

**GARBERVILLE SANITARY DISTRICT  
BOARD OF DIRECTORS**

**AGENDA  
REGULAR BUSINESS MEETING**

Location: Garberville Sanitary District Office  
919 Redwood Dr. Garberville, CA  
Date: July 28, 2015  
Time: 5:00 pm  
Posted: July 24, 2015

**I. CALL TO ORDER**

**II. ROLL CALL**

- \_\_\_ Rio Anderson, Chairperson
- \_\_\_ Doug Bryan, Vice-Chairperson
- \_\_\_ Linda Brodersen, Treasurer
- \_\_\_ Bill Stewart, Director
- \_\_\_ Vacant

**III. BOARD MEMBER, COMMITTEE & GM REPORT**

1. Directors' Report:
  - A. Rio Anderson
  - B. Doug Bryan
  - C. Linda Brodersen
  - D. Bill Stewart
  - E. Vacant
2. General Manager Report:
3. Tina Stillwell Report on Water Conservation (Verbal)

**IV. PUBLIC COMMENT**

An opportunity for any member of the public to address the Board of Directors on any matter not on the Agenda, but which is within the jurisdiction of the Board. The Board may limit time allowed for each speaker. The public will also be allowed to speak concurrently with the calling of an agenda item following the staff presentation of that item.

Pursuant to the Brown Act, the District Board may discuss an item but may not take action on an item that does not appear on the Agenda.

**V. ANOUNCEMENTS AND COMMUNICATIONS**

1. Mrs. Yelle's Letter to the Board

## VI. CONSENT AGENDA

These matters are routine in nature and will be approved by a single vote. Prior to the meeting, any member of the public may request any member of the Board to pull a particular item for further discussion. Any member of the Board may pull a particular item for discussion. The intent of the consent agenda is to acknowledge that the Board members have read the consent agenda reports and no further discussion is necessary. The consent agenda will be enacted by one motion.

1. Approval of the June 23, 2015 Regular Business Meeting Minutes
2. Approval of the Draft June 2015 Financials
3. Plant, Systems and Safety Report

Approve Consent Agenda (Action Required)

## IX. ACTION and/or DISCUSSION ITEMS

1. Item #1  
Alder Point Update-Funding (Discussion/Action)
  
2. Item #2  
SWTP Update (Information Only)
  
3. Item #3  
Annexation Update (Information only)
  
4. Item #4  
Board Calendar (Discussion/Action)  
August–December 2015
  
5. Item #5  
Ordinance/Policy update (Discussion/Action)  
Water Ordinance:  
4.1–Application for Service  
4.4–Connection Fee  
4.5–Installation of Service  
4.7–Size and Location of Service  
4.9–Service Exemptions  
Sewer Ordinance:  
Chapter 3–Sewer Materials  
Chapter 7-6A–Connection Fee

6. Item #6

1<sup>st</sup> Reading Connection Fee Increase (Discussion/Action)

It is proposed to raise the water and sewer connection fees to \$8,000. Currently water is \$1,000 and sewer is \$1,200 but the State average is between \$1,500--\$15,000

Connection fees off-set the cost to purchase equipment, make the connection and upgrade the main collection or distribution system and this money can only be used for Capital Improvements.

(Information and comparisons included)

**X. ITEMS FOR NEXT BOARD MEETING**

**XI. ADJOURNMENT OF MEETING**

Next Board Meeting August 25, 2015 at 5:00 pm

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Garberville Sanitary District at (707) 923-9566. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting (28 CFR 35.102 - 35.104 ADA Title II).

# Garberville Sanitary District

PO Box 211

Garberville, CA. 95542

(707)923-9566

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

## GENERAL MANAGER REPORT

Date: July 28, 2015

We have been working with contractors to complete the Melville Apartment project but other than some paving obligation, our portion of the project is completed and John Neil has been paid in full.

We are working on a Capital Improvement Plan which will allow us to better determine the operational expenses and projects for the future. Jennie has been given the responsibility of working with staff to develop this plan. I am also having Jennie and Tina research grant opportunities for water meters and Capital Improvement Projects.

The hydro jetter and collection system camera will be delivered during September where we will begin training and maintenance cleaning on our sewer collection system.

After direction from the Board and discussion with staff, I am researching prices of backhoes and a new utility truck. The truck we currently have has over 200,000 miles and on its second motor. I will not recommend purchase of either until we are further along in this year's budget and determine what our fiscal obligations and reserves are.

On Friday July 21, 2015 Ron notified me of a lady who fell into our water meter box on the side walk in front of Humboldt Hunnies. I met with her to ascertain what happened, whether she was injured and what could be done to eliminate this problem. She had scratches on one leg but felt she didn't need a medical attention. Staff worked to install secure brackets on the inside of the box which will make sure that the lid cannot fall in.

There have been a couple inquiries about the vacant Board position so we have sent an inquiry to the elections office and County Counsel for a ruling on meeting election requirements and will keep you informed as a decision is made. The deadline for filing an intent to run application is August 7.

I am still working with the Drought Task Force on any plans to conserve, store or produce water during a drought but no unified plan has been adapted and GSD is doing more than most in educating the public while looking for alternative water sources and storage opportunities.

Tina will be presenting a water consumption comparison of GSD customers after we imposed the drought contingency plan.

Respectfully Submitted:

Ralph Emerson

4/7/15  
P.C.  
7-8-15

Water Board

RECEIVED  
JUL 10 1915

I think you need to ~~check~~ <sup>look</sup> into something. ~~Before~~ <sup>Before</sup> I say what, I want to thank Linda Braddon for telling me how to find out if I had a leak. Dwight has fixed it.

For many years the water that was tested in Eureka that came from Meadows One Subdivision came from my sink - 2 gallons of it - it was taken from my doorstep at exactly 6 A.M.

The water then tested like it came out of a mountain stream it always passed the test.

The chemists of Eureka decided they wanted frequent raises and handsome pensions and we needed to double the chlorine and conner people into flouride.

The water has become almost undrinkable. I have to use literally gallons of skin lotion and my skin is still dry.

Do the owners of the water company have stocks in a bottled water company?

People in the other end of town tell me the hay crop is added to the water its totally undrinkable. They wouldn't cook in it.

And we are charged more and more for it - drought is a good excuse.

Now I suggest the amount of clay, fluoride, and heaven knows what else be carefully measured instead of someone closing their eyes and inessantly dumping piles of chemicals into the water. There is no excuse for making good water unusable.

marilyn yella



# GARBERVILLE SANITARY DISTRICT

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

<b>Draft Financial Report as of June 30, 2015</b>			
Operating Account			\$597,740.40
WRF Account			\$64,931.51
SRF Account			\$70,083.81
Water Enterprise Fund			\$46,025.32
County Treasury - Sewer Reserve			\$304,770.31
County Treasury - Water Reserve			\$5,251.06
Cash Drawer/Petty Cash			\$249.51
			<b>\$1,089,051.92</b>
Revenue and Expenses for June (6-1-15 to 6-30-15)			
<b>Revenue</b>			
Water Charges			\$45,385.66
Sewer Charges			\$31,187.53
Connection Fees			\$3,400.00
Late Charges			\$485.00
Other Revenue			\$2,269.00
<b>Total Revenue</b>			<b>\$82,727.19</b>
<b>Expenses</b>			
Administrative			\$16,849.96
Payroll			\$12,079.55
Rent			\$800.00
Sewer ( PR, monitoring, repairs & Utilities)			\$16,313.19
Water ( PR, monitoring, pumping, repairs, & Utilities)			\$23,087.24
<b>Total Expenses</b>			<b>\$69,129.94</b>
<b>Net Operating Revenue</b>			<b>\$13,597.25</b>
<b>Depreciation</b>			
Water Depreciation			\$4,384.00
Sewer Depreciation			\$12,383.00
<b>Total Depreciation</b>			<b>\$16,767.00</b>
Interest expense			\$0.00
Interest revenue			\$0.00
Other revenue			\$45.12
<b>NET REVENUE</b>			<b>(\$3,124.63)</b>

**Garberville Sanitary District**  
**Register QuickReport**  
June 2015

		Date	Num	Memo	Amount
<b>1</b>	<b>101 Netlink</b>				
<b>2</b>		06/04/2015	7524	internet	-205.00
<b>3</b>	Total 101 Netlink				-205.00
<b>4</b>	<b>Airgas USA, LLC</b>				
<b>5</b>		06/11/2015	6/115297	Welder Multiprocess power mig, Spoolgun magnum pro,	-1,369.16
<b>6</b>	Total Airgas USA, LLC				-1,369.16
<b>7</b>	<b>Blue Star Gas</b>				
<b>8</b>		06/04/2015	7525	office	-9.50
<b>9</b>		06/25/2015	7587	office	-9.50
<b>10</b>	Total Blue Star Gas				-19.00
<b>11</b>	<b>Branscomb Center</b>				
<b>12</b>		06/04/2015	7526	Office Radio & Omni Cell Boost for SWTP	-615.50
<b>13</b>	Total Branscomb Center				-615.50
<b>14</b>	<b>Bruce Whittle Electric</b>				
<b>15</b>		06/25/2015	7588	SCADA for ALPN Rd Tank	-45,334.00
<b>16</b>	Total Bruce Whittle Electric			& SCADA Equipment for system	-45,334.00
<b>17</b>	<b>C &amp; K Market Inc.</b>				
<b>18</b>		06/03/2015	05/06crcd	staff meeting	-22.24
<b>19</b>		06/24/2015	6/24visa	Staff Meeting	-27.12
<b>20</b>		06/24/2015	0624visa	board meeting	-32.09
<b>21</b>	Total C & K Market Inc.				-81.45
<b>22</b>	<b>Capital Bank &amp; Trust</b>				
<b>23</b>		06/09/2015	65028	557880519	-847.79
<b>24</b>		06/09/2015	15028	025158148	-287.28
<b>25</b>		06/23/2015	13122	557880519	-875.24
<b>26</b>		06/23/2015	03122	025158148	-329.85
<b>27</b>	Total Capital Bank & Trust				-2,340.16
<b>28</b>	<b>Chem Quip Inc</b>				
<b>29</b>		06/25/2015	7589	Salt and Sani Chlor	-1,521.60
<b>30</b>	Total Chem Quip Inc				-1,521.60
<b>31</b>	<b>CITRIX</b>				
<b>32</b>		06/04/2015	6/4debit	go to meeting for Jun2 - Jul3 2015	-78.00
<b>33</b>	Total CITRIX				-78.00
<b>34</b>	<b>CUMMINGS WEST</b>				
<b>35</b>		06/04/2015	7527	2 Yrly Maintainance and	-2,299.39
<b>36</b>	Total CUMMINGS WEST			an emt call out raw water intake gen	-2,299.39
<b>37</b>	<b>CWEA</b>				
<b>38</b>		06/04/2015	7528	Asso. Membership renewal fee	-156.00
<b>39</b>	Total CWEA				-156.00
<b>40</b>	<b>Dazey's Building Center</b>				
<b>41</b>		06/04/2015	7529	Repair & Maintainance and Supplies	-253.69
<b>42</b>		06/08/2015	7561	"	-261.97



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			Date	Num	Memo	Amount
43			06/12/2015	7562	"	-72.45
44			06/25/2015	7590	"	-31.19
45	Total Dazey's Building Center					-619.30
46	<b>Doug Bryan</b>					
47			06/22/2015	7583	October 2014 - March 2015 Board Meetings (6)	-150.00
48	Total Doug Bryan					-150.00
49	<b>EDD</b>					
50			06/09/2015	15056	499-0538-3	-59.22
51			06/09/2015	14056	499-0538-3	-508.17
52			06/23/2015	671056	499-0538-3	-51.15
53			06/23/2015	670056	499-0538-3	-597.19
54	Total EDD					-1,215.73
55	<b>Emerald Technologies</b>					
56			06/25/2015	7591	32 GB Flash Drive for WWTP	-32.13
57	Total Emerald Technologies					-32.13
58	<b>Gville Redway Area Chamber of Commer</b>					
59			06/04/2015	7530	Membershp Dues 6/1/15 - 6/1/16	-75.00
60	Total Gville Redway Area Chamber of Commer					-75.00
61	<b>HACH COMPANY</b>					
62			06/12/2015	7563		-206.79
63			06/23/2015	7586	Yearly Maintainance Raw WaterIntake Gennie	-3,408.00
64			06/25/2015	7592		-128.44
65	Total HACH COMPANY					-3,743.23
66	<b>IRS</b>					
67			06/08/2015	91208	68-0296323	-2,876.58
68			06/23/2015	901002	68-0296323	-3,310.12
69	Total IRS					-6,186.70
70	<b>Jamie Corsetti, CPA</b>					
71			06/12/2015	7564	Monthly Accounting Professional Services	-338.69
72	Total Jamie Corsetti, CPA					-338.69
73	<b>JAYHAWK SOFTWARE</b>					
74			06/04/2015	7551	New Software and Computer	-6,073.50
75	Total JAYHAWK SOFTWARE					-6,073.50
76	<b>Jennie Short</b>					
77			06/04/2015	7531	Professional Services	-5,693.62
78	Total Jennie Short					-5,693.62
79	<b>John Neill</b>					
80			06/12/2015	7565	New Water and Sewer laterals, Winters Service	-34,765.00
81	Total John Neill				including paving on Melville Rd.	-34,765.00
82	<b>LACO</b>					
83			06/25/2015	7593	Project 07714.2 Alderpoint Rd Tank	-2,381.68
84	Total LACO				services for 4/19-5/16/15	-2,381.68

**Garberville Sanitary District  
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June 2015**

		Date	Num	Memo	Amount
<b>85</b>	<b>Linda Broderson</b>				
<b>86</b>		06/22/2015	7584	Oct 2014 - Mar 2015 Board Meetings (6)	-150.00
<b>87</b>	Total Linda Broderson				-150.00
<b>88</b>	<b>Michael Dunphy</b>				
<b>89</b>		06/04/2015	7532	check plants and stations	-150.00
<b>90</b>	Total Michael Dunphy				-150.00
<b>91</b>	<b>Miller Farms Nursery Inc.</b>				
<b>92</b>		06/12/2015	7566	FC	-21.25
<b>93</b>	Total Miller Farms Nursery Inc.				-21.25
<b>94</b>	<b>MILT'S SAW SHOP</b>				
<b>95</b>		06/04/2015	7533	Trimmer ( Weedeater) FS90R	-369.36
<b>96</b>	Total MILT'S SAW SHOP				-369.36
<b>97</b>	<b>NAPA</b>				
<b>98</b>		06/25/2015	7594	Tire Val and Chuck	-21.58
<b>99</b>	Total NAPA				-21.58
<b>100</b>	<b>North Coast Laboratories Ltd.</b>				
<b>101</b>		06/04/2015	7534	Monitoring	-945.00
<b>102</b>		06/25/2015	7595	Monitoring	-860.00
<b>103</b>	Total North Coast Laboratories Ltd.				-1,805.00
<b>104</b>	<b>PG&amp;E</b>				
<b>105</b>		06/04/2015	7535		-3,584.73
<b>106</b>		06/12/2015	7567	SWTP	-2,245.89
<b>107</b>	Total PG&E				-5,830.62
<b>108</b>	<b>PIGMINT PRESS</b>				
<b>109</b>		06/04/2015	7536	Conservation brochures	-537.50
<b>110</b>		06/12/2015	7568	2015 CCR Reports	-226.83
<b>111</b>	Total PIGMINT PRESS				-764.33
<b>112</b>	<b>Postmaster</b>				
<b>113</b>		06/04/2015	7537	Post Box Rent - 1 Year	-66.00
<b>114</b>	Total Postmaster				-66.00
<b>115</b>	<b>R COPENHAFFER</b>				
<b>116</b>		06/04/2015	7538	reimburse for 150 watt bubs	-49.56
<b>117</b>		06/12/2015	7569	miniature 15 amps 6.3v BA9S	-19.75
<b>118</b>	Total R COPENHAFFER				-69.31
<b>119</b>	<b>R. Anderson</b>				
<b>120</b>		06/22/2015	7585	Oct 2014 - Mar 2015 Board Meetings (6)	-300.00
<b>121</b>	Total R. Anderson				-300.00
<b>122</b>	<b>Ralph Emerson</b>				
<b>123</b>		06/04/2015	7539	lunch for harassment training	-66.32
<b>124</b>		06/12/2015	7570	lunch for harassment training	-107.00
<b>125</b>		06/25/2015	7596	reimburse for phone	-50.00

**Garberville Sanitary District  
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			Date	Num	Memo	Amount
126	Total Ralph Emerson					-223.32
127	<b>Recology Humboldt County</b>					
128			06/04/2015	7540	trash	-17.07
129	Total Recology Humboldt County					-17.07
130	<b>Redway True Value</b>					
131			06/05/2015	7559	Prunning saw, GDN tool Comb Set	-49.91
132			06/25/2015	7597	Repair Supplies for Wallen Rd Tank	-44.97
133	Total Redway True Value					-94.88
134	<b>Redwood Merchant Services</b>					
135			06/03/2015	6/3debit	5/15 credit card fees	-43.96
136			06/30/2015	6/15bkcdfee	6/15 bank card fees	-54.91
137	Total Redwood Merchant Services					-98.87
138	<b>RENNER</b>					
139			06/10/2015	6/10debit	Fuel	-1,102.63
140	Total RENNER					-1,102.63
141	<b>Roto-Rooter</b>					
142			06/04/2015	7541	Snake ,Camera, trip fee	-969.00
143			06/25/2015	7598	Customer repair on MapleLn to be reimbursed	-269.00
144	Total Roto-Rooter					-1,238.00
145	<b>Ruiz Ricardo</b>					
146			06/05/2015	7560	5/15 mileage	-17.92
147	Total Ruiz Ricardo					-17.92
148	<b>SDRMA</b>					
149			06/04/2015	7542	VOID:	0.00
150			06/04/2015	7542A	6840 July 1 2015 - June 30, 2016 Workers Comp	-25,443.76
151			06/04/2015	7542	general liability insurance	-11,644.26
152			06/12/2015	7571	Medical insurances	-1,446.36
153	Total SDRMA					-38,534.38
154	<b>Sentry III Center</b>					
155			06/04/2015	7543	Rent	-800.00
156	Total Sentry III Center					-800.00
157	<b>Sevren Trent Water Purification, Inc.</b>					
158			06/04/2015	7544	onsite repair of wiring inside control panel	-3,187.80
159	Total Sevren Trent Water Purification, Inc.					-3,187.80
160	<b>SHN Consulting Engineers &amp; Geologists</b>					
161			06/04/2015	7545	DWTP Professional services ending 4/30/2015	-481.25
162	Total SHN Consulting Engineers & Geologists					-481.25
163	<b>Staples</b>					
164			06/04/2015	7546	stmt05	-189.20
165	Total Staples					-189.20
166	<b>The Car Doctor</b>					

**Garberville Sanitary District  
Register QuickReport  
June 2015**

		Date	Num	Memo	Amount
167		06/25/2015	7599	Transfer Case in Ralph's Pickup Approved by the Board	-2,522.13
168	Total The Car Doctor				-2,522.13
169	<b>Tina Stillwell</b>				
170		06/25/2015	7600	Postage	-22.14
171	Total Tina Stillwell				-22.14
172	<b>Umpqua Bank</b>				
173		06/22/2015	6/22debit	5/15 Maintanance Fee	-112.39
174	Total Umpqua Bank				-112.39
175	<b>US Cellular</b>				
176		06/04/2015	7547	cell phones	-387.28
177	Total US Cellular				-387.28
178	<b>USABLUBOOK</b>				
179		06/04/2015	7548	Dewalt Demolition Hammer w/cart	-2,181.46
180		06/12/2015	7572		-1,618.50
181		06/25/2015	7601		-656.03
182	Total USABLUBOOK				-4,455.99
183	<b>Van Meter Construction</b>				
184		06/12/2015	7573	Install plastic pipe and paving of Hillcrest Dr.	-30,000.00
185	Total Van Meter Construction			\$10, 000.00 to be reimburse by Swaffar	-30,000.00
186	<b>VERIZON</b>				
187		06/04/2015	7549	Phone	-622.58
188	Total VERIZON				-622.58
189	<b>Wells Fargo</b>				
190		06/04/2015	7550	toshiba model 287cs lease payment	-90.72
191		06/12/2015	7574	Lease payment for toshiba copier	-90.72
192	Total Wells Fargo				-181.44
193	<b>WYCKOFF'S</b>				
194		06/12/2015	7575	Repair	-30.12
195	Total WYCKOFF'S				-30.12
196	<b>Arreguin, Daniel J</b>				
197		06/05/2015	7552		-1,355.72
198		06/19/2015	7576		-2,016.34
199	Total Arreguin, Daniel J				-3,372.06
200	<b>Baptist-Chavez, Tiffane T</b>				
201		06/05/2015	7553		-489.45
202		06/19/2015	7577		-548.70
203	Total Baptist-Chavez, Tiffane T				-1,038.15
204	<b>Copenhafer, Ronald</b>				
205		06/05/2015	7554		-1,715.33
206		06/19/2015	7578		-1,871.94
207	Total Copenhafer, Ronald				-3,587.27

**Garberville Sanitary District**  
**Register QuickReport**  
 June 2015

			Date	Num	Memo	Amount
<b>208</b>	<b>Emerson, Ralph K</b>					
<b>209</b>			06/05/2015	7555		-2,149.96
<b>210</b>			06/19/2015	7579		-2,149.95
<b>211</b>	Total Emerson, Ralph K					-4,299.91
<b>212</b>	<b>Miller, Brian A</b>					
<b>213</b>			06/05/2015	7556		-1,097.79
<b>214</b>			06/19/2015	7580		-1,197.96
<b>215</b>	Total Miller, Brian A					-2,295.75
<b>216</b>	<b>Ruiz, Ricardo</b>					
<b>217</b>			06/05/2015	7557		-384.09
<b>218</b>			06/19/2015	7581		-205.76
<b>219</b>	Total Ruiz, Ricardo					-589.85
<b>220</b>	<b>Stillwell, Christina</b>					
<b>221</b>			06/05/2015	7558		-980.17
<b>222</b>			06/19/2015	7582		-1,084.67
<b>223</b>	Total Stillwell, Christina					-2,064.84
<b>224</b>	<b>TOTAL</b>					<b>-226,408.51</b>

**Garberville Sanitary District**  
**Draft - Balance Sheet Prev Year Comparison**  
As of June 30, 2015

		Jun 30, 15	Jun 30, 14	\$ 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	597,740.40	1,514,954.09	(917,213.69)
5	1006 · Umpqua System Reserve - Water	64,931.51	49,766.45	15,165.06
6	1007 · Umpqua System Reserve - Sewer	70,083.81	50,708.11	19,375.70
7	1011 · Water Enterprise Fund	46,025.32	20,177.76	25,847.56
8	1030 · County Treasury - Sewer Reserve	304,770.31	291,145.64	13,624.67
9	1031 · County Treasury - Water Reserve	5,251.06	5,222.71	28.35
10	1040 · Petty Cash	49.51	49.51	0.00
11	1050 · Cash Drawer	200.00	200.00	0.00
<b>12</b>	<b>Total Checking/Savings</b>	<b>1,089,051.92</b>	<b>1,932,224.27</b>	<b>(843,172.35)</b>
<b>13</b>	<b>Accounts Receivable</b>			
14	1100 · Accounts Receivable - Other	415.00	772.00	(357.00)
<b>15</b>	<b>Total Accounts Receivable</b>	<b>415.00</b>	<b>772.00</b>	<b>(357.00)</b>
<b>16</b>	<b>Other Current Assets</b>			
17	1100 · Accounts Receivable	107,515.29	110,860.91	(3,345.62)
18	1315 · Water Grant Receivable	39,909.81	480,848.82	(440,939.01)
19	1500 · Prepaid Insurance	13,090.62	2,255.22	10,835.40
20	1501 · Prepaid Workers Comp	25,443.76	0.00	25,443.76
<b>21</b>	<b>Total Other Current Assets</b>	<b>185,959.48</b>	<b>593,964.95</b>	<b>(408,005.47)</b>
<b>22</b>	<b>Total Current Assets</b>	<b>1,275,426.40</b>	<b>2,526,961.22</b>	<b>(1,251,534.82)</b>
<b>23</b>	<b>Fixed Assets</b>			
<b>24</b>	<b>Equipment</b>			
25	CIP - Alderpoint Tank (Water)	63,139.33	0.00	63,139.33
26	CIP - DWTP (Water)	184,109.18	75,710.35	108,398.83
27	Tobin Well 2014	40,189.31	34,363.51	5,825.80
28	CIP - DWTP (Water) - Other	4,965,647.57	3,993,476.70	972,170.87
<b>29</b>	<b>Total CIP - DWTP (Water)</b>	<b>5,005,836.88</b>	<b>4,027,840.21</b>	<b>977,996.67</b>
<b>30</b>	<b>Collection Facilities</b>			
31	Cost - Coll Fac	44,670.59	44,170.59	500.00
32	Cost - IP 2000	2,029,949.22	2,029,949.22	0.00
33	Cost - Lines	2,101,195.11	2,080,180.29	21,014.82
<b>34</b>	<b>Total Collection Facilities</b>	<b>4,175,814.92</b>	<b>4,154,300.10</b>	<b>21,514.82</b>
35	Land - Sewer	129,810.68	129,810.68	0.00
36	Land - Water	88,698.62	88,698.62	0.00
37	MSR/SOI and Annexation Project	155,404.42	145,075.86	10,328.56
38	Office Equipment	24,584.22	17,764.97	6,819.25
39	Sewer Project - 2011	2,792,451.91	2,792,451.91	0.00
<b>40</b>	<b>Treatment Facilities</b>			
41	Cost - Equipment	7,887.37	3,381.24	4,506.13
42	Cost - Plant	488,193.00	488,193.00	0.00
43	Treatment Facilities - Other	4,500.00	0.00	4,500.00

**Garberville Sanitary District**  
**Draft - Balance Sheet Prev Year Comparison**  
 As of June 30, 2015

		Jun 30, 15	Jun 30, 14	\$ Change
<b>44</b>	<b>Total Treatment Facilities</b>	500,580.37	491,574.24	9,006.13
<b>45</b>	<b>Vehicles</b>	48,023.52	48,023.52	0.00
<b>46</b>	<b>Water Easements &amp; Intangibles</b>	177,397.11	177,397.11	0.00
<b>47</b>	<b>Water System</b>	169,064.98	120,924.22	48,140.76
<b>48</b>	<b>Accumulated Depreciation-Water</b>	(417,036.26)	(364,428.26)	(52,608.00)
<b>49</b>	<b>Accumulated Depreciation-Sewer</b>	(1,303,216.06)	(1,154,620.06)	(148,596.00)
<b>50</b>	<b>Total Fixed Assets</b>	<u>11,794,663.82</u>	<u>10,750,523.47</u>	<u>1,044,140.35</u>
<b>51</b>	<b>TOTAL ASSETS</b>	<b>13,070,090.22</b>	<b>13,277,484.69</b>	<b>(207,394.47)</b>
<b>52</b>	<b>LIABILITIES &amp; EQUITY</b>			
<b>53</b>	<b>Liabilities</b>			
<b>54</b>	<b>Current Liabilities</b>			
<b>55</b>	<b>Accounts Payable</b>			
<b>56</b>	<b>2000 - Accounts Payable</b>	62,664.93	699,157.36	(636,492.43)
<b>57</b>	<b>Total Accounts Payable</b>	<u>62,664.93</u>	<u>699,157.36</u>	<u>(636,492.43)</u>
<b>58</b>	<b>Other Current Liabilities</b>			
<b>59</b>	<b>Accrued Interest</b>	0.00	4,280.75	(4,280.75)
<b>60</b>	<b>*Accounts Payable</b>	0.00	17,107.68	(17,107.68)
<b>61</b>	<b>2205 - Accrued Simple</b>	2.50	1,251.41	(1,248.91)
<b>62</b>	<b>2225 - Accrued Workers Comp</b>	21,155.77	0.00	21,155.77
<b>63</b>	<b>2230 - Accrued Vacation</b>	17,273.49	17,273.49	0.00
<b>64</b>	<b>2235 - Customer Deposits</b>	0.00	3,000.00	(3,000.00)
<b>65</b>	<b>2250 - Loans Payable - Current Portion</b>	1,011,084.00	1,011,084.00	0.00
<b>66</b>	<b>Total Other Current Liabilities</b>	<u>1,049,515.76</u>	<u>1,053,997.33</u>	<u>(4,481.57)</u>
<b>67</b>	<b>Total Current Liabilities</b>	<u>1,112,180.69</u>	<u>1,753,154.69</u>	<u>(640,974.00)</u>
<b>68</b>	<b>Long Term Liabilities</b>			
<b>69</b>	<b>2500 - N/P - SWRCB</b>	212,954.55	234,357.88	(21,403.33)
<b>70</b>	<b>2605 - RCAC Loan #0789-GSD-01</b>	0.00	925,268.67	(925,268.67)
<b>71</b>	<b>2700 - SRF Loan - Water</b>	1,241,396.10	739,247.17	502,148.93
<b>72</b>	<b>2800 - Municipal Fin.Corp. WWTP CCOs</b>	33,235.65	97,647.70	(64,412.05)
<b>73</b>	<b>2900 - Less Current Portion</b>	(1,011,084.00)	(1,011,084.00)	0.00
<b>74</b>	<b>Total Long Term Liabilities</b>	<u>476,502.30</u>	<u>985,437.42</u>	<u>(508,935.12)</u>
<b>75</b>	<b>Total Liabilities</b>	<u>1,588,682.99</u>	<u>2,738,592.11</u>	<u>(1,149,909.12)</u>
<b>76</b>	<b>Equity</b>			
<b>77</b>	<b>3000 - Contributed Capital</b>	6,129,491.75	6,129,491.75	0.00
<b>78</b>	<b>3100 - Retained Earnings</b>	4,409,400.83	2,518,805.63	1,890,595.20
<b>79</b>	<b>3200 - Prior Period Adjustment</b>	(5,512.28)	0.00	(5,512.28)
<b>80</b>	<b>Net Income</b>	948,026.93	1,890,595.20	(942,568.27)
<b>81</b>	<b>Total Equity</b>	<u>11,481,407.23</u>	<u>10,538,892.58</u>	<u>942,514.65</u>
<b>82</b>	<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>13,070,090.22</b>	<b>13,277,484.69</b>	<b>(207,394.47)</b>

**Garberville Sanitary District**  
**Draft - Statement of Revenue and Expense**  
For the One and Twelve Months Ended June 30, 2015

		Total Water		Total	
		Jun 15	Jul '14 - Jun 15	Jun 15	
<b>1</b>	<b>Ordinary Income/Expense</b>				
<b>2</b>	<b>Income</b>				
<b>3</b>	<b>Water Charges</b>				
<b>4</b>	<b>4100 · Residential</b>	26,757.86	281,497.88	0.00	
<b>5</b>	<b>4110 · Commercial</b>	18,627.80	214,530.47	0.00	
<b>6</b>	<b>Total Water Charges</b>	<b>45,385.66</b>	<b>496,028.35</b>	<b>0.00</b>	
<b>7</b>	<b>4200 · Sewer Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>31,187.53</b>	
<b>8</b>	<b>4300 · Connection Fees</b>	1,100.00	16,100.00	2,300.00	
<b>9</b>	<b>4650 · Late Charges</b>	242.50	3,317.50	242.50	
<b>10</b>	<b>4700 · Other Operating Revenue</b>	2,264.00	2,985.82	5.00	
<b>11</b>	<b>Total Income</b>	48,992.16	518,431.67	33,735.03	
<b>12</b>	<b>Gross Profit</b>	<b>48,992.16</b>	<b>518,431.67</b>	<b>33,735.03</b>	
<b>13</b>	<b>Expense</b>				
<b>14</b>	<b>Administrative and General</b>				
<b>15</b>	<b>5000 · Advertising</b>	0.00	390.66	0.00	
<b>16</b>	<b>5005 · Bad Debts</b>	458.39	2,692.97	321.44	
<b>17</b>	<b>5010 · Bank Charges</b>				
<b>18</b>	<b>5012 · Merchant Account Fees</b>	27.45	472.51	27.46	
<b>19</b>	<b>5010 · Bank Charges - Other</b>	0.00	270.74	0.00	
<b>20</b>	<b>Total 5010 · Bank Charges</b>	27.45	743.25	27.46	
<b>21</b>	<b>5020 · Directors Fees</b>	0.00	650.00	0.00	
<b>22</b>	<b>5030 · Dues and Memberships</b>	37.50	1,562.22	37.50	
<b>23</b>	<b>5035 · Education and Training</b>	53.50	1,597.32	53.50	
<b>24</b>	<b>Insurance</b>				
<b>25</b>	<b>5040 · Liability</b>	442.71	5,675.74	442.71	
<b>26</b>	<b>5050 · Workers' Comp</b>	1,592.65	13,287.20	944.19	
<b>27</b>	<b>5055 · Health</b>				
<b>28</b>	<b>5037 · Employee Benefits</b>	0.00	982.37	0.00	
<b>29</b>	<b>5055.1 · Employee Portion</b>	(434.71)	(4,097.10)	(422.38)	
<b>30</b>	<b>5055 · Health - Other</b>	1,686.06	16,882.02	1,686.06	
<b>31</b>	<b>Total 5055 · Health</b>	1,251.35	13,767.29	1,263.68	
<b>32</b>	<b>Total Insurance</b>	3,286.71	32,730.23	2,650.58	
<b>33</b>	<b>5060 · Licenses, Permits, and Fees</b>	210.00	3,492.64	1,476.31	
<b>34</b>	<b>5065 · Auto</b>	1,261.06	1,719.44	1,261.07	
<b>35</b>	<b>5070 · Miscellaneous</b>	0.00	286.59	0.00	
<b>36</b>	<b>5080 · Office Expense</b>	345.05	3,092.13	345.06	
<b>37</b>	<b>5085 · Outside Services</b>	526.86	6,176.17	300.04	
<b>38</b>	<b>5090 · Payroll Taxes</b>	1,220.73	11,309.03	714.30	
<b>39</b>	<b>5100 · Postage</b>	137.49	1,158.12	137.50	
<b>40</b>	<b>5110 · Professional Fees</b>	1,094.75	11,428.83	862.25	
<b>41</b>	<b>5120 · Property Taxes</b>	0.00	12.00	0.00	
<b>42</b>	<b>5125 · Repairs and Maintenance</b>	0.00	0.00	0.00	
<b>43</b>	<b>5130 · Rents</b>	400.00	5,400.00	400.00	



**Garberville Sanitary District**  
**Draft - Statement of Revenue and Expense**  
For the One and Twelve Months Ended June 30, 2015

		Total Water		Total
		Jun 15	Jul '14 - Jun 15	Jun 15
44	5135 · Retirement	352.38	2,625.24	221.54
45	5137 · Supplies	16.05	218.35	16.07
46	5140 · Telephone	426.94	4,052.25	426.95
47	5145 · Tools	305.07	3,023.56	454.00
48	5150 · Travel and Meetings	40.72	370.64	40.73
49	5155 · Utilities	105.98	942.74	105.98
50	5160 · Wages			
51	5165 · Wages - Overtime	0.00	23.29	0.00
52	5160 · Wages - Regular	4,866.23	48,365.90	4,704.37
53	Total 5160 · Wages	4,866.23	48,389.19	4,704.37
<b>54</b>	<b>Total Administrative and General</b>	<b>15,172.86</b>	<b>144,063.57</b>	<b>14,556.65</b>
55	Sewage Collection			
56	6010 · Fuel	0.00	0.00	249.67
57	6030 · Repairs and Maintenance	0.00	0.00	7,595.37
58	6040 · Supplies	0.00	0.00	254.83
59	6050 · Utilities	0.00	0.00	428.48
60	6060 · Wages			
61	6065 · Wages - Overtime Sewer	0.00	0.00	270.00
62	6060 · Wages - Regular	0.00	0.00	1,588.00
63	Total 6060 · Wages	0.00	0.00	1,858.00
<b>64</b>	<b>Total Sewage Collection</b>	<b>0.00</b>	<b>0.00</b>	<b>10,386.35</b>
65	Sewage Treatment			
66	6075 · Fuel	0.00	0.00	249.67
67	6080 · Monitoring	0.00	0.00	972.44
68	6100 · Repairs and Maintenance	0.00	0.00	1,201.34
69	6110 · Supplies	0.00	0.00	620.75
70	6120 · Utilities	0.00	0.00	567.64
71	6130 · Wages			
72	6135 · Wages - Overtime Sewer Tr	0.00	0.00	210.00
73	6130 · Wages - Regular	0.00	0.00	2,105.00
74	Total 6130 · Wages	0.00	0.00	2,315.00
<b>75</b>	<b>Total Sewage Treatment</b>	<b>0.00</b>	<b>0.00</b>	<b>5,926.84</b>
76	Water Trans and Distribution			
77	7075 · Fuel	288.87	2,191.81	0.00
78	7090 · Repairs and Maintenance	120.58	14,747.24	0.00
79	7100 · Supplies	0.00	10,256.68	0.00
80	7110 · Utilities	1,047.70	10,615.39	0.00
81	7120 · Wages			
82	7125 · Wages - Overtime Water Tr	1,040.50	4,246.26	0.00
83	7120 · Wages - Regular	3,094.00	25,516.73	0.00
84	Total 7120 · Wages	4,134.50	29,762.99	0.00
<b>85</b>	<b>Total Water Trans and Distributio</b>	<b>5,591.65</b>	<b>67,574.11</b>	<b>0.00</b>

**Garberville Sanitary District**  
**Draft - Statement of Revenue and Expense**  
For the One and Twelve Months Ended June 30, 2015

		Total Water		Total
		Jun 15	Jul '14 - Jun 15	Jun 15
<b>86</b>	<b>Water Treatment</b>			
<b>87</b>	<b>7020 · Fuel</b>	249.63	3,409.93	0.00
<b>88</b>	<b>7010 · Monitoring</b>	349.91	2,705.18	0.00
<b>89</b>	<b>7030 · Repairs and Maintenance</b>	4,028.60	9,019.55	0.00
<b>90</b>	<b>7040 · Supplies</b>	976.84	16,382.29	0.00
<b>91</b>	<b>7050 · Utilities</b>	5,917.11	37,310.99	0.00
<b>92</b>	<b>7060 · Wages</b>			
<b>93</b>	<b>7065 · Wages - Overtime Water Tr</b>	991.50	5,053.95	0.00
<b>94</b>	<b>7060 · Wages - Regular</b>	4,982.00	41,669.78	0.00
<b>95</b>	<b>Total 7060 · Wages</b>	5,973.50	46,723.73	0.00
<b>96</b>	<b>Total Water Treatment</b>	<b>17,495.59</b>	<b>115,551.67</b>	<b>0.00</b>
<b>97</b>	<b>Total Expense</b>	<b>38,260.10</b>	<b>327,189.35</b>	<b>30,869.84</b>
<b>98</b>	<b>Net Ordinary Income</b>	<b>10,732.06</b>	<b>191,242.32</b>	<b>2,865.19</b>
<b>99</b>	<b>Other Income/Expense</b>			
<b>100</b>	<b>Other Income</b>			
<b>101</b>	<b>Property Tax Revenue</b>			
<b>102</b>	<b>8010 · Secured</b>	0.00	0.00	0.00
<b>103</b>	<b>8020 · Unsecured</b>	0.00	0.00	0.00
<b>104</b>	<b>8025 · Prior Years</b>	0.00	0.00	0.00
<b>105</b>	<b>8030 · Supplemental - Current</b>	0.00	0.00	0.00
<b>106</b>	<b>8035 · Supplemental - Prior Years</b>	0.00	0.00	0.00
<b>107</b>	<b>Total Property Tax Revenue</b>	0.00	0.00	0.00
<b>109</b>	<b>8060 · Interest Income</b>	27.66	225.97	17.46
<b>110</b>	<b>8070 · Other Non-Operating Revenue</b>	0.00	0.00	0.00
<b>111</b>	<b>9030 · Homeowners' Tax Relief</b>	0.00	0.00	0.00
<b>112</b>	<b>Total Other Income</b>	27.66	225.97	17.46
<b>113</b>	<b>Other Expense</b>			
<b>114</b>	<b>9040 · Depreciation</b>	4,384.00	52,608.00	12,383.00
<b>115</b>	<b>9050 · Interest Expense</b>	0.00	3,067.39	0.00
<b>116</b>	<b>Total Other Expense</b>	4,384.00	55,675.39	12,383.00
<b>117</b>	<b>Net Other Income</b>	(4,356.34)	(55,449.42)	(12,365.54)
<b>118</b>	<b>Net Income</b>	<b>6,375.72</b>	<b>135,792.90</b>	<b>(9,500.35)</b>

**Garberville Sanitary District**  
**Draft - Statement of Revenue and Expense**  
For the One and Twelve Months Ended June 30, 2015

		Sewer	TOTAL	
		Jul '14 - Jun 15	Jun 15	Jul '14 - Jun 15
<b>1</b>	<b>Ordinary Income/Expense</b>			
<b>2</b>	<b>Income</b>			
<b>3</b>	<b>Water Charges</b>			
<b>4</b>	<b>4100 · Residential</b>	0.00	26,757.86	281,497.88
<b>5</b>	<b>4110 · Commercial</b>	0.00	18,627.80	214,530.47
<b>6</b>	<b>Total Water Charges</b>	<b>0.00</b>	<b>45,385.66</b>	<b>496,028.35</b>
<b>7</b>	<b>4200 · Sewer Charges</b>	<b>365,916.97</b>	<b>31,187.53</b>	<b>365,916.97</b>
<b>8</b>	<b>4300 · Connection Fees</b>	22,500.00	3,400.00	38,600.00
<b>9</b>	<b>4650 · Late Charges</b>	3,317.50	485.00	6,635.00
<b>10</b>	<b>4700 · Other Operating Revenue</b>	69.70	2,269.00	3,055.52
<b>11</b>	<b>Total Income</b>	391,804.17	82,727.19	910,235.84
<b>12</b>	<b>Gross Profit</b>	<b>391,804.17</b>	<b>82,727.19</b>	<b>910,235.84</b>
<b>13</b>	<b>Expense</b>			
<b>14</b>	<b>Administrative and General</b>			
<b>15</b>	<b>5000 · Advertising</b>	390.64	0.00	781.30
<b>16</b>	<b>5005 · Bad Debts</b>	3,369.68	779.83	6,062.65
<b>17</b>	<b>5010 · Bank Charges</b>			
<b>18</b>	<b>5012 · Merchant Account Fees</b>	472.49	54.91	945.00
<b>19</b>	<b>5010 · Bank Charges - Other</b>	270.72	0.00	541.46
<b>20</b>	<b>Total 5010 · Bank Charges</b>	743.21	54.91	1,486.46
<b>21</b>	<b>5020 · Directors Fees</b>	650.00	0.00	1,300.00
<b>22</b>	<b>5030 · Dues and Memberships</b>	1,250.22	75.00	2,812.44
<b>23</b>	<b>5035 · Education and Training</b>	1,238.34	107.00	2,835.66
<b>24</b>	<b>Insurance</b>			
<b>25</b>	<b>5040 · Liability</b>	5,675.63	885.42	11,351.37
<b>26</b>	<b>5050 · Workers' Comp</b>	10,449.36	2,536.84	23,736.56
<b>27</b>	<b>5055 · Health</b>			
<b>28</b>	<b>5037 · Employee Benefits</b>	592.39	0.00	1,574.76
<b>29</b>	<b>5055.1 · Employee Portion</b>	(3,845.63)	(857.09)	(7,942.73)
<b>30</b>	<b>5055 · Health - Other</b>	16,882.02	3,372.12	33,764.04
<b>31</b>	<b>Total 5055 · Health</b>	13,628.78	2,515.03	27,396.07
<b>32</b>	<b>Total Insurance</b>	29,753.77	5,937.29	62,484.00
<b>33</b>	<b>5060 · Licenses, Permits, and Fees</b>	18,021.35	1,686.31	21,513.99
<b>34</b>	<b>5065 · Auto</b>	1,717.91	2,522.13	3,437.35
<b>35</b>	<b>5070 · Miscellaneous</b>	0.00	0.00	286.59
<b>36</b>	<b>5080 · Office Expense</b>	2,876.98	690.11	5,969.11
<b>37</b>	<b>5085 · Outside Services</b>	3,322.04	826.90	9,498.21
<b>38</b>	<b>5090 · Payroll Taxes</b>	8,076.49	1,935.03	19,385.52
<b>39</b>	<b>5100 · Postage</b>	1,158.09	274.99	2,316.21
<b>40</b>	<b>5110 · Professional Fees</b>	12,217.81	1,957.00	23,646.64
<b>41</b>	<b>5120 · Property Taxes</b>	0.00	0.00	12.00
<b>42</b>	<b>5125 · Repairs and Maintenance</b>	23.75	0.00	23.75
<b>43</b>	<b>5130 · Rents</b>	4,800.00	800.00	10,200.00

**Garberville Sanitary District**  
**Draft - Statement of Revenue and Expense**  
For the One and Twelve Months Ended June 30, 2015

		Sewer	TOTAL	
		Jul '14 - Jun 15	Jun 15	Jul '14 - Jun 15
44	5135 · Retirement	1,888.98	573.92	4,514.22
45	5137 · Supplies	218.39	32.12	436.74
46	5140 · Telephone	3,566.28	853.89	7,618.53
47	5145 · Tools	1,951.71	759.07	4,975.27
48	5150 · Travel and Meetings	297.83	81.45	668.47
49	5155 · Utilities	942.72	211.96	1,885.46
50	5160 · Wages			
51	5165 · Wages - Overtime	31.05	0.00	54.34
52	5160 · Wages - Regular	43,090.13	9,570.60	91,456.03
53	Total 5160 · Wages	43,121.18	9,570.60	91,510.37
<b>54</b>	<b>Total Administrative and General</b>	<b>141,597.37</b>	<b>29,729.51</b>	<b>285,660.94</b>
55	Sewage Collection			
56	6010 · Fuel	2,944.61	249.67	2,944.61
57	6030 · Repairs and Maintenance	27,755.80	7,595.37	27,755.80
58	6040 · Supplies	1,472.44	254.83	1,472.44
59	6050 · Utilities	5,131.21	428.48	5,131.21
60	6060 · Wages			
61	6065 · Wages - Overtime Sewer	1,484.49	270.00	1,484.49
62	6060 · Wages - Regular	14,496.80	1,588.00	14,496.80
63	Total 6060 · Wages	15,981.29	1,858.00	15,981.29
<b>64</b>	<b>Total Sewage Collection</b>	<b>53,285.35</b>	<b>10,386.35</b>	<b>53,285.35</b>
65	Sewage Treatment			
66	6075 · Fuel	2,106.11	249.67	2,106.11
67	6080 · Monitoring	6,631.31	972.44	6,631.31
68	6100 · Repairs and Maintenance	12,174.74	1,201.34	12,174.74
69	6110 · Supplies	7,448.64	620.75	7,448.64
70	6120 · Utilities	9,058.28	567.64	9,058.28
71	6130 · Wages			
72	6135 · Wages - Overtime Sewer Tr	3,120.17	210.00	3,120.17
73	6130 · Wages - Regular	29,866.99	2,105.00	29,866.99
74	Total 6130 · Wages	32,987.16	2,315.00	32,987.16
<b>75</b>	<b>Total Sewage Treatment</b>	<b>70,406.24</b>	<b>5,926.84</b>	<b>70,406.24</b>
76	Water Trans and Distribution			
77	7075 · Fuel	0.00	288.87	2,191.81
78	7090 · Repairs and Maintenance	0.00	120.58	14,747.24
79	7100 · Supplies	0.00	0.00	10,256.68
80	7110 · Utilities	0.00	1,047.70	10,615.39
81	7120 · Wages			
82	7125 · Wages - Overtime Water Tr	0.00	1,040.50	4,246.26
83	7120 · Wages - Regular	0.00	3,094.00	25,516.73
84	Total 7120 · Wages	0.00	4,134.50	29,762.99
<b>85</b>	<b>Total Water Trans and Distributio</b>	<b>0.00</b>	<b>5,591.65</b>	<b>67,574.11</b>

**Garberville Sanitary District**  
**Draft - Statement of Revenue and Expense**  
For the One and Twelve Months Ended June 30, 2015

		Sewer	TOTAL	
		Jul '14 - Jun 15	Jun 15	Jul '14 - Jun 15
<b>86</b>	<b>Water Treatment</b>			
<b>87</b>	<b>7020 · Fuel</b>	0.00	249.63	3,409.93
<b>88</b>	<b>7010 · Monitoring</b>	0.00	349.91	2,705.18
<b>89</b>	<b>7030 · Repairs and Maintenance</b>	0.00	4,028.60	9,019.55
<b>90</b>	<b>7040 · Supplies</b>	0.00	976.84	16,382.29
<b>91</b>	<b>7050 · Utilities</b>	0.00	5,917.11	37,310.99
<b>92</b>	<b>7060 · Wages</b>			
<b>93</b>	<b>7065 · Wages - Overtime Water Tr</b>	0.00	991.50	5,053.95
<b>94</b>	<b>7060 · Wages - Regular</b>	0.00	4,982.00	41,669.78
<b>95</b>	<b>Total 7060 · Wages</b>	0.00	5,973.50	46,723.73
<b>96</b>	<b>Total Water Treatment</b>	<b>0.00</b>	<b>17,495.59</b>	<b>115,551.67</b>
<b>97</b>	<b>Total Expense</b>	<b>265,288.96</b>	<b>69,129.94</b>	<b>592,478.31</b>
<b>98</b>	<b>Net Ordinary Income</b>	<b>126,515.21</b>	<b>13,597.25</b>	<b>317,757.53</b>
<b>99</b>	<b>Other Income/Expense</b>			
<b>100</b>	<b>Other Income</b>			
<b>101</b>	<b>Property Tax Revenue</b>			
<b>102</b>	<b>8010 · Secured</b>	10,936.33	0.00	10,936.33
<b>103</b>	<b>8020 · Unsecured</b>	818.92	0.00	818.92
<b>104</b>	<b>8025 · Prior Years</b>	21.21	0.00	21.21
<b>105</b>	<b>8030 · Supplemental - Current</b>	73.19	0.00	73.19
<b>106</b>	<b>8035 · Supplemental - Prior Years</b>	27.90	0.00	27.90
<b>107</b>	<b>Total Property Tax Revenue</b>	<b>11,877.55</b>	<b>0.00</b>	<b>11,877.55</b>
<b>109</b>	<b>8060 · Interest Income</b>	1,758.13	45.12	1,984.10
<b>110</b>	<b>8070 · Other Non-Operating Revenue</b>	950.00	0.00	950.00
<b>111</b>	<b>9030 · Homeowners' Tax Relief</b>	164.69	0.00	164.69
<b>112</b>	<b>Total Other Income</b>	<b>14,750.37</b>	<b>45.12</b>	<b>14,976.34</b>
<b>113</b>	<b>Other Expense</b>			
<b>114</b>	<b>9040 · Depreciation</b>	148,596.00	16,767.00	201,204.00
<b>115</b>	<b>9050 · Interest Expense</b>	5,702.40	0.00	8,769.79
<b>116</b>	<b>Total Other Expense</b>	<b>154,298.40</b>	<b>16,767.00</b>	<b>209,973.79</b>
<b>117</b>	<b>Net Other Income</b>	<b>(139,548.03)</b>	<b>(16,721.88)</b>	<b>(194,997.45)</b>
<b>118</b>	<b>Net Income</b>	<b>(13,032.82)</b>	<b>(3,124.63)</b>	<b>122,760.08</b>

## Garberville Sanitary District Draft Profit & Loss Prev Year Comparison - Sewer July 2014 through June 2015

		Jul '14 - Jun 15	Jul '13 - Jun 14	\$ Change
1	<b>Ordinary Income/Expense</b>			
2	<b>Income</b>			
3	4200 · Sewer Charges	365,916.97	368,250.27	(2,333.30)
4	4300 · Connection Fees	22,500.00	150.00	22,350.00
5	4650 · Late Charges	3,317.50	3,299.87	17.63
6	4700 · Other Operating Revenue	69.70	20.00	49.70
7	<b>Total Income</b>	<b>391,804.17</b>	<b>371,720.14</b>	<b>20,084.03</b>
8	<b>Gross Profit</b>	<b>391,804.17</b>	<b>371,720.14</b>	<b>20,084.03</b>
9	<b>Expense</b>			
10	<b>Administrative and General</b>			
11	5000 · Advertising	390.64	107.50	283.14
12	5005 · Bad Debts	3,369.68	1,784.94	1,584.74
13	5010 · Bank Charges			
14	5012 · Merchant Account Fees	472.49	308.23	164.26
15	5010 · Bank Charges - Other	270.72	900.27	(629.55)
16	<b>Total 5010 · Bank Charges</b>	<b>743.21</b>	<b>1,208.50</b>	<b>(465.29)</b>
17	5020 · Directors Fees	650.00	787.50	(137.50)
18	5030 · Dues and Memberships	1,250.22	825.47	424.75
19	5035 · Education and Training	1,238.34	633.90	604.44
20	<b>Insurance</b>			
21	5040 · Liability	5,675.63	5,149.34	526.29
22	5050 · Workers' Comp	10,449.36	10,740.47	(291.11)
23	5055 · Health			
24	5037 · Employee Benefits	592.39	28.88	563.51
25	5055.1 · Employee Portion	(3,845.63)	(3,722.67)	(122.96)
26	5055 · Health - Other	16,882.02	15,401.16	1,480.86
27	<b>Total 5055 · Health</b>	<b>13,628.78</b>	<b>11,707.37</b>	<b>1,921.41</b>
28	<b>Total Insurance</b>	<b>29,753.77</b>	<b>27,597.18</b>	<b>2,156.59</b>
29	5060 · Licenses, Permits, and Fees	18,021.35	16,041.85	1,979.50
30	5065 · Auto	1,717.91	1,842.11	(124.20)
31	5070 · Miscellaneous	0.00	25.00	(25.00)
32	5080 · Office Expense	2,876.98	1,911.47	965.51
33	5085 · Outside Services	3,322.04	3,505.43	(183.39)
34	5090 · Payroll Taxes	8,076.49	8,447.60	(371.11)
35	5100 · Postage	1,158.09	1,205.58	(47.49)
36	5110 · Professional Fees	12,217.81	8,893.86	3,323.95
37	5125 · Repairs and Maintenance	23.75	174.20	(150.45)
38	5130 · Rents	4,800.00	4,810.00	(10.00)
39	5135 · Retirement	1,888.98	2,301.86	(412.88)
40	5137 · Supplies	218.39	448.02	(229.63)
41	5140 · Telephone	3,566.28	2,960.76	605.52
42	5145 · Tools	1,951.71	1,142.44	809.27
43	5150 · Travel and Meetings	297.83	434.59	(136.76)
44	5155 · Utilities	942.72	872.10	70.62

**Garberville Sanitary District**  
**Draft Profit & Loss Prev Year Comparison - Sewer**  
July 2014 through June 2015

					Jul '14 - Jun 15	Jul '13 - Jun 14	\$ Change
45		5160 · Wages					
46			5165 · Wages - Overtime		31.05	626.12	(595.07)
47			5160 · Wages - Other		43,090.13	34,746.88	8,343.25
48		Total 5160 · Wages			43,121.18	35,373.00	7,748.18
49		5170 · Vacation Accrual Adjustment			0.00	153.36	(153.36)
50		Total Administrative and General			141,597.37	123,488.22	18,109.15
51		Sewage Collection					
52			6010 · Fuel		2,944.61	0.00	2,944.61
53			6030 · Repairs and Maintenance		27,755.80	24,077.66	3,678.14
54			6040 · Supplies		1,472.44	186.09	1,286.35
55			6050 · Utilities		5,131.21	4,886.26	244.95
56		6060 · Wages					
57			6065 · Wages - Overtime Sewer Collecti		1,484.49	1,330.57	153.92
58			6060 · Wages - Other		14,496.80	16,210.25	(1,713.45)
59		Total 6060 · Wages			15,981.29	17,540.82	(1,559.53)
60		Total Sewage Collection			53,285.35	46,690.83	6,594.52
61		Sewage Treatment					
62			6075 · Fuel		2,106.11	0.00	2,106.11
63			6080 · Monitoring		6,631.31	7,951.88	(1,320.57)
64			6100 · Repairs and Maintenance		12,174.74	4,348.69	7,826.05
65			6110 · Supplies		7,448.64	8,986.00	(1,537.36)
66			6120 · Utilities		9,058.28	8,728.79	329.49
67		6130 · Wages					
68			6135 · Wages - Overtime Sewer Treatmen		3,120.17	2,922.46	197.71
69			6130 · Wages - Other		29,866.99	40,054.66	(10,187.67)
70		Total 6130 · Wages			32,987.16	42,977.12	(9,989.96)
71		Total Sewage Treatment			70,406.24	72,992.48	(2,586.24)
72		Total Expense			265,288.96	243,171.53	22,117.43
73		Net Ordinary Income			126,515.21	128,548.61	(2,033.40)
74		Other Income/Expense					
75		Other Income					
76		Property Tax Revenue					
77			8010 · Secured		10,936.33	21,896.52	(10,960.19)
78			8020 · Unsecured		818.92	839.42	(20.50)
79			8025 · Prior Years		21.21	13.98	7.23
80			8030 · Supplemental - Current		73.19	170.49	(97.30)
81			8035 · Supplemental - Prior Years		27.90	39.57	(11.67)
82		Total Property Tax Revenue			11,877.55	22,959.98	(11,082.43)
83		8060 · Interest Income			1,758.13	1,672.99	85.14
84		8070 · Other Non-Operating Revenue			950.00	707.51	242.49

**Garberville Sanitary District**  
**Draft Profit & Loss Prev Year Comparison - Sewer**  
July 2014 through June 2015

						<b>Jul '14 - Jun 15</b>	<b>Jul '13 - Jun 14</b>	<b>\$ Change</b>
<b>85</b>	<b>9030</b>	<b>· Homeowners' Tax Relief</b>				164.69	349.67	(184.98)
<b>86</b>	<b>Total Other Income</b>					14,750.37	25,690.15	(10,939.78)
<b>87</b>	<b>Other Expense</b>							
<b>88</b>	<b>9040</b>	<b>· Depreciation</b>				148,596.00	151,568.00	(2,972.00)
<b>89</b>	<b>9050</b>	<b>· Interest Expense</b>				5,702.40	6,854.68	(1,152.28)
<b>90</b>	<b>Total Other Expense</b>					154,298.40	158,422.68	(4,124.28)
<b>91</b>	<b>Net Other Income</b>					(139,548.03)	(132,732.53)	(6,815.50)
<b>92</b>	<b>Net Income</b>					<b>(13,032.82)</b>	<b>(4,183.92)</b>	<b>(8,848.90)</b>



**Garberville Sanitary District**  
**Draft Profit & Loss Prev Year Comparison - Water**  
July 2014 through June 2015

				Jul '14 - Jun 15	Jul '13 - Jun 14	\$ Change
1	<b>Ordinary Income/Expense</b>					
2	<b>Income</b>					
3	<b>Water Charges</b>					
4		4100	Residential	281,497.88	291,071.84	(9,573.96)
5		4110	Commercial	214,530.47	219,760.88	(5,230.41)
6		4150	Bulk Water Sales	0.00	48.00	(48.00)
7	<b>Total Water Charges</b>			496,028.35	510,880.72	(14,852.37)
8		4300	Connection Fees	16,100.00	1,350.00	14,750.00
9		4650	Late Charges	3,317.50	3,299.87	17.63
10		4700	Other Operating Revenue	2,985.82	785.00	2,200.82
11	<b>Total Income</b>			518,431.67	516,315.59	2,116.08
12	<b>Gross Profit</b>			518,431.67	516,315.59	2,116.08
13	<b>Expense</b>					
14	<b>Administrative and General</b>					
15		5000	Advertising	390.66	107.50	283.16
16		5005	Bad Debts	2,692.97	2,989.48	(296.51)
17		5010	Bank Charges			
18		5012	Merchant Account Fees	472.51	308.23	164.28
19		5010	Bank Charges - Other	270.74	900.39	(629.65)
20	<b>Total 5010 - Bank Charges</b>			743.25	1,208.62	(465.37)
21		5020	Directors Fees	650.00	787.50	(137.50)
22		5030	Dues and Memberships	1,562.22	825.47	736.75
23		5035	Education and Training	1,597.32	758.91	838.41
24	<b>Insurance</b>					
25		5040	Liability	5,675.74	5,149.46	526.28
26		5050	Workers' Comp	13,287.20	10,299.30	2,987.90
27		5055	Health			
28		5037	Employee Benefits	982.37	1,076.14	(93.77)
29		5055.1	Employee Portion	(4,097.10)	(3,890.55)	(206.55)
30		5055	Health - Other	16,882.02	15,401.16	1,480.86
31	<b>Total 5055 - Health</b>			13,767.29	12,586.75	1,180.54
32	<b>Total Insurance</b>			32,730.23	28,035.51	4,694.72
33		5060	Licenses, Permits, and Fees	3,492.64	3,137.82	354.82
34		5065	Auto	1,719.44	1,837.36	(117.92)
35		5070	Miscellaneous	286.59	25.00	261.59
36		5080	Office Expense	3,092.13	1,911.52	1,180.61
37		5085	Outside Services	6,176.17	3,505.48	2,670.69
38		5090	Payroll Taxes	11,309.03	10,491.40	817.63
39		5100	Postage	1,158.12	1,205.56	(47.44)
40		5110	Professional Fees	11,428.83	9,808.14	1,620.69
41		5120	Property Taxes	12.00	12.00	0.00
42		5125	Repairs and Maintenance	0.00	174.22	(174.22)
43		5130	Rents	5,400.00	5,410.00	(10.00)

## Garberville Sanitary District

### Draft Profit & Loss Prev Year Comparison - Water

July 2014 through June 2015

				Jul '14 - Jun 15	Jul '13 - Jun 14	\$ Change
44		5135 · Retirement		2,625.24	2,835.36	(210.12)
45		5137 · Supplies		218.35	448.03	(229.68)
46		5140 · Telephone		4,052.25	2,960.67	1,091.58
47		5145 · Tools		3,023.56	1,084.44	1,939.12
48		5150 · Travel and Meetings		370.64	560.64	(190.00)
49		5155 · Utilities		942.74	872.07	70.67
50		5160 · Wages				
51		5165 · Wages - Overtime		23.29	881.67	(858.38)
52		5160 · Wages - Other		48,365.90	37,969.51	10,396.39
53		<b>Total 5160 · Wages</b>		<b>48,389.19</b>	<b>38,851.18</b>	<b>9,538.01</b>
54		5170 · Vacation Accrual Adjustment		0.00	164.50	(164.50)
55		<b>Total Administrative and General</b>		<b>144,063.57</b>	<b>120,008.38</b>	<b>24,055.19</b>
56		<b>Water Trans and Distribution</b>				
57		7075 · Fuel		2,191.81	0.00	2,191.81
58		7090 · Repairs and Maintenance		14,747.24	39,392.92	(24,645.68)
59		7100 · Supplies		10,256.68	6,004.30	4,252.38
60		7110 · Utilities		10,615.39	9,445.31	1,170.08
61		7120 · Wages				
62		7125 · Wages - Overtime Water Trans &		4,246.26	2,559.02	1,687.24
63		7120 · Wages - Other		25,516.73	26,508.26	(991.53)
64		<b>Total 7120 · Wages</b>		<b>29,762.99</b>	<b>29,067.28</b>	<b>695.71</b>
65		<b>Total Water Trans and Distribution</b>		<b>67,574.11</b>	<b>83,909.81</b>	<b>(16,335.70)</b>
66		<b>Water Treatment</b>				
67		7020 · Fuel		3,409.93	0.00	3,409.93
68		7010 · Monitoring		2,705.18	2,337.95	367.23
69		7030 · Repairs and Maintenance		9,019.55	2,143.14	6,876.41
70		7040 · Supplies		16,382.29	11,546.36	4,835.93
71		7050 · Utilities		37,310.99	33,851.89	3,459.10
72		7060 · Wages				
73		7065 · Wages - Overtime Water Treatme		5,053.95	3,191.33	1,862.62
74		7060 · Wages - Other		41,669.78	31,711.96	9,957.82
75		<b>Total 7060 · Wages</b>		<b>46,723.73</b>	<b>34,903.29</b>	<b>11,820.44</b>
76		<b>Total Water Treatment</b>		<b>115,551.67</b>	<b>84,782.63</b>	<b>30,769.04</b>
77		<b>Total Expense</b>		<b>327,189.35</b>	<b>288,700.82</b>	<b>38,488.53</b>
78		<b>Net Ordinary Income</b>		<b>191,242.32</b>	<b>227,614.77</b>	<b>(36,372.45)</b>
79		<b>Other Income/Expense</b>				
80		<b>Other Income</b>				
81		8053 · Water Capital Grant Income		825,266.85	1,739,281.03	(914,014.18)
82		8060 · Interest Income		225.97	157.78	68.19
83		8070 · Other Non-Operating Revenue		0.00	707.52	(707.52)
84		<b>Total Other Income</b>		<b>825,492.82</b>	<b>1,740,146.33</b>	<b>(914,653.51)</b>

**Garberville Sanitary District**  
**Draft Profit & Loss Prev Year Comparison - Water**  
 July 2014 through June 2015

		Jul '14 - Jun 15	Jul '13 - Jun 14	\$ Change
<b>85</b>	<b>Other Expense</b>			
<b>86</b>	<b>9010 • Other Expenses</b>	0.00	2,022.61	(2,022.61)
<b>87</b>	<b>9040 • Depreciation</b>	52,608.00	70,957.00	(18,349.00)
<b>88</b>	<b>9050 • Interest Expense</b>	3,067.39	2.37	3,065.02
<b>89</b>	<b>Total Other Expense</b>	55,675.39	72,981.98	(17,306.59)
<b>90</b>	<b>Net Other Income</b>	769,817.43	1,667,164.35	(897,346.92)
<b>91</b>	<b>Net Income</b>	<b>961,059.75</b>	<b>1,894,779.12</b>	<b>(933,719.37)</b>

**Garberville Sanitary District**  
**Draft - Revenue & Expense Budget Performance - Water**  
 July 2014 through June 2015

				Jul '14 - Jun 15	YTD Budget	\$ Over Budget
1	Ordinary Income/Expense					
2	Income					
3	Water Charges					
4	4100	Residential		281,497.88	267,480.00	14,017.88
5	4110	Commercial		214,530.47	217,284.00	-2,753.53
6	Total Water Charges			496,028.35	484,764.00	11,264.35
7	4300	Connection Fees		16,100.00	0.00	16,100.00
8	4650	Late Charges		3,317.50	3,324.00	-6.50
9	4700	Other Operating Revenue		2,985.82	864.00	2,121.82
10	Total Income			518,431.67	488,952.00	29,479.67
11	Gross Profit			518,431.67	488,952.00	29,479.67
12	Expense					
13	Administrative and General					
14	5000	Advertising		390.66	132.00	258.66
15	5005	Bad Debts		2,692.97	780.00	1,912.97
16	5010	Bank Charges				
17	5012	Merchant Account Fees		472.51	339.00	133.51
18	5010	Bank Charges - Other		270.74	936.00	-665.26
19	Total 5010 - Bank Charges			743.25	1,275.00	-531.75
20	5020	Directors Fees		650.00	972.00	-322.00
21	5030	Dues and Memberships		1,562.22	972.00	590.22
22	5035	Education and Training		1,597.32	936.00	661.32
23	5036	Education and Training - B.O.D.		0.00	156.00	-156.00
24	Insurance					
25	5040	Liability		5,675.74	5,316.00	359.74
26	5050	Workers' Comp		13,287.20	8,388.00	4,899.20
27	5055	Health				
28	5037	Employee Benefits		982.37	5,448.00	-4,465.63
29	5055.1	Employee Portion		-4,097.10	-2,724.00	-1,373.10
30	5055	Health - Other		16,882.02	13,620.00	3,262.02
31	Total 5055 - Health			13,767.29	16,344.00	-2,576.71
32	Total Insurance			32,730.23	30,048.00	2,682.23
33	5060	Licenses, Permits, and Fees		3,492.64	3,360.00	132.64
34	5065	Auto		1,719.44	1,668.00	51.44
35	5070	Miscellaneous		286.59	0.00	286.59
36	5080	Office Expense		3,092.13	2,940.00	152.13
37	5085	Outside Services		6,176.17	3,588.00	2,588.17
38	5090	Payroll Taxes		11,309.03	12,468.00	-1,158.97
39	5100	Postage		1,158.12	1,200.00	-41.88
40	5110	Professional Fees		11,428.83	11,412.00	16.83
41	5120	Property Taxes		12.00	12.00	0.00
42	5125	Repairs and Maintenance		0.00	936.00	-936.00
43	5130	Rents		5,400.00	5,688.00	-288.00

**Garberville Sanitary District**  
**Draft - Revenue & Expense Budget Performance - Water**  
 July 2014 through June 2015

		Jul '14 - Jun 15	YTD Budget	\$ Over Budget
44	5135 · Retirement	2,625.24	3,816.00	-1,190.76
45	5137 · Supplies	218.35	252.00	-33.65
46	5140 · Telephone	4,052.25	3,024.00	1,028.25
47	5145 · Tools	3,023.56	2,004.00	1,019.56
48	5150 · Travel and Meetings	370.64	684.00	-313.36
49	5155 · Utilities	942.74	876.00	66.74
50	5160 · Wages			
51	5165 · Wages - Overtime	23.29		
52	5160 · Wages - Other	48,365.90	82,428.00	-34,062.10
53	Total 5160 · Wages	48,389.19	82,428.00	-34,038.81
54	5170 · Vacation Accrual Adjustment	0.00	2,796.00	-2,796.00
55	Total Administrative and General	144,063.57	174,423.00	-30,359.43
56	Water Trans and Distribution			
57	7075 · Fuel	2,191.81	0.00	2,191.81
58	7090 · Repairs and Maintenance	14,747.24	28,788.00	-14,040.76
59	7100 · Supplies	10,256.68	7,860.00	2,396.68
60	7110 · Utilities	10,615.39	9,936.00	679.39
61	7120 · Wages			
62	7125 · Wages - Overtime Water Trans &	4,246.26		
63	7120 · Wages - Other	25,516.73	35,076.00	-9,559.27
64	Total 7120 · Wages	29,762.99	35,076.00	-5,313.01
65	Total Water Trans and Distribution	67,574.11	81,660.00	-14,085.89
66	Water Treatment			
67	7020 · Fuel	3,409.93	0.00	3,409.93
68	7010 · Monitoring	2,705.18	2,352.00	353.18
69	7030 · Repairs and Maintenance	9,019.55	12,096.00	-3,076.45
70	7040 · Supplies	16,382.29	11,328.00	5,054.29
71	7050 · Utilities	37,310.99	33,816.00	3,494.99
72	7060 · Wages			
73	7065 · Wages - Overtime Water Treatm	5,053.95		
74	7060 · Wages - Other	41,669.78	25,368.00	16,301.78
75	Total 7060 · Wages	46,723.73	25,368.00	21,355.73
76	Total Water Treatment	115,551.67	84,960.00	30,591.67
77	Total Expense	327,189.35	341,043.00	-13,853.65
78	Net Ordinary Income	191,242.32	147,909.00	43,333.32
79	Other Income/Expense			
80	Other Income			
82	8060 · Interest Income	225.97	156.00	69.97
83	8070 · Other Non-Operating Revenue	0.00	852.00	-852.00
84	Total Other Income	225.97	1,008.00	-782.03

**Garberville Sanitary District**  
**Draft - Revenue & Expense Budget Performance - Water**  
 July 2014 through June 2015

				Jul '14 - Jun 15	YTD Budget	\$ Over Budget
85	Other Expense					
86	9040 • Depreciation			52,608.00	31,464.00	21,144.00
87	9050 • Interest Expense			3,067.39	3,168.00	-100.61
88	Total Other Expense			55,675.39	34,632.00	21,043.39
89	Net Other Income			-55,449.42	-33,624.00	-21,825.42
90	Net Income			135,792.90	114,285.00	21,507.90

**Garberville Sanitary District**  
**Draft - Revenue & Expense Budget Performance - Sewer**  
 July 2014 through June 2015

			Jul '14 - Jun 15	YTD Budget	\$ Over Budget
<b>1</b>	<b>Ordinary Income/Expense</b>				
<b>2</b>	<b>Income</b>				
<b>3</b>	<b>4200</b>	<b>Sewer Charges</b>	365,916.97	346,056.00	19,860.97
<b>4</b>	<b>4300</b>	<b>Connection Fees</b>	22,500.00		
<b>5</b>	<b>4650</b>	<b>Late Charges</b>	3,317.50	3,096.00	221.50
<b>6</b>	<b>4700</b>	<b>Other Operating Revenue</b>	69.70	96.00	-26.30
<b>7</b>	<b>Total Income</b>		<b>391,804.17</b>	<b>349,248.00</b>	<b>42,556.17</b>
<b>8</b>	<b>Gross Profit</b>		391,804.17	349,248.00	42,556.17
<b>9</b>	<b>Expense</b>				
<b>10</b>	<b>Administrative and General</b>				
<b>11</b>	<b>5000</b>	<b>Advertising</b>	390.64	132.00	258.64
<b>12</b>	<b>5005</b>	<b>Bad Debts</b>	3,369.68	780.00	2,589.68
<b>13</b>	<b>5010</b>	<b>Bank Charges</b>			
<b>14</b>		<b>5012 Merchant Account Fees</b>	472.49	336.00	136.49
<b>15</b>		<b>5010 Bank Charges - Other</b>	270.72	936.00	-665.28
<b>16</b>		<b>Total 5010 Bank Charges</b>	<b>743.21</b>	<b>1,272.00</b>	<b>-528.79</b>
<b>17</b>	<b>5020</b>	<b>Directors Fees</b>	650.00	972.00	-322.00
<b>18</b>	<b>5030</b>	<b>Dues and Memberships</b>	1,250.22	972.00	278.22
<b>19</b>	<b>5035</b>	<b>Education and Training</b>	1,238.34	780.00	458.34
<b>20</b>	<b>5036</b>	<b>Education and Training - B.O.D.</b>	0.00	156.00	-156.00
<b>21</b>	<b>Insurance</b>				
<b>22</b>	<b>5040</b>	<b>Liability</b>	5,675.63	5,316.00	359.63
<b>23</b>	<b>5050</b>	<b>Workers' Comp</b>	10,449.36	8,388.00	2,061.36
<b>24</b>	<b>5055</b>	<b>Health</b>			
<b>25</b>		<b>5037 Employee Benefits</b>	592.39	5,448.00	-4,855.61
<b>26</b>		<b>5055.1 Employee Portion</b>	-3,845.63	-2,724.00	-1,121.63
<b>27</b>		<b>5055 Health - Other</b>	16,882.02	13,620.00	3,262.02
<b>28</b>		<b>Total 5055 Health</b>	<b>13,628.78</b>	<b>16,344.00</b>	<b>-2,715.22</b>
<b>29</b>	<b>Total Insurance</b>		29,753.77	30,048.00	-294.23
<b>30</b>	<b>5060</b>	<b>Licenses, Permits, and Fees</b>	18,021.35	16,572.00	1,449.35
<b>31</b>	<b>5065</b>	<b>Auto</b>	1,717.91	1,668.00	49.91
<b>32</b>	<b>5080</b>	<b>Office Expense</b>	2,876.98	2,844.00	32.98
<b>33</b>	<b>5085</b>	<b>Outside Services</b>	3,322.04	3,588.00	-265.96
<b>34</b>	<b>5090</b>	<b>Payroll Taxes</b>	8,076.49	11,304.00	-3,227.51
<b>35</b>	<b>5100</b>	<b>Postage</b>	1,158.09	1,200.00	-41.91
<b>36</b>	<b>5110</b>	<b>Professional Fees</b>	12,217.81	10,284.00	1,933.81
<b>37</b>	<b>5125</b>	<b>Repairs and Maintenance</b>	23.75	996.00	-972.25
<b>38</b>	<b>5130</b>	<b>Rents</b>	4,800.00	4,800.00	0.00
<b>39</b>	<b>5135</b>	<b>Retirement</b>	1,888.98	3,444.00	-1,555.02
<b>40</b>	<b>5137</b>	<b>Supplies</b>	218.39	252.00	-33.61
<b>41</b>	<b>5140</b>	<b>Telephone</b>	3,566.28	3,024.00	542.28
<b>42</b>	<b>5145</b>	<b>Tools</b>	1,951.71	2,004.00	-52.29
<b>43</b>	<b>5150</b>	<b>Travel and Meetings</b>	297.83	528.00	-230.17
<b>44</b>	<b>5155</b>	<b>Utilities</b>	942.72	876.00	66.72

**Garberville Sanitary District**  
**Draft - Revenue & Expense Budget Performance - Sewer**  
 July 2014 through June 2015

			Jul '14 - Jun 15	YTD Budget	\$ Over Budget
45	5160 - Wages				
46		5165 - Wages - Overtime	31.05		
47		5160 - Wages - Other	43,090.13	79,956.00	-36,865.87
48		<b>Total 5160 - Wages</b>	<b>43,121.18</b>	<b>79,956.00</b>	<b>-36,834.82</b>
49	<b>Total Administrative and General</b>		<b>141,597.37</b>	<b>178,452.00</b>	<b>-36,854.63</b>
50	<b>Sewage Collection</b>				
51		6010 - Fuel	2,944.61	0.00	2,944.61
52		6030 - Repairs and Maintenance	27,755.80	16,152.00	11,603.80
53		6040 - Supplies	1,472.44	216.00	1,256.44
54		6050 - Utilities	5,131.21	5,004.00	127.21
55		<b>6060 - Wages</b>			
56		6065 - Wages - Overtime Sewer Collecti	1,484.49		
57		6060 - Wages - Other	14,496.80	18,276.00	-3,779.20
58		<b>Total 6060 - Wages</b>	<b>15,981.29</b>	<b>18,276.00</b>	<b>-2,294.71</b>
59	<b>Total Sewage Collection</b>		<b>53,285.35</b>	<b>39,648.00</b>	<b>13,637.35</b>
60	<b>Sewage Treatment</b>				
61		6075 - Fuel	2,106.11	0.00	2,106.11
62		6080 - Monitoring	6,631.31	8,916.00	-2,284.69
63		6085 - Outside Services	0.00	3,000.00	-3,000.00
64		6100 - Repairs and Maintenance	12,174.74	4,908.00	7,266.74
65		6110 - Supplies	7,448.64	10,260.00	-2,811.36
66		6120 - Utilities	9,058.28	9,624.00	-565.72
67		<b>6130 - Wages</b>			
68		6135 - Wages - Overtime Sewer Treatme	3,120.17		
69		6130 - Wages - Other	29,866.99	35,400.00	-5,533.01
70		<b>Total 6130 - Wages</b>	<b>32,987.16</b>	<b>35,400.00</b>	<b>-2,412.84</b>
71	<b>Total Sewage Treatment</b>		<b>70,406.24</b>	<b>72,108.00</b>	<b>-1,701.76</b>
72	<b>Total Expense</b>		<b>265,288.96</b>	<b>290,208.00</b>	<b>-24,919.04</b>
73	<b>Net Ordinary Income</b>		<b>126,515.21</b>	<b>59,040.00</b>	<b>67,475.21</b>
74	<b>Other Income/Expense</b>				
75	<b>Other Income</b>				
76	<b>Property Tax Revenue</b>				
77		8010 - Secured	10,936.33	21,581.00	-10,644.67
78		8020 - Unsecured	818.92	1,466.00	-647.08
79		8025 - Prior Years	21.21	24.00	-2.79
80		8030 - Supplemental - Current	73.19	77.00	-3.81
81		8035 - Supplemental - Prior Years	27.90	40.00	-12.10
82	<b>Total Property Tax Revenue</b>		<b>11,877.55</b>	<b>23,188.00</b>	<b>-11,310.45</b>
83	8060 - Interest Income		1,758.13	2,635.00	-876.87
84	8070 - Other Non-Operating Revenue		950.00		



**Garberville Sanitary District**  
**Draft - Revenue & Expense Budget Performance - Sewer**  
 July 2014 through June 2015

				<b>Jul '14 - Jun 15</b>	<b>YTD Budget</b>	<b>\$ Over Budget</b>
<b>85</b>	<b>9030</b>	<b>· Homeowners' Tax Relief</b>		164.69	350.00	-185.31
<b>86</b>	<b>Total Other Income</b>			14,750.37	26,173.00	-11,422.63
<b>87</b>	<b>Other Expense</b>					
<b>88</b>	<b>9040</b>	<b>· Depreciation</b>		148,596.00	151,188.00	-2,592.00
<b>89</b>	<b>9050</b>	<b>· Interest Expense</b>		5,702.40	7,896.00	-2,193.60
<b>90</b>	<b>Total Other Expense</b>			154,298.40	159,084.00	-4,785.60
<b>91</b>	<b>Net Other Income</b>			-139,548.03	-132,911.00	-6,637.03
<b>92</b>	<b>Net Income</b>			<b>-13,032.82</b>	<b>-73,871.00</b>	<b>60,838.18</b>



# GARBERVILLE SANITARY DISTRICT

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

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Date: 07/28/15  
To: GSD Board of Directors  
From: Operations Manager  
Subject: Monthly Reports

## Sampling and Testing

06/02/15 BOD = 19 mg/L

06/09/15 BOD = 25 mg/L

06/30/15 BOD = 16 mg/L

No Safety Incidents or near misses.

Ron Copenhafer  
Operations Manager  
Garberville Sanitary District

# GSD BOARD CALENDAR 2015

## PROPOSED

AUGUST 25 (Tuesday)

SEPTEMBER 22 (Tuesday)

OCTOBER 27 (Tuesday)

NOVEMBER 24 (Tuesday)

Thanksgiving is November 26<sup>th</sup>, Thursday  
We could have meeting on December 1<sup>st</sup>, Tuesday

DECEMBER 22 (Tuesday)

Christmas is December 25<sup>th</sup>, Friday  
We could have meeting on December 29<sup>th</sup>, Tuesday

# WATER ORDINANCE NO. 1

## GARBERVILLE SANITARY DISTRICT

AN ORDINANCE ESTABLISHING RATES, RULES AND REGULATIONS FOR WATER SERVICE.

Be it ordained by the Board of Directors of the Garberville Sanitary District , Humboldt County, California, as follows:

### ARTICLE 1 GENERAL RULES

**Sec 1.1 Short Title.** This ordinance shall be known and may be cited as “G.S.D. Water Code”.

(action)---Remove, may be

**Sec 1.2 Words and Phrases.** For the purpose of this ordinance, all words used herein in the present tense shall include the future; all words in the plural number shall include the singular number; and all words in the singular number shall include the plural number.

(action)---Remove highlighted section and replace with, shall be considered present and future as well as singular and plural

**Sec 1.3 Water system.** The District will furnish a system, plant works, and undertaking used for and useful in obtaining, conserving, and dispensing of water for public and private uses, including all parts of the system, all appurtenances to it, and lands, easements, rights in land, water rights, contract rights, franchises, and other water supply, storage and distribution facilities and equipment.

(action)---and operate a water system comprised of pumps, a water treatment facility, distribution system, easements, property buildings and equipment.

**Sec 1.4 Separability.** If any section, subsection, sentence, clause, or phase of this ordinance is for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this ordinance.

**Sec 1.5 Pressure Conditions.** All applicants for service connections or water service shall be required to accept such conditions of pressure and service as are provided by the distributing system at the location of the proposed service connection, and to hold the District harmless for any damages arising out of low pressure or high pressure conditions or interruptions in service.

**Sec 1.6 Maintenance of Water Pressure/Shutting Down for Emergency Repairs.** The Board shall not accept any responsibility for the maintenance of pressure, and it reserves the right to discontinue service while making emergency repairs due to natural disasters or other circumstances beyond the District’s control. Customers that are dependent upon a continuous supply should have independent emergency storage.

**Sec 1.7 Tampering with District Property.** No one except a district employee or representative of the Board with a district employee, shall at any time in any manner operate the curb cocks or valves, main cocks, gates or valves of the Districts’ system, or interfere with

meters or their connections, street mains, or other parts of the water system.

**Sec 1.8 Penalty for Violation.** For the failure of the customer to comply with all or any part of this ordinance and any ordinance, resolution or order fixing rates and charges of this District, a penalty for which has not hereafter been specifically fixed, the customer's service shall be discontinued and the water shall not be supplied such customer until they have complied with the rule or regulation, rate or charge which was violated. or, in the event that they cannot comply with said rule or regulation, until they have satisfied the District that in the future they will comply with all the rules and regulations established by ordinance of the District and will pay all rates and charges.

(action)—remove highlighted words

**Sec 1.9 Ruling Final.** All rulings of the Board shall be final.

## **ARTICLE 2 DEFINITIONS**

**Sec 2.1 Board** shall mean the Board of Directors of the District.

**Sec 2.2 Connection** shall mean the pipeline and appurtenant facilities such as the curb stop, meter and meter box used to extend water service from a main to premises, the laying thereof and the tapping of the main. Where services are divided at the curb or property line to serve several customers, each such branch service shall be deemed a separate service.

**Sec 2.3 Cost** shall mean the cost of labor, material, transportation, supervision, engineering, and all other necessary overhead expenses.

**Sec 2.4 Cross-Connection** shall mean exposure to drinking water contamination or pollution due to the backflow or back-siphonage of contaminants or pollutants through the water service connection, including sewerage.

(action)---add highlighted words

**Sec 2.5 District** shall mean the Garberville Sanitary District.

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

**Sec 2.7 Person** shall mean an individual or a company, association, co-partnership or public or private corporation.

**Sec 2.8 Premises** shall mean a lot or parcel of real property, under one ownership or commercial buildings or apartments or multiple dwellings.

(action)---remove highlighted words

**Sec 2.9 Private Fire Protection Service** shall mean water service and facilities for building sprinkler systems, hydrants, hose reels, and other facilities installed on private property for fire protection and water available therefore.

**Sec 2.10 Public Fire Protection Service** shall mean the service and facilities of the entire water supply, storage, and distribution system of the District, including the fire hydrants affixed thereto, and the water available for fire protection.

**Sec 2.11 Owner** shall mean the person owning the fee or the person in whose name the legal title to the property appears, by deed duly recorded in the County Recorder's office, or the person in possession of the property of buildings under claim of, or exercising acts of ownership over same for himself, or as executor, administrator, guardian, or trustee of the owner.  
(action)---remove highlighted words

**Sec 2.12 Regular Water Service** shall mean water service and facilities rendered for normal domestic, commercial and industrial facilities, commercial and industrial purposes on a permanent basis, and the water available therefore.  
(action)---remove words highlighted

**Sec 2.13 Temporary Water Service** shall mean water service and facilities rendered for construction work and other uses of limited duration established by the District per incident.

**Sec 2.14 District Manager** shall mean the person appointed by the Board to administer and enforce the rules and regulations of the District.  
(action)---add General

**Sec 2.15 District Engineer by call** Shall mean the Engineer employed and acting for the Board of Directors, under the direction of the General Manager and shall be a Registered Civil Engineer.  
(action)---remove highlighted words  
(action)---add under the direction of the General Manager

**Sec 2.16 Permit** shall mean any written authorization required pursuant to this or any other regulation of the District for the installation of any water works.

**Sec 2.17 Applicant** shall mean the person making application for a permit for a water installation and shall be the owner of premises, or his authorized agent, for which a permit is requested,.

**Sec 2.18 Contractor** shall mean any individual, firm, corporation, partnership, or association duly licensed by the State of California to perform the type of work to be done under the permit.

**Sec 2.19 Single Family Unit** A single family unit is defined to mean and refer to the place of residence for a single family.

**Sec 2.20 Multiple Dwelling** shall mean a building for residential purposes containing more than one kitchen or having facilities for the occupancy of more than one person or families, including but not limited to the following: hotels, motels, mobile home parks, recreational vehicle parks, apartment houses, duplex, rooming houses, boarding houses, and dormitories.

**Sec 2.21 Street** shall mean any public highway, road, street, avenue, alleyway, public place,

public easement, or right-of-way.

**Sec 2.22 Additional Definitions.** For the purposes of this ordinance, additional terms shall have the meaning indicated in Chapter 1 of the most recent edition of the “Uniform Plumbing Code” adopted by the International Association of Plumbing and Mechanical Officials.

### **ARTICLE 3 NOTICES**

**Sec 3.1 Notice to Customers.** Notice from the District to a customer will normally be given in writing, and either delivered or mailed to him/her at his/her last known address. Where conditions warrant and in emergencies, the District may resort to notification either by telephone or messenger.

**Sec 3.2 Correspondence from Customers.** A customer or their authorized representative may present correspondence to the District Board of Directors or to the District Office.

### **ARTICLE 4 APPLICATION FOR WATER SERVICE**

**Sec 4.1 Application.** A property owner or his/her authorized agent (**who provides authorization letter from owner**) may make an application for Water Service. (See attached application form).

**Sec 4.2 Undertaking of Applicant.** Such application will signify the customer’s willingness and intention to comply with this and other ordinances or regulations relating to the water service and to make payment for water service.

**Sec 4.3 Payment for Previous Service.** An application will not be honored unless payment in full has been made for water service previously rendered to the applicant.

**Sec 4.4 Installation Charges.** New construction of water service will require a deposit of **\$ 8,000.00** to be applied to the actual construction costs. Any remainder of the deposit after construction will be refunded to the customer. (See attached schedule of service connection charge).

(Justification)Connection Fees are used on for capital improvements and can’t be used for anything else which is why the connection fees are designed to install service to customers, maintain those services and replace distribution and collection systems as needed). GSD has very few new connections and only a couple new projections but other than Melville, our entire infrastructure will need to be upgraded in upcoming years.

- a. Renewed Service Connections. The Board may at its discretion require a deposit of \$100.00 for a renewed service connection made after the effective date of this ordinance, which deposit may be applied on any delinquent charges to the District or, if there are no delinquencies, shall be returned to the customer after 2 years with good payment history or when service is discontinued in accordance with this ordinance.

**Sec 4.5 Installation of Service.** Service installations will be made only to property **within GSD boundaries or abutting property to GSD if circumstances require such connection and approved by the Board.** if on distribution mains that have been constructed in public

streets, alleys, or easements, or to extensions thereof as herein provided. Services installed, prior to the construction of streets or in advance of street improvement must be accepted by the applicant in the installed location. (Delete everything in Blue)

**Sec 4.6 Changes in Customer Equipment.** Customers making any material change in the size, character, or extent of the equipment or operations utilizing water service, or whose change in operations results in a large increase in the use of water, shall immediately give the District written notice of the nature of the change and, if necessary, amend their application. Changes to existing services is also subject to but not limited to sections 2.6 and 4.4

**Sec 4.7 Size and Location.** The District reserves the right to determine the size of service connections and their locations with respect to the boundaries of the premises to be served. Installation of customers pipeline should not be done until the service has been installed. (delete)

**Sec 4.8 Curb Cock.** Every service connection installed by the District shall be equipped with a curb cock on the inlet side of the meter. The curb cock is intended for the exclusive use of the District in controlling the water supply through the service connection pipe. If the curb cock is damaged by the consumers use to an extent requiring replacement, such replacement shall be at the customer's expense.

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

- a. Each building under separate ownership must be provided with a separate service connection and meter. Two or more buildings under same ownership and on the same lot or parcel may be supplied through the same service connection and meter **if authorized by the General Manager or GSD Board.**
- b. Multiple service connections for single parcel with single owner are allowed under these conditions:
  1. A master meter is installed at the property line
  2. Metered service connections are provided for each sub unit. Meters and valves will be supplied and remain property of GSD.
  3. Supply line from master meter to each of the units shall be installed and maintained by owner.
  4. Owner will be responsible for usage on master meter, determined by deducting each sub unit from master meter.
- c. Different Owner. A service connection shall not be used to supply adjoining property of a different owner or to supply property of the same owner across a street or alley.
- d. Divided Property. When property provided with a service connection is divided, each parcel will have a separate service connection. Changes to existing services is also subject to but not limited to sections 2.6 and 4.4.

**Sec 4.10 Maintenance of Service Connections.** The District will maintain the service line



Item 5:

Sewer Ordinance:

Chapter 3 Sewer Materials

Chapter 7 (6a) Connection Fee

If, after the elapse of the additional time so allowed, the owner has not completed his sewer connection, he shall be subject to such penalties as would otherwise be applicable at the end of the normal ninety (90) day time limit. Regardless of the circumstances that may apply, regular monthly billing for sewer service shall begin ninety (90) days after notice of availability of service, whether connected or not.

## CHAPTER 3

### BUILDING SEWERS, LATERAL SEWERS AND CONNNECTIONS

#### 1. PERMIT REQUIRED

In accordance with the provisions of this ordinance, no person shall construct a building sewer, lateral sewer or make a connection with any public sewer without first obtaining a written permit from the District and paying all the fees and connection charges as required therein.

#### 2. CONSTRUCTION REQUIREMENTS

Construction and inspection of building sewers and lateral sewers shall be in accordance with the requirements of the District.

#### 3. SEWER MATERIALS

The building sewer shall be one of the following materials:

- (a) Cast iron soil pipe, ASTM Designation A74.
- (b) ~~Asbestos-cement sewer pipe, ASTM Designation C644. (Remove)~~  
(Add) C-900 PVC Pipe
- (c) ~~Vitrified clay pipe with moulded plastic joints cast in the bell and on the spigot end. (Remove)~~  
(Add) SDR-35 PVC Pipe
- (d) Adrylonitrile Butadiene Styrene (A.B.S.) Schedule 40; CS 270-65, ASTM D-1788-62T.

which the permit was issued, except with written permission from the District or authorized representative of the District.

#### 4. AGREEMENT

The applicant's signature on an application for any permit shall constitute an agreement to comply with all of the sections of this ordinance and the rules and regulations of the District, and with the plans and specifications he has filed with his application, if any, together with such corrections or modifications as may be made or permitted by the District, if any. Such agreement shall be binding upon the applicant and may be altered only by the District upon the written request for the alteration from the applicant.

#### 5. FEES, CONNECTION CHARGES

All connection charges, fees and other charges in the District and in areas annexed thereto, rules and regulations as set forth in this ordinance, and the rules and regulations of the District as heretofore or hereafter fixed, shall be paid and complied with in the manner provided in this ordinance, and said rules and regulations. The costs to furnish and install a sewer service line from the District's sewer line to the unit to be served shall be borne by the owner.

#### 6. FEES, SEWER CONNECTION

- (a) A connection permit fee shall be paid to the Garberville Sanitary District by any person desiring to connect to the District sewer system. The permit fee shall be ~~\$1,000.00~~ **\$8000.00** for the first water closet plus \$50.00 for each additional water closet.

#### 7. FEES, COMMERCIAL OR INDUSTRIAL SEWER CONNECTION PERMIT

- (a) A connection permit charge shall be paid to the District by the person desiring connection to the District sewer system.
- (b) The applicant for a multi-family residential, commercial or industrial sewer connection permit shall, in addition to all other fees and charges payable pursuant to the rules, regulations and ordinance sections of the District, pay all engineering, inspection and other costs deemed by the District to be necessary, if any, to

There are two main expenses to consider when connecting to a public sewer line: the fees charged by the sewer agency and the cost of having a plumber or contractor install a private sewer lateral, which is the section of underground pipe connecting the household wastewater plumbing to the public sewer line.

**Typical costs:**

- Sewer district connection fees vary by location but typically cost **\$1,500-\$15,000**, and can be **\$15,000-\$50,000** or more if a new main sewer line needs to be installed in the area. If property owners want to connect to an existing public sewer, they are typically charged for what is calculated as their fair share of the costs for creating and maintaining that system. For example, the Village of Key Biscayne, FL estimates minimum permit and connection fees of **\$1,573** for a single-family residence of 3,000 square feet or less; **\$2,133** for 3,001-5,000 square feet; and **\$3,421** for a residence of more than 5,000 square feet. The City of Portland, OR<sup>[1]</sup> charges **\$4,844** per branch (most residential properties require just one branch) and a **\$4,335** sewer system development fee, plus sewer line charges of **\$1.29** per assessable square foot of residential property within 100' of the sewer line.
- Installation of a new private sewer lateral can cost **\$1,000-\$40,000** or more depending on the distance from the house to the sewer line, the terrain, access to the property, local rates and local code requirements (such as removing an old septic system). For example, the City of McMinnville, OR<sup>[2]</sup> estimates a typical private sewer lateral costs **\$1,500-\$2,500**, while Butte County, CA<sup>[3]</sup> estimates the typical cost at **\$4,000-\$6,000**, including septic tank pumping and decommissioning.