

**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**

**April 26, 2016  
5:00 p.m. - Open Public Session**

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

**I. REGULAR MEETING CALLED TO ORDER**

**II. ESTABLISHMENT OF QUORUM**

**Linda Brodersen\_\_\_, Doug Bryan\_\_\_, Rio Anderson\_\_\_, Richard Thompson\_\_\_, Gary Wellborn\_\_\_**

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

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

**V. CLOSED SESSION –No Closed Session Items**

**VI. OPEN SESSION**

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

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

*Up to fifteen minutes of this portion of the meeting are reserved for members of the public to address the Board on items not listed on the agenda and within the jurisdiction of the GSD Board. Speakers are limited to 3 minutes. The GSD Board is prohibited by law from taking action on matters discussed that are not on the Agenda, and no adverse conclusions should be drawn if the GSD Board does not respond to public comment at this time.*

**General Public / Community Groups**

**VIII. ANNOUNCEMENTS AND COMMUNICATIONS**

**REPORTS AND PRESENTATIONS** – Routine report of activities, operations, meetings / conferences held and/or attended by Board members, Staff, and General Manager

**Operations Staff-**

**Office Staff----** Tina will give presentation on change in water usage

**Board Members-**

**General Manager—Ralph Emerson – pg 3**

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

**IX. REGULAR AGENDA ITEMS**

**A. CONSENT AGENDA**

**Notice to the Public**

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

A.1 Approve Financials - pg 4

A.2 Approve 3/22/16 Regular Meeting Minutes - Not in packet, will be available at meeting

A.3 Operations Safety Report- pg 25

**Motion:**

**Second:**

**Vote:**

**B. GENERAL BUSINESS – Action items**

B.1 Open Bids for surplus solar panel –Award to high bidder  
(action requested)

**Motion:**

**Second:**

**Vote:**

B.2 Rate Study Update----Information Only

B.3 Backflow Device Testing—Information only

B.4 Leino Lane water line replacement---Information presented at meeting  
(discussion possible action)

**Motion:**

**Second:**

**Vote:**

B.5 Multi-Family compared to Single family service charges—Information only

**C. POLICY REVISION / ADOPTION**

C.1 Water Ordinance, Article 12: Public Fire Protection Section 12.1 Use of Fire Hydrants pg 26  
(second reading) Resolution # 16-006 pg 29

**Motion:**

**Second:**

**Vote:**

C.2 Water Ordinance, Article 10: Section 10.9, Discontinuance of Service pg 31  
(fourth reading) Resolution # 16-004 pg 33

**Motion:**

**Second:**

**Vote:**

**X. ITEMS FOR NEXT BOARD MEETING**

1. First Budget Review
2. Wallan Road Tank and road improvements
- 3.
- 4.

**XI. ADJOURNMENT**

Posting of Notice at the District Office no later than April 22, 2016: Agenda is emailed to the local newspapers and those who have requested an agenda in writing or e-mail.

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

# Garberville Sanitary District

PO Box 211

Garberville, CA. 95542

(707)923-9566

[remerson@garbervillesd.org](mailto:remerson@garbervillesd.org)

## GENERAL MANAGER REPORT

Date: April 26, 2016

The Budget Committee met on April 5<sup>th</sup>, where we discussed operational expenses compared to projected revenue. We also discussed depreciation, reserves and potential emergencies, the impact to our budget and what our plan for remediation will be.

Staff evaluations were done last month to comply with our policy and be able to support ongoing development and efficiency as we work together to follow the Board vision while providing the best quality of treatment and service possible.

I attended my first California Special District Association board meeting on April 15 and believe that my participation will give us many opportunities to collaborate with other Districts in California while sharing ideas and resources. I am able to have first-hand information about upcoming bills, legal fights and opportunities to voice opinion on regulatory decisions that may impact GSD.

Staff has been working hard to tighten up the infrastructure, replace meters, locate pipes and make necessary repairs to have treated water totals align closer with metered and consumed water. Tina has been charting the variations so that we are able to monitor the effectiveness of our repairs.

The utility truck has been ordered and we received a Fleet Identification Number (FIN) from Ford Motor Company which will decrease the cost of the purchase price.

I have been attending neighboring Districts in an effort to find shared cost opportunities and will continue to do so when time is available so as to maintain communication and resource options.

Respectfully Submitted:

Ralph Emerson



# **GARBERVILLE SANITARY DISTRICT**

**P. O. BOX 211 GARBERVILLE CA 95542**  
**PHONE (707) 923-9566 / FAX (707) 923-3130**

## **BOARD AGENDA MEMORANDUM**

Meeting Date: April 26, 2016  
To: Garberville Sanitary District Board of Directors  
From: Tina Stillwell, Admin. Assistant  
Subject: March 2016 Financial Statements

### **GENERAL OVERVIEW AND STATUS**

The Revenue & Expense Financial Statement for the month of March shows a net ordinary income of \$18,649.11

The Statement of Cash Flow shows YTD cash decrease of (\$263,010.28)

**Water Income** of \$38,871.42

**Water Total Expenses** came in at \$28,918.59

**Water Net Ordinary Income** was \$9,952.83

Water expenses increased from February in Water Trans and Distribution Wages, R&M, Supplies, and Water Treatment Supplies.

**Sewer Income** of \$30,724.89

**Sewer Total Expenses** came in at \$22,028.61

**Sewer Net Ordinary Income** was \$8,696.28

Sewer expenses increased in Treatment Supplies. Sewer Collection expenses decreased

Admin and General Expenses decreased from February 2016

### **ATTACHMENTS**

1. Financial Report Condensed as of March 31, 2015
2. Statement Cash Flows
3. Check Register
4. Overall (Sewer & Water) Balance Sheet with Comparison between Current Month and Fiscal Year Ending June 30, 2015
5. Statement Revenue & Expense Sewer and Water Current and YTD
6. Revenue & Expense Previous Year Comparison - Sewer
7. Revenue & Expense Previous Year Comparison - Water
8. Revenue & Expense Budget Performance for Sewer - fiscal year to date
9. Revenue & Expense Budget Performance for Water - fiscal year to date



**Garberville Sanitary District  
Statement of Cash Flows  
July 2015 through March 2016**

		Jul '15 - Mar 16
<b>1</b>	<b>OPERATING ACTIVITIES</b>	
<b>2</b>	<b>Net Revenue</b>	<b>(231,067.27)</b>
<b>3</b>	<b>Adjustments to reconcile Net Revenue</b>	
<b>4</b>	<b>to net cash provided by operations:</b>	
<b>5</b>	1100 · Accounts Receivable	25,476.37
<b>6</b>	1110 · Accts Receivable Over Paymer	2,192.48
<b>7</b>	1500 · Prepaid Insurance	6,015.43
<b>8</b>	1501 · Prepaid Workers Comp	19,069.04
<b>9</b>	1502 · Prepaid Expenses	2,556.00
<b>10</b>	1510 · Prepaid Licenses and Permits	(4,884.24)
<b>11</b>	2000 · Accounts Payable	(209,894.84)
<b>12</b>	*Accounts Payable	1,059.50
<b>13</b>	2205 · Accrued Simple	(2.50)
<b>14</b>	<b>Net cash provided by Operating Activities</b>	<b>(389,480.03)</b>
<b>15</b>	<b>INVESTING ACTIVITIES</b>	
<b>16</b>	1315 · Water Grant Receivable	39,909.83
<b>17</b>	CIP - Alderpoint Tank (Water)	343,452.79
<b>18</b>	Melville Project Lines 2015	(59,612.79)
<b>19</b>	MSR/SOI and Annexation Project	(1,286.00)
<b>20</b>	Collection Facilities:Cost - Lines	20,022.00
<b>21</b>	Office Equipment	(1,342.12)
<b>22</b>	Equipment	(84,850.56)
<b>23</b>	Water System	20,023.00
<b>24</b>	Accumulated Depreciation-Water	238,115.97
<b>25</b>	Accumulated Depreciation-Sewer	123,418.53
<b>26</b>	Alderpoint Tank Project (Water)	(670,358.07)
<b>27</b>	SWTP Office	(19,740.96)
<b>28</b>	<b>Net cash provided by Investing Activities</b>	<b>(52,248.38)</b>
<b>29</b>	<b>FINANCING ACTIVITIES</b>	
<b>30</b>	2500 · N/P - SWRCB	(21,831.35)
<b>31</b>	2605 · RCAC Loan #6200-GSD-02	231,465.47
<b>32</b>	2655 · Lease Payable - Copier	(640.34)
<b>33</b>	2800 · Municipal Fin.Corp. WWTP CCOs	(33,235.65)
<b>34</b>	3100 · Retained Earnings	(5,512.28)
<b>35</b>	3200 · Prior Period Adjustment	8,472.28
<b>36</b>	<b>Net cash provided by Financing Activities</b>	<b>178,718.13</b>
<b>37</b>	<b>Net cash increase for period</b>	<b>(263,010.28)</b>
<b>38</b>	<b>Cash at beginning of period</b>	<b>1,101,471.99</b>
<b>39</b>	<b>Cash at end of period</b>	<b>838,461.71</b>

**Garberville Sanitary District  
Register QuickReport  
March 2016**

		<b>Date</b>	<b>Num</b>	<b>Memo</b>	<b>Amount</b>
<b>1</b>	<b>101 Netlink</b>				
<b>2</b>		03/02/2016	8045	internet	-220.00
<b>3</b>	<b>Total 101 Netlink</b>				-220.00
<b>4</b>	<b>Amazon.com</b>				
<b>5</b>		03/03/2016	4454643	envelopes, staples, labels	-45.55
<b>6</b>		03/03/2016	3/35298B	receipt books, toner, and folders	-124.38
<b>7</b>		03/04/2016	3/4deb	Sharpies	-16.00
<b>8</b>	<b>Total Amazon.com</b>				-185.93
<b>9</b>	<b>Blue Star Gas</b>				
<b>10</b>		03/29/2016	8086	Propane at WWTP and Office	-285.57
<b>11</b>	<b>Total Blue Star Gas</b>				-285.57
<b>12</b>	<b>Branscomb Center</b>				
<b>13</b>		03/02/2016	8046	Replace Cell Phone for Brian	-133.46
<b>14</b>		03/09/2016	8067	Dans Phone	-14.41
<b>15</b>	<b>Total Branscomb Center</b>				-147.87
<b>16</b>	<b>C &amp; K Market Inc.</b>				
<b>17</b>		03/02/2016	3/2-9368	Staff meeting	-15.96
<b>18</b>		03/09/2016	3/99368	Staff Meeting	-15.88
<b>19</b>	<b>Total C &amp; K Market Inc.</b>				-31.84
<b>20</b>	<b>Canyon Springs Enterprises Inc.</b>				
<b>21</b>		03/28/2016	8085	Alderpoint Road Tank	-37,886.00
<b>22</b>	<b>Total Canyon Springs Enterprises Inc.</b>				-37,886.00
<b>23</b>	<b>Capital Bank &amp; Trust</b>				
<b>24</b>		03/07/2016	85914	025158148	-268.40
<b>25</b>		03/07/2016	95914	557880519	-844.82
<b>26</b>		03/22/2016	92611	025158148	-296.51
<b>27</b>		03/22/2016	03611	557880519	-869.48
<b>28</b>	<b>Total Capital Bank &amp; Trust</b>				-2,279.21
<b>29</b>	<b>Carry Cases Plus</b>				
<b>30</b>		03/03/2016	3/35297	Case for Pipe Locator	-92.26
<b>31</b>	<b>Total Carry Cases Plus</b>				-92.26
<b>32</b>	<b>CITRIX</b>				
<b>33</b>		03/04/2016	3-4debit	Go To Meeting	-78.00
<b>34</b>	<b>Total CITRIX</b>				-78.00
<b>35</b>	<b>Crystal Springs Bottled Water</b>				
<b>36</b>		03/29/2016	8087	water	-5.00
<b>37</b>	<b>Total Crystal Springs Bottled Water</b>				-5.00
<b>38</b>	<b>Dazey's Building Center</b>				
<b>39</b>		03/02/2016	8047	Misc Supplies	-25.63
<b>40</b>		03/29/2016	8088	Misc Supplies	-74.93
<b>41</b>	<b>Total Dazey's Building Center</b>				-100.56
<b>42</b>	<b>EDD</b>				
<b>43</b>		03/07/2016	273056a	499-0538-3	-25.57
<b>44</b>		03/07/2016	273056b	499-0538-3	-20.15
<b>45</b>		03/07/2016	272056	499-0538-3	-474.88
<b>46</b>		03/22/2016	887056	499-0538-3	-511.48
<b>47</b>		03/22/2016	888056	499-0538-3	-3.72
<b>48</b>	<b>Total EDD</b>				-1,035.80
<b>49</b>	<b>Emerald Technologies</b>				
<b>50</b>		03/09/2016	8068	Web hosting and cable	-211.70
<b>51</b>	<b>Total Emerald Technologies</b>				-211.70

**Garberville Sanitary District  
Register QuickReport  
March 2016**

		<b>Date</b>	<b>Num</b>	<b>Memo</b>	<b>Amount</b>
<b>52</b>	<b>Fluentstream Tech</b>				
<b>53</b>		03/07/2016	3/7deb	phone	-114.51
<b>54</b>		03/29/2016	8089	VOID: phone	0.00
<b>55</b>	<b>Total Fluentstream Tech</b>				-114.51
<b>56</b>	<b>HACH COMPANY</b>				
<b>57</b>		03/09/2016	8069	Chlorine Free CL17	-183.52
<b>58</b>	<b>Total HACH COMPANY</b>				-183.52
<b>59</b>	<b>IRS</b>				
<b>60</b>		03/07/2016	3266263	68-0296323	-2,760.42
<b>61</b>		03/22/2016	231979	68-0296323	-2,926.82
<b>62</b>	<b>Total IRS</b>				-5,687.24
<b>63</b>	<b>Jamie Corsetti, CPA</b>				
<b>64</b>		03/09/2016	8070	Monthly accounting & 1099s	-389.70
<b>65</b>	<b>Total Jamie Corsetti, CPA</b>				-389.70
<b>66</b>	<b>JAYHAWK SOFTWARE</b>				
<b>67</b>		03/09/2016	8071	billing cards	-279.00
<b>68</b>	<b>Total JAYHAWK SOFTWARE</b>				-279.00
<b>69</b>	<b>Jennie Short</b>				
<b>70</b>		03/09/2016	8072	Services for Jan 2016 and Dec 2015	-2,040.00
<b>71</b>		03/29/2016	8090	services for feb 2016	-1,365.00
<b>72</b>	<b>Total Jennie Short</b>				-3,405.00
<b>73</b>	<b>John Neill</b>				
<b>74</b>		03/29/2016	8091	Clear Colvert - Linda Ln	-660.00
<b>75</b>	<b>Total John Neill</b>				-660.00
<b>76</b>	<b>Just Rent It, LLC</b>				
<b>77</b>		03/09/2016	8073	Paint Sprayer for SWTP Office Project	-229.55
<b>78</b>	<b>Total Just Rent It, LLC</b>				-229.55
<b>79</b>	<b>KEENAN SUPPLY</b>				
<b>80</b>		03/29/2016	8092	meter Valve	-340.68
<b>81</b>	<b>Total KEENAN SUPPLY</b>				-340.68
<b>82</b>	<b>MILT'S SAW SHOP</b>				
<b>83</b>		03/29/2016	8093	Eel River Conservation Camp - outside services	-1,422.79
<b>84</b>	<b>Total MILT'S SAW SHOP</b>				-1,422.79
<b>85</b>	<b>Mitchell, Brisso, Delaney &amp; Vrieze</b>				
<b>86</b>		03/02/2016	8048		-139.50
<b>87</b>	<b>Total Mitchell, Brisso, Delaney &amp; Vrieze</b>				-139.50
<b>88</b>	<b>NAPA</b>				
<b>89</b>		03/02/2016	8049	Truck 2	-135.11
<b>90</b>	<b>Total NAPA</b>				-135.11
<b>91</b>	<b>North Coast Laboratories Ltd.</b>				
<b>92</b>		03/09/2016	8074	monitoring	-200.00
<b>93</b>		03/29/2016	8094	monitoring	-470.00
<b>94</b>	<b>Total North Coast Laboratories Ltd.</b>				-670.00
<b>95</b>	<b>PG&amp;E</b>				
<b>96</b>		03/02/2016	8050	2/16stmt	-2,906.50
<b>97</b>		03/09/2016	8075	SWTP	-1,427.22
<b>98</b>	<b>Total PG&amp;E</b>				-4,333.72
<b>99</b>	<b>Pitney Bowes INC.</b>				
<b>100</b>		03/03/2016	3/3debit	postage	-208.99
<b>101</b>	<b>Total Pitney Bowes INC.</b>				-208.99
<b>102</b>	<b>R COPENHAFFER</b>				



**Garberville Sanitary District  
Register QuickReport  
March 2016**

		<b>Date</b>	<b>Num</b>	<b>Memo</b>	<b>Amount</b>
103		03/29/2016	8095	tool shelving for SWTP	-236.40
104	Total R COPENHAFER				-236.40
105	<b>Ralph Emerson</b>				
106		03/29/2016	8096	2/16 Phone	-50.00
107	Total Ralph Emerson				-50.00
108	<b>Recology Humboldt County</b>				
109		03/09/2016	8076	trash pickup	-17.38
110	Total Recology Humboldt County				-17.38
111	<b>Redwood Merchant Services</b>				
112		03/02/2016	3/2debit	2/16 credit card processing fees	-56.37
113		03/31/2016	3/16bkcdfee	3/16 bank card fees	-76.03
114	Total Redwood Merchant Services				-132.40
115	<b>RENNER</b>				
116		03/10/2016	3/10debit	Fuel	-759.79
117	Total RENNER				-759.79
118	<b>Robert Colburn Electric Inc.</b>				
119		03/02/2016	8051	Test meters at SWTP	-225.00
120	Total Robert Colburn Electric Inc.				-225.00
121	<b>Ruiz Ricardo</b>				
122		03/04/2016	8066	2/16 meter reading miles	-25.76
123	Total Ruiz Ricardo				-25.76
124	<b>Rural Community Assistance Program</b>				
125		03/01/2016	3/1deb	2/16 loan pmt	-4,717.81
126	Total Rural Community Assistance Program				-4,717.81
127	<b>SDRMA</b>				
128		03/02/2016	8052	dental and vision	-458.49
129		03/09/2016	8077	medical Insurance	-3,705.66
130		03/29/2016	8097	Vision & Dental	-458.49
131	Total SDRMA				-4,622.64
132	<b>Sentry III Center</b>				
133		03/02/2016	8053	3/16rent	-835.00
134	Total Sentry III Center				-835.00
135	<b>SHN Consulting Engineers &amp; Geologists</b>				
136		03/02/2016	8054	Professional services for the period ending May 31	-633.54
137	Total SHN Consulting Engineers & Geologists				-633.54
138	<b>Staples</b>				
139		03/02/2016	8055	office supplies	-78.18
140		03/09/2016	3/9-9368	Ralph purchase - no receipt	-185.66
141		03/21/2016	3/219368	Office Chairs	-434.98
142	Total Staples				-698.82
143	<b>State Water Resources Control Board WWOCP</b>				
144		03/29/2016	8098	Emerson - Wastewater Operator Certificate	-230.00
145	Total State Water Resources Control Board WWOCP				-230.00
146	<b>Umpqua Bank</b>				
147		03/22/2016	3/22deb	2/16 bank fees	-127.43
148	Total Umpqua Bank				-127.43
149	<b>US Cellular</b>				
150		03/02/2016	8056	cell phones	-334.19
151		03/29/2016	8099	cell phones	-351.37
152	Total US Cellular				-685.56
153	<b>USPS</b>				

**Garberville Sanitary District  
Register QuickReport  
March 2016**

		<b>Date</b>	<b>Num</b>	<b>Memo</b>	<b>Amount</b>
154		03/30/2016	3/30/5297	RSH Postage	-6.45
155	Total USPS				-6.45
156	<b>VERIZON</b>				
157		03/02/2016	8057	2/16 stmt	-396.81
158		03/29/2016	8100	3/16 stmt	-402.25
159	Total VERIZON				-799.06
160	<b>Wahlund Construction</b>				
161		03/02/2016	8058	833 Redwood Dr. Sewer Main Repair and addition	-1,145.64
162	Total Wahlund Construction				-1,145.64
163	<b>Wells Fargo</b>				
164		03/09/2016	8078	Copier	-90.72
165	Total Wells Fargo				-90.72
166	<b>WYCKOFF'S</b>				
167		03/02/2016	8059	Misc supplies	-134.68
168	Total WYCKOFF'S				-134.68
169	<b>Arreguin, Daniel J</b>				
170		03/04/2016	8060		-1,280.47
171		03/18/2016	8079		-1,885.38
172	Total Arreguin, Daniel J				-3,165.85
173	<b>Baptist-Chavez, Tiffane T</b>				
174		03/02/2016	8044		-377.24
175	Total Baptist-Chavez, Tiffane T				-377.24
176	<b>Copenhafer, Ronald</b>				
177		03/04/2016	8061		-1,361.21
178		03/18/2016	8080		-1,317.67
179	Total Copenhafer, Ronald				-2,678.88
180	<b>Emerson, Ralph K</b>				
181		03/04/2016	8062		-2,100.51
182		03/18/2016	8081		-2,100.52
183	Total Emerson, Ralph K				-4,201.03
184	<b>Miller, Brian A</b>				
185		03/04/2016	8063		-1,405.84
186		03/18/2016	8082		-1,432.02
187	Total Miller, Brian A				-2,837.86
188	<b>Ruiz, Ricardo</b>				
189		03/04/2016	8064		-274.35
190		03/18/2016	8083		-54.87
191	Total Ruiz, Ricardo				-329.22
192	<b>Stillwell, Christina</b>				
193		03/04/2016	8065		-997.47
194		03/18/2016	8084		-1,133.67
195	Total Stillwell, Christina				-2,131.14
196	<b>VOID</b>				
197		03/02/2016	8043	VOID:	0.00
198	Total VOID				0.00
199	<b>TOTAL</b>				<b>-92,654.35</b>

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

		Mar 31, 16	Jun 30, 15	\$ Change
<b>1</b>	<b>ASSETS</b>			
<b>2</b>	<b>Current Assets</b>			
<b>3</b>	<b>Checking/Savings</b>			
4	1005 · Umpqua Checking- Operating	90,371.60	597,740.40	(507,368.80)
5	1006 · Umpqua System Reserve - Water	72,529.35	64,931.51	7,597.84
6	1007 · Umpqua System Reserve - Sewer	75,087.70	70,083.81	5,003.89
7	1011 · Water Enterprise Fund	46,152.53	46,025.32	127.21
8	1030 · County Treasury - Sewer Reserve	318,588.65	317,179.68	1,408.97
9	1031 · County Treasury - Water Reserve	235,495.81	5,261.76	230,234.05
10	1040 · Petty Cash	49.51	49.51	0.00
11	1050 · Cash Drawer	186.56	200.00	(13.44)
<b>12</b>	<b>Total Checking/Savings</b>	<b>838,461.71</b>	<b>1,101,471.99</b>	<b>(263,010.28)</b>
<b>13</b>	<b>Accounts Receivable</b>			
14	11000 · Accounts Receivable - Other	415.00	415.00	0.00
<b>15</b>	<b>Total Accounts Receivable</b>	<b>415.00</b>	<b>415.00</b>	<b>0.00</b>
<b>16</b>	<b>Other Current Assets</b>			
17	1100 · Accounts Receivable	80,723.74	106,200.11	(25,476.37)
18	1110 · Accts Receivable Over Payments	(2,192.48)	0.00	(2,192.48)
19	1315 · Water Grant Receivable	0.00	39,909.83	(39,909.83)
20	1500 · Prepaid Insurance	7,075.19	13,090.62	(6,015.43)
21	1501 · Prepaid Workers Comp	6,374.72	25,443.76	(19,069.04)
22	1502 · Prepaid Expenses	852.00	3,408.00	(2,556.00)
23	1510 · Prepaid Licenses and Permits	4,884.24	0.00	4,884.24
24	1550 · Allowance for Doubtful Accounts	(5,000.00)	(5,000.00)	0.00
<b>25</b>	<b>Total Other Current Assets</b>	<b>92,717.41</b>	<b>183,052.32</b>	<b>(90,334.91)</b>
<b>26</b>	<b>Total Current Assets</b>	<b>931,594.12</b>	<b>1,284,939.31</b>	<b>(353,345.19)</b>
<b>27</b>	<b>Fixed Assets</b>			
28	CIP - Alderpoint Tank (Water)	156.33	343,609.12	(343,452.79)
29	DWTP (Water) 2015	4,968,104.88	4,968,104.88	0.00
30	Tobin Well Project 2014	40,189.31	40,189.31	0.00
31	Alderpoint Tank Project (Water)	670,358.07	0.00	670,358.07
<b>32</b>	<b>Collection Facilities</b>			
33	Cost - Coll Fac	44,170.59	44,170.59	0.00
34	Cost - IP 2000	2,029,949.22	2,029,949.22	0.00
35	Cost - Lines	2,080,180.29	2,100,202.29	(20,022.00)
<b>36</b>	<b>Total Collection Facilities</b>	<b>4,154,300.10</b>	<b>4,174,322.10</b>	<b>(20,022.00)</b>
<b>37</b>	<b>Melville Project Lines 2015</b>	<b>59,612.79</b>	<b>0.00</b>	<b>59,612.79</b>
38	Land - Sewer	129,810.68	129,810.68	0.00
39	Land - Water	88,698.62	88,698.62	0.00
40	Office Equipment	30,662.28	29,320.16	1,342.12
<b>41</b>	<b>Equipment</b>	<b>158,306.60</b>	<b>73,456.04</b>	<b>84,850.56</b>
42	Sewer Project - 2011	2,792,451.91	2,792,451.91	0.00
<b>43</b>	<b>Sewer Treatment Facilities</b>			
44	Cost - Equipment	3,381.24	3,381.24	0.00
45	Cost -Sewer Plant	488,193.00	488,193.00	0.00
46	Sewer Treatment Facilities - Other	4,500.00	4,500.00	0.00
<b>47</b>	<b>Total Sewer Treatment Facilities</b>	<b>496,074.24</b>	<b>496,074.24</b>	<b>0.00</b>
48	Vehicles	48,023.52	48,023.52	0.00
49	Water Easements & Intangibles	177,397.11	177,397.11	0.00
<b>50</b>	<b>MSR/SOI and Annexation Project</b>	<b>156,737.96</b>	<b>155,451.96</b>	<b>1,286.00</b>
51	Water System	133,382.22	153,405.22	(20,023.00)
<b>52</b>	<b>SWTP Office</b>	<b>19,740.96</b>	<b>0.00</b>	<b>19,740.96</b>
53	Accumulated Depreciation-Water	(756,969.23)	(518,853.26)	(238,115.97)
54	Accumulated Depreciation-Sewer	(1,427,644.59)	(1,304,226.06)	(123,418.53)
<b>55</b>	<b>Total Fixed Assets</b>	<b>11,939,393.76</b>	<b>11,847,235.55</b>	<b>92,158.21</b>

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

		Mar 31, 16	Jun 30, 15	\$ Change
56	<b>TOTAL ASSETS</b>	<b>12,870,987.88</b>	<b>13,132,174.86</b>	<b>(261,186.98)</b>
57	<b>LIABILITIES &amp; EQUITY</b>			
58	<b>Liabilities</b>			
59	<b>Current Liabilities</b>			
60	<b>Accounts Payable</b>			
61	2000 · Accounts Payable	36,292.32	246,187.16	(209,894.84)
62	<b>Total Accounts Payable</b>	<b>36,292.32</b>	<b>246,187.16</b>	<b>(209,894.84)</b>
63	<b>Other Current Liabilities</b>			
64	*Accounts Payable	2,520.00	1,460.50	1,059.50
65	2205 · Accrued Simple	0.00	2.50	(2.50)
66	2230 · Accrued Vacation	19,345.13	19,345.13	0.00
67	2250 · Loans Payable - Current Portion	78,918.27	78,918.27	0.00
68	<b>Total Other Current Liabilities</b>	<b>100,783.40</b>	<b>99,726.40</b>	<b>1,057.00</b>
69	<b>Total Current Liabilities</b>	<b>137,075.72</b>	<b>345,913.56</b>	<b>(208,837.84)</b>
70	<b>Long Term Liabilities</b>			
71	<b>2500 · N/P - SWRCB</b>	<b>191,123.20</b>	<b>212,954.55</b>	<b>(21,831.35)</b>
72	2605 · RCAC Loan #6200-GSD-02	231,465.47	0.00	231,465.47
73	<b>2655 · Lease Payable - Copier</b>	<b>3,657.82</b>	<b>4,298.16</b>	<b>(640.34)</b>
74	2700 · SRF Loan - Water	1,379,471.00	1,379,471.00	0.00
75	<b>2800 · Municipal Fin.Corp. WWTP CCOs</b>	<b>0.00</b>	<b>33,235.65</b>	<b>(33,235.65)</b>
76	2900 · Less Current Portion	(78,918.27)	(78,918.27)	0.00
77	<b>Total Long Term Liabilities</b>	<b>1,726,799.22</b>	<b>1,551,041.09</b>	<b>175,758.13</b>
78	<b>Total Liabilities</b>	<b>1,863,874.94</b>	<b>1,896,954.65</b>	<b>(33,079.71)</b>
79	<b>Equity</b>			
80	3000 · Contributed Capital	6,129,491.75	6,129,491.75	0.00
81	3100 · Retained Earnings	5,105,728.46	4,409,400.83	696,327.63
82	3200 · Prior Period Adjustment	2,960.00	(5,512.28)	8,472.28
83	<b>Net Revenue</b>	<b>(231,067.27)</b>	<b>701,839.91</b>	<b>(932,907.18)</b>
84	<b>Total Equity</b>	<b>11,007,112.94</b>	<b>11,235,220.21</b>	<b>(228,107.27)</b>
85	<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>12,870,987.88</b>	<b>13,132,174.86</b>	<b>(261,186.98)</b>

**Garberville Sanitary District**  
**Statement of Revenue and Expense**  
For the One and Ninth Months Ended March 31, 2016

	Total Water		Total Sewer	
	Mar 16	Jul '15 - Mar 16	Mar 16	Jul '15 - Mar 16
<b>1 Ordinary Revenue/Expense</b>				
<b>2 Revenue</b>				
<b>3 Water Charges</b>				
4 4100 · Residential	21,014.10	199,516.32	0.00	0.00
5 4110 · Commercial	17,632.32	157,252.56	0.00	0.00
6 Total Water Charges	38,646.42	356,768.88	0.00	0.00
7 4200 · Sewer Charges	0.00	0.00	30,499.89	274,236.18
8 4300 · Connection Fees	0.00	8,600.00	0.00	6,000.00
9 4650 · Late Charges	187.50	1,632.50	187.50	1,662.50
10 4700 · Other Operating Revenue	37.50	142.50	37.50	129.51
11 Total Revenue	38,871.42	367,143.88	30,724.89	282,028.19
12 <b>Gross Revenue</b>	<b>38,871.42</b>	<b>367,143.88</b>	<b>30,724.89</b>	<b>282,028.19</b>
<b>13 Expense</b>				
<b>14 Administrative and General</b>				
15 5005 · Bad Debts	0.00	1,500.00	0.00	1,500.00
16 5010 · Bank Charges				
17 5012 · Merchant Account Fees	64.33	553.22	64.35	553.32
18 5010 · Bank Charges - Other	0.00	365.05	0.00	364.80
19 Total 5010 · Bank Charges	64.33	918.27	64.35	918.12
20 5020 · Directors Fees	0.00	475.00	0.00	475.00
21 5030 · Dues and Memberships	0.00	1,275.32	0.00	1,275.33
22 5035 · Education and Training	0.00	1,142.40	0.00	706.39
23 Insurance				
24 5040 · Liability	485.18	4,366.65	485.17	4,416.57
25 5050 · Workers' Comp	1,229.30	10,894.63	818.65	7,623.88
26 5055 · Health				
27 5055.1 · Employee Portion	(589.55)	(4,639.63)	(583.45)	(4,392.64)
28 5055 · Health - Other	2,082.08	15,399.72	2,082.07	15,399.69
29 Total 5055 · Health	1,492.53	10,760.09	1,498.62	11,007.05
30 Total Insurance	3,207.01	26,021.37	2,802.44	23,047.50
31 5060 · Licenses, Permits, and Fees	210.00	3,106.31	1,648.08	14,049.76
32 5065 · Auto	0.00	1,306.16	0.00	1,306.16
33 5080 · Office Expense	317.94	2,315.55	317.97	2,335.67
34 5085 · Outside Services	933.58	3,040.08	933.59	2,984.40
35 5090 · Payroll Taxes	1,114.73	11,318.69	731.33	7,859.26
36 5100 · Postage	6.45	1,227.08	0.00	1,220.73
37 5110 · Professional Fees	281.25	17,628.60	281.25	14,300.13
38 5120 · Property Taxes	0.00	12.00	0.00	0.00
39 5130 · Rents	417.50	3,722.50	417.50	3,722.50
40 5135 · Retirement	331.86	3,068.37	233.05	2,051.45
41 5137 · Supplies	110.64	998.68	110.63	1,010.05
42 5140 · Telephone	187.49	2,667.94	187.51	2,883.43
43 5145 · Tools	100.09	2,875.55	100.10	3,550.33
44 5150 · Travel and Meetings	15.92	653.18	15.92	328.58
45 5155 · Utilities	79.88	895.65	79.89	895.72
46 5160 · Wages	5,443.09	51,839.20	5,443.08	49,101.55
47 <b>Total Administrative and General</b>	<b>12,821.76</b>	<b>138,007.90</b>	<b>13,366.69</b>	<b>135,522.06</b>
<b>48 Sewage Collection</b>				
49 6010 · Fuel	0.00	0.00	206.89	2,047.66
50 6030 · Repairs and Maintenance	0.00	0.00	220.00	4,346.30
51 6040 · Supplies	0.00	0.00	54.65	1,048.29
52 6050 · Utilities	0.00	0.00	579.48	4,312.58
53 6060 · Wages				13

**Garberville Sanitary District**  
**Statement of Revenue and Expense**  
For the One and Ninth Months Ended March 31, 2016

		Total Water		Total Sewer	
		Mar 16	Jul '15 - Mar 16	Mar 16	Jul '15 - Mar 16
54	6065 · Wages - Overtime Sewer	0.00	0.00	48.00	964.50
55	6060 · Wages - Other	0.00	0.00	1,457.00	13,332.50
56	Total 6060 · Wages	0.00	0.00	1,505.00	14,297.00
57	<b>Total Sewage Collection</b>	<b>0.00</b>	<b>0.00</b>	<b>2,566.02</b>	<b>26,051.83</b>
58	<b>Sewage Treatment</b>				
59	6075 · Fuel	0.00	0.00	444.78	2,285.55
60	6080 · Monitoring	0.00	0.00	550.00	18,432.10
61	6100 · Repairs and Maintenance	0.00	0.00	0.00	14,896.91
62	6110 · Supplies	0.00	0.00	1,721.91	3,055.25
63	6120 · Utilities	0.00	0.00	939.21	7,054.70
64	6130 · Wages				
65	6135 · Wages - Overtime Sewer	0.00	0.00	21.00	511.50
66	6130 · Wages - Other	0.00	0.00	2,419.00	24,765.00
67	Total 6130 · Wages	0.00	0.00	2,440.00	25,276.50
68	<b>Total Sewage Treatment</b>	<b>0.00</b>	<b>0.00</b>	<b>6,095.90</b>	<b>71,001.01</b>
69	<b>Water Trans and Distribution</b>				
70	7075 · Fuel	226.49	2,191.63	0.00	0.00
71	7090 · Repairs and Maintenance	1,210.42	10,488.30	0.00	0.00
72	7100 · Supplies	386.81	1,875.12	0.00	0.00
73	7110 · Utilities	403.86	4,688.04	0.00	0.00
74	7120 · Wages				
75	7125 · Wages - Overtime Water	234.00	3,361.50	0.00	0.00
76	7120 · Wages - Other	3,346.00	26,004.00	0.00	0.00
77	Total 7120 · Wages	3,580.00	29,365.50	0.00	0.00
78	<b>Total Water Trans and Distribution</b>	<b>5,807.58</b>	<b>48,608.59</b>	<b>0.00</b>	<b>0.00</b>
79	<b>Water Treatment</b>				
80	7020 · Fuel	206.88	2,047.59	0.00	0.00
81	7010 · Monitoring	303.52	2,579.97	0.00	0.00
82	7030 · Repairs and Maintenance	284.00	4,063.95	0.00	0.00
83	7040 · Supplies	2,060.60	9,549.81	0.00	0.00
84	7050 · Utilities	2,426.25	25,314.20	0.00	0.00
85	7060 · Wages				
86	7065 · Wages - Overtime Water	786.00	4,968.50	0.00	0.00
87	7060 · Wages - Other	4,222.00	40,582.00	0.00	0.00
88	Total 7060 · Wages	5,008.00	45,550.50	0.00	0.00
89	<b>Total Water Treatment</b>	<b>10,289.25</b>	<b>89,106.02</b>	<b>0.00</b>	<b>0.00</b>
90	<b>Total Expense</b>	<b>28,918.59</b>	<b>275,722.51</b>	<b>22,028.61</b>	<b>232,574.90</b>
91	<b>Net Ordinary Revenue</b>	<b>9,952.83</b>	<b>91,421.37</b>	<b>8,696.28</b>	<b>49,453.29</b>
92	<b>Other Revenue/Expense</b>				
93	<b>Other Revenue</b>				
94	<b>Property Tax Revenue</b>				
95	8020 · Unsecured	0.00	0.00	0.00	788.44
96	Total Property Tax Revenue	0.00	0.00	0.00	788.44
97	8060 · Interest Revenue	35.26	335.42	22.31	824.42
98	Total Other Revenue	35.26	335.42	22.31	1,612.86
99	<b>Other Expense</b>				
100	9010 · Other Expenses	0.00	1,500.00	0.00	0.00
101	9040 · Depreciation	26,457.33	238,115.97	13,713.17	123,418.53
102	9050 · Interest Expense	989.10	6,273.92	9.09	4,581.79
103	Total Other Expense	27,446.43	245,889.89	13,722.26	128,000.32
104	Net Other Revenue	(27,411.17)	(245,554.47)	(13,699.95)	(126,387.46)
105	<b>Net Revenue</b>	<b>(17,458.34)</b>	<b>(154,133.10)</b>	<b>(5,003.67)</b>	<b>(76,934.17)</b>

**Garberville Sanitary District**  
**Statement of Revenue and Expense**  
For the One and Ninth Months Ended March 31, 2016

		TOTAL	
		Mar 16	Jul '15 - Mar 16
<b>1</b>	<b>Ordinary Revenue/Expense</b>		
<b>2</b>	<b>Revenue</b>		
<b>3</b>	<b>Water Charges</b>		
<b>4</b>	<b>4100 · Residential</b>	21,014.10	199,516.32
<b>5</b>	<b>4110 · Commercial</b>	17,632.32	157,252.56
<b>6</b>	<b>Total Water Charges</b>	38,646.42	356,768.88
<b>7</b>	<b>4200 · Sewer Charges</b>	30,499.89	274,236.18
<b>8</b>	<b>4300 · Connection Fees</b>	0.00	14,600.00
<b>9</b>	<b>4650 · Late Charges</b>	375.00	3,295.00
<b>10</b>	<b>4700 · Other Operating Revenue</b>	75.00	272.01
<b>11</b>	<b>Total Revenue</b>	69,596.31	649,172.07
<b>12</b>	<b>Gross Revenue</b>	<b>69,596.31</b>	<b>649,172.07</b>
<b>13</b>	<b>Expense</b>		
<b>14</b>	<b>Administrative and General</b>		
<b>15</b>	<b>5005 · Bad Debts</b>	0.00	3,000.00
<b>16</b>	<b>5010 · Bank Charges</b>		
<b>17</b>	<b>5012 · Merchant Account Fees</b>	128.68	1,106.54
<b>18</b>	<b>5010 · Bank Charges - Other</b>	0.00	729.85
<b>19</b>	<b>Total 5010 · Bank Charges</b>	128.68	1,836.39
<b>20</b>	<b>5020 · Directors Fees</b>	0.00	950.00
<b>21</b>	<b>5030 · Dues and Memberships</b>	0.00	2,550.65
<b>22</b>	<b>5035 · Education and Training</b>	0.00	1,848.79
<b>23</b>	<b>Insurance</b>		
<b>24</b>	<b>5040 · Liability</b>	970.35	8,783.22
<b>25</b>	<b>5050 · Workers' Comp</b>	2,047.95	18,518.51
<b>26</b>	<b>5055 · Health</b>		
<b>27</b>	<b>5055.1 · Employee Portion</b>	(1,173.00)	(9,032.27)
<b>28</b>	<b>5055 · Health - Other</b>	4,164.15	30,799.41
<b>29</b>	<b>Total 5055 · Health</b>	2,991.15	21,767.14
<b>30</b>	<b>Total Insurance</b>	6,009.45	49,068.87
<b>31</b>	<b>5060 · Licenses, Permits, and Fees</b>	1,858.08	17,156.07
<b>32</b>	<b>5065 · Auto</b>	0.00	2,612.32
<b>33</b>	<b>5080 · Office Expense</b>	635.91	4,651.22
<b>34</b>	<b>5085 · Outside Services</b>	1,867.17	6,024.48
<b>35</b>	<b>5090 · Payroll Taxes</b>	1,846.06	19,177.95
<b>36</b>	<b>5100 · Postage</b>	6.45	2,447.81
<b>37</b>	<b>5110 · Professional Fees</b>	562.50	31,928.73
<b>38</b>	<b>5120 · Property Taxes</b>	0.00	12.00
<b>39</b>	<b>5130 · Rents</b>	835.00	7,445.00
<b>40</b>	<b>5135 · Retirement</b>	564.91	5,119.82
<b>41</b>	<b>5137 · Supplies</b>	221.27	2,008.73
<b>42</b>	<b>5140 · Telephone</b>	375.00	5,551.37
<b>43</b>	<b>5145 · Tools</b>	200.19	6,425.88
<b>44</b>	<b>5150 · Travel and Meetings</b>	31.84	981.76
<b>45</b>	<b>5155 · Utilities</b>	159.77	1,791.37
<b>46</b>	<b>5160 · Wages</b>	10,886.17	100,940.75
<b>47</b>	<b>Total Administrative and General</b>	<b>26,188.45</b>	<b>273,529.96</b>
<b>48</b>	<b>Sewage Collection</b>		
<b>49</b>	<b>6010 · Fuel</b>	206.89	2,047.66
<b>50</b>	<b>6030 · Repairs and Maintenance</b>	220.00	4,346.30
<b>51</b>	<b>6040 · Supplies</b>	54.65	1,048.29
<b>52</b>	<b>6050 · Utilities</b>	579.48	4,312.58
<b>53</b>	<b>6060 · Wages</b>		

**Garberville Sanitary District**  
**Statement of Revenue and Expense**  
For the One and Ninth Months Ended March 31, 2016

			TOTAL	
			Mar 16	Jul '15 - Mar 16
54	6065 · Wages - Overtime Sewer		48.00	964.50
55	6060 · Wages - Other		1,457.00	13,332.50
56	<b>Total 6060 · Wages</b>		<b>1,505.00</b>	<b>14,297.00</b>
57	<b>Total Sewage Collection</b>		<b>2,566.02</b>	<b>26,051.83</b>
58	<b>Sewage Treatment</b>			
59	6075 · Fuel		444.78	2,285.55
60	6080 · Monitoring		550.00	18,432.10
61	6100 · Repairs and Maintenance		0.00	14,896.91
62	6110 · Supplies		1,721.91	3,055.25
63	6120 · Utilities		939.21	7,054.70
64	6130 · Wages			
65	6135 · Wages - Overtime Sewer		21.00	511.50
66	6130 · Wages - Other		2,419.00	24,765.00
67	<b>Total 6130 · Wages</b>		<b>2,440.00</b>	<b>25,276.50</b>
68	<b>Total Sewage Treatment</b>		<b>6,095.90</b>	<b>71,001.01</b>
69	<b>Water Trans and Distribution</b>			
70	7075 · Fuel		226.49	2,191.63
71	7090 · Repairs and Maintenance		1,210.42	10,488.30
72	7100 · Supplies		386.81	1,875.12
73	7110 · Utilities		403.86	4,688.04
74	7120 · Wages			
75	7125 · Wages - Overtime Water		234.00	3,361.50
76	7120 · Wages - Other		3,346.00	26,004.00
77	<b>Total 7120 · Wages</b>		<b>3,580.00</b>	<b>29,365.50</b>
78	<b>Total Water Trans and Distribution</b>		<b>5,807.58</b>	<b>48,608.59</b>
79	<b>Water Treatment</b>			
80	7020 · Fuel		206.88	2,047.59
81	7010 · Monitoring		303.52	2,579.97
82	7030 · Repairs and Maintenance		284.00	4,063.95
83	7040 · Supplies		2,060.60	9,549.81
84	7050 · Utilities		2,426.25	25,314.20
85	7060 · Wages			
86	7065 · Wages - Overtime Water		786.00	4,968.50
87	7060 · Wages - Other		4,222.00	40,582.00
88	<b>Total 7060 · Wages</b>		<b>5,008.00</b>	<b>45,550.50</b>
89	<b>Total Water Treatment</b>		<b>10,289.25</b>	<b>89,106.02</b>
90	<b>Total Expense</b>		<b>50,947.20</b>	<b>508,297.41</b>
91	<b>Net Ordinary Revenue</b>		<b>18,649.11</b>	<b>140,874.66</b>
92	<b>Other Revenue/Expense</b>			
93	<b>Other Revenue</b>			
94	<b>Property Tax Revenue</b>			
95	8020 · Unsecured		0.00	788.44
96	<b>Total Property Tax Revenue</b>		<b>0.00</b>	<b>788.44</b>
97	8060 · Interest Revenue		57.57	1,159.84
98	<b>Total Other Revenue</b>		<b>57.57</b>	<b>1,948.28</b>
99	<b>Other Expense</b>			
100	9010 · Other Expenses		0.00	1,500.00
101	9040 · Depreciation		40,170.50	361,534.50
102	9050 · Interest Expense		998.19	10,855.71
103	<b>Total Other Expense</b>		<b>41,168.69</b>	<b>373,890.21</b>
104	<b>Net Other Revenue</b>		<b>(41,111.12)</b>	<b>(371,941.93)</b>
105	<b>Net Revenue</b>		<b>(22,462.01)</b>	<b>(231,067.27)</b>



**Garberville Sanitary District**  
**Revenue & Expense Prev Year Comparison - Sewer**  
July 2015 through March 2016

		Jul '15 - Mar 16	Jul '14 - Mar 15	\$ Change
1	Ordinary Revenue/Expense			
2	Revenue			
3	4200 · Sewer Charges	274,236.18	274,242.74	(6.56)
4	4300 · Connection Fees	6,000.00	20,200.00	(14,200.00)
5	4650 · Late Charges	1,662.50	2,572.50	(910.00)
6	4700 · Other Operating Revenue	129.51	45.00	84.51
7	<b>Total Revenue</b>	<b>282,028.19</b>	<b>297,060.24</b>	<b>(15,032.05)</b>
8	Gross Profit	282,028.19	297,060.24	(15,032.05)
9	Expense			
10	Administrative and General			
11	5000 · Advertising	0.00	390.64	(390.64)
12	5005 · Bad Debts	1,500.00	3,048.24	(1,548.24)
13	5010 · Bank Charges			
14	5012 · Merchant Account Fees	553.32	366.88	186.44
15	5010 · Bank Charges - Other	364.80	205.84	158.96
16	Total 5010 · Bank Charges	918.12	572.72	345.40
17	5020 · Directors Fees	475.00	650.00	(175.00)
18	5030 · Dues and Memberships	1,275.33	1,115.22	160.11
19	5035 · Education and Training	706.39	885.30	(178.91)
20	Insurance			
21	5040 · Liability	4,416.57	3,984.48	432.09
22	5050 · Workers' Comp	7,623.88	7,504.44	119.44
23	5055 · Health			
24	5037 · Employee Benefits	0.00	592.39	(592.39)
25	5055.1 · Employee Portion	(4,392.64)	(2,621.48)	(1,771.16)
26	5055 · Health - Other	15,399.69	11,823.84	3,575.85
27	Total 5055 · Health	11,007.05	9,794.75	1,212.30
28	Total Insurance	23,047.50	21,283.67	1,763.83
29	5060 · Licenses, Permits, and Fees	14,049.76	13,592.36	457.40
30	5065 · Auto	1,306.16	456.84	849.32
31	5080 · Office Expense	2,335.67	1,683.53	652.14
32	5085 · Outside Services	2,984.40	2,428.24	556.16
33	5090 · Payroll Taxes	7,859.26	5,766.50	2,092.76
34	5100 · Postage	1,220.73	875.78	344.95
35	5110 · Professional Fees	14,300.13	10,923.71	3,376.42
36	5130 · Rents	3,722.50	3,600.00	122.50
37	5135 · Retirement	2,051.45	1,350.63	700.82
38	5137 · Supplies	1,010.05	180.67	829.38
39	5140 · Telephone	2,883.43	2,488.95	394.48
40	5145 · Tools	3,550.33	1,091.18	2,459.15
41	5150 · Travel and Meetings	328.58	202.88	125.70
42	5155 · Utilities	895.72	711.94	183.78
43	5160 · Wages			
44	5165 · Wages - Overtime	0.00	31.05	(31.05)
45	5160 · Wages - Other	49,101.55	29,500.98	19,600.57
46	Total 5160 · Wages	49,101.55	29,532.03	19,569.52
47	<b>Total Administrative and General</b>	<b>135,522.06</b>	<b>102,831.03</b>	<b>32,691.03</b>
48	Sewage Collection			
49	6010 · Fuel	2,047.66	2,198.10	(150.44)
50	6030 · Repairs and Maintenance	4,346.30	12,343.72	(7,997.42)
51	6040 · Supplies	1,048.29	948.89	99.40
52	6050 · Utilities	4,312.58	3,846.33	466.25
53	6060 · Wages			
54	6065 · Wages - Overtime Sewer Collecti	964.50	1,023.99	(59.49)
55	6060 · Wages - Other	13,332.50	9,312.30	4,020.20

**Garberville Sanitary District**  
**Revenue & Expense Prev Year Comparison - Sewer**  
July 2015 through March 2016

		Jul '15 - Mar 16	Jul '14 - Mar 15	\$ Change
56	Total 6060 · Wages	14,297.00	10,336.29	3,960.71
57	<b>Total Sewage Collection</b>	<b>26,051.83</b>	<b>29,673.33</b>	<b>(3,621.50)</b>
58	Sewage Treatment			
59	6075 · Fuel	2,285.55	1,359.60	925.95
60	6080 · Monitoring	18,432.10	4,466.37	13,965.73
61	6100 · Repairs and Maintenance	14,896.91	7,270.72	7,626.19
62	6110 · Supplies	3,055.25	5,619.40	(2,564.15)
63	6120 · Utilities	7,054.70	6,972.90	81.80
64	6130 · Wages			
65	6135 · Wages - Overtime Sewer Treatmen	511.50	2,574.17	(2,062.67)
66	6130 · Wages - Other	24,765.00	22,575.99	2,189.01
67	Total 6130 · Wages	25,276.50	25,150.16	126.34
68	<b>Total Sewage Treatment</b>	<b>71,001.01</b>	<b>50,839.15</b>	<b>20,161.86</b>
69	<b>Total Expense</b>	<b>232,574.90</b>	<b>183,343.51</b>	<b>49,231.39</b>
70	<b>Net Ordinary Revenue</b>	<b>49,453.29</b>	<b>113,716.73</b>	<b>(64,263.44)</b>
71	Other Revenue/Expense			
72	Other Revenue			
73	Property Tax Revenue			
74	8010 · Secured	0.00	10,936.33	(10,936.33)
75	8020 · Unsecured	788.44	818.92	(30.48)
76	8025 · Prior Years	0.00	21.21	(21.21)
77	8030 · Supplemental - Current	0.00	73.19	(73.19)
78	8035 · Supplemental - Prior Years	0.00	27.90	(27.90)
79	Total Property Tax Revenue	788.44	11,877.55	(11,089.11)
80	8060 · Interest Revenue	824.42	1,706.99	(882.57)
81	8070 · Other Non-Operating Revenue	0.00	350.00	(350.00)
82	9030 · Homeowners' Tax Relief	0.00	164.69	(164.69)
83	Total Other Revenue	1,612.86	14,099.23	(12,486.37)
84	Other Expense			
85	9040 · Depreciation	123,418.53	111,447.00	11,971.53
86	9050 · Interest Expense	4,581.79	5,294.39	(712.60)
87	Total Other Expense	128,000.32	116,741.39	11,258.93
88	Net Other Revenue	(126,387.46)	(102,642.16)	(23,745.30)
89	<b>Net Revenue</b>	<b>(76,934.17)</b>	<b>11,074.57</b>	<b>(88,008.74)</b>

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

		Jul '15 - Mar 16	Jul '14 - Mar 15	\$ Change
1	Ordinary Revenue/Expense			
2	Revenue			
3	Water Charges			
4	4100 · Residential	199,516.32	209,980.26	(10,463.94)
5	4110 · Commercial	157,252.56	160,199.77	(2,947.21)
6	<b>Total Water Charges</b>	<b>356,768.88</b>	<b>370,180.03</b>	<b>(13,411.15)</b>
7	4300 · Connection Fees	8,600.00	15,000.00	(6,400.00)
8	4650 · Late Charges	1,632.50	2,572.50	(940.00)
9	4700 · Other Operating Revenue	142.50	113.50	29.00
10	<b>Total Revenue</b>	<b>367,143.88</b>	<b>387,866.03</b>	<b>(20,722.15)</b>
11	<b>Gross Revenue</b>	<b>367,143.88</b>	<b>387,866.03</b>	<b>(20,722.15)</b>
12	Expense			
13	Administrative and General			
14	5000 · Advertising	0.00	390.66	(390.66)
15	5005 · Bad Debts	1,500.00	2,234.58	(734.58)
16	5010 · Bank Charges			
17	5012 · Merchant Account Fees	553.22	366.92	186.30
18	5010 · Bank Charges - Other	365.05	205.87	159.18
19	<b>Total 5010 · Bank Charges</b>	<b>918.27</b>	<b>572.79</b>	<b>345.48</b>
20	5020 · Directors Fees	475.00	650.00	(175.00)
21	5030 · Dues and Memberships	1,275.32	1,271.22	4.10
22	5035 · Education and Training	1,142.40	960.31	182.09
23	Insurance			
24	5040 · Liability	4,366.65	3,984.57	382.08
25	5050 · Workers' Comp	10,894.63	8,581.57	2,313.06
26	5055 · Health			
27	5037 · Employee Benefits	0.00	982.37	(982.37)
28	5055.1 · Employee Portion	(4,639.63)	(2,717.38)	(1,922.25)
29	5055 · Health - Other	15,399.72	11,823.84	3,575.88
30	<b>Total 5055 · Health</b>	<b>10,760.09</b>	<b>10,088.83</b>	<b>671.26</b>
31	<b>Total Insurance</b>	<b>26,021.37</b>	<b>22,654.97</b>	<b>3,366.40</b>
32	5060 · Licenses, Permits, and Fees	3,106.31	2,862.64	243.67
33	5065 · Auto	1,306.16	458.38	847.78
34	5070 · Miscellaneous	0.00	286.59	(286.59)
35	5080 · Office Expense	2,315.55	1,895.84	419.71
36	5085 · Outside Services	3,040.08	3,944.32	(904.24)
37	5090 · Payroll Taxes	11,318.69	7,520.83	3,797.86
38	5100 · Postage	1,227.08	875.82	351.26
39	5110 · Professional Fees	17,628.60	9,902.24	7,726.36
40	5120 · Property Taxes	12.00	12.00	0.00
41	5130 · Rents	3,722.50	4,200.00	(477.50)
42	5135 · Retirement	3,068.37	1,800.12	1,268.25
43	5137 · Supplies	998.68	180.68	818.00
44	5140 · Telephone	2,667.94	2,488.98	178.96
45	5145 · Tools	2,875.55	2,146.95	728.60
46	5150 · Travel and Meetings	653.18	241.89	411.29
47	5155 · Utilities	895.65	711.98	183.67
48	5160 · Wages			
49	5165 · Wages - Overtime	0.00	23.29	(23.29)
50	5160 · Wages - Other	51,839.20	32,718.62	19,120.58
51	<b>Total 5160 · Wages</b>	<b>51,839.20</b>	<b>32,741.91</b>	<b>19,097.29</b>
52	<b>Total Administrative and General</b>	<b>138,007.90</b>	<b>101,005.70</b>	<b>37,002.20</b>
53	Water Trans and Distribution			
54	7075 · Fuel	2,191.63	1,365.22	826.41

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

		<b>Jul '15 - Mar 16</b>	<b>Jul '14 - Mar 15</b>	<b>\$ Change</b>
55	7090 · Repairs and Maintenance	10,488.30	14,043.30	(3,555.00)
56	7100 · Supplies	1,875.12	9,546.12	(7,671.00)
57	7110 · Utilities	4,688.04	7,946.81	(3,258.77)
58	7120 · Wages			
59	7125 · Wages - Overtime Water Trans &	3,361.50	2,875.76	485.74
60	7120 · Wages - Other	26,004.00	15,060.73	10,943.27
61	Total 7120 · Wages	29,365.50	17,936.49	11,429.01
62	<b>Total Water Trans and Distribution</b>	<b>48,608.59</b>	<b>50,837.94</b>	<b>(2,229.35)</b>
63	Water Treatment			
64	7020 · Fuel	2,047.59	2,663.47	(615.88)
65	7010 · Monitoring	2,579.97	1,899.26	680.71
66	7030 · Repairs and Maintenance	4,063.95	3,109.95	954.00
67	7040 · Supplies	9,549.81	13,556.16	(4,006.35)
68	7050 · Utilities	25,314.20	27,543.07	(2,228.87)
69	7060 · Wages			
70	7065 · Wages - Overtime Water Treatmen	4,968.50	3,069.45	1,899.05
71	7060 · Wages - Other	40,582.00	27,797.78	12,784.22
72	Total 7060 · Wages	45,550.50	30,867.23	14,683.27
73	<b>Total Water Treatment</b>	<b>89,106.02</b>	<b>79,639.14</b>	<b>9,466.88</b>
74	<b>Total Expense</b>	<b>275,722.51</b>	<b>231,482.78</b>	<b>44,239.73</b>
75	<b>Net Ordinary Revenue</b>	<b>91,421.37</b>	<b>156,383.25</b>	<b>(64,961.88)</b>
76	Other Revenue/Expense			
77	Other Revenue			
78	8053 · Water Capital Grant Revenue	0.00	343,196.47	(343,196.47)
79	8060 · Interest Revenue	335.42	153.58	181.84
80	Total Other Revenue	335.42	343,350.05	(343,014.63)
81	Other Expense			
82	9010 · Other Expenses	1,500.00	0.00	1,500.00
83	9040 · Depreciation	238,115.97	39,456.00	198,659.97
84	9050 · Interest Expense	6,273.92	1,820.49	4,453.43
85	Total Other Expense	245,889.89	41,276.49	204,613.40
86	Net Other Revenue	(245,554.47)	302,073.56	(547,628.03)
87	<b>Net Revenue</b>	<b>(154,133.10)</b>	<b>458,456.81</b>	<b>(612,589.91)</b>

**Garberville Sanitary District**  
**Revenue & Expense Budget Performance - Sewer**  
**July 2015 through March 2016**

		Jul '15 - Mar 16	YTD Budget	\$ Over Budget	Annual Budget
<b>1</b>	<b>Ordinary Revenue/Expense</b>				
<b>2</b>	<b>Revenue</b>				
<b>3</b>	<b>4200 · Sewer Charges</b>	274,236.18	273,800.00	436.18	346,050.00
<b>4</b>	<b>4300 · Connection Fees</b>	6,000.00			
<b>5</b>	<b>4650 · Late Charges</b>	1,662.50	2,322.00	-659.50	3,096.00
<b>6</b>	<b>4700 · Other Operating Revenue</b>	129.51	81.00	48.51	108.00
<b>7</b>	<b>Total Revenue</b>	<b>282,028.19</b>	<b>276,203.00</b>	<b>5,825.19</b>	<b>349,254.00</b>
<b>8</b>	<b>Gross Revenue</b>	<b>282,028.19</b>	<b>276,203.00</b>	<b>5,825.19</b>	<b>349,254.00</b>
<b>9</b>	<b>Expense</b>				
<b>10</b>	<b>Administrative and General</b>				
<b>11</b>	<b>5000 · Advertising</b>	0.00	306.00	-306.00	408.00
<b>12</b>	<b>5005 · Bad Debts</b>	1,500.00	2,610.00	-1,110.00	3,480.00
<b>13</b>	<b>5010 · Bank Charges</b>				
<b>14</b>	<b>5012 · Merchant Account Fees</b>	553.32	369.00	184.32	492.00
<b>15</b>	<b>5010 · Bank Charges - Other</b>	364.80	216.00	148.80	288.00
<b>16</b>	<b>Total 5010 · Bank Charges</b>	<b>918.12</b>	<b>585.00</b>	<b>333.12</b>	<b>780.00</b>
<b>17</b>	<b>5020 · Directors Fees</b>	475.00	504.00	-29.00	672.00
<b>18</b>	<b>5030 · Dues and Memberships</b>	1,275.33	972.00	303.33	1,296.00
<b>19</b>	<b>5035 · Education and Training</b>	706.39	963.00	-256.61	1,284.00
<b>20</b>	<b>Insurance</b>				
<b>21</b>	<b>5040 · Liability</b>	4,416.57	4,374.00	42.57	5,832.00
<b>22</b>	<b>5050 · Workers' Comp</b>	7,623.88	7,497.00	126.88	9,996.00
<b>23</b>	<b>5055 · Health</b>				
<b>24</b>	<b>5055.1 · Employee Portion</b>	-4,392.64	-4,347.00	-45.64	-5,796.00
<b>25</b>	<b>5055 · Health - Other</b>	15,399.69	15,183.00	216.69	20,244.00
<b>26</b>	<b>Total 5055 · Health</b>	<b>11,007.05</b>	<b>10,836.00</b>	<b>171.05</b>	<b>14,448.00</b>
<b>27</b>	<b>Total Insurance</b>	<b>23,047.50</b>	<b>22,707.00</b>	<b>340.50</b>	<b>30,276.00</b>
<b>28</b>	<b>5060 · Licenses, Permits, and Fees</b>	14,049.76	13,923.00	126.76	18,564.00
<b>29</b>	<b>5065 · Auto</b>	1,306.16	1,332.00	-25.84	1,776.00
<b>30</b>	<b>5080 · Office Expense</b>	2,335.67	2,223.00	112.67	2,964.00
<b>31</b>	<b>5085 · Outside Services</b>	2,984.40	2,574.00	410.40	3,432.00
<b>32</b>	<b>5090 · Payroll Taxes</b>	7,859.26	7,551.00	308.26	10,068.00
<b>33</b>	<b>5100 · Postage</b>	1,220.73	900.00	320.73	1,200.00
<b>34</b>	<b>5110 · Professional Fees</b>	14,300.13	24,723.00	-10,422.87	32,964.00
<b>35</b>	<b>5130 · Rents</b>	3,722.50	3,600.00	122.50	4,800.00
<b>36</b>	<b>5135 · Retirement</b>	2,051.45	1,332.00	719.45	1,776.00
<b>37</b>	<b>5137 · Supplies</b>	1,010.05	171.00	839.05	228.00
<b>38</b>	<b>5140 · Telephone</b>	2,883.43	2,763.00	120.43	3,684.00
<b>39</b>	<b>5145 · Tools</b>	3,550.33	1,512.00	2,038.33	2,016.00
<b>40</b>	<b>5150 · Travel and Meetings</b>	328.58	234.00	94.58	312.00
<b>41</b>	<b>5155 · Utilities</b>	895.72	729.00	166.72	972.00
<b>42</b>	<b>5160 · Wages</b>	49,101.55	48,951.00	150.55	65,268.00
<b>43</b>	<b>Total Administrative and General</b>	<b>135,522.06</b>	<b>141,165.00</b>	<b>-5,642.94</b>	<b>188,220.00</b>
<b>44</b>	<b>Sewage Collection</b>				
<b>45</b>	<b>6010 · Fuel</b>	2,047.66	2,277.00	-229.34	3,036.00
<b>46</b>	<b>6030 · Repairs and Maintenance</b>	4,346.30	21,447.00	-17,100.70	28,596.00
<b>47</b>	<b>6040 · Supplies</b>	1,048.29	1,143.00	-94.71	1,524.00
<b>48</b>	<b>6050 · Utilities</b>	4,312.58	3,969.00	343.58	5,292.00
<b>49</b>	<b>6060 · Wages</b>				
<b>50</b>	<b>6065 · Wages - Overtime Sewer Colle</b>	964.50			
<b>51</b>	<b>6060 · Wages - Other</b>	13,332.50	28,080.00	-14,747.50	37,440.00

**Garberville Sanitary District**  
**Revenue & Expense Budget Performance - Sewer**  
 July 2015 through March 2016

		Jul '15 - Mar 16	YTD Budget	\$ Over Budget	Annual Budget
52	Total 6060 · Wages	14,297.00	28,080.00	-13,783.00	37,440.00
53	<b>Total Sewage Collection</b>	<b>26,051.83</b>	<b>56,916.00</b>	<b>-30,864.17</b>	<b>75,888.00</b>
54	<b>Sewage Treatment</b>				
55	6075 · Fuel	2,285.55	1,629.00	656.55	2,172.00
56	6080 · Monitoring	18,432.10	5,130.00	13,302.10	6,840.00
57	6100 · Repairs and Maintenance	14,896.91	9,405.00	5,491.91	12,540.00
58	6110 · Supplies	3,055.25	5,760.00	-2,704.75	7,680.00
59	6120 · Utilities	7,054.70	7,002.00	52.70	9,336.00
60	6130 · Wages				
61	6135 · Wages - Overtime Sewer Treat	511.50			
62	6130 · Wages - Other	24,765.00	18,720.00	6,045.00	24,960.00
63	<b>Total 6130 · Wages</b>	<b>25,276.50</b>	<b>18,720.00</b>	<b>6,556.50</b>	<b>24,960.00</b>
64	<b>Total Sewage Treatment</b>	<b>71,001.04</b>	<b>47,646.00</b>	<b>23,355.01</b>	<b>63,528.00</b>
65	<b>Total Expense</b>	<b>232,574.90</b>	<b>245,727.00</b>	<b>-13,152.10</b>	<b>327,636.00</b>
66	<b>Net Ordinary Revenue</b>	<b>49,453.29</b>	<b>30,476.00</b>	<b>18,977.29</b>	<b>21,618.00</b>
67	Other Revenue/Expense				
68	Other Revenue				
69	Property Tax Revenue				
70	8010 · Secured	0.00	21,581.00	-21,581.00	21,581.00
71	8020 · Unsecured	788.44	1,466.00	-677.56	1,466.00
72	8025 · Prior Years	0.00	24.00	-24.00	24.00
73	8030 · Supplemental - Current	0.00	77.00	-77.00	77.00
74	8035 · Supplemental - Prior Years	0.00	40.00	-40.00	40.00
75	<b>Total Property Tax Revenue</b>	<b>788.44</b>	<b>23,188.00</b>	<b>-22,399.56</b>	<b>23,188.00</b>
76	8060 · Interest Revenue	824.42	1,980.00	-1,155.58	2,640.00
77	9030 · Homeowners' Tax Relief	0.00	350.00	-350.00	350.00
78	<b>Total Other Revenue</b>	<b>1,612.86</b>	<b>25,518.00</b>	<b>-23,905.14</b>	<b>26,178.00</b>
79	Other Expense				
80	9040 · Depreciation	123,418.53	111,447.00	11,971.53	148,596.00
81	9050 · Interest Expense	4,581.79	4,284.00	297.79	5,712.00
82	<b>Total Other Expense</b>	<b>128,000.32</b>	<b>115,731.00</b>	<b>12,269.32</b>	<b>154,308.00</b>
83	<b>Net Other Revenue</b>	<b>-126,387.46</b>	<b>-90,213.00</b>	<b>-36,174.46</b>	<b>-128,130.00</b>
84	<b>Net Revenue</b>	<b>-76,934.17</b>	<b>-59,737.00</b>	<b>-17,197.17</b>	<b>-106,512.00</b>

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

		Jul '15 - Mar 16	YTD Budget	\$ Over Budget	Annual Budget
<b>1</b>	<b>Ordinary Revenue/Expense</b>				
<b>2</b>	<b>Revenue</b>				
<b>3</b>	<b>Water Charges</b>				
<b>4</b>	4100 · Residential	199,516.32	211,620.00	-12,103.68	267,460.00
<b>5</b>	4110 · Commercial	157,252.56	171,920.00	-14,667.44	217,280.00
<b>6</b>	<b>Total Water Charges</b>	<b>356,768.88</b>	<b>383,540.00</b>	<b>-26,771.12</b>	<b>484,740.00</b>
<b>7</b>	4300 · Connection Fees	8,600.00			
<b>8</b>	4650 · Late Charges	1,632.50	2,493.00	-860.50	3,324.00
<b>9</b>	4700 · Other Operating Revenue	142.50	648.00	-505.50	864.00
<b>10</b>	<b>Total Revenue</b>	<b>367,143.88</b>	<b>386,681.00</b>	<b>-19,537.12</b>	<b>488,928.00</b>
<b>11</b>	<b>Gross Revenue</b>	<b>367,143.88</b>	<b>386,681.00</b>	<b>-19,537.12</b>	<b>488,928.00</b>
<b>12</b>	<b>Expenses</b>				
<b>13</b>	<b>Administrative and General</b>				
<b>14</b>	5000 · Advertising	0.00	306.00	-306.00	408.00
<b>15</b>	5005 · Bad Debts	1,500.00	2,088.00	-588.00	2,784.00
<b>16</b>	5010 · Bank Charges				
<b>17</b>	5012 · Merchant Account Fees	553.22	369.00	184.22	492.00
<b>18</b>	5010 · Bank Charges - Other	365.05	216.00	149.05	288.00
<b>19</b>	<b>Total 5010 · Bank Charges</b>	<b>918.27</b>	<b>585.00</b>	<b>333.27</b>	<b>780.00</b>
<b>20</b>	5020 · Directors Fees	475.00	504.00	-29.00	672.00
<b>21</b>	5030 · Dues and Memberships	1,275.32	1,215.00	60.32	1,620.00
<b>22</b>	5035 · Education and Training	1,142.40	1,503.00	-360.60	2,004.00
<b>23</b>	5036 · Education and Training - B.O.D.	0.00	117.00	-117.00	156.00
<b>24</b>	<b>Insurance</b>				
<b>25</b>	5040 · Liability	4,366.65	4,374.00	-7.35	5,832.00
<b>26</b>	5050 · Workers' Comp	10,894.63	11,592.00	-697.37	15,456.00
<b>27</b>	5055 · Health				
<b>28</b>	5055.1 · Employee Portion	-4,639.63	-4,347.00	-292.63	-5,796.00
<b>29</b>	5055 · Health - Other	15,399.72	15,183.00	216.72	20,244.00
<b>30</b>	<b>Total 5055 · Health</b>	<b>10,760.09</b>	<b>10,836.00</b>	<b>-75.91</b>	<b>14,448.00</b>
<b>31</b>	<b>Total Insurance</b>	<b>26,021.37</b>	<b>26,802.00</b>	<b>-780.63</b>	<b>35,736.00</b>
<b>32</b>	5060 · Licenses, Permits, and Fees	3,106.31	2,700.00	406.31	3,600.00
<b>33</b>	5065 · Auto	1,306.16	1,332.00	-25.84	1,776.00
<b>34</b>	5080 · Office Expense	2,315.55	2,394.00	-78.45	3,192.00
<b>35</b>	5085 · Outside Services	3,040.08	4,779.00	-1,738.92	6,372.00
<b>36</b>	5090 · Payroll Taxes	11,318.69	8,739.00	2,579.69	11,652.00
<b>37</b>	5100 · Postage	1,227.08	900.00	327.08	1,200.00
<b>38</b>	5110 · Professional Fees	17,628.60	24,111.00	-6,482.40	32,148.00
<b>39</b>	5120 · Property Taxes	12.00	12.00	0.00	12.00
<b>40</b>	5130 · Rents	3,722.50	4,200.00	-477.50	5,400.00
<b>41</b>	5135 · Retirement	3,068.37	2,034.00	1,034.37	2,712.00
<b>42</b>	5137 · Supplies	998.68	171.00	827.68	228.00
<b>43</b>	5140 · Telephone	2,667.94	3,132.00	-464.06	4,176.00
<b>44</b>	5145 · Tools	2,875.55	2,340.00	535.55	3,120.00
<b>45</b>	5150 · Travel and Meetings	653.18	756.00	-102.82	1,008.00
<b>46</b>	5155 · Utilities	895.65	729.00	166.65	972.00
<b>47</b>	5160 · Wages	51,839.20	48,951.00	2,888.20	65,268.00
<b>48</b>	<b>Total Administrative and General</b>	<b>138,007.90</b>	<b>140,400.00</b>	<b>-2,392.10</b>	<b>186,996.00</b>
<b>49</b>	<b>Water Trans and Distribution</b>				
<b>50</b>	7075 · Fuel	2,191.63	1,701.00	490.63	2,268.00
<b>51</b>	7090 · Repairs and Maintenance	10,488.30	11,394.00	-905.70	15,192.00

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

		<b>Jul '15 - Mar 16</b>	<b>YTD Budget</b>	<b>\$ Over Budget</b>	<b>Annual Budget</b>
52	7100 · Supplies	1,875.12	7,929.00	-6,053.88	10,572.00
53	7110 · Utilities	4,688.04	8,208.00	-3,519.96	10,944.00
54	7120 · Wages				
55	7125 · Wages - Overtime Water Trans	3,361.50	3,285.00	76.50	4,380.00
56	7120 · Wages - Other	26,004.00	28,080.00	-2,076.00	37,440.00
57	<b>Total 7120 · Wages</b>	<b>29,365.50</b>	<b>31,365.00</b>	<b>-1,999.50</b>	<b>41,820.00</b>
58	<b>Total Water Trans and Distribution</b>	<b>48,608.59</b>	<b>60,597.00</b>	<b>-11,988.41</b>	<b>80,796.00</b>
59	Water Treatment				
60	7020 · Fuel	2,047.59	2,637.00	-589.41	3,516.00
61	7010 · Monitoring	2,579.97	2,097.00	482.97	2,796.00
62	7030 · Repairs and Maintenance	4,063.95	6,975.00	-2,911.05	9,300.00
63	7040 · Supplies	9,549.81	12,663.00	-3,113.19	16,884.00
64	7050 · Utilities	25,314.20	28,827.00	-3,512.80	38,436.00
65	7060 · Wages				
66	7065 · Wages - Overtime Water Treatm	4,968.50	3,906.00	1,062.50	5,208.00
67	7060 · Wages - Other	40,582.00	28,080.00	12,502.00	37,440.00
68	<b>Total 7060 · Wages</b>	<b>45,550.50</b>	<b>31,986.00</b>	<b>13,564.50</b>	<b>42,648.00</b>
69	<b>Total Water Treatment</b>	<b>89,106.02</b>	<b>85,185.00</b>	<b>3,921.02</b>	<b>113,580.00</b>
70	<b>Total Expense</b>	<b>275,722.51</b>	<b>286,182.00</b>	<b>-10,459.49</b>	<b>381,372.00</b>
71	<b>Net Ordinary Revenue</b>	<b>91,421.37</b>	<b>100,499.00</b>	<b>-9,077.63</b>	<b>107,556.00</b>
72	Other Revenue/Expense				
73	Other Revenue				
74	8060 · Interest Revenue	335.42	234.00	101.42	312.00
75	<b>Total Other Revenue</b>	<b>335.42</b>	<b>234.00</b>	<b>101.42</b>	<b>312.00</b>
76	Other Expense				
77	9010 · Other Expenses	1,500.00			
78	9040 · Depreciation	238,115.97	39,456.00	198,659.97	52,608.00
79	9050 · Interest Expense	6,273.92	13,320.00	-7,046.08	17,760.00
80	<b>Total Other Expense</b>	<b>245,889.89</b>	<b>52,776.00</b>	<b>193,113.89</b>	<b>70,368.00</b>
81	<b>Net Other Revenue</b>	<b>-245,554.47</b>	<b>-52,542.00</b>	<b>-193,012.47</b>	<b>-70,056.00</b>
82	<b>Net Revenue</b>	<b>-154,133.10</b>	<b>47,957.00</b>	<b>-202,090.10</b>	<b>37,500.00</b>





# GARBERVILLE SANITARY DISTRICT

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

Date: 04/26/16  
To: GSD Board of Directors  
From: Operations Manager  
Subject: Monthly Reports

Sampling and Testing Results for February 2016:

03/01/16 BOD = 18 Mg/L Limit 30 Mg/L

Monthly Average = 18 Mg/L Limit 15 Mg/L

Safety Report

No Safety Incidents or near misses.

Ron Copenhafer  
Operations Manager  
Garberville Sanitary District

## ARTICLE 12. PUBLIC FIRE PROTECTION

**Sec 12.1 Use of Fire Hydrants.** Fire hydrants are for use by the District or by organized fire protection agencies pursuant to [a contract](#) with the District. Other parties desiring to use fire hydrants for any purpose must first obtain a contract agreement and written permission from the **Board** [General Manager or designee](#) prior to use and shall operate the hydrant in accordance with instructions issued by the District. **Unauthorized use of hydrants will**

- a. [Unless previously agreed, water taken from a fire hydrant will be metered, monitored and billed at the bulk water rate in Article 14, Section 14.3](#)
- b. [Applications and contract will be available at the GSD office](#)

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



**Garberville Sanitary District**  
PO Box 211  
919 Redwood dr.  
Garberville, CA. 95542  
Office(707)923-9566 Fax(707)923-3130  
[admin@garbervillesd.org](mailto:admin@garbervillesd.org)

**FIRE HYDRANT USE APPLICATION**  
**CONTRACT**

Name of person or agency: \_\_\_\_\_

Title or position of applicant: \_\_\_\_\_

Purpose of water use: \_\_\_\_\_  
\_\_\_\_\_

Dates of water use: \_\_\_\_\_

Where will water be used: \_\_\_\_\_  
\_\_\_\_\_

Contact person or persons: \_\_\_\_\_

Phone number including area code: \_\_\_\_\_

Physical address of person or agency: \_\_\_\_\_

Mailing address of person or agency: \_\_\_\_\_

E-Mail address: \_\_\_\_\_

Signature of Applicant: \_\_\_\_\_ Date: \_\_\_\_\_

**CONTRACT**

The undersigned agrees to the terms and conditions of this agreement and Article 12, Section 12.1 of the GSD water ordinance.

1. If damage occurs to the fire hydrant, the applicant will be responsible for all costs to repair the hydrant.
2. All water removed will be metered and paid for unless an agreement is made with the General Manager and that agreement must be described in this contract.
3. If water is removed illegally or the meter is tampered with, the applicant will be denied future water use and a fine of \$1,000 may be charged to the applicant.
4. This agreement is for water use from a specific fire hydrant or fire hydrants and may not be shared with other agencies or persons unless approved by the General Manager and described in this contract.
5. This contract is only good for the dates listed above and any additional days will require an updated agreement and contract.

**ADDITIONAL TERMS OR AGREEMENTS**

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Signature of applicant: \_\_\_\_\_ Date: \_\_\_\_\_

Approved By:

General Manager Signature: \_\_\_\_\_

Date: \_\_\_\_\_

## RESOLUTION 16-006

### THIS RESOLUTION AUTHORIZES THE GARBERVILLE SANITARY DISTRICT TO CHANGE A WATER ORDINANCE ARTICLE 12: SECTION 12.1

#### USE OF FIRE HYDRANTS

**A. WHEREAS,** The Use of Fire Hydrants Ordinance Article 12: Section 12.1 will address situations wherein a customer or fire protection agency has need of water through a fire hydrant.

**B. WHEREAS,** This Ordinance requires an application be filled out and then a contract will be issued if approved by General Manager or Designee.

**C. WHEREAS,** This Ordinance will require a case by case investigation by the General Manager or designee before authorized.

**D. WHEREAS,** The new Use of Fire Hydrants Ordinance, Article 12: Section 12.1 will state:

#### USE OF FIRE HYDRANTS.

Fire hydrants are for use by the District or by organized fire protection agencies pursuant to a contract with the District. Other parties desiring to use fire hydrants for any purpose must first obtain a contract agreement and written permission from the General Manager or Designee prior to use and shall operate the hydrant in accordance with instructions issued by the District.

- a. Unless previously agreed, water taken from a fire hydrant will be metered, monitored and billed at the bulk water rate in Article 14, Section 14.3.
- b. Applications and contracts will be available at the GSD office.

**NOW, THEREFORE LET IT BE KNOWN THAT, THE BOARD OF DIRECTORS OF THE GARBERVILLE SANITARY DISTRICT APPROVES A CHANGE OF THE USE OF FIRE HYDRANT ORDINANCE, ARTICLE 12: SECTION 12.1**

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

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

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

**ATTEST:**

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

**Sec 10.9 Annual Fee for Discontinuance of Service.**

Any person requesting discontinuance of service will pay an annual fee of \$500 to keep service active and not be charged a re-connection fee when service continues. A new connection fee will be required before service is reinstated if discontinuance exceeds two years.

- a. Any person requesting discontinued service is required to fill out the District discontinued service application and be responsible for any associated costs, including service charges and associated fees along with a nonrefundable \$500 discontinued service fee.
- b. When a discontinued service wants reconnection and has not paid the annual \$500 inactive service fee, they will be required to pay current connection fees prior to service.
- c. An extension beyond two years will only be granted if approved by the General Manager or designee.

# WATER/SEWER DISCONTINUANCE APPLICATION



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

## Applicant Information:

Name: \_\_\_\_\_  
Mailing Address: \_\_\_\_\_  
Telephone Number: \_\_\_\_\_ Email: \_\_\_\_\_  
Property Address: \_\_\_\_\_  
Mailing Address: \_\_\_\_\_  
Tax Parcel Number: \_\_\_\_\_

## Garberville Sanitary District Requirements for Discontinued Service

1. A \$500 discontinuance fee is due at time of application or monthly service charges and associated late charges will accrue and if non-payment occurs, GSD will pursue every allowable legal option.
2. If you discontinue service for 2 years there will be a connection fee due before any service will be provided to the property.
3. If you choose to disconnect service but want to eliminate future connection fees you can continue making monthly service charges or pay an annual disconnect fee which will keep your account active without monthly service charges.

## Please Contact District Office for options available

By signing this Discontinued Service Application form I acknowledge that GSD may not have adequate water to reconnect this property in the future and a reconnection fee will be due if water is available.

Owner Signature: \_\_\_\_\_ Date: \_\_\_\_\_

GSD Only: Account # \_\_\_\_\_ Meter # \_\_\_\_\_  
General Manager Signature \_\_\_\_\_



## RESOLUTION 16-004

### THIS RESOLUTION AUTHORIZES THE GARBERVILLE SANITARY DISTRICT TO ADD A NEW WATER ORDINANCE ARTICLE 10: SECTION 10.9

#### DISCONTINUANCE OF SERVICE CHARGE

**A. WHEREAS,** The Discontinuance of Service Ordinance Article 10: Section 10.9 will address situations wherein a customer may lose their building due to a natural disaster or other reason that would not require service.

**B. WHEREAS,** This Ordinance will require an application be filled out with associated fees and payments to bring account to “paid in full”.

**C. WHEREAS,** This Ordinance will require a case by case investigation by the General Manager or designee before authorized.

**D. WHEREAS,** The new Discontinuance of Service Ordinance, Article 10: Section 10.9 will state:

#### Annual Fee for Discontinuance of Service.

Any person requesting discontinuance of service will pay an annual fee of \$500 to keep service active and not be charged a re-connection fee when service continues. A new connection fee will be required before service is reinstated if discontinuance exceeds two years.

- a. Any person requesting discontinued service is required to fill out the District discontinued service application and be responsible for any associated costs, including service charges and associated fees along with a nonrefundable \$500 discontinued service fee.
- b. When a discontinued service wants reconnection and has not paid the annual \$500 inactive service fee, they will be required to pay current connection fees prior to service.
- c. An extension beyond two years will only be granted if approved by the General Manager or Designee.

**NOW, THEREFORE LET IT BE KNOWN THAT, THE BOARD OF DIRECTORS OF THE GARBERVILLE SANITARY DISTRICT APPROVES A NEW DISCONTINUANCE OF SERVICE ORDINANCE, ARTICLE 10: SECTION 10.9**

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

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

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

**ATTEST:**

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