

**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**

**October 23, 2018
5:00 p.m. – Closed Session
6:00 p.m.—Open Session**

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

I. REGULAR MEETING CALLED TO ORDER

II. ESTABLISHMENT OF QUORUM

Rio Anderson___, Linda Brodersen___, Doug Bryan___, Richard Thompson___

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

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

V. CLOSED SESSION

**A. Conference with Legal Counsel – Existing Litigation (Government Code § 54956.9)
Stillwell vs. Garberville Sanitary District, Humboldt County Superior Court Case No. DR180139.**

VI. OPEN SESSION—6:00 p.m.

Report of any actions taken in Closed Session

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. 4-6

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

VI. REGULAR AGENDA ITEMS

A. CONSENT AGENDA

Notice to the Public

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

- A.1 Approve Financials – **pg. 7-39**
- A.2 Approve 9/20/18 Regular Meeting Minutes - **pg. 40-42**
- A.3 Operations Safety Report- **pg. 43-44**

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

B. GENERAL BUSINESS – Action items

Notice to the Public

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

- B.1 Unfunded Mandates and Requirements of California Affecting GSD **pg. 45-51**
(update—discussion only)

- B.2 Water Treatment Plant Contact Chamber Update
(update)

- B.3 Rate Study Update **pg. 52**
(discussion-possible action)

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

C. POLICY REVISION / ADOPTION

- C.1 ADDING ORDINANCE ARTICLES 4B, 4C, 4D APPENDING ARTICLE 1, 2, 5 AND 15 ESTABLISHING RATES, RULES AND REGULATIONS FOR WATER AND SEWER SERVICE WILL-SERVE LETTERS (Jennie Short presentation) **pg. 53-68**
(discussion—possible action) second reading--- Resolution 18-012

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

- C.2 Payment of Bills-Tampering with meter--Water Ordinance-Article 9, Sec 9.5 **pg. 69-71**
(discussion possible action) third reading—Resolution 18-011

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

- C.3 Personnel Policy-Safety 7 1(a) Hazardous Conditions **pg.72-73**
(discussion—possible action) third reading

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

X. ITEMS FOR NEXT BOARD MEETING

1. Rate Study
2. Chlorine Contact Chamber Testing
- 3.
- 4.

XI. ADJOURNMENT

Posting of Notice at the District Office no later than October 19, 2018: 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: October 23, 2018

GSD has used a variety of methods to control weeds, bushes and trees around the wastewater treatment ponds, which include staff, the Cal-Fire crew, goats and a Llama but I want to inform you that our Llama has died so we are looking for more goats to assist in weed control.

I have met with multiple customers and individuals this past month as they are working to receive cannabis permits and have inquired about the GSD requirements for water service. I do not know where they are in the permit process or simply inquiring but it appears that with the recent fines to many farms in the area, more people are trying to comply with the County permit process.

The Operations Staff has been cleaning ditches, installing culverts and doing maintenance on equipment in preparation for winter storms. The generators are being tested and pumping stations are ready with backup pumps, motors and generator access as required during electricity outages.

Mary and I have been working on a Master Policy and Ordinance binder that will reflect all changes current with Board approval. I will then add the updated Ordinances and Policies to our website for the public to access.

We have received Public Information Requests and letters from Shawn Studebaker, Ed Voice and Aaron Baker with regard to providing water for Fire Departments, Cal Trans and Humboldt County for fires, emergency road and airport repairs. We are working with the State Water Board and legal counsel for whether GSD is able to provide water for emergency services for health and safety or fire suppression but we have no restrictions on using the water from Tobin Well if the State says we cannot provide water from our Treatment Plant for emergency services outside of GSD boundaries. I will keep you updated as the State analyzes this matter.

Respectfully Submitted:

Ralph Emerson

BAKER H₂O LAW

AARON BAKER

By Email and First Class Mail

October 10, 2018

Board of Directors
Garberville Sanitation District
P.O. Box 211, Garberville CA 95542

RE: Water haulers transport of district water outside of district boundaries

Dear Garberville Sanitation District,

I am a water rights attorney who represents Mr. Jesse Jeffries, a property owner in Garberville who owns a rainwater capture facility across the river from Tooby Memorial Park. I am writing to encourage the District to discontinue sales of water to water-haulers who have consistently transported District water outside of the District's service jurisdiction.

For the past few years, Mr. Jeffries has observed many instances of water-hauler trucks filling their tanks at the fire hydrant at Tooby Memorial Park, then hauling their loads for use on various construction and road projects outside the district boundaries.

We recently submitted a Public Records Act request with GSD asking for information on these sales to water-haulers, and GSD provided us with records of sales from April 20, 2017 to August 14, 2018. During that period, 684 truck loads were taken from Tooby Memorial Park's hydrant by two primary contractors: Mendocino Construction Company and Mercer Fraser Company. According to GSD General Manager, Ralph Emerson, these contractors were working on projects for CalTrans, Cal Fire, or Humboldt County.

As you no doubt recall after receiving the cease and desist order from the State Water Resources Control Board in December of 2012, the District is bound by its Water Right License (A009686) to use water only within its defined place of use, which corresponds to its jurisdictional boundary (see attached map from A009686). Allowing water to be hauled from the district/place of use violates both the terms of A009686 and the District's jurisdiction.

In addition to violating the terms of its water license, these sales to water-haulers have negative environmental impacts. The haulers take water that GSD diverts from the Eel River during the time of year when water flows are at their lowest levels and

environmental values such as endangered anadromous fish species and other sensitive species are at their most vulnerable.

An environmentally responsible alternative does exist. Mr. Jeffries has developed an environmentally sustainable and responsible method of providing water to haulers by storing winter rainfall in large bladders for use during the summer months, without ever having to touch the river. Unfortunately, GSD's significant sales to water-haulers continue to take water from the already stressed Eel River ecosystem during the low flow season.

I understand that the next Board meeting will occur on October 23. After the meeting, please respond to my client's request that the District cease its sales of water to haulers for out of district use so that I know whether we need to pursue this matter through more formal channels.

Sincerely,

Aaron Baker



GARBERVILLE SANITARY DISTRICT

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

BOARD AGENDA MEMORANDUM

Meeting Date: October 23, 2018
To: Garberville Sanitary District Board of Directors
From: Jennie Short, Consultant Project Manager
Subject: June 2018 Financial Statements

GENERAL OVERVIEW AND FINANCIAL CONSIDERATIONS

The attached Financial Statements are for June 2018. These are **preliminary** until the audit is complete and the associated adjustments are made.

As can be seen on the "Combined Revenue & Expense Report for Board" in the YTD Actual column, which contains all 12 months of the fiscal year:

- The total revenue is **\$1,036,065.77**, which is **\$10,790.77 over** budget for the year
- The total expenses are **\$696,410.14**, which is **\$1,639.14 over** budget for the year
- The net income excluding depreciation is **\$339,655.63**, which is **\$9,151.63 over** budget (good news) but note that this includes \$60,000 in "income" for the reimbursement of the Measure Z hydrants from the County

As can be seen on the "Statement of Cash Flows Report for Board - July through June 2018":

- Net cash **INCREASE** year to date is \$142,521.29 but this includes \$ 104,351.00 in reimbursement from SDRMA, of which \$44,937.28 has not been expended as of 6/30 and is therefore not really our monies. Our actual cash increase is **\$97,584.01**.
- Expenditures for fixed asset acquisition so far this year total **\$192,830.02**
- Total payments on long term debt so far this year total **\$131,750.83**

Payroll related expenses currently exceed the budget by \$19,357.97. In addition, there have been some unanticipated repairs and equipment purchases which include:

Description	Amount
Security Cameras for Office and Plant	5,000.00
Redwood Dr/Sprovel Creek Rd Repair	14,612.72
SWTP Backwash Pumps & RW Check Valves	5,451.90
Main Tank Distribution Pumps	10,197.36
Sunnybank Lane Valves	4,026.98
Installation of Manhole & Lateral on Maple Ln	7,532.00
Measure Z Fire Hydrant Project	10,000
Attorney & CPA fees	14,500
TOTAL	71,320.96

With the postponement of purchasing several assets, the District has a positive net cash flow of about **\$97,584.01** so long as the insurance company reimburses the expenses for the replacement of the Chlorine Contact Chamber as they are incurred. The insurance company deposited \$100,000 into our operations account to cover the expenses we have paid so far (\$59,413.72 thru 06/30/18). Construction costs will far exceed the remaining amount, but we anticipate that the insurance company will be paying for the expenses fairly close to when they are incurred. A year end journal entry has been completed to document the anticipated \$250,000.

Since the attached financial statements are for fiscal year end, I have also included revenue and expenditures for each of our separate enterprise funds to that the Board can see how each fund is performing on its own.

As can be seen on the "Revenue & Expense Report for Board - **Water**" in the YTD Actual column, which contains all 12 months of the fiscal year:

- The total revenue is **\$620,426.52**, which is **\$20,276.52** over budget for the year (\$25,500.00 of this is bulk water sales)
- The total expenses are **\$745,491.16**, which is **\$25,153.16** over budget for the year - not good news
- The net income excluding depreciation is **\$224,184.36**, which is **\$5,627.64** under budget (bad news) and note that this includes \$60,000 in "income" for the reimbursement of the Measure Z hydrants from the County, so the actual income from operations was **\$164,184.36**.

As can be seen on the "Revenue & Expense Report for Board - **Sewer**" in the YTD Actual column, which contains all 12 months of the fiscal year:

- The total revenue is **\$415,639.25**, which is **\$9,485.75** under budget for the year but is mostly connections fees that were budgeted but not realized
- The total expenses are **\$476,930.98**, which is **\$22,502.02** under budget for the year
- The net income excluding depreciation is **\$ 115,471.27**, which is **\$14,779.27** over budget (good news)

ATTACHMENTS

1. Balance Sheet with Comparison between Current month and Fiscal Year ending June 30, 2017
2. Statement of Cash Flows - Current Month and Fiscal Year to Date
3. Revenue and Expense Report - Combined Report for Water & Sewer containing current month actual, fiscal year to date actual, and annual budget
4. Revenue and Expense Report - separate each for Water & Sewer containing current month actual, fiscal year to date actual, and annual budget
5. Check Register Report for all checks issued in June 2018

Garberville Sanitary District
Balance Sheet Prev Year Comparison
As of June 30, 2018

PRELIMINARY TO AUDIT

	Jun 30, 18	Jun 30, 17	\$ Change July 1-June30	
ASSETS				
Current Assets				
Checking/Savings				
1005 · Umpqua Checking - Operating	145,439.98	13,489.99	131,949.99	
1006 · Umpqua System Reserve - Water	53,000.76	56,039.48	(3,038.72)	
1007 · Umpqua System Reserve - Sewer	58,427.31	80,228.22	(21,800.91)	
1011 · Water Enterprise Fund	46,517.25	46,354.75	162.50	
1030 · County Treasury - Sewer Reserve	405,174.27	373,134.13	32,040.14	Prop Taxes for Year + Interest
1031 · County Treasury - Water Reserve	242,088.40	238,854.09	3,234.31	Interest
1040 · Petty Cash	39.51	39.51	0.00	
1050 · Cash Drawer	173.98	200.00	(26.02)	
Total Checking/Savings	950,861.46	808,340.17	142,521.29	Includes \$45K SDRMA Pmt unused as of 6/30
Accounts Receivable				
11000 · Accounts Receivable - Other	2,951.00	814.70	2,136.30	
Other Current Assets				
1111 · Insurance Proceeds Receivable	145,649.00	0.00	145,649.00	
1100 · Accounts Receivable				
1110 · Accts Receivable Over Payments	(1,757.04)	(1,481.30)	(275.74)	
1100 · Accounts Receivable - Other	94,498.02	99,758.38	(5,260.36)	
Total 1100 · Accounts Receivable	92,740.98	98,277.08	(5,536.10)	
1450 · Prepaid Rent	835.00	835.00	0.00	
1500 · Prepaid Insurance	3,257.77	2,468.34	789.43	
1501 · Prepaid Workers Comp	89.30	10,225.31	(10,136.01)	
1502 · Prepaid Expenses	3,647.00	6,590.16	(2,943.16)	
1510 · Prepaid Licenses and Permits	42.06	0.00	42.06	
1550 · Allowance for Doubtful Accounts	(5,000.00)	(5,000.00)	0.00	
Total Other Current Assets	241,261.11	113,395.89	127,865.22	
Total Current Assets	1,195,073.57	922,550.76	272,522.81	
Fixed Assets				
CIP - CCC Replace - Insurance	(250,000.00)	0.00	(250,000.00)	Place holder for reimb. Amt
CIP-Meas-Z-Fire Hydrant Replace	70,000.00	0.00	70,000.00	
CIP-CL2 Contact Chamber Replace	59,413.72	0.00	59,413.72	Emergency Project
CIP - SWTP Coag Project	4,806.26	4,806.26	0.00	
CIP - Leino Ln	585.00	585.00	0.00	
CIP - Bear Canyon Aerial	2,766.06	1,236.10	1,529.96	
WATER				
Land - Water	88,698.62	88,698.62	0.00	
Water Easements & Intangibles	177,397.11	177,397.11	0.00	
Treatment	65,382.17	59,930.27	5,451.90	SWTP BW Pump and RW Check Valve
Distribution	2,712,614.17	2,696,416.81	16,197.36	Main Tank Dist Pumps
Pumps	2,909.87	2,909.87	0.00	
DWTP (Water) 2015	4,968,104.88	4,968,104.88	0.00	
Total WATER	8,015,106.82	7,993,457.56	21,649.26	

Garberville Sanitary District
Balance Sheet Prev Year Comparison
As of June 30, 2018

PRELIMINARY TO AUDIT

	Jun 30, 18	Jun 30, 17	\$ Change July 1-June30	
Water System	142,474.97	142,474.97	0.00	
SEWER				
Land - Sewer	129,810.68	129,810.68	0.00	
Collection	2,334,001.02	2,311,580.70	22,420.32	Headworks Flow Maple Manhole/ Lateral
Treatment	507,552.59	507,552.59	0.00	
Pumps	13,908.96	9,881.98	4,026.98	Sunnybank Valve
Sewer Project - 2011	2,792,451.91	2,792,451.91	0.00	
Total SEWER	5,777,725.16	5,751,277.86	26,447.30	
CIP - Wallan Road Tank	13,789.78	0.00	13,789.78	Connect plastic tank to system
Office Equipment	32,004.40	32,004.40	0.00	
Equipment	158,306.60	158,306.60	0.00	
Vehicles	81,171.66	81,171.66	0.00	
MSR/SOI and Annexation Project	157,367.08	157,367.08	0.00	
Accumulated Depreciation-Water	(1,532,391.26)	(1,183,142.26)	(349,249.00)	
Accumulated Depreciation-Sewer	(1,813,420.06)	(1,636,657.06)	(176,763.00)	
Total Fixed Assets	10,919,706.19	11,502,888.17	(583,181.98)	
TOTAL ASSETS	12,114,779.76	12,425,438.93	(310,659.17)	
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	32,592.27	26,541.07	6,051.20	
Total Accounts Payable	32,592.27	26,541.07	6,051.20	
Other Current Liabilities				
2300 · Service Deposits	600.00	0.00	600.00	
20000 · *Accounts Payable	0.00	1,227.86	(1,227.86)	
2205 · Accrued Simple	(41.46)	0.00	(41.46)	
2220 · Accrued State PR Taxes	0.00	29.71	(29.71)	
2225 · Accrued Workers Comp	0.00	2,019.62	(2,019.62)	
2230 · Accrued Vacation	20,836.33	16,720.85	4,115.48	
2250 · Loans Payable - Current Portion	112,631.76	131,750.84	(19,119.08)	Balances 2900
Total Other Current Liabilities	134,026.63	151,748.88	(17,722.25)	
Total Current Liabilities	166,618.90	178,289.95	(11,671.05)	
Long Term Liabilities				
2500 · N/P - SWRCB	146,142.06	168,855.28	(22,713.22)	Full Year Pmt made
2605 · RCAC Loan #6200-GSD-02	128,621.61	177,471.14	(48,849.53)	Full Year Pmt made
2655 · Lease Payable - Copier	1,559.75	2,526.29	(966.54)	Full Year Pmt made
2660 · Lease Payable - Ford Motor Cred	14,099.76	27,338.94	(13,239.18)	Full Year Pmt made
2700 · SRF Loan - Water	1,264,515.10	1,310,497.46	(45,982.36)	Both Pmts Made
2900 · Less Current Portion	(112,631.76)	(131,750.84)	19,119.08	Balances 2250
Total Long Term Liabilities	1,442,306.52	1,554,938.27	(112,631.75)	
Total Liabilities	1,608,925.42	1,733,228.22	(124,302.80)	

Garberville Sanitary District
Balance Sheet Prev Year Comparison
 As of June 30, 2018

PRELIMINARY TO AUDIT

	Jun 30, 18	Jun 30, 17	\$ Change July 1-June30	
Equity				
3000 · Contributed Capital	6,129,491.75	6,129,491.75	0.00	
3000 · Contributed Capital	4,562,718.96	4,845,044.92	(282,325.96)	
Net Income	(186,356.37)	(282,325.96)	95,969.59	
Total Equity	10,505,854.34	10,692,210.71	(186,356.37)	
TOTAL LIABILITIES & EQUITY	12,114,779.76	12,425,438.93	(310,659.17)	

Garberville Sanitary District
Statement of Cash Flows Report for Board
July 2017 through June 2018

PRELIMINARY TO AUDIT

	FY 17-18 Total	June 2018
OPERATING ACTIVITIES		
Net Income	(186,356.37)	(47,338.27)
Adjustments to reconcile Net Income to net cash provided by operations:		
11000 · Accounts Receivable - Other	(2,136.30)	(2,736.00)
1100 · Accounts Receivable	5,260.36	(4,861.09)
1110 · Accts Receivable Over Payments	275.74	(13.67)
1450 · Prepaid Rent		(835.00)
1500 · Prepaid Insurance	(789.43)	(1,167.97)
1501 · Prepaid Workers Comp	10,136.01	728.69
1502 · Prepaid Expenses	2,943.16	(3,097.82)
1510 · Prepaid Licenses and Permits	(42.06)	1,635.00
1111 · Insurance Proceeds Receivable	(145,649.00)	(145,649.00)
2000 · Accounts Payable	6,051.20	(15,464.29)
20000 · *Accounts Payable	(1,227.86)	
2205 · Accrued Simple	(41.46)	
2220 · Accrued State PR Taxes	(29.71)	
2225 · Accrued Workers Comp	(2,019.62)	
2230 · Accrued Vacation	4,115.48	4,115.48
2300 · Service Deposits	600.00	400.00
Net cash provided by Operating Activities	<u>(308,909.86)</u>	<u>(214,283.94)</u>
INVESTING ACTIVITIES		
SEWER:Collection	(22,420.32)	
Office Equipment		1,750.00
Accumulated Depreciation-Water	349,249.00	61,598.20
Accumulated Depreciation-Sewer	176,763.00	28,980.50
CIP - CCC Replace - Insurance	250,000.00	250,000.00
CIP-Meas-Z-Fire Hydrant Replace	(70,000.00)	
CIP-CL2 Contact Chamber Replace	(59,413.72)	(6,322.25)
CIP - Bear Canyon Aerial	(1,529.96)	
WATER:Treatment	(5,451.90)	1,800.00
WATER:Distribution	(16,197.36)	50.00
SEWER:Pumps	(4,026.98)	
CIP - Wallan Road Tank	(13,789.78)	(13,789.78)
Net cash provided by Investing Activities	<u>583,181.98</u>	<u>324,066.67</u>
FINANCING ACTIVITIES		
2250 · Loans Payable - Current Portion	(19,119.08)	(19,119.08)
2500 · N/P - SWRCB	(22,713.22)	
2605 · RCAC Loan #6200-GSD-02	(48,849.53)	(4,164.53)
2655 · Lease Payable - Copier	(966.54)	(82.72)
2700 · SRF Loan - Water	(45,982.36)	
2900 · Less Current Portion	19,119.08	19,119.08
2660 · Lease Payable - Ford Motor Cred	(13,239.18)	
Net cash provided by Financing Activities	<u>(131,750.83)</u>	<u>(4,247.25)</u>
Net cash increase for period	142,521.29	105,535.48
Cash at beginning of period	808,340.17	845,325.98
Cash at end of period	<u>950,861.46</u>	<u>950,861.46</u>

Garberville Sanitary District
Combined Revenue Expense Report for Board
 June 2018

PRELIMINARY TO AUDIT

	June 2018 Actual	Prelim Year End Actual	Total Annual Budget	YTD Actual to Budget Difference	Notes
Ordinary Income/Expense					
Income					
Water Charges					
4100 · Residential	25,684.94	289,248.02	290,000.00	(751.98)	
4110 · Commercial	18,868.22	219,252.76	215,000.00	4,252.76	
4150 · Bulk Water Sales	2,736.00	25,500.00	0.00	25,500.00	Unplanned Revenue
Total Water Charges	47,289.16	534,000.78	505,000.00	29,000.78	
4200 · Sewer Charges	30,509.48	359,797.67	365,000.00	(5,202.33)	
4300 · Connection Fees	0.00	32,000.00	64,000.00	(32,000.00)	
4650 · Late Charges	475.00	6,025.00	5,000.00	1,025.00	
4700 · Other Operating Revenue	1,000.00	8,211.50	200.00	8,011.50	Reconnection fees
49900 · Uncategorized Income	0.00	135.00		135.00	Bid package pmt
Total Income	79,273.64	940,169.95	939,200.00	969.95	
Gross Profit	79,273.64	940,169.95	939,200.00		
Expense					
Administrative and General					
5000 · Advertising	0.00	0.00	350.00	(350.00)	
5005 · Bad Debts	5.00	1,855.42	5,500.00	(3,644.58)	
5010 · Bank Charges					
5012 · Merchant Account Fees	182.42	2,401.46	1,500.00	901.46	More CC pmts
5010 · Bank Charges - Other	122.04	1,741.68	1,350.00	391.68	
Total 5010 · Bank Charges	304.46	4,143.14	2,850.00	1,293.14	
5020 · Directors Fees	0.00	2,900.00	1,800.00	1,100.00	16/17 paid in 17/18
5030 · Dues and Memberships	0.00	4,360.27	3,200.00	1,160.27	CSDA \$1622 -> \$2658 Rotary \$180 Qtly
5035 · Education and Training	0.00	1,557.44	3,400.00	(1,842.56)	
5036 · Education and Training - B.O.D.	728.50	728.50	299.00	429.50	Should be in 5035
Insurance					
5040 · Liability	(378.54)	20,644.99	20,649.00	(4.01)	Comprehensive on autos
5050 · Workers' Comp	728.69	10,136.01	15,600.00	(5,463.99)	Corrections on Admin wage

Garberville Sanitary District
Combined Revenue Expense Report for Board
 June 2018

PRELIMINARY TO AUDIT

	June 2018 Actual	Prelim Year End Actual	Total Annual Budget	YTD Actual to Budget Difference	Notes
5055 · Health					
5055.1 · Employee Portion	(607.62)	(7,595.25)	(7,177.00)	(418.25)	
5055 · Health - Other	2,468.34	34,356.66	35,890.00	(1,533.34)	
Total 5055 · Health	1,860.72	26,761.41	28,713.00	(1,951.59)	
Total Insurance	2,210.87	57,542.41	64,962.00	(7,419.59)	
5060 · Licenses, Permits, and Fees	1,735.00	22,009.69	22,200.00	(190.31)	
5065 · Auto	0.00	539.03	4,000.00	(3,460.97)	
5070 · Miscellaneous	58.30	114.88	101.00	13.88	
5080 · Office Expense	179.00	6,919.83	5,600.00	1,319.83	Quickbooks in Here
5085 · Outside Services	1,067.00	8,083.22	11,344.00	(3,260.78)	
5090 · Payroll Taxes	1,918.09	24,246.83	28,890.00	(4,643.17)	
5100 · Postage	499.98	2,713.55	2,596.00	117.55	
5110 · Professional Fees	1,345.00	68,146.15	60,000.00	8,146.15	Attorney, CPA transition
5130 · Rents	835.00	10,855.00	10,740.00	115.00	
5135 · Retirement	608.62	7,287.83	7,422.00	(134.17)	
5137 · Supplies	50.53	1,006.40	2,700.00	(1,693.60)	
5140 · Telephone	590.05	7,227.51	2,800.00	4,427.51	Moved from Utilities
5145 · Tools	0.00	596.33	4,000.00	(3,403.67)	
5150 · Travel and Meetings	77.72	1,265.55	1,600.00	(334.45)	
5155 · Utilities	200.31	2,408.33	2,400.00	8.33	
5160 · Wages					
5165 · Wages - Overtime	271.14	2,473.00	0.00	2,473.00	
5160 · Wages - Other	9,384.18	119,946.03	124,144.00	(4,197.97)	
Total 5160 · Wages	9,655.32	122,419.03	124,144.00	(1,724.97)	
5170 · Vacation Accrual Adjustment	4,115.48	4,115.48	0.00	4,115.48	
Total Administrative and General	26,184.23	363,041.82	372,898.00	(9,856.18)	
Sewage Collection					
6010 · Fuel	218.91	2,301.86	2,850.00	(548.14)	
6020 · Pumping	0.00	3,436.46	0.00	3,436.46	

Garberville Sanitary District
Combined Revenue Expense Report for Board
 June 2018

PRELIMINARY TO AUDIT

	June 2018 Actual	Prelim Year End Actual	Total Annual Budget	YTD Actual to Budget Difference	Notes
6030 · Repairs and Maintenance	8.51	4,627.40	20,000.00	(15,372.60)	
6040 · Supplies	150.20	1,985.28	1,600.00	385.28	Rock/AC stockpile
6050 · Utilities	257.20	3,937.15	4,900.00	(962.85)	Telephone
6060 · Wages					
6065 · Wages - Overtime Sewer Collecti	77.63	1,118.63	2,000.00	(881.37)	
6060 · Wages - Other	3,107.18	32,593.43	18,776.00	13,817.43	
Total 6060 · Wages	3,184.81	33,712.06	20,776.00	12,936.06	
Sewage Collection - Other	(6.26)	0.00		0.00	
Total Sewage Collection	3,813.37	50,000.21	50,126.00	(125.79)	
Sewage Treatment					
6075 · Fuel	218.91	2,301.85	2,600.00	(298.15)	
6080 · Monitoring	290.00	3,233.23	8,000.00	(4,766.77)	
6100 · Repairs and Maintenance	1,750.00	10,966.86	12,500.00	(1,533.14)	
6110 · Supplies	0.00	6,568.85	7,600.00	(1,031.15)	
6120 · Utilities	650.55	9,505.57	12,000.00	(2,494.43)	Telephone
6130 · Wages					
6135 · Wages - Overtime Sewer Treatmen	77.63	1,111.13	1,500.00	(388.87)	
6130 · Wages - Other	2,850.26	29,001.92	31,900.00	(2,898.08)	
Total 6130 · Wages	2,927.89	30,113.05	33,400.00	(3,286.95)	
Total Sewage Treatment	5,837.35	62,689.41	76,100.00	(13,410.59)	
Water Trans and Distribution					
7075 · Fuel	218.92	2,301.87	2,500.00	(198.13)	
7090 · Repairs and Maintenance	1,876.97	23,171.26	15,000.00	8,171.26	SCR & Redwood Dr
7100 · Supplies	148.68	2,164.44	4,000.00	(1,835.56)	
7110 · Utilities	567.45	6,382.65	9,000.00	(2,617.35)	Telephone
7120 · Wages					
7125 · Wages - Overtime Water Trans &	181.13	5,518.38	4,500.00	1,018.38	
7120 · Wages - Other	3,736.43	45,176.02	28,364.00	16,812.02	
Total 7120 · Wages	3,917.56	50,694.40	32,864.00	17,830.40	

Garberville Sanitary District
Combined Revenue Expense Report for Board
 June 2018

PRELIMINARY TO AUDIT

	June 2018 Actual	Prelim Year End Actual	Total Annual Budget	YTD Actual to Budget Difference	Notes
Total Water Trans and Distribution	6,729.58	84,714.62	63,364.00	21,350.62	
Water Treatment					
7020 · Fuel	0.00	1,249.56	3,000.00	(1,750.44)	
7010 · Monitoring	380.00	6,281.87	5,000.00	1,281.87	HACH equip \$2,336.38
7030 · Repairs and Maintenance	2,423.06	17,885.31	5,000.00	12,885.31	2 Valves for SWTP Filter
7040 · Supplies	1.54	11,896.45	12,000.00	(103.55)	
7050 · Utilities	3,689.69	38,402.56	40,000.00	(1,597.44)	Telephone
7060 · Wages					
7065 · Wages - Overtime Water Treatmen	944.63	7,230.13	5,000.00	2,230.13	CL2 Emergency
7060 · Wages - Other	3,422.20	39,980.71	46,440.00	(6,459.29)	
Total 7060 · Wages	4,366.83	47,210.84	51,440.00	(4,229.16)	
Total Water Treatment	10,861.12	122,926.59	116,440.00	6,486.59	
Total Expense	53,425.65	683,372.65	678,928.00	4,444.65	Over Budget - bad
Net Ordinary Income	25,847.99	256,797.30	260,272.00	(3,474.70)	Under Budget - bad
Other Income/Expense					
Other Income					
Property Tax Revenue					
8010 · Secured	13,011.77	25,295.96	23,000.00	2,295.96	
8020 · Unsecured	55.60	889.53	1,500.00	(610.47)	
8025 · Prior Years	0.00	0.00	25.00	(25.00)	
8030 · Supplemental - Current	244.52	372.64	150.00	222.64	
8035 · Supplemental - Prior Years	31.53	57.45	50.00	7.45	
Total Property Tax Revenue	13,343.42	26,615.58	24,725.00	1,890.58	
8053 · Water Capital Grant Income	0.00	60,000.00	60,000.00	0.00	Reimbursement - Not really
8060 · Interest Income	4,451.53	8,962.02	1,000.00	7,962.02	Budget Incorrect
8070 · Other Non-Operating Revenue	0.00	1.10		1.10	
9030 · Homeowners' Tax Relief	158.56	317.12	350.00	(32.88)	
Total Other Income	17,953.51	95,895.82	86,075.00	9,820.82	
Other Expense					

Garberville Sanitary District
Combined Revenue Expense Report for Board
 June 2018

PRELIMINARY TO AUDIT

	June 2018 Actual	Prelim Year End Actual	Total Annual Budget	YTD Actual to Budget Difference	Notes
9040 · Depreciation	90,578.70	526,012.00	525,000.00	1,012.00	
9050 · Interest Expense	561.07	13,037.49	15,843.00	(2,805.51)	
Total Other Expense	91,139.77	539,049.49	540,843.00	(1,793.51)	
Net Other Income	(73,186.26)	(443,153.67)	(454,768.00)	11,614.33	
Net Income	(47,338.27)	(186,356.37)	(194,496.00)	8,139.63	

9040 · Depreciation	90,578.70	526,012.00	525,000.00	1,012.00	
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Net Income Excluding Depreciation	43,240.43	339,655.63	330,504.00	9,151.63	More Revenue than Budget
Loan Pmts		(131,750.83)			
SDRMA Payouts		104,351.00			
SDRMA Funds Being Held until Spent		(44,937.28)			
CL2 Expenses		(59,413.72)			
Fixed Assets		(192,830.02)			
		15,074.78			

Total Revenue	1,036,065.77	1,025,275.00	10,790.77	Over Budget - good
Total Expense	696,410.14	694,771.00	1,639.14	Over Budget - bad
Net Income	339,655.63	330,504.00	9,151.63	Over Budget - good
Payroll - RT	266,698.11	249,624.00	17,074.11	Over Budget - bad
Payroll - OT	17,451.27	13,000.00	4,451.27	Over Budget - bad

Garberville Sanitary District
Revenue Expense Report for Board - Water
 June 2018

PRELIMINARY TO AUDIT

	June 2018 Actual	Prelim Year End Actual	Total Annual Budget	YTD Actual to Budget Difference
Ordinary Income/Expense				
Income				
Water Charges				
4100 · Residential	25,684.94	289,248.02	290,000.00	(751.98)
4110 · Commercial	18,868.22	219,252.76	215,000.00	4,252.76
4150 · Bulk Water Sales	2,736.00	25,500.00	0.00	25,500.00
Total Water Charges	47,289.16	534,000.78	505,000.00	29,000.78
4300 · Connection Fees	0.00	16,000.00	32,000.00	(16,000.00)
4650 · Late Charges	237.50	2,977.50	2,500.00	477.50
4700 · Other Operating Revenue	500.00	3,780.75	150.00	3,630.75
49900 · Uncategorized Income	0.00	67.50		67.50
Total Income	48,026.66	556,826.53	539,650.00	17,176.53
Gross Profit	48,026.66	556,826.53	539,650.00	17,176.53
Expense				
Administrative and General				
5000 · Advertising	0.00	0.00	150.00	(150.00)
5005 · Bad Debts	2.50	927.71	2,500.00	(1,572.29)
5010 · Bank Charges				
5012 · Merchant Account Fees	91.20	1,200.74	750.00	450.74
5010 · Bank Charges - Other	61.02	870.85	650.00	220.85
Total 5010 · Bank Charges	152.22	2,071.59	1,400.00	671.59
5020 · Directors Fees	0.00	1,450.00	900.00	550.00
5030 · Dues and Memberships	0.00	2,180.13	1,600.00	580.13
5035 · Education and Training	0.00	868.72	2,000.00	(1,131.28)
5036 · Education and Training - B.O.D.	364.25	364.25	150.00	214.25
Insurance				
5040 · Liability	-189.27	10,322.55	10,332.00	(9.45)
5050 · Workers' Comp	399.29	5,701.02	7,800.00	(2,098.98)
5055 · Health				
5055.1 · Employee Portion	-350.32	-4,227.53	-3,589.00	(638.53)
5055 · Health - Other	1,234.18	17,178.33	17,945.00	(766.67)
Total 5055 · Health	883.86	12,950.80	14,356.00	(1,405.20)
Total Insurance	1,093.88	28,974.37	32,488.00	(3,513.63)
5060 · Licenses, Permits, and Fees	310.00	3,930.99	3,700.00	230.99
5065 · Auto	0.00	269.52	2,000.00	(1,730.48)
5070 · Miscellaneous	29.15	57.44	0.00	57.44
5080 · Office Expense	89.50	3,460.00	2,800.00	660.00
5085 · Outside Services	533.50	4,082.62	4,804.00	(721.38)
5090 · Payroll Taxes	1,047.26	13,531.36	15,840.00	(2,308.64)
5100 · Postage	249.99	1,356.83	1,300.00	56.83
5110 · Professional Fees	672.50	36,596.87	30,000.00	6,596.87
5130 · Rents	417.50	5,427.50	5,370.00	57.50
5135 · Retirement	338.91	4,164.71	3,710.00	454.71
5137 · Supplies	25.26	503.21	1,350.00	(846.79)
5140 · Telephone	295.03	3,613.80	1,400.00	2,213.80

Garberville Sanitary District
Revenue Expense Report for Board - Water
 June 2018

PRELIMINARY TO AUDIT

	June 2018 Actual	Prelim Year End Actual	Total Annual Budget	YTD Actual to Budget Difference
5145 · Tools	0.00	298.17	2,000.00	(1,701.83)
5150 · Travel and Meetings	38.86	632.79	800.00	(167.21)
5155 · Utilities	100.16	1,204.19	1,200.00	4.19
5160 · Wages				
5165 · Wages - Overtime	202.94	1,639.15	0.00	1,639.15
5160 · Wages - Other	4,692.18	59,973.75	62,072.00	(2,098.25)
Total 5160 · Wages	4,895.12	61,612.90	62,072.00	(459.10)
5170 · Vacation Accrual Adjustment	2,308.78	2,308.78	0.00	2,308.78
Total Administrative and General	12,964.37	179,888.45	179,534.00	354.45
Water Trans and Distribution				
7075 · Fuel	218.92	2,301.87	2,500.00	(198.13)
7090 · Repairs and Maintenance	1,876.97	23,171.26	15,000.00	8,171.26
7100 · Supplies	148.68	2,164.44	4,000.00	(1,835.56)
7110 · Utilities	567.45	6,382.65	9,000.00	(2,617.35)
7120 · Wages				
7125 · Wages - Overtime Water Trans &	181.13	5,518.38	4,500.00	1,018.38
7120 · Wages - Other	3,736.43	45,176.02	28,364.00	16,812.02
Total 7120 · Wages	3,917.56	50,694.40	32,864.00	17,830.40
Total Water Trans and Distribution	6,729.58	84,714.62	63,364.00	21,350.62
Water Treatment				
7020 · Fuel	0.00	1,249.56	3,000.00	(1,750.44)
7010 · Monitoring	380.00	6,281.87	5,000.00	1,281.87
7030 · Repairs and Maintenance	2,423.06	17,885.31	5,000.00	12,885.31
7040 · Supplies	511.54	11,896.45	12,000.00	(103.55)
7050 · Utilities	3,689.69	38,402.56	40,000.00	(1,597.44)
7060 · Wages				
7065 · Wages - Overtime Water Treatmen	944.63	7,230.13	5,000.00	2,230.13
7060 · Wages - Other	3,422.20	39,980.71	46,440.00	(6,459.29)
Total 7060 · Wages	4,366.83	47,210.84	51,440.00	(4,229.16)
Total Water Treatment	11,371.12	122,926.59	116,440.00	6,486.59
Total Expense	31,065.07	387,529.66	359,338.00	28,191.66
Net Ordinary Income	16,961.59	169,296.87	180,312.00	(11,015.13)
Other Income/Expense				
Other Income				
8053 · Water Capital Grant Income	0.00	60,000.00	60,000.00	0.00
8060 · Interest Income	1,707.95	3,599.44	500.00	3,099.44
8070 · Other Non-Operating Revenue	0.00	0.55		0.55
Total Other Income	1,707.95	63,599.99	60,500.00	3,099.99
Other Expense				
9040 · Depreciation	61,598.20	349,249.00	350,000.00	(751.00)
9050 · Interest Expense	557.17	8,712.50	11,000.00	(2,287.50)
Total Other Expense	62,155.37	357,961.50	361,000.00	(3,038.50)
Net Other Income	-60,447.42	-294,361.51	-300,500.00	6,138.49
Net Income	-43,485.83	-125,064.64	-120,188.00	(4,876.64)

Garberville Sanitary District
Revenue Expense Report for Board - Water
 June 2018

PRELIMINARY TO AUDIT

	June 2018 Actual	Prelim Year End Actual	Total Annual Budget	YTD Actual to Budget Difference
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9040 · Depreciation	61,598.20	349,249.00	350,000.00	(751.00)
8053 · Water Capital Grant Income	0.00	60,000.00	60,000.00	0.00

Net Income Excluding Depreciation & Measure Z Reimb.	18,112.37	164,184.36	169,812.00	(5,627.64)
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**Garberville Sanitary District
Revenue Expense Report for Board - Sewer**

PRELIMINARY TO AUDIT

June 2018

	June 2018 Actual	Prelim Year End Actual	Total Annual Budget	YTD Actual to Budget Difference
Ordinary Income/Expense				
Income				
4200 · Sewer Charges	30,509.48	359,797.67	365,000.00	(5,202.33)
4300 · Connection Fees	0.00	16,000.00	32,000.00	(16,000.00)
4650 · Late Charges	237.50	3,047.50	2,500.00	547.50
4700 · Other Operating Revenue	500.00	4,430.75	50.00	4,380.75
49900 · Uncategorized Income	0.00	67.50		67.50
Total Income	31,246.98	383,343.42	399,550.00	(16,206.58)
Gross Profit	31,246.98	383,343.42	399,550.00	(16,206.58)
Expense				
Administrative and General				
5000 · Advertising	0.00	0.00	200.00	(200.00)
5005 · Bad Debts	2.50	927.71	3,000.00	(2,072.29)
5010 · Bank Charges				
5012 · Merchant Account Fees	91.22	1,200.72	750.00	450.72
5010 · Bank Charges - Other	61.02	870.83	700.00	170.83
Total 5010 · Bank Charges	152.24	2,071.55	1,450.00	621.55
5020 · Directors Fees	0.00	1,450.00	900.00	550.00
5030 · Dues and Memberships	0.00	2,180.14	1,600.00	580.14
5035 · Education and Training	0.00	688.72	1,400.00	(711.28)
5036 · Education and Training - B.O.D.	364.25	364.25	149.00	215.25
Insurance				
5040 · Liability	-189.27	10,322.44	10,317.00	5.44
5050 · Workers' Comp	329.40	4,434.99	7,800.00	(3,365.01)
5055 · Health				
5055.1 · Employee Portion	-257.30	-3,367.72	-3,588.00	220.28
5055 · Health - Other	1,234.16	17,178.33	17,945.00	(766.67)
Total 5055 · Health	976.86	13,810.61	14,357.00	(546.39)
Total Insurance	1,116.99	28,568.04	32,474.00	(3,905.96)
5060 · Licenses, Permits, and Fees	1,425.00	18,078.70	18,500.00	(421.30)
5065 · Auto	0.00	269.51	2,000.00	(1,730.49)
5070 · Miscellaneous	29.15	57.44	101.00	(43.56)
5080 · Office Expense	89.50	3,459.83	2,800.00	659.83
5085 · Outside Services	533.50	4,000.60	6,540.00	(2,539.40)
5090 · Payroll Taxes	870.83	10,715.47	13,050.00	(2,334.53)
5100 · Postage	249.99	1,356.72	1,296.00	60.72
5110 · Professional Fees	672.50	31,549.28	30,000.00	1,549.28
5130 · Rents	417.50	5,427.50	5,370.00	57.50
5135 · Retirement	269.71	3,123.12	3,712.00	(588.88)
5137 · Supplies	25.27	503.19	1,350.00	(846.81)
5140 · Telephone	295.02	3,613.71	1,400.00	2,213.71
5145 · Tools	0.00	298.16	2,000.00	(1,701.84)
5150 · Travel and Meetings	38.86	632.76	800.00	(167.24)
5155 · Utilities	100.15	1,204.14	1,200.00	4.14
5160 · Wages				
5165 · Wages - Overtime	68.20	833.85	0.00	833.85
5160 · Wages - Other	4,692.00	59,972.28	62,072.00	(2,099.72)

Garberville Sanitary District
Revenue Expense Report for Board - Sewer
 June 2018

PRELIMINARY TO AUDIT

	June 2018 Actual	Prelim Year End Actual	Total Annual Budget	YTD Actual to Budget Difference
Total 5160 · Wages	4,760.20	60,806.13	62,072.00	(1,265.87)
5170 · Vacation Accrual Adjustment	1,806.70	1,806.70	0.00	1,806.70
Total Administrative and General	13,219.86	183,153.37	193,364.00	(10,210.63)
Sewage Collection				
6010 · Fuel	218.91	2,301.86	2,850.00	(548.14)
6020 · Pumping	0.00	3,436.46		3,436.46
6030 · Repairs and Maintenance	8.51	4,627.40	20,000.00	(15,372.60)
6040 · Supplies	150.20	1,985.28	1,600.00	385.28
6050 · Utilities	257.20	3,937.15	4,900.00	(962.85)
6060 · Wages				
6065 · Wages - Overtime Sewer Collecti	77.63	1,118.63	2,000.00	(881.37)
6060 · Wages - Other	3,107.18	32,593.43	18,776.00	13,817.43
Total 6060 · Wages	3,184.81	33,712.06	20,776.00	12,936.06
Sewage Collection - Other	-6.26	0.00		0.00
Total Sewage Collection	3,813.37	50,000.21	50,126.00	(125.79)
Sewage Treatment				
6075 · Fuel	218.91	2,301.85	2,600.00	(298.15)
6080 · Monitoring	290.00	3,233.23	8,000.00	(4,766.77)
6100 · Repairs and Maintenance	1,750.00	10,966.86	12,500.00	(1,533.14)
6110 · Supplies	0.00	6,568.85	7,600.00	(1,031.15)
6120 · Utilities	650.55	9,505.57	12,000.00	(2,494.43)
6130 · Wages				
6135 · Wages - Overtime Sewer Treatmer	77.63	1,111.13	1,500.00	(388.87)
6130 · Wages - Other	2,850.26	29,001.92	31,900.00	(2,898.08)
Total 6130 · Wages	2,927.89	30,113.05	33,400.00	(3,286.95)
Total Sewage Treatment	5,837.35	62,689.41	76,100.00	(13,410.59)
Water Treatment				
7040 · Supplies	-510.00	0.00		0.00
Total Water Treatment	-510.00	0.00		0.00
Total Expense	22,360.58	295,842.99	319,590.00	(23,747.01)
Net Ordinary Income	8,886.40	87,500.43	79,960.00	7,540.43
Other Income/Expense				
Other Income				
Property Tax Revenue				
8010 · Secured	13,011.77	25,295.96	23,000.00	2,295.96
8020 · Unsecured	55.60	889.53	1,500.00	(610.47)
8025 · Prior Years	0.00	0.00	25.00	(25.00)
8030 · Supplemental - Current	244.52	372.64	150.00	222.64
8035 · Supplemental - Prior Years	31.53	57.45	50.00	7.45
Total Property Tax Revenue	13,343.42	26,615.58	24,725.00	1,890.58
8060 · Interest Income	2,743.58	5,362.58	500.00	4,862.58
8070 · Other Non-Operating Revenue	0.00	0.55		0.55
9030 · Homeowners' Tax Relief	158.56	317.12	350.00	(32.88)
Total Other Income	16,245.56	32,295.83	25,575.00	6,720.83
Other Expense				
9040 · Depreciation	28,980.50	176,763.00	175,000.00	1,763.00
9050 · Interest Expense	3.90	4,324.99	4,843.00	(518.01)

Garberville Sanitary District
Revenue Expense Report for Board - Sewer
 June 2018

PRELIMINARY TO AUDIT

	June 2018 Actual	Prelim Year End Actual	Total Annual Budget	YTD Actual to Budget Difference
Total Other Expense	28,984.40	181,087.99	179,843.00	1,244.99
Net Other Income	-12,738.84	-148,792.16	-154,268.00	5,475.84
Net Income	-3,852.44	-61,291.73	-74,308.00	13,016.27
<hr/>				
9040 · Depreciation	28,980.50	176,763.00	175,000.00	1,763.00
<hr/>				
Net Income Excluding Depreciation	25,128.06	115,471.27	100,692.00	14,779.27

Garberville Sanitary District Check Register Report for Board June 2018

Date	Num	Memo	Amount
101 Netlink			
06/26/2018	9404		-247.00
Total 101 Netlink			-247.00
Blue Star Gas			
06/26/2018	9405		-9.50
Total Blue Star Gas			-9.50
Brian Miller			
06/19/2018	9393		-77.72
Total Brian Miller			-77.72
Candor Rock, LLP			
06/06/2018	9379		-1,520.00
06/18/2018	9390		-1,971.25
Total Candor Rock, LLP			-3,491.25
Capital Bank & Trust			
06/05/2018	EFT	557880519	-755.46
06/05/2018	EFT	025158148	-311.69
06/20/2018	EFT	557880519	-736.08
06/20/2018	EFT	025158148	-296.93
Total Capital Bank & Trust			-2,100.16
Crystal Springs Bottled Water			
06/11/2018	9381		-25.00
Total Crystal Springs Bottled Water			-25.00
Dazey's Building Center			
06/11/2018	9380		-238.30
06/21/2018	9402	VOID:	0.00
06/21/2018	9403		-59.06
Total Dazey's Building Center			-297.36
EDD			
06/05/2018	EFT	499-0538-3	-60.45
06/05/2018	EFT	499-0538-3	-630.09
06/20/2018	EFT	499-0538-3	-580.23
06/20/2018	EFT	499-0538-3	-17.66
Total EDD			-1,288.43
Frontier Communications			
06/26/2018	9406		-63.96
Total Frontier Communications			-63.96
IRS			
06/05/2018	EFT	68-0296323	-2,991.66
06/20/2018	EFT	68-0296323	-2,685.30
Total IRS			-5,676.96
Lori Ruiz			
06/20/2018	9401		-200.00
Total Lori Ruiz			-200.00
MILT'S SAW SHOP			
06/27/2018	9409		-50.53
Total MILT'S SAW SHOP			-50.53

Garberville Sanitary District
Check Register Report for Board
 June 2018

Date	Num	Memo	Amount
Mitchell, Brisso, Delaney & Vrieze			
06/18/2018	9391		-77.50
Total Mitchell, Brisso, Delaney & Vrieze			-77.50
NAPA			
06/19/2018	9394		-50.89
Total NAPA			-50.89
North Coast Laboratories Ltd.			
06/13/2018	9388		-215.00
06/26/2018	9407		-60.00
Total North Coast Laboratories Ltd.			-275.00
PG&E			
06/19/2018	9392		-4,963.05
Total PG&E			-4,963.05
Pitney Bowes Purchase Power			
06/26/2018	9408		-417.98
Total Pitney Bowes Purchase Power			-417.98
Postmaster			
06/11/2018	9382		-82.00
Total Postmaster			-82.00
Recology Humboldt County			
06/11/2018	9383		-12.00
Total Recology Humboldt County			-12.00
Redwood Merchant Services			
06/04/2018	9562		-108.14
06/30/2018	ACH		-103.53
Total Redwood Merchant Services			-211.67
RENNER			
06/10/2018	DBT		-656.74
Total RENNER			-656.74
Resort at Squaw Creek Lake Tahoe			
06/27/2018	DBT		-728.50
Total Resort at Squaw Creek Lake Tahoe			-728.50
Rural Community Assistance Program			
06/01/2018	DBT		-4,717.81
Total Rural Community Assistance Program			-4,717.81
SDRMA			
06/11/2018	9385		-2,922.30
Total SDRMA			-2,922.30
Sentry III Center			
06/27/2018	9410		-835.00
Total Sentry III Center			-835.00
Streamline			
06/05/2018	9377		-100.00
Total Streamline			-100.00

Garberville Sanitary District
Check Register Report for Board
 June 2018

Date	Num	Memo	Amount
SWRCB - 2013CX103			
06/11/2018	9384		-22,991.18
Total SWRCB - 2013CX103			-22,991.18
Tim Lanphear			
06/27/2018	9411		-240.00
Total Tim Lanphear			-240.00
Umpqua Bank			
06/20/2018	9561		-180.12
Total Umpqua Bank			-180.12
US Cellular			
06/05/2018	9378		-250.78
Total US Cellular			-250.78
Wahlund Construction, Inc.			
06/14/2018	9389		-13,409.38
Total Wahlund Construction, Inc.			-13,409.38
Wells Fargo			
06/12/2018	9386		-90.51
Total Wells Fargo			-90.51
Wyatt & Whitchurch, E.A. Inc.			
06/12/2018	9387		-735.00
Total Wyatt & Whitchurch, E.A. Inc.			-735.00
WYCKOFF'S			
06/19/2018	9395		-36.38
Total WYCKOFF'S			-36.38
Arreguin, Daniel J			
06/05/2018	9371		-2,388.39
06/20/2018	9396		-2,082.47
Total Arreguin, Daniel J			-4,470.86
Emerson, Ralph K			
06/05/2018	9372		-2,946.20
06/20/2018	9397		-2,946.21
Total Emerson, Ralph K			-5,892.41
LaFond, Jamie L			
06/05/2018	9373		-184.99
Total LaFond, Jamie L			-184.99
Miller, Brian A			
06/05/2018	9374		-1,734.51
06/20/2018	9398		-1,699.03
Total Miller, Brian A			-3,433.54
Nieto, Mary			
06/05/2018	9375		-1,044.82
06/20/2018	9399		-944.43
Total Nieto, Mary			-1,989.25

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Accrual Basis

Garberville Sanitary District
Check Register Report for Board
June 2018

<u>Date</u>	<u>Num</u>	<u>Memo</u>	<u>Amount</u>
Ruiz, Ricardo			
06/05/2018	9376		-674.55
06/20/2018	9400		-260.35
Total Ruiz, Ricardo			-934.90
TOTAL			-84,417.61



GARBERVILLE SANITARY DISTRICT

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

BOARD AGENDA MEMORANDUM

Meeting Date: October 23, 2018
To: Garberville Sanitary District Board of Directors
From: Jennie Short, Consultant Project Manager
Subject: July 2018 Financial Statements

GENERAL OVERVIEW AND FINANCIAL CONSIDERATIONS

The attached Financial Statements are for July 2018. As can be seen on the "Combined Revenue & Expense Report for Board" in the YTD Actual (first month of year) column:

- The total revenue is **\$ 83,624.71**, which is **\$ 6,287.91** under budget so far this year (bad)
- The total expenses are **\$ 97,123.65**, which is **\$ 13,697.35** under budget (good)
- The net income excluding depreciation is **\$ 28,426.40**, which is **\$ 5,584.78** over budget (good)

As can be seen on the "Statement of Cash Flows Report for Board - July 2018":

- Net cash **DECREASE** year to date is **\$ 23,543.69**
- Expenditures for fixed asset acquisition so far this year total **\$ 104,819.86** which was all for the replacement of the chlorine contact chamber
- Total payments on long term debt so far this year total **\$ 4,265.01**.

ATTACHMENTS

1. Statement of Cash Flows - Current Month and Fiscal Year to Date
2. Balance Sheet with Comparison between Current month and Fiscal Year ending June 30, 2018
3. Revenue and Expense Report - Combined Report for Water & Sewer containing current month actual, fiscal year to date actual, and annual budget
4. Check Register Report for all checks issued in July 2018

Garberville Sanitary District
Statement of Cash Flows Report for Board
July 2018

	<u>Jul 18</u>
OPERATING ACTIVITIES	
Net Income	(13,498.94)
Adjustments to reconcile Net Income to net cash provided by operations:	
11000 · Accounts Receivable - Other	1,776.00
1100 · Accounts Receivable	(6,981.14)
1110 · Accts Receivable Over Payments	222.37
1450 · Prepaid Rent	835.00
1500 · Prepaid Insurance	(20,582.80)
1501 · Prepaid Workers Comp	(7,347.85)
1502 · Prepaid Expenses	(2,469.36)
1510 · Prepaid Licenses and Permits	(17,942.94)
1111 · Insurance Proceeds Receivable	12,280.54
2000 · Accounts Payable	77,004.96
20000 · *Accounts Payable	19,620.00
2300 · Service Deposits	700.00
Net cash provided by Operating Activities	<u>43,615.84</u>
INVESTING ACTIVITIES	
Accumulated Depreciation-Water	27,202.63
Accumulated Depreciation-Sewer	14,722.71
CIP-CL2 Contact Chamber Replace	(104,819.86)
Net cash provided by Investing Activities	<u>(62,894.52)</u>
FINANCING ACTIVITIES	
2605 · RCAC Loan #6200-GSD-02	(4,181.89)
2655 · Lease Payable - Copier	(83.12)
Net cash provided by Financing Activities	<u>(4,265.01)</u>
Net cash increase for period	<u>(23,543.69)</u>
Cash at beginning of period	<u>950,961.46</u>
Cash at end of period	<u><u>927,417.77</u></u>

Garberville Sanitary District
Balance Sheet Report for Board
As of July 31, 2018

	Jun 30, 18	Jul 31, 18	Difference
ASSETS			
Current Assets			
Checking/Savings			
1005 · Umpqua Checking - Operating	145,439.98	121,923.32	(23,516.66)
1006 · Umpqua System Reserve - Water	53,000.76	53,016.51	15.75
1007 · Umpqua System Reserve - Sewer	58,427.31	58,444.68	17.37
1011 · Water Enterprise Fund	46,517.25	46,531.08	13.83
1030 · County Treasury - Sewer Reserve	405,174.27	405,174.27	0.00
1031 · County Treasury - Water Reserve	242,088.40	242,088.40	0.00
1040 · Petty Cash	39.51	39.51	0.00
1050 · Cash Drawer	173.98	200.00	26.02
Total Checking/Savings	950,861.46	927,417.77	(23,443.69)
Accounts Receivable			
11000 · Accounts Receivable - Other	2,951.00	1,175.00	(1,776.00)
Total Accounts Receivable	2,951.00	1,175.00	(1,776.00)
Other Current Assets			
1111 · Insurance Proceeds Receivable	145,649.00	133,368.46	(12,280.54)
1100 · Accounts Receivable			
1110 · Accts Receivable Over Payments	(1,757.04)	(1,979.41)	(222.37)
1100 · Accounts Receivable - Other	94,498.02	101,479.16	6,981.14
Total 1100 · Accounts Receivable	92,740.98	99,499.75	6,758.77
1450 · Prepaid Rent	835.00	0.00	(835.00)
1500 · Prepaid Insurance	3,257.77	23,840.57	20,582.80
1501 · Prepaid Workers Comp	89.30	7,437.15	7,347.85
1502 · Prepaid Expenses	3,647.00	6,116.36	2,469.36
1510 · Prepaid Licenses and Permits	42.06	17,985.00	17,942.94
1550 · Allowance for Doubtful Accounts	(5,000.00)	(5,000.00)	0.00
Total Other Current Assets	241,261.11	283,247.29	41,986.18
Total Current Assets	1,195,073.57	1,211,840.06	16,766.49
Fixed Assets			
CIP - CCC Replace - Insurance	(250,000.00)	(250,000.00)	0.00
CIP-Meas-Z-Fire Hydrant Replace	70,000.00	70,000.00	0.00
CIP-CL2 Contact Chamber Replace	59,413.72	164,233.58	104,819.86
CIP - SWTP Coag Project	4,806.26	4,806.26	0.00
CIP - Leino Ln	585.00	585.00	0.00
CIP - Bear Canyon Aerial	2,766.06	2,766.06	0.00
WATER			
Land - Water	88,698.62	88,698.62	0.00
Water Easements & Intangibles	177,397.11	177,397.11	0.00
Treatment	65,382.17	65,382.17	0.00
Distribution	2,712,614.17	2,712,614.17	0.00
Pumps	2,909.87	2,909.87	0.00
DWTP (Water) 2015	4,968,104.88	4,968,104.88	0.00
Total WATER	8,015,106.82	8,015,106.82	0.00

**Garberville Sanitary District
 Balance Sheet Report for Board
 As of July 31, 2018**

	Jun 30, 18	Jul 31, 18	Difference
Water System	142,474.97	142,474.97	0.00
SEWER			
Land - Sewer	129,810.68	129,810.68	0.00
Collection	2,334,001.02	2,334,001.02	0.00
Treatment	507,552.59	507,552.59	0.00
Pumps	13,908.96	13,908.96	0.00
Sewer Project - 2011	2,792,451.91	2,792,451.91	0.00
Total SEWER	5,777,725.16	5,777,725.16	0.00
CIP - Wallan Road Tank	13,789.78	13,789.78	0.00
Office Equipment	32,004.40	32,004.40	0.00
Equipment	158,306.60	158,306.60	0.00
Vehicles	81,171.66	81,171.66	0.00
MSR/SOI and Annexation Project	157,367.08	157,367.08	0.00
Accumulated Depreciation-Water	(1,532,391.26)	(1,559,593.89)	(27,202.63)
Accumulated Depreciation-Sewer	(1,813,420.06)	(1,828,142.77)	(14,722.71)
Total Fixed Assets	10,919,706.19	10,982,600.71	62,894.52
TOTAL ASSETS	12,114,779.76	12,194,440.77	79,661.01
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	32,592.27	109,597.23	77,004.96
Total Accounts Payable	32,592.27	109,597.23	77,004.96
Other Current Liabilities			0.00
2300 · Service Deposits	600.00	1,400.00	800.00
20000 · *Accounts Payable	0.00	19,620.00	19,620.00
2205 · Accrued Simple	(41.46)	(41.46)	0.00
2210 · Accrued Federal PR Taxes	0.00	0.07	0.07
2220 · Accrued State PR Taxes	0.00	0.00	0.00
2225 · Accrued Workers Comp	0.00	0.00	0.00
2230 · Accrued Vacation	20,836.33	20,836.33	0.00
2250 · Loans Payable - Current Portion	112,631.76	112,631.76	0.00
Total Other Current Liabilities	134,026.63	154,446.70	20,420.07
Total Current Liabilities	166,618.90	264,043.93	97,425.03
Long Term Liabilities			
2500 · N/P - SWRCB	146,142.06	146,142.06	0.00
2605 · RCAC Loan #6200-GSD-02	128,621.61	124,439.72	(4,181.89)
2655 · Lease Payable - Copier	1,559.75	1,476.63	(83.12)
2660 · Lease Payable - Ford Motor Cred	14,099.76	14,099.76	0.00
2700 · SRF Loan - Water	1,264,515.10	1,264,515.10	0.00
2900 · Less Current Portion	(112,631.76)	(112,631.76)	0.00
Total Long Term Liabilities	1,442,306.52	1,438,041.51	(4,265.01)
Total Liabilities	1,608,925.42	1,702,085.44	93,160.02

Garberville Sanitary District
Balance Sheet Report for Board
As of July 31, 2018

	Jun 30, 18	Jul 31, 18	Difference
Equity			
3000 · Contributed Capital	6,129,491.75	6,129,491.75	0.00
3100 · Retained Earnings	4,562,718.96	4,376,362.52	(186,356.44)
Net Income	(186,356.37)	(13,498.94)	172,857.43
Total Equity	10,505,854.34	10,492,355.33	(13,499.01)
TOTAL LIABILITIES & EQUITY	12,114,779.76	12,194,440.77	79,661.01

Garberville Sanitary District
Combined Revenue Expense Report for Board
 July 2018

	July 2018 Actual	Current Month Budget	Total Annual Budget	Difference Actual to Budget for July
Ordinary Income/Expense				
Income				
Water Charges				
4100 · Residential	29,827.40	31,435.08	308,000.00	(1,607.68)
4110 · Commercial	19,986.95	20,603.38	235,000.00	(616.43)
4150 · Bulk Water Sales	960.00	5,000.00	20,000.00	(4,040.00)
Total Water Charges	50,774.35	57,038.46	563,000.00	(6,264.11)
4200 · Sewer Charges	31,463.41	31,249.19	365,000.00	214.22
4300 · Connection Fees	0.00	0.00	80,000.00	0.00
4650 · Late Charges	540.00	541.71	6,500.00	(1.71)
4700 · Other Operating Revenue	800.00	583.26	7,000.00	216.74
Total Income	83,577.76	89,412.62	1,021,500.00	(5,834.86)
Gross Profit	83,577.76	89,412.62	1,021,500.00	(5,834.86)
Expense				
Administrative and General				
5000 · Advertising	0.00	29.20	350.00	(29.20)
5005 · Bad Debts	24.01	291.70	3,500.00	(267.69)
5010 · Bank Charges				
5012 · Merchant Account Fees	89.39	191.74	2,300.00	(102.35)
5010 · Bank Charges - Other	133.60	116.74	1,400.00	16.86
Total 5010 · Bank Charges	222.99	308.48	3,700.00	(85.49)
5020 · Directors Fees	1,000.00	150.00	1,800.00	850.00
5030 · Dues and Memberships	1,020.00	366.74	4,400.00	653.26
5035 · Education and Training	675.00	166.74	2,000.00	508.26
5036 · Education and Training - B.O.D.	0.00	25.00	300.00	(25.00)
Insurance				
5040 · Liability	1,871.16	1,871.20	22,453.96	(0.04)
5050 · Workers' Comp	697.78	670.57	8,045.63	27.21
5055 · Health				
5055.1 · Employee Portion	(607.62)	(650.00)	(7,800.00)	42.38
5055 · Health - Other	3,257.77	3,530.00	42,360.00	(272.23)
Total 5055 · Health	2,650.15	2,880.00	34,560.00	(229.85)
Total Insurance	5,219.09	5,421.77	65,059.59	(202.68)
5060 · Licenses, Permits, and Fees	1,677.06	1,958.37	23,500.00	(281.31)
5065 · Auto	0.00	266.74	3,200.00	(266.74)
5070 · Miscellaneous	66.08	8.26	100.00	57.82
5080 · Office Expense	932.88	466.74	5,600.00	466.14
5085 · Outside Services	552.00	708.26	8,500.00	(156.26)
5090 · Payroll Taxes	1,874.85	2,236.26	26,836.00	(361.41)
5100 · Postage	80.81	233.26	2,800.00	(152.45)
5110 · Professional Fees	5,227.66	6,450.00	77,400.00	(1,222.34)
5120 · Property Taxes	0.00	1.00	12.00	(1.00)
5125 · Repairs and Maintenance	0.00	41.74	500.00	(41.74)
5130 · Rents	835.00	1,000.00	12,000.00	(165.00)

Garberville Sanitary District
Combined Revenue Expense Report for Board
July 2018

	July 2018 Actual	Current Month Budget	Total Annual Budget	Difference Actual to Budget for July
5135 · Retirement	593.57	637.50	7,650.00	(43.93)
5137 · Supplies	665.66	100.00	1,200.00	565.66
5140 · Telephone	991.08	633.26	7,600.00	357.82
5145 · Tools	0.00	333.26	4,000.00	(333.26)
5150 · Travel and Meetings	0.00	125.00	1,500.00	(125.00)
5155 · Utilities	247.12	230.00	2,760.00	17.12
5160 · Wages				
5165 · Wages - Overtime	73.50	83.26	1,000.00	(9.76)
5160 · Wages - Other	10,820.94	13,358.74	160,304.00	(2,537.80)
Total 5160 · Wages	10,894.44	13,442.00	161,304.00	(2,547.56)
Total Administrative and General	32,799.30	35,631.28	427,571.59	(2,831.98)
Sewage Collection				
6010 · Fuel	161.37	268.37	3,220.00	(107.00)
6030 · Repairs and Maintenance	(530.18)	2,000.00	20,000.00	(2,530.18)
6040 · Supplies	202.55	166.63	2,000.00	35.92
6050 · Utilities	289.57	479.13	5,750.00	(189.56)
6060 · Wages				
6065 · Wages - Overtime Sewer Collecti	75.00	0.00	2,000.00	75.00
6060 · Wages - Other	2,812.16	2,409.12	28,909.00	403.04
Total 6060 · Wages	2,887.16	2,409.12	30,909.00	478.04
Total Sewage Collection	3,010.47	5,323.25	61,879.00	(2,312.78)
Sewage Treatment				
6075 · Fuel	161.37	249.13	2,990.00	(87.76)
6080 · Monitoring	0.00	1,166.63	14,000.00	(1,166.63)
6100 · Repairs and Maintenance	125.72	1,000.00	12,500.00	(874.28)
6110 · Supplies	12.54	633.37	7,600.00	(620.83)
6120 · Utilities	562.19	1,150.00	13,800.00	(587.81)
6130 · Wages				
6135 · Wages - Overtime Sewer Treatmen	0.00	0.00	2,000.00	0.00
6130 · Wages - Other	2,104.22	1,984.38	23,813.00	119.84
Total 6130 · Wages	2,104.22	1,984.38	25,813.00	119.84
Total Sewage Treatment	2,966.04	6,183.51	76,703.00	(3,217.47)
Water Trans and Distribution				
7075 · Fuel	161.39	239.62	2,875.00	(78.23)
7090 · Repairs and Maintenance	1,203.50	1,666.63	20,000.00	(463.13)
7100 · Supplies	262.73	333.37	4,000.00	(70.64)
7110 · Utilities	732.80	862.50	10,350.00	(129.70)
7120 · Wages				
7125 · Wages - Overtime Water Trans &	37.50	416.63	5,000.00	(379.13)
7120 · Wages - Other	2,805.25	2,504.38	30,053.00	300.87
Total 7120 · Wages	2,842.75	2,921.01	35,053.00	(78.26)
Total Water Trans and Distribution	5,203.17	6,023.13	72,278.00	(819.96)

Garberville Sanitary District
Combined Revenue Expense Report for Board
July 2018

	July 2018 Actual	Current Month Budget	Total Annual Budget	Difference Actual to Budget for July
Water Treatment				
7020 · Fuel	0.00	183.37	2,200.00	(183.37)
7010 · Monitoring	895.00	416.63	5,000.00	478.37
7030 · Repairs and Maintenance	1,244.39	1,083.37	13,000.00	161.02
7040 · Supplies	71.19	1,166.63	14,000.00	(1,095.44)
7050 · Utilities	3,722.62	3,833.37	46,000.00	(110.75)
7060 · Wages				
7065 · Wages - Overtime Water Treatmen	744.00	500.00	6,000.00	244.00
7060 · Wages - Other	3,998.82	3,258.38	39,101.00	740.44
Total 7060 · Wages	4,742.82	3,758.38	45,101.00	984.44
Total Water Treatment	10,676.02	10,441.75	125,301.00	234.27
Total Expense	54,655.00	63,602.92	763,732.59	(8,947.92)
Net Ordinary Income	28,922.76	25,809.70	257,767.41	3,113.06
Other Income/Expense				
Other Income				
Property Tax Revenue				
8010 · Secured	0.00	0.00	23,500.00	0.00
8020 · Unsecured	0.00	0.00	850.00	0.00
8025 · Prior Years	0.00	0.00	25.00	0.00
8030 · Supplemental - Current	0.00	0.00	250.00	0.00
8035 · Supplemental - Prior Years	0.00	0.00	50.00	0.00
Total Property Tax Revenue	0.00	0.00	24,675.00	0.00
8060 · Interest Income	46.95	500.00	6,000.00	(453.05)
9030 · Homeowners' Tax Relief	0.00	0.00	310.00	0.00
Total Other Income	46.95	500.00	30,985.00	(453.05)
Other Expense				
9040 · Depreciation	41,925.34	43,750.00	525,000.00	(1,824.66)
9050 · Interest Expense	543.31	3,468.08	9,330.00	(2,924.77)
Total Other Expense	42,468.65	47,218.08	534,330.00	(4,749.43)
Net Other Income	(42,421.70)	(46,718.08)	(503,345.00)	4,296.38
Net Income	(13,498.94)	(20,908.38)	(245,577.59)	7,409.44
9040 · Depreciation	41,925.34	43,750.00	525,000.00	(1,824.66)
Net Income Excluding Depreciation	28,426.40	22,841.62	279,422.41	5,584.78

Total Revenue	83,624.71	89,912.62	1,052,485.00	(6,287.91)
Total Expense	97,123.65	110,821.00	1,298,062.59	(13,697.35)
Net Income	(13,498.94)	(20,908.38)	(245,577.59)	7,409.44
Payroll - RT	22,541.39	23,515.00	282,180.00	(973.61)
Payroll - OT	930.00	999.89	16,000.00	(69.89)

Garberville Sanitary District
Check Register Report for Board
 July 2018

Date	Num	Memo	Amount
101 Netlink			
07/19/2018	9451		-228.00
Total 101 Netlink			-228.00
Blue Star Gas			
07/23/2018	9458		-9.50
Total Blue Star Gas			-9.50
Branscomb Center			
07/26/2018	DBT		-86.18
Total Branscomb Center			-86.18
Candor Rock, LLP			
07/09/2018	9434		-9,596.25
Total Candor Rock, LLP			-9,596.25
Capital Bank & Trust			
07/05/2018	EFT	557880519	-669.58
07/05/2018	EFT	025158148	-272.01
07/17/2018	EFT	557880519	-741.73
07/17/2018	EFT	025158148	-321.56
Total Capital Bank & Trust			-2,004.88
Cash			
07/12/2018	9437		-102.00
Total Cash			-102.00
Crystal Springs Bottled Water			
07/07/2018	9424		-20.00
Total Crystal Springs Bottled Water			-20.00
CSDA			
07/10/2018	DBT		-25.00
07/23/2018	9459		-625.00
07/30/2018	DBT		-25.00
Total CSDA			-675.00
CWEA			
07/06/2018	9418		-180.00
Total CWEA			-180.00
Dazey's Building Center			
07/19/2018	9452		-303.19
Total Dazey's Building Center			-303.19
EDD			
07/05/2018	EFT	499-0538-3	-517.45
07/05/2018	EFT	499-0538-3	-51.85
07/17/2018	EFT	499-0538-3	-652.03
07/17/2018	EFT	499-0538-3	-27.43
Total EDD			-1,248.76
Emerald Technologies			
07/06/2018	9419		-159.00
Total Emerald Technologies			-159.00
EUREKA FIRE EXT.			
07/18/2018	9444		-508.00
Total EUREKA FIRE EXT.			-508.00

Garberville Sanitary District
Check Register Report for Board
 July 2018

Date	Num	Memo	Amount
Fluentstream Tech			
07/07/2018	9425		-215.50
Total Fluentstream Tech			-215.50
Frontier Communications			
07/07/2018	9426		-167.47
07/19/2018	9455		-62.23
07/24/2018	9461		-168.66
Total Frontier Communications			-398.36
HACH COMPANY			
07/18/2018	9445		-3,647.00
Total HACH COMPANY			-3,647.00
Harbor Freight Tools			
07/21/2018	DBT		-251.43
Total Harbor Freight Tools			-251.43
I.M.S. Consulting			
07/24/2018	9462		-1,500.00
Total I.M.S. Consulting			-1,500.00
IRS			
07/05/2018	EFT	68-0296323	-2,470.86
07/17/2018	EFT	68-0296323	-2,995.28
Total IRS			-5,466.14
Jennie Short			
07/07/2018	9427		-5,148.90
Total Jennie Short			-5,148.90
John Neill			
07/18/2018	9446		-10,605.00
Total John Neill			-10,605.00
Just Rent It, LLC			
07/19/2018	9456		-226.28
Total Just Rent It, LLC			-226.28
KEENAN SUPPLY			
07/18/2018	9443		-4,603.10
Total KEENAN SUPPLY			-4,603.10
LACO			
07/24/2018	9463		-1,240.60
Total LACO			-1,240.60
Lori Ruiz			
07/18/2018	9447		-200.00
Total Lori Ruiz			-200.00
MILT'S SAW SHOP			
07/18/2018	9448		-4.26
07/24/2018	9464		-579.48
Total MILT'S SAW SHOP			-583.74
NAPA			
07/07/2018	9428		-2.25
07/24/2018	9465		-102.93

Garberville Sanitary District
Check Register Report for Board
 July 2018

Date	Num	Memo	Amount
Total NAPA			-105.18
North Coast Laboratories Ltd.			
07/07/2018	9429		-435.00
07/24/2018	9466		-330.00
Total North Coast Laboratories Ltd.			-765.00
PG&E			
07/09/2018	9433		-3,180.51
07/09/2018	9435		-2,135.98
Total PG&E			-5,316.49
Pitney Bowes Purchase Power			
07/19/2018	9457		-80.81
Total Pitney Bowes Purchase Power			-80.81
Ralph Emerson			
07/18/2018	9449		-50.00
Total Ralph Emerson			-50.00
Randall Sand & Gravel			
07/19/2018	9453		-486.76
Total Randall Sand & Gravel			-486.76
Recology Humboldt County			
07/07/2018	9430		-12.00
07/23/2018	9460		-12.00
Total Recology Humboldt County			-24.00
Redwood Merchant Services			
07/02/2018	DBT		-78.89
07/31/2018	ACH		-89.39
Total Redwood Merchant Services			-168.28
RENNER			
07/10/2018	DBT		-484.13
Total RENNER			-484.13
Rural Community Assistance Program			
07/01/2018	DBT		-4,717.81
Total Rural Community Assistance Program			-4,717.81
SDRMA			
07/06/2018	9420		-335.47
07/07/2018	9422		-8,045.63
07/07/2018	9423		-22,453.96
07/09/2018	9436		-2,922.30
07/24/2018	9467		-335.47
Total SDRMA			-34,092.83
Sentry III Center			
07/24/2018	9468		-835.00
Total Sentry III Center			-835.00
Staples Credit Plan			
07/24/2018	9469		-117.67
Total Staples Credit Plan			-117.67
Streamline			
07/07/2018	9431		-100.00

Garberville Sanitary District
Check Register Report for Board
 July 2018

Date	Num	Memo	Amount
Total Streamline			-100.00
Umpqua Bank			
07/20/2018	DBT		-122.04
Total Umpqua Bank			-122.04
US Cellular			
07/06/2018	9421		-250.78
Total US Cellular			-250.78
Wells Fargo			
07/18/2018	9450		-90.51
Total Wells Fargo			-90.51
Wyatt & Whitchurch, E.A. Inc.			
07/07/2018	9432		-1,345.00
Total Wyatt & Whitchurch, E.A. Inc.			-1,345.00
WYCKOFF'S			
07/19/2018	9454		-206.57
Total WYCKOFF'S			-206.57
Arreguin, Daniel J			
07/05/2018	9412		-1,911.61
07/17/2018	9438		-2,605.59
Total Arreguin, Daniel J			-4,517.20
Emerson, Ralph K			
07/05/2018	9413		-2,946.20
07/17/2018	9439		-3,094.00
Total Emerson, Ralph K			-6,040.20
Miller, Brian A			
07/05/2018	9414		-1,377.45
07/17/2018	9440		-1,611.61
Total Miller, Brian A			-2,989.06
Moore, Valerie A			
07/05/2018	9415		-256.92
07/17/2018	9441		-392.23
Total Moore, Valerie A			-649.15
Nieto, Mary			
07/05/2018	9416		-857.45
07/17/2018	9442		-1,058.36
Total Nieto, Mary			-1,915.81
Ruiz, Ricardo			
07/05/2018	9417		-500.99
Total Ruiz, Ricardo			-500.99
TOTAL			-115,178.08

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

**September 20th, 2018
5:00 p.m. – Open Public Session**

I. REGULAR MEETING CALLED TO ORDER

@ 5:02 pm

II. ESTABLISHMENT OF QUORUM

**Rio Anderson- Arrived at 5:04 pm
Linda Brodersen-Present
Doug Bryan
Richard Thompson**

III. APPROVAL OF AGENDA

Motion: Doug Bryan Second: Richard Thompson Vote: 3-0

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

V. CLOSED SESSION

A. No items for closed session

VI. OPEN SESSION

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

VII. COMMENTS AND QUESTIONS FROM THE AUDIENCE

General Public / Community Groups

Ms. Vogal and Mr. Easthouse attended the meeting.

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

Operations Staff- 0

Office Staff-0

Board Members- SDRMA sent a letter about No Paid Workers Compensation Claims in 2017-18.

General Manager—Ralph Emerson

IX. REGULAR AGENDA ITEMS

A. CONSENT AGENDA

A.1 Approve 8/28/2018Regular Meeting Minutes

A.2 Operations Safety Report-

**Motion: Richard Thompson Second: Doug Bryan Vote: 4-0
At next month's meeting the June and July Financials will be presented to the Board.**

B. GENERAL BUSINESS – Action items

B.1 Chlorine Contact Chamber Update

The state is in control of the tracer study. The tracer study will take two days to complete. The parts and valves have been ordered to plumb the chlorine contact chamber into the water plant.

B.2 Customer Service Charges and Rate Study Update

On October 8th, 2018 is the rate study meeting with Jennie Short.

B.3 Ten Year Capital Improvement Projects
(discussion--direction)

B.4 101 Netlink Internet Service Agreement with SHCP

The operators have been dealing with very slow internet at the water treatment plant. The District purchased security cameras for down at the water treatment plant. The slow internet is causing the cameras to not function properly. So the community park has agreed to allow the District to bounce a signal off the parks satellite. The District will pay for any additional cost this may cause to the park. The contract states that the District can back out of the contract at any time.

B.5 GSD Customer Water Usage and Service Charges
(discussion-possible action)

C. POLICY REVISION / ADOPTION

C.1 Personnel Policy—Employee Approved Days Off Sec:5.3.1—5.3.9
(discussion possible action) second reading

Motion: Richard Thompson Second: Doug Bryan Vote: 4-0

The Board approves this policy with corrections.

C.2 Ordinance: Payment of Bills, Service Charge Discount, Sec 9.5 (f)(g), 9.12
(discussion—no action) second reading—resolution 18-010

Motion: Rio Anderson Second: Doug Bryan Roll Call Vote: 4-0

The Board approves this ordinance change with corrections.

C.3. Payment of Bills, Water Meter Tampering, Sec 9.5
(discussion—possible action) second reading—resolution 18-011

Bring back with corrections.

This fine pertains to a customer who has been turned off for nonpayment.

C.4 Hazardous Work Conditions Policy Sec:7.1(a)
(discussion—possible action) second reading—approved by legal counsel
Clean up and bring back.

C.5 ADDING ORDINANCE ARTICLES 4B, 4C, 4D APPENDING ARTICLE 1, 2, 5 AND 15 ESTABLISHING RATES, RULES AND REGULATIONS FOR WATER AND SEWER SERVICE WILL-SERVE LETTERS
(discussion—no action) first reading

X. ITEMS FOR NEXT BOARD MEETING

1. Rate Study
2. Chlorine Contact Chamber Update
3. Multi Family Residences
- 4.

XI. ADJOURNMENT

@ 6:30 pm

FIRE SAFETY



Alert, Aware, Alive



ATTENDANCE ROSTER

Safety Meeting

Date of Meeting: 10/16/18 Leader Name: Ralph Emerson

Instructions:

- a. Fill in the date of the meeting and the name of the safety meeting leader.
b. Have all safety meeting participants sign this roster.
c. File this roster and the associated documents as outlined in the Leader Discussion Guide.

Name (print)

Name (signature)

Table with 2 columns: Name (print) and Name (signature). Rows 1-4 contain handwritten entries: 1. Dan Arreguin, 2. Brian Miller, 3. Mary Vilek, 4. Ralph Emerson.

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

By [CSDA ADMIN](#) posted yesterday

Options Dropdown

[0 RECOMMEND](#)



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October 1, the Third District Court of Appeal issued its [opinion](#) in *Paradise Irrigation District, et al. v. Commission on State Mandates, et al.*, holding that local agencies have sufficient authority to raise fees and charges to pay for state mandated programs and regulations, notwithstanding Proposition 218's majority protest process. The court's decision effectively permits the state to implement costly programs and regulations without providing reimbursement to local governments, while local governments are required to pass the cost of implementation to their fee and rate-payers.

At the oral argument on August 27, the appeals court justices focused on whether Proposition 218 strips local agencies of the "authority" to impose fees on their residents. Justice M. Kathleen Butz homed in on how the Commission on State Mandates (Commission) and state's position could result in different districts throughout the state raising rates, while others don't, based on their ability to withstand a Prop 218 protest. Ultimately, the court's opinion focused on the distinction between general and special taxes that require voter approval *before* they can go into effect, and fees subject to majority protest procedures

that go into effect *unless* a sufficient protest is mounted. The court held that “as a constitutionally sound power-sharing arrangement, the protest procedure implemented by Proposition 218 is not properly construed as a deprivation of fee authority as the Water Districts urge.”

The court did not rule on the issue of eligibility of enterprise-only special districts for state mandate reimbursement. However, the Court of Appeal rejected the trial court’s “try and fail” test, which suggested that the districts’ could potentially be entitled to reimbursement upon showing that the districts’ customers defeated the proposed increase with a majority protest. Instead, the Court of Appeal stated that it must “presume voters will give appropriate consideration and deference to proposals of fees by the boards of the Water Districts.”

CSDA has been involved in this case on behalf of its members for over two years. Most recently, on August 23, the Sacramento Bee published an [op-ed by CSDA CEO Neil McCormick](#) calling out the Commission for blocking mandate reimbursements to special districts that charge a fee for service. **The op-ed presented the local government perspective and explained how the Commission’s actions force Californians to choose between sacrificing the quality of their local services and paying ever-higher local utility rates to fund new state programs they haven’t asked for.**

The case was initiated in 2016, when the Sacramento Superior Court held that some special districts are not eligible to claim reimbursement from the Commission because they do not collect or expend “proceeds of taxes” subject to the tax and spend limitations of Articles XIII A and B of the California Constitution. **The court supported the Commission’s determination that reimbursement for a state mandate is required only if a local agency is compelled to rely on “proceeds of taxes” to meet the mandate. Furthermore, the Superior Court held that the period for filing a test claim by a special district does not begin to run until a district has “tried and failed” to recover the costs through fees or charges subject to the majority protest requirement, stating, “the mere threat of a majority protest provision is not a legal barrier to an agency’s fee authority.”**

In 2017, the Association of California Water Agencies (ACWA) and California Association of Sanitation Agencies (CASA) joined CSDA to file an [amicus brief](#) with the Court of Appeal. The brief argued that the California Constitution protects against the state shifting costs of its preferred programs to local governments. It further maintains that excluding districts who receive enterprise revenues from reimbursement would create an inequitable system, and that local governments do not have the “authority” to increase fees because voters

have the authority to deprive a local agency of its ability to level a new or increased fee in response to a state mandated program. A separate amicus brief in support of local governments was also filed by the California State Association of Counties (CSAC) and League of California Cities.

Plaintiffs in the case must now weigh whether to file a petition for review by the Supreme Court of California. Should that happen, CSDA will be prepared to file a letter in support of the petition, as well as a brief on the merits to the Supreme Court.

If you have any questions about this case, contact Legislative Analyst – Attorney Mustafa Hessabi at mustafah@cda.net.

The Challenge

The state is probably not going to stop telling you what to do, including when it comes to your online presence. But you're busy providing essential services, not building websites. So how do you stay compliant with requirements you may not even hear about? (For example, the January 2018 Section 508 changes, or the January 2019 Brown Act agenda posting updates?)

4 literal, legal CA state requirements, 2 content and formatting mandates

1. Brown Act agenda posting* - 72 hours in advance, add to website
2. Compensation Report* - to Controller, add to site or link to PublicPay
3. Financial Transaction Report* - to Controller, post to website
4. Enterprise System Catalog* - available at offices, post to website

**Required even if you don't have a website*

1. Section 508: Accessible to people with disabilities
 2. AB 169: "Open Data" definition for anything you call open data

Public Records Act: SB 272 (new-ish)

What it is: Enterprise System Catalog requiring local agencies

to create a catalog of “enterprise systems” that fit certain criteria, make it publicly available upon request, and post it in a prominent location on the website if they have one.

SB 929: All Districts Need a Website

What it is: A bill sponsored by CSDA (to circumvent a stronger bill based on Little Hoover Commission recommendations). So far: all districts must have a website unless they pass a resolution claiming a hardship each year.

SB 929

What it is: SB 929 would require all California special districts to create a website by Jan. 2020, to include the following:

1. All existing requirements (searchable agendas posted to the home page, link to board and staff compensation, financial transaction report, and enterprise system catalog)
2. Additionally (to date) would require contact information for the district.

Enterprise System Catalog

Senate Bill 272

Approved on October 11, 2015, adds a section to the California Public Records Act requiring local agencies to create a **catalog of Enterprise Systems** by July 1, 2016 with annual updates.

Enterprise System

- A multi-departmental system or a system that contains information collected about the public.
- A system that serves as an original source of data within an agency.

An Enterprise System does not include any of the following:

- Information Technology security systems, including firewalls and other cybersecurity systems.
- Physical access control systems, employee identification management systems, video monitoring and other physical control systems.
- Infrastructure and mechanical control systems, including those that control or manage street lights, electrical, natural gas or water or sewer functions.
- Systems related to 911 dispatch and operation or emergency services.
- Systems that would be restricted from disclosure by Section 6254.19.
- The specific records that the information technology system collects, stores, exchanges or analyzes.

Requirements

1. Create a **catalog of enterprise systems**, containing:
 - Current system vendor
 - Current system product
 - System's purpose
 - A description of categories or types of data
 - The department that is the prime custodian of the data
 - The frequency that system data is collected
 - The frequency that system data is updated
2. To make the catalog publicly available upon request
3. To post the catalog in a prominent location on the agency's website

Exception

If the public interest served by not disclosing the information described clearly outweighs the public interest served by disclosure, the local agency may instead provide a system name, brief title or identifier of the system.

RATE STUDY UPDATE

October 8, 2018

The rate study committee met to discuss how we can simplify the service charge process and fairly charge customers for water and sewer service, while planning for capital improvement projects and increased cost to do business.

Richard, Linda, Jennie and Mary met on October 8th and I have included a summary of what was discussed.

1. It has been determined that the current rate structure and process is cumbersome and inefficient which has created an enormous amount of work for staff to calculate ever changing data and is very difficult for customers to understand.

UPDATED PROPOSAL

2. Residential Water:

(a) Set Base Rate (b) 3 Consumption Tiers based on water usage (c) upper zone pump charge

3. Residential Sewer:

(a) Set Base Rate Only

4. Commercial Water:

1 2 3

(a) 3 Base Rates Determined by Water Units Used (0-8) (9-40) (41-above)

(b) Water Usage will have 2 payment Tiers based on water usage

5. Commercial Sewer:

(a) No Base Rate (b) Multiple Water Usage Rates Determined by Sewage Strength

6. Multi-Family:

(a) Considered Commercial

(b) Water Base Rate---Determined by number of (ERU) Equivalent Residential Units

(c) Water Consumption Charge—Determined by Commercial Rate Structure

(d) Sewer Rate—Same as Commercial Sewer Rates



GARBERVILLE SANITARY DISTRICT

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

BOARD AGENDA MEMORANDUM

Meeting Date: October 23, 2018
To: Garberville Sanitary District Board of Directors
From: Jennie Short, Consultant Projects Manager
Subject: ADDING ORDINANCE ARTICLES 4B, 4C, 4D APPENDING ARTICLE 1, 2, 5 AND 15 ESTABLISHING RATES, RULES AND REGULATIONS FOR WATER AND SEWER SERVICE WILL-SERVE LETTERS

GENERAL OVERVIEW AND STATUS

At the September 2018 board meeting, the first reading of the Ordinance for Will Serve Letters was completed. The ordinance was prepared to fulfil the annexation conditions of approval and the adopted CEQA Mitigation, Monitoring, and Reporting Plan for the Annexation Project including Mitigation Measure No. 1 which consisted of:

“The GSD Board of Directors shall adopt an ordinance that, at a minimum, states that any future development or intensification of use within the GSD boundary or future annexations or outside agency boundary service that relies on connection to the GSD water or sewer services for implementation will be reviewed by the GSD prior to approval by the County. A “will serve” letter will be provided by GSD to Humboldt County and the project applicant, indicating the ability of the GSD to provide a service connection based upon the current water and/or wastewater system capacity to provide that service. If sufficient water or wastewater service is not available, the applicant will be denied service until such time that the service is available. This ordinance will also identify the location of the water and sewer service area and only water service area overlay. These areas are shown on Figure 16. GSD shall notify Humboldt County of the new ordinance so that it will be included in current planning activities.”

While the conditions of this mitigation measure have been adopted by the GSD Board of Directors in Resolution 13-008 and 14-004, an Ordinance needs to be adopted by the Board. During the first reading discussion, the Board indicated that all commercial developments should come before the Board for review and approval instead of delegating that authority to the General Manager. The attached version of the ordinance makes that change, underlined in red, and leaves the authority of residential developments with 4 or fewer parcels (this would include minor subdivisions).

As many of the Board members were not on the Board when the Annexation Project began, Ralph has asked me to present an overview of the Annexation process and CEQA document to the Board for their information and will be available to answer questions about the annexation during the Board meeting.

FINANCIAL CONSIDERATIONS

None

STAFF RECOMMENDATION FOR BOARD ACTIONS

Conduct the second reading of the Ordinance
Make the required findings and adopt Resolution 18-012

ATTACHMENTS

- A. Ordinance ___ - ADDING ORDINANCE ARTICLES 4B, 4C, 4D APPENDING ARTICLE 1, 2, 5 AND 15 ESTABLISHING RATES, RULES AND REGULATIONS FOR WATER AND SEWER SERVICE WILL-SERVE LETTERS
- B. Resolution 18-012
- C. Select Figures from the Annexation IS/MND and LAFCo Application

ATTACHMENT A

Ordinance __ -
ADDING ORDINANCE ARTICLES
4B, 4C, 4D APPENDING ARTICLE 1,
2, 5 AND 15 ESTABLISHING RATES,
RULES AND REGULATIONS FOR
WATER AND SEWER SERVICE
WILL-SERVE LETTERS

ORDINANCE NO ____

ADDING ORDINANCE ARTICLES 4B, 4C, 4D APPENDING ARTICLE 1, 2, 5 AND 15 ESTABLISHING RATES, RULES AND REGULATIONS FOR WATER AND SEWER SERVICE WILL-SERVE LETTERS

The following shall be added to **ARTICLE 1 GENERAL RULES**

The Garberville Sanitary District (the "District") provides water and sewer services within the District's Jurisdictional Boundary in Humboldt County, California. Periodically, the District receives from property owners a request for the District to provide a "Will Serve Letter." A Will Serve Letter provides notification to the regulatory agency and the applicant that the District has sufficient water and/or sewer facilities available to serve the development and that the District will serve the real property owned by the applicant subject to this policy and conditions contained in the Will Serve Letter. Will Serve Letters will be considered by the District upon receipt of a complete application that will describe the location, type of service and the specific conditions under which the District will provide service. Residential Developments of four (4) or fewer parcels may be approved by the General Manager. Subdivisions and Commercial Developments must be approved by the Board of Directors. This Will Serve Policy adopted by the Board of Directors of the District sets forth the policies of the District with respect to the issuance of Will Serve Letters.

The General Manager will report on any Will Serve Letters issued by the District at the next regularly scheduled Board of Directors meeting. Additionally, the General Manager will provide a report annually on the status of all issued and unexpired Will Serve Letters during the planning process for the upcoming fiscal year.

The following shall be added to **ARTICLE 2 DEFINITIONS**

Will-Serve Letter . As used herein a "will-serve" letter means a letter written by the District at the request of an applicant with respect to a subdivision, commercial or multi-family residential project, or single-family residence to confirm (1) that the subdivision or project is within the District boundaries and (2) that, if water and/or sewer service is available to serve the proposed connection(s) at the time service is requested, the District is willing to provide water and/or sewer service thereto upon compliance with all District requirements and payment of all applicable District fees and charges.

The following shall be added to **ARTICLE 4 APPLICATION FOR WATER SERVICE**

ARTICLE 4.B - Issuance of Will Serve Letters

1. District Will Serve Letters are issued to regulatory agencies and applicants consistent with this policy and on behalf of an applicant to provide an indication of the District's willingness and ability to provide domestic water service and/or sewer service to real property within the District's Jurisdictional Boundary or to real property within the District's Sphere of Influence Boundary which is to be annexed into the District's Service Boundary. A Will Serve Letter outlines the general conditions under which the District will provide such water and/or sewer service. It is the District's conditional commitment to provide domestic water and/or sewer service to new customers.
2. The District will not issue a Will Serve Letter for real property which is not within the District's Sphere of Influence Boundary at the time of the request for the Will Serve Letter.
3. The District will suspend the issuance of Will Serve Letters when the sum total of the estimated yearly usage of all outstanding Will Serve Letters and the estimated yearly usage of current District customers reaches one hundred percent (100%) of the District's available

water. This analysis will be conducted when the annual water diversion report is submitted to the State Water Resources Control Board.

ARTICLE 4.C -Eligibility & Criteria

1. No "will-serve" letters shall be issued by the District for any project if, in the judgment of the Board, it is likely that the District will be unable to permit the project to be connected to the District's water system when application is made for connection. In making this determination, the General Manager or Board shall take into account the estimated amount of water that will be required to serve the entire project at full development, the additional connections the District is likely to have made to its water system before application for connection for the project can properly be made, and the amount of water the District is likely to have available at that time.
2. No "will-serve" letters shall be issued for any project if, in the judgment of the Board, the effect of permitting the project to be connected to the District's water system is that it will be likely to prevent others who have already obtained "will-serve" letters from the District, and who have proceeded with the development of their projects without unreasonable delay, from being able to have their projects connected to the District's water system. In making this determination, the Board shall take into account the projects for which such letters are outstanding, the current status of those projects, and the dates on which "will-serve" letters were issued by the District with respect to those projects.
3. Applications for Will Serve Letters requesting water and/or sewer service outside of the District's then existing Service Boundary will only be processed upon an affirmative showing or agreement by the applicant that any Will Serve Letter will be conditioned expressly upon approval of an annexation of the affected real property by the District's Board of Directors and completion at the applicant's sole cost and expense of the annexation of the real property into the District's Service Boundary through the Humboldt County Local Agency Formation Commission.
4. The District's water diversion permit and license requires that water obtained through the diversion be served only in the District's Place of Use as defined by the State Water Resources Control Board. In the event that real property for which a Will Serve Letter is requested is not within the District's Place of Use, the Will Serve Letter will be expressly conditioned upon obtaining State Water Resource Control Board approval for inclusion of the real property within the District's Place of Use. Obtaining State Water Resource Control Board approval shall be at the applicant's sole cost and expense.
5. The applicant shall be given eighteen (18) months to complete the required annexation to the District's Service Boundary and the modification of the District's Place of use through the State Water Resource Control Board, following the date the annexation is first approved by the Board of Directors. An extension may be granted by action of the Board of Directors of the District.
6. A Will Serve Letter issued by the District to an applicant shall terminate at the sooner to occur of five (5) years after the date of the Will Serve Letter or unless connection to the District water and/or sewer system has been made prior to the termination or expiration of any use permit, tentative map or parcel division approval, or upon the termination or expiration of any building permit issued to the applicant for construction of improvements on the real property which is the subject of the Will Serve Letter.
7. Connection of water and/or sewer services as provided in a Will Serve Letter shall be contingent upon the District, at the time of request for connection, having sufficient water

based upon their contractual entitlements, and shall further be contingent upon the District having sufficient treatment and delivery capacity to comply with all laws and regulations concerning the delivery of domestic water. All District commitments to deliver water shall, during drought conditions, be subject to the provisions of the then current District Drought Contingency Plan. Connection of sewer services as provided in a Will Serve Letter shall be contingent upon the District, at the time of request for connection, having sufficient wastewater treatment and collection (including pumping stations) capacity to comply with all laws and regulations for wastewater collection and treatment.

ARTICLE 4.D - Application for Will Serve Letter- Form

1. Any person or entity requesting a Will Serve Letter from the District shall fully complete and submit to the District an "Application for Will Serve Letter" in the form approved by the General Manager or via referral from Humboldt County. The application will not be considered received by the District until such time as all information required thereon has been provided and the form has been duly executed as provided in the form. At a minimum:
 - a. It shall identify by name, mailing address and telephone number the person requesting a "will-serve" letter from the District.
 - b. It shall identify by lot, block, subdivision, assessor's parcel number, and service address, the property with respect to which the "will-serve" letter is requested.
 - c. The Applicant shall state the existing zoning classification of the property and, if any zoning change is proposed, the proposed zoning classification of the property.
 - d. The Applicant shall state the number of any residential units, and the approximate number of square feet and the type of use of any commercial space to be included in the project.
 - e. The Applicant shall provide an estimate of the projected water demand of the applicant's project and the type and strength characteristics of the wastewater entering the District's sewer collection system.
 - f. The Applicant shall disclose the anticipated starting and completion dates for construction of the project.
 - g. The Applicant shall disclose any alternative water sources available to the property.
2. An applicant will be required to pay at the time of the submission of the Application for the Will Serve Letter those District administrative fees then in effect for the submissions of an Application for Will Serve Letter together with any deposits required for engineering fees and attorneys' fees, if applicable.
3. Following receipt by the District of a complete Application for Will Serve Letter, together with any fees or costs required at the time of the filing of the application, the District will have up to 21 days to review the request. During the review process the District may require the applicant to furnish the District with such other and further information as the District deems pertinent to review and process the application. If during the District's initial review of the application, the District determines that there are additional fees or costs which are required to evaluate and process the application, the District will provide an estimate of these additional fees and costs in writing to the applicant.
4. Applications for connections shall be considered by the District on a first-come, first-served basis without reservation. Except as otherwise expressly provided herein, applications shall be entitled to priority based on the date the application is filed and all applicable District connection fees are paid; provided, however, that notwithstanding the foregoing or any other provision of this Ordinance, approval of an application shall continue to be effective only if the applicant commences construction within one hundred eighty (180) days unless the District grants an extension of time. Time extensions may be granted where the applicant shows the delay in

commencement of construction has been caused by an occurrence beyond his control and which is not attributable to his fault or neglect.

5. Applications for connections shall not be granted unless the District has sufficient water to serve the connection without substantial risk of impairing service to existing customers. In making its determination, the impact of any required water conservation practices shall be taken into account.
6. The District will not provide water and/or sewer service to any property in the event of non-payment of any applicable fees or costs.

The following shall be added to ARTICLE 5 APPLICATION FOR REGULAR WATER SERVICE WHEN MAIN EXTENSION REQUIRED

Development Agreement

1. Applicants who request a Will Serve Letter from the District to supply water or sewer service to a proposed development which requires the construction of new or additional District water distribution system improvements in order to provide water service requested, or sewer collection improvements, may be required to enter into a Development Agreement between the applicant and the District.
2. The Development Agreement will set forth all terms and conditions of service for the applicant by the District and will describe in detail the responsibilities of the applicant and the District with respect to the construction of and payment for any required District water or sewer system improvements.
3. In the event a Development Agreement is required for the applicant's proposed development, the applicant will be responsible to execute and deliver the Development Agreement prior to approval of project improvement plans by the General Manager and to pay or to reimburse the District for fees and expenses incurred by the District for its District engineer and attorney in the preparation of the Development Agreement.

The following will be added to ARTICLE 15

1. Applicants for Will Serve Letters shall be responsible for payment or reimbursement to the District as provided in this policy of all District fees and costs in existence on the date that a request by the applicant for connection to the District's water and/or sewer system is made. Connections to the District's water and/or sewer system will be made only to real property which has, at the time of the request for connection, a valid building permit.
2. The District establishes and periodically updates fees, charges and cost reimbursements which are applicable to annexation into the District, and connection of water and/or sewer service to real property being developed in the District. The fees established by the District which are applicable to a Will Serve Letter and connection of water and/or sewer service to the District and for which an applicant will be responsible are as set forth in other sections of the Ordinances.
3. District fees and costs are normally updated not more frequently than annually although additional fees and costs may be implemented by the District by ordinance at any time. An applicant for a Will Serve Letter shall be responsible at the time that such fees are to be collected to pay to or reimburse the District for all fees and costs in existence on the date of the request for connection.

ATTACHMENT B

Resolution 18-012



GARBERVILLE SANITARY DISTRICT

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

RESOLUTION NO. 18-012

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE GARBERVILLE SANITARY DISTRICT ADDING ORDINANCE ARTICLES 4B, 4C, 4D APPENDING ARTICLE 1, 2, 5 AND 15 ESTABLISHING RATES, RULES AND REGULATIONS FOR WATER AND SEWER SERVICE WILL-SERVE LETTERS

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

WHEREAS, the Garberville Sanitary District Board of Directors undertook a Municipal Service Review, Sphere of Influence update, and Annexation project; and

WHEREAS, the GSD has served, at all times relevant, as the “lead agency” on the Project under the California Environmental Quality Act (“CEQA”), California Public Resources Code Section 21000, et seq.; and

WHEREAS, a DRAFT Initial Study (IS)/mitigated negative declaration (MND) for the Project was circulated by GSD on March 9, 2012, for 30 days (State Clearinghouse Number 2012032025). That document was not adopted by GSD; and

WHEREAS, the environmental impacts of the Project have been fully evaluated in the revised document prepared by the GSD pursuant to CEQA entitled: “Final Recirculated Initial Study/Mitigated Negative Declaration Garberville Sanitary District Annexation Project: Change in Jurisdictional Boundary & Place of Use” dated September 2013 (the “CEQA IS/MND”).

WHEREAS, the CEQA MND was submitted to the California State Clearinghouse (SCH# 2012032025) with the 30-day review period from May 29, 2013 through June 27, 2013.

WHEREAS, a public hearing was held at the GSD office located at 919 Redwood Drive in Garberville at their normally scheduled Board meeting on Public Hearing on the project from the July 23, 2013 and continued to September 24, 2013, at 5:00 pm.

WHEREAS, on September 24, 2013, the GSD Board adopted the CEQA MND and Resolution 13-008, and a Notice of Determination was filed by GSD at the Office of Planning and Research and the Humboldt County Clerk on September 25, 2013.

WHEREAS, Resolution 13-008 and 14-004 both adopted the Mitigation, Monitoring, and Reporting Plan for the Annexation Project including Mitigation Measure No. 1 which consisted of:

“The GSD Board of Directors shall adopt an ordinance that, at a minimum, states that any future development or intensification of use within the GSD boundary or future annexations or outside agency boundary service that relies on connection to the GSD water or sewer services for implementation will be reviewed by the GSD prior to approval by the County. A “will serve” letter will be provided by GSD to Humboldt County and the project applicant, indicating the ability of the GSD to provide a service connection based upon the current water and/or wastewater system capacity to provide that service. If sufficient water or wastewater service is not available, the applicant will be denied service until such time that the service is available. This ordinance will also identify the location of the water and sewer service area and only water service area overlay. These areas are shown on Figure 16. GSD shall notify Humboldt County of the new ordinance so that it will be included in current planning activities.”

WHEREAS, District staff has prepared and posted a large-scale map showing the sphere of influence, jurisdictional boundary, and the water only service area overlay; and

WHEREAS, the County and all affected agencies were notified of the new boundaries as shown on “Exhibit A” as approved by LAFCo in Resolution 14-05 when the certificate of completion was recorded; and

WHEREAS, the District staff has been providing the County with responses to development referrals in a manner consistent with the will-serve letter policy in the resolutions; and

WHEREAS, the District has received an inquiry about the adoption of a formal ordinance in accordance with Mitigation Measure 1.

NOW, THEREFORE, the Board of Directors of the Garberville Sanitary District does hereby adopt the previous findings included in the CEQA IS/MND prepared for the annexation project, and the attached **Ordinance No. __ - ADDING ORDINANCE ARTICLES 4B, 4C, 4D APPENDING ARTICLE 1, 2, 5 AND 15 ESTABLISHING RATES, RULES AND REGULATIONS FOR WATER AND SEWER SERVICE WILL-SERVE LETTERS.**

Passed and adopted by the Garberville Sanitary District’s Board of Directors on **October 23, 2018** during a regular business meeting, by the following vote:

AYES: Directors _____

NOES: Directors _____

EXCUSED: Directors _____

_____, Chairperson

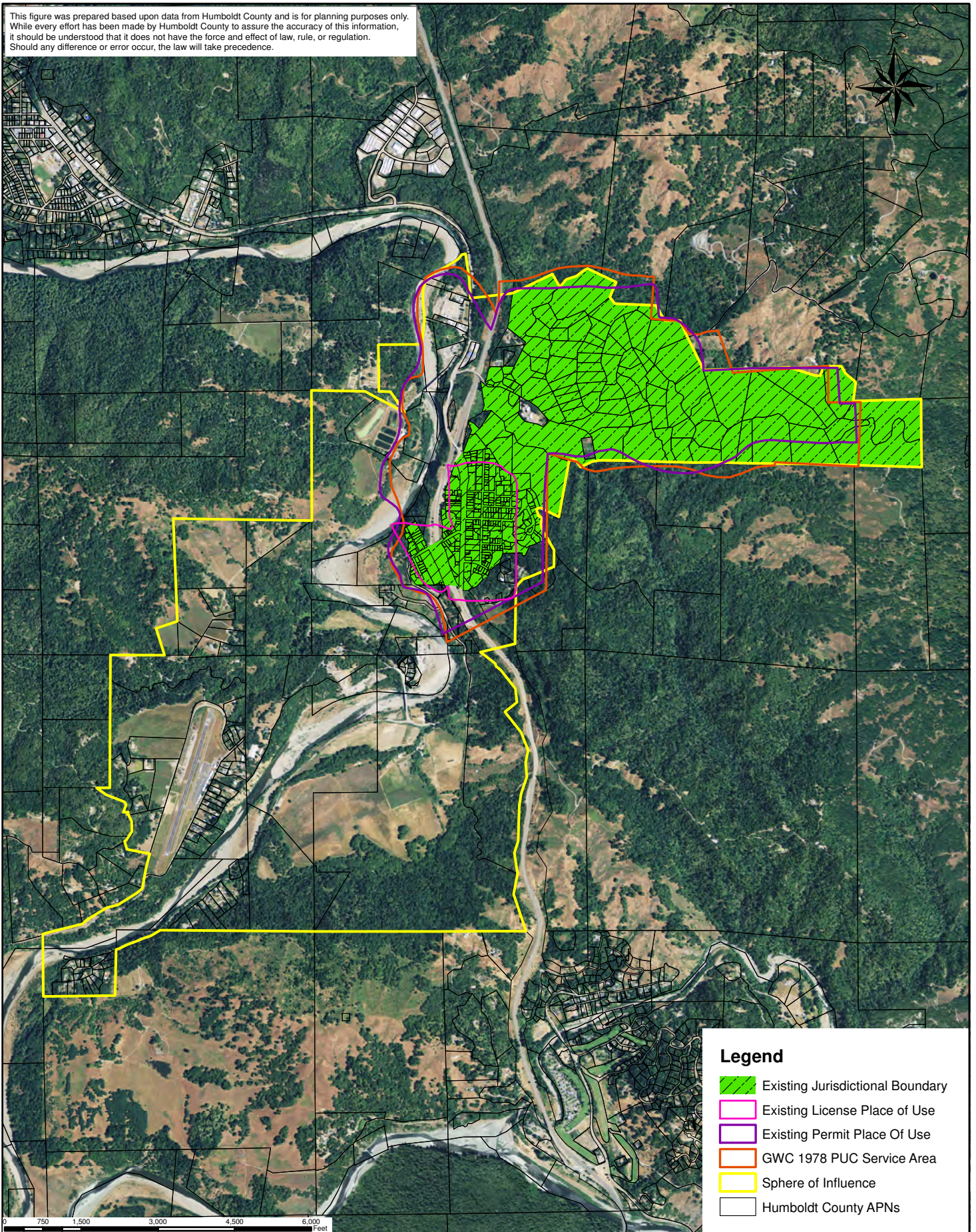
ATTEST:

_____,
Ralph Emerson
Clerk of Board of Directors

ATTACHMENT C

Select Figures from Annexation
IS/MND and
LAFCo Application

This figure was prepared based upon data from Humboldt County and is for planning purposes only. While every effort has been made by Humboldt County to assure the accuracy of this information, it should be understood that it does not have the force and effect of law, rule, or regulation. Should any difference or error occur, the law will take precedence.



Legend

- Existing Jurisdictional Boundary
- Existing License Place of Use
- Existing Permit Place Of Use
- GWC 1978 PUC Service Area
- Sphere of Influence
- Humboldt County APNs

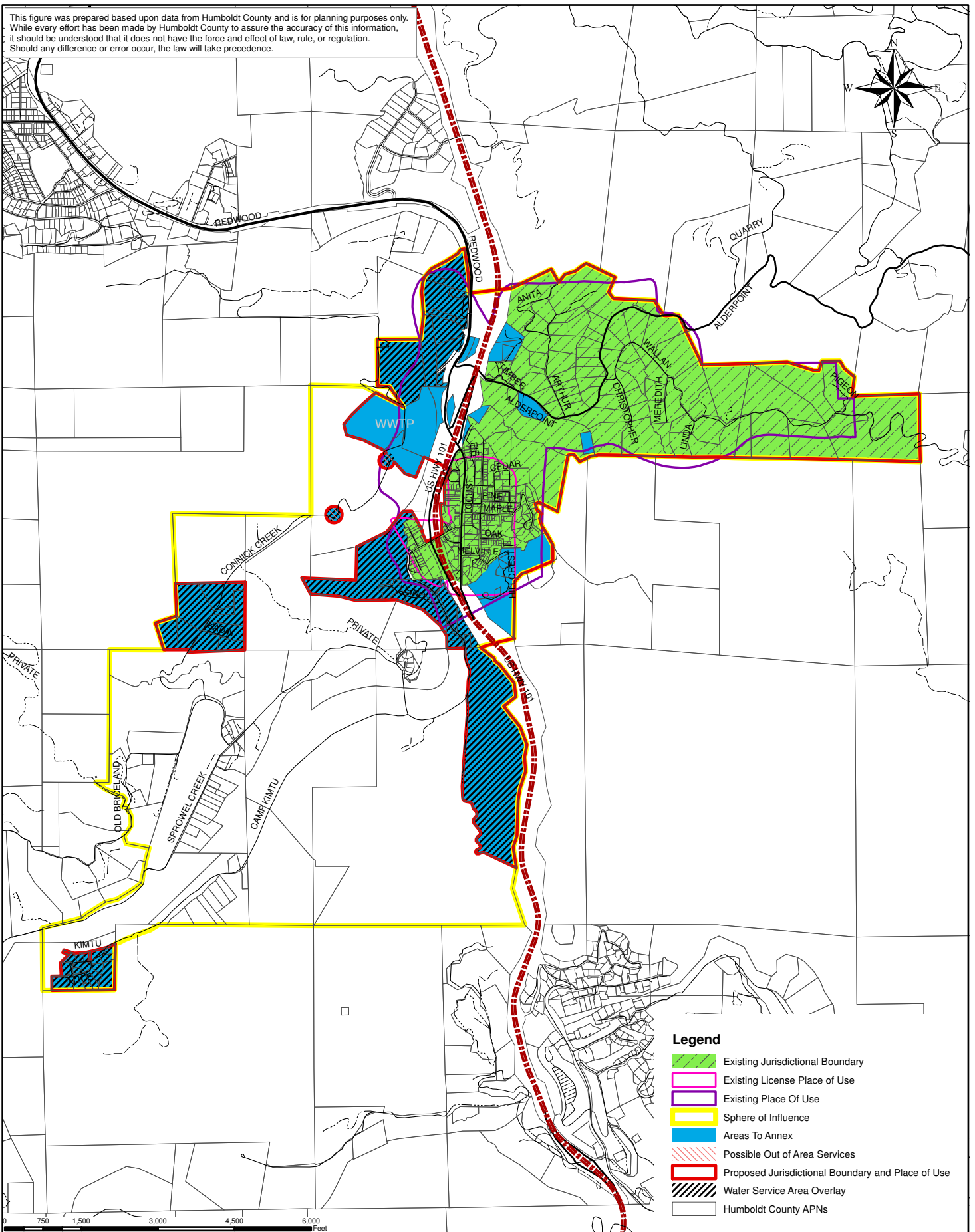


Annexation Project
Final Initial Study / MND
Garberville Sanitary District (707) 923-9566

Existing Boundaries
SCALE: 1:30,000
DRAWN BY: J. SHORT
DATE: 09/09/2013

Figure
2
64

This figure was prepared based upon data from Humboldt County and is for planning purposes only. While every effort has been made by Humboldt County to assure the accuracy of this information, it should be understood that it does not have the force and effect of law, rule, or regulation. Should any difference or error occur, the law will take precedence.

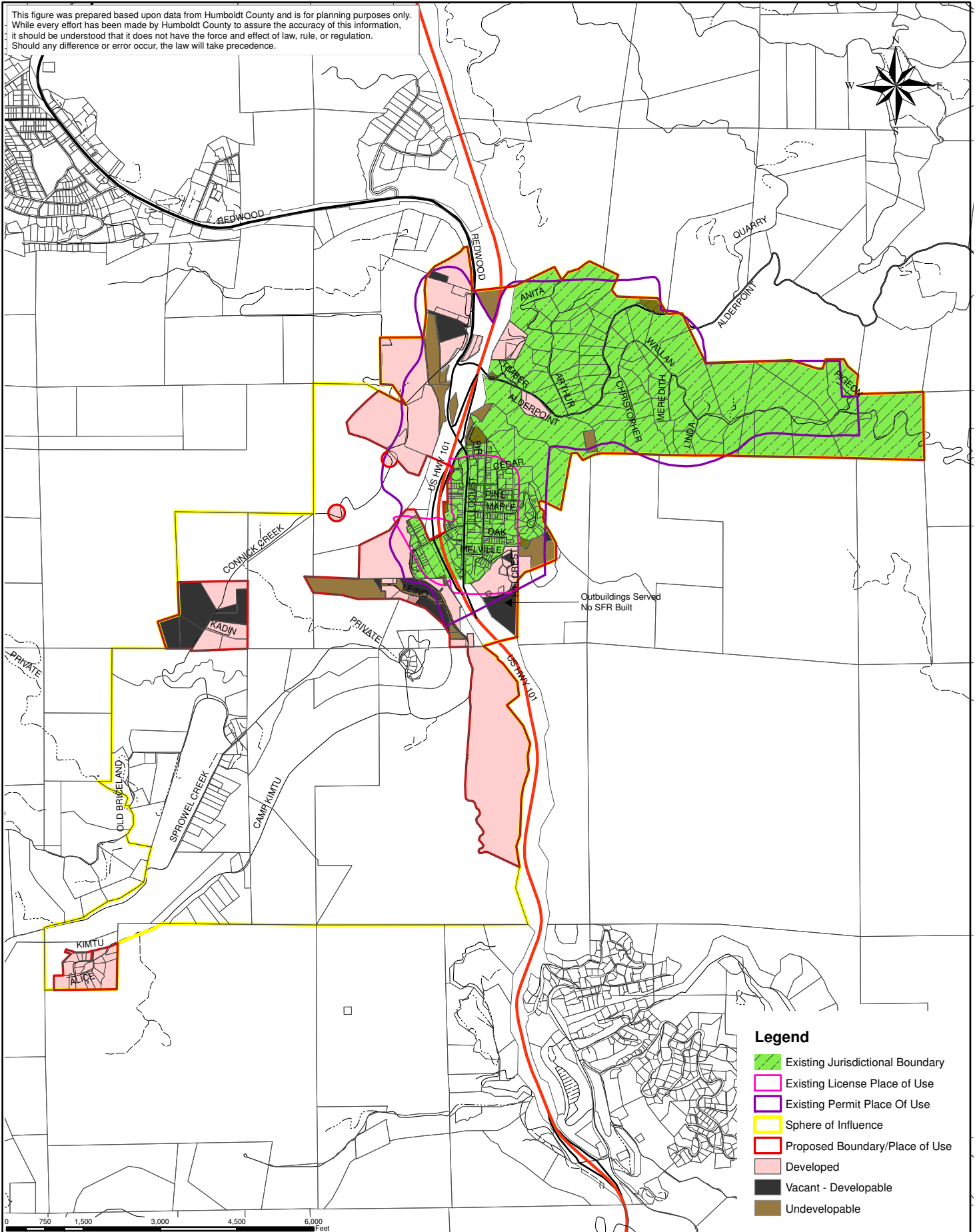


Annexation Project
Final Initial Study / MND
 Garberville Sanitary District (707) 923-9566

Proposed Changes to Jurisdictional Boundary (Annexation Area)
 SCALE: 1:30,000
 DRAWN BY: J. SHORT
 DATE: 09/09/2013

Figure
4
 65

This figure was prepared based upon data from Humboldt County and is for planning purposes only. While every effort has been made by Humboldt County to assure the accuracy of this information, it should be understood that it does not have the force and effect of law, rule, or regulation. Should any difference or error occur, the law will take precedence.



- Legend**
- Existing Jurisdictional Boundary
 - Existing License Place of Use
 - Existing Permit Place Of Use
 - Sphere of Influence
 - Proposed Boundary/Place of Use
 - Developed
 - Vacant - Developable
 - Undevelopable

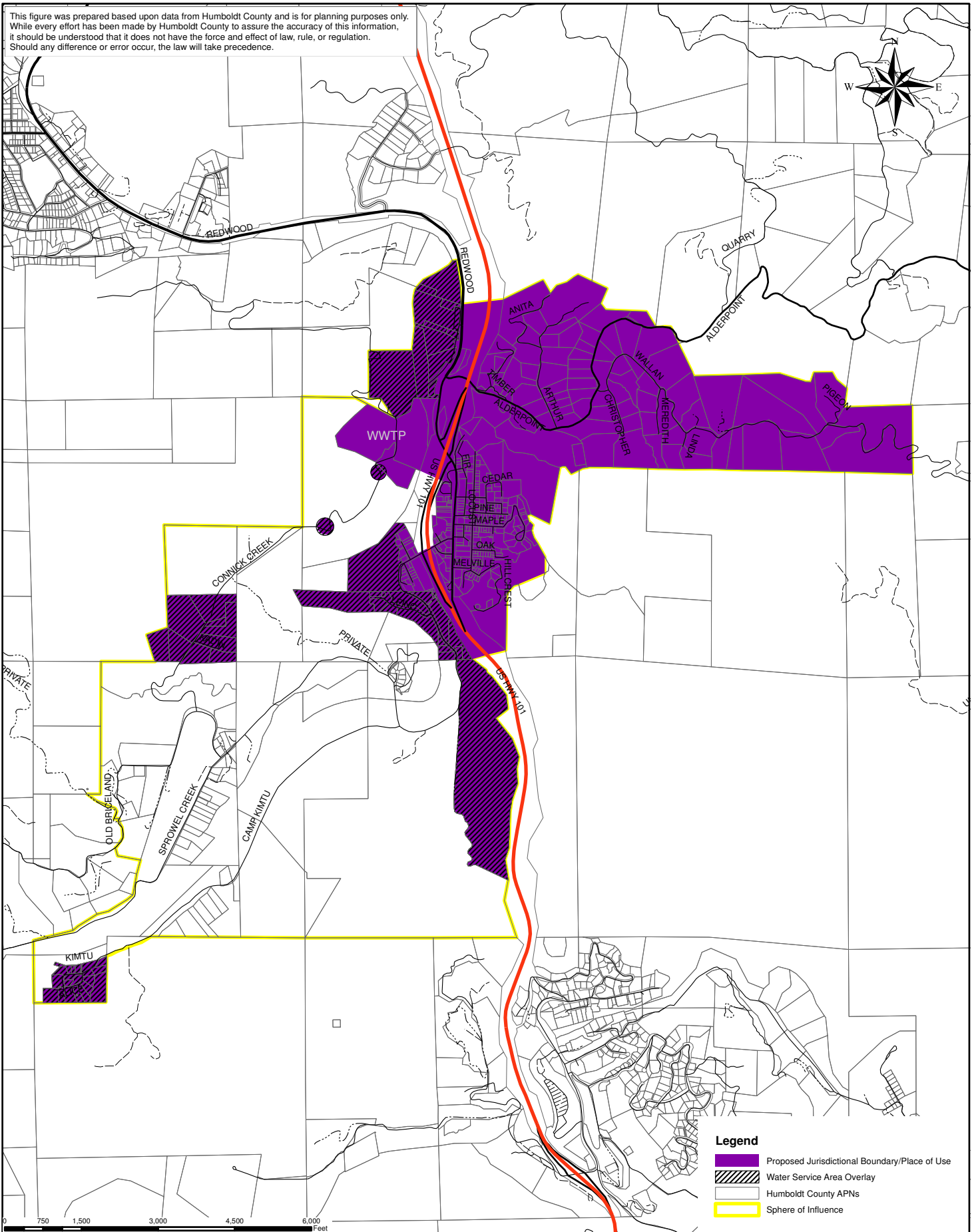


Annexation Project
Final Initial Study / MND
 Garberville Sanitary District (707) 923-9566

Developable Areas
 SCALE: 1:30,000
 DRAWN BY: J. SHORT
 DATE: 09/09/2013

Figure
11
 66

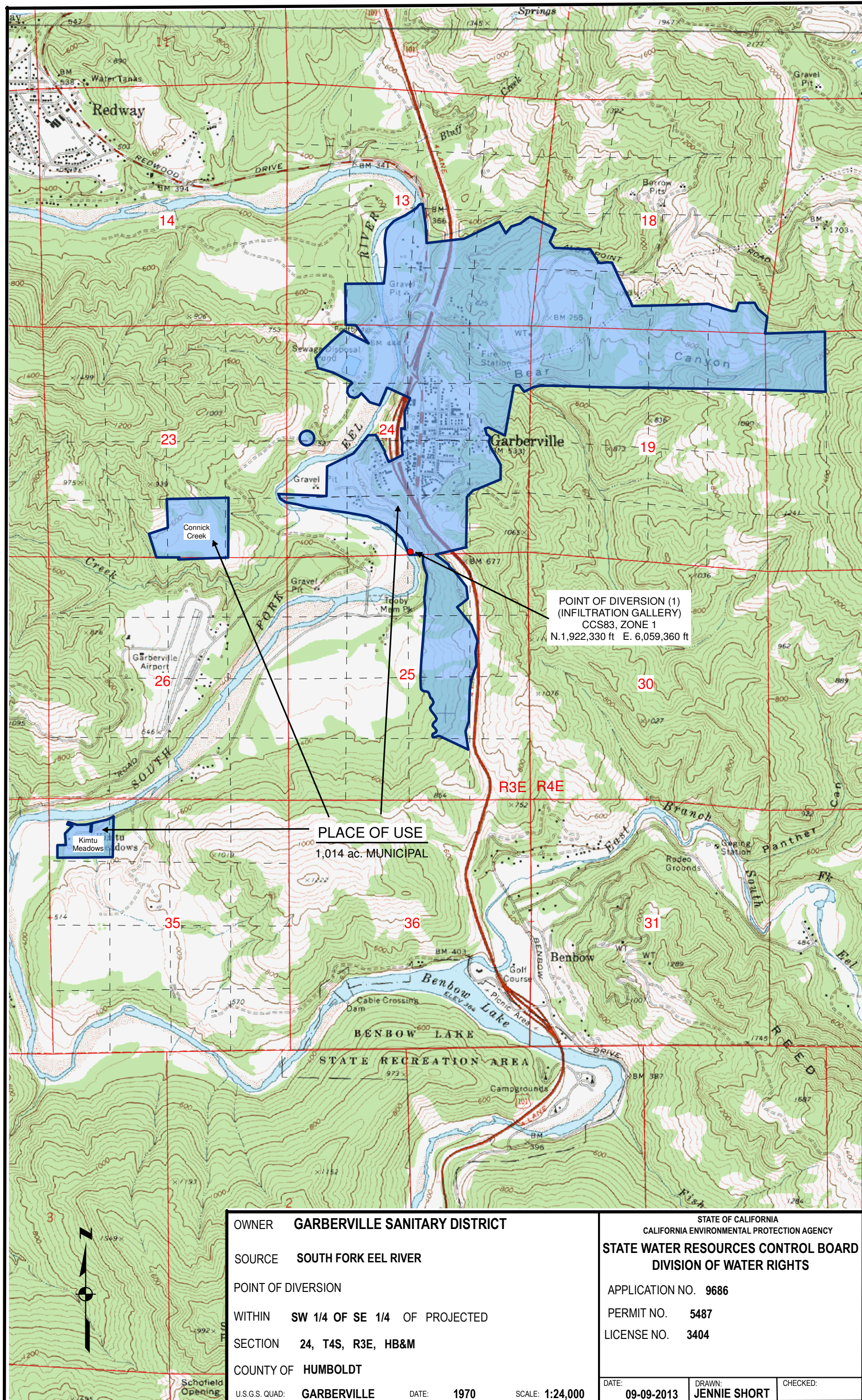
This figure was prepared based upon data from Humboldt County and is for planning purposes only. While every effort has been made by Humboldt County to assure the accuracy of this information, it should be understood that it does not have the force and effect of law, rule, or regulation. Should any difference or error occur, the law will take precedence.



Annexation Project
Final Initial Study / MND
 Garberville Sanitary District (707) 923-9566

Proposed Boundary, Place of Use and Water Only Service Area
 SCALE: 1:30,000
 DRAWN BY: J. SHORT
 DATE: 09/09/2013

Figure
16
 67



Note: This map does not constitute a public land survey as defined by California Business & Professions Code section 8726. It has been prepared for descriptive purposes only.

Sec 9.5 Payment of Bills. Bills are due and payable by 4:30pm on the 25th of each month and if not paid a \$15 late charge will be applied. The General Manager or designee will be the only person authorized to make adjustments to a bill or enter into a payment plan

- (a) Customer Bills:
 - bills will be mailed by the first day of each month.
- (b) Late Payment Procedures:
 - bills past due—Courtesy call
 - 35 days past due – Shut off notice – Hand delivered to service address
 - 7 days after shut off notice is delivered – Water will be turned off – Owner will be notified.
 - 60 days past due – Lien on building/property – Small claims
 - 120 days past due – Turn over to collection agency
- (c) NSF (non-sufficient funds) from any payment source will require the customer to pay all bank charges and a \$35 handling fee.
- (d) Upon 2 NSF (non-sufficient funds) within a 12 month period, automatic payment will be denied until an agreement can be reached with the General Manager or designee.
- (e) **Tampering with water meters or turning meters on after being turned off for non-payment may result in a fine of \$200 and a reconnection fee of \$100 which must be paid with all outstanding service charges before water will be turned. The only exception is if an agreement or payment plan is approved by the General Manager or designee.**
- (f) Service Charge Discount may be available for any customer that verifies they are over the age of 62 and have a combined income of less than \$24,000 annually. Customers who qualify may receive a \$15 credit which can be used to decrease their monthly service charge. Any service credit will require approval of the General Manager or designee. When water usage exceeds (10) units (7,500 gallons) in a given month, the service charge discount will be voided for that month.

Approved: 7/24/2018

RESOLUTION 18-011

THIS RESOLUTION AUTHORIZES THE GARBERVILLE SANITARY DISTRICT TO CHANGE WATER ORDINANCE, SEC. 9.5 (f) PAYMENT OF BILLS, TAMPERING WITH METERS

A. **WHEREAS,** It has been determined that the Garberville Sanitary District will add Water Ordinance Sec. 9.5 (f) Payment of Bills, Tampering with water meters and turning water on after being turned off for lack of payment.

B. **WHEREAS,** Resolution 18-011 allows Garberville Sanitary District to fine customers and increase the reconnection fee when water meters have been tampered with or turned on illegally after shut off for lack of payment.

C. **WHEREAS,** This Resolution may require customers pay a fine and reconnection fee of \$300 if the meter is tampered with or turned on after shut off for non-payment.

D. **WHEREAS,** Those customers who have tampered with meters will be required to pay the associated fine and re-connection fee prior to water being turned on.

E. **WHEREAS,** The new Water Ordinance, Sec. 9.5(f) Payment of Bills, tampering with Meters will require the General Manager or designee to approve such fees and reconnection of water service.

WATER ORDINANCE, SECTION 9.5 (f) PAYMENT OF BILLS, TAMPERING WITH WATER METERS

Tampering with water meters or turning meters on after being turned off for non-payment may result in a customer fine of \$200 and a reconnection fee of \$100 which must be paid with all outstanding service charges before water will be turned on unless an agreement is made with the General Manager or designee.

NOW, THEREFORE LET IT BE KNOWN THAT, THE BOARD OF DIRECTORS OF THE GARBERVILLE SANITARY DISTRICT APPROVES ADDING THE WATER ORDINANCE, SEC. 9.5 (f) PAYMENT OF BILLS, TAMPERING WITH WATER METERS.

RESOLUTION 18-011 WAS PASSED, APPROVED AND ADOPTED THIS 20th DAY OF SEPTEMBER 2018 BY THE FOLLOWING ROLL CALL VOTE:

AYES:

NOES:

ABSTAIN:

ABSENT:

Linda Broderson, Board President

ATTEST:

Ralph Emerson, General Manager

7.1 Safety Policy

The District recognizes its responsibility for providing the safest possible conditions for its employees and customers. This responsibility is met by means of a safety program that is applied through the development of safety awareness among employees, the use of up to date safety equipment, and the continual inspection of conditions and practices by all levels of supervision. It is the responsibility of every employee to develop safe working habits. The development of proper attitudes toward safety is the only method to improve safe working habits. Therefore, training sessions play a large part in the safety program. The District wants to protect all employees and the public from injury and accidents. To accomplish this goal, the safety program involves all employees, and requires the active participation and cooperation of all to make it operate effectively.

Safety training sessions are conducted for all District employees, and employees are expected to perform in a safe manner. Negligent or unsafe conduct by an employee will result in disciplinary action. All employees must follow the safety procedures established by management. The Chief Operator will report to the Board on annual completion of Safety training programs which he or she personally completes as well as certification of successful completion of the training program by all employees pursuant to the Chief Operator's job description set out in Appendix "B."

7.1(a) Hazardous Work Conditions

Despite a collective and diligent effort to ensure safe working conditions for all District employees, there are hazards that cannot be foreseen or avoided.

Employees are expected to be aware of their surrounding at all times and to act safely and responsibly in the work place. Employees who are unsure, uncomfortable or hesitant should immediately notify the General Manager before engaging in the potentially hazardous work. Employees are NOT required to perform any task they consider to be dangerous or hazardous.

All incidents MUST be documented regardless of what the hazard or incident.

The following is a non-exhaustive list of certain hazardous conditions that may arise and responsive actions.

a. Animals biting or attacking---As a general rule, employees should keep a safe distance from stray or domestic animals. If an animal displays any tendencies perceived to be dangerous, do not come into contact with the animal, ready deterrent spray, contact the owner to control the animal, and call for assistance. If an employee is attacked, seek immediate medical attention and report the attack to a supervisor and law enforcement.

b. Angry and threatening people---Employees are likely to encounter combative people during their employment. In such circumstances, employees should remain calm, professional, and respectful. Employees should remove themselves from the situation by leaving the area and should not, under any circumstances, respond aggressively. Employees should immediately report the incident to the General Manager or designee and law enforcement if needed.

c. Needles and dangerous paraphernalia—Employees who encounter needles or drug paraphernalia should immediately notify law enforcement and the General Manager or designee. Employees should not attempt to remove the item, unless appropriate safety precautions are taken, including avoiding contact with bare skin by wearing protective gloves and ensuring proper disposal. If an employee is injured by any object, go directly to the emergency room and notify General Manager or designee.

d. Being asked to do work for Customers—If a customer asked you to assist them, employees must first notify the General Manager or designee for prior approval. Employees should not provide assistance to customers if it involves going in private residences or on private property to perform work.

e. Working alone---If conditions are dangerous, employees should stop, call for assistance, and notify General Manager or designee.

f. Working in confined spaces or with chemicals---Employees should always notify a co-worker and the General Manager or designee in advance of performing the work in confined spaces or with any chemicals. Only employees who have obtained the proper training and certifications should perform any work with chemicals. If an employee is unsure, ask the General Manager or designee first. Employees should comply with any and all required precautions, such as the mandatory use of protective equipment.