



GARBERVILLE SANITARY DISTRICT

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

BOARD AGENDA MEMORANDUM

Meeting Date: November 28, 2017

To: Garberville Sanitary District Board of Directors

From: Jennie Short, Consultant Project Manager

Subject: July, August and September Financial Statements

GENERAL OVERVIEW AND FINANCIAL CONSIDERATIONS

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

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

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

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

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

ATTACHMENTS

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

SEPTEMBER 2017 FINANCIAL STATEMENTS

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

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

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

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

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

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

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

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

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

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

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

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

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

Garberville Sanitary District
Revenue & Expense Report for Board - Water

September 2017

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

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

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

Garberville Sanitary District
Revenue & Expense Report for Board - Sewer

September 2017

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

Garberville Sanitary District
Revenue & Expense Report for Board - Sewer

September 2017

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

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

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

Garberville Sanitary District
Check Register Report for Board
September 2017

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

Garberville Sanitary District
Check Register Report for Board
September 2017

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

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Accrual Basis

Garberville Sanitary District
Check Register Report for Board
September 2017

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

AUGUST 2017 FINANCIAL STATEMENTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Garberville Sanitary District
Check Register Report for Board
August 2017

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

Garberville Sanitary District
Check Register Report for Board
August 2017

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

Garberville Sanitary District
Check Register Report for Board
August 2017

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

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Accrual Basis

Garberville Sanitary District
Check Register Report for Board
August 2017

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

JULY 2017 FINANCIAL STATEMENTS

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

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

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

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

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

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

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

Garberville Sanitary District
Revenue & Expense Report for Board - Water

July 2017

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

Garberville Sanitary District
Revenue & Expense Report for Board - Water

July 2017

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

Garberville Sanitary District
Revenue & Expense Report for Board - Sewer

July 2017

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

Garberville Sanitary District
Revenue & Expense Report for Board - Sewer

July 2017

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

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

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

Garberville Sanitary District Check Register Report for Board July 2017

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

Garberville Sanitary District
Check Register Report for Board
 July 2017

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

Garberville Sanitary District
Check Register Report for Board
 July 2017

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

Garberville Sanitary District
Check Register Report for Board
 July 2017

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