

**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**

**June 28, 2016
5:00 p.m. – Open Public Session**

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

I. REGULAR MEETING CALLED TO ORDER

II. ESTABLISHMENT OF QUORUM

Rio Anderson___, Linda Brodersen___, Doug Bryan___, Richard Thompson___, 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. OPEN SESSION

V. 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

VI. 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-Office Staff-

Board Members-

General Manager—Ralph Emerson pg 3

VII. REGULAR AGENDA ITEMS

A. CONSENT AGENDA

Notice to the Public

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

A.1 Approve May 2016 Financials - pg4

A.2 Approve 5/24/16 Regular Meeting Minutes - Available at meeting

A.3 Approve 6/21/16 Special Meeting Minutes pg 24

A.3 Operations Safety Report- Available at meeting

Motion:

Second:

Vote:

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

VIII. GENERAL BUSINESS – Action item

Notice to the Public

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

- B.1 2016—2017 Budget Approval pg 27
(Approval requested)
Motion: **Second:** **Vote:**
- B.2 Rate Study to include a 3rd tier for excessive water use pg 36
(Direction requested)
Motion: **Second:** **Vote:**
- B.3 Joint Board meeting with Redway CSD Information at Meeting
(Discussion possible action)
Motion: **Second:** **Vote:**
- B.4 Board Training Interest and Courses Information at Meeting
(Direction requested)
Motion: **Second:** **Vote:**

IX. POLICY REVISION / ADOPTION

C.

- C.1 Water Ordinance, Article 12: Public Fire Protection 12.2 Moving fire hydrants pg 38
(Second reading) Resolution #16-007 pg. 39
Motion: **Second:** **Vote:**
- C.2 Board Policy, 7.0 Remuneration and Reimbursement, 7.1 Director Fee pg 41
(First reading)
Motion: **Second:** **Vote:**

X. ITEMS FOR NEXT BOARD MEETING

1. Status of new utility truck
2. Board Policy , 7.1 Reimbursement, Directors fee
3. Wallen Road repairs update
- 4.

XI. ADJOURNMENT

Posting of Notice at the District Office no later than June 24, 2016: Agenda is emailed to the local newspapers and those who have requested an agenda in writing or e-mail.

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

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

GENERAL MANAGER REPORT

Date: June 28, 2016

I appreciate the process in which members of the public and the Board participated in the Special Meeting for commenting on the Community Parks request for changing their land use designation and what we felt were necessary requirements of such a change.

The meeting was respectful even though passionate people had input and differing points of view, thus showing that respectful disagreements and participation in the process is the best way to make a difference.

We had Garret Walker do backflow device testing and only 1 device failed so we are gathering parts to make the repairs on that device. We have certificates of his inspection and will provide them to the State as required.

I attended the California Special Districts General Manager conference and Board study session where we discussed upcoming legislation that affect Districts such as ours. We also discussed marijuana and millennials in the workplace. It was very rewarding and educational with some of the most enlightening moments coming from the key note speakers, one of which is a philosophy professor at Notre Dame and the other is a photographer from National Geographic. I will be using and sharing what I learned and thank you for supporting myself and staff with ongoing education.

Richard, Gary and myself met to discuss having a 3rd tier rate for abusive water users and it was decided that rather than have a 3rd tier for times of drought, there should be an additional rate year round because during 2015 there were a few people that used between 2,500-4,000 gallons per day which is excessive and with no regard for the drought conditions of last year. Direction was given to have a rate study done so as to comply with prop 218 requirements.

We need to plan another Board-Staff study session and included are some dates which hopefully will work for you. Tuesday July 19th, Wednesday July 20th, Thursday July 21st, Tuesday August 2nd, Wednesday August 3rd or Thursday August 4th.

Respectfully Submitted:

Ralph Emerson

Garberville Sanitary District Register QuickReport

May 2016

			Date	Num	Memo	Amount
1	101 Netlink					
2			05/05/2016	8143	internet	-220.00
3	Total 101 Netlink					-220.00
4	Amazon.com					
5			05/23/2016	2753025	Printer at WWTP	-176.69
6	Total Amazon.com					-176.69
7	Blue Star Gas					
8			05/17/2016	8161	office	-15.86
9			05/26/2016	8177	office	-22.23
10	Total Blue Star Gas					-38.09
11	C & K Market Inc.					
12			05/18/2016	5/18-9368	Staf meeting	-12.74
13	Total C & K Market Inc.					-12.74
14	Cadillac Wok					
15			05/25/2016	5/23-9368	Ralph - Meeting with Jennie	-48.60
16	Total Cadillac Wok					-48.60
17	Capital Bank & Trust					
18			05/06/2016	91025	557880519	-1,034.46
19			05/06/2016	81025	025158148	-325.97
20			05/20/2016	64719	557880519	-1,022.88
21			05/20/2016	34719	025158148	-584.75
22	Total Capital Bank & Trust					-2,968.06
23	CITRIX					
24			05/05/2016	5/16gotomtg	Go To Meeting	-78.00
25	Total CITRIX					-78.00
26	Crystal Springs Bottled Water					
27			05/05/2016	8144	Equipment rental	-10.00
28	Total Crystal Springs Bottled Water					-10.00
29	CSDA					
30			05/02/2016	5/2-5297	Board Secretary Conference	-525.00
31			05/02/2016	5/3-5298	Records Act Compliance Manual	-13.00
32	Total CSDA					-538.00
33	CUMMINS PACIFIC LLC.					
34			05/17/2016	8162	Generator Maintenance	-1,855.99
35	Total CUMMINS PACIFIC LLC.					-1,855.99
36	CWEA					
37			05/17/2016	8163	8/1/16-7/31/2017 Membership ID: 0002824991	-164.00
38	Total CWEA					-164.00
39	Dazey's Building Center					
40			05/05/2016	8145	Supplies	-338.41
41			05/17/2016	8164	Roundup - SWTP	-11.87
42	Total Dazey's Building Center					-350.28
43	Deluxe For Business					
44			05/05/2016	5/5-5297	Checks	-221.06
45	Total Deluxe For Business					-221.06
46	EDD					
47			05/06/2016	953056	499-0538-3	-20.46
48			05/06/2016	952056	499-0538-3	-446.73
49			05/20/2016	51056	499-0538-3	-420.74
50	Total EDD					-887.93
51	Eel River Disposal & Resource Recovery					
52			05/05/2016	8146	3/25/16 dump run	-16.29
53	Total Eel River Disposal & Resource Recovery					-16.29

Garberville Sanitary District Register QuickReport

May 2016

		Date	Num	Memo	Amount
54	Emerald Technologies				
55		05/17/2016	8165	repair GIS computer	-381.24
56		05/26/2016	8178	Computer for Operations	-1,365.88
57	Total Emerald Technologies				-1,747.12
58	Fluentstream Tech				
59		05/02/2016	5/2debit	phone	-114.51
60	Total Fluentstream Tech				-114.51
61	Frontier Communications				
62		05/05/2016	8147	Land Lines - April	-408.75
63		05/26/2016	8179	Land Lines	-414.52
64	Total Frontier Communications				-823.27
65	IRS				
66		05/06/2016	504080	68-0296323	-2,629.92
67		05/20/2016	314363	68-0296323	-2,408.96
68	Total IRS				-5,038.88
69	Jamie Corsetti, CPA				
70		05/17/2016	8166	Monthly Accting and State Controller Report	-442.50
71	Total Jamie Corsetti, CPA				-442.50
72	Jennie Short				
73		05/17/2016	8167	Services for May	-3,972.02
74	Total Jennie Short				-3,972.02
75	Just Rent It, LLC				
76		05/26/2016	8180	Impact Wrench for Hydrant	-10.80
77	Total Just Rent It, LLC				-10.80
78	Kevin Tupes Welding				
79		05/17/2016	8168	Oak St Pump Station and Miller St well	-3,000.00
80	Total Kevin Tupes Welding				-3,000.00
81	MILT'S SAW SHOP				
82		05/26/2016	8181	trimmer string	-15.07
83	Total MILT'S SAW SHOP				-15.07
84	NAPA				
85		05/05/2016	8148	supplies	-247.95
86		05/26/2016	8182	solenoid X2	-123.09
87	Total NAPA				-371.04
88	North Coast Laboratories Ltd.				
89		05/05/2016	8149	Monitoring	-155.00
90		05/26/2016	8183	Monitoring	-575.00
91	Total North Coast Laboratories Ltd.				-730.00
92	PG&E				
93		05/05/2016	8150		-3,729.92
94	Total PG&E				-3,729.92
95	Pitney Bowes Purchase Power				
96		05/27/2016	5/27ach	Postage	-452.75
97	Total Pitney Bowes Purchase Power				-452.75
98	Ralph Emerson				
99		05/05/2016	8151	phone	-50.00
100		05/26/2016	8184	5/16 phone	-50.00
101	Total Ralph Emerson				-100.00
102	Recology Humboldt County				
103		05/17/2016	8169	trash pickup	-17.38
104	Total Recology Humboldt County				-17.38
105	Redway True Value				
106		05/05/2016	8152	Primer for Hurlbutt Tank	-10.79

Garberville Sanitary District Register QuickReport

May 2016

		Date	Num	Memo	Amount
107	Total Redway True Value				-10.79
108	Redwood Merchant Services				
109		05/02/2016	5-2ach	4/16 crcdfee	-34.74
110		05/31/2016	5/16crcdfee	5/16 card processing fees	-59.81
111	Total Redwood Merchant Services				-94.55
112	RENNER				
113		05/10/2016	5/10ach	Fuel	-932.36
114	Total RENNER				-932.36
115	Rogers Machinery				
116		05/05/2016	8153	pump parts	-689.94
117		05/26/2016	8185	Shaft Sleeves	-330.98
118	Total Rogers Machinery				-1,020.92
119	Rural Community Assistance Program				
120		05/02/2016	5/2ach	Ln 6200-GSD-02 ALPN RD Tank	-4,717.81
121	Total Rural Community Assistance Program				-4,717.81
122	SDRMA				
123		05/05/2016	8154	vision and dental	-458.49
124		05/17/2016	8170	medical insurance	-3,705.66
125	Total SDRMA				-4,164.15
126	Sentry III Center				
127		05/05/2016	8155	rent	-835.00
128	Total Sentry III Center				-835.00
129	Staples Credit Plan				
130		05/05/2016	8156	office supplies	-60.22
131	Total Staples Credit Plan				-60.22
132	The Car Doctor				
133		05/03/2016	5-3-16-9368	1/2 of Brakes for Ralph's Truck	-319.59
134	Total The Car Doctor				-319.59
135	Tina Stillwell				
136		05/05/2016	8157	batteries	-7.01
137	Total Tina Stillwell				-7.01
138	Umpqua Bank				
139		05/20/2016	5/20ach	4/16 bank fees	-112.65
140	Total Umpqua Bank				-112.65
141	US Cellular				
142		05/05/2016	8158	cell phones	-344.73
143	Total US Cellular				-344.73
144	USABLUBOOK				
145		05/05/2016	8159	flange kit for 3" meter	-148.37
146	Total USABLUBOOK				-148.37
147	Wells Fargo				
148		05/17/2016	8171	copier	-90.72
149	Total Wells Fargo				-90.72
150	WYCKOFF'S				
151		05/05/2016	8160	Supplies	-65.45
152	Total WYCKOFF'S				-65.45
153	Arreguin, Daniel J				
154		05/05/2016	8137		-1,478.15
155		05/19/2016	8172		-1,312.71
156	Total Arreguin, Daniel J				-2,790.86
157	Copenhafer, Ronald				
158		05/05/2016	8138		-1,265.03
159		05/19/2016	8173		-1,224.66

Garberville Sanitary District Register QuickReport

May 2016

			Date	Num	Memo	Amount
160	Total Copenhafer, Ronald					-2,489.69
161	Emerson, Ralph K					
162			05/05/2016	8139		-2,100.51
163			05/19/2016	8174		-2,100.52
164	Total Emerson, Ralph K					-4,201.03
165	Miller, Brian A					
166			05/05/2016	8140		-1,220.22
167			05/19/2016	8175		-1,188.71
168	Total Miller, Brian A					-2,408.93
169	Ruiz, Ricardo					
170			05/05/2016	8141		-301.79
171	Total Ruiz, Ricardo					-301.79
172	Stillwell, Christina					
173			05/05/2016	8142		-988.65
174			05/19/2016	8176		-780.30
175	Total Stillwell, Christina					-1,768.95
176	TOTAL					-55,036.56

Garberville Sanitary District
Balance Sheet Prev Year Comparison
As of May 31, 2016

		May 31, 16	Jun 30, 15	\$ Change
1	ASSETS			
2	Current Assets			
3	Checking/Savings			
4	1005 · Umpqua Checking- Operating	103,408.21	597,740.40	(494,332.19)
5	1006 · Umpqua System Reserve - Water	72,571.78	64,931.51	7,640.27
6	1007 · Umpqua System Reserve - Sewer	75,131.63	70,083.81	5,047.82
7	1011 · Water Enterprise Fund	46,179.53	46,025.32	154.21
8	1030 · County Treasury - Sewer Reserve	331,427.22	317,179.68	14,247.54
9	1031 · County Treasury - Water Reserve	235,631.25	5,261.76	230,369.49
10	1040 · Petty Cash	49.51	49.51	0.00
11	1050 · Cash Drawer	186.56	200.00	(13.44)
12	Total Checking/Savings	864,585.69	1,101,471.99	(236,886.30)
13	Accounts Receivable			
14	11000 · Accounts Receivable - Other	415.00	415.00	0.00
15	Total Accounts Receivable	415.00	415.00	0.00
16	Other Current Assets			
17	1100 · Accounts Receivable	84,212.99	106,200.11	(21,987.12)
18	1110 · Accts Receivable Over Payments	(1,263.46)	0.00	(1,263.46)
19	1315 · Water Grant Receivable	0.00	39,909.83	(39,909.83)
20	1500 · Prepaid Insurance	5,191.67	13,090.62	(7,898.95)
21	1501 · Prepaid Workers Comp	2,288.70	25,443.76	(23,155.06)
22	1502 · Prepaid Expenses	284.00	3,408.00	(3,124.00)
23	1510 · Prepaid Licenses and Permits	1,628.08	0.00	1,628.08
24	1550 · Allowance for Doubtful Accounts	(5,000.00)	(5,000.00)	0.00
25	Total Other Current Assets	87,341.98	183,052.32	(95,710.34)
26	Total Current Assets	952,342.67	1,284,939.31	(332,596.64)
27	Fixed Assets			
28	CIP - Alderpoint Tank (Water)	0.00	343,609.12	(343,609.12)
29	DWTP (Water) 2015	4,968,104.88	4,968,104.88	0.00
30	Tobin Well Project 2014	40,189.31	40,189.31	0.00
31	Alderpoint Tank Project (Water)	671,516.84	0.00	671,516.84
32	Collection Facilities			
33	Cost - Coll Fac	44,170.59	44,170.59	0.00
34	Cost - IP 2000	2,029,949.22	2,029,949.22	0.00
35	Cost - Lines	2,080,180.29	2,100,202.29	(20,022.00)
36	Total Collection Facilities	4,154,300.10	4,174,322.10	(20,022.00)
37	Melville Project Lines 2015	59,612.79	0.00	59,612.79
38	Land - Sewer	129,810.68	129,810.68	0.00
39	Land - Water	88,698.62	88,698.62	0.00
40	Office Equipment	32,004.40	29,320.16	2,684.24
41	Equipment	158,306.60	73,456.04	84,850.56
42	Sewer Project - 2011	2,792,451.91	2,792,451.91	0.00
43	Sewer Treatment Facilities			
44	Cost - Equipment	8,069.38	3,381.24	4,688.14
45	Cost -Sewer Plant	488,193.00	488,193.00	0.00
46	Sewer Treatment Facilities - Other	4,500.00	4,500.00	0.00
47	Total Sewer Treatment Facilities	500,762.38	496,074.24	4,688.14
48	Vehicles	48,023.52	48,023.52	0.00
49	Water Easements & Intangibles	177,397.11	177,397.11	0.00
50	MSR/SOI and Annexation Project	157,283.08	155,451.96	1,831.12
51	Water System	133,382.22	153,405.22	(20,023.00)

Garberville Sanitary District
Balance Sheet Prev Year Comparison
As of May 31, 2016

		May 31, 16	Jun 30, 15	\$ Change
52	SWTP Office	19,740.96	0.00	19,740.96
53	Accumulated Depreciation-Water	(809,680.39)	(518,853.26)	(290,827.13)
54	Accumulated Depreciation-Sewer	(1,455,070.93)	(1,304,226.06)	(150,844.87)
55	Total Fixed Assets	11,866,834.08	11,847,235.55	19,598.53
56	TOTAL ASSETS	12,819,176.75	13,132,174.86	(312,998.11)
57	LIABILITIES & EQUITY			
58	Liabilities			
59	Current Liabilities			
60	Accounts Payable			
61	2000 · Accounts Payable	12,137.90	246,187.16	(234,049.26)
62	Total Accounts Payable	12,137.90	246,187.16	(234,049.26)
63	Other Current Liabilities			
64	*Accounts Payable	2,970.00	1,460.50	1,509.50
65	2205 · Accrued Simple	78.43	2.50	75.93
66	2230 · Accrued Vacation	19,345.13	19,345.13	0.00
67	2250 · Loans Payable - Current Porti	78,918.27	78,918.27	0.00
68	Total Other Current Liabilities	101,311.83	99,726.40	1,585.43
69	Total Current Liabilities	113,449.73	345,913.56	(232,463.83)
70	Long Term Liabilities			
71	2500 · N/P - SWRCB	191,123.20	212,954.55	(21,831.35)
72	2605 · RCAC Loan #6200-GSD-02	223,943.09	0.00	223,943.09
73	2655 · Lease Payable - Copier	3,511.68	4,298.16	(786.48)
74	2700 · SRF Loan - Water	1,379,471.00	1,379,471.00	0.00
75	2800 · Municipal Fin.Corp. WWTP CCOs	0.00	33,235.65	(33,235.65)
76	2900 · Less Current Portion	(78,918.27)	(78,918.27)	0.00
77	Total Long Term Liabilities	1,719,130.70	1,551,041.09	168,089.61
78	Total Liabilities	1,832,580.43	1,896,954.65	(64,374.22)
79	Equity			
80	3000 · Contributed Capital	6,129,491.75	6,129,491.75	0.00
81	3100 · Retained Earnings	5,105,728.46	4,409,400.83	696,327.63
82	3200 · Prior Period Adjustment	2,960.00	(5,512.28)	8,472.28
83	Net Revenue	(251,583.89)	701,839.91	(953,423.80)
84	Total Equity	10,986,596.32	11,235,220.21	(248,623.89)
85	TOTAL LIABILITIES & EQUITY	12,819,176.75	13,132,174.86	(312,998.11)

Garberville Sanitary District
Statement of Revenue and Expense
For the One and Eleventh Months Ended May 31, 2016

				Total Water		Total Sewer	
				May 16	Jul '15 - May 16	May 16	Jul '15 - May 16
1	Ordinary Revenue/Expense						
2	Revenue						
3	Water Charges						
4	4100 · Residential			21,974.36	242,682.39	0.00	0.00
5	4110 · Commercial			17,906.43	192,635.55	0.00	0.00
6	Total Water Charges			39,880.79	435,317.94	0.00	0.00
7	4200 · Sewer Charges			0.00	0.00	30,149.40	334,108.94
8	4300 · Connection Fees			0.00	8,600.00	0.00	6,000.00
9	4650 · Late Charges			210.00	2,070.00	210.00	2,070.00
10	4700 · Other Operating Revenue			70.00	3,781.82	10.00	147.01
11	Total Revenue			40,160.79	449,769.76	30,369.40	342,325.95
12	Gross Revenue			40,160.79	449,769.76	30,369.40	342,325.95
13	Expense						
14	Administrative and General						
15	5005 · Bad Debts			0.00	1,500.00	0.00	1,500.00
16	5010 · Bank Charges						
17	5012 · Merchant Account Fees			29.90	623.53	29.91	623.65
18	5010 · Bank Charges - Other			0.00	481.07	0.00	480.84
19	Total 5010 · Bank Charges			29.90	1,104.60	29.91	1,104.49
20	5020 · Directors Fees			0.00	475.00	0.00	475.00
21	5030 · Dues and Memberships			164.00	1,536.82	0.00	1,372.83
22	5035 · Education and Training			(61.00)	1,681.40	269.00	1,325.39
23	Insurance						
24	5040 · Liability			523.49	5,758.46	504.04	5,594.49
25	5050 · Workers' Comp			1,137.54	13,176.13	819.99	9,428.40
26	5055 · Health						
27	5055.1 · Employee Portion			(620.51)	(5,874.57)	(552.49)	(5,503.70)
28	5055 · Health - Other			2,082.08	19,563.88	2,082.07	19,563.83
29	Total 5055 · Health			1,461.57	13,689.31	1,529.58	14,060.13
30	Total Insurance			3,122.60	32,623.90	2,853.61	29,083.02
31	5060 · Licenses, Permits, and Fees			210.00	3,526.31	1,418.08	16,885.92
32	5065 · Auto			221.33	1,597.53	221.35	1,597.57
33	5080 · Office Expense			408.87	3,009.64	408.88	3,029.80
34	5085 · Outside Services			157.69	3,363.60	157.69	3,307.93
35	5090 · Payroll Taxes			974.31	13,298.83	687.59	9,388.61
36	5100 · Postage			104.49	1,476.56	104.50	1,470.24
37	5110 · Professional Fees			168.75	19,312.90	168.75	15,984.43
38	5120 · Property Taxes			0.00	12.00	0.00	0.00
39	5125 · Repairs and Maintenance			0.00	134.23	0.00	134.23
40	5130 · Rents			417.50	5,157.50	417.50	4,557.50
41	5135 · Retirement			407.31	3,991.63	304.92	2,815.82
42	5137 · Supplies			6.99	1,032.24	6.99	1,043.64
43	5140 · Telephone			116.99	2,169.25	117.00	2,384.84
44	5145 · Tools			0.00	3,121.39	0.00	3,796.21
45	5150 · Travel and Meetings			30.67	819.17	30.67	494.58
46	5155 · Utilities			80.05	1,039.89	80.06	1,039.98
47	5160 · Wages			5,407.62	63,422.45	4,658.88	59,485.16
48	Total Administrative and General			11,968.07	165,406.84	11,935.38	162,277.19
49	Sewage Collection						
50	6010 · Fuel			0.00	0.00	191.85	2,472.60
51	6030 · Repairs and Maintenance			0.00	0.00	1,855.99	6,202.29

Garberville Sanitary District
Statement of Revenue and Expense
For the One and Eleventh Months Ended May 31, 2016

			Total Water		Total Sewer	
			May 16	Jul '15 - May 16	May 16	Jul '15 - May 16
52		6040 · Supplies	0.00	0.00	244.04	1,302.53
53		6050 · Utilities	0.00	0.00	453.08	4,144.77
54		6060 · Wages				
55		6065 · Wages - Overtime Sewer C	0.00	0.00	0.00	1,048.50
56		6060 · Wages - Other	0.00	0.00	1,353.00	15,912.50
57		Total 6060 · Wages	0.00	0.00	1,353.00	16,961.00
58		Total Sewage Collection	0.00	0.00	4,097.96	31,083.19
59		Sewage Treatment				
60		6075 · Fuel	0.00	0.00	191.85	2,710.49
61		6080 · Monitoring	0.00	0.00	565.00	19,442.10
62		6100 · Repairs and Maintenance	0.00	0.00	0.00	10,556.41
63		6110 · Supplies	0.00	0.00	341.89	3,419.70
64		6120 · Utilities	0.00	0.00	881.59	10,575.93
65		6130 · Wages				
66		6135 · Wages - Overtime Sewer T	0.00	0.00	120.00	726.00
67		6130 · Wages - Other	0.00	0.00	2,856.00	31,482.00
68		Total 6130 · Wages	0.00	0.00	2,976.00	32,208.00
69		Total Sewage Treatment	0.00	0.00	4,956.33	78,912.63
70		Water Trans and Distribution				
71		7075 · Fuel	191.85	2,616.57	0.00	0.00
72		7090 · Repairs and Maintenance	477.27	13,713.89	0.00	0.00
73		7100 · Supplies	287.77	2,173.09	0.00	0.00
74		7110 · Utilities	588.88	6,081.03	0.00	0.00
75		7120 · Wages				
76		7125 · Wages - Overtime Water T	0.00	3,562.50	0.00	0.00
77		7120 · Wages - Other	2,641.00	30,811.00	0.00	0.00
78		Total 7120 · Wages	2,641.00	34,373.50	0.00	0.00
79		Total Water Trans and Distribution	4,186.77	58,958.08	0.00	0.00
80		Water Treatment				
81		7020 · Fuel	191.84	2,472.52	0.00	0.00
82		7010 · Monitoring	130.00	2,839.97	0.00	0.00
83		7030 · Repairs and Maintenance	295.82	5,985.73	0.00	0.00
84		7040 · Supplies	18.78	9,578.79	0.00	0.00
85		7050 · Utilities	2,896.30	31,154.29	0.00	0.00
86		7060 · Wages				
87		7065 · Wages - Overtime Water T	180.00	5,369.00	0.00	0.00
88		7060 · Wages - Other	4,240.00	48,666.00	0.00	0.00
89		Total 7060 · Wages	4,420.00	54,035.00	0.00	0.00
90		Total Water Treatment	7,952.74	106,066.30	0.00	0.00
91		Total Expense	24,107.58	330,431.22	20,989.67	272,273.01
92		Net Ordinary Revenue	16,053.21	119,338.54	9,379.73	70,052.94
93		Other Revenue/Expense				
94		Other Revenue				
95		Property Tax Revenue				
96		8010 · Secured	0.00	0.00	0.00	11,153.97
97		8020 · Unsecured	0.00	0.00	0.00	857.28
98		8025 · Prior Years	0.00	0.00	0.00	9.48
99		8030 · Supplemental - Current	0.00	0.00	0.00	140.05
100		8035 · Supplemental - Prior Years	0.00	0.00	0.00	22.32
101		Total Property Tax Revenue	0.00	0.00	0.00	12,183.10
102		8060 · Interest Revenue	35.28	540.29	22.33	2,151.21

Garberville Sanitary District
Statement of Revenue and Expense
For the One and Eleventh Months Ended May 31, 2016

		Total Water		Total Sewer	
		May 16	Jul '15 - May 16	May 16	Jul '15 - May 16
103	9030 · Homeowners' Tax Relief	0.00	0.00	0.00	161.05
104	Total Other Revenue	35.28	540.29	22.33	14,495.36
105	Other Expense				
106	9010 · Other Expenses	0.00	1,500.00	0.00	0.00
107	9040 · Depreciation	26,438.83	290,827.13	13,713.17	150,844.87
108	9050 · Interest Expense	974.91	8,222.19	26.13	4,616.83
109	Total Other Expense	27,413.74	300,549.32	13,739.30	155,461.70
110	Net Other Revenue	(27,378.46)	(300,009.03)	(13,716.97)	(140,966.34)
111	Net Revenue	(11,325.25)	(180,670.49)	(4,337.24)	(70,913.40)

Garberville Sanitary District
Statement of Revenue and Expense
For the One and Eleventh Months Ended May 31, 2016

		TOTAL	
		May 16	Jul '15 - May 16
1	Ordinary Revenue/Expense		
2	Revenue		
3	Water Charges		
4	4100 · Residential	21,974.36	242,682.39
5	4110 · Commercial	17,906.43	192,635.55
6	Total Water Charges	39,880.79	435,317.94
7	4200 · Sewer Charges	30,149.40	334,108.94
8	4300 · Connection Fees	0.00	14,600.00
9	4650 · Late Charges	420.00	4,140.00
10	4700 · Other Operating Revenue	80.00	3,928.83
11	Total Revenue	70,530.19	792,095.71
12	Gross Revenue	70,530.19	792,095.71
13	Expense		
14	Administrative and General		
15	5005 · Bad Debts	0.00	3,000.00
16	5010 · Bank Charges		
17	5012 · Merchant Account Fees	59.81	1,247.18
18	5010 · Bank Charges - Other	0.00	961.91
19	Total 5010 · Bank Charges	59.81	2,209.09
20	5020 · Directors Fees	0.00	950.00
21	5030 · Dues and Memberships	164.00	2,909.65
22	5035 · Education and Training	208.00	3,006.79
23	Insurance		
24	5040 · Liability	1,027.53	11,352.95
25	5050 · Workers' Comp	1,957.53	22,604.53
26	5055 · Health		
27	5055.1 · Employee Portion	(1,173.00)	(11,378.27)
28	5055 · Health - Other	4,164.15	39,127.71
29	Total 5055 · Health	2,991.15	27,749.44
30	Total Insurance	5,976.21	61,706.92
31	5060 · Licenses, Permits, and Fees	1,628.08	20,412.23
32	5065 · Auto	442.68	3,195.10
33	5080 · Office Expense	817.75	6,039.44
34	5085 · Outside Services	315.38	6,671.53
35	5090 · Payroll Taxes	1,661.90	22,687.44
36	5100 · Postage	208.99	2,946.80
37	5110 · Professional Fees	337.50	35,297.33
38	5120 · Property Taxes	0.00	12.00
39	5125 · Repairs and Maintenance	0.00	268.46
40	5130 · Rents	835.00	9,715.00
41	5135 · Retirement	712.23	6,807.45
42	5137 · Supplies	13.98	2,075.88
43	5140 · Telephone	233.99	4,554.09
44	5145 · Tools	0.00	6,917.60
45	5150 · Travel and Meetings	61.34	1,313.75
46	5155 · Utilities	160.11	2,079.87
47	5160 · Wages	10,066.50	122,907.61
48	Total Administrative and General	23,903.45	327,684.03
49	Sewage Collection		
50	6010 · Fuel	191.85	2,472.60
51	6030 · Repairs and Maintenance	1,855.99	6,202.29

Garberville Sanitary District
Statement of Revenue and Expense
For the One and Eleventh Months Ended May 31, 2016

			TOTAL	
			May 16	Jul '15 - May 16
52		6040 · Supplies	244.04	1,302.53
53		6050 · Utilities	453.08	4,144.77
54		6060 · Wages		
55		6065 · Wages - Overtime Sewer C	0.00	1,048.50
56		6060 · Wages - Other	1,353.00	15,912.50
57		Total 6060 · Wages	1,353.00	16,961.00
58		Total Sewage Collection	4,097.96	31,083.19
59		Sewage Treatment		
60		6075 · Fuel	191.85	2,710.49
61		6080 · Monitoring	565.00	19,442.10
62		6100 · Repairs and Maintenance	0.00	10,556.41
63		6110 · Supplies	341.89	3,419.70
64		6120 · Utilities	881.59	10,575.93
65		6130 · Wages		
66		6135 · Wages - Overtime Sewer T	120.00	726.00
67		6130 · Wages - Other	2,856.00	31,482.00
68		Total 6130 · Wages	2,976.00	32,208.00
69		Total Sewage Treatment	4,956.33	78,912.63
70		Water Trans and Distribution		
71		7075 · Fuel	191.85	2,616.57
72		7090 · Repairs and Maintenance	477.27	13,713.89
73		7100 · Supplies	287.77	2,173.09
74		7110 · Utilities	588.88	6,081.03
75		7120 · Wages		
76		7125 · Wages - Overtime Water T	0.00	3,562.50
77		7120 · Wages - Other	2,641.00	30,811.00
78		Total 7120 · Wages	2,641.00	34,373.50
79		Total Water Trans and Distribution	4,186.77	58,958.08
80		Water Treatment		
81		7020 · Fuel	191.84	2,472.52
82		7010 · Monitoring	130.00	2,839.97
83		7030 · Repairs and Maintenance	295.82	5,985.73
84		7040 · Supplies	18.78	9,578.79
85		7050 · Utilities	2,896.30	31,154.29
86		7060 · Wages		
87		7065 · Wages - Overtime Water T	180.00	5,369.00
88		7060 · Wages - Other	4,240.00	48,666.00
89		Total 7060 · Wages	4,420.00	54,035.00
90		Total Water Treatment	7,952.74	106,066.30
91		Total Expense	45,097.25	602,704.23
92		Net Ordinary Revenue	25,432.94	189,391.48
93		Other Revenue/Expense		
94		Other Revenue		
95		Property Tax Revenue		
96		8010 · Secured	0.00	11,153.97
97		8020 · Unsecured	0.00	857.28
98		8025 · Prior Years	0.00	9.48
99		8030 · Supplemental - Current	0.00	140.05
100		8035 · Supplemental - Prior Years	0.00	22.32
101		Total Property Tax Revenue	0.00	12,183.10
102		8060 · Interest Revenue	57.61	2,691.50

Garberville Sanitary District
Statement of Revenue and Expense
For the One and Eleventh Months Ended May 31, 2016

		TOTAL	
		May 16	Jul '15 - May 16
103	9030 · Homeowners' Tax Relief	0.00	161.05
104	Total Other Revenue	57.61	15,035.65
105	Other Expense		
106	9010 · Other Expenses	0.00	1,500.00
107	9040 · Depreciation	40,152.00	441,672.00
108	9050 · Interest Expense	1,001.04	12,839.02
109	Total Other Expense	41,153.04	456,011.02
110	Net Other Revenue	(41,095.43)	(440,975.37)
111	Net Revenue	(15,662.49)	(251,583.89)

Garberville Sanitary District
Revenue & Expense Budget Performance - Water
 July 2015 through May 2016

		Jul '15 - May 16	YTD Budget	\$ Over Budget	Annual Budget
1	Ordinary Revenue/Expense				
2	Revenue				
3	Water Charges				
4	4100 - Residential	242,682.39	245,510.00	-2,827.61	267,460.00
5	4110 - Commercial	192,635.55	199,450.00	-6,814.45	217,280.00
6	Total Water Charges	435,317.94	444,960.00	-9,642.06	484,740.00
7	4300 - Connection Fees	8,600.00			
8	4650 - Late Charges	2,070.00	3,047.00	-977.00	3,324.00
9	4700 - Other Operating Revenue	3,781.82	792.00	2,989.82	864.00
10	Total Revenue	449,769.76	448,799.00	970.76	488,928.00
11	Gross Profit	449,769.76	448,799.00	970.76	488,928.00
12	Expense				
13	Administrative and General				
14	5000 - Advertising	0.00	374.00	-374.00	408.00
15	5005 - Bad Debts	1,500.00	2,552.00	-1,052.00	2,784.00
16	5010 - Bank Charges				
17	5012 - Merchant Account	623.53	451.00	172.53	492.00
18	5010 - Bank Charges - C	481.07	264.00	217.07	288.00
19	Total 5010 - Bank Charges	1,104.60	715.00	389.60	780.00
20	5020 - Directors Fees	475.00	616.00	-141.00	672.00
21	5030 - Dues and Membersh	1,536.82	1,485.00	51.82	1,620.00
22	5035 - Education and Train	1,681.40	1,837.00	-155.60	2,004.00
23	5036 - Education and Train	0.00	143.00	-143.00	156.00
24	Insurance				
25	5040 - Liability	5,758.46	5,346.00	412.46	5,832.00
26	5050 - Workers' Comp	13,176.13	14,168.00	-991.87	15,456.00
27	5055 - Health				
28	5055.1 - Employee P	-5,874.57	-5,313.00	-561.57	-5,796.00
29	5055 - Health - Othe	19,563.88	18,557.00	1,006.88	20,244.00
30	Total 5055 - Health	13,689.31	13,244.00	445.31	14,448.00
31	Total Insurance	32,623.90	32,758.00	-134.10	35,736.00
32	5060 - Licenses, Permits, a	3,526.31	3,300.00	226.31	3,600.00
33	5065 - Auto	1,597.53	1,628.00	-30.47	1,776.00
34	5080 - Office Expense	3,009.64	2,926.00	83.64	3,192.00
35	5085 - Outside Services	3,363.60	5,841.00	-2,477.40	6,372.00
36	5090 - Payroll Taxes	13,298.83	10,681.00	2,617.83	11,652.00
37	5100 - Postage	1,476.56	1,100.00	376.56	1,200.00
38	5110 - Professional Fees	19,312.90	29,469.00	-10,156.10	32,148.00
39	5120 - Property Taxes	12.00	12.00	0.00	12.00
40	5125 - Repairs and Mainten	134.23	0.00	134.23	0.00
41	5130 - Rents	5,157.50	5,000.00	157.50	5,400.00
42	5135 - Retirement	3,991.63	2,486.00	1,505.63	2,712.00
43	5137 - Supplies	1,032.24	209.00	823.24	228.00
44	5140 - Telephone	2,169.25	3,828.00	-1,658.75	4,176.00
45	5145 - Tools	3,121.39	2,860.00	261.39	3,120.00
46	5150 - Travel and Meetings	819.17	924.00	-104.83	1,008.00
47	5155 - Utilities	1,039.89	891.00	148.89	972.00
48	5160 - Wages	63,422.45	59,829.00	3,593.45	65,268.00
49	Total Administrative and Ge	165,406.84	171,464.00	-6,057.16	186,996.00
50	Water Trans and Distribution				

Garberville Sanitary District
Revenue & Expense Budget Performance - Water
 July 2015 through May 2016

			Jul '15 - May 16	YTD Budget	\$ Over Budget	Annual Budget
51		7075 · Fuel	2,616.57	2,079.00	537.57	2,268.00
52		7090 · Repairs and Mainten	13,713.89	13,926.00	-212.11	15,192.00
53		7100 · Supplies	2,173.09	9,691.00	-7,517.91	10,572.00
54		7110 · Utilities	6,081.03	10,032.00	-3,950.97	10,944.00
55		7120 · Wages				
56		7125 · Wages - Overtim	3,562.50	4,015.00	-452.50	4,380.00
57		7120 · Wages - Other	30,811.00	34,320.00	-3,509.00	37,440.00
58		Total 7120 · Wages	34,373.50	38,335.00	-3,961.50	41,820.00
59		Total Water Trans and Distr	58,958.08	74,063.00	-15,104.92	80,796.00
60		Water Treatment				
61		7020 · Fuel	2,472.52	3,223.00	-750.48	3,516.00
62		7010 · Monitoring	2,839.97	2,563.00	276.97	2,796.00
63		7030 · Repairs and Mainten	5,985.73	8,525.00	-2,539.27	9,300.00
64		7040 · Supplies	9,578.79	15,477.00	-5,898.21	16,884.00
65		7050 · Utilities	31,154.29	35,233.00	-4,078.71	38,436.00
66		7060 · Wages				
67		7065 · Wages - Overtim	5,369.00	4,774.00	595.00	5,208.00
68		7060 · Wages - Other	48,666.00	34,320.00	14,346.00	37,440.00
69		Total 7060 · Wages	54,035.00	39,094.00	14,941.00	42,648.00
70		Total Water Treatment	106,066.30	104,115.00	1,951.30	113,580.00
71		Total Expense	330,431.22	349,642.00	-19,210.78	381,372.00
72		Net Ordinary Revenue	119,338.54	99,157.00	20,181.54	107,556.00
73		Other Revenue/Expense				
74		Other Revenue				
75		8060 · Interest Revenue	540.29	286.00	254.29	312.00
76		Total Other Revenue	540.29	286.00	254.29	312.00
77		Other Expense				
78		9010 · Other Expenses	1,500.00			
79		9040 · Depreciation	290,827.13	48,224.00	242,603.13	52,608.00
80		9050 · Interest Expense	8,222.19	16,280.00	-8,057.81	17,760.00
81		Total Other Expense	300,549.32	64,504.00	236,045.32	70,368.00
82		Net Other Revenue	-300,009.03	-64,218.00	-235,791.03	-70,056.00
83		Net Revenue	-180,670.49	34,939.00	-215,609.49	37,500.00

**Garberville Sanitary District
Revenue & Expense Budget Performance - Sewer**

July 2015 through May 2016

		Jul '15 - May 16	YTD Budget	\$ Over Budget	Annual Budget
1	Ordinary Revenue/Expense				
2	Revenue				
3	4200 · Sewer Charges	334,108.94	317,650.00	16,458.94	346,050.00
4	4300 · Connection Fees	6,000.00			
5	4650 · Late Charges	2,070.00	2,838.00	-768.00	3,096.00
6	4700 · Other Operating Revenue	147.01	99.00	48.01	108.00
7	Total Revenue	342,325.95	320,587.00	21,738.95	349,254.00
8	Gross Revenue	342,325.95	320,587.00	21,738.95	349,254.00
9	Expense				
10	Administrative and General				
11	5000 · Advertising	0.00	374.00	-374.00	408.00
12	5005 · Bad Debts	1,500.00	3,190.00	-1,690.00	3,480.00
13	5010 · Bank Charges				
14	5012 · Merchant Account Fee	623.65	451.00	172.65	492.00
15	5010 · Bank Charges - Other	480.84	264.00	216.84	288.00
16	Total 5010 · Bank Charges	1,104.49	715.00	389.49	780.00
17	5020 · Directors Fees	475.00	616.00	-141.00	672.00
18	5030 · Dues and Memberships	1,372.83	1,188.00	184.83	1,296.00
19	5035 · Education and Training	1,325.39	1,177.00	148.39	1,284.00
20	Insurance				
21	5040 · Liability	5,594.49	5,346.00	248.49	5,832.00
22	5050 · Workers' Comp	9,428.40	9,163.00	265.40	9,996.00
23	5055 · Health				
24	5055.1 · Employee Portion	-5,503.70	-5,313.00	-190.70	-5,796.00
25	5055 · Health - Other	19,563.83	18,557.00	1,006.83	20,244.00
26	Total 5055 · Health	14,060.13	13,244.00	816.13	14,448.00
27	Total Insurance	29,083.02	27,753.00	1,330.02	30,276.00
28	5060 · Licenses, Permits, and Fees	16,885.92	17,017.00	-131.08	18,564.00
29	5065 · Auto	1,597.57	1,628.00	-30.43	1,776.00
30	5080 · Office Expense	3,029.80	2,717.00	312.80	2,964.00
31	5085 · Outside Services	3,307.93	3,146.00	161.93	3,432.00
32	5090 · Payroll Taxes	9,388.61	9,229.00	159.61	10,068.00
33	5100 · Postage	1,470.24	1,100.00	370.24	1,200.00
34	5110 · Professional Fees	15,984.43	30,217.00	-14,232.57	32,964.00
35	5125 · Repairs and Maintenance	134.23	0.00	134.23	0.00
36	5130 · Rents	4,557.50	4,400.00	157.50	4,800.00
37	5135 · Retirement	2,815.82	1,628.00	1,187.82	1,776.00
38	5137 · Supplies	1,043.64	209.00	834.64	228.00
39	5140 · Telephone	2,384.84	3,377.00	-992.16	3,684.00
40	5145 · Tools	3,796.21	1,848.00	1,948.21	2,016.00
41	5150 · Travel and Meetings	494.58	286.00	208.58	312.00
42	5155 · Utilities	1,039.98	891.00	148.98	972.00
43	5160 · Wages	59,485.16	59,829.00	-343.84	65,268.00
44	Total Administrative and General	162,277.19	172,535.00	-10,257.81	188,220.00
45	Sewage Collection				
46	6010 · Fuel	2,472.60	2,783.00	-310.40	3,036.00
47	6030 · Repairs and Maintenance	6,202.29	26,213.00	-20,010.71	28,596.00
48	6040 · Supplies	1,302.53	1,397.00	-94.47	1,524.00
49	6050 · Utilities	4,144.77	4,851.00	-706.23	5,292.00
50	6060 · Wages				
51	6065 · Wages - Overtime Sewer	1,048.50			

**Garberville Sanitary District
Revenue & Expense Budget Performance - Sewer**

July 2015 through May 2016

		Jul '15 - May 16	YTD Budget	\$ Over Budget	Annual Budget
52	6060 · Wages - Other	15,912.50	34,320.00	-18,407.50	37,440.00
53	Total 6060 · Wages	16,961.00	34,320.00	-17,359.00	37,440.00
54	Total Sewage Collection	31,083.19	69,564.00	-38,480.81	75,888.00
55	Sewage Treatment				
56	6075 · Fuel	2,710.49	1,991.00	719.49	2,172.00
57	6080 · Monitoring	19,442.10	6,270.00	13,172.10	6,840.00
58	6100 · Repairs and Maintenance	10,556.41	11,495.00	-938.59	12,540.00
59	6110 · Supplies	3,419.70	7,040.00	-3,620.30	7,680.00
60	6120 · Utilities	10,575.93	8,558.00	2,017.93	9,336.00
61	6130 · Wages				
62	6135 · Wages - Overtime Sew	726.00			
63	6130 · Wages - Other	31,482.00	22,880.00	8,602.00	24,960.00
64	Total 6130 · Wages	32,208.00	22,880.00	9,328.00	24,960.00
65	Total Sewage Treatment	78,912.63	58,234.00	20,678.63	63,528.00
66	Total Expense	272,273.01	300,333.00	-28,059.99	327,636.00
67	Net Ordinary Revenue	70,052.94	20,254.00	49,798.94	21,618.00
68	Other Revenue/Expense				
69	Other Revenue				
70	Property Tax Revenue				
71	8010 · Secured	11,153.97	21,581.00	-10,427.03	21,581.00
72	8020 · Unsecured	857.28	1,466.00	-608.72	1,466.00
73	8025 · Prior Years	9.48	24.00	-14.52	24.00
74	8030 · Supplemental - Current	140.05	77.00	63.05	77.00
75	8035 · Supplemental - Prior Years	22.32	40.00	-17.68	40.00
76	Total Property Tax Revenue	12,183.10	23,188.00	-11,004.90	23,188.00
77	8060 · Interest Revenue	2,151.21	2,420.00	-268.79	2,640.00
78	9030 · Homeowners' Tax Relief	161.05	350.00	-188.95	350.00
79	Total Other Revenue	14,495.36	25,958.00	-11,462.64	26,178.00
80	Other Expense				
81	9040 · Depreciation	150,844.87	136,213.00	14,631.87	148,596.00
82	9050 · Interest Expense	4,616.83	5,236.00	-619.17	5,712.00
83	Total Other Expense	155,461.70	141,449.00	14,012.70	154,308.00
84	Net Other Revenue	-140,966.34	-115,491.00	-25,475.34	-128,130.00
85	Net Revenue	-70,913.40	-95,237.00	24,323.60	-106,512.00

Garberville Sanitary District
Revenue & Expense Prev Year Comparison - Water
July 2015 through May 2016

		Jul '15 - May 16	Jul '14 - May 15	\$ Change
1	Ordinary Revenue/Expense			
2	Revenue			
3	Water Charges			
4	4100 · Residential	242,682.39	254,740.02	(12,057.63)
5	4110 · Commercial	192,635.55	195,902.67	(3,267.12)
6	Total Water Charges	435,317.94	450,642.69	(15,324.75)
7	4300 · Connection Fees	8,600.00	15,000.00	(6,400.00)
8	4650 · Late Charges	2,070.00	3,075.00	(1,005.00)
9	4700 · Other Operating Revenue	3,781.82	721.82	3,060.00
10	Total Revenue	449,769.76	469,439.51	(19,669.75)
11	Gross Revenue	449,769.76	469,439.51	(19,669.75)
12	Expense			
13	Administrative and General			
14	5000 · Advertising	0.00	390.66	(390.66)
15	5005 · Bad Debts	1,500.00	2,234.58	(734.58)
16	5010 · Bank Charges			
17	5012 · Merchant Account Fees	623.53	445.06	178.47
18	5010 · Bank Charges - Other	481.07	270.74	210.33
19	Total 5010 · Bank Charges	1,104.60	715.80	388.80
20	5020 · Directors Fees	475.00	650.00	(175.00)
21	5030 · Dues and Memberships	1,536.82	1,524.72	12.10
22	5035 · Education and Training	1,681.40	1,543.82	137.58
23	Insurance			
24	5040 · Liability	5,758.46	5,233.03	525.43
25	5050 · Workers' Comp	13,176.13	11,694.55	1,481.58
26	5055 · Health			
27	5037 · Employee Benefits	0.00	982.37	(982.37)
28	5055.1 · Employee Portion	(5,874.57)	(3,662.39)	(2,212.18)
29	5055 · Health - Other	19,563.88	15,195.96	4,367.92
30	Total 5055 · Health	13,689.31	12,515.94	1,173.37
31	Total Insurance	32,623.90	29,443.52	3,180.38
32	5060 · Licenses, Permits, and Fee	3,526.31	3,282.64	243.67
33	5065 · Auto	1,597.53	458.38	1,139.15
34	5070 · Miscellaneous	0.00	286.59	(286.59)
35	5080 · Office Expense	3,009.64	2,747.08	262.56
36	5085 · Outside Services	3,363.60	5,649.31	(2,285.71)
37	5090 · Payroll Taxes	13,298.83	10,088.30	3,210.53
38	5100 · Postage	1,476.56	1,020.63	455.93
39	5110 · Professional Fees	19,312.90	10,334.08	8,978.82
40	5120 · Property Taxes	12.00	12.00	0.00
41	5125 · Repairs and Maintenance	134.23	0.00	134.23
42	5130 · Rents	5,157.50	5,000.00	157.50
43	5135 · Retirement	3,991.63	2,272.86	1,718.77
44	5137 · Supplies	1,032.24	202.30	829.94
45	5140 · Telephone	2,169.25	3,625.31	(1,456.06)

Garberville Sanitary District
Revenue & Expense Prev Year Comparison - Water
July 2015 through May 2016

			Jul '15 - May 16	Jul '14 - May 15	\$ Change
46		5145 · Tools	3,121.39	2,718.49	402.90
47		5150 · Travel and Meetings	819.17	329.92	489.25
48		5155 · Utilities	1,039.89	836.76	203.13
49		5160 · Wages			
50		5165 · Wages - Overtime	0.00	23.29	(23.29)
51		5160 · Wages - Other	63,422.45	43,499.67	19,922.78
52		Total 5160 · Wages	63,422.45	43,522.96	19,899.49
53		Total Administrative and General	165,406.84	128,890.71	36,516.13
54		Water Trans and Distribution			
55		7075 · Fuel	2,616.57	1,902.94	713.63
56		7090 · Repairs and Maintenance	13,713.89	14,626.66	(912.77)
57		7100 · Supplies	2,173.09	10,256.68	(8,083.59)
58		7110 · Utilities	6,081.03	9,567.69	(3,486.66)
59		7120 · Wages			
60		7125 · Wages - Overtime Wate	3,562.50	3,205.76	356.74
61		7120 · Wages - Other	30,811.00	22,422.73	8,388.27
62		Total 7120 · Wages	34,373.50	25,628.49	8,745.01
63		Total Water Trans and Distributor	58,958.08	61,982.46	(3,024.38)
64		Water Treatment			
65		7020 · Fuel	2,472.52	3,160.30	(687.78)
66		7010 · Monitoring	2,839.97	2,355.27	484.70
67		7030 · Repairs and Maintenance	5,985.73	4,990.95	994.78
68		7040 · Supplies	9,578.79	15,405.45	(5,826.66)
69		7050 · Utilities	31,154.29	31,393.88	(239.59)
70		7060 · Wages			
71		7065 · Wages - Overtime Wate	5,369.00	4,062.45	1,306.55
72		7060 · Wages - Other	48,666.00	36,687.78	11,978.22
73		Total 7060 · Wages	54,035.00	40,750.23	13,284.77
74		Total Water Treatment	106,066.30	98,056.08	8,010.22
75		Total Expense	330,431.22	288,929.25	41,501.97
76		Net Ordinary Revenue	119,338.54	180,510.26	(61,171.72)
77		Other Revenue/Expense			
78		Other Revenue			
79		8053 · Water Capital Grant Revenue	0.00	removed	
80		8060 · Interest Revenue	540.29	198.31	341.98
81		Total Other Revenue	540.29	198.31	341.98
82		Other Expense			
83		9010 · Other Expenses	1,500.00	0.00	1,500.00
84		9040 · Depreciation	290,827.13	48,224.00	242,603.13
85		9050 · Interest Expense	8,222.19	3,067.39	5,154.80
86		Total Other Expense	300,549.32	51,291.39	249,257.93
87		Net Other Revenue	(300,009.03)	(51,093.08)	(248,915.95)
88		Net Revenue	(180,670.49)	129,417.18	(310,087.67)

Garberville Sanitary District
Profit & Loss Prev Year Comparison - Sewer
July 2015 through May 2016

		Jul '15 - May 16	Jul '14 - May 15	\$ Change
1	Ordinary Revenue/Expense			
2	Revenue			
3	4200 · Sewer Charges	334,108.94	334,729.44	(620.50)
4	4300 · Connection Fees	6,000.00	20,200.00	(14,200.00)
5	4650 · Late Charges	2,070.00	3,075.00	(1,005.00)
6	4700 · Other Operating Revenue	147.01	64.70	82.31
7	Total Revenue	342,325.95	358,069.14	(15,743.19)
8	Gross Revenue	342,325.95	358,069.14	(15,743.19)
9	Expense			
10	Administrative and General			
11	5000 · Advertising	0.00	390.64	(390.64)
12	5005 · Bad Debts	1,500.00	3,048.24	(1,548.24)
13	5010 · Bank Charges			
14	5012 · Merchant Account Fees	623.65	445.03	178.62
15	5010 · Bank Charges - Other	480.84	270.72	210.12
16	Total 5010 · Bank Charges	1,104.49	715.75	388.74
17	5020 · Directors Fees	475.00	650.00	(175.00)
18	5030 · Dues and Memberships	1,372.83	1,212.72	160.11
19	5035 · Education and Training	1,325.39	1,184.84	140.55
20	Insurance			
21	5040 · Liability	5,594.49	5,232.92	361.57
22	5050 · Workers' Comp	9,428.40	9,505.17	(76.77)
23	5055 · Health			
24	5037 · Employee Benefits	0.00	592.39	(592.39)
25	5055.1 · Employee Portion	(5,503.70)	(3,423.25)	(2,080.45)
26	5055 · Health - Other	19,563.83	15,195.96	4,367.87
27	Total 5055 · Health	14,060.13	12,365.10	1,695.03
28	Total Insurance	29,083.02	27,103.19	1,979.83
29	5060 · Licenses, Permits, and Fees	16,885.92	16,545.04	340.88
30	5065 · Auto	1,597.57	456.84	1,140.73
31	5080 · Office Expense	3,029.80	2,531.92	497.88
32	5085 · Outside Services	3,307.93	3,022.00	285.93
33	5090 · Payroll Taxes	9,388.61	7,362.19	2,026.42
34	5100 · Postage	1,470.24	1,020.59	449.65
35	5110 · Professional Fees	15,984.43	11,355.56	4,628.87
36	5125 · Repairs and Maintenance	134.23	23.75	110.48
37	5130 · Rents	4,557.50	4,400.00	157.50
38	5135 · Retirement	2,815.82	1,667.44	1,148.38
39	5137 · Supplies	1,043.64	202.32	841.32
40	5140 · Telephone	2,384.84	3,139.33	(754.49)
41	5145 · Tools	3,796.21	1,497.71	2,298.50
42	5150 · Travel and Meetings	494.58	257.10	237.48
43	5155 · Utilities	1,039.98	836.74	203.24
44	5160 · Wages			
45	5165 · Wages - Overtime	0.00	31.05	(31.05)
46	5160 · Wages - Other	59,485.16	38,385.76	21,099.40
47	Total 5160 · Wages	59,485.16	38,416.81	21,068.35
48	Total Administrative and General	162,277.19	127,040.72	35,236.47
49	Sewage Collection			
50	6010 · Fuel	2,472.60	2,694.94	(222.34)

Garberville Sanitary District
Profit & Loss Prev Year Comparison - Sewer
July 2015 through May 2016

			Jul '15 - May 16	Jul '14 - May 15	\$ Change
51		6030 · Repairs and Maintenance	6,202.29	20,160.43	(13,958.14)
52		6040 · Supplies	1,302.53	1,217.61	84.92
53		6050 · Utilities	4,144.77	4,702.73	(557.96)
54		6060 · Wages			
55		6065 · Wages - Overtime Sewer C	1,048.50	1,214.49	(165.99)
56		6060 · Wages - Other	15,912.50	12,908.80	3,003.70
57		Total 6060 · Wages	16,961.00	14,123.29	2,837.71
58		Total Sewage Collection	31,083.19	42,899.00	(11,815.81)
59		Sewage Treatment			
60		6075 · Fuel	2,710.49	1,856.44	854.05
61		6080 · Monitoring	19,442.10	5,658.87	13,783.23
62		6100 · Repairs and Maintenance	10,556.41	10,973.40	(416.99)
63		6110 · Supplies	3,419.70	6,827.89	(3,408.19)
64		6120 · Utilities	10,575.93	8,490.64	2,085.29
65		6130 · Wages			
66		6135 · Wages - Overtime Sewer T	726.00	2,910.17	(2,184.17)
67		6130 · Wages - Other	31,482.00	27,761.99	3,720.01
68		Total 6130 · Wages	32,208.00	30,672.16	1,535.84
69		Total Sewage Treatment	78,912.63	64,479.40	14,433.23
70		Total Expense	272,273.01	234,419.12	37,853.89
71		Net Ordinary Revenue	70,052.94	123,650.02	(53,597.08)
72		Other Revenue/Expense			
73		Other Revenue			
74		Property Tax Revenue			
75		8010 · Secured	11,153.97	10,936.33	217.64
76		8020 · Unsecured	857.28	818.92	38.36
77		8025 · Prior Years	9.48	21.21	(11.73)
78		8030 · Supplemental - Current	140.05	73.19	66.86
79		8035 · Supplemental - Prior Years	22.32	27.90	(5.58)
80		Total Property Tax Revenue	12,183.10	11,877.55	305.55
81		8060 · Interest Revenue	2,151.21	1,740.67	410.54
82		8070 · Other Non-Operating Revenue	0.00	950.00	(950.00)
83		9030 · Homeowners' Tax Relief	161.05	164.69	(3.64)
84		Total Other Revenue	14,495.36	14,732.91	(237.55)
85		Other Expense			
86		9040 · Depreciation	150,844.87	136,213.00	14,631.87
87		9050 · Interest Expense	4,616.83	5,702.40	(1,085.57)
88		Total Other Expense	155,461.70	141,915.40	13,546.30
89		Net Other Revenue	(140,966.34)	(127,182.49)	(13,783.85)
90		Net Revenue	(70,913.40)	(3,532.47)	(67,380.93)

**GARBERVILLE SANITARY DISTRICT
BOARD OF DIRECTORS
SPECIAL MEETING (draft) MINUTES**

**GSD District Office
919 Redwood Dr. Garberville, CA**

June 21, 2016 at 4:00 p.m.

I. SPECIAL MEETING CALLED TO ORDER

Chairperson Brodersen called the meeting to order at 4:00 pm

II. ESTABLISHMENT OF QUORUM

Rio Anderson - Present
Linda Brodersen - Present
Doug Bryan - Absent
Richard Thompson - Present
Gary Wellborn - Present

III. APPROVAL OF AGENDA

Brodersen asked for a motion to approve the agenda as presented. Director Wellborn made a motion to approve the agenda. Anderson seconded the motion. The motion was passed by four Yes votes.

IV. COMMENTS AND QUESTIONS FROM THE AUDIENCE

No Comments

V. GENERAL BUSINESS

Chair Brodersen announced she would present the agenda item, then the public could comment. Each person would state their name and had three minutes to speak. After hearing the public comments, the board would go into discussion. Brodersen asked for no interruptions during the Boards discussion.

A. Response to Southern Humboldt Community Park draft EIR requested by Humboldt County Planning Division

Brodersen read the draft response to the Southern Humboldt Community Park draft EIR.
Brodersen opened the floor for public comment.

Carol Van Sant - Southern Humboldt Park Board Member, representing the board today. Carol thanked the district for the public service it does here in the community. Carol said that the district and park were neighbors, and they want to live in harmony and cooperation. She thanked the district for the letter of support, the cut off being the critical thing, if they have sports fields there, the recreational water use for irrigation must be cut off at 30 cfs. Carol read the Park's goals in enhancing, restoring, and preserving Park area. She talked about the need for the sports fields in the area. Carol said that they supported this comment that the district is sending.

Kathryn Lobato - Executive Director of the Community Park being involved in the park for sixteen years. She spoke about the community's need for a public facility with ball fields and recreation. Kathryn spoke to the commitment from the Park Board to conservation. The first project was watershed restoration, to enhance the ability of the land to hold water and installed a 55,000 water tank. The agreement that they made as a mitigation measure to stop watering ball fields is far below what their permitting is allowing them to do. It is going above and beyond what the Fish and Wildlife has wanted them to do. They are taking that extra measure to protect the river. Kathryn said in the future the wetlands on the park property could hold back water and release cool water into the river in the summer. Kathryn said the job is to balance the human uses and the ecology, and that's been their job all along. This Park would add significantly to the community, it would have an impact, but they have hired the best people they know for developing water conservation standards.

Kirsten Vogel – Kristen asked if and when the park will be back here looking for annexation will the Board be required to do an EIR to accept such a large property into the district. She added that a very large river draw is beginning as of this month at the Park which it is not included in their EIR. It is a ten-acre grape vineyard, with irrigation starting this week. What public benefit is the grape vineyard? Who does the vineyard belong to, who will be paid from it? Why wasn't the district informed about it? She thought GSD didn't know much about the vineyard.

Don Courtemanche (Frenchie) – Don said there is no perc test in the EIR. Sixteen years he is pretty sure they ran some perc test. He said the whole flat is wetland in the winter; it won't perc. Perc test would be nice so we can know what will happen to the waste at the park. Don said that the river measuring point was thirteen miles away with four creeks in between. He said they should measure at the spot where they draw the water out. He said he is not on board with what the Park Board is doing.

Ralph Emerson – GSD General Manager thanked everyone for being involved in the process. He said that he wasn't here when this all started, all we can do at this point is move forward. Our job is to protect the Garberville Sanitary District; We have been requested to submit a response to the Park's draft EIR and our response is in relation to how it effects Garberville Sanitary District Customers.

Chair Brodersen noted a letter was received from John laBoyteaux in regards to the Park.

Director Wellborn asked were the 30 cfs number came from. Kathryn Lobato said it came from Pacific Watershed Association.

She said there is two station that is used for measuring the river flow, one in Leggett and the other at Sylvandale. Emerson said the district uses the one at Sylvandale.

Director Anderson asked about stored water use for recreation irrigation. Van Sant said they could use stored water. Anderson said the statement was not really clear. Director Thompson asked if the 30 cfs was for agriculture irrigation. Van Sant said it was not for the Ag exclusive land, just the seventeen acres that is changing to public facility land. Kathryn Lobato pointed out that fifteen acres for general Ag was in the EIR. They anticipated some kind of irrigated crop and the water needed, was included in the water calculation. After discussion concerning the Ag land water use, it was determine that an additional limit be put on the Ag irrigation.

It was decided that when drought conditions cause the river flow to fall below ten (10) cfs at the Eel River Gauge, at the Sylvandale Bridge, all river diversion will stop. All recreational irrigation be discontinued when the river flow is below 30 cfs which is what the park proposes in their draft EIR.

Linda Sutton – Redway Community Service District Board Member said there were a lot of Redway residents who are concerned about how all of this is going to work out. She thought there needed to be more information about the Eel River. She asked if the Board Member had a change to read the draft EIR. They said they read the pages that had to do with water.

Chair Brodersen asked for a motion to approve the guidelines submitted in response to the Park draft EIR. (attached)

Motion: Wellborn Second: Thompson Vote: 4 yes

VI. ADJOURNMENT

Brodersen adjourned the at 4:45 pm

**Respectfully Submitted
Tina Stillwell – Clerk**



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

June 21, 2016

COMMENTS ABOUT THE COMMUNITY PARK
LAND USE DESIGNATION

The Garberville Sanitary District received a request for review and comment from the Humboldt County Planning and Building Department regarding the potential land use change and designation proposed by the Community Park.

Garberville Sanitary District is not a participant in the Community Park's desire to change their land use designation and is only involved as it may impact the customers of the District. Garberville Sanitary District feels that any land use changes for the Community Park should take into consideration the people and environment which may be affected by those changes which would include water diversion from the South Fork of the Eel River, disposal of human waste, contaminants which may enter the river and the health and safety of anybody using the Park's water.

It is the opinion of Garberville Sanitary District that:

- 1) The Community Park should not provide potable water to the public unless, at their expense, they are annexed into Garberville Sanitary District, which will provide year-round potable water and ensure safe water for public consumption.
- 2) To ensure sufficient water for the customers of Garberville Sanitary District we would require when drought conditions cause the river flow to fall below ten (10) cfs at the Eel River Gauge, at the Sylvandale Bridge, all river diversion will stop. All recreational irrigation be discontinued when the river flow is below 30 cfs which is what the park proposes in their draft EIR.
- 3) There has been no discussion between the Park and the District about the disposal of restroom waste, but if such an agreement is to be entered into in the future, there will need to be an agreed upon contract, fees and approved lab testing to ensure that there will be no negative impact on our wastewater treatment process.

Although Garberville Sanitary District has made recommendations which would protect the customers of our District, we are in support of the Community Park and the healthy environment it provides for those who recreate there.

Any comments, questions or concerns regarding this potential Land Use Designation should be addressed to the Humboldt County Planning & Building Department because they will make the final decision as to what land use designation the community park receives.

Respectfully

Linda Brodersen, Chairperson
Garberville Sanitary District
Board of Directors

FY 2016/17 Operations Cash Flow

06/06/16

Description	Amount
Operations Cash (estimated) Beginning Balance (07/01/16)	\$ 86,462
Operations	
Water Revenue	489,795
Sewer Revenue	392,450
Payroll Expenses	(366,665)
Admin & Overhead Expenses	(174,450)
Water Supplies/Maintenance/Monitoring/Utilities	(84,700)
Sewer Supplies/Maintenance/Monitoring/Utilities	(69,350)
SUBTOTAL	187,080
Assets and Projects	
Utility Truck Equipment and Tools	(2,500)
Unspecified Improvements	(10,000)
SWTP Hypochlorite Storage Tank	(3,000)
WWTP switch to liquid Hypochlorite	(7,000)
Wallen Road Tank Access Road - Temp Fix	(2,000)
Wallen Tank Telemerty Replacement	(5,000)
Redwood Hwy Valve Replacement	(15,000)
Replace (2) Downtown Hydrants	(14,000)
Flow Meter Data Capture	(5,000)
Variation in A/R, A/P, and Prepaid Expenses	(500)
SUBTOTAL	(64,000)
Loan Payments	
Utility Truck Principle Payment (until 06/2019, 5%, \$42,425)	(13,442)
SWRCB Principle Payment - WWTP (until 8/2023, 2%, \$428,907)	(21,831)
SWRCB Principle Payment - DWIP (until 01/2046, 0%, \$1,379,471)	(45,982)
RCAC: ALPT Const - Principle Payment (until 11/2020, 5%, \$250,000)	(46,472)
Lease Payable - copier	(862)
SUBTOTAL	(128,590)
Total Spent towards Assets and Loans	(192,590)
Savings Toward	
Equipment Replacement	0
Capital Projects	0
SUBTOTAL	0
Projected Net Cash Flow for Year	(5,510)
Resulting Operational Cash Balance	<u>\$ 80,952</u>

Note: This balance does not include \$700,000 in reserves or the SRF Holding Account for DWTP

FY 2015/16 Operations Cash Flow

05/23/16

Description	Amount
Operations Cash Beginning Balance (07/01/15)	\$ 355,447
Operations	
Water Revenue	486,450
Sewer Revenue	398,545
Payroll Expenses	(370,856)
Admin & Overhead Expenses	(159,105)
Water Supplies/Maintenance/Monitoring/Utilities	(84,142)
Sewer Supplies/Maintenance/Monitoring/Utilities	(75,907)
Prior Period Adjustments	2,960
SUBTOTAL	197,946
Assets and Projects	
Small Portable Generator	(2,495)
Hydrant with water meter stand	(1,987)
Welder	(3,091)
100 gal Diesel tank and pump	(942)
Hydroflusher	(76,336)
Computer for Operations	(1,342)
Miller Street Well Development	(1,200)
Cell Assembly for WWTP Chlorine Generator	(4,688)
SWTP Office Walls	(19,741)
Melville	(19,568)
Oak Street Loop	(1,800)
MSR/SOI/Annexation	(2,000)
Alderpoint Tank Replacement Project	(304,500)
Variation in A/R, A/P, and Prepaid Expenses	77,737
SUBTOTAL	(361,953)
Loan Payments	
MFC - Final Payment	(33,236)
SWRCB Principle Payment - WWTP (until 8/2023, 2%, \$428,907)	(21,831)
SWRCB Principle Payment - DWIP (until 01/2046, 0%, \$1,379,471)	(22,991)
RCAC: ALPT Const - Principle Payment (until 11/2020, 5%, \$250,000)	(26,057)
Lease Payable - copier	(862)
SUBTOTAL	(104,977)
Total Spent towards Assets and Loans	(466,930)
Savings Toward	
Equipment Replacement	0
Capital Projects	0
SUBTOTAL	0
Projected Net Cash Flow for Year	(268,984)
Resulting Operational Cash Balance	<u>\$ 86,462</u>
<small>Note: This balance does not include \$700,000 in reserves or the SRF Holding Account for DWTP</small>	

Projected Beginning Cash Balance

Cash Accounts	Estimated 07/01/16
1005 · Umpqua Checking- Operating	71,495
1006 · Umpqua System Reserve - Water	72,550
1007 · Umpqua System Reserve - Sewer	75,109
1008 · Umpqua - WRF funding	0
1011 · Water Enterprise Fund	46,166
1030 · County Treasury - Sewer Reserve	331,427
1031 · County Treasury - Water Reserve	235,631
1040 · Petty Cash	50
1050 · Cash Drawer	200
Total Estimated Cash Balance	832,628
Reserved Balance for SRF DWTP Loan - 30 years	46,166
Board Reserve Account Allocation	700,000
Operational Cash Available	86,462

Garberville Sanitary District

Cash Flow Statement

	FY 2013/14	FY 2014/15	FY 2015/16				FY 2016/17
			Board Adopted Budget	Balance as of 04/30/16	Difference from Budget Amount	Projected	First Draft by Staff
Cash Accounts			7/1/15 Starting			7/1/15 Starting	7/1/16 Starting
1005 · Umpqua Checking- Operating	227,007	1,514,954	597,740	89,772	(507,969)	597,740	71,495
1006 · Umpqua System Reserve - Water	47,143	49,766	64,932	72,550	7,619	64,932	72,550
1007 · Umpqua System Reserve - Sewer	50,575	50,708	70,084	75,109	5,025	70,084	75,109
1011 · Water Enterprise Fund	20,175	20,178	46,025	46,166	140	46,025	46,166
1030 · County Treasury - Sewer Reserve	266,296	291,146	317,180	331,427	14,248	317,180	331,427
1031 · County Treasury - Water Reserve	5,192	5,223	5,262	235,631	230,369	5,262	235,631
1040 · Petty Cash	50	50	50	50	0	50	50
1050 · Cash Drawer	200	200	200	187	(13)	200	200
Total Cash and Cash Equivalents: Starting Balanc	619,137	1,932,224	1,101,472	850,892	(250,580)	1,101,472	832,628
Net Cash Provided by Operating Gain (excludes depreciation)			Estimated	Actual YTD		Estimated	Estimated
Water Revenue	517,181	518,173	489,252	410,109		486,450	489,795
Sewer Revenue	397,410	418,175	375,416	326,455		398,545	392,450
Payroll Expenses	(268,441)	(295,475)	(357,897)	(311,555)		(370,856)	(366,665)
Admin & Overhead Expenses	(108,424)	(127,647)	(187,336)	(131,261)		(159,105)	(174,450)
Water Supplies/Maintenance/Monitoring/Utilities	(104,722)	(103,481)	(109,838)	(71,537)		(84,142)	(84,700)
Sewer Supplies/Maintenance/Monitoring/Utilities	(59,165)	(74,723)	(76,965)	(56,102)		(75,907)	(69,350)
Prior Period Adjustments		(5,512)		2,960	2,960	2,960	0
Water Grant Income	1,739,281	687,192	0	0	0	0	0
Net Operating Gain Cash Added	2,113,120	1,016,701	132,632	169,069	36,437	197,946	187,080
Change in Assets							
<u>Change in Current Assets</u>							
Accounts Receivable	7,267	(10,018)	0	(25,888)	(25,888)	(26,000)	0
Water Grant Receivable	(98,178)	(440,939)	0	(39,910)	(39,910)	(39,910)	0
Prepaid Insurance	(2,911)	10,835	0	(6,871)	(6,871)	1,297	500
Prepaid Workers Comp		25,444	0	(21,198)	(21,198)	(13,764)	0
Other Receivables		3,408	0	416	416	500	0
Subtotal Change In Current Assets	(93,823)	(411,270)	0	(93,450)	(93,450)	(77,877)	500
<u>Change in Major Capital Improvement Assets</u>							
DWIP with Tobin	2,695,011	980,454	5,000	0	(5,000)	0	0
MSR/SOI/Annexation	64,212	10,376	1,000	1,831	831	2,000	0
Alderpoint Tank Replacement Project	46,752	267,899	345,216	327,908	(17,308)	328,000	0
Subtotal Major Capital Assets	2,805,975	1,258,729	351,216	329,739	(21,477)	330,000	0
<u>Change in Fixed Assets</u>							
Equipment						0	
Utility Truck			0			42,425	2,500
Generator on Trailer		29,427	0			0	
Small Portable Generator			0	2,495	2,495	2,495	
Hydrant with water meter stand			0	1,987	1,987	1,987	
Pipe Locator		1,986				0	
Leak Detector		2,825				0	
Electric Jackhammer		2,181				0	
Welder		1,369	0	3,091	3,091	3,091	
1,100 gallon tanks		1,000				0	
SCADA and Controls Upgrade		30,162				0	
100 gal Diesel tank and pump				942		942	
Unspecified Improvements			10,000		(10,000)		10,000
Hydroflusher			72,021	76,336	4,315	76,336	
Office Equipment							
Computer for SWTP		746					
JayHawk JUBs upgrade and computer		6,074				0	
Computer for Operations				1,342	1,342	1,342	
Copier		4,736				0	
Treatment Facilities	536					0	
Miller Street Well Development			4,000		(4,000)	1,200	

Cash Flow Statement

	FY 2013/14	FY 2014/15	FY 2015/16		FY 2016/17
			Board Adopted Budget	Balance as of 04/30/16	
SWTP Hypochlorite Storage Tank					3,000
WWTP switch to liquid Hypochlorite					7,000
Cell Assembly for WWTP Chlorine Generator	4,506		4,688	4,688	4,688
Bear Canyon Road Paving at WWTP	4,500			0	
SWTP Office Walls			20,000	19,741	19,741
Distribution/Collection Facilities				0	
Wallen Road Waterline Relocation	23,800			0	
Wallen Road Tank Access Road - Temp Fix					2,000
Wallen Road Tank Telemetry Replacement					5,000
Melville Road Upgrade	40,045		19,388	19,568	19,568
Redwood Hwy Valve Replacement			8,000		(8,000)
Replace (2) Downtown Hydrants					
Flow Meter Data Capture					
Oak Street Loop			3,000		(3,000)
					1,800
Subtotal Change in Fixed Assets	536	153,356	136,409	130,190	(6,219)
					175,615
Total Change in Assets (Cash Used)	2,712,688	1,000,815	487,625	366,478	(121,147)
					427,738
					64,000
Change in Liabilities					
Accounts Payable	324,907	(470,078)		(226,437)	(226,437)
Current Liabilities - Other	5,682	(6,458)		1,334	
Loans					
SWRCB Principle Payment - WWTP	(20,984)	(21,403)	(21,831)	(21,831)	(0)
					(21,831)
RCAC Principle Payment - Bridge Loan	925,269	(925,269)	0	0	0
SRF Water Disbursements - DWIP	739,247	640,224	0	0	0
SWRCB Principle Payment - DWIP	0	0	(45,982)		45,982
					(22,991)
MFC Payments	(61,466)	(64,412)	(33,364)	(33,236)	128
					(33,236)
RCAC Disbursement	0	0	250,000	250,000	0
					250,000
RCAC: APT - Construction Loan Principle Payment	0	0	(26,057)	(22,288)	3,769
					(26,057)
Lease Payable - copier	4,298	0	(1,089)	(713)	375
					(862)
Utility Truck Loan Disbursement	0	0			
					42,425
Utility Truck Loan Principle Payment	0	0			
					0
					(13,442)
					0
Total Change in Liabilities (Cash Added or (Spent	1,912,655	(843,098)	121,677	(53,171)	(174,849)
					(39,052)
					(128,590)
Sum of Change in Cash by Fiscal Year	1,313,088	(827,213)	(233,315)	(250,580)	(17,265)
					(268,844)
					(5,510)
Total Cash and Cash Equivalents: Ending Balance	1,932,224	1,105,011	868,157	850,892	832,628
					827,118

Statement of Revenues, Expenditures and Changes in Net Position from Operations
Water Fund

Description	Audited FY 13/14 Actual	Audited FY 14/15 Actual	FY 2015/16				FY 2016/17
			Board Adopted Budget	YTD Amount 04/30/16 10 months	Over (Under) Budget	Year End Projection 05/18/16	Staff Draft 05/18/16
Revenues							
1 4100 · Residential	291,072	281,002	267,476	220,708	(46,768)	265,000	272,535
2 4110 · Commercial	219,761	214,530	217,287	174,729	(42,558)	210,000	214,310
3 4120 · System Reserve Fee	0	0	0		0	0	0
4 4125 · Employee Discts	0	0	0		0	0	0
5 4150 · Bulk Water Sales	48	0	0		0	0	0
6 Total Water Charges	510,881	495,533	484,763	395,437	(89,326)	475,000	486,845
7 4300 - Connection Fee	1,350	16,100	0	8,600	8,600	8,600	0
8 4650 · Late Charges	3,300	3,318	3,322	1,845	(1,477)	2,000	2,500
9 4700 · Other Operating Revenue	785	2,986	866	3,722	2,856	150	150
10 Total Water Revenues	516,316	517,936	488,951	409,604	(79,347)	485,750	489,495
11 Expenses							
12 Admin. & General							
13 5000 · Advertising	108	391	402	0	(402)	0	150
14 5005 · Bad Debts	2,989	2,708	2,774	1,500	(1,274)	1,800	2,500
15 5010 · Bank Charges					0		
16 5012 · Merchant Account Fees	308	489	487	594	107	730	750
17 5010 · Bank Charges - Other	900	322	279	425	146	450	500
18 5015 · Conservation		0	0		0	0	0
19 5020 · Directors Fees	788	650	670	475	(195)	600	900
20 5030 · Dues and memberships	825	1,562	1,609	1,275	(334)	1,609	1,600
21 5035 · Ed & Training	759	1,597	2,000	1,742	(258)	2,000	2,000
22 5036 · Ed & Training - B.O.D.	0	0	150	0	(150)	0	150
23 Insurance							
24 5040 · Liability	5,149	5,676	5,822	5,235	(587)	5,822	7,194
25 5050 · Workers' Comp	10,299	13,653	15,451	12,039	(3,412)	14,500	5,840
26 5055 · Health							
27 5037 - Employee Benefits	1,076	982	0		0	0	0
28 5055.1 · Empl. Portion	(3,891)	(4,097)	(5,790)	(5,254)	535	(5,790)	(7,178)
29 5055 · Health - Other	15,401	16,882	20,233	17,482	(2,751)	20,233	25,123
30 Total 5055 · Health	12,587	13,767	14,443	12,228	(2,215)	14,443	17,945
31 Total Insurance	28,036	33,096	35,716	29,501	(6,215)	35,716	30,979
32 5060 · Licenses, permits & fees	3,138	3,493	3,597	3,316	(281)	3,597	3,700
33 5065 · Auto	1,837	1,719	1,771	1,379	(392)	1,771	4,250
34 5070 · Miscellaneous	25	287	0	0	0	0	0
35 5080 · Office expense	1,912	2,821	3,185	2,611	(574)	3,185	2,000
36 5085 · Outside Services	3,505	6,176	6,361	3,206	(3,156)	4,500	5,000
37 5090 · Payroll taxes	10,491	11,309	11,648	12,325	676	14,800	13,747
38 5100 · Postage	1,206	1,158	1,193	1,268	75	1,600	1,200
39 5110 · Professional Fees	9,808	11,429	32,142	19,144	(12,998)	24,000	28,000
40 5120 · Property taxes	12	12	12	12	(0)	12	12
41 5125 - Repair and Maint.	174	0	0	134	134	130	0
42 5130 · Rents	5,410	5,400	5,400	4,740	(660)	5,610	5,610
43 5135 · Retirement	2,835	2,625	2,704	3,714	1,010	4,105	4,071
44 5137 · Supplies	448	233	225	1,025	800	1,350	1,350
45 5140 · Telephone	2,961	4,052	4,174	2,052	(2,122)	2,464	2,600
46 5145 · Tools	1,084	3,024	3,114	3,121	7	4,000	1,500
47 5150 · Travel & Meetings	561	371	1,000	789	(212)	900	800
48 5155 · Utilities	872	943	971	960	(11)	1,150	1,200
49 5160 · Wages	37,970	48,366	65,260	58,015	(7,245)	69,000	65,070

Statement of Revenues, Expenditures and Changes in Net Position from Operations
Water Fund

Description	Audited FY 13/14 Actual	Audited FY 14/15 Actual	FY 2015/16				FY 2016/17
			Board Adopted Budget	YTD Amount 04/30/16 10 months	Over (Under) Budget	Year End Projection 05/18/16	Staff Draft 05/18/16
50 5165 - OT Wages	882	23	0	0	0	0	0
51 5170 - Vacation accrual adjustr	165	1,502	0	0	0	1,000	1,000
52							
53 Total Admin. & General	120,008	145,758	186,845	153,324	(33,521)	186,080	180,639
54 Water Transmission & Distribution							
55 7075 - Fuel		2,192	2,258	2,425	167	2,910	3,050
56 7080 - Pumping		0	0	0	0	0	0
57 7090 - Repairs & Maint.	39,393	14,867	15,190	13,237	(1,953)	15,190	15,000
58 7100 - Supplies	6,004	10,257	10,564	1,885	(8,679)	2,300	4,000
59 7110 - Utilities	9,445	10,615	10,934	5,492	(5,442)	6,592	6,700
60 7120 - Wages	26,508	25,517	37,440	28,170	(9,270)	35,000	36,700
61 7125 - OT Wages	2,559	4,246	4,374	3,563	(811)	4,000	5,240
62 Total Water Trans & Distr	83,910	67,694	80,759	54,771	(25,988)	65,992	70,690
63 Water Treatment							
64 7010 - Monitoring	2,338	2,705	2,786	2,710	(76)	3,000	3,000
65 7015 - Outside Services		0	0	0	0	0	0
66 7020 - Fuel		3,410	3,512	2,281	(1,232)	2,750	2,850
67 7030 - Repairs & Maint.	2,143	5,742	9,290	5,690	(3,600)	5,400	5,000
68 7040 - Supplies	11,546	16,382	16,874	9,560	(7,314)	12,000	11,000
69 7050 - Utilities	33,852	37,311	38,430	28,258	(10,172)	34,000	34,100
70 7060 - Wages	31,712	41,670	37,440	44,426	6,986	50,000	54,600
71 7065 - OT Wages	3,191	5,054	5,206	5,189	(17)	5,500	7,050
72 Total Water Treatment	84,783	112,274	113,538	98,114	(15,425)	112,650	117,600
73 Total All Expenses	288,701	325,726	381,142	306,209	(74,934)	364,722	368,929
74 Net Operating Revenue	227,615	192,210	107,809	103,395	(4,413)	121,028	120,566
75 Other Income/Expense							
76 Other Income							
77 Water Capital Grant Income	1,739,281	687,192	0	0	0	0	0
78 8060 - Interest Income	158	237	301	505	204	700	300
79 8070 - Other Non-Operating Revenue	708	0	0	0	0	0	0
80 Total Other Income	1,740,146	687,429	301	505	204	700	300
81 Other Expense							
82 9010 - Other Expenses	2,023	0	0	1,500	1,500	1,500	0
83 9040 - Depreciation (and loss o	70,957	165,767	52,608	264,388	211,780	300,000	317,500
84 9050 - Interest Expense	2	3,120	17,753	7,247	(10,506)	8,700	11,163
85 Total Other Expense	72,982	168,887	70,361	273,136	201,275	310,200	328,663
86 Net Other Income	1,667,164	518,542	(70,060)	(272,631)	(201,071)	(309,500)	(328,363)
87 Net Gain (will match audit)	1,894,779	710,751	37,749	(169,235)	(205,484)	(188,472)	(207,796)
88 Depreciation (added back since not cash flow item)	70,957	165,767	52,608	264,388	211,780	300,000	317,500
89 Grant Income	1,739,281	687,192	0	0	0	0	0
90 Net Operating Gain (no grant or depreciation)	226,455	189,326	90,357	95,153	6,296	111,528	109,704

Statement of Revenues, Expenditures and Changes in Net Position from Operations
Wastewater Fund

Description	FY 13/14 Audited	FY 14/15 Audited	FY 2015/16				FY 2016/17
			Board Adopted Budget	YTD Amount 04/30/16 10 months	Over (Under) Budget	Year End Projection 05/18/16	Staff Draft 05/18/16
Revenues							
1 4200 · Sewer Charges	368,250	365,128	346,053	303,960	(42,093)	364,000	364,000
2 4300 - Connection Fees	150	22,500	0	6,000	6,000	6,000	0
3 4650 · Late Charges	3,300	3,318	3,090	1,875	(1,215)	2,000	2,500
4 4700 · Other Operating Revenue	20	70	100	147	47	100	50
5 Total Sewer Revenues	371,720	391,015	349,243	311,982	(37,261)	372,100	366,550
6 Expense							
7 Administrative & General							
8 5000 · Advertising	108	391	402	0	(402)	402	200
9 5005 · Bad Debts	1,785	3,385	3,471	1,500	(1,971)	2,000	3,000
10 5012 - Merchant Account Fees	308	489	487	594	107	730	750
11 5010 · Bank Charges	900	322	279	425	146	450	500
12 5020 · Directors Fees	788	650	670	475	(195)	670	900
13 5030 · Dues and memberships	825	1,250	1,288	1,275	(12)	1,288	1,300
14 5035 · Education & Training	634	1,238	1,275	1,056	(219)	1,275	1,275
15 5036 · Education & Training - B.O.D.		0	0	0	0	0	150
16 Insurance							
17 5040 · Liability	5,149	5,676	5,822	5,090	(732)	5,822	7,194
18 5050 · Workers' Comp	10,740	11,489	9,992	8,608	(1,384)	9,992	5,840
19 Health							
20 5037 - Employee Benefits	29	592	0	0	0	0	0
21 5055.1 · Employee Portion	(3,723)	(3,846)	(5,790)	(4,951)	839	(5,790)	(7,178)
22 5055 · Health	15,401	16,882	20,233	17,482	(2,751)	20,233	25,123
23 Total 5055 · Health	11,707	13,629	14,443	12,531	(1,912)	14,443	17,945
24 Total Insurance	27,597	30,793	30,257	26,229	(4,028)	30,257	30,979
25 5060 · Licenses, permits & fees	16,042	18,021	18,562	15,468	(3,094)	18,562	18,500
26 5065 · Auto	1,842	1,718	1,769	1,379	(390)	1,769	4,250
27 5070 · Miscellaneous	25	0	0	0	0	0	100
28 5080 · Office expense	1,911	2,605	2,963	2,631	(332)	2,963	2,000
29 5085 · Outside Services	3,505	3,322	3,422	3,150	(271)	3,422	3,500
30 5090 · Payroll taxes	8,448	8,076	10,065	8,701	(1,364)	10,065	9,553
31 5100 · Postage	1,206	1,158	1,193	1,261	68	1,600	1,200
32 5110 · Professional Fees	8,894	12,218	32,954	15,816	(17,138)	20,000	28,000
33 5120 · Property taxes	0	0	0		0	0	0
34 5125 · Repairs & Maintenance	174	24	0	134	134	130	0
35 5130 · Rents	4,810	4,800	4,800	4,140	(660)	5,010	5,010
36 5135 · Retirement	2,302	1,889	1,771	2,381	610	2,727	2,829
37 5137 · Supplies	448	233	225	1,037	812	1,350	1,350
38 5140 · Telephone	2,961	3,566	3,673	2,268	(1,405)	2,730	2,800
39 5145 · Tools	1,142	1,952	2,010	3,796	1,786	4,000	1,500
40 5150 · Travel & Meetings	435	298	307	464	157	800	800
41 5155 · Utilities	872	943	971	960	(11)	1,150	1,200
42 5160 · Wages	34,747	43,090	65,260	54,826	(10,434)	65,260	63,110
43 5165 - OT Wages	626	31	0		0	0	0
44 5170 · Vacation accrual adjustment	153	570	0		0	1,000	1,000
45 Total Administrative & General	123,488	143,033	188,074	149,967	(38,108)	179,611	185,756
46 Wastewater Collection							

Statement of Revenues, Expenditures and Changes in Net Position from Operations
Wastewater Fund

			FY 2015/16				FY 2016/17
Description	FY 13/14 Audited	FY 14/15 Audited	Board Adopted Budget	YTD Amount 04/30/16 10 months	Over (Under) Budget	Year End Projection 05/18/16	Staff Draft 05/18/16
47 6010 · Fuel	0	2,945	3,033	2,281	(752)	2,750	2,850
48 6030 · Repairs & Maintenance	24,078	27,756	28,588	4,346	(24,242)	15,000	15,000
49 6040 · Supplies	186	1,472	1,517	1,058	(458)	1,517	2,000
50 6050 · Utilities	4,886	5,131	5,285	3,692	(1,593)	4,430	4,500
51 6060 · Wages	16,210	14,497	37,440	14,560	(22,881)	19,000	18,700
52 6065 - OT Wages	1,331	1,484	0	1,049	1,049	1,500	1,075
53 Total Wastewater Collection	46,691	53,285	75,863	26,985	(48,878)	44,197	44,125
54 Wastewater Treatment							
55 6075 · Fuel		2,106	2,169	2,519	349	3,020	3,100
56 6080 · Monitoring	7,952	6,631	6,830	18,877	12,047	20,000	10,000
57 6085 · Outside Services		0	0		0	0	0
58 6100 · Repairs & Maintenance	4,349	12,175	12,540	10,556	(1,984)	12,540	12,500
59 6110 · Supplies	8,986	7,449	7,672	3,078	(4,594)	5,000	7,600
60 6120 · Utilities	8,729	9,058	9,330	9,694	364	11,650	11,800
61 6130 · Wages	40,055	29,867	24,960	28,626	3,666	33,520	34,580
62 6135 - OT Wages	2,922	3,120	0	606	606	1,000	770
63 Total Wastewater Treatment	72,992	70,406	63,502	73,956	10,455	86,730	80,350
64 Total Expense	243,172	266,725	327,439	250,908	(76,531)	310,538	310,231
68 Net Operating Revenues	128,549	124,290	21,804	61,073	39,270	61,562	56,319
69 Other Revenue/Expense							
72 Property Tax Revenue							
73 8010 · Secured	21,897	22,431	21,581	11,154	(10,427)	21,581	22,400
74 8020 · Unsecured	839	868	1,466	857	(609)	1,700	1,500
75 8025 · Prior Years	14	26	24	9	(15)	24	25
76 8030 · Supplemental - Curren	170	141	77	140	63	280	75
77 8035 · Supplemental - Prior Y	40	36	40	22	(18)	40	50
78 Total Property Tax Revenue	22,960	23,502	23,188	12,183	(11,005)	23,625	24,050
79							
80 8060 · Interest Income	1,673	2,379	2,635	2,129	(506)	2,500	1,500
82 9030 · Homeowners' Tax Relief	350	329	350	161	(189)	320	350
83 Total Other Revenue	25,690	27,160	26,173	14,473	(11,700)	26,445	25,900
84 Other Expense							
86 9040 - Depreciation	151,568	146,985	148,596	137,132	(11,464)	164,600	164,600
87 9050 · Interest Expense	6,855	5,755	5,702	4,591	(1,111)	5,500	4,843
88 Total Other Expense	158,423	152,740	154,298	141,722	(12,576)	170,100	169,443
89 Net Other Revenue	(132,733)	(125,580)	(128,125)	(127,249)	876	(143,655)	(143,543)
90 Net Gain (will match audit)	(4,184)	(1,290)	(106,321)	(66,176)	40,145	(82,093)	(87,224)
91 Depreciation (added back since not cash flow item)	151,568	146,985	148,596	137,132	(11,464)	164,600	164,600
Net Operating Gain 92 (no grant or depreciation)	147,384	145,695	42,275	70,956	28,681	82,507	77,376

BUSINESS INSIDER

Californians cut their water use because of the drought, now utilities are hiking prices



SHARON BERNSTEIN, REUTERS
OCT. 23, 2015, 9:05 PM



Horacio Cisneros spays spa water in a backyard before removing the spa, in Lake Elsinore, Calif. As residents struggle to reduce potable water consumption by 25 percent, the California Pool and Spa Association is aggressively trying to quash proposed bans on filling pools and spas.

Chris Carlson

SACRAMENTO, Calif. (Reuters) - Their lawns dry and their trees on the verge of dying, Californians have dramatically cut water use during the state's relentless drought, only to learn that many local utilities are hiking rates to make up for the lost revenue.

Water providers in Los Angeles, the San Francisco Bay Area and other parts of the state have recently told customers that rates will go up at least temporarily, as utilities struggle to pay for building and repairing pipes, buying water and other costs, even as customers cut back.

"Droughts are costly for water agencies," said Lisa Lien Mager, spokeswoman for the Association of California Water Agencies. "Revenues are being affected by the mandatory conservation but at the same time costs are going up."

California is in the fourth year of a punishing drought that has led farmers to fallow a half-million acres (202,343 hectares) for each of the past two years, and led Democratic Governor Jerry Brown to order mandatory 25-percent cutbacks in statewide water use.

In Los Angeles, conservation led to a \$111 million drop in revenues during the fiscal year that ended July 1, a period mostly before the mandatory cutbacks kicked into high gear, Department of Water and Power budget director Neil Guglielmo said Friday.

The city is implementing a temporary increase Guglielmo says will add about \$2 per month to customers' bills, while recouping about half of the losses.

Other agencies implementing or considering drought-related water rate hikes include the Contra Costa Water District, the East Bay Municipal Utility District and the San Diego Public Utilities Department.



A vineyard belonging to Brodiaea Inc, owned by the Harvard endowment fund, is pictured in Shandon, California January 20, 2015.

Reuters

In Contra Costa County, a suburban area east of San Francisco, utility managers implemented a drought surcharge of 50 cents for every 748 gallons (2,830 liters) used, said spokeswoman Jennifer Allen.

As a result, the bimonthly bill for a customer using 300 gallons (1,135 liters) per day - a 25 percent cutback over the county's typical use when the drought began - would be \$133, about \$12 more than it would have been without the surcharge.

Max Gomberg, senior environmental scientist for the State Water Resources Control Board, said that many utilities, including those serving the Southern California communities of Irvine and Riverside, had planned ahead for the drought and did not have to raise rates.

The others, he said, should expect some consumer backlash.

"From the customer's perspective, it's 'I'm conserving and now you're charging me more,'" Gomberg said.

(Reporting by Sharon Bernstein; Editing by Sandra Maler)

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Sec. 12.2 Moving of Fire Hydrants. When a fire hydrant has been installed in the location specified by the proper authority, the District has fulfilled its obligation. If a property owner or other party desires a change in the size, type, or location of the hydrant, they shall bear all costs of such changes without refund. Prior to any change in the location of a fire hydrant must be approved by the Board of Directors.

A fire hydrant may be installed or moved only if approved by the General Manager or designee, with direction from the local fire department. Any costs incurred for moving a fire hydrant will be at the expense of the petitioner and only upon District approval.

RESOLUTION 16-007

THIS RESOLUTION AUTHORIZES THE GARBERVILLE SANITARY DISTRICT TO CHANGE ARTICLE 12: Sec. 12.2, MOVING OF FIRE HYDRANTS

- A. **WHEREAS,** The moving or installation of fire hydrants may only be done when approved by the General Manager or designee
- B. **WHEREAS,** This Ordinance will require a written request be filled out when any person or agency wants to replace, repair or install a fire hydrant
- C. **WHEREAS,** This Ordinance will require a case by case investigation by the General Manager or designee before authorized.
- D. **WHEREAS,** The new Moving of Fire Hydrant Ordinance, Article 12: Sec. 12.2 will state:

MOVING OF FIRE HYDRANTS.

A fire hydrant may be installed or moved only if approved by the General Manager or designee, with direction from the local fire department. Any costs incurred for moving a fire hydrant will be at the expense of the petitioner and only upon District approval.

NOW, THEREFORE LET IT BE KNOWN THAT, THE BOARD OF DIRECTORS OF THE GARBERVILLE SANITARY DISTRICT APPROVES A NEW MOVING OF FIRE HYDRANT ORDINANCE, ARTICLE 12: SECTION 12.2

**PASSED, APPROVED AND ADOPTED this ____ day of _____ 2016
by the following roll call vote:**

AYES:

NOES:

ABSTAIN:

ABSENT:

Linda Broderson, Board Chairperson

ATTEST:

Ralph Emerson, General Manager

6.3 Implementation. Whenever District Directors desire to be reimbursed for out-of-pocket expenses for item(s) or service(s) appropriately relating to District business, they shall submit their requests on a reimbursement form approved by the District Administrator. Included on the reimbursement form will be an explanation of the District-related purpose for the expenditure(s), and receipts evidencing each expense shall be attached.

6.3.1 The District Administrator will review and approve reimbursement requests.

6.3.2 All expenses must be reasonable and necessary, and Directors are encouraged to exercise prudence in all expenditures.

6.3.3 The most economical mode and class of transportation reasonably consistent with scheduling requirements will be used. In the event a more expensive class of transportation is used, the reimbursable amount will be limited to the cost of the most economical class of transportation available. Reimbursement for use of personal vehicles will be at the applicable IRS-approved rate.

6.3.4 Expenditures for food and lodging will be moderate and reasonable.

6.3.5 Expenditures for alcoholic beverages are not reimbursable expenses.

6.3.6 Reimbursement shall be made within 30 days of submission.

7.0 Remuneration and Reimbursement

7.1 Members of the Board of Directors shall receive a monthly "Director's Fee," the amount of which shall be established annually by the Board at its regular meeting in January.

8.0 Board Chair

8.1 The Chair of the Board of Directors shall serve as Chairperson at all Board meetings. He/she shall have the same rights as the other members of the Board in voting, introducing motions, resolutions and ordinances, and any discussion of questions that follow said actions.

8.2 In the absence of the Chair, the Vice Chair of the Board of Directors shall serve as Chairperson over all meetings of the Board. If the Chair and Vice Chair of the Board are both absent, the remaining members present shall select one of themselves to act as Chairperson of the meeting.

9.0 Members of the Board of Directors

9.1 Directors shall thoroughly prepare themselves to discuss agenda items at meetings of the Board of Directors. Information may be requested from staff or exchanged between Directors before meetings.

9.1.1 Information exchanged before meetings shall be distributed through the District Administrator, and all Directors will receive all information being distributed.