01
<b>## Total Miller, Brian A</b>					-3,176.36
<b>## Nieto, Mary</b>					
<b>##</b>		02/02/2017	8540		-692.91
<b>##</b>		02/16/2017	8588		-537.82
<b>## Total Nieto, Mary</b>					-1,230.73
<b>## Ruiz, Lori A</b>					
<b>##</b>		02/02/2017	8541		-54.87
<b>##</b>		02/16/2017	8589		-18.29
<b>## Total Ruiz, Lori A</b>					-73.16
<b>## Ruiz, Ricardo</b>					



**Garberville Sanitary District**  
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			<b>Date</b>	<b>Num</b>	<b>Memo</b>	<b>Amount</b>
<b>##</b>			02/02/2017	8542		-274.35
<b>##</b>	Total Ruiz, Ricardo					-274.35
<b>##</b>	<b>Stillwell, Christina</b>					
<b>##</b>			02/02/2017	8543		-1,038.73
<b>##</b>			02/16/2017	8590		-900.22
<b>##</b>	Total Stillwell, Christina					-1,938.95
<b>##</b>	<b>TOTAL</b>					<b>-62,505.53</b>

## Garberville Sanitary District Statement of Cash Flows July 2016 through February 2017

Jul '16 - Feb 17

1	OPERATING ACTIVITIES	
2	Net Income	(246,107.21)
3	Adjustments to reconcile Net Income	
4	to net cash provided by operations:	
5	11000 · Accounts Receivable - Other	200.00
6	1100 · Accounts Receivable	2,280.72
7	1100 · Accounts Receivable:1110 · Accts Receivable Over Payments	1,229.44
8	1120 · A/R - Employee	256.30
9	1500 · Prepaid Insurance	(4,929.59)
10	1501 · Prepaid Workers Comp	(3,417.92)
11	1502 · Prepaid Expenses	(1,140.00)
12	1510 · Prepaid Licenses and Permits	(6,512.36)
13	2000 · Accounts Payable	37,763.68
14	*Accounts Payable	2,520.00
15	2205 · Accrued Simple	(1,437.87)
16	2230 · Accrued Vacation	(11,255.72)
17	2660 · Lease Payable - Ford Motor Cred	27,338.94
18	Net cash provided by Operating Activities	<u>(203,211.59)</u>
19	INVESTING ACTIVITIES	
20	Sewer Treatment Facilities:Cost - Equipment	(6,423.02)
21	Vehicles	(42,355.15)
22	Water System	(9,092.75)
23	Accumulated Depreciation-Water	235,992.00
24	Accumulated Depreciation-Sewer	116,368.00
25	Fire Hydrant Project	(23,980.03)
26	CIP - Bear Canyon Aerial	(660.00)
27	CIP - Wallan Road Tank	<u>(58,028.00)</u>
28	Net cash provided by Investing Activities	211,821.05
29	FINANCING ACTIVITIES	
30	2500 · N/P - SWRCB	(22,267.92)
31	2605 · RCAC Loan #6200-GSD-02	(30,722.95)
32	2655 · Lease Payable - Copier	(601.93)
33	2700 · SRF Loan - Water	<u>(22,991.18)</u>
34	Net cash provided by Financing Activities	<u>(76,583.98)</u>
35	Net cash increase for period	(67,974.52)
36	Cash at beginning of period	885,399.27
37	Cash at end of period	<u><u>817,424.75</u></u>

## Garberville Sanitary District Balance Sheet Prev Year Comparison As of February 28, 2017

	Feb 28, 17	Jun 30, 16	\$ Change
<b>1 ASSETS</b>			
<b>2 Current Assets</b>			
<b>3 Checking/Savings</b>			
4 1005 - Umpqua Checking- Operating	34,139.68	110,627.79	(76,488.11)
5 1006 - Umpqua System Reserve - Water	75,965.91	72,592.66	3,373.25
6 1007 - Umpqua System Reserve - Sewer	80,134.43	75,153.24	4,981.19
7 1011 - Water Enterprise Fund	46,300.56	46,192.82	107.74
8 1030 - County Treasury - Sewer Reserve	344,370.84	344,370.84	0.00
9 1031 - County Treasury - Water Reserve	236,225.85	236,225.85	0.00
10 1040 - Petty Cash	39.51	49.51	(10.00)
11 1050 - Cash Drawer	247.97	186.56	61.41
<b>12 Total Checking/Savings</b>	<b>817,424.75</b>	<b>885,399.27</b>	<b>(67,974.52)</b>
<b>13 Accounts Receivable</b>			
14 1100 - Accounts Receivable - Other	215.00	415.00	(200.00)
<b>15 Total Accounts Receivable</b>	<b>215.00</b>	<b>415.00</b>	<b>(200.00)</b>
<b>16 Other Current Assets</b>			
17 1100 - Accounts Receivable			
18 1110 - Accts Receivable Over Payments	(2,039.29)	(809.85)	(1,229.44)
19 1100 - Accounts Receivable - Other	87,727.20	90,007.92	(2,280.72)
<b>20 Total 1100 - Accounts Receivable</b>	<b>85,687.91</b>	<b>89,198.07</b>	<b>(3,510.16)</b>
21 1120 - A/R - Employee	0.00	256.30	(256.30)
22 1500 - Prepaid Insurance	9,093.74	4,164.15	4,929.59
23 1501 - Prepaid Workers Comp	3,417.92	0.00	3,417.92
24 1502 - Prepaid Expenses	1,140.00	0.00	1,140.00
25 1510 - Prepaid Licenses and Permits	6,512.36	0.00	6,512.36
26 1550 - Allowance for Doubtful Accounts	(5,000.00)	(5,000.00)	0.00
<b>27 Total Other Current Assets</b>	<b>100,851.93</b>	<b>88,618.52</b>	<b>12,233.41</b>
<b>28 Total Current Assets</b>	<b>918,491.68</b>	<b>974,432.79</b>	<b>(55,941.11)</b>
<b>29 Fixed Assets</b>			
30 Fire Hydrant Project	23,980.03	0.00	23,980.03
31 CIP - Leino Ln	585.00	585.00	0.00
32 CIP - Bear Canyon Aerial	1,236.10	576.10	660.00
33 CIP - Alderpoint Tank (Water)	(52.94)	(52.94)	0.00
34 CIP - Wallan Road Tank	58,028.00	0.00	58,028.00
35 DWTP (Water) 2015	4,968,104.88	4,968,104.88	0.00
36 Tobin Well Project 2014	40,189.31	40,189.31	0.00
37 Melville Project Lines 2015	59,612.79	59,612.79	0.00
38 Alderpoint Tank Project (Water)	671,516.84	671,516.84	0.00
<b>39 Collection Facilities</b>			
40 Cost - Coll Fac	44,170.59	44,170.59	0.00
41 Cost - IP 2000	2,029,949.22	2,029,949.22	0.00
42 Cost - Lines	2,080,180.29	2,080,180.29	0.00
<b>43 Total Collection Facilities</b>	<b>4,154,300.10</b>	<b>4,154,300.10</b>	<b>0.00</b>
44 Office Equipment	32,004.40	32,004.40	0.00
45 Equipment	158,306.60	158,306.60	0.00
46 Land - Water	88,698.62	88,698.62	0.00
47 Land - Sewer	129,810.68	129,810.68	0.00
48 Sewer Project - 2011	2,792,451.91	2,792,451.91	0.00
<b>49 Sewer Treatment Facilities</b>			
50 Cost - Equipment	14,492.40	8,069.38	6,423.02
51 Cost - Sewer Plant	488,193.00	488,193.00	0.00
52 Sewer Treatment Facilities - Other	4,500.00	4,500.00	0.00

**Garberville Sanitary District**  
**Balance Sheet Prev Year Comparison**  
As of February 28, 2017

	<u>Feb 28, 17</u>	<u>Jun 30, 16</u>	<u>\$ Change</u>
53 Total Sewer Treatment Facilities	507,185.40	500,762.38	6,423.02
54 SWTP Office	19,740.96	19,740.96	0.00
55 Vehicles	90,378.67	48,023.52	42,355.15
56 Water Easements & Intangibles	177,397.11	177,397.11	0.00
57 MSR/SOI and Annexation Project	157,367.08	157,367.08	0.00
58 Water System	142,474.97	133,382.22	9,092.75
59 Accumulated Depreciation-Water	(1,072,108.26)	(836,116.26)	(235,992.00)
60 Accumulated Depreciation-Sewer	(1,585,619.06)	(1,469,251.06)	(116,368.00)
61 Total Fixed Assets	<u>11,615,589.19</u>	<u>11,827,410.24</u>	<u>(211,821.05)</u>
<b>62 TOTAL ASSETS</b>	<b><u>12,534,080.87</u></b>	<b><u>12,801,843.03</u></b>	<b><u>(267,762.16)</u></b>
<b>63 LIABILITIES &amp; EQUITY</b>			
<b>64 Liabilities</b>			
65 Current Liabilities			
66 Accounts Payable			
67 2000 - Accounts Payable	67,625.58	25,026.74	42,598.84
68 Total Accounts Payable	<u>67,625.58</u>	<u>25,026.74</u>	<u>42,598.84</u>
69 Other Current Liabilities			
70 2660 - Lease Payable - Ford Motor Cred	27,338.94	0.00	27,338.94
71 *Accounts Payable	2,520.00	0.00	2,520.00
72 2205 - Accrued Simple	0.00	1,437.87	(1,437.87)
73 2230 - Accrued Vacation	14,654.79	25,910.51	(11,255.72)
74 2250 - Loans Payable - Current Portion	115,634.01	115,634.01	0.00
75 Total Other Current Liabilities	<u>160,147.74</u>	<u>142,982.39</u>	<u>17,165.35</u>
76 Total Current Liabilities	<u>227,773.32</u>	<u>168,009.13</u>	<u>59,764.19</u>
77 Long Term Liabilities			
78 2500 - N/P - SWRCB	168,855.28	191,123.20	(22,267.92)
79 2605 - RCAC Loan #6200-GSD-02	193,220.14	223,943.09	(30,722.95)
80 2655 - Lease Payable - Copier	2,836.14	3,438.07	(601.93)
81 2700 - SRF Loan - Water	1,333,488.64	1,356,479.82	(22,991.18)
82 2900 - Less Current Portion	(115,634.01)	(115,634.01)	0.00
83 Total Long Term Liabilities	<u>1,582,766.19</u>	<u>1,659,350.17</u>	<u>(76,583.98)</u>
84 Total Liabilities	<u>1,810,539.51</u>	<u>1,827,359.30</u>	<u>(16,819.79)</u>
85 Equity			
86 3000 - Contributed Capital	6,129,491.75	6,129,491.75	0.00
87 3100 - Retained Earnings	4,842,031.98	5,105,728.46	(263,696.48)
88 3200 - Prior Period Adjustment	2,960.00	2,960.00	0.00
89 Net Income	(250,942.37)	(263,696.48)	12,754.11
90 Total Equity	<u>10,723,541.36</u>	<u>10,974,483.73</u>	<u>(250,942.37)</u>
<b>91 TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>12,534,080.87</u></b>	<b><u>12,801,843.03</u></b>	<b><u>(267,762.16)</u></b>

**Garberville Sanitary District**  
**Statement of Revenue and Expense**  
For the One and Eight Months Ended February 28, 2017

		Total Water		Total Sewer	
		Jan - Feb 17	Jul '16 - Feb 17	Jan - Feb 17	Jul '16 - Feb 17
<b>1</b>	<b>Ordinary Revenue/Expense</b>				
<b>2</b>	<b>Revenue</b>				
<b>3</b>	<b>Water Charges</b>				
<b>4</b>	<b>4100 · Residential</b>	39,408.64	194,040.51	0.00	0.00
<b>5</b>	<b>4110 · Commercial</b>	33,562.07	144,007.34	0.00	0.00
<b>6</b>	<b>Total Water Charges</b>	72,970.71	338,047.85	0.00	0.00
<b>7</b>	<b>4200 · Sewer Charges</b>	0.00	0.00	58,296.54	242,950.95
<b>8</b>	<b>4650 · Late Charges</b>	440.00	2,039.52	440.00	2,039.52
<b>9</b>	<b>4700 · Other Operating Revenue</b>	130.00	1,420.51	5.00	110.50
<b>10</b>	<b>Total Revenue</b>	<b>73,540.71</b>	<b>341,507.88</b>	<b>58,741.54</b>	<b>245,100.97</b>
<b>11</b>	<b>Gross Revenue</b>	<b>73,540.71</b>	<b>341,507.88</b>	<b>58,741.54</b>	<b>245,100.97</b>
<b>12</b>	<b>Expense</b>				
<b>13</b>	<b>Administrative and General</b>				
<b>14</b>	<b>5000 · Advertising</b>	135.00	135.00	135.00	135.00
<b>15</b>	<b>5010 · Bank Charges</b>				
<b>16</b>	<b>5012 · Merchant Account Fees</b>	134.65	509.42	134.64	509.46
<b>17</b>	<b>5010 · Bank Charges - Other</b>	128.95	512.58	128.95	512.58
<b>18</b>	<b>Total 5010 · Bank Charges</b>	263.60	1,022.00	263.59	1,022.04
<b>19</b>	<b>5020 · Directors Fees</b>	0.00	662.50	0.00	662.50
<b>20</b>	<b>5030 · Dues and Memberships</b>	90.00	1,556.06	90.00	1,556.06
<b>21</b>	<b>5035 · Education and Training</b>	0.00	328.49	0.00	1,039.58
<b>22</b>	<b>Insurance</b>				
<b>23</b>	<b>5040 · Liability</b>	1,349.40	5,247.13	1,349.36	5,247.00
<b>24</b>	<b>5050 · Workers' Comp</b>	1,086.49	4,499.12	696.16	3,555.96
<b>25</b>	<b>5055 · Health</b>				
<b>26</b>	<b>5055.1 · Employee Portion</b>	(1,331.26)	(4,963.24)	(1,035.86)	(4,441.88)
<b>27</b>	<b>5055 · Health - Other</b>	3,696.20	15,291.32	3,696.20	15,291.29
<b>28</b>	<b>Total 5055 · Health</b>	2,364.94	10,328.08	2,660.34	10,849.41
<b>29</b>	<b>Total Insurance</b>	4,800.83	20,074.33	4,705.86	19,652.37
<b>30</b>	<b>5060 · Licenses, Permits, and Fees</b>	420.00	2,781.99	2,836.16	11,905.24
<b>31</b>	<b>5065 · Auto</b>	630.27	7,054.59	630.26	7,054.57
<b>32</b>	<b>5070 · Miscellaneous</b>	12.50	12.50	12.50	12.50
<b>33</b>	<b>5080 · Office Expense</b>	618.25	2,085.54	618.20	2,085.52
<b>34</b>	<b>5085 · Outside Services</b>	326.50	2,669.92	386.23	2,486.70
<b>35</b>	<b>5090 · Payroll Taxes</b>	3,313.83	9,526.28	2,144.36	7,302.59
<b>36</b>	<b>5100 · Postage</b>	249.50	873.11	249.48	873.11
<b>37</b>	<b>5110 · Professional Fees</b>	2,657.56	15,559.82	2,657.56	11,796.64
<b>38</b>	<b>5120 · Property Taxes</b>	0.00	12.00	0.00	0.00
<b>39</b>	<b>5125 · Repairs and Maintenance</b>	0.00	3.02	28.41	31.42
<b>40</b>	<b>5130 · Rents</b>	835.00	3,340.00	835.00	3,340.00
<b>41</b>	<b>5135 · Retirement</b>	792.04	3,185.54	496.46	2,499.86
<b>42</b>	<b>5137 · Supplies</b>	97.54	123.71	388.13	414.30
<b>43</b>	<b>5140 · Telephone</b>	214.24	915.98	214.24	916.04
<b>44</b>	<b>5145 · Tools</b>	413.22	3,021.32	673.76	2,343.15
<b>45</b>	<b>5150 · Travel and Meetings</b>	67.25	434.00	0.00	357.44
<b>46</b>	<b>5155 · Utilities</b>	214.41	791.63	214.38	791.64
<b>47</b>	<b>5160 · Wages</b>				
<b>48</b>	<b>5165 · Wages - Overtime</b>	14.25	42.75	14.25	42.75
<b>49</b>	<b>5160 · Wages - Other</b>	12,009.49	50,478.76	10,421.52	45,736.56
<b>50</b>	<b>Total 5160 · Wages</b>	12,023.74	50,521.51	10,435.77	45,779.31

**Garberville Sanitary District**  
**Statement of Revenue and Expense**  
For the One and Eight Months Ended February 28, 2017

		Total Water		Total Sewer	
		Jan - Feb 17	Jul '16 - Feb 17	Jan - Feb 17	Jul '16 - Feb 17
<b>51</b>	<b>Total Administrative and General</b>	<b>28,175.28</b>	<b>126,690.84</b>	<b>28,015.35</b>	<b>124,057.58</b>
<b>52</b>	<b>Sewage Collection</b>				
<b>53</b>	6010 · Fuel	0.00	0.00	567.62	1,727.99
<b>54</b>	6030 · Repairs and Maintenance	0.00	0.00	2,224.90	33,457.73
<b>55</b>	6040 · Supplies	0.00	0.00	121.89	1,103.44
<b>56</b>	6050 · Utilities	0.00	0.00	789.41	3,267.05
<b>57</b>	6060 · Wages				
<b>58</b>	6065 · Wages - Overtime Sewer	0.00	0.00	271.50	2,304.00
<b>59</b>	6060 · Wages - Other	0.00	0.00	4,004.61	14,560.61
<b>60</b>	<b>Total 6060 · Wages</b>	<b>0.00</b>	<b>0.00</b>	<b>4,276.11</b>	<b>16,864.61</b>
<b>61</b>	<b>Total Sewage Collection</b>	<b>0.00</b>	<b>0.00</b>	<b>7,979.93</b>	<b>56,420.82</b>
<b>62</b>	<b>Sewage Treatment</b>				
<b>63</b>	6075 · Fuel	0.00	0.00	567.62	1,727.99
<b>64</b>	6080 · Monitoring	0.00	0.00	822.50	3,111.67
<b>65</b>	6100 · Repairs and Maintenance	0.00	0.00	3,043.47	9,105.86
<b>66</b>	6110 · Supplies	0.00	0.00	1,515.51	6,129.24
<b>67</b>	6120 · Utilities	0.00	0.00	2,042.50	6,978.57
<b>68</b>	6130 · Wages				
<b>69</b>	6135 · Wages - Overtime Sewer	0.00	0.00	131.25	257.25
<b>70</b>	6130 · Wages - Other	0.00	0.00	3,323.70	16,775.70
<b>71</b>	<b>Total 6130 · Wages</b>	<b>0.00</b>	<b>0.00</b>	<b>3,454.95</b>	<b>17,032.95</b>
<b>72</b>	<b>Total Sewage Treatment</b>	<b>0.00</b>	<b>0.00</b>	<b>11,446.55</b>	<b>44,086.28</b>
<b>73</b>	<b>Water Trans and Distribution</b>				
<b>74</b>	7075 · Fuel	567.62	1,727.96	0.00	0.00
<b>75</b>	7090 · Repairs and Maintenance	913.79	6,132.50	0.00	0.00
<b>76</b>	7100 · Supplies	130.10	1,862.38	0.00	0.00
<b>77</b>	7110 · Utilities	1,159.07	6,010.21	0.00	0.00
<b>78</b>	7120 · Wages				
<b>79</b>	7125 · Wages - Overtime Water	963.25	3,608.50	0.00	0.00
<b>80</b>	7120 · Wages - Other	6,452.24	21,308.74	0.00	0.00
<b>81</b>	<b>Total 7120 · Wages</b>	<b>7,415.49</b>	<b>24,917.24</b>	<b>0.00</b>	<b>0.00</b>
<b>82</b>	<b>Total Water Trans and Distribution</b>	<b>10,186.07</b>	<b>40,650.29</b>	<b>0.00</b>	<b>0.00</b>
<b>83</b>	<b>Water Treatment</b>				
<b>84</b>	7020 · Fuel	567.69	1,727.96	0.00	0.00
<b>85</b>	7010 · Monitoring	1,226.50	4,279.20	0.00	0.00
<b>86</b>	7030 · Repairs and Maintenance	4,068.24	10,720.20	0.00	0.00
<b>87</b>	7040 · Supplies	4,945.28	11,580.96	0.00	0.00
<b>88</b>	7050 · Utilities	5,493.71	26,634.07	0.00	0.00
<b>89</b>	7060 · Wages				
<b>90</b>	7065 · Wages - Overtime Water	2,190.00	3,616.50	0.00	0.00
<b>91</b>	7060 · Wages - Other	6,720.94	24,236.44	0.00	0.00
<b>92</b>	<b>Total 7060 · Wages</b>	<b>8,910.94</b>	<b>27,852.94</b>	<b>0.00</b>	<b>0.00</b>
<b>93</b>	<b>Total Water Treatment</b>	<b>25,212.36</b>	<b>82,795.33</b>	<b>0.00</b>	<b>0.00</b>
<b>94</b>	<b>Total Expense</b>	<b>63,573.71</b>	<b>250,136.46</b>	<b>47,441.83</b>	<b>224,564.68</b>
<b>95</b>	<b>Net Ordinary Revenue</b>	<b>9,967.00</b>	<b>91,371.42</b>	<b>11,299.71</b>	<b>20,536.29</b>
<b>96</b>	<b>Other Revenue/Expense</b>				
<b>97</b>	<b>Other Revenue</b>				
<b>98</b>	8060 · Interest Revenue	69.14	280.99	45.31	181.19
<b>99</b>	<b>Total Other Revenue</b>	<b>69.14</b>	<b>280.99</b>	<b>45.31</b>	<b>181.19</b>
<b>100</b>	<b>Other Expense</b>				

**Garberville Sanitary District**  
**Statement of Revenue and Expense**  
For the One and Eight Months Ended February 28, 2017

				<b>Total Water</b>		<b>Total Sewer</b>	
				<b>Jan - Feb 17</b>	<b>Jul '16 - Feb 17</b>	<b>Jan - Feb 17</b>	<b>Jul '16 - Feb 17</b>
<b>101</b>	<b>9040</b>	<b>·</b>	<b>Depreciation</b>	58,998.00	235,992.00	29,092.00	116,368.00
<b>102</b>	<b>9050</b>	<b>·</b>	<b>Interest Expense</b>	1,672.98	7,074.89	14.17	3,877.37
<b>103</b>			<b>Total Other Expense</b>	60,670.98	243,066.89	29,106.17	120,245.37
<b>104</b>			<b>Net Other Revenue</b>	(60,601.84)	(242,785.90)	(29,060.86)	(120,064.18)
<b>105</b>			<b>Net Revenue</b>	<b>(50,634.84)</b>	<b>(151,414.48)</b>	<b>(17,761.15)</b>	<b>(99,527.89)</b>

**Garberville Sanitary District**  
**Statement of Revenue and Expense**  
For the One and Eight Months Ended February 28, 2017

		<b>TOTAL</b>	
		<b>Jan - Feb 17</b>	<b>Jul '16 - Feb 17</b>
<b>1</b>	<b>Ordinary Revenue/Expense</b>		
<b>2</b>	<b>Revenue</b>		
<b>3</b>	<b>Water Charges</b>		
<b>4</b>	<b>4100 · Residential</b>	39,408.64	194,040.51
<b>5</b>	<b>4110 · Commercial</b>	33,562.07	144,007.34
<b>6</b>	<b>Total Water Charges</b>	72,970.71	338,047.85
<b>7</b>	<b>4200 · Sewer Charges</b>	58,296.54	242,950.95
<b>8</b>	<b>4650 · Late Charges</b>	880.00	4,079.04
<b>9</b>	<b>4700 · Other Operating Revenue</b>	135.00	1,531.01
<b>10</b>	<b>Total Revenue</b>	<b>132,282.25</b>	<b>586,608.85</b>
<b>11</b>	<b>Gross Revenue</b>	<b>132,282.25</b>	<b>586,608.85</b>
<b>12</b>	<b>Expense</b>		
<b>13</b>	<b>Administrative and General</b>		
<b>14</b>	<b>5000 · Advertising</b>	270.00	270.00
<b>15</b>	<b>5010 · Bank Charges</b>		
<b>16</b>	<b>5012 · Merchant Account Fees</b>	269.29	1,018.88
<b>17</b>	<b>5010 · Bank Charges - Other</b>	257.90	1,025.16
<b>18</b>	<b>Total 5010 · Bank Charges</b>	527.19	2,044.04
<b>19</b>	<b>5020 · Directors Fees</b>	0.00	1,325.00
<b>20</b>	<b>5030 · Dues and Memberships</b>	180.00	3,112.12
<b>21</b>	<b>5035 · Education and Training</b>	0.00	1,368.07
<b>22</b>	<b>Insurance</b>		
<b>23</b>	<b>5040 · Liability</b>	2,698.76	10,494.13
<b>24</b>	<b>5050 · Workers' Comp</b>	1,782.65	8,055.08
<b>25</b>	<b>5055 · Health</b>		
<b>26</b>	<b>5055.1 · Employee Portion</b>	(2,367.12)	(9,405.12)
<b>27</b>	<b>5055 · Health - Other</b>	7,392.40	30,582.61
<b>28</b>	<b>Total 5055 · Health</b>	5,025.28	21,177.49
<b>29</b>	<b>Total Insurance</b>	9,506.69	39,726.70
<b>30</b>	<b>5060 · Licenses, Permits, and Fees</b>	3,256.16	14,687.23
<b>31</b>	<b>5065 · Auto</b>	1,260.53	14,109.16
<b>32</b>	<b>5070 · Miscellaneous</b>	25.00	25.00
<b>33</b>	<b>5080 · Office Expense</b>	1,236.45	4,171.06
<b>34</b>	<b>5085 · Outside Services</b>	712.73	5,156.62
<b>35</b>	<b>5090 · Payroll Taxes</b>	5,458.19	16,828.87
<b>36</b>	<b>5100 · Postage</b>	498.98	1,746.22
<b>37</b>	<b>5110 · Professional Fees</b>	5,315.12	27,356.46
<b>38</b>	<b>5120 · Property Taxes</b>	0.00	12.00
<b>39</b>	<b>5125 · Repairs and Maintenance</b>	28.41	34.44
<b>40</b>	<b>5130 · Rents</b>	1,670.00	6,680.00
<b>41</b>	<b>5135 · Retirement</b>	1,288.50	5,685.40
<b>42</b>	<b>5137 · Supplies</b>	485.67	538.01
<b>43</b>	<b>5140 · Telephone</b>	428.48	1,832.02
<b>44</b>	<b>5145 · Tools</b>	1,086.98	5,364.47
<b>45</b>	<b>5150 · Travel and Meetings</b>	67.25	791.44
<b>46</b>	<b>5155 · Utilities</b>	428.79	1,583.27
<b>47</b>	<b>5160 · Wages</b>		
<b>48</b>	<b>5165 · Wages - Overtime</b>	28.50	85.50
<b>49</b>	<b>5160 · Wages - Other</b>	22,431.01	96,215.32
<b>50</b>	<b>Total 5160 · Wages</b>	22,459.51	96,300.82



**Garberville Sanitary District**  
**Statement of Revenue and Expense**  
For the One and Eight Months Ended February 28, 2017

		<b>TOTAL</b>	
		<b>Jan - Feb 17</b>	<b>Jul '16 - Feb 17</b>
<b>51</b>	<b>Total Administrative and General</b>	<b>56,190.63</b>	<b>250,748.42</b>
<b>52</b>	<b>Sewage Collection</b>		
<b>53</b>	6010 · Fuel	567.62	1,727.99
<b>54</b>	6030 · Repairs and Maintenance	2,224.90	33,457.73
<b>55</b>	6040 · Supplies	121.89	1,103.44
<b>56</b>	6050 · Utilities	789.41	3,267.05
<b>57</b>	6060 · Wages		
<b>58</b>	6065 · Wages - Overtime Sewer	271.50	2,304.00
<b>59</b>	6060 · Wages - Other	4,004.61	14,560.61
<b>60</b>	<b>Total 6060 · Wages</b>	<b>4,276.11</b>	<b>16,864.61</b>
<b>61</b>	<b>Total Sewage Collection</b>	<b>7,979.93</b>	<b>56,420.82</b>
<b>62</b>	<b>Sewage Treatment</b>		
<b>63</b>	6075 · Fuel	567.62	1,727.99
<b>64</b>	6080 · Monitoring	822.50	3,111.67
<b>65</b>	6100 · Repairs and Maintenance	3,043.47	9,105.86
<b>66</b>	6110 · Supplies	1,515.51	6,129.24
<b>67</b>	6120 · Utilities	2,042.50	6,978.57
<b>68</b>	6130 · Wages		
<b>69</b>	6135 · Wages - Overtime Sewer	131.25	257.25
<b>70</b>	6130 · Wages - Other	3,323.70	16,775.70
<b>71</b>	<b>Total 6130 · Wages</b>	<b>3,454.95</b>	<b>17,032.95</b>
<b>72</b>	<b>Total Sewage Treatment</b>	<b>11,446.55</b>	<b>44,086.28</b>
<b>73</b>	<b>Water Trans and Distribution</b>		
<b>74</b>	7075 · Fuel	567.62	1,727.96
<b>75</b>	7090 · Repairs and Maintenance	913.79	6,132.50
<b>76</b>	7100 · Supplies	130.10	1,862.38
<b>77</b>	7110 · Utilities	1,159.07	6,010.21
<b>78</b>	7120 · Wages		
<b>79</b>	7125 · Wages - Overtime Water	963.25	3,608.50
<b>80</b>	7120 · Wages - Other	6,452.24	21,308.74
<b>81</b>	<b>Total 7120 · Wages</b>	<b>7,415.49</b>	<b>24,917.24</b>
<b>82</b>	<b>Total Water Trans and Distribution</b>	<b>10,186.07</b>	<b>40,650.29</b>
<b>83</b>	<b>Water Treatment</b>		
<b>84</b>	7020 · Fuel	567.69	1,727.96
<b>85</b>	7010 · Monitoring	1,226.50	4,279.20
<b>86</b>	7030 · Repairs and Maintenance	4,068.24	10,720.20
<b>87</b>	7040 · Supplies	4,945.28	11,580.96
<b>88</b>	7050 · Utilities	5,493.71	26,634.07
<b>89</b>	7060 · Wages		
<b>90</b>	7065 · Wages - Overtime Water	2,190.00	3,616.50
<b>91</b>	7060 · Wages - Other	6,720.94	24,236.44
<b>92</b>	<b>Total 7060 · Wages</b>	<b>8,910.94</b>	<b>27,852.94</b>
<b>93</b>	<b>Total Water Treatment</b>	<b>25,212.36</b>	<b>82,795.33</b>
<b>94</b>	<b>Total Expense</b>	<b>111,015.54</b>	<b>474,701.14</b>
<b>95</b>	<b>Net Ordinary Revenue</b>	<b>21,266.71</b>	<b>111,907.71</b>
<b>96</b>	<b>Other Revenue/Expense</b>		
<b>97</b>	<b>Other Revenue</b>		
<b>98</b>	8060 · Interest Revenue	114.45	462.18
<b>99</b>	<b>Total Other Revenue</b>	<b>114.45</b>	<b>462.18</b>
<b>100</b>	<b>Other Expense</b>		

**Garberville Sanitary District**  
**Statement of Revenue and Expense**  
For the One and Eight Months Ended February 28, 2017

		<b>TOTAL</b>	
		<b>Jan - Feb 17</b>	<b>Jul '16 - Feb 17</b>
<b>101</b>	<b>9040 · Depreciation</b>	88,090.00	352,360.00
<b>102</b>	<b>9050 · Interest Expense</b>	1,687.15	10,952.26
<b>103</b>	<b>Total Other Expense</b>	89,777.15	363,312.26
<b>104</b>	<b>Net Other Revenue</b>	(89,662.70)	(362,850.08)
<b>105</b>	<b>Net Revenue</b>	<b>(68,395.99)</b>	<b>(250,942.37)</b>

**Garberville Sanitary District**  
**Revenue & Expense Prev Year Comparison - Sewer**  
July 2016 through February 2017

		Jul '16 - Feb 17	Jul '15 - Feb 16	\$ Change
<b>1</b>	<b>Ordinary Revenue/Expense</b>			
<b>2</b>	<b>Revenue</b>			
<b>3</b>	<b>4200 · Sewer Charges</b>	242,950.95	243,736.29	(785.34)
<b>4</b>	<b>4300 · Connection Fees</b>	0.00	6,000.00	(6,000.00)
<b>5</b>	<b>4650 · Late Charges</b>	2,039.52	1,460.00	579.52
<b>6</b>	<b>4700 · Other Operating Revenue</b>	110.50	92.01	18.49
<b>7</b>	<b>Total Revenue</b>	<b>245,100.97</b>	<b>251,288.30</b>	<b>(6,187.33)</b>
<b>8</b>	<b>Gross Revenue</b>	<b>245,100.97</b>	<b>251,288.30</b>	<b>(6,187.33)</b>
<b>9</b>	<b>Expense</b>			
<b>10</b>	<b>Administrative and General</b>			
<b>11</b>	<b>5000 · Advertising</b>	135.00	0.00	135.00
<b>12</b>	<b>5005 · Bad Debts</b>	0.00	1,500.00	(1,500.00)
<b>13</b>	<b>5010 · Bank Charges</b>			
<b>14</b>	<b>5012 · Merchant Account Fees</b>	509.46	488.97	20.49
<b>15</b>	<b>5010 · Bank Charges - Other</b>	512.58	364.80	147.78
<b>16</b>	<b>Total 5010 · Bank Charges</b>	<b>1,022.04</b>	<b>853.77</b>	<b>168.27</b>
<b>17</b>	<b>5020 · Directors Fees</b>	662.50	475.00	187.50
<b>18</b>	<b>5030 · Dues and Memberships</b>	1,556.06	1,275.33	280.73
<b>19</b>	<b>5035 · Education and Training</b>	1,039.58	706.39	333.19
<b>20</b>	<b>Insurance</b>			
<b>21</b>	<b>5040 · Liability</b>	5,247.00	3,931.40	1,315.60
<b>22</b>	<b>5050 · Workers' Comp</b>	3,555.96	6,805.23	(3,249.27)
<b>23</b>	<b>5055 · Health</b>			
<b>24</b>	<b>5055.1 · Employee Portion</b>	(4,441.88)	(3,809.04)	(632.84)
<b>25</b>	<b>5055 · Health - Other</b>	15,291.29	13,317.62	1,973.67
<b>26</b>	<b>Total 5055 · Health</b>	<b>10,849.41</b>	<b>9,508.58</b>	<b>1,340.83</b>
<b>27</b>	<b>Total Insurance</b>	<b>19,652.37</b>	<b>20,245.21</b>	<b>(592.84)</b>
<b>28</b>	<b>5060 · Licenses, Permits, and Fees</b>	11,905.24	12,401.68	(496.44)
<b>29</b>	<b>5065 · Auto</b>	7,054.57	1,306.16	5,748.41
<b>30</b>	<b>5070 · Miscellaneous</b>	12.50	0.00	12.50
<b>31</b>	<b>5080 · Office Expense</b>	2,085.52	2,017.70	67.82
<b>32</b>	<b>5085 · Outside Services</b>	2,486.70	2,050.81	435.89
<b>33</b>	<b>5090 · Payroll Taxes</b>	7,302.59	7,127.78	174.81
<b>34</b>	<b>5100 · Postage</b>	873.11	1,220.73	(347.62)
<b>35</b>	<b>5110 · Professional Fees</b>	11,796.64	14,018.88	(2,222.24)
<b>36</b>	<b>5125 · Repairs and Maintenance</b>	31.42	0.00	31.42
<b>37</b>	<b>5130 · Rents</b>	3,340.00	3,305.00	35.00
<b>38</b>	<b>5135 · Retirement</b>	2,499.86	1,818.34	681.52
<b>39</b>	<b>5137 · Supplies</b>	414.30	899.42	(485.12)
<b>40</b>	<b>5140 · Telephone</b>	916.04	1,789.14	(873.10)
<b>41</b>	<b>5145 · Tools</b>	2,343.15	3,450.23	(1,107.08)
<b>42</b>	<b>5150 · Travel and Meetings</b>	357.44	312.66	44.78
<b>43</b>	<b>5155 · Utilities</b>	791.64	815.83	(24.19)
<b>44</b>	<b>5160 · Wages</b>			
<b>45</b>	<b>5165 · Wages - Overtime</b>	42.75	0.00	42.75
<b>46</b>	<b>5160 · Wages - Other</b>	45,736.56	43,656.43	2,080.13
<b>47</b>	<b>Total 5160 · Wages</b>	<b>45,779.31</b>	<b>43,656.43</b>	<b>2,122.88</b>
<b>48</b>	<b>Total Administrative and General</b>	<b>124,057.58</b>	<b>121,246.49</b>	<b>2,811.09</b>
<b>49</b>	<b>Sewage Collection</b>			
<b>50</b>	<b>6010 · Fuel</b>	1,727.99	1,840.77	(112.78)
<b>51</b>	<b>6030 · Repairs and Maintenance</b>	33,457.73	1,008.00	32,449.73

**Garberville Sanitary District**  
**Revenue & Expense Prev Year Comparison - Sewer**  
 July 2016 through February 2017

			Jul '16 - Feb 17	Jul '15 - Feb 16	\$ Change
52		6040 · Supplies	1,103.44	993.64	109.80
53		6050 · Utilities	3,267.05	2,962.77	304.28
54		6060 · Wages			
55		6065 · Wages - Overtime Sewer Collecti	2,304.00	916.50	1,387.50
56		6060 · Wages - Other	14,560.61	11,875.50	2,685.11
57		Total 6060 · Wages	16,864.61	12,792.00	4,072.61
58		<b>Total Sewage Collection</b>	<b>56,420.82</b>	<b>19,597.18</b>	<b>36,823.64</b>
59		Sewage Treatment			
60		6075 · Fuel	1,727.99	1,840.77	(112.78)
61		6080 · Monitoring	3,111.67	17,882.10	(14,770.43)
62		6100 · Repairs and Maintenance	9,105.86	13,327.07	(4,221.21)
63		6110 · Supplies	6,129.24	1,333.34	4,795.90
64		6120 · Utilities	6,978.57	7,697.78	(719.21)
65		6130 · Wages			
66		6135 · Wages - Overtime Sewer Treatmen	257.25	490.50	(233.25)
67		6130 · Wages - Other	16,775.70	22,346.00	(5,570.30)
68		Total 6130 · Wages	17,032.95	22,836.50	(5,803.55)
69		<b>Total Sewage Treatment</b>	<b>44,086.28</b>	<b>64,917.56</b>	<b>(20,831.28)</b>
70		<b>Total Expense</b>	<b>224,564.68</b>	<b>205,761.23</b>	<b>18,803.45</b>
71		<b>Net Ordinary Revenue</b>	<b>20,536.29</b>	<b>45,527.07</b>	<b>(24,990.78)</b>
72		Other Revenue/Expense			
73		Other Revenue			
74		Property Tax Revenue			
75		8010 · Secured	0.00	11,153.97	(11,153.97)
76		8020 · Unsecured	0.00	788.44	(788.44)
77		8025 · Prior Years	0.00	9.48	(9.48)
78		8030 · Supplemental - Current	0.00	68.50	(68.50)
79		8035 · Supplemental - Prior Years	0.00	17.00	(17.00)
80		Total Property Tax Revenue	0.00	12,037.39	(12,037.39)
81		8060 · Interest Revenue	181.19	2,084.97	(1,903.78)
82		9030 · Homeowners' Tax Relief	0.00	161.05	(161.05)
83		Total Other Revenue	181.19	14,283.41	(14,102.22)
84		Other Expense			
85		9040 · Depreciation	116,368.00	109,705.36	6,662.64
86		9050 · Interest Expense	3,877.37	4,572.70	(695.33)
87		Total Other Expense	120,245.37	114,278.06	5,967.31
88		Net Other Revenue	(120,064.18)	(99,994.65)	(20,069.53)
89		<b>Net Revenue</b>	<b>(99,527.89)</b>	<b>(54,467.58)</b>	<b>(45,060.31)</b>

## Garberville Sanitary District Revenue & Expense Prev Year Comparison - Water July 2016 through February 2017

		Jul '16 - Feb 17	Jul '15 - Feb 16	\$ Change
<b>1</b>	<b>Ordinary Revenue/Expense</b>			
<b>2</b>	<b>Revenue</b>			
<b>3</b>	<b>Water Charges</b>			
<b>4</b>	<b>4100 - Residential</b>	194,040.51	178,502.22	15,538.29
<b>5</b>	<b>4110 - Commercial</b>	144,007.34	139,620.24	4,387.10
<b>6</b>	<b>Total Water Charges</b>	338,047.85	318,122.46	19,925.39
<b>7</b>	<b>4300 - Connection Fees</b>	0.00	8,600.00	(8,600.00)
<b>8</b>	<b>4650 - Late Charges</b>	2,039.52	1,460.00	579.52
<b>9</b>	<b>4700 - Other Operating Revenue</b>	1,420.51	105.00	1,315.51
<b>10</b>	<b>Total Revenue</b>	<b>341,507.88</b>	<b>328,287.46</b>	<b>13,220.42</b>
<b>11</b>	<b>Gross Revenue</b>	<b>341,507.88</b>	<b>328,287.46</b>	<b>13,220.42</b>
<b>12</b>	<b>Expense</b>			
<b>13</b>	<b>Administrative and General</b>			
<b>14</b>	<b>5000 - Advertising</b>	135.00	0.00	135.00
<b>15</b>	<b>5005 - Bad Debts</b>	0.00	1,500.00	(1,500.00)
<b>16</b>	<b>5010 - Bank Charges</b>			
<b>17</b>	<b>5012 - Merchant Account Fees</b>	509.42	488.89	20.53
<b>18</b>	<b>5010 - Bank Charges - Other</b>	512.58	365.05	147.53
<b>19</b>	<b>Total 5010 - Bank Charges</b>	1,022.00	853.94	168.06
<b>20</b>	<b>5020 - Directors Fees</b>	662.50	475.00	187.50
<b>21</b>	<b>5030 - Dues and Memberships</b>	1,556.06	1,275.32	280.74
<b>22</b>	<b>5035 - Education and Training</b>	328.49	1,142.40	(813.91)
<b>23</b>	<b>Insurance</b>			
<b>24</b>	<b>5040 - Liability</b>	5,247.13	3,881.47	1,365.66
<b>25</b>	<b>5050 - Workers' Comp</b>	4,499.12	9,665.33	(5,166.21)
<b>26</b>	<b>5055 - Health</b>			
<b>27</b>	<b>5055.1 - Employee Portion</b>	(4,963.24)	(4,054.16)	(909.08)
<b>28</b>	<b>5055 - Health - Other</b>	15,291.32	13,317.64	1,973.68
<b>29</b>	<b>Total 5055 - Health</b>	10,328.08	9,263.48	1,064.60
<b>30</b>	<b>Total Insurance</b>	20,074.33	22,810.28	(2,735.95)
<b>31</b>	<b>5060 - Licenses, Permits, and Fees</b>	2,781.99	2,896.31	(114.32)
<b>32</b>	<b>5065 - Auto</b>	7,054.59	1,306.16	5,748.43
<b>33</b>	<b>5070 - Miscellaneous</b>	12.50	0.00	12.50
<b>34</b>	<b>5080 - Office Expense</b>	2,085.54	1,997.61	87.93
<b>35</b>	<b>5085 - Outside Services</b>	2,669.92	2,106.50	563.42
<b>36</b>	<b>5090 - Payroll Taxes</b>	9,526.28	10,208.17	(681.89)
<b>37</b>	<b>5100 - Postage</b>	873.11	1,220.63	(347.52)
<b>38</b>	<b>5110 - Professional Fees</b>	15,559.82	17,347.35	(1,787.53)
<b>39</b>	<b>5120 - Property Taxes</b>	12.00	12.00	0.00
<b>40</b>	<b>5125 - Repairs and Maintenance</b>	3.02	0.00	3.02
<b>41</b>	<b>5130 - Rents</b>	3,340.00	3,305.00	35.00
<b>42</b>	<b>5135 - Retirement</b>	3,185.54	2,738.16	447.38
<b>43</b>	<b>5137 - Supplies</b>	123.71	888.04	(764.33)
<b>44</b>	<b>5140 - Telephone</b>	915.98	1,573.60	(657.62)
<b>45</b>	<b>5145 - Tools</b>	3,021.32	2,775.46	245.86
<b>46</b>	<b>5150 - Travel and Meetings</b>	434.00	637.26	(203.26)
<b>47</b>	<b>5155 - Utilities</b>	791.63	815.77	(24.14)
<b>48</b>	<b>5160 - Wages</b>			
<b>49</b>	<b>5165 - Wages - Overtime</b>	42.75	0.00	42.75
<b>50</b>	<b>5160 - Wages - Other</b>	50,478.76	46,451.09	4,027.67
<b>51</b>	<b>Total 5160 - Wages</b>	50,521.51	46,451.09	4,070.42

**Garberville Sanitary District  
Revenue & Expense Prev Year Comparison - Water  
July 2016 through February 2017**

		Jul '16 - Feb 17	Jul '15 - Feb 16	\$ Change
<b>52</b>	<b>Total Administrative and General</b>	<b>126,690.84</b>	<b>124,336.05</b>	<b>2,354.79</b>
<b>53</b>	<b>Water Trans and Distribution</b>			
<b>54</b>	7075 · Fuel	1,727.96	1,965.14	(237.18)
<b>55</b>	7090 · Repairs and Maintenance	6,132.50	11,077.88	(4,945.38)
<b>56</b>	7100 · Supplies	1,862.38	1,488.31	374.07
<b>57</b>	7110 · Utilities	6,010.21	4,690.16	1,320.05
<b>58</b>	7120 · Wages			
<b>59</b>	7125 · Wages - Overtime Water Trans &	3,608.50	3,127.50	481.00
<b>60</b>	7120 · Wages - Other	21,308.74	22,658.00	(1,349.26)
<b>61</b>	Total 7120 · Wages	24,917.24	25,785.50	(868.26)
<b>62</b>	<b>Total Water Trans and Distribution</b>	<b>40,650.29</b>	<b>45,006.99</b>	<b>(4,356.70)</b>
<b>63</b>	<b>Water Treatment</b>			
<b>64</b>	7020 · Fuel	1,727.96	1,840.71	(112.75)
<b>65</b>	7010 · Monitoring	4,279.20	2,276.45	2,002.75
<b>66</b>	7030 · Repairs and Maintenance	10,720.20	3,779.95	6,940.25
<b>67</b>	7040 · Supplies	11,580.96	7,489.21	4,091.75
<b>68</b>	7050 · Utilities	26,634.07	23,483.64	3,150.43
<b>69</b>	7060 · Wages			
<b>70</b>	7065 · Wages - Overtime Water Treatmen	3,616.50	4,182.50	(566.00)
<b>71</b>	7060 · Wages - Other	24,236.44	36,360.00	(12,123.56)
<b>72</b>	Total 7060 · Wages	27,852.94	40,542.50	(12,689.56)
<b>73</b>	<b>Total Water Treatment</b>	<b>82,795.33</b>	<b>79,412.46</b>	<b>3,382.87</b>
<b>74</b>	<b>Total Expense</b>	<b>250,136.46</b>	<b>248,755.50</b>	<b>1,380.96</b>
<b>75</b>	<b>Net Ordinary Revenue</b>	<b>91,371.42</b>	<b>79,531.96</b>	<b>11,839.46</b>
<b>76</b>	<b>Other Revenue/Expense</b>			
<b>77</b>	<b>Other Revenue</b>			
<b>78</b>	8060 · Interest Revenue	280.99	435.60	(154.61)
<b>79</b>	<b>Total Other Revenue</b>	280.99	435.60	(154.61)
<b>80</b>	<b>Other Expense</b>			
<b>81</b>	9010 · Other Expenses	0.00	1,500.00	(1,500.00)
<b>82</b>	9040 · Depreciation	235,992.00	211,658.64	24,333.36
<b>83</b>	9050 · Interest Expense	7,074.89	4,289.30	2,785.59
<b>84</b>	<b>Total Other Expense</b>	243,066.89	217,447.94	25,618.95
<b>85</b>	<b>Net Other Revenue</b>	(242,785.90)	(217,012.34)	(25,773.56)
<b>86</b>	<b>Net Revenue</b>	<b>(151,414.48)</b>	<b>(137,480.38)</b>	<b>(13,934.10)</b>

**GARBERVILLE SANITARY DISTRICT  
BOARD OF DIRECTORS MEETING  
MINUTES  
February 28, 2017 5:00 p.m.**

**I. REGULAR MEETING CALLED TO ORDER**

Chairperson Brodersen called the meeting to order at 5:00 pm

**II. ESTABLISHMENT OF QUORUM**

**Present:**

**Rio Anderson  
Linda Brodersen  
Doug Bryan  
Gary Wellborn**

**Absent: Richard Thompson**

**III. APPROVAL OF AGENDA**

Chairperson Brodersen asked for a motion to move the correspondence from the consent agenda to the general manager's report and approve the agenda. Director Anderson made the motion and Director Wellborn seconded the motion. The motion was passed by 4-0 vote.

**IV. COMMENTS AND QUESTIONS FROM THE AUDIENCE**

Charles Butterworth asked about the change in the election years for the board terms. Chair Brodersen replied that the board members term years will be changed to coincide with the general election of the county and the state.

**V. ANNOUNCEMENTS AND COMMUNICATIONS**

**REPORTS AND PRESENTATIONS**

**Operations Staff- No Report**

**Office Staff - 700 Form were emailed to members, email didn't go through. Stillwell will send again or provide hard copies.**

**Board Members- No Report**

**General Manager - Ralph Emerson reported that his report was included on page four. There was nothing else to add unless there were any questions.**

**Emerson discussed the correspondence letters**

Correspondence

**Connection Fee for Hospital CT Unit – Emerson explained that he didn't feel that the hospital should pay \$16,000 for new connections when they only wanted the land. He offered them a proposal to pay \$500 per year back when the building burnt down. The amount is \$2,500 and he has not heard back from the hospital at this time.**

**Measure Z Expenditures Application**

**Planning Department Response – Town Square Restroom**

**Emerson presented a map of the town square showing what they wanted to construct on site. The town square wants to install a grease trap for the waste from a food truck and have it flow into the storm drain. This was not included in the original proposal.**

**VI. REGULAR AGENDA ITEMS**

**A. CONSENT AGENDA**

- A.1 Approve Financials
- A.2 Approve 1/24/2017 Regular Meeting Minutes
- A.3 Operations Safety Report

**Chair Brodersen asked for a motion to approve the consent agenda.**

**Motion: Anderson      Second: Wellborn      Vote: 4-0**

**B. GENERAL BUSINESS**

- B.1 Open Bids for 2012 Chevy Silverado  
**No bids were received. After discussion the price was lowered to \$14,750 and put back out to the public thru Craig's List and park in town.**
  
- B.2 Mr. Butterworth request for multi family charges  
**Mr. Butterworth said that he did not request multi-family. Emerson said since the last meeting Mr. Butterworth came in and asked for multi-family use and Tina signed him to multi-family for both properties. Mr. Butterworth asked why the multi-family water is more expensive than single family. Emerson said each resident pays a base rate. The water usage is an additional charge and for example on the locust street property prior to 2016 when it was a single family residence, they were using about four units per month. After 2016 to current date, they are using approximately ten units per month. This is about five thousand more gallons of water per month than before. Because it has already been changed to multi-family. Mr. Butterworth said that it hasn't been changed to multi-family except by him. He said that it would be this summer when the general plan update comes in. Butterworth said according to the ordinance it's a single building under one owner, doesn't matter if there is ten units in there or one, the ordinance says that's one meter. He said that the district is trying to make him install meters when the ordinance says he doesn't need them. That's the issue here. Emerson said the ordinance currently states that any changes need to be approved by the general manager and so he was not made aware of this until the renter came to the district. If he was, he would have made a recommendation prior the renter being moved in, but that is what the ordinance does say, and so we also talked about multi-family, which means two tenants on one meter, and we do have those types of renters and meters in this district currently. Emerson said his recommendation, since it has already been done, is to set up as a multi-family unit, both Fir Ln and Locust St and to pay the multi-family rate. Butterworth agreed.  
**Emerson asked Mr. Butterworth to notify the district before he does any changes in the future.****
  
- B.3 Board Committees-Appointments  
**Chair Brodersen appointed Wellborn and Thompson to the Rate Study Committee  
Anderson and Brodersen to the Personnel Hearing  
Committee  
Anderson and Brodersen to the Budget Committee  
Bryan and Brodersen to the Joint District Representative  
with Thompson as alternate**
  
- B.4 SDRMA Nominations for Board Member  
**No Nominations**
  
- B.5 CSDA Nominations for Board Member  
**No Nominations**
  
- B.6 Reschedule Election of Governing Board Members in Compliance with Senate Bill 415 to Consolidate with statewide Election Dates  
**Approval of Resolution No 17-005**



Emerson said that the state has mandated that districts change from odd year election to even year. Brodersen asked for questions from the board, Anderson asked if it changes their years. Chair Brodersen said those term ended in 2017 will change to 2018 and those ending in 2019 will change to 2020

Chair Brodersen asked for a motion to approve Resolution No. 17-005. Director Wellborn made the motion. Vice Chair Bryan seconded the motion. The motion was approved by roll call vote: Brodersen yes, Bryan yes, Anderson yes, Wellborn yes. Thompson was absent.

C. **POLICY REVISION / ADOPTION**

C.1 Policy Manual updates-Section job descriptions –Appendix B-Operators

Brodersen said this was the second reading and there was going to be a third reading, Ralph agreed and said this was the General Manager position and he wanted to get it right. Emerson said the operators job description were included and he would like to bring them back one more reading and have a discussion on what the board wants the general manager and operators to do. The board discussed the Senior Operator Job Description and Ralph will make correction and bring back next meeting.

C.2 Water Ordinance-Article 4: Section 4.9 water Service

The board discussed this topic and decided to move paragraph (a) down under paragraph (b) and bring it back because the last sentence in 4.9 a. could not be completely removed. Mr. Butterworth asked if in the future the district would come to him and make him install meters at his properties. Emerson said that this is to make sure that any new developments come in every single family residence has an individual meter and to keep it clean. That is not going after anybody that is already setup as a single family or multi-family residence. Now if you were to build a new building on your property then we would address it through this ordinance.

C.3 Collection of late Service Charges

**Resolution 17-001**

Emerson gave a brief review on the process of filing a lien on a property for delinquent accounts.

Chair Brodersen asked for a motion to approve Resolution 17-001

Motion: Bryan                      Second: Anderson

Roll Call Vote: Anderson yes, Brodersen yes, Wellborn yes, Bryan Yes,  
Thompson Absent

**VII. ITEMS FOR NEXT BOARD MEETING**

1. Wallan road tank Easement
2. Organizational Chart—1st reading
3. 2017 Master Calendar
4. Office Job Descriptions—1st reading
5. Surplus Ron's Phone
6. Water Ordinance Article 4; Section 4.9

**VIII. ADJOURNMENT**

The meeting was adjourn at 6:30 pm

Respectfully Submitted  
Tina Stillwell

February 28, 2017 Meeting Minutes

**RESOLUTION 17-006**

**THIS RESOLUTION AUTHORIZES THE GARBERVILLE SANITARY DISTRICT TO  
DECLARE AS SURPLUS PROPERTY A CELL PHONE WHICH IS NOT BEING USED**

**A. WHEREAS,** The Garberville Sanitary District has a Motorola cell phone which is not being used.

**B. WHEREAS,** The Garberville Sanitary District declares this phone surplus property and available for the public to give a sealed bid which will be awarded at the regular April Board meeting.

**NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE GARBERVILLE SANITARY DISTRICT DECLARES THAT THIS MOTOROLA CELL PHONE IS DECLARED SURPLUS PROPERTY AND AVAILABLE FOR PURCHASE BY THE HIGHEST BIDDER.**

**PASSED, APPROVED AND ADOPTED this 28th day of March 2017  
by the following roll call vote:**

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

---

**Linda Brodersen, Board President**

**ATTEST:**

---

**Ralph Emerson, General Manager**

**GARBERVILLE SANITARY DISTRICT  
FINANCIAL STATEMENTS**

**JUNE 30, 2016**

**GARBERVILLE SANITARY DISTRICT**

**Table of Contents**

**June 30, 2016**

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



# ANDERSON, LUCAS, SOMERVILLE & BORGES, LLP

C E R T I F I E D P U B L I C A C C O U N T A N T S

ART STEWART (1945-1964)  
RICHARD RODRIGUE (1950-1985)  
DAVID J. SOMERVILLE (1971-1982)  
DONALD J. HARRIS (1962-1994)  
EUGENE B. LUCAS (1950-2013)

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DAVID A. SOMERVILLE, II  
KEITH D. BORGES  
BARBARA J. GUEST

RITA CHISM  
VANESSA ANDERSON, E.A.

JAMES M. ANDERSON, *Inactive*

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Garberville Sanitary District

### *Report on the Financial Statements*

We have audited the accompanying financial statements of the business-type activities, each major fund, and the aggregate remaining fund information of Garberville Sanitary District as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

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

### *Auditors' Responsibility*

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Board of Directors  
Garberville Sanitary District

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, each major fund, and the aggregate remaining fund information of the Garberville Sanitary District, as of June 30, 2016, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

*Required Supplementary Information*

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

*Anderson, Lucas, Somerville, & Borges*

December 20, 2016  
Fortuna, California

## **BASIC FINANCIAL STATEMENTS**

**GARBERVILLE SANITARY DISTRICT**  
**Statement of Net Position**  
June 30, 2016 and 2015

	<u>2016</u>	<u>2015</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and Cash Equivalents	\$ 258,610	\$ 733,006
Restricted Cash	46,193	46,025
Accounts Receivable - net of \$5,000		
Allowance for Doubtful Accounts	84,869	101,615
Grants Receivable	-	39,910
Prepays and Deposits	4,164	41,942
Total Current Assets	393,836	962,498
<b>Restricted Assets</b>		
Cash in County Treasury	580,597	322,441
Total Restricted Assets	580,597	322,441
<b>Noncurrent Assets</b>		
Capital Assets, Net of Depreciation	11,668,935	11,348,175
Construction in Progress	158,528	499,061
Total Noncurrent Assets	11,827,463	11,847,236
<b>Total Assets</b>	<b>\$ 12,801,896</b>	<b>\$ 13,132,175</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable	\$ 25,027	\$ 247,648
Accrued Payroll Liabilities	1,438	3
Accrued Vacation	25,910	19,345
Current Portion of Long-Term Obligations	115,634	78,918
Total Current Liabilities	168,009	345,914
<b>Noncurrent Liabilities</b>		
Noncurrent Portion of Long-Term Obligations	1,659,350	1,551,041
<b>Total Liabilities</b>	1,827,359	1,896,955
<b>NET POSITION</b>		
Invested in Capital Assets, Net of Related Debt	10,052,479	10,217,277
Reserved for Debt Service	46,193	46,025
Unrestricted	875,865	971,918
<b>Total Net Position</b>	<b>\$ 10,974,537</b>	<b>\$ 11,235,220</b>

The accompanying notes are an integral part of these financial statements



**GARBERVILLE SANITARY DISTRICT**  
**Statement of Revenues, Expenses and Changes in Net Position**  
For the Year Ended June 30, 2016

	Water	Sewer	Total 2016
<b>OPERATING REVENUES</b>			
Utility Sales	\$ 481,221	\$ 365,409	\$ 846,630
Connection Fees	8,600	7,200	15,800
Other Revenues	6,054	2,420	8,474
<u>Total Operating Revenues</u>	495,875	375,029	870,904
<b>OPERATING EXPENSES</b>			
Salaries and Wages	73,162	68,030	141,192
Payroll Taxes	14,284	10,145	24,429
Employee Benefits	19,552	18,668	38,220
Rent	5,575	4,975	10,550
Materials and Supplies	4,182	4,875	9,057
Transportation	1,598	1,597	3,195
Sewage Collection	-	31,255	31,255
Office Expense	11,072	10,215	21,287
Insurance	21,340	19,520	40,860
Professional Services	24,548	22,046	46,594
Sewage Treatment	-	86,832	86,832
Water Treatment	117,884	-	117,884
Water Distribution	63,398	-	63,398
Permits and Fees	3,736	18,304	22,040
Utilities	3,256	3,472	6,728
Bad Debts	1,500	1,500	3,000
Other Expenses	1,500	-	1,500
Deprecation and Amortization	317,263	165,025	482,288
<u>Total Operating Expenses</u>	683,850	466,459	1,150,309
<b>OPERATING GAIN (LOSS)</b>	<b>(187,975)</b>	<b>(91,430)</b>	<b>(279,405)</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Property Taxes and Exemptions	(12)	24,452	24,440
Interest Income	1,169	3,009	4,178
Interest Expense	(8,231)	(4,625)	(12,856)
<u>Total Non-operating Revenues (Expenses)</u>	(7,074)	22,836	15,762
<b>CHANGE IN NET POSITION</b>	<b>(\$195,049)</b>	<b>(\$68,594)</b>	<b>\$ (263,643)</b>
<b>NET POSITION</b>			
<b>BEGINNING OF YEAR</b>			<b>\$ 11,235,220</b>
<b>PRIOR PERIOD ADJUSTMENT</b>			<b>\$ 2,960</b>
<b>END OF YEAR</b>			<b>\$ 10,974,537</b>

The accompanying notes are an integral part of these financial statements

**GARBERVILLE SANITARY DISTRICT**  
**Statement of Revenues, Expenses and Changes in Net Position**  
For the Year Ended June 30, 2015

	<b>Water</b>	<b>Sewer</b>	<b>Total 2015</b>
<b>OPERATING REVENUES</b>			
Utility Sales	\$ 490,533	\$ 365,128	\$ 855,661
Connection Fees	16,100	22,500	38,600
Other Revenues	6,303	3,387	9,690
<u>Total Operating Revenues</u>	512,936	391,015	903,951
<b>OPERATING EXPENSES</b>			
Salaries and Wages	49,891	43,691	93,582
Payroll Taxes	11,309	8,076	19,385
Employee Benefits	16,393	15,518	31,911
Rent	5,400	4,800	10,200
Materials and Supplies	3,257	2,185	5,442
Transportation	1,719	1,718	3,437
Sewage Collection	-	53,285	53,285
Office Expense	9,277	8,105	17,382
Insurance	19,329	17,164	36,493
Professional Services	17,605	15,540	33,145
Sewage Treatment	-	70,406	70,406
Water Treatment	112,274	-	112,274
Water Distribution	67,694	-	67,694
Permits and Fees	3,493	18,021	21,514
Bad Debts	2,708	3,385	6,093
Other Expenses	5,366	4,830	10,196
Deprecation and Amortization	155,607	149,606	305,213
<u>Total Operating Expenses</u>	481,322	416,330	897,652
<b>OPERATING GAIN (LOSS)</b>	<b>31,614</b>	<b>(25,315)</b>	<b>6,299</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Capital Grants	687,192	-	687,192
Property Taxes and Exemptions	(12)	23,831	23,819
Interest Income	237	2,378	2,615
Interest Expense	(3,120)	(5,755)	(8,875)
Other Expenses	-	950	950
Gain (Loss) on Dispositions	(10,160)	-	(10,160)
<u>Total Non-operating Revenues (Expenses)</u>	674,137	21,404	695,541
<b>CHANGE IN NET POSITION</b>	<b>\$705,751</b>	<b>(\$3,911)</b>	<b>\$ 701,840</b>
<b>NET POSITION</b>			
<b>BEGINNING OF YEAR</b>			<b>\$ 10,538,893</b>
<b>PRIOR PERIOD ADJUSTMENT</b>			<b>\$ (5,513)</b>
<b>END OF YEAR</b>			<b>\$ 11,235,220</b>

The accompanying notes are an integral part of these financial statements

**GARBERVILLE SANITARY DISTRICT**  
**Statement of Cash Flows**  
For the Years Ended June 30, 2016 and 2015

	<u>2016</u>	<u>2015</u>
<b>Cash Flows From Operating Activities</b>		
Cash Received from Customers	\$ 925,428	\$ 874,282
Cash Paid for Employees	(203,841)	(144,878)
Cash Paid for Goods and Services	(456,180)	(454,018)
	<u>265,407</u>	<u>275,386</u>
<b>Cash Flows From Non-Capital Financing Activities</b>		
Other Non-Operating Revenue	-	950
Property Tax Revenues	24,440	23,819
	<u>24,440</u>	<u>24,769</u>
<b>Cash Flows From Capital and Related Financing Activities</b>		
Proceeds from Long-Term Debt	250,000	1,065,474
Principal Paid on Long-Term Debt	(104,975)	(1,432,036)
Interest Paid on Long-Term Debt	(12,856)	(8,875)
Acquisition of Capital Assets	(462,515)	(1,880,703)
Capital Grant	(179,751)	1,122,618
	<u>(510,097)</u>	<u>(1,133,522)</u>
<b>Cash Flows From Investing Activities</b>		
Interest on Investments	4,178	2,615
	<u>4,178</u>	<u>2,615</u>
<b>Net (Decrease) in Cash and Cash Equivalents</b>	<b>(216,072)</b>	<b>(830,752)</b>
<b>Cash and Cash Equivalents - Beginning of Year</b>	<b>1,101,472</b>	<b>1,932,224</b>
<b>Cash and Cash Equivalents - End of Year</b>	<b><u>\$ 885,400</u></b>	<b><u>\$ 1,101,472</u></b>

The accompanying notes are an integral part of these financial statements

**GARBERVILLE SANITARY DISTRICT**  
**Statement of Cash Flows**  
For the Years Ended June 30, 2016 and 2015

	<u>2016</u>	<u>2015</u>
<b>Reconciliation of Operating Gain (Loss) to Net Cash Provided by Operating Activities</b>		
Operating Gain (Loss)	\$ (279,405)	\$ 6,299
Adjustment to Reconcile Operating Gain (Loss) to Net Cash Provided by Operating Activities:		
Depreciation and Amortization	482,288	305,213
(Increase) Decrease in Accounts Receivable	16,746	10,018
(Increase) Decrease in Other Receivable	-	-
(Increase) Decrease in Prepaid Expenses	37,778	(39,687)
Increase (Decrease) in Accounts Payable	-	-
Increase (Decrease) in Accrued Liabilities	8,000	(6,457)
	544,812	269,087
<b>Net Cash Provided by Operating Activities</b>	<b>\$ 265,407</b>	<b>\$ 275,386</b>
 <b>Reconciliation of Cash and Cash Equivalents per Statement of Cash Flows to Cash and Cash Equivalents per Balance Sheet</b>		
Cash and Cash Equivalents per Statement of Cash Flows	<b>\$ 885,400</b>	<b>\$ 1,101,472</b>
Cash and Cash Equivalents per Balance Sheet:		
Cash and Cash Equivalents	\$ 304,803	\$ 779,031
Cash in County Treasury	580,597	322,441
	<b>\$ 885,400</b>	<b>\$ 1,101,472</b>

The accompanying notes are an integral part of these financial statements

## **NOTES TO FINANCIAL STATEMENTS**

## GARBERVILLE SANITARY DISTRICT

### Notes to Financial Statements

June 30, 2016

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

**GARBERVILLE SANITARY DISTRICT**  
**Notes to Financial Statements**  
June 30, 2016

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

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

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

***Capital Assets and Depreciation*** - Capital assets are recorded at cost. Capital asset purchases with values exceeding \$250 and having a life expectancy of at least 3 years are capitalized.

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

***Compensated Absences*** - Qualified employees of the District accrue vacation, sick, compensatory and other leave time. Upon retirement, resignation, or dismissal, employees are paid in cash for all leave time accumulated except sick leave. No compensation for accrued sick leave upon retirement or termination is made. Accordingly, sick pay is charged to expenditures when taken. No provision has been made in the financial statements for unused sick leave. The liability for compensated absences at June 30, 2016 was \$25,910, and at June 30, 2015 was \$19,345, and has been reflected thus on the Balance Sheet.

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

***Allowance Method Used to Record Bad Debts*** – Management has provided an allowance for doubtful accounts equal to the estimated uncollectible amounts. The estimate is based on a review of the current status of trade accounts receivable. It is reasonably possible that the District's estimate of the allowance for doubtful accounts will change. Accounts receivable are presented net of an allowance for doubtful accounts of \$5,000 at June 30, 2016.

**GARBERVILLE SANITARY DISTRICT**

**Notes to Financial Statements**

June 30, 2016

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

*Policy for Applying FASB Pronouncements* - The District has adopted all applicable FASB Statements and Interpretations, APB Opinions, and ARBs issued after November 30, 1989, except those that are limited to not-for-profit organizations.

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

**NOTE 2 - CASH AND CASH EQUIVALENTS**

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

<u>2016</u>	<u>Cash in Checking</u>	<u>Cash in Savings</u>	<u>Cash in County</u>	<u>Petty Cash</u>	<u>Total</u>
Insured by FDIC	110,628	147,746	-	-	258,374
Restricted Water fund	46,193	-	-	-	46,193
Petty Cash	-	-	-	236	236
Subtotal					304,803
Pooled with County	-	-	580,597	-	580,597
Total	<u>156,821</u>	<u>147,746</u>	<u>580,597</u>	<u>236</u>	<u>885,400</u>



**GARBERVILLE SANITARY DISTRICT**

**Notes to Financial Statements**

June 30, 2016

**NOTE 2 - CASH AND CASH EQUIVALENTS (Continued)**

<u>2015</u>	<u>Cash in Checking</u>	<u>Cash in Savings</u>	<u>Cash in County</u>	<u>Petty Cash</u>	<u>Total</u>
Insured by FDIC	643,766	135,015	-	-	778,781
Petty Cash	-	-	-	250	250
Subtotal					779,031
Pooled with County	-	-	322,441	-	322,441
<b>Total</b>	<u>643,766</u>	<u>135,015</u>	<u>322,441</u>	<u>250</u>	<u>1,101,472</u>

**NOTE 3 - CAPITAL ASSETS AND DEPRECIATION**

Capital Assets for the District for the years ended June 30, 2016 and 2015 consisted of the following:

	<u>Balance 6/30/15</u>	<u>Additions</u>	<u>Deletions Transfers</u>	<u>Balance 6/30/16</u>
Land - Sewer	129,811	-	-	129,811
Land - Water	88,699	-	-	88,699
Water System	153,405	-	(20,023)	133,382
Water Easements	177,397	-	-	177,397
Collection Facilities	2,265,653	-	(20,022)	2,245,631
Kimtu Waterline	1,908,669	-	-	1,908,669
Treatment Facilities	496,074	4,688	-	500,762
Water Project 2015	4,968,105	-	-	4,968,105
Tobin Well 2015	40,189	-	-	40,189
Sewer Project 2011	2,792,452	-	-	2,792,452
SWTP Office Remodel	-	19,741	-	19,741
Alderpoint Tank	-	327,908	343,609	671,517
Melville Road (2015)	-	19,568	40,045	59,613
Office Equipment	29,320	2,684	-	32,004
Equipment	73,456	84,851	-	158,307
Vehicles	48,024	-	-	48,024
CIP Leino Lane	-	585	-	585
CIP Bear Canyon	-	576	-	576
Annexation Project CIP	155,452	1,915	-	157,367
CIP Alderpoint Tank	343,609	-	(343,609)	-
Less: Accumulated Depreciation	<u>(1,823,079)</u>	<u>(482,288)</u>	<u>-</u>	<u>(2,305,367)</u>
<b>Total</b>	<u>\$ 11,847,236</u>	<u>(19,772)</u>	<u>-</u>	<u>\$ 11,827,464</u>

**GARBERVILLE SANITARY DISTRICT**

**Notes to Financial Statements**

June 30, 2016

**NOTE 3 - CAPITAL ASSETS AND DEPRECIATION (Continued)**

	Balance 6/30/14	Additions	Deletions Transfers	Balance 6/30/15
Land - Sewer	129,811	-	-	129,811
Land - Water	88,699	-	-	88,699
Water System	120,924	43,823	(11,342)	153,405
Water Easements	177,397	-	-	177,397
Collection Facilities	2,245,631	20,022	-	2,265,653
Kimtu Waterline	1,908,669	-	-	1,908,669
Treatment Facilities	491,574	4,500	-	496,074
Water Project 2015	-	-	4,968,105	4,968,105
Tobin Well 2015	-	-	40,189	40,189
Sewer Project 2011	2,792,452	-	-	2,792,452
Annexation Project	145,075	10,377	-	155,452
Office Equipment	17,765	11,555	-	29,320
Equipment	-	73,456	-	73,456
Vehicles	48,024	-	-	48,024
CIP Water	3,993,477	974,628	(4,968,105)	-
CIP Tobin Well	34,364	5,825	(40,189)	-
CIP Alderpoint Tank	75,710	267,899	-	343,609
Less: Accumulated Depreciation	<u>(1,519,048)</u>	<u>(305,213)</u>	<u>1,182</u>	<u>(1,823,079)</u>
Total	<u>\$ 10,750,524</u>	<u>1,106,872</u>	<u>(10,160.00)</u>	<u>\$ 11,847,236</u>

**GARBERVILLE SANITARY DISTRICT**  
**Notes to Financial Statements**  
June 30, 2016

**NOTE 4 - LONG-TERM DEBT**

Long-term debt of the District for the years ended June 30, 2016 and 2015 consisted of the following:

	Balance 6/30/15	Additions	Principal Payments	Balance 6/30/16
SWRCB	212,954	-	(21,831)	191,123
MFC	33,236	-	(33,236)	-
RCAC-2	-	250,000	(26,057)	223,943
SRF Loan	1,379,471	-	(22,991)	1,356,480
Copier Lease	4,298	-	(860)	3,438
	<u>1,629,959</u>	<u>250,000</u>	<u>(104,975)</u>	<u>1,774,984</u>

  

	Balance 6/30/2014	Additions	Principal Payments	Balance 6/30/15
SWRCB	234,358	-	(21,404)	212,954
MFC	97,648	-	(64,412)	33,236
RCAC	925,269	420,515	(1,345,784)	-
Copier Lease	-	4,736	(438)	4,298
SRF Loan	739,247	640,224	-	1,379,471
	<u>1,996,522</u>	<u>1,065,475</u>	<u>(1,432,038)</u>	<u>1,629,959</u>

Current portion of long-term debt is as follows:

SWRCB	\$ 22,268
SRF Loan	45,982
RCAC Loan	46,472
Copier	912
	<u>\$ 115,634</u>

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

**STATE WATER RESOURCES CONTROL BOARD (SWRCB):**

On June 28, 2005, the District borrowed \$395,340 for the Sewer System Relocation Project. On September 27, 2006, the District received additional loan funding of \$33,567. The loan is payable in annual installments of \$26,090 each August 1, including 2% interest, through August 1, 2023. Net revenues of the District are pledged as collateral for this loan. The principal balance due as of June 30, 2016 was \$191,123.

**GARBERVILLE SANITARY DISTRICT**

**Notes to Financial Statements**

June 30, 2016

**NOTE 4 - LONG-TERM DEBT** (Continued)

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

**SWRCB LOAN**

Year(s) Ending June 30	Principal	Interest	Total
2017	22,268	3,822	26,090
2018	22,713	3,377	26,090
2019	23,167	2,923	26,090
2020	23,631	2,459	26,090
2021	24,103	1,987	26,090
2022-2024	75,241	3,029	78,270
	<u>\$ 191,123</u>	<u>\$ 17,597</u>	<u>\$ 208,720</u>

**WELLS FARGO FINANCIAL LEASING**

On January 9, 2015, the District entered a capital lease agreement for a Toshiba Copier. The terms were for a 60 month period with purchase option. The following principal and interest to maturity are:

Year(s) Ending June 30	Principal	Interest	Total
2017	912	177	1,089
2018	967	122	1,089
2019	1,025	64	1,089
2020	534	9	543
	<u>\$ 3,438</u>	<u>\$ 372</u>	<u>\$ 3,810</u>

**MUNICIPAL FINANCE CORPORATION (MFC)**

On August 24, 2010, the District borrowed \$300,000 for a Wastewater Construction Project. The loan is payable in semi-annual installments of \$34,233.36, including 4.95% interest. This loan was paid off during the year.

**GARBERVILLE SANITARY DISTRICT**

**Notes to Financial Statements**

June 30, 2016

**NOTE 4 - LONG-TERM DEBT (Continued)**

**RURAL COMMUNITY ASSISTANCE CORPORATION (RCAC)**

The District entered into a five year note and loan agreement on October 14, 2015 for the Alderpoint Tank Replacement Project. The maturity date is November 1, 2020 with interest at 5.00 %. Monthly payments beginning December 1, 2015 are \$4,717.81. The principal balance at June 30, 2016 was \$223,943.

Year(s) Ending June 30	Principal	Interest	Total
2017	46,472	10,142	56,614
2018	48,850	7,764	56,614
2019	51,349	5,265	56,614
2020	53,976	2,638	56,614
2021	23,296	248	23,544
	<u>\$ 223,943</u>	<u>\$ 26,057</u>	<u>\$ 250,000</u>

**STATE REVOLVING FUND (SRF)**

The District entered into a funding agreement (Project 1210008-006C) under the provisions of California Safe Drinking Water State Revolving Fund in April 2013 for a total Project cost of \$4,379,431. This loan was for the Drinking Water Improvement Project. Under this agreement, the Loan amount is not to exceed \$1,379,471 at 0% interest, over 30 years, with principal payments of \$22,991.18 due semiannually on January 1 and July 1 commencing January 2016. The principal balance at June 30, 2016 was \$1,356,480.

Year(s) Ending June 30	Principal	Interest	Total
2017	45,982	-	45,982
2018	45,982	-	45,982
2019	45,982	-	45,982
2020	45,982	-	45,982
2021	45,982	-	45,982
2022-2046	1,126,570	-	1,126,570
	<u>\$ 1,356,480</u>	<u>\$ -</u>	<u>\$ 1,356,480</u>

**GARBERVILLE SANITARY DISTRICT**  
**Notes to Financial Statements**  
June 30, 2016

**NOTE 5 - INSURANCE**

The District is exposed to various risks of loss related to torts; damage to, and theft or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District was a member of the Special District Risk Management Authority (SDRMA), an intergovernmental risk sharing joint powers authority created pursuant to California Government Code Sections 6500, et. seq., effective July 1, 2015 through June 30, 2016. During its membership, the following policies were in effect:

	Limits
General and Auto Liability, Public Officials' and Employees' Errors and Omissions and Employment Practices Liability (per occurrence)	2,500,000
Employee Dishonesty Coverage (per loss)	400,000
Property Loss (per occurrence)	1,000,000,000
Boiler and Machinery (per occurrence)	100,000,000
Public Officials Personal Liability (per occurrence)	500,000

**NOTE 6 - PROPERTY TAXES/EXEMPTIONS**

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

	2016	2015
Current Secured Taxes	23,010	22,431
Current Unsecured Taxes	859	868
Taxes-Prior Years	11	26
Taxes-Current-Supplemental Rolls	220	141
State-Homeowners' Exemptions	322	329
Taxes-Prior Years-Supplemental	30	36
Total Taxes/Exemptions	24,452	23,831

**GARBERVILLE SANITARY DISTRICT**

**Notes to Financial Statements**

June 30, 2016

**NOTE 7 – SURFACE WATER TREATMENT PLANT AND INFRASTRUCTURE  
CAPITAL IMPROVEMENT PROJECT**

This capital improvement project was completed January 29, 2015. The project was expected to cost \$4.5 million dollars. Funding for this project is from CDPH, in Funding Agreement SRFCX103, executed on May 10, 2013 in the amount of \$4,060,478. The grant amount is \$3,000,000 and the loan amount is \$1,060,478 with 0% interest and a 30-year term. The Funding agreement was amended September 2014 to increase the total cost to \$4,379,471 with the original loan amount increased to \$1,379,471. (See Note 4)

The total amount of interest cost capitalized for this project was \$ -0- , \$15,510 and \$29,259 as of June 30, 2016, 2015 and 2014, respectively.

Grant receivables were \$-0- and \$39,909 at June 30, 2016 and 2015, respectively.

**NOTE 8 – ANNEXATION (JURISDICTIONAL BOUNDARY, SOI EXPANSION, CHANGE  
IN PLACE OF USE, AND MSR) PROJECT**

The MSR/SOI Annexation project is complete: the updated Place of Use was adopted on October 11, 2013 and the updated Jurisdictional Boundary was recorded on May 12, 2016. Every five years, the Humboldt County Local Agency Formation Commission (LAFCo) is mandated to review the Spheres of Influence (SOI's) of all government entities within the District. A Municipal Service Review (MSR) is prepared by LAFCo as part of the SOI review. The District participates in the preparation of the document and provides the data necessary for the LAFCo to perform the review. As part of the MSR/SOI review, in 2011, the District identified numerous parcels that were being provided with water service which were outside of the existing District's Jurisdictional Boundary and SOI. The LAFCo process for remedy of that condition was to complete an annexation of these parcels into the boundaries by petitioning LAFCo for the proposed change. As part of this project the District also modified the Place of Use for the Diversion License and Permit as regulated by the State Water Resources Control Board Division of Water Rights to be consistent with the areas served. Now that the Annexation, the Change in Place of Use, the Municipal Services Review and Sphere of Influence update have been completed, the District will not need to complete this planning process for five years or until a property asks to be annexed into the District Boundary or brought into the Sphere of Influence.

**NOTE 9 – ALDERPOINT TANK REPLACEMENT PROJECT**

During 2016, the Alderpoint Tank construction was completed and capitalized for a total cost of \$671,517 (See Note 3).

**GARBERVILLE SANITARY DISTRICT**  
**Notes to Financial Statements**  
June 30, 2016

**NOTE 10 – PRIOR PERIOD ADJUSTMENT**

A prior period adjustment was required during the years ended June 30, 2016 and 2015. The adjustment was needed to correctly capitalize an invoice that was expensed in error in 2015. The adjustment for 2014 was for an engineering invoice that was written off in 2015.

	<u>2015</u>	<u>2014</u>
Capitalize invoice American Leak Detection for Melville Project	\$ <u>2,960</u>	
Write- off Arc-Sine invoice		\$ <u>5,513</u>

**NOTE 11 – LEASE**

Management has obtained a three year vehicle lease effective September 2, 2016 for a Ford F250 Utility truck. Three annual payments of \$15,016.21 are due on September 2 with a total of \$2,693 in interest.

**NOTE 12 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through December 20, 2016, the date the financial statements were available to be issued.



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

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

**For Reference to above Ordinance**

**Sec 2.6 Main** shall mean a water line in a street, highway, alley, or easement used for public and private fire protection and for general distribution of water.

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

## RESOLUTION 17-004

### THIS RESOLUTION AUTHORIZES THE GARBERVILLE SANITARY DISTRICT TO CHANGE THE WATER ORDINANCE ARTICLE 4, SEC. 4.9

**A. WHEREAS,** It has been determined that the Garberville Sanitary District will change The Water Ordinance, Article 4, Sec. 4.9 to clarify the requirements of the District.

**B. WHEREAS,** Resolution 17-004 will allow the Board to make appropriate changes to this Ordinance and better assist customers who may want to develop their property or add additional sub-units.

**C. WHEREAS,** This Resolution will differentiate between single family and multi-family use while allowing the District to enforce the Water Ordinance as required.

**D. WHEREAS,** The adoption of Resolution 17-004 will take effect immediately and will replace Section 4.9

**E. WHEREAS,** The changes to Resolution 17-004 shall be:

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

- a. Multiple service connections for a single parcel are allowed under these conditions, if approved by General Manager or designee:
  1. Each building under separate ownership must provide a separate service connection and meter. Two or more buildings under same ownership and on the same lot or parcel may be supplied through the same service connection and meter, if approved by General Manager or designee.
  2. A master meter is installed at the property line
  3. Metered service connections are provided for each sub unit or single family residence. Meters and valves will be supplied and remain property of GSD.
  4. Supply line from master meter to each of the units shall be installed and maintained by owner.
  5. Owner will be responsible for usage on master meter, determined by deducting each sub unit from master meter.
  6. Owner will be responsible for notifying the District of any changes to property or buildings at such time the General Manager or designee will inspect property for compliance of District service connection ordinances.
  7. Failure to notify the District when making improvements to the property or buildings may result in inspections costs and reimbursement of staff time, meters and construction expenses along with applicable connection fees.

- c. Different Owner. A service connection shall not be used to supply adjoining property of a different owner or to supply property of the same owner across a street or alley.
  
- d. Divided Property. When property provided with a service connection is divided, each parcel will have a separate service connection. Changes to existing services is also subject to but not limited to sections 2.6 and 4.4.

**NOW, THEREFORE LET IT BE KNOWN THAT, THE BOARD OF DIRECTORS OF THE GARBERVILLE SANITARY DISTRICT APPROVES CHANGES TO THE WATER ORDINANCE ARTICLE 4, SECTION 4.9, WHICH DIFFERENTIATES BETWEEN SINGLE FAMILY AND MULTI FAMILY UNITS FOR WATER SERVICE.**

**PASSED, APPROVED AND ADOPTED this 28th day of March 2017 by the following roll call vote:**

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

\_\_\_\_\_  
**Linda Brodersen, Board Chairperson**

**ATTEST:**

\_\_\_\_\_  
**Ralph Emerson, General Manager**

**TITLE:** DISTRICT ADMINISTRATOR  
GENERAL MANAGER

**ESSENTIAL FUNCTION**

Under policy direction, serves as the chief executive officer responsible for supporting the service, financial and capital improvement planning activity of the governing board, executing actions to cause operations to adjust to enacted policy changes, directing the allocation of responsibility and staffing to departments and managing the scheduling of approved work programs in conformance with applicable statutes, regulations and policies.

**PRIMARY DUTIES**

Service Planning: Gather and accumulate information to describe federal, state and regional legislative policy trends in allocating responsibilities, resources, financing and regulation of water and wastewater delivery and processing systems. Direct the development and adoption of long term capital improvement plans, associated services, and financing strategies. Identify industry trends; options and alternatives; recommend long term goals and short term objectives. Direct the development and preparation of budget requests including the description and quantification of service activity and justification of funding requirements for services, personnel, and supplies, routine operating capital equipment and facilities, and special projects.

Service Provided: It is expected that the General Manager be available as needed for all operational and District oversight which may include customer complaints, operational concerns, emergencies or staff disagreements. The General Manager although a salaried position is expected to perform a minimum of 40 hours per week work on behalf of the District unless approved by the Board President or Governing Board.

District Operations: Direct interagency coordination and response to emergency or disastrous events. Establish standards for procedures, systems, equipment, personnel and other means by which operations are conducted. Direct the implementation of policy changes to services, funding levels, position allocations, operating policies, standards, procedures and rules. Coordinate response to claims and litigation in consultation with district counsel and indemnity coverage. Assure that all employment and safety, legal property records, titles and registrations, insurance and permit renewal actions are accomplished in conformance with federal, state, regional laws and regulations and District ordinances, policies and procedures.

District Organization: Recommend the allocation of operating responsibilities to major organizational components. Assign responsibilities and duties to all positions; approve all assignment of internal departmental organization responsibilities and duties to departmental positions. Justify the merits, necessity and organization of responsibility assignments and obtain governing board approval of organization structure. Assure positions are funded and allocated in relation to the approved structure. Initiate employment policy actions to fill all personnel positions. Select and hire all employees. Direct training and formally evaluates employee performance. Take formal commendation, discipline and discharge actions involving personnel.

Work Program Management: Present regular status reports and relevant recommendations on work program status to the governing board. Monitor progress of planning, design and construction of approved capital improvement projects; operating and reporting status of regulatory compliance activities; cash management, budget and service contract performance levels; and status of general operations. Direct the preparation of information and materials for presentation to the governing board, assure compliance with all public agency noticing requirements and applicable policies. Initiate action to cause proper records to be made and follow-up actions from governing board meetings to be accomplished.

Appendix B 1

Garberville Sanitary District

Classification Specifications

Established: 10/03/06

Public and Staff Relations: Respond to inquiries from the public, press, customers, local officials, outside agencies, community organizations, and industry counterparts. Prepare or cause the preparation of analyses, reports, recommendations and position papers on water and wastewater matters pending before legislative or regulatory bodies. Participate in the activities of professional water and wastewater organizations on behalf of the District. Participate in District related committees, civic events and activities of community organizations. Participate in governing board and staff social functions.

Other Assigned Duties: Perform other duties assigned by the governing board which are consistent with the responsibilities of the position and necessary to the operations of the District.

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Knowledge of the following is required to perform the essential function:

- Principles, practices, methods and technical support functions of special district services.
- Fundamental intent and basic provisions of federal, state and local financing mechanisms of special district.
- Specific application of federal, state and local legislative enactments applicable to special district utility operations.
- Techniques used for gathering, evaluating and summarizing special district service data and information in preparing budgets and supporting policy decision making processes.
- Personnel and operating practices as they apply to special district operations.

Ability to do the following is required to perform the essential function:

- Interpret and apply the general intent and specific provisions of multiple laws and regulations and professional practices to specific issues.
- Develop and implement design and construction standards and operating policies and procedures for multiple functional programs and personnel.
- Provide verbal and written directives, information and advice to a wide variety of people and officials.
- Persuasively communicate ideas and assert a point of view in complex or controversial situations.
- Exhibit and instill in subordinates a high public service priority.
- Establish and maintain open and honest communications with co-workers at all levels of the organization.

Qualifying Training and Experience:

A combination of training and experience which demonstrates that a person has obtained the required knowledge and is able to perform the required work.

Employment Conditions:

Specifications Approved by Board of Directors.

Fair Labor Standards Act Overtime:

Exempt.

Appointment and Removal Authority:

Board of Directors.



## Garberville Sanitary District Job Description

Job Title: Operations Manager

Reports To: **Board of Directors** **General Manager**

Date: **August 2012** **March 28, 2017**

### Job Duties and Responsibilities

- The Operations Manager will supervise the Water Treatment and Distribution along with the Wastewater Treatment and Collections operators to coordinate all field activities necessary to effectively maintain and operate the District.
- The Operations Manager will work with the Business Manager General Manager to assure District policies are implemented.
- The Operations Manager will work with the Business Manager and Project General Manager to assist in the review of projects, designs, technical issues, and project management.
- The Operations Manager shall schedule jobs, assign tasks, and coordinate all aspects of each operation ensuring safety, efficiency, cost-effectiveness, and timely completion of projects or assignments.
- The Operations Manager will be required to attend meetings during other than normal work hours. And may be called back to work before or after regularly scheduled work hours or on scheduled days off.
- The Operations Manager shall complete annual performance evaluations on those employees he supervises. He/she shall make recommendations for hiring, firing, promotions, raises, and disciplinary action.
- Commitment to teamwork among peers and subordinates.

- [The Operations Manager will be responsible for Field Staff and Operators](#)
- [Responsible for all reports and compliance of permits and regulations](#)
- Promotes worker professionalism – Serve as a role model, mentor, and coach to ensure employees treat each other and the customers we serve with respect.
- Maintains knowledge and ensures compliance with current employment laws and regulations.
- Performs customer service tasks along with construction and maintenance work.
- Assures that all necessary repairs and maintenance are scheduled and completed on vehicles and equipment
- Oversees the work order system to assure proper record keeping is completed and filed.
- Schedule and assigns daily work to the operation personnel.
- Keeps the [Business General](#) Manager [and Board of Directors](#) informed of field operations and potential operational problems.
- Assures the water storage facilities (tanks) are properly operated, maintained, and cleaned.
- Assures the water distribution system (mains, valves, hydrants, and appurtenances) is properly operated, maintained, and cleaned.
- Assures that the cross connection program is up to date and in accordance with State regulations.
- Assures the wastewater facilities (pump stations and buildings) are properly operated, maintained, and cleaned.
- Assures that mapping is maintained and up-to-date.
- Assures that developer extensions of the water system are in accordance with the District approved plans and are inspected by District personnel.
- Assures District contract improvements are inspected and completed as per plans and specifications.
- Assures that customer complaints are responded to in a timely manner, investigated as necessary, and coordinated with the [Office General](#) Manager ➤ Supervises the District safety program.



Assure subordinate employee compliance with all District policies

## SENIOR OPERATOR

### ESSENTIAL FUNCTION

Under supervision, responsible for performing water and wastewater treatment processing and analysis work in conformance with regular procedures, approved treatment processing methods and regulatory prescribed techniques and verifying compliance with requirements and validating quality of completed work.

### PRIMARY DUTIES

This position reports to the [District Administrator Chief Plant Operator or General Manager](#) and will direct and assist in the maintenance and operations of all district facilities. Make routine purchases of materials [through administration](#) and maintain inventory of equipment. Coordinate with [the Chief Plant Operator or General Manager](#) and [all](#) Regulatory Agencies [for](#) the operations of District facilities.

System Operation: Identifies adjustments indicated by current conditions and variations to control and alter flow and/or treatment processes. Operates direct and remote controls of manual and automatic equipment to start and stop pumps, engines, generators, valves and other equipment and devices which control and adjust power, water or wastewater conveyance, flow, treatment, discharge and biosolids removal processes. Controls the application of hazardous materials and chemicals such as chlorine. Records shift operating information on standard logs and checks lists. Will provide on the job instruction and train field staff learning water or wastewater treatment operations.

System Monitoring: Reviews readings, logs and test results to determine current status of systems and plant processes. Reads, records, interprets and monitors meters, gauges, control panels and laboratory tests results to assess system functions and determine processing requirements. Extracts water and wastewater samples; prepares and maintains associated chain of custody and quality control records; transfers samples to laboratory and performs routine laboratory tests and analyses.

Service and Facilities Maintenance: Identifies and assists in diagnosing existing and potential repair requirements to plant, wells, pump stations, power generators and all related facilities and equipment. Performs routine scheduled preventive maintenance work and maintenance on equipment. Prepares maintenance and repair service requests and suggests changes to preventive maintenance schedules and actions. Establish or amend operational procedures and maintenance procedures to be approved by the [District Administrator Chief Plant Operator or General Manager](#). Assists external contractors and internal repair crews to locate, evaluate, adjust, maintain and/or replace equipment, systems and facilities. Maintains central and remote work places. Performs maintenance work on facilities and grounds as needed. Administers the hazard material safety program, performs monthly safety inspections. Responds to service requests and complaints from service users. Conducts field investigations and/or inspections of service conditions at user locations. Takes actions needed to resolve service needs. Prepares reports of service calls and complaints. Responds to utility service alerts.

General: Participates in the general housekeeping and administrative record keeping operations of the operations section. Prepares and presents monthly [formal](#) reports [as required by the State, District or regulatory agencies](#), including cost proposals for major equipment purchases and recommendations as appropriate. Maintain records required by all regulatory agencies, ordinances and policies. Assist the [District Administrator Chief Plant Operator and General Manager](#) in preparing [the](#) annual budget, and

coordinate field operations with office operations. Reports all emergencies with in the District operations of facilities to both the to the District Administrator Chief Plant Operator and General Manager and or the Board Chairperson if the General Manager is unavailable.

Other Assigned Duties: Perform other duties assigned by the District Administrator Chief Plant Operator or General Manager which are consistent with the responsibilities of the position and necessary to the operations of the District

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Knowledge of the following is required to perform the essential function:

- Current practices, equipment and procedures applied to water and wastewater conveyance and treatment systems in the State.
- Federal, State and local legal and regulatory provisions and related technical terminology applicable to water and wastewater treatment processes.
- Chemical and biological procedures and tests applied in water and wastewater treatment.
- Basic construction, assembly and operational norms of hydraulic equipment, power generators, pumps and controls.
- Safety practice procedures applicable to all aspects of treatment and conveyance systems operations; procedures for using protective gear; and specific procedure applicable in handling and using hazardous materials and chemicals.

Ability to do the following is required to perform the essential function:

- Extract water and wastewater samples and perform standard laboratory tests.
- Observe, interpret and record measurements indicated on gauges, meters and similar measuring devices.
- Perform maintenance on water and wastewater equipment and facilities.
- Understand, retain and apply written procedures.
- Understand and explain specific provisions and procedures contained in technical manuals, drawings, specifications, blueprints, layouts and schematics.
- Exhibit a high customer service priority.
- Establish and maintain open and honest communications with co-workers at all levels of the organization.
- Instruct others in specific processes and procedures applied in treatment and equipment operations.
- Operate vehicles, office computers and field communications equipment.
- Operate water and wastewater equipment and process controls.
- Tolerate physical presence of height.
- Ascend and descend ladders and stairs.
- Within CALOSHA guidelines, withstand periods of physical exposure to the presence of fumes, odors, dust and pollen without incapacitating adverse effect.
- Safely enter and leave confined spaces.
- Safely transport and lift bulky objects.

Basic Qualifications: Must possess proper certification for operating the Water Treatment Plant and Wastewater Treatment Plant. At least three (3) years experience in the operation and maintenance of Water and Wastewater systems. Computer skills, ability to use word processing, spread sheets, and data processing is required.

Employment Requirements: A valid California State Class C license must be maintained at all times. Pass physical examination and illegal drug screen. Maintain telephone service and reside within 30 minutes response time to GSD. Be available to assist “on call” operator after normal scheduled work hours as needed.

Qualifying Training and Experience:

A combination of training and experience which demonstrates that a person has obtained the required knowledge and is able to perform the required work.

Employment Conditions:

Specifications Approved by [Board of Directors](#) [General Manager](#).

Fair Labor Standards Act Overtime:

Non-Exempt, receives overtime compensation.

Appointment and Removal Authority:

[District Administrator](#) [General Manager](#)

TITLE:

**WATER-WASTEWATER OPERATOR I****ESSENTIAL FUNCTION**

Under direct supervision, responsible for performing water and wastewater treatment processing work duties in conformance with routine processes, treatment methods and in conformance with regulations and standard work and safety techniques.

**PRIMARY DUTIES**

This is an entry level technical water and wastewater treatment classification. This position reports to the Chief Operator or General Manager.

System Operations: Reviews readings, logs and test results to determine current status of systems and plant processes. Reads, records, interprets and monitors meters, gauges, control panels and laboratory test results to assess system functions and determine processing requirements. Operates direct and remote controls of manual and automatic equipment to start and stop pumps, engines, generators, valves and other equipment and devices which control and adjust power, water or wastewater conveyance, flow, treatment, discharge and biosolids removal processes. Extracts water and/or wastewater samples; prepares State required reports and maintains associated control records; transfer samples to laboratory and performs routine laboratory tests and analyses. Assists in applying chemicals to treatment processes.

Facilities Maintenance: Identifies and assists in diagnosing existing and potential repair requirements to plant, wells, pump stations, power generators and all related facilities and equipment. Performs routine scheduled preventive maintenance work and maintenance on equipment. Prepares maintenance and repair service requests. Assists external contractors and internal repair crews to locate, evaluate, adjust, maintain and/or replace equipment, systems and facilities. Maintains central and remote work places. Performs maintenance work on facilities and grounds as needed. Responds to customer service calls. Assists in conducting field investigations and/or inspections of service conditions at user locations. Takes actions needed to resolve service needs. Prepares reports of service calls and complaints. Responds to utility service alerts. Assists in housekeeping maintenance of work places.

General: Participates in the general housekeeping and administrative record keeping, meter reading and assigned tasks by the Chief Operator or General Manager. operations of the operations section. Prepares and presents formal reports and recommendations as appropriate. Inform if new or additional equipment is needed and maintain an inventory of equipment. Perform daily laboratory test and data entries on plant performance and equipment logs. Reports all emergencies with the operations of facilities to the Chief Operator.

Other Assigned Duties: Perform other duties assigned which are consistent with the responsibilities of the position and necessary to the operations of the District.

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Knowledge of the following is required to perform the essential function:

## TITLE:

Current practices, equipment and procedures applied to water and wastewater conveyance and treatment systems in the State.

Federal, State and local legal and regulatory provisions and related technical terminology applicable to water and wastewater treatment processes.

Chemical and biological procedures and tests applied in water and wastewater treatment.

Basic construction, assembly and operational norms of hydraulic equipment, power generators, pumps and controls.

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Safety practice procedures applicable to all aspects of treatment and conveyance systems operations; procedures for using protective gear; and specific procedure applicable in handling and using hazardous materials and chemicals.

Ability to do the following is required to perform the essential function:

Extract water and wastewater samples and perform standard laboratory tests.

Observe, interpret and record measurements indicated on gauges, meters and similar measuring devices.

Perform maintenance on water and wastewater equipment and facilities.

Understand, retain and apply written procedures.

Understand and explain specific provisions and procedures contained in technical manuals, drawings, specifications, blueprints, layouts and schematics.

Exhibit a high customer service priority.

Establish and maintain open and honest communications with co-workers at all levels of the organization.

Instruct others in specific processes and procedures applied in treatment and equipment operations.

Operate vehicles, office computers and field communications equipment.

Operate water and wastewater equipment and process controls.

Tolerate physical presence of height.

Ascend and descend ladders and stairs.

Within CALOSHA guidelines, withstand periods of physical exposure to the presence of fumes, odors, dust and pollen without incapacitating adverse effect.

Safely enter and leave confined spaces.

Safely transport and lift bulky objects.

Basic Qualifications: Must possess a Grade **I II** certification for operating a Water Treatment **facility**. At least two (2) years experience in the operation and maintenance of Water Treatment systems. **Must obtain Grade II Water Treatment certificate within one (1) year and Must Possess** a Grade I Wastewater Treatment certificate **in three (3) years**. Computer skills, ability to use word processing, spread sheets, and data processing is desirable. **If approved by the General Manager or designee, required water or wastewater certificates may be obtained within one year after employment.**

Employment Requirements: A valid California State Class C license must be maintained at all times. Pass physical examination and illegal drug screen. Maintain telephone service and reside within 30 minutes response time to GSD. Be available to assist "on call" operator after normal scheduled work hours as needed. Participate in the Safety Program and be physically able to use safety equipment.

TITLE:

Qualifying Training and Experience:

A combination of training and experience which demonstrates that a person has obtained the required knowledge and is able to perform the required work.

Employment Conditions:

Specifications Approved by Board of Directors the General Manager.

Fair Labor Standards Act Overtime:

Non-Exempt, receives overtime compensation.

Appointment and Removal Authority:

District Administrator. General Manager

**RESOLUTION 17-003**

**THIS RESOLUTION AUTHORIZES THE GARBERVILLE SANITARY DISTRICT TO AMEND THE PERSONNEL POLICY TO INCLUDE AN UPDATED JOB DESCRIPTION FOR THE GENERAL MANAGER, OPERATIONS MANAGER, SENIOR OPERATOR AND WATER-WASTEWATER OPERATOR POSITIONS**

**A. WHEREAS,** It has been determined that the job description and required assignments for General Manager, Operations Manager, Senior Operator and Water-Wastewater Operator are not applicable to the requirements for these positions and need to be changed.

**B. WHEREAS,** The Garberville Sanitary District Board has a desire to maintain accurate job descriptions to better assist employees with their job assignments

**C. WHEREAS,** The job description for General Manager, Operations Manager, Senior Operator and Water-Wastewater Operator positions will be reflected in the updated policy manual

**NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE GARBERVILLE SANITARY DISTRICT AMENDS ATTACHMENT B JOB DESCRIPTIONS, IN THE PERONNEL POLICY TO INCLUDE CHANGES TO THE GENERAL MANAGER, OPERATIONS MANAGER, SENIOR OPERATOR AND WATER-WASTEWATER OPERATOR POSITIONS.**

**PASSED, APPROVED AND ADOPTED this 28th day of March 2017 by the following roll call vote:**

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

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**Linda Brodersen, Board President**

**ATTEST:**

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**Ralph Emerson, General Manager**