

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

**There will be a regular meeting held by the Garberville Sanitary District Board of Directors at the
GSD District Office
919 Redwood Dr. Garberville, CA**

**October 27, 2015
5:00 p.m. – Open Public Session**

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

- I. REGULAR MEETING CALLED TO ORDER**
- II. ESTABLISHMENT OF QUORUM**
Rio Anderson____, Linda Brodersen____, Doug Bryan____, Bill Stewart____, Vacant____
- 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. TOUR OF ALDER POINT TANK SITE (30 minutes) ***** Meet at Office *******
- V. TOUR OF WASTEWATER PLANT—HYDRO JETTER AND NEW EQUIPMENT (30 minutes)**
- VI. OPEN SESSION**
- VII. COMMENTS AND QUESTIONS FROM THE AUDIENCE**
Up to fifteen minutes of this portion of the meeting are reserved for members of the public to address the Board on items not listed on the agenda and within the jurisdiction of the GSD Board. Speakers are limited to 3 minutes. The GSD Board is prohibited by law from taking action on matters discussed that are not on the Agenda, and no adverse conclusions should be drawn if the GSD Board does not respond to public comment at this time.

General Public / Community Groups
- VIII. ANNOUNCEMENTS AND COMMUNICATIONS**
REPORTS AND PRESENTATIONS – Routine report of activities, operations, meetings / conferences held and/or attended by Board members, Staff, and General Manager
Operations Staff-
Office Staff-
Board Members-
General Manager—Ralph Emerson

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.

A.1 Approval of September 22, 2015 Meeting Minutes - pg 4

A.2 Approve September Financials - pg 9

A.3 Operations Safety Report- pg 23

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

B. GENERAL BUSINESS – Action items

B.1 Budget update -- Discussion pg24

Adopt Resolution 15-011 - Update Signing Authorization for Reserve Accounts with County of Humboldt / Action

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

B.2 Approve Purchase of Utility Trailer- Discussion/Action. Pg 31

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

B.3 Authorization to research prices for new utility truck--(Discussion-Direction Only)

B.4 Replace Main Sewer line on Maple Lane--(Discussion-Direction only)

B.5 Veterans for Peace – Bruce Barkley - Discussion/Action pg33

Requesting relief from the monthly water charge of \$60.22 until a plan to deal with the park is met.

C. POLICY—ORDINANCE REVISION / ADOPTION

C.1 Policy for late payments—Section 9.5 Water Ordinance – (First Reading) pg 34

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

X. ITEMS FOR NEXT BOARD MEETING

1. Office map for wall
2. Updated Annexation map
3. Utility truck prices and discussion
4. Prices For Maple Lane Sewer Line Replacement

XI. ADJOURNMENT

Posting of Notice at the District Office no later than October 23, 2015: 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

GENERAL MANAGER REPORT

Date: October 27, 2015

Tim Kennedy from 3-T delivered the hydro jetter and video camera for maintaining the collection system and he did training with the operations staff most of the day. I am looking forward to being more self-sufficient and able to respond quicker to collection system problems.

I continue working with other agencies to build relationships and finding areas we can assist each other.

Paving was completed on Melville and the apartments are trying to finish construction so they can move renters in between November and December. One infrastructure project completed now on to the next one.

We have received a verbal request for emergency potable water on Old Briceland rd. but have not yet received an application. There was an order issued from the State Water Resources Control Board on December 20, 2012 which allows for Potable bulk water sales only if it is determined to be an emergency. GSD has a water ordinance #14.3 which adheres to that order so if this person submits an application, I will visit his property and follow the process required by the State and our policy.

Kevin Tupes did training with staff on welding techniques and installed a pipe at the Oak St booster pump station to create a loop system for the upper Maple lane and Hillcrest residents while potentially being able to back feed water into the main water tank on Hillcrest dr.

Respectfully Submitted:

Ralph Emerson

BOARD OF DIRECTOR MEETING

MINUTES

GSD DISTRICT OFFICE
919 REDWOOD DR. GARBERVILLE, CA

SEPTEMBER 22, 2015

5:00 P.M. – OPEN PUBLIC SESSION - CONVENE TO CLOSED SESSION
5:30 P.M. - OPEN PUBLIC SESSION

I. REGULAR MEETING CALLED TO ORDER

Chairperson Anderson called the meeting to order at 5:02 pm

II. ESTABLISHMENT OF QUORUM

Anderson, Brodersen, Bryan and Stewart present

III. APPROVAL OF AGENDA

No Changes

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

No Comment

V. CLOSED SESSION

Chair Anderson called for closed session at 5:05 pm

A. ADMINISTRATION

Public Employee Evaluation – General Manager

VI. OPEN SESSION

Chair Anderson reported out a positive evaluation with no action taken at 5:36 pm

VII. COMMENTS AND QUESTIONS FROM THE AUDIENCE

No Comments

VIII. ANNOUNCEMENTS AND COMMUNICATION

Operations Staff- No

Office Staff- No

Board Members- No

General Manager—Ralph Emerson reported on the Tooby Park Gate issues of being kept locked. Emerson has directed staff to lock the gate if they are going to be at the water plant for a while, but if they are there for a little while no need to lock the gate. He said the plan on the table now is to install a solar powered automatic gate with a key pad. The park will be asking the District for a third of the \$10,000.00 cost of this gate.

Emerson reported board member Stewart is resigning at the end of his term and Anderson is in Benbow now. Emerson said that the board of supervisors can appoint someone if no one runs for election. He said that Gary Wellborn submitted an application has expressed interest in being on the board. Emerson will be submitting a letter of consideration these three people for the board sets.

Emerson reported on the power outage that happen last week.

IX. REGULAR AGENDA ITEMS

A. CONSENT AGENDA

- A.1 Approval of the 8/25/15 Regular Meeting Minutes
- A.2 Approval of the July and August 2015 Financials
- A.3 Operations Safety Report

Motion:	Second:	Vote:
Stewart	Brodersen	4 votes yes

B. GENERAL BUSINESS – *Action items*

- B.1 Board’s Consideration of Alder Point Tank Loan

Chair Anderson called project coordinator Jennie Short. Short gave a review of CoBank’s remaining terms. She also said that RCAC loan documents were very straight forward and easy to understand and she had no reservations in moving forward with them. Short said the biggest question now is the financial question, she referred to the memo that she had prepared for the board’s review. The memo listed various loan amounts and interest options to assist the board in deciding how to fund the tank project.

Short recommended a \$250,000.00 loan and the lower interest payment. Short also said another option she has said all along is to save the \$50,000.00 in interest and pay for the tank out of the districts reserves account. Emerson said that he wanted to keep a larger reserve for other expenditures.

After some discussion Chair Anderson asked for any comment from staff or public. No Comment. Stewart made a motion to accept RCAC loan for \$250,000.00 Resolution 14-006. Brodersen seconded.

Motion:	Second:	Vote:
Stewart	Brodersen	4 votes yes

B.2 Increase Water Connection Fee to \$8,000-

Resolution # 15-008

Emerson presented raising the Water Connection Fee to \$8000.00 for new development only, not existing customers. Chair asked for board discussion, Bryan wanted to verify that the ordinance was written correctly. Richard Thompson asked why it's going from \$1000 to \$8000. Emerson explained that costs have gone up tremendously for hourly rate, materials, and equipment. This district has an old system and he has seen several instances that an entire section need to be replaced for new customer as in the Melville apartments so instead of hitting the existing residents, \$8000.00 is in the middle for California like size districts. Thompson asked if the \$8000.00 came from an analysis the district did on their cost or just comparable district and picked something in the middle. Emerson explained it was comparable districts and districts that he has worked at and his experience. Brodersen said that this fee has not been changed in years. Emerson said that there is very few parcels left that will be affected by this fee. Anderson said that it is not the cost to hook up to the system, it the whole system being part of the system. Stewart said it was an investment into the system. Bryan said that the money could only be spent on capital improvement project. Emerson said it was to be used for the line that they are hooking up to. Brodersen made a motion to adopt Resolution 15-008 Increasing the Water Connection Fee to \$8000.00. Stewart seconded the motion.

Motion: Brodersen Second: Stewart Roll Call Vote: Anderson, Brodersen, Stewart, Bryan - Yes

B.3 Increase Sewer Connection Fee to \$8,000

Resolution # 15-009

Emerson presented raising the Sewer Connection Fee to \$8000.00. He said the system is old it's patched together with all different pipes. There are leaks and these things need to be replaced, he said that we don't have a district where you going to have a lot of growth there is not much room, it has been taken, so there won't be any capital improvement money unless it's by grant, loan, or general fund money. This is to help offset the cost and it won't come close to cover the cost to replace the pipes we need to replace, but we have to upgrade our distribution and collection systems. Stewart mentioned that when he built the Blue Star Plant, sewer was not available at that time and they put in their own treatment plant. The district ended up needing a right of way to get to their treatment plant and across the road. At that time there was an agreement that it would cost a \$1000.00 to hookup to the sewer. Also the agreement was the district would pay Blue Star \$10,000.00 for the right of way. Stewart said that Blue Star didn't collect the \$10,000.00, they just left in the district. That should cover the sewer connection fee should they ever connect to the sewer system. Emerson said any contracts made prior to the increase will be honored.

Chair Anderson asked for any comments – No Comments

Anderson asked for a motion. Brodersen made a motion to adopt Resolution 15-009 increasing the sewer connection fee to \$8000.00. Stewart seconded the motion.

Motion: Brodersen Second: Stewart
Roll Call Vote: Bryan, Stewart, Brodersen and Anderson - yes

B.4 Approve General Manager to be a CSDA Board Member

Resolution # 15-010

Emerson explained what CSDA is about and what they have to offer. He said a CSDA representative asked him to be on the CSDA board. Emerson said that he may be interested in being on the CSDA board, but in order to have that participation it would have to be approved by GSD. Emerson also mentioned, that CSDA is very resourceful with funding and aid provision. Emerson spoke about the time commitment, he said it would not interfere with his Job at GSD. He is just asking for approval. Chairperson Anderson ask if the meeting takes place one Friday a month, and if there are multiple people from all over the state apart of it? Emerson reply there are two to three people per region and includes fire districts, cemetery districts etc., they try to fight for small districts and special district. Stewart made a motion that the board approve Emerson's participation in this meeting and if he wishes to further engage that he come back to the board. Stewart said a lot of times there are opportunity or needs for the district to do special work and that can become very involving. Emerson agreed and said that if it became more time consuming he would resign, he said that his commitment is with the district.

Kristin Vogel asked if it would cost the district a yearly fee to belong to this organization. Emerson said that GSD already paid a fee to CSDA. Brodersen asked the amount.

T. Stillwell replied \$692.00 yearly. Bill Stewart wanted to know if CSDA will pay for his expenses Emerson replied they will.

Motion: Bill Stewart **Second: Linda Brodersen**

Vote: Doug, Linda, Bill, Rio - Yes

C. POLICY REVISION / ADOPTION

C.1 Water Ordinance 4.4 Update

This is pertaining to the connection fees and the language involve in red and Emerson is removing all of it as it is not applicable. Emerson said it is for upgrading and installing of that service and also upgrading the distribution system so it can handle that service so there won't be any refund.

Brodersen made a motion to adopt 4.4 update of installation charges to the new language. Chairperson Anderson asked for a second, Bryan seconded the motion. The motion was passed by a roll call vote.

Motion: Brodersen **Second: Bryan** **Vote: Brodersen, Anderson, Stewart, and Bryan - Yes**

C.2 Sewer Ordinance 7-6A Update

Emerson replied that it is the same Language as the water ordinance 4.4. For upgrading and installing of that service of and there won't be any refund. Brodersen motion to adopt the Sewer Ordinance 7-6a Update.

Motion: Brodersen
Anderson yes

Second: Bryan

Vote: Brodersen, Bryan, Stewart, and

Doug mention that he did not heard about an update for the Alder Point water tank project. Emerson said yes and proceeded with an update. Emerson said RSH is finishing up the project. They are a little bit behind because of some estimating, lack of manpower, and the rain. But they are at the tank working. The tank will be operational after a few requirements have been met. They have more dirt to remove, landscaping, trees to plant and irrigation to put in. Doug ask if this is all their responsibility, Emerson replied yes. Is the contractor supplying the temporary tank? Emerson replied, no it was bought by GSD and will be of future use, the valve they are turning will be left in the tank and could be used for future projects as well. Emerson said they are also putting in a fire hydrant that will cost no extra. Giving access to fire trucks. We will also have capability to add another tank. Emerson also said he is thinking about 15- 20 days left until completion of project. Bill ask if there is a chance that will reduce fire insurance rate. Emerson not sure and ask T. Stillwell. T Stillwell said it may. But it is something to research about and request it.

Tree to be planted is Tank oak, fur, madrone.

X. ITEMS FOR NEXT BOARD MEETING

1. Alder Point Update
2. Annexation Update
- 3.
- 4.

XI. ADJOURNMENT

Chairperson Anderson adjourned the meeting at 6:47 pm



GARBERVILLE SANITARY DISTRICT

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

Financial Report as of September 30, 2015			
1	Operating Account		\$453,723.73
2	WRF Account		\$72,390.71
3	SRF Account		\$74,944.17
4	Water Enterprise Fund		\$46,064.31
5	County Treasury – Sewer Reserve		\$317,179.68
6	County Treasury – Water Reserve		\$5,261.76
7	Petty Cash & Cash Drawer		\$249.51
8			\$969,813.87
9	Revenue and Expenses for September (9-1-15 to 9-30-15)		
10	Revenue		
11	Water Charges		\$43,147.43
12	Sewer Charges		\$31,158.74
13	Late Charges		\$465.00
14	Connection Fees		\$5,800.00
15	Other Revenue		\$0.00
17	Total Revenue		\$80,571.17
18	Expenses		
19	Administrative		\$14,302.73
20	Payroll		\$12,848.30
21	Rent		\$835.00
22	Sewer (PR, monitoring, repairs & Utilities)		\$10,289.91
23	Water (PR, monitoring, pumping, repairs, & Utilities)		\$16,210.10
24	Total Expenses		\$54,486.04
25	Net Operating Revenue		\$26,085.13
26	Depreciation		
27	Water Depreciation		\$13,013.00
28	Sewer Depreciation		\$12,837.00
29	Total Depreciation		\$25,850.00
30	Interest expense		\$21.26
31	Interest income		\$53.05
32	NET INCOME		\$266.92

Garberville Sanitary District Register QuickReport

September 2015

		Date	Num	Memo	Amount
1	101 Netlink				
2		09/09/2015	7720	internet services	-208.00
3	Total 101 Netlink				-208.00
4	Allsport				
5		09/16/2015	9/169368	Rain Gear	-205.17
6	Total Allsport				-205.17
7	C & K Market Inc.				
8		09/16/2015	9/169368b	staff meeting	-12.72
9		09/22/2015	9/225297	board meeting	-9.07
10	Total C & K Market Inc.				-21.79
11	Capital Bank & Trust				
12		09/02/2015	74615	557880519	-853.28
13		09/08/2015	94224	557880519	-849.77
14		09/08/2015	93224	025158148	-297.10
15		09/28/2015	71615	557880519	-863.36
16		09/28/2015	51615	025158148	-311.07
17	Total Capital Bank & Trust				-3,174.58
18	Chem Quip Inc				
19		09/09/2015	7721	Sani Chlor	-1,444.21
20	Total Chem Quip Inc				-1,444.21
21	CITRIX				
22		09/04/2015	9/4DEBIT	Go To Meeting for 9/4/15 thru 10/3/15	-78.00
23	Total CITRIX				-78.00
24	CRWA				
25		09/10/2015	7738	2015-16 Membership Dues	-435.00
26	Total CRWA				-435.00
27	Crystal Springs Bottled Water				
28		09/08/2015	7719	inv 29007 deposit, cooler and 2 5 gal	-50.00
29	Total Crystal Springs Bottled Water				-50.00
30	Dazey's Building Center				
31		09/24/2015	7752	supplies	-143.46
32	Total Dazey's Building Center				-143.46
33	EDD				
34		09/09/2015	30056	499-0538-3	-18.13
35		09/09/2015	29056	499-0538-3	-523.10
36		09/28/2015	720056	499-0538-3	-15.82
37		09/28/2015	719056	499-0538-3	-582.49
38	Total EDD				-1,139.54
39	Eel River Disposal & Resource Recovery				
40		09/09/2015	7722	dump run	-12.67
41	Total Eel River Disposal & Resource Recovery				-12.67
42	Eureka Oxygen Company				
43		09/23/2015	9/239368	Welder attachments etc	-3,090.85
44	Total Eureka Oxygen Company				-3,090.85
45	Garberville Rotary				
46		09/17/2015	7744	Annual Dues 7/1/15-7/1/16	-145.00
47	Total Garberville Rotary				-145.00
48	HACH COMPANY				
49		09/09/2015	7723	Thermometer, Chlorine Free	-207.00
50	Total HACH COMPANY				-207.00
51	IRS				
52		09/08/2015	573683	68-0296323	-2,983.38
53		09/28/2015	414473	68-0296323	-3,248.04

**Garberville Sanitary District
Register QuickReport
September 2015**

		Date	Num	Memo	Amount
54	Total IRS				-6,231.42
55	Jamie Corsetti, CPA				
56		09/09/2015	7724	Monthly Accounting	-657.50
57	Total Jamie Corsetti, CPA				-657.50
58	JUST RENT IT				
59		09/09/2015	7725	trailer equipment lg (elect)	-70.20
60	Total JUST RENT IT				-70.20
61	KEENAN SUPPLY				
62		09/10/2015	7739	Misc DI C110 FLNGS, nuts and bolts, cement line	-2,199.63
63	Total KEENAN SUPPLY				-2,199.63
64	Mitchell, Brisso, Delaney & Vrieze				
65		09/09/2015	7726	Professional Services	-2,681.50
66	Total Mitchell, Brisso, Delaney & Vrieze				-2,681.50
67	NAPA				
68		09/09/2015	7727	6 ton Jack Stand and 2 4 way lug wrenchs	-174.60
69	Total NAPA				-174.60
70	North Coast Laboratories Ltd.				
71		09/09/2015	7728	Monitoring	-10,527.00
72	Total North Coast Laboratories Ltd.				-10,527.00
73	PAPER MILL				
74		09/09/2015	7729	2 boxes envelopes	-45.36
75	Total PAPER MILL				-45.36
76	PG&E				
77		09/09/2015	7730	Utilities	-5,944.53
78	Total PG&E				-5,944.53
79	Pitney Bowes Purchase Power				
80		09/08/2015	9/8debit	postage - two billings & customer acct update lette	-626.97
81	Total Pitney Bowes Purchase Power				-626.97
82	Recology Humboldt County				
83		09/09/2015	7731	trash	-17.38
84	Total Recology Humboldt County				-17.38
85	Redwood Merchant Services				
86		09/02/2015	9/22debit	8/15 bank card fee	-87.48
87		09/30/2015	9/30bkcdfee	9/15 bank card fees	-73.79
88	Total Redwood Merchant Services				-161.27
89	RENNER				
90		09/10/2015	9/10debit	Fuel	-613.49
91	Total RENNER				-613.49
92	Ruiz Ricardo				
93		09/04/2015	7718	8/26 Mileage for meter reading	-12.08
94	Total Ruiz Ricardo				-12.08
95	SDRMA				
96		09/10/2015	7740	VOID: Final 2014-15 W -C Annual Reconciliation In	0.00
97		09/10/2015	7742	Medical Insurance	-3,372.12
98		09/24/2015	7753	Final 2014-15 W -C Annual Reconciliation Invoice	-23,786.39
99	Total SDRMA				-27,158.51
100	Sentry III Center				
101		09/09/2015	7732	rent	-835.00
102	Total Sentry III Center				-835.00
103	Staples Credit Plan				
104		09/09/2015	7733	office supplies	-219.61
105	Total Staples Credit Plan				-219.61
106	Umpqua Bank				

**Garberville Sanitary District
 Register QuickReport
 September 2015**

		Date	Num	Memo	Amount
107		09/22/2015	9/22debit	8/15 bank fees	-56.56
108	Total Umpqua Bank				-56.56
109	US Cellular				
110		09/09/2015	7734	cell phones	-339.90
111	Total US Cellular				-339.90
112	USABLUBOOK				
113		09/09/2015	7735	3' Hydrant with Water Meter Stand	-1,806.79
114	Total USABLUBOOK				-1,806.79
115	VERIZON				
116		09/09/2015	7736	phones	-517.53
117	Total VERIZON				-517.53
118	Wahlund Construction				
119		09/09/2015	7737	8 inch saddle installation, work performed	-473.45
120	Total Wahlund Construction				-473.45
121	Wells Fargo				
122		09/10/2015	7741	Copier Lease	-90.72
123	Total Wells Fargo				-90.72
124	WYCKOFF'S				
125		09/10/2015	7743	supplies	-550.18
126	Total WYCKOFF'S				-550.18
127	Arreguin, Daniel J				
128		09/04/2015	7711		-1,405.70
129		09/18/2015	7745		-1,740.97
130	Total Arreguin, Daniel J				-3,146.67
131	Baptist-Chavez, Tiffane T				
132		09/04/2015	7712		-377.23
133		09/18/2015	7746		-452.68
134	Total Baptist-Chavez, Tiffane T				-829.91
135	Copenhafer, Ronald				
136		09/04/2015	7713		-1,598.41
137		09/18/2015	7747		-1,739.26
138	Total Copenhafer, Ronald				-3,337.67
139	Emerson, Ralph K				
140		09/04/2015	7714		-2,149.96
141		09/18/2015	7748		-2,149.95
142	Total Emerson, Ralph K				-4,299.91
143	Miller, Brian A				
144		09/04/2015	7715		-1,328.76
145		09/18/2015	7749		-1,415.91
146	Total Miller, Brian A				-2,744.67
147	Ruiz, Ricardo				
148		09/04/2015	7716		-267.49
149		09/18/2015	7750		-233.20
150	Total Ruiz, Ricardo				-500.69
151	Stillwell, Christina				
152		09/04/2015	7717		-1,201.45
153		09/18/2015	7751		-1,150.22
154	Total Stillwell, Christina				-2,351.67
155	Transfers to reserve accts				
156		09/29/2015		Transfer Crenshaw payment for new water connec	-1,000.00
157		09/29/2015		Transfer Crenshaw payment for new sewer connec	-1,200.00
158		09/29/2015		Transfer McCauley payment for new sewer connec	-1,200.00
159		09/29/2015		Transfer Scown payment for new water connection	-1,000.00

Garberville Sanitary District Register QuickReport

September 2015

			Date	Num	Memo	Amount
160			09/29/2015		Transfer Scown payment for new sewer connector	-1,200.00
161	Total no name					-5,600.00
162	TOTAL					-95,177.64

**Garberville Sanitary District
Balance Sheet Prev Year Comparison
As of September 30, 2015**

		Sep 30, 15	Jun 30, 15	\$ Change
1	ASSETS			
2	Current Assets			
3	Checking/Savings			
4	1005 · Umpqua Checking- Operating	453,723.73	597,740.40	(144,016.67)
5	1006 · Umpqua System Reserve - Water	72,390.71	64,931.51	7,459.20
6	1007 · Umpqua System Reserve - Sewer	74,944.17	70,083.81	4,860.36
7	1011 · Water Enterprise Fund	46,064.31	46,025.32	38.99
8	1030 · County Treasury - Sewer Reserve	317,179.68	317,179.68	0.00
9	1031 · County Treasury - Water Reserve	5,261.76	5,261.76	0.00
10	1040 · Petty Cash	49.51	49.51	0.00
11	1050 · Cash Drawer	200.00	200.00	0.00
12	Total Checking/Savings	969,813.87	1,101,471.99	(131,658.12)
13	Accounts Receivable			
14	11000 · Accounts Receivable - Other	415.00	415.00	0.00
15	Total Accounts Receivable	415.00	415.00	0.00
16	Other Current Assets			
17	1100 · Accounts Receivable	97,826.40	106,200.11	(8,373.71)
18	1315 · Water Grant Receivable	0.00	39,909.81	(39,909.81)
19	1500 · Prepaid Insurance	12,105.26	13,090.62	(985.36)
20	1501 · Prepaid Workers Comp	19,012.89	25,443.76	(6,430.87)
21	1502 · Prepaid Expenses	2,556.00	3,408.00	(852.00)
22	1510 · Prepaid Licenses and Permits	15,240.01	0.00	15,240.01
23	Total Other Current Assets	146,740.56	188,052.30	(41,311.74)
24	Total Current Assets	1,116,969.43	1,289,939.29	(172,969.86)
25	Fixed Assets			
26	CIP - DWTP (Water)	0.00	(887.49)	887.49
27	CIP - Alderpoint Tank (Water)	609,753.65	343,609.12	266,144.53
28	DWTP (Water) 2015	4,967,531.87	4,967,531.87	0.00
29	Tobin Well Project 2014	40,189.31	40,189.31	0.00
30	MSR/SOI and Annexation Project	155,556.96	155,451.96	105.00
31	Collection Facilities			
32	Cost - Coll Fac	44,170.59	44,170.59	0.00
33	Cost - IP 2000	2,029,949.22	2,029,949.22	0.00
34	Cost - Lines	2,100,202.29	2,100,202.29	0.00
35	Total Collection Facilities	4,174,322.10	4,174,322.10	0.00
36	Land - Sewer	129,810.68	129,810.68	0.00
37	Land - Water	88,698.62	88,698.62	0.00
38	Office Equipment	29,320.16	29,320.16	0.00
39	Equipment	81,970.55	73,456.04	8,514.51
40	Sewer Project - 2011	2,792,451.91	2,792,451.91	0.00
41	Treatment Facilities			
42	Cost - Equipment	3,381.24	3,381.24	0.00
43	Cost - Plant	488,193.00	488,193.00	0.00
44	Treatment Facilities - Other	4,500.00	4,500.00	0.00
45	Total Treatment Facilities	496,074.24	496,074.24	0.00
46	Vehicles	48,023.52	48,023.52	0.00
47	Water Easements & Intangibles	177,397.11	177,397.11	0.00
48	Water System	164,747.22	164,747.22	0.00
49	Accumulated Depreciation-Water	(503,719.26)	(464,680.26)	(39,039.00)
50	Accumulated Depreciation-Sewer	(1,340,116.06)	(1,301,605.06)	(38,511.00)
51	Total Fixed Assets	12,112,012.58	11,913,911.05	198,101.53
52	TOTAL ASSETS	13,228,982.01	13,203,850.34	25,131.67

Garberville Sanitary District
Balance Sheet Prev Year Comparison
As of September 30, 2015

		Sep 30, 15	Jun 30, 15	\$ Change
53	LIABILITIES & EQUITY			
54	Liabilities			
55	Current Liabilities			
56	Accounts Payable			
57	2000 · Accounts Payable	285,009.83	246,187.16	38,822.67
58	Total Accounts Payable	285,009.83	246,187.16	38,822.67
59	Other Current Liabilities			
60	*Accounts Payable	20,320.00	0.00	20,320.00
61	2205 · Accrued Simple	10.00	2.50	7.50
62	2230 · Accrued Vacation	19,345.13	19,345.13	0.00
63	2250 · Loans Payable - Current Portion	54,206.91	54,206.91	0.00
64	Total Other Current Liabilities	93,882.04	73,554.54	20,327.50
65	Total Current Liabilities	378,891.87	319,741.70	59,150.17
66	Long Term Liabilities			
67	2500 · N/P - SWRCB	191,123.20	212,954.55	(21,831.35)
68	2655 · Lease Payable - Copier	4,087.82	4,298.16	(210.34)
69	2700 · SRF Loan - Water	1,379,471.00	1,379,471.00	0.00
70	2800 · Municipal Fin.Corp. WWTP CCOs	33,235.65	33,235.65	0.00
71	2900 · Less Current Portion	(54,206.91)	(54,206.91)	0.00
72	Total Long Term Liabilities	1,553,710.76	1,575,752.45	(22,041.69)
73	Total Liabilities	1,932,602.63	1,895,494.15	37,108.48
74	Equity			
75	3000 · Contributed Capital	6,129,491.75	6,129,491.75	0.00
76	3100 · Retained Earnings	5,184,376.72	4,409,400.83	774,975.89
77	3200 · Prior Period Adjustment	(5,512.28)	(5,512.28)	0.00
78	Net Income	(11,976.81)	774,975.89	(786,952.70)
79	Total Equity	11,296,379.38	11,308,356.19	(11,976.81)
80	TOTAL LIABILITIES & EQUITY	13,228,982.01	13,203,850.34	25,131.67

**Garberville Sanitary District
Profit & Loss Prev Year Comparison - Sewer
July through September 2015**

		Jul - Sep 15	Jul - Sep 14	\$ Change
1	Ordinary Income/Expense			
2	Income			
3	4200 · Sewer Charges	94,213.77	94,447.87	(234.10)
4	4300 · Connection Fees	6,000.00	1,000.00	5,000.00
5	4650 · Late Charges	735.00	772.50	(37.50)
6	4700 · Other Operating Revenue	5.00	10.00	(5.00)
7	Total Income	100,953.77	96,230.37	4,723.40
8	Gross Profit	100,953.77	96,230.37	4,723.40
9	Expense			
10	Administrative and General			
11	5000 · Advertising	0.00	100.40	(100.40)
12	5005 · Bad Debts	1,500.00	883.78	616.22
13	5010 · Bank Charges			
14	5012 · Merchant Account Fees	190.36	122.01	68.35
15	5010 · Bank Charges - Other	50.90	16.75	34.15
16	Total 5010 · Bank Charges	241.26	138.76	102.50
17	5030 · Dues and Memberships	468.83	471.72	(2.89)
18	5035 · Education and Training	0.00	539.07	(539.07)
19	Insurance			
20	5040 · Liability	1,455.55	1,328.16	127.39
21	5050 · Workers' Comp	2,391.49	2,644.62	(253.13)
22	5055 · Health			
23	5037 · Employee Benefits	0.00	275.44	(275.44)
24	5055.1 · Employee Portion	(1,281.19)	(672.63)	(608.56)
25	5055 · Health - Other	4,095.30	3,382.83	712.47
26	Total 5055 · Health	2,814.11	2,985.64	(171.53)
27	Total Insurance	6,661.15	6,958.42	(297.27)
28	5060 · Licenses, Permits, and Fees	4,786.99	4,000.02	786.97
29	5065 · Auto	30.39	189.63	(159.24)
30	5080 · Office Expense	823.90	299.18	524.72
31	5085 · Outside Services	578.15	660.77	(82.62)
32	5090 · Payroll Taxes	2,224.53	1,651.04	573.49
33	5100 · Postage	458.31	144.80	313.51
34	5110 · Professional Fees	2,935.95	4,573.74	(1,637.79)
35	5130 · Rents	1,217.50	1,200.00	17.50
36	5135 · Retirement	656.91	422.85	234.06
37	5137 · Supplies	206.45	12.61	193.84
38	5140 · Telephone	1,075.59	764.78	310.81
39	5145 · Tools	1,227.24	635.54	591.70
40	5150 · Travel and Meetings	86.57	0.00	86.57
41	5155 · Utilities	371.27	356.98	14.29
42	5160 · Wages			
43	5165 · Wages - Overtime	0.00	31.05	(31.05)
44	5160 · Wages - Other	15,233.45	8,867.74	6,365.71
45	Total 5160 · Wages	15,233.45	8,898.79	6,334.66
46	Total Administrative and General	40,784.44	32,902.88	7,881.56
47	Sewage Collection			
48	6010 · Fuel	520.14	502.67	17.47
49	6030 · Repairs and Maintenance	3,194.59	8,553.78	(5,359.19)
50	6040 · Supplies	355.97	24.39	331.58
51	6050 · Utilities	1,309.58	1,273.89	35.69
52	6060 · Wages			

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

			Jul - Sep 15	Jul - Sep 14	\$ Change
53		6065 · Wages - Overtime Sewer Collecti	322.50	185.75	136.75
54		6060 · Wages - Other	3,695.00	3,073.55	621.45
55		Total 6060 · Wages	4,017.50	3,259.30	758.20
56		Total Sewage Collection	9,397.78	13,614.03	(4,216.25)
57		Sewage Treatment			
58		6075 · Fuel	520.14	502.67	17.47
59		6080 · Monitoring	12,984.00	1,522.50	11,461.50
60		6100 · Repairs and Maintenance	201.78	12.74	189.04
61		6110 · Supplies	21.48	3,477.55	(3,456.07)
62		6120 · Utilities	1,961.95	2,607.12	(645.17)
63		6130 · Wages			
64		6135 · Wages - Overtime Sewer Treatmen	336.00	687.45	(351.45)
65		6130 · Wages - Other	8,674.00	8,460.84	213.16
66		Total 6130 · Wages	9,010.00	9,148.29	(138.29)
67		Total Sewage Treatment	24,699.35	17,270.87	7,428.48
68		Total Expense	74,881.57	63,787.78	11,093.79
69		Net Ordinary Income	26,072.20	32,442.59	(6,370.39)
70		Other Income/Expense			
71		Other Income			
72		8060 · Interest Income	60.36	32.86	27.50
73		Total Other Income	60.36	32.86	27.50
74		Other Expense			
75		9040 · Depreciation	38,511.00	37,149.00	1,362.00
76		9050 · Interest Expense	4,297.67	4,686.58	(388.91)
77		Total Other Expense	42,808.67	41,835.58	973.09
78		Net Other Income	(42,748.31)	(41,802.72)	(945.59)
79		Net Income	(16,676.11)	(9,360.13)	(7,315.98)

**Garberville Sanitary District
Profit & Loss Prev Year Comparison - Water
July through September 2015**

		Jul - Sep 15	Jul - Sep 14	\$ Change	% Change
1	Ordinary Income/Expense				
2	Income				
3	Water Charges				
4	4100 · Residential	78,486.62	83,537.13	(5,050.51)	(6.05%)
5	4110 · Commercial	55,257.73	56,611.63	(1,353.90)	(2.39%)
6	Total Water Charges	133,744.35	140,148.76	(6,404.41)	(4.57%)
7	4300 · Connection Fees	8,600.00	0.00	8,600.00	100.0%
8	4650 · Late Charges	735.00	772.50	(37.50)	(4.85%)
9	4700 · Other Operating Revenue	5.00	60.50	(55.50)	(91.74%)
10	Total Income	143,084.35	140,981.76	2,102.59	1.49%
11	Gross Profit	143,084.35	140,981.76	2,102.59	1.49%
12	Expense				
13	Administrative and General				
14	5000 · Advertising	0.00	100.40	(100.40)	(100.0%)
15	5005 · Bad Debts	1,500.00	1,289.94	210.06	16.28%
16	5010 · Bank Charges				
17	5012 · Merchant Account Fees	190.32	122.02	68.30	55.97%
18	5010 · Bank Charges - Other	50.90	16.76	34.14	203.7%
19	Total 5010 · Bank Charges	241.22	138.78	102.44	73.82%
20	5030 · Dues and Memberships	468.82	627.72	(158.90)	(25.31%)
21	5035 · Education and Training	0.00	614.07	(614.07)	(100.0%)
22	Insurance				
23	5040 · Liability	1,455.57	1,328.19	127.38	9.59%
24	5050 · Workers' Comp	3,686.88	2,742.93	943.95	34.41%
25	5055 · Health				
26	5037 · Employee Benefits	0.00	566.78	(566.78)	(100.0%)
27	5055.1 · Employee Portion	(1,301.98)	(673.54)	(628.44)	(93.3%)
28	5055 · Health - Other	4,095.30	3,382.83	712.47	21.06%
29	Total 5055 · Health	2,793.32	3,276.07	(482.75)	(14.74%)
30	Total Insurance	7,935.77	7,347.19	588.58	8.01%
31	5060 · Licenses, Permits, and Fees	998.64	630.00	368.64	58.51%
32	5065 · Auto	30.39	189.64	(159.25)	(83.98%)
33	5070 · Miscellaneous	(0.02)	0.00	(0.02)	(100.0%)
34	5080 · Office Expense	803.86	322.86	481.00	148.98%
35	5085 · Outside Services	633.88	664.46	(30.58)	(4.6%)
36	5090 · Payroll Taxes	3,455.61	2,131.27	1,324.34	62.14%
37	5100 · Postage	458.28	144.82	313.46	216.45%
38	5110 · Professional Fees	3,144.95	4,620.26	(1,475.31)	(31.93%)
39	5130 · Rents	1,217.50	1,200.00	17.50	1.46%
40	5135 · Retirement	1,056.41	554.51	501.90	90.51%
41	5137 · Supplies	195.07	12.60	182.47	1,448.18%
42	5140 · Telephone	860.13	764.78	95.35	12.47%
43	5145 · Tools	992.06	635.53	356.53	56.1%
44	5150 · Travel and Meetings	86.53	38.99	47.54	121.93%
45	5155 · Utilities	371.27	356.98	14.29	4.0%
46	5160 · Wages				
47	5165 · Wages - Overtime	0.00	23.29	(23.29)	(100.0%)
48	5160 · Wages - Other	15,421.97	10,347.36	5,074.61	49.04%
49	Total 5160 · Wages	15,421.97	10,370.65	5,051.32	48.71%
50	Total Administrative and General	39,872.34	32,755.45	7,116.89	21.73%
51	Sewage Treatment				
52	6130 · Wages	112.00	0.00	112.00	100.0%

Garberville Sanitary District
Profit & Loss Prev Year Comparison - Water
July through September 2015

		Jul - Sep 15	Jul - Sep 14	\$ Change	% Change
53	Total Sewage Treatment	112.00	0.00	112.00	100.0%
54	Water Trans and Distribution				
55	7075 · Fuel	794.35	502.69	291.66	58.02%
56	7090 · Repairs and Maintenance	11,726.15	7,839.20	3,886.95	49.58%
57	7100 · Supplies	792.47	3,153.85	(2,361.38)	(74.87%)
58	7110 · Utilities	1,987.83	3,585.75	(1,597.92)	(44.56%)
59	7120 · Wages				
60	7125 · Wages - Overtime Water Trans &	1,647.00	1,188.12	458.88	38.62%
61	7120 · Wages - Other	9,869.50	5,262.65	4,606.85	87.54%
62	Total 7120 · Wages	11,516.50	6,450.77	5,065.73	78.53%
63	Total Water Trans and Distribution	26,817.30	21,532.26	5,285.04	24.55%
64	Water Treatment				
65	7020 · Fuel	257.93	1,640.82	(1,382.89)	(84.28%)
66	7010 · Monitoring	491.08	535.18	(44.10)	(8.24%)
67	7030 · Repairs and Maintenance	1,145.68	383.15	762.53	199.02%
68	7040 · Supplies	1,592.03	4,219.41	(2,627.38)	(62.27%)
69	7050 · Utilities	11,082.81	11,363.32	(280.51)	(2.47%)
70	7060 · Wages				
71	7065 · Wages - Overtime Water Treatmen	2,558.00	342.07	2,215.93	647.8%
72	7060 · Wages - Other	13,977.00	7,712.42	6,264.58	81.23%
73	Total 7060 · Wages	16,535.00	8,054.49	8,480.51	105.29%
74	Total Water Treatment	31,104.53	26,196.37	4,908.16	18.74%
75	Total Expense	97,906.17	80,484.08	17,422.09	21.65%
76	Net Ordinary Income	45,178.18	60,497.68	(15,319.50)	(25.32%)
77	Other Income/Expense				
78	Other Income				
79	8060 · Interest Income	98.19	34.79	63.40	182.24%
80	Total Other Income	98.19	34.79	63.40	182.24%
81	Other Expense				
82	9010 · Other Expenses	1,500.00	0.00	1,500.00	100.0%
83	9040 · Depreciation	39,039.00	13,152.00	25,887.00	196.83%
84	9050 · Interest Expense	38.07	0.00	38.07	100.0%
85	Total Other Expense	40,577.07	13,152.00	27,425.07	208.52%
86	Net Other Income	(40,478.88)	(13,117.21)	(27,361.67)	(208.59%)
87	Net Income	4,699.30	47,380.47	(42,681.17)	(90.08%)

Garberville Sanitary District
Profit & Loss Budget Performance Water & Sewer
July through September 2015

				Jul - Sep 15	YTD Budget	\$ Over Budget	Annual Budget
1	Ordinary Income/Expense						
2	Income						
3	Water Charges						
4		4100	Residential	78,486.62	66,870.00	11,616.62	267,480.00
5		4110	Commercial	55,257.73	54,321.00	936.73	217,284.00
6		Total Water Charges		133,744.35	121,191.00	12,553.35	484,764.00
7		4200	Sewer Charges	94,213.77	86,514.00	7,699.77	346,056.00
8		4300	Connection Fees	14,600.00	0.00	14,600.00	
9		4650	Late Charges	1,470.00	1,605.00	(135.00)	6,420.00
10		4700	Other Operating Revenue	10.00	243.00	(233.00)	972.00
11		Total Income		244,038.12	209,553.00	34,485.12	838,212.00
12	Gross Profit			244,038.12	209,553.00	34,485.12	838,212.00
13	Expense						
14	Administrative and General						
15		5000	Advertising	0.00	204.00	(204.00)	816.00
16		5005	Bad Debts	3,000.00	1,566.00	1,434.00	6,264.00
17		5010	Bank Charges				
18		5012	Merchant Account Fees	380.68	246.00	134.68	984.00
19		5010	Bank Charges - Other	101.80	144.00	(42.20)	576.00
20		Total 5010 Bank Charges		482.48	390.00	92.48	1,560.00
21		5020	Directors Fees	0.00	336.00	(336.00)	1,344.00
22		5030	Dues and Memberships	937.65	729.00	208.65	2,916.00
23		5035	Education and Training	0.00	822.00	(822.00)	3,288.00
24		5036	Education and Training - B.O.D.	0.00	39.00	(39.00)	156.00
25		Insurance					
26		5040	Liability	2,911.12	2,916.00	(4.88)	11,664.00
27		5050	Workers' Comp	6,078.37	6,363.00	(284.63)	25,452.00
28		5055	Health				
29		5037	Employee Benefits	0.00	0.00	0.00	0.00
30		5055.1	Employee Portion	(2,583.17)	(2,898.00)	314.83	(11,592.00)
31		5055	Health - Other	8,190.60	10,122.00	(1,931.40)	40,488.00
32		Total 5055 Health		5,607.43	7,224.00	(1,616.57)	28,896.00
33		Total Insurance		14,596.92	16,503.00	(1,906.08)	66,012.00
34		5060	Licenses, Permits, and Fees	5,785.63	5,541.00	244.63	22,164.00
35		5065	Auto	60.78	888.00	(827.22)	3,552.00
36		5070	Miscellaneous	(0.02)			
37		5080	Office Expense	1,627.76	1,539.00	88.76	6,156.00
38		5085	Outside Services	1,212.03	2,451.00	(1,238.97)	9,804.00
39		5090	Payroll Taxes	5,680.14	5,430.00	250.14	21,720.00
40		5100	Postage	916.59	600.00	316.59	2,400.00
41		5110	Professional Fees	6,080.90	16,278.00	(10,197.10)	65,112.00
42		5120	Property Taxes	0.00	0.00	0.00	12.00
43		5125	Repairs and Maintenance	0.00	0.00	0.00	0.00
44		5130	Rents	2,435.00	2,400.00	35.00	10,200.00
45		5135	Retirement	1,713.32	1,122.00	591.32	4,488.00
46		5137	Supplies	401.52	114.00	287.52	456.00
47		5140	Telephone	1,935.72	1,965.00	(29.28)	7,860.00
48		5145	Tools	2,219.30	1,284.00	935.30	5,136.00
49		5150	Travel and Meetings	173.10	330.00	(156.90)	1,320.00
50		5155	Utilities	742.54	486.00	256.54	1,944.00
51		5160	Wages	30,655.42	32,634.00	(1,978.58)	130,536.00

Garberville Sanitary District
Profit & Loss Budget Performance Water & Sewer
July through September 2015

			Jul - Sep 15	YTD Budget	\$ Over Budget	Annual Budget
52		5170 · Vacation Accrual Adjustment	0.00	0.00	0.00	0.00
53		Total Administrative and General	80,656.78	93,651.00	(12,994.22)	375,216.00
54		Sewage Collection				
55		6010 · Fuel	520.14	759.00	(238.86)	3,036.00
56		6030 · Repairs and Maintenance	3,194.59	7,149.00	(3,954.41)	28,596.00
57		6040 · Supplies	355.97	381.00	(25.03)	1,524.00
58		6050 · Utilities	1,309.58	1,323.00	(13.42)	5,292.00
59		6060 · Wages				
60		6065 · Wages - Overtime Sewer Collecti	322.50			
61		6060 · Wages - Other	3,695.00	9,360.00	(5,665.00)	37,440.00
62		Total 6060 · Wages	4,017.50	9,360.00	(5,342.50)	37,440.00
63		Total Sewage Collection	9,397.78	18,972.00	(9,574.22)	75,888.00
64		Sewage Treatment				
65		6075 · Fuel	520.14	543.00	(22.86)	2,172.00
66		6080 · Monitoring	12,984.00	1,710.00	11,274.00	6,840.00
67		6085 · Outside Services	0.00	0.00	0.00	0.00
68		6100 · Repairs and Maintenance	201.78	3,135.00	(2,933.22)	12,540.00
69		6110 · Supplies	21.48	1,920.00	(1,898.52)	7,680.00
70		6120 · Utilities	1,961.95	2,334.00	(372.05)	9,336.00
71		6130 · Wages				
72		6135 · Wages - Overtime Sewer Treatmen	336.00	0.00	336.00	
73		6130 · Wages - Other	8,786.00	6,240.00	2,546.00	24,960.00
74		Total 6130 · Wages	9,122.00	6,240.00	2,882.00	24,960.00
75		Total Sewage Treatment	24,811.35	15,882.00	8,929.35	63,528.00
76		Water Trans and Distribution				
77		7075 · Fuel	794.35	567.00	227.35	2,268.00
78		7090 · Repairs and Maintenance	11,726.15	3,798.00	7,928.15	15,192.00
79		7100 · Supplies	792.47	2,643.00	(1,850.53)	10,572.00
80		7110 · Utilities	1,987.83	2,736.00	(748.17)	10,944.00
81		7120 · Wages				
82		7125 · Wages - Overtime Water Trans &	1,647.00	1,095.00	552.00	4,380.00
83		7120 · Wages - Other	9,869.50	9,360.00	509.50	37,440.00
84		Total 7120 · Wages	11,516.50	10,455.00	1,061.50	41,820.00
85		Total Water Trans and Distribution	26,817.30	20,199.00	6,618.30	80,796.00
86		Water Treatment				
87		7020 · Fuel	257.93	879.00	(621.07)	3,516.00
88		7010 · Monitoring	491.08	699.00	(207.92)	2,796.00
89		7030 · Repairs and Maintenance	1,145.68	2,325.00	(1,179.32)	9,300.00
90		7040 · Supplies	1,592.03	4,221.00	(2,628.97)	16,884.00
91		7050 · Utilities	11,082.81	9,609.00	1,473.81	38,436.00
92		7060 · Wages				
93		7065 · Wages - Overtime Water Treatmen	2,558.00	1,302.00	1,256.00	5,208.00
94		7060 · Wages - Other	13,977.00	9,360.00	4,617.00	37,440.00
95		Total 7060 · Wages	16,535.00	10,662.00	5,873.00	42,648.00
96		Total Water Treatment	31,104.53	28,395.00	2,709.53	113,580.00
97		Total Expense	172,787.74	177,099.00	(4,311.26)	709,008.00
98		Net Ordinary Revenue	71,250.38	32,454.00	38,796.38	129,204.00
99		Other Income/Expense				
100		Other Income				
101		Property Tax Revenue				

Garberville Sanitary District
Profit & Loss Budget Performance Water & Sewer
July through September 2015

			Jul - Sep 15	YTD Budget	\$ Over Budget	Annual Budget
102		8010 · Secured	0.00	10,936.00	(10,936.00)	21,581.00
103		8020 · Unsecured	0.00	819.00	(819.00)	1,466.00
104		8025 · Prior Years	0.00	21.00	(21.00)	24.00
105		8030 · Supplemental - Current	0.00	73.00	(73.00)	77.00
106		8035 · Supplemental - Prior Years	0.00	28.00	(28.00)	40.00
107		Total Property Tax Revenue	0.00	11,877.00	(11,877.00)	23,188.00
108		8053 · Water Capital Grant Income	0.00	0.00	0.00	0.00
109		8060 · Interest Income	158.55	738.00	(579.45)	2,952.00
110		8070 · Other Non-Operating Revenue	0.00	0.00	0.00	0.00
111		9030 · Homeowners' Tax Relief	0.00	175.00	(175.00)	350.00
112		Total Other Income	158.55	12,790.00	(12,631.45)	26,490.00
113		Other Expense				
114		9010 · Other Expenses	1,500.00	0.00	1,500.00	
115		9040 · Depreciation	77,550.00	50,301.00	27,249.00	201,204.00
116		9050 · Interest Expense	4,335.74	5,868.00	(1,532.26)	23,472.00
117		Total Other Expense	83,385.74	56,169.00	27,216.74	224,676.00
118		Net Other Income	(83,227.19)	(43,379.00)	(39,848.19)	(198,186.00)
119		Net Revenue	(11,976.81)	(10,925.00)	(1,051.81)	(68,982.00)



GARBERVILLE SANITARY DISTRICT

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

Date: 10/27/15
To: GSD Board of Directors
From: Operations Manager
Subject: Monthly Reports

Sampling and Testing

09/01/15 BOD = 15 mg/L	Limit 30
09/08/15 BOD = 47 mg/L	Limit 30
09/15/15 BOD = 15 mg/L	Limit 30
09/22/15 BOD = 14 mg/L	Limit 30
09/29/15 BOD = 6 mg/L	Limit 30

BOD Monthly Avg. = 19.4 Limit 15

No Safety Incidents or near misses.

Ron Copenhafer
Operations Manager
Garberville Sanitary District



GARBERVILLE SANITARY DISTRICT

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

BOARD AGENDA MEMORANDUM

Meeting Date: October 27, 2015
 To: Garberville Sanitary District Board of Directors
 From: Jennie Short, Consultant Projects Manager
 Subject: Cash Flow Statement and Project Budget Update

GENERAL OVERVIEW

During the August 2015 Board meeting, a revised budget was adopted by the Board under the presupposition that the Alderpoint Road Tank Replacement Project (APT) would be funded with CoBank as a \$500,000 10-year loan. At the September 2015 Board meeting, the Board decided to utilize RCAC's construction financing with a principle amount of \$250,000 and a 5-year term. The resulting cash flow effects are summarized on the attached updated cash flow statement.

Now that the construction phase of the APT tank project is completed, the finances associated with the project are more exact. The cash flow statement has been updated to reflect the revised final budget and the amount remaining to pay for the project. This updated project budget is attached for your reference.

The August version of the cash flow statement showed an anticipated negative cash flow for the 15/16 fiscal year of approximately (\$25,000). The updated cash flow statement now estimates that the negative cash flow amount has increased to (\$233,315.47). The total cash equivalent value as of 9/30/15 is \$969,813.87. The estimated cash equivalent value for 6/30/16 is \$868,156.52.

There has been much discussion regarding the portion of our cash assets that should be placed into the reserve accounts. The general consensus of staff is that \$700,000 should be in the various reserve accounts. In addition, the District is required by the SRF funding agreement for the DWTP project to maintain a reserve account at Umpqua Bank that is equal to two semi-annual payments {\$45,980} which is held in account number 1011 - Water Enterprise Fund.

Table 1. Summary of Reserve Accounts

Acct #	Account Name	Balance as of 9/30/15
1006	Umpqua System Reserve - Water	72,390.71
1007	Umpqua System Reserve - Sewer	74,944.17
1030	County Treasury - Sewer Reserve	317,179.68
1031	County Treasury - Water Reserve	5,261.76
	Total Reserve Account Balances	\$ 469,776.32

Staff recommends that once the RCAC loan disbursement is received next week, that \$230,223.68 be transferred into 1031 - County Treasury Water Reserves; which will bring the total reserve account balances to \$700,000. This will leave a sufficient balance in the

operations accounts to allow for normal annual operations and any asset acquisition/capital projects planned for the next couple of years. Staff further recommends that the Board consider setting up signatory authorizations for the accounts at Humboldt County which specify who has the authority to transfer funds from Humboldt County to the District's operations accounts. A draft resolution is attached for your consideration. Modifications can easily be made at the Board meeting to this resolution.

STAFF RECOMMENDATION FOR BOARD ACTIONS

Staff recommends that the Board:

1. Direct staff to transfer \$230,223.68 be transferred into account 1031 - County Treasury Water Reserves once the RCAC loan proceeds have been received
2. Adopt Resolution 15-008 for the signatory authorizations for the Humboldt County accounts

ATTACHMENTS

Resolution 15-008
Updated Cash Flow Statement
Updated Alderpoint Tank Project Budget



GARBERVILLE SANITARY DISTRICT

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

RESOLUTION NO. 15-008

ESTABLISHING UPDATED SIGNING AUTHORIZATIONS FOR THE DISTRICT'S RESERVE ACCOUNTS 2200 AND 2201 HELD WITH THE COUNTY OF HUMBOLDT

WHEREAS, the Board of Directors of the Garberville Sanitary District, (the District) has determined it to be in the best interest of the District to establish updated authorizations for its reserve accounts 2200 and 2201 at County of Humboldt (the Treasury); and

WHEREAS, the District has two reserve accounts - account 2201 for water and 2200 for sewer.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED, that all requests for transfers or issuance of checks from these accounts for amounts between \$0 and \$25,000 must be signed by the General Manager and a Board Member, and all transfers or issuance of checks in amounts over \$25,001, will require board action; and

BE IT FURTHER RESOLVED AND ORDERED, that the District's Administrative Assistant or Business Manager will not have the authority to make any requests for checks or transfers and will be responsible for reconciling all accounts; and

BE IT FURTHER RESOLVED AND ORDERED, that Soren Rio Anderson, Chairperson of this District is hereby authorized and empowered to certify and to execute any written authorizations as needed or required by the Treasury to implement these protocols.

Passed and adopted by the Garberville Sanitary District's Board of Directors on October 27, 2015 during a regular business meeting, by the following vote:

AYES:	Directors	_____
NOES:	Directors	_____
EXCUSED:	Directors	_____

_____, Chairperson

ATTEST:

Tina Stillwell
Clerk of Board of Directors

Garberville Sanitary District
Cash Flow Statement

	August Board Adopted FY 2015/16	Updated FY 2015/16	Difference
Cash Accounts			
1005 · Umpqua Checking- Operating	597,740.40	597,740.40	-
1006 · Umpqua System Reserve - Water	64,931.51	64,931.51	-
1007 · Umpqua System Reserve - Sewer	70,083.81	70,083.81	-
1008 · Umpqua - WRF funding		-	-
1011 · Water Enterprise Fund	46,025.32	46,025.32	-
1030 · County Treasury - Sewer Reserve	304,770.31	317,179.68	12,409.37
1031 · County Treasury - Water Reserve	5,251.06	5,261.76	10.70
1040 · Petty Cash	49.51	49.51	-
1050 · Cash Drawer	200.00	200.00	-
Total Cash and Cash Equivalents: Starting Balance	1,089,051.92	1,101,471.99	12,420.07
Net Cash Provided by Operating Gain (excludes depreciation)			
	<i>Estimated</i>	<i>Estimated</i>	
Water Fund	90,356.92	90,356.92	-
Sewer Fund	42,274.86	42,274.86	-
Prior Period Adjustments	-	-	-
Water Grant Income	-	-	-
Net Operating Gain Cash Added	132,631.79	132,631.79	-
Change in Assets			
<u>Change in Major Capital Improvement Assets</u>			
DWIP with Tobin	5,000.00	5,000.00	-
MSR/SOI/Annexation	1,000.00	1,000.00	-
Alderpoint Tank Replacement Project	382,545.00	345,215.93	(37,329.07)
Subtotal Major Capital Assets	388,545.00	351,215.93	(37,329.07)
<u>Change in Fixed Assets</u>			
Equipment			
SCADA and Controls Upgrade	20,000.00	20,000.00	-
Unspecified Line Improvements	25,000.00	10,000.00	(15,000.00)
Hydroflusher	72,021.00	72,021.00	-
Office Equipment			
Copier			-
Treatment Facilities			
Miller Street Well Development	4,000.00	4,000.00	-
Distribution/Collection Facilities			
Melville Road Upgrade	5,000.00	19,387.79	14,387.79
Redwood Hwy Valve Replacement	8,000.00	8,000.00	-
Oak Street Loop	3,000.00	3,000.00	-
Subtotal Change in Fixed Assets	137,021.00	136,408.79	(612.21)
Total Change in Assets {Cash Used}	525,566.00	487,624.72	(37,941.28)

Cash Flow Statement

	August Board Adopted FY 2015/16	Updated FY 2015/16	Difference
Change in Liabilities			
Loans			
SWRCB Principle Payment	(21,831.00)	(21,831.00)	-
RCAC Principle Payment	-	-	-
SRF Water Disbursements	-	-	-
SRF Water Principle Payments	(45,982.00)	(45,982.00)	-
MFC Payments	(33,364.00)	(33,364.00)	-
RCAC Disbursement	500,000.00	250,000.00	(250,000.00)
RCAC Construction Loan Principle Payment	(30,971.00)	(26,056.90)	4,914.10
Lease Payable - copier		(1,088.64)	(1,088.64)
			-
Total Change in Liabilities {Cash Added or (Spent)}	367,852.00	121,677.46	(246,174.54)
Sum of Change in Cash by Fiscal Year	(25,082.21)	(233,315.47)	(208,233.26)
Total Cash and Cash Equivalents: Ending Balance	1,063,969.71	868,156.52	

Alderpoint Road Tank Replacement Project
Project Budget for October 2015 Board Budget Update
 Updated based upon lowest bid, temp tank, and ATEEM controls

09/30/15 GL

Description	Initial Budget	Revised Project Budget Low Bid	Spent Thru 09-30-15	Budget Remaining
Planning and Environmental	25,000	25,000	24,605	395
Pre engineering	7,500	7,500	5,268	2,232
Property Acquisition & Permitting	5,000	5,000	611	4,389
Final Design: Surveying Geotechnical Investigation Engineering	60,000	70,500	70,442	58
Construction	310,000	445,000	407,695	37,305
Temporary Tank		35,825	35,814	11
Pump Station Controls - ATEEM	0	30,000	15,631	14,369
Construction Management	20,000	20,000	11,516	8,484
GSD Staff Time - Project Management & Funding	30,000	40,000	30,187	9,813
GSD Administration	8,500	10,000	8,745	1,255
Subtotal	\$ 466,000	\$ 688,825	\$ 610,515	\$ 78,310
Contingency	69,900	-	5%	
Total	\$ 535,900	\$ 688,825	\$ 610,515	\$ 78,310

Previous F/Ys: 343,609

Estimated this F/Y
345,216

Spent this Current F/Y: 266,905



GARBERVILLE SANITARY DISTRICT

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

RESOLUTION NO. 15-011

ESTABLISHING UPDATED SIGNING AUTHORIZATIONS FOR THE DISTRICT'S RESERVE ACCOUNTS 2200 AND 2201 HELD WITH THE COUNTY OF HUMBOLDT

WHEREAS, the Board of Directors of the Garberville Sanitary District, (the District) has determined it to be in the best interest of the District to establish updated authorizations for its reserve accounts 2200 and 2201 at County of Humboldt (the Treasury); and

WHEREAS, the District has two reserve accounts - account 2201 for water and 2200 for sewer.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED, that all requests for transfers or issuance of checks from these accounts for amounts between \$0 and \$25,000 must be signed by the General Manager and a Board Member, and all transfers or issuance of checks in amounts over \$25,001, will require board action; and

BE IT FURTHER RESOLVED AND ORDERED, that the District's Administrative Assistant or Business Manager will not have the authority to make any requests for checks or transfers and will be responsible for reconciling all accounts; and

BE IT FURTHER RESOLVED AND ORDERED, that Soren Rio Anderson, Chairperson of this District is hereby authorized and empowered to certify and to execute any written authorizations as needed or required by the Treasury to implement these protocols.

Passed and adopted by the Garberville Sanitary District's Board of Directors on October 27, 2015 during a regular business meeting, by the following vote:

AYES:	Directors	_____
NOES:	Directors	_____
EXCUSED:	Directors	_____

_____, Chairperson

ATTEST:

Tina Stillwell
Clerk of Board of Directors



Invoice

4031 N. Hwy 101
 Eureka, CA 95503
 (707) 822-2410
 www.ositrailers.com

Date: 9/24/2015

Bill To: NAME Physical Address:

Salesperson	Shipped Via	Payment Type	Date Expires
Nolan			

Qty	Description	Unit Price	Line Total
1	2015 5x10 PJ dump	\$5,600.00	\$5,600.00
			\$0.00
	3 yr warranty on trailer		\$0.00
	7000GVWR, tarp kit, side extensions, ramps		\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
	Deposit/Less		
Hrs.	Labor @ \$95.00 per Hour		\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00

Item Subtotal	\$5,600.00
Sales Tax	\$ 490.00
Shipping	\$150.00
DOC & LIC/Disposal	\$ 144.00
Deposit	
Total Due:	\$6,384.00

This estimate is based on our initial inspection only, and does not cover any additional material or labor which may be necessary after work has been begun. Occasionally, after work has started, worn and/or damaged parts or circumstances are discovered which are not evident on first inspection. As such, the prices described are not guaranteed.

Signature: _____

Thank you for your business!



www.ositrailers.com

trailers@ositrailers.com

4031 N. Hwy 101 Eureka, CA 95503

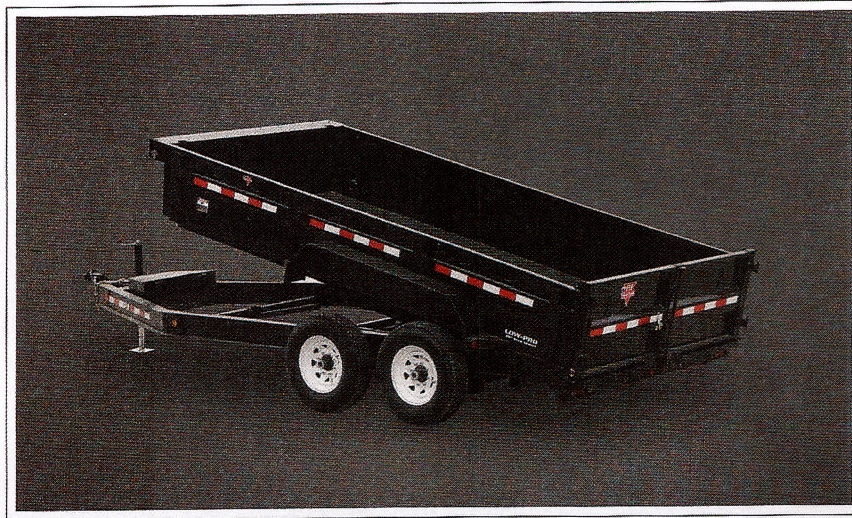
Nolan Gomes
707-822-2410

OSI Trailer Sales



Haulmark
TRAILERS

Dumps



- 60" UTILITY DUMP (D5)
- 72" TANDEM AXLE DUMP (D3)
- 78" MEDIUM DUTY DUMP (D2)
- 83" LOW-PRO DUMP (DL)
- 83" TANDEM AXLE DUMP (D7)
- 83" LOW PRO XL DUMP (DJ)
- 83" XL DUMP (D9)
- 84" DECKOVER DUMP (DN)
- 96" DECKOVER DUMP (D8)
- 16' DECKOVER DUMP (DS)
- TANDEM DUAL DUMP (DD)

Bruce Barkley For 5 Oct. 2015
Veteran For Peace acct 364

↓

Jim DeMulling Grove ✓

I would like to put the service for
water on a hiatus until a plan
to deal w/ the park is met.

we have not used any water for
a year

Thank you

Bruce Barkley
707 223-2508
779 Maple Lane Garberville, CA

ARTICLE 9 BILLING

Sec 9.1 Billing Period. The regular billing period will be monthly.

Sec 9.2 Meter Reading. Meters will be read as nearly as possible on the same day of each month.

Sec 9.3 Opening and Closing Bills. Opening and closing bills for less than the normal billing period shall be prorated as to quantity used.

Sec 9.4 Water Charges. ~~Any residential multiple unit dwelling exceeding 2 units will be billed to the owner or property management at the appropriate unit equivalency rate.~~ Water charges are ~~due and~~ payable at the District office of the District ~~on the date of mailing the bill to the property owner or his agent as designated in the application,~~ and are considered delinquent after the 25th of the month. ~~15 days after issued.~~
~~Service may be discontinued without further notice if payment is not made by the delinquent date.~~

Sec 9.5 Payment of Bills. Bills for water service shall be rendered at the ~~end of each billing period and may~~ beginning of each month for the previous month's usage. Bills shall be payable on presentation and if not paid by the 25th of the month ~~within 10 days of date on bill shall bear~~ a late charge of \$5 per month will be applied until paid in full.

Late Payment Procedures:

1-30 days past due—Courtesy Call—Notify Owner

31 days past due—Shut Off Notice Issued

41 days past due - Service Shut Off

60 days past due—Lien on Building/Property—Small Claims

120 days past due—Turn Over to Collection Agency

Adjustments—Payment Plans

The General Manager or Designee will be the only person authorized to enter into a payment plan or able to make adjustments to a bill.

Sec 9.6 Billing of Separate Meters. Separate bills will be rendered for each meter installation.

Sec 9.7 Customer's Guarantee. The water charge begins when a service connection is installed and the meter is set. The property owner must sign the customer service agreement form prior to being connected. In which he guarantees payment of future water bills for service required.

- a. Renters are required to place a deposit of \$ 100.00, refundable after 2 years of good payment history
- b. Owner may waive deposit for renter, and will be responsible for charges. Account must be current before tenant's account can be established.
- c. Failure to receive a bill does not relieve consumer of liability. Any amount due shall be deemed a debt to the District and any person, firm, or corporation failing, neglecting, or refusing to pay said indebtedness shall be liable to an action in the name of the District in any court of competent jurisdiction for the amount.

Sec 9.8 Water Used Without Application Being Made. A person taking possession of premises and using water from an active service connection without having made application to the District for water service, shall be held liable for the water delivered from the date of the last recorded meter reading, and if the meter is found inoperative, the quantity consumed will be estimated. If proper application for water service is not made upon notification to do so by the District and if accumulated bills for service are not paid immediately, the service may be discontinued by the District without further notice.

Sec 9.9 Damages Through Leaking Pipes and Fixtures. When turning on the water supply as requested and the house or property is vacant, the District will endeavor to ascertain if water is running on the inside of the building and if such is found to be the case, the water will be left shut off at the curb cock on the inlet side of the meter. The Board's jurisdiction and responsibility ends at the property line and the Board will in no case be liable for damages occasioned by water running from open or faulty fixtures or from broken or damaged pipes

inside the property line.

Sec 9.10 Damages to Meters. The Board reserves the right to set and maintain a meter on any service connection. The water consumer shall be held liable; however, for any damage to the meter due to his negligence or carelessness and in particular for damage caused by hot water or steam from the premises.

ARTICLE 10 DISCONTINUANCE OF SERVICE

Sec 10.1 Disconnection for Non-Payment. Service may be discontinued for non-payment of bills after fifteen (15) days following the billing date. A customer service that is terminated for non-payment will be charged a \$ 25.00 reconnection fee.

Sec 10.2 Reconnection Charge. A nonrefundable reconnection charge of twenty-five dollars (\$25.00) will be made and collected prior to renewing service following disconnection.

Sec 10.3 Unsafe Apparatus. Water service may be refused or discontinued to any premises where apparatus or appliances are in use which might endanger or disturb the service of other customers.

Sec 10.4 Cross-Connection. Water service may be refused or discontinued to any premises where exists a cross-connection in violation of State or Federal laws.

Sec 10.5 Fraud or Abuse. Service may be discontinued if necessary to protect the District against fraud or abuse.

Sec 10.6 Non-Compliance with Regulations. Service may be discontinued for non-compliance with this or any other ordinance or regulation relating to the water service.

Sec 10.7 Upon Vacating Premises. Customers desiring to discontinue service

shall notify the District two (2) or more days prior to the date of disconnect. Customers who fail to notify the District as provided in this section shall be liable for regular water service charges whether or not any water is used.

Sec 10.8 Abandonment Charge. Any person who desires to abandon services to a building from the District's water system or to abandon service to a property, shall pay to the District an Abandonment Charge. The Abandonment Charge shall consist of

- a. All costs incurred by the District in disconnecting the system at the property line and plugging and sealing the line, including the cost of surveying, if any, and
- b. The sum of five hundred dollars (\$500.00), to recover the District its costs.
 1. Item (b) of the Abandonment Charge shall not apply to any person who desires to disconnect a building from the District's Water or Sewer system but who intends to keep other buildings on the property connected to the system or to disconnect from one building while connecting to another on the same property.

ARTICLE 11 COLLECTION BY SUIT

Sec 11.1 Suit. Unpaid rates, charges and penalties herein provided may be collected by suit.

Sec 11.2 Costs. Defendant shall pay costs in any judgment rendered in favor of the District.