



GARBERVILLE SANITARY DISTRICT

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

BOARD AGENDA MEMORANDUM

Meeting Date: July 25, 2017

To: Garberville Sanitary District Board of Directors

From: Jennie Short, Consultant Project Manager

Subject: May 2017 Financial Statements

GENERAL OVERVIEW AND FINANCIAL CONSIDERATIONS

As of the date of this memo, the fiscal year is over and we have a good idea of the final year end revenues and expenses. There have been some unanticipated expenditures. There will be a significant negative cash flow this year due in part to these expenses and in part to the investment in capital assets.

The water Profit and Loss Budget Performance can be summarized as:

| Description | YTD Amount | YTD over (under) budget | % over (under) budget |
|--|-------------------|-------------------------|-----------------------|
| Total income | 469,968.16 | 27,118.47 | 5.8% |
| Total Administrative & General Expense | 165,958.59 | 264.59 | 0.2% |
| Total Water Trans & Distribution | 72,869.53 | 8,035.53 | 11.0% |
| Total Water Treatment | 113,016.52 | 5,194.52 | 4.6% |
| Total Expenses | 351,844.64 | 13,494.64 | 3.8% |
| Net Ordinary Income | 118,123.52 | 13,623.83 | 11.5% |
| Net Other (Income) Expense | 325,323.29 | 24,308.29 | 7.5% |
| Net Income | (207,199.77) | (10,684.46) | 5.2% |

The financial statements for this month show that the operational budget is within acceptable tolerances for this month. The water fund is 11.5 percent, or \$13,623.83, over budget for net ordinary income which is good news. The overage in Water Transmission & Distribution expenses is mainly the repair of waterline leaks by Cole Tiscornia Construction in the amount of \$6,896. The overage in Water Treatment expenses is spread out over monitoring, supplies, utilities, and repairs & maintenance. The overage in Net Other Expenses is mainly in the depreciation line item which does not affect cash flow.

The sewer Profit and Loss Budget Performance can be summarized as:

| Description | YTD Amount | YTD over (under) budget | % over (under) budget |
|--|------------------|-------------------------|-----------------------|
| Total income | 335,145.56 | (17.99) | 0.0% |
| Total Administrative & General Expense | 165,072.55 | (5,163.45) | -3.1% |
| Total Sewage Collection | 69,495.63 | 29,026.63 | 41.8% |
| Total Sewage Treatment | 58,003.50 | (15,641.50) | -27.0% |
| Total Expenses | 292,571.68 | 8,221.68 | 2.8% |
| Net Ordinary Income | 42,573.88 | (8,239.67) | -19.4% |
| Net Other (Income) Expense | 130,428.73 | (1,164.27) | -0.9% |
| Net Income | (87,854.85) | (7,075.40) | 8.1% |

The shortfall for Net Ordinary Income in sewer is 19.4%, which is only \$8,239.67 less. The water overage was \$13,623.83, so the net between the two funds is an overage of \$5,384.16.

For the sewer budget, the area that has been the largest overage is the Sewer Collection repair and maintenance expense line item due to several unanticipated sewer line failures. Meredith Lane and Thomas Lane each experienced emergency failure that necessitated significant repairs which were not budgeted. In addition, the Board had budgeted for repairs to the Linda Lane pump station access including replacing the culvert and reconstructing an all-weather accessible roadway, but this project had already been completed when the other failures occurred, so there was no way to minimize the impact to the budget by not completing the budgeted project.

As seen on the Balance Sheet, this year there have been significant expenditures for asset acquisition totaling \$138,647.94 through May 31, 2017. This month's increase was due to installation of new sewer line in Upper Maple lane by Cole Tiscornia Construction in the amount of \$6,896.

The total payment on long term debt through May 31, 2017, is \$126,610.20 which is the majority of the anticipated total of \$128,590.

The bottom line is that between Net Ordinary Income, asset acquisition, and loan payments, the net cash flow is **(\$33,431)** through May 31, which is much better than last month's **(\$83,840.84)**. This change is in part due to the deposit of our sewer property tax revenues to the Humboldt County Treasury - Sewer Reserve account and in part due to the \$55,000 increase in the balance of accounts payable. The accounts payable should return to the "normal" balance by the end of the fiscal year. I still anticipate that by the end of the fiscal year, the projected cash flow will be about **(\$75,000)**. To be able to pay our bills through the end of June, we have had to move monies from the Umpqua Bank savings accounts to cover this cash flow shortfall.

ATTACHMENTS

1. Balance Sheet with Comparison between Current month and Fiscal Year ending June 30, 2016 for both water and sewer
2. Statement of Cash Flows - July 1, 2017 through May 31, 2017
3. Three Revenue and Expense Reports - containing current month actual, fiscal year to date actual, and annual budget (One combined Report for Water & Sewer, one for water only, and one for sewer only)
4. Check Register Report for all checks issued in May 2017

Garberville Sanitary District
Statement of Cash Flows Report for Board
July 2016 through May 2017

| | Year To Date Actual |
|--|------------------------|
| OPERATING ACTIVITIES | |
| Net Income | (295,054.62) |
| Adjustments to reconcile Net Income to net cash provided by operations: | |
| 11000 · Accounts Receivable - Other | (167.25) |
| 1100 · Accounts Receivable | (4,488.80) |
| 1100 · Accounts Receivable:1110 · Accts Receivable Over Payments | 3,984.03 |
| 1120 · A/R - Employee | 256.30 |
| 1500 · Prepaid Insurance | 164.11 |
| 1501 · Prepaid Workers Comp | (682.13) |
| 1502 · Prepaid Expenses | (1,506.17) |
| 1510 · Prepaid Licenses and Permits | (1,628.12) |
| 2000 · Accounts Payable | 40,310.50 |
| 2205 · Accrued Simple | (1,437.87) |
| 2230 · Accrued Vacation | (16,820.84) |
| Net cash provided by Operating Activities | (277,070.86) |
| INVESTING ACTIVITIES | |
| CIP - Alderpoint Tank (Water) | (135.00) |
| Collection Facilities:Cost - Lines | (6,896.00) |
| Sewer Treatment Facilities:Cost - Equipment | (6,423.02) |
| Vehicles | (33,148.14) |
| Water System | (9,092.75) |
| Accumulated Depreciation-Water | 315,513.00 |
| Accumulated Depreciation-Sewer | 151,030.00 |
| CIP - Bear Canyon Aerial | (660.00) |
| CIP - Wallan Road Tank | (58,313.00) |
| Fire Hydrant Project | (23,980.03) |
| Net cash provided by Investing Activities | 327,895.06 |
| FINANCING ACTIVITIES | |
| 2500 · N/P - SWRCB | (22,267.92) |
| 2605 · RCAC Loan #6200-GSD-02 | (42,510.11) |
| 2655 · Lease Payable - Copier | (833.75) |
| 2700 · SRF Loan - Water | (45,982.36) |
| 2660 · Lease Payable - Ford Motor Cred | 27,338.94 |
| 3100 · Retained Earnings | 2,960.00 |
| 3200 · Prior Period Adjustment | (2,960.00) |
| Net cash provided by Financing Activities | (84,255.20) |
| Net cash increase for period | (33,431.00) |
| Cash at beginning of period | 885,399.27 |
| Cash at end of period | 851,968.27 |

Garberville Sanitary District
Balance Sheet Report for Board
As of May 31, 2017

| | May 31, 2017 Acct Balance | Jun 30, 2016 Acct Balance | \$ Change |
|---|------------------------------|------------------------------|--------------------|
| ASSETS | | | |
| Current Assets | | | |
| Checking/Savings | | | |
| 1005 · Umpqua Checking - Operating | 58,281.15 | 110,627.79 | (52,346.64) |
| 1006 · Umpqua System Reserve - Water | 56,023.36 | 72,592.66 | (16,569.30) |
| 1007 · Umpqua System Reserve - Sewer | 80,205.15 | 75,153.24 | 5,051.91 |
| 1011 · Water Enterprise Fund | 46,341.42 | 46,192.82 | 148.60 |
| 1030 · County Treasury - Sewer Reserve | 371,974.24 | 344,370.84 | 27,603.40 |
| 1031 · County Treasury - Water Reserve | 238,854.09 | 236,225.85 | 2,628.24 |
| 1040 · Petty Cash | 39.51 | 49.51 | (10.00) |
| 1050 · Cash Drawer | 249.35 | 186.56 | 62.79 |
| Total Checking/Savings | 851,968.27 | 885,399.27 | (33,431.00) |
| Accounts Receivable | | | |
| 11000 · Accounts Receivable - Other | 582.25 | 415.00 | 167.25 |
| Total Accounts Receivable | 582.25 | 415.00 | 167.25 |
| Other Current Assets | | | |
| 1100 · Accounts Receivable | | | |
| 1110 · Accts Receivable Over Payments | (4,793.88) | (809.85) | (3,984.03) |
| 1100 · Accounts Receivable - Other | 94,496.72 | 90,007.92 | 4,488.80 |
| Total 1100 · Accounts Receivable | 89,702.84 | 89,198.07 | 504.77 |
| 1120 · A/R - Employee | 0.00 | 256.30 | (256.30) |
| 1500 · Prepaid Insurance | 4,000.04 | 4,164.15 | (164.11) |
| 1501 · Prepaid Workers Comp | 682.13 | 0.00 | 682.13 |
| 1502 · Prepaid Expenses | 1,506.17 | 0.00 | 1,506.17 |
| 1510 · Prepaid Licenses and Permits | 1,628.12 | 0.00 | 1,628.12 |
| 1550 · Allowance for Doubtful Accounts | (5,000.00) | (5,000.00) | 0.00 |
| Total Other Current Assets | 92,519.30 | 88,618.52 | 3,900.78 |
| Total Current Assets | 945,069.82 | 974,432.79 | (29,362.97) |
| Fixed Assets | | | |
| CIP - Leino Ln | 585.00 | 585.00 | 0.00 |
| CIP - Bear Canyon Aerial | 1,236.10 | 576.10 | 660.00 |
| CIP - Alderpoint Tank (Water) | 82.06 | (52.94) | 135.00 |
| CIP - Wallan Road Tank | 58,313.00 | 0.00 | 58,313.00 |
| Fire Hydrant Project | 23,980.03 | 0.00 | 23,980.03 |
| Tobin Well Project 2014 | 40,189.31 | 40,189.31 | 0.00 |
| Melville Project Lines 2015 | 59,612.79 | 59,612.79 | 0.00 |
| Alderpoint Tank Project (Water) | 671,516.84 | 671,516.84 | 0.00 |
| DWTP (Water) 2015 | 4,968,104.88 | 4,968,104.88 | 0.00 |
| Collection Facilities | | | |
| Cost - Coll Fac | 44,170.59 | 44,170.59 | 0.00 |
| Cost - IP 2000 | 2,029,949.22 | 2,029,949.22 | 0.00 |
| Cost - Lines | 2,087,076.29 | 2,080,180.29 | 6,896.00 |

Garberville Sanitary District
Balance Sheet Report for Board
As of May 31, 2017

| | May 31, 2017 Acct Balance | Jun 30, 2016 Acct Balance | \$ Change |
|--|------------------------------|------------------------------|--------------|
| Total Collection Facilities | 4,161,196.10 | 4,154,300.10 | 6,896.00 |
| Office Equipment | 32,004.40 | 32,004.40 | 0.00 |
| Equipment | 158,306.60 | 158,306.60 | 0.00 |
| Land - Water | 88,698.62 | 88,698.62 | 0.00 |
| Land - Sewer | 129,810.68 | 129,810.68 | 0.00 |
| Sewer Project - 2011 | 2,792,451.91 | 2,792,451.91 | 0.00 |
| Sewer Treatment Facilities | | | |
| Cost - Equipment | 14,492.40 | 8,069.38 | 6,423.02 |
| Cost - Sewer Plant | 488,193.00 | 488,193.00 | 0.00 |
| Sewer Treatment Facilities - Other | 4,500.00 | 4,500.00 | 0.00 |
| Total Sewer Treatment Facilities | 507,185.40 | 500,762.38 | 6,423.02 |
| SWTP Office | 19,740.96 | 19,740.96 | 0.00 |
| Vehicles | 81,171.66 | 48,023.52 | 33,148.14 |
| Water Easements & Intangibles | 177,397.11 | 177,397.11 | 0.00 |
| MSR/SOI and Annexation Project | 157,367.08 | 157,367.08 | 0.00 |
| Water System | 142,474.97 | 133,382.22 | 9,092.75 |
| Accumulated Depreciation-Water | (1,151,629.26) | (836,116.26) | (315,513.00) |
| Accumulated Depreciation-Sewer | (1,620,281.06) | (1,469,251.06) | (151,030.00) |
| Total Fixed Assets | 11,499,515.18 | 11,827,410.24 | (327,895.06) |
| TOTAL ASSETS | 12,444,585.00 | 12,801,843.03 | (357,258.03) |
| LIABILITIES & EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | | | |
| 2000 · Accounts Payable | 65,337.24 | 25,026.74 | 40,310.50 |
| Total Accounts Payable | 65,337.24 | 25,026.74 | 40,310.50 |
| Other Current Liabilities | | | |
| 2205 · Accrued Simple | 0.00 | 1,437.87 | (1,437.87) |
| 2230 · Accrued Vacation | 9,089.67 | 25,910.51 | (16,820.84) |
| 2250 · Loans Payable - Current Portion | 115,634.01 | 115,634.01 | 0.00 |
| Total Other Current Liabilities | 124,723.68 | 142,982.39 | (18,258.71) |
| Total Current Liabilities | 190,060.92 | 168,009.13 | 22,051.79 |
| Long Term Liabilities | | | |
| 2500 · N/P - SWRCB | 168,855.28 | 191,123.20 | (22,267.92) |
| 2605 · RCAC Loan #6200-GSD-02 | 181,432.98 | 223,943.09 | (42,510.11) |
| 2655 · Lease Payable - Copier | 2,604.32 | 3,438.07 | (833.75) |
| 2660 · Lease Payable - Ford Motor Cred | 27,338.94 | 0.00 | 27,338.94 |
| 2700 · SRF Loan - Water | 1,310,497.46 | 1,356,479.82 | (45,982.36) |
| 2900 · Less Current Portion | (115,634.01) | (115,634.01) | 0.00 |
| Total Long Term Liabilities | 1,575,094.97 | 1,659,350.17 | (84,255.20) |
| Total Liabilities | 1,765,155.89 | 1,827,359.30 | (62,203.41) |
| Equity | | | |

Garberville Sanitary District
Balance Sheet Report for Board
As of May 31, 2017

| | May 31, 2017 | Jun 30, 2016 | \$ Change |
|--------------------------------|---------------|---------------|--------------|
| | Acct Balance | Acct Balance | |
| 3000 · Contributed Capital | 6,129,491.75 | 6,129,491.75 | 0.00 |
| 3100 · Retained Earnings | 4,844,991.98 | 5,105,728.46 | (260,736.48) |
| 3200 · Prior Period Adjustment | 0.00 | 2,960.00 | (2,960.00) |
| Net Income | (295,054.62) | (263,696.48) | (31,358.14) |
| Total Equity | 10,679,429.11 | 10,974,483.73 | (295,054.62) |
| TOTAL LIABILITIES & EQUITY | 12,444,585.00 | 12,801,843.03 | (357,258.03) |

Garberville Sanitary District
Revenue & Expense Report for Board - Combined
 May 2017

| | Current Month May 2017 Actual | Year To Date Actual | YTD Budget | Annual Budget |
|--|-------------------------------------|------------------------|---------------|------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Water Charges | | | | |
| 4100 · Residential | 27,816.07 | 264,156.51 | 245,310.14 | 272,535.37 |
| 4110 · Commercial | 19,781.14 | 198,373.97 | 195,097.55 | 214,309.79 |
| Total Water Charges | 47,597.21 | 462,530.48 | 440,407.69 | 486,845.16 |
| 4200 · Sewer Charges | 30,224.52 | 332,017.89 | 332,820.55 | 364,000.00 |
| 4650 · Late Charges | 510.00 | 5,709.34 | 4,587.00 | 5,004.00 |
| 4700 · Other Operating Revenue | 500.00 | 4,856.01 | 198.00 | 216.00 |
| Total Income | 78,831.73 | 805,113.72 | 778,013.24 | 856,065.16 |
| Gross Profit | 78,831.73 | 805,113.72 | 778,013.24 | 856,065.16 |
| Expense | | | | |
| Administrative and General | | | | |
| 5000 · Advertising | 0.00 | 270.00 | 330.00 | 360.00 |
| 5005 · Bad Debts | 0.00 | 0.00 | 5,049.00 | 5,508.00 |
| 5010 · Bank Charges | | | | |
| 5012 · Merchant Account Fees | 153.92 | 1,567.18 | 1,386.00 | 1,512.00 |
| 5010 · Bank Charges - Other | 146.80 | 1,480.79 | 924.00 | 1,008.00 |
| Total 5010 · Bank Charges | 300.72 | 3,047.97 | 2,310.00 | 2,520.00 |
| 5020 · Directors Fees | 0.00 | 1,325.00 | 1,650.00 | 1,800.00 |
| 5030 · Dues and Memberships | 172.00 | 3,479.12 | 2,662.00 | 2,904.00 |
| 5035 · Education and Training | 0.00 | 2,526.84 | 3,003.00 | 3,276.00 |
| 5036 · Education and Training - B.O.D. | 0.00 | 0.00 | 286.00 | 312.00 |
| Insurance | | | | |
| 5040 · Liability | 1,531.68 | 14,724.57 | 13,200.00 | 14,400.00 |
| 5050 · Workers' Comp | 916.82 | 10,790.87 | 10,714.00 | 11,688.00 |
| 5055 · Health | | | | |
| 5055.1 · Employee Portion | -1,215.24 | -13,050.84 | -13,167.00 | -14,364.00 |
| 5055 · Health - Other | 2,468.34 | 41,671.21 | 46,068.00 | 50,256.00 |
| Total 5055 · Health | 1,253.10 | 28,620.37 | 32,901.00 | 35,892.00 |
| Total Insurance | 3,701.60 | 54,135.81 | 56,815.00 | 61,980.00 |
| 5060 · Licenses, Permits, and Fees | 1,628.08 | 19,631.47 | 20,361.00 | 22,212.00 |
| 5065 · Auto | 119.79 | 2,907.85 | 7,799.00 | 8,508.00 |
| 5070 · Miscellaneous | 20.00 | 88.62 | | |
| 5080 · Office Expense | 716.75 | 6,496.18 | 3,674.00 | 4,008.00 |
| 5085 · Outside Services | 330.00 | 6,880.39 | 7,799.00 | 8,508.00 |
| 5090 · Payroll Taxes | 1,952.35 | 23,319.71 | 21,362.00 | 23,304.00 |
| 5100 · Postage | 410.10 | 2,269.10 | 2,200.00 | 2,400.00 |
| 5110 · Professional Fees | 9,424.00 | 44,520.82 | 51,348.00 | 56,016.00 |
| 5120 · Property Taxes | 0.00 | 12.00 | 12.00 | 12.00 |
| 5125 · Repairs and Maintenance | 0.00 | 945.68 | 0.00 | 0.00 |
| 5130 · Rents | 835.00 | 9,185.00 | 9,735.00 | 10,620.00 |
| 5135 · Retirement | 642.68 | 7,812.63 | 6,336.00 | 6,912.00 |
| 5137 · Supplies | 39.80 | 577.81 | 2,486.00 | 2,712.00 |
| 5140 · Telephone | 233.91 | 2,583.69 | 4,950.00 | 5,400.00 |
| 5145 · Tools | 15.57 | 6,431.62 | 2,750.00 | 3,000.00 |

Garberville Sanitary District
Revenue & Expense Report for Board - Combined
 May 2017

| | Current Month May 2017 Actual | Year To Date Actual | YTD Budget | Annual Budget |
|---|-------------------------------------|------------------------|-------------------|-------------------|
| 5150 · Travel and Meetings | 42.12 | 1,097.28 | 1,474.00 | 1,608.00 |
| 5155 · Utilities | 164.70 | 2,102.43 | 2,200.00 | 2,400.00 |
| 5160 · Wages | | | | |
| 5165 · Wages - Overtime | 206.33 | 346.29 | 0.00 | 0.00 |
| 5160 · Wages - Other | 10,559.16 | 129,037.83 | 117,502.00 | 128,184.00 |
| Total 5160 · Wages | 10,765.49 | 129,384.12 | 117,502.00 | 128,184.00 |
| 5170 · Vacation Accrual Adjustment | 0.00 | 0.00 | 1,837.00 | 2,004.00 |
| Total Administrative and General | 31,514.66 | 331,031.14 | 335,930.00 | 366,468.00 |
| Sewage Collection | | | | |
| 6010 · Fuel | 199.13 | 2,370.57 | 2,618.00 | 2,856.00 |
| 6030 · Repairs and Maintenance | 815.66 | 34,389.82 | 13,750.00 | 15,000.00 |
| 6040 · Supplies | 317.19 | 2,144.00 | 1,837.00 | 2,004.00 |
| 6050 · Utilities | 392.39 | 4,409.02 | 4,125.00 | 4,500.00 |
| 6060 · Wages | | | | |
| 6065 · Wages - Overtime Sewer Collecti | 441.00 | 2,871.00 | 990.00 | 1,080.00 |
| 6060 · Wages - Other | 2,541.57 | 23,311.22 | 17,149.00 | 18,708.00 |
| Total 6060 · Wages | 2,982.57 | 26,182.22 | 18,139.00 | 19,788.00 |
| Total Sewage Collection | 4,706.94 | 69,495.63 | 40,469.00 | 44,148.00 |
| Sewage Treatment | | | | |
| 6075 · Fuel | 199.13 | 2,370.57 | 2,838.00 | 3,096.00 |
| 6080 · Monitoring | 292.50 | 4,144.17 | 9,163.00 | 9,996.00 |
| 6100 · Repairs and Maintenance | 286.13 | 9,391.99 | 11,462.00 | 12,504.00 |
| 6110 · Supplies | 1,859.48 | 8,757.52 | 6,963.00 | 7,596.00 |
| 6120 · Utilities | 822.71 | 11,049.40 | 10,813.00 | 11,796.00 |
| 6130 · Wages | | | | |
| 6135 · Wages - Overtime Sewer Treatmen | 63.00 | 446.25 | 704.00 | 768.00 |
| 6130 · Wages - Other | 2,159.01 | 21,843.60 | 31,702.00 | 34,584.00 |
| Total 6130 · Wages | 2,222.01 | 22,289.85 | 32,406.00 | 35,352.00 |
| Total Sewage Treatment | 5,681.96 | 58,003.50 | 73,645.00 | 80,340.00 |
| Water Trans and Distribution | | | | |
| 7075 · Fuel | 199.13 | 2,370.54 | 2,805.00 | 3,060.00 |
| 7090 · Repairs and Maintenance | 7,537.84 | 21,343.20 | 13,750.00 | 15,000.00 |
| 7100 · Supplies | 517.34 | 3,081.23 | 3,674.00 | 4,008.00 |
| 7110 · Utilities | 558.98 | 7,648.72 | 6,149.00 | 6,708.00 |
| 7120 · Wages | | | | |
| 7125 · Wages - Overtime Water Trans & | 283.50 | 3,955.00 | 4,807.00 | 5,244.00 |
| 7120 · Wages - Other | 4,414.82 | 34,470.84 | 33,649.00 | 36,708.00 |
| Total 7120 · Wages | 4,698.32 | 38,425.84 | 38,456.00 | 41,952.00 |
| Total Water Trans and Distribution | 13,511.61 | 72,869.53 | 64,834.00 | 70,728.00 |
| Water Treatment | | | | |
| 7020 · Fuel | 199.12 | 2,370.58 | 2,618.00 | 2,856.00 |
| 7010 · Monitoring | 292.50 | 5,066.70 | 2,750.00 | 3,000.00 |
| 7030 · Repairs and Maintenance | 1,366.46 | 15,908.74 | 4,587.00 | 5,004.00 |
| 7040 · Supplies | 1,859.57 | 14,200.39 | 10,087.00 | 11,004.00 |
| 7050 · Utilities | 3,643.88 | 35,973.19 | 31,262.00 | 34,104.00 |
| 7060 · Wages | | | | |

Garberville Sanitary District
Revenue & Expense Report for Board - Combined
 May 2017

| | Current Month May 2017 Actual | Year To Date Actual | YTD Budget | Annual Budget |
|--|-------------------------------------|------------------------|---------------|------------------|
| 7065 · Wages - Overtime Water Treatmen | 63.00 | 5,034.00 | 6,468.00 | 7,056.00 |
| 7060 · Wages - Other | 3,139.04 | 34,462.92 | 50,050.00 | 54,600.00 |
| Total 7060 · Wages | 3,202.04 | 39,496.92 | 56,518.00 | 61,656.00 |
| Total Water Treatment | 10,563.57 | 113,016.52 | 107,822.00 | 117,624.00 |
| Total Expense | 65,978.74 | 644,416.32 | 622,700.00 | 679,308.00 |
| Net Ordinary Income | 12,852.99 | 160,697.40 | 155,313.24 | 176,757.16 |
| Other Income/Expense | | | | |
| Other Income | | | | |
| Gain on Asset Disposal | 0.00 | 10,891.37 | 0.00 | 0.00 |
| Property Tax Revenue | | | | |
| 8010 · Secured | 11,095.63 | 22,147.71 | 20,537.00 | 22,404.00 |
| 8020 · Unsecured | 63.13 | 906.66 | 1,375.00 | 1,500.00 |
| 8025 · Prior Years | 0.00 | 5.13 | 22.00 | 24.00 |
| 8030 · Supplemental - Current | 130.09 | 335.34 | 66.00 | 72.00 |
| 8035 · Supplemental - Prior Years | 9.85 | 29.28 | 44.00 | 48.00 |
| Total Property Tax Revenue | 11,298.70 | 23,424.12 | 22,044.00 | 24,048.00 |
| 8060 · Interest Income | 1,132.81 | 7,131.87 | 1,650.00 | 1,800.00 |
| 8070 · Other Non-Operating Revenue | 7.00 | 7.00 | | |
| 9030 · Homeowners' Tax Relief | 153.43 | 306.86 | 319.00 | 348.00 |
| Total Other Income | 12,591.94 | 41,761.22 | 24,013.00 | 26,196.00 |
| Other Expense | | | | |
| 9040 · Depreciation | 43,705.00 | 484,155.00 | 441,936.00 | 482,112.00 |
| 9050 · Interest Expense | 785.27 | 13,358.24 | 14,685.00 | 16,020.00 |
| Total Other Expense | 44,490.27 | 497,513.24 | 456,621.00 | 498,132.00 |
| Net Other Income | -31,898.33 | -455,752.02 | -432,608.00 | -471,936.00 |
| Net Income | -19,045.34 | -295,054.62 | -277,294.76 | -295,178.84 |

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

| | Current Month May 2017 Actual | Year To Date Actual | YTD Budget | Annual Budget |
|--|-------------------------------------|------------------------|---------------|------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Water Charges | | | | |
| 4100 · Residential | 27,816.07 | 264,156.51 | 245,310.14 | 272,535.37 |
| 4110 · Commercial | 19,781.14 | 198,373.97 | 195,097.55 | 214,309.79 |
| Total Water Charges | 47,597.21 | 462,530.48 | 440,407.69 | 486,845.16 |
| 4650 · Late Charges | 255.00 | 2,854.67 | 2,299.00 | 2,508.00 |
| 4700 · Other Operating Revenue | 500.00 | 4,583.01 | 143.00 | 156.00 |
| Total Income | 48,352.21 | 469,968.16 | 442,849.69 | 489,509.16 |
| Gross Profit | 48,352.21 | 469,968.16 | 442,849.69 | 489,509.16 |
| Expense | | | | |
| Administrative and General | | | | |
| 5000 · Advertising | 0.00 | 135.00 | 143.00 | 156.00 |
| 5005 · Bad Debts | 0.00 | 0.00 | 2,299.00 | 2,508.00 |
| 5010 · Bank Charges | | | | |
| 5012 · Merchant Account Fees | 76.95 | 783.55 | 693.00 | 756.00 |
| 5010 · Bank Charges - Other | 73.40 | 740.40 | 462.00 | 504.00 |
| Total 5010 · Bank Charges | 150.35 | 1,523.95 | 1,155.00 | 1,260.00 |
| 5020 · Directors Fees | 0.00 | 662.50 | 825.00 | 900.00 |
| 5030 · Dues and Memberships | 86.00 | 1,739.56 | 1,474.00 | 1,608.00 |
| 5035 · Education and Training | 0.00 | 907.87 | 1,837.00 | 2,004.00 |
| 5036 · Education and Training - B.O.D. | 0.00 | 0.00 | 143.00 | 156.00 |
| Insurance | | | | |
| 5040 · Liability | 765.85 | 7,362.38 | 6,600.00 | 7,200.00 |
| 5050 · Workers' Comp | 510.78 | 6,070.85 | 5,357.00 | 5,844.00 |
| 5055 · Health | | | | |
| 5055.1 · Employee Portion | -665.74 | -6,965.69 | -6,589.00 | -7,188.00 |
| 5055 · Health - Other | 1,234.17 | 20,835.62 | 23,034.00 | 25,128.00 |
| Total 5055 · Health | 568.43 | 13,869.93 | 16,445.00 | 17,940.00 |
| Total Insurance | 1,845.06 | 27,303.16 | 28,402.00 | 30,984.00 |
| 5060 · Licenses, Permits, and Fees | 210.00 | 3,471.99 | 3,399.00 | 3,708.00 |
| 5065 · Auto | 59.89 | 1,453.93 | 3,905.00 | 4,260.00 |
| 5070 · Miscellaneous | 10.00 | 44.31 | | |
| 5080 · Office Expense | 358.38 | 3,248.10 | 1,837.00 | 2,004.00 |
| 5085 · Outside Services | 165.00 | 3,531.81 | 4,587.00 | 5,004.00 |
| 5090 · Payroll Taxes | 1,087.88 | 13,184.86 | 12,606.00 | 13,752.00 |
| 5100 · Postage | 205.05 | 1,134.54 | 1,100.00 | 1,200.00 |
| 5110 · Professional Fees | 4,937.00 | 24,470.75 | 25,674.00 | 28,008.00 |
| 5120 · Property Taxes | 0.00 | 12.00 | 12.00 | 12.00 |
| 5125 · Repairs and Maintenance | 0.00 | 446.74 | 0.00 | 0.00 |
| 5130 · Rents | 417.50 | 4,592.50 | 5,137.00 | 5,604.00 |
| 5135 · Retirement | 358.66 | 4,404.72 | 3,740.00 | 4,080.00 |
| 5137 · Supplies | 19.90 | 143.61 | 1,243.00 | 1,356.00 |
| 5140 · Telephone | 116.96 | 1,291.83 | 2,387.00 | 2,604.00 |
| 5145 · Tools | 7.78 | 3,538.08 | 1,375.00 | 1,500.00 |
| 5150 · Travel and Meetings | 21.06 | 586.93 | 737.00 | 804.00 |

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

| | Current Month May 2017 Actual | Year To Date Actual | YTD Budget | Annual Budget |
|--|-------------------------------------|------------------------|---------------|------------------|
| 5155 · Utilities | 82.35 | 1,051.21 | 1,100.00 | 1,200.00 |
| 5160 · Wages | | | | |
| 5165 · Wages - Overtime | 118.80 | 188.78 | 0.00 | 0.00 |
| 5160 · Wages - Other | 5,279.58 | 66,889.86 | 59,653.00 | 65,076.00 |
| Total 5160 · Wages | 5,398.38 | 67,078.64 | 59,653.00 | 65,076.00 |
| 5170 · Vacation Accrual Adjustment | 0.00 | 0.00 | 924.00 | 1,008.00 |
| Total Administrative and General | 15,537.20 | 165,958.59 | 165,694.00 | 180,756.00 |
| Water Trans and Distribution | | | | |
| 7075 · Fuel | 199.13 | 2,370.54 | 2,805.00 | 3,060.00 |
| 7090 · Repairs and Maintenance | 7,537.84 | 21,343.20 | 13,750.00 | 15,000.00 |
| 7100 · Supplies | 517.34 | 3,081.23 | 3,674.00 | 4,008.00 |
| 7110 · Utilities | 558.98 | 7,648.72 | 6,149.00 | 6,708.00 |
| 7120 · Wages | | | | |
| 7125 · Wages - Overtime Water Trans & | 283.50 | 3,955.00 | 4,807.00 | 5,244.00 |
| 7120 · Wages - Other | 4,414.82 | 34,470.84 | 33,649.00 | 36,708.00 |
| Total 7120 · Wages | 4,698.32 | 38,425.84 | 38,456.00 | 41,952.00 |
| Total Water Trans and Distribution | 13,511.61 | 72,869.53 | 64,834.00 | 70,728.00 |
| Water Treatment | | | | |
| 7020 · Fuel | 199.12 | 2,370.58 | 2,618.00 | 2,856.00 |
| 7010 · Monitoring | 292.50 | 5,066.70 | 2,750.00 | 3,000.00 |
| 7030 · Repairs and Maintenance | 1,366.46 | 15,908.74 | 4,587.00 | 5,004.00 |
| 7040 · Supplies | 1,859.57 | 14,200.39 | 10,087.00 | 11,004.00 |
| 7050 · Utilities | 3,643.88 | 35,973.19 | 31,262.00 | 34,104.00 |
| 7060 · Wages | | | | |
| 7065 · Wages - Overtime Water Treatmen | 63.00 | 5,034.00 | 6,468.00 | 7,056.00 |
| 7060 · Wages - Other | 3,139.04 | 34,462.92 | 50,050.00 | 54,600.00 |
| Total 7060 · Wages | 3,202.04 | 39,496.92 | 56,518.00 | 61,656.00 |
| Total Water Treatment | 10,563.57 | 113,016.52 | 107,822.00 | 117,624.00 |
| Total Expense | 39,612.38 | 351,844.64 | 338,350.00 | 369,108.00 |
| Net Ordinary Income | 8,739.83 | 118,123.52 | 104,499.69 | 120,401.16 |
| Other Income/Expense | | | | |
| Other Income | | | | |
| Gain on Asset Disposal | 0.00 | 5,445.69 | | |
| 8060 · Interest Income | 30.42 | 3,007.54 | 275.00 | 300.00 |
| 8070 · Other Non-Operating Revenue | 3.50 | 3.50 | | |
| Total Other Income | 33.92 | 8,456.73 | 275.00 | 300.00 |
| Other Expense | | | | |
| 9040 · Depreciation | 29,329.00 | 324,319.00 | 291,049.00 | 317,508.00 |
| 9050 · Interest Expense | 778.84 | 9,461.02 | 10,241.00 | 11,172.00 |
| Total Other Expense | 30,107.84 | 333,780.02 | 301,290.00 | 328,680.00 |
| Net Other Income | -30,073.92 | -325,323.29 | -301,015.00 | -328,380.00 |
| Net Income | -21,334.09 | -207,199.77 | -196,515.31 | -207,978.84 |

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

| | Current Month May 2017 Actual | Year To Date Actual | YTD Budget | Annual Budget |
|--|-------------------------------------|------------------------|-------------------|-------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4200 · Sewer Charges | 30,224.52 | 332,017.89 | 332,820.55 | 364,000.00 |
| 4650 · Late Charges | 255.00 | 2,854.67 | 2,288.00 | 2,496.00 |
| 4700 · Other Operating Revenue | 0.00 | 273.00 | 55.00 | 60.00 |
| Total Income | 30,479.52 | 335,145.56 | 335,163.55 | 366,556.00 |
| Gross Profit | 30,479.52 | 335,145.56 | 335,163.55 | 366,556.00 |
| Expense | | | | |
| Administrative and General | | | | |
| 5000 · Advertising | 0.00 | 135.00 | 187.00 | 204.00 |
| 5005 · Bad Debts | 0.00 | 0.00 | 2,750.00 | 3,000.00 |
| 5010 · Bank Charges | | | | |
| 5012 · Merchant Account Fees | 76.97 | 783.63 | 693.00 | 756.00 |
| 5010 · Bank Charges - Other | 73.40 | 740.39 | 462.00 | 504.00 |
| Total 5010 · Bank Charges | 150.37 | 1,524.02 | 1,155.00 | 1,260.00 |
| 5020 · Directors Fees | 0.00 | 662.50 | 825.00 | 900.00 |
| 5030 · Dues and Memberships | 86.00 | 1,739.56 | 1,188.00 | 1,296.00 |
| 5035 · Education and Training | 0.00 | 1,618.97 | 1,166.00 | 1,272.00 |
| 5036 · Education and Training - B.O.D. | 0.00 | 0.00 | 143.00 | 156.00 |
| Insurance | | | | |
| 5040 · Liability | 765.83 | 7,362.19 | 6,600.00 | 7,200.00 |
| 5050 · Workers' Comp | 406.04 | 4,720.02 | 5,357.00 | 5,844.00 |
| 5055 · Health | | | | |
| 5055.1 · Employee Portion | -549.50 | -6,085.15 | -6,578.00 | -7,176.00 |
| 5055 · Health - Other | 1,234.17 | 20,835.59 | 23,034.00 | 25,128.00 |
| Total 5055 · Health | 684.67 | 14,750.44 | 16,456.00 | 17,952.00 |
| Total Insurance | 1,856.54 | 26,832.65 | 28,413.00 | 30,996.00 |
| 5060 · Licenses, Permits, and Fees | 1,418.08 | 16,159.48 | 16,962.00 | 18,504.00 |
| 5065 · Auto | 59.90 | 1,453.92 | 3,894.00 | 4,248.00 |
| 5070 · Miscellaneous | 10.00 | 44.31 | | |
| 5080 · Office Expense | 358.37 | 3,248.08 | 1,837.00 | 2,004.00 |
| 5085 · Outside Services | 165.00 | 3,348.58 | 3,212.00 | 3,504.00 |
| 5090 · Payroll Taxes | 864.47 | 10,134.85 | 8,756.00 | 9,552.00 |
| 5100 · Postage | 205.05 | 1,134.56 | 1,100.00 | 1,200.00 |
| 5110 · Professional Fees | 4,487.00 | 20,050.07 | 25,674.00 | 28,008.00 |
| 5125 · Repairs and Maintenance | 0.00 | 498.94 | 0.00 | 0.00 |
| 5130 · Rents | 417.50 | 4,592.50 | 4,598.00 | 5,016.00 |
| 5135 · Retirement | 284.02 | 3,407.91 | 2,596.00 | 2,832.00 |
| 5137 · Supplies | 19.90 | 434.20 | 1,243.00 | 1,356.00 |
| 5140 · Telephone | 116.95 | 1,291.86 | 2,563.00 | 2,796.00 |
| 5145 · Tools | 7.79 | 2,893.54 | 1,375.00 | 1,500.00 |
| 5150 · Travel and Meetings | 21.06 | 510.35 | 737.00 | 804.00 |
| 5155 · Utilities | 82.35 | 1,051.22 | 1,100.00 | 1,200.00 |
| 5160 · Wages | | | | |
| 5165 · Wages - Overtime | 87.53 | 157.51 | 0.00 | 0.00 |
| 5160 · Wages - Other | 5,279.58 | 62,147.97 | 57,849.00 | 63,108.00 |

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

| | Current Month May 2017 Actual | Year To Date Actual | YTD Budget | Annual Budget |
|---|-------------------------------------|------------------------|--------------------|--------------------|
| Total 5160 · Wages | 5,367.11 | 62,305.48 | 57,849.00 | 63,108.00 |
| 5170 · Vacation Accrual Adjustment | 0.00 | 0.00 | 913.00 | 996.00 |
| Total Administrative and General | 15,977.46 | 165,072.55 | 170,236.00 | 185,712.00 |
| Sewage Collection | | | | |
| 6010 · Fuel | 199.13 | 2,370.57 | 2,618.00 | 2,856.00 |
| 6030 · Repairs and Maintenance | 815.66 | 34,389.82 | 13,750.00 | 15,000.00 |
| 6040 · Supplies | 317.19 | 2,144.00 | 1,837.00 | 2,004.00 |
| 6050 · Utilities | 392.39 | 4,409.02 | 4,125.00 | 4,500.00 |
| 6060 · Wages | | | | |
| 6065 · Wages - Overtime Sewer Collecti | 441.00 | 2,871.00 | 990.00 | 1,080.00 |
| 6060 · Wages - Other | 2,541.57 | 23,311.22 | 17,149.00 | 18,708.00 |
| Total 6060 · Wages | 2,982.57 | 26,182.22 | 18,139.00 | 19,788.00 |
| Total Sewage Collection | 4,706.94 | 69,495.63 | 40,469.00 | 44,148.00 |
| Sewage Treatment | | | | |
| 6075 · Fuel | 199.13 | 2,370.57 | 2,838.00 | 3,096.00 |
| 6080 · Monitoring | 292.50 | 4,144.17 | 9,163.00 | 9,996.00 |
| 6100 · Repairs and Maintenance | 286.13 | 9,391.99 | 11,462.00 | 12,504.00 |
| 6110 · Supplies | 1,859.48 | 8,757.52 | 6,963.00 | 7,596.00 |
| 6120 · Utilities | 822.71 | 11,049.40 | 10,813.00 | 11,796.00 |
| 6130 · Wages | | | | |
| 6135 · Wages - Overtime Sewer Treatmen | 63.00 | 446.25 | 704.00 | 768.00 |
| 6130 · Wages - Other | 2,159.01 | 21,843.60 | 31,702.00 | 34,584.00 |
| Total 6130 · Wages | 2,222.01 | 22,289.85 | 32,406.00 | 35,352.00 |
| Total Sewage Treatment | 5,681.96 | 58,003.50 | 73,645.00 | 80,340.00 |
| Total Expense | 26,366.36 | 292,571.68 | 284,350.00 | 310,200.00 |
| Net Ordinary Income | 4,113.16 | 42,573.88 | 50,813.55 | 56,356.00 |
| Other Income/Expense | | | | |
| Other Income | | | | |
| Gain on Asset Disposal | 0.00 | 5,445.68 | | |
| Property Tax Revenue | | | | |
| 8010 · Secured | 11,095.63 | 22,147.71 | 20,537.00 | 22,404.00 |
| 8020 · Unsecured | 63.13 | 906.66 | 1,375.00 | 1,500.00 |
| 8025 · Prior Years | 0.00 | 5.13 | 22.00 | 24.00 |
| 8030 · Supplemental - Current | 130.09 | 335.34 | 66.00 | 72.00 |
| 8035 · Supplemental - Prior Years | 9.85 | 29.28 | 44.00 | 48.00 |
| Total Property Tax Revenue | 11,298.70 | 23,424.12 | 22,044.00 | 24,048.00 |
| 8060 · Interest Income | 1,102.39 | 4,124.33 | 1,375.00 | 1,500.00 |
| 8070 · Other Non-Operating Revenue | 3.50 | 3.50 | | |
| 9030 · Homeowners' Tax Relief | 153.43 | 306.86 | 319.00 | 348.00 |
| Total Other Income | 12,558.02 | 33,304.49 | 23,738.00 | 25,896.00 |
| Other Expense | | | | |
| 9040 · Depreciation | 14,376.00 | 159,836.00 | 150,887.00 | 164,604.00 |
| 9050 · Interest Expense | 6.43 | 3,897.22 | 4,444.00 | 4,848.00 |
| Total Other Expense | 14,382.43 | 163,733.22 | 155,331.00 | 169,452.00 |
| Net Other Income | -1,824.41 | -130,428.73 | -131,593.00 | -143,556.00 |
| Net Income | 2,288.75 | -87,854.85 | -80,779.45 | -87,200.00 |

Garberville Sanitary District Check Register Report for Board May 2017

| Date | Num | Memo | Amount |
|--------------------------------------|-------------|-----------|-----------|
| 101 Netlink | | | |
| 05/04/2017 | 8721 | | -230.00 |
| Total 101 Netlink | | | -230.00 |
| Amazon.com | | | |
| 05/31/2017 | POS | | -675.00 |
| Total Amazon.com | | | -675.00 |
| Branscomb Center | | | |
| 05/11/2017 | POS | | -39.80 |
| Total Branscomb Center | | | -39.80 |
| C & K Market Inc. | | | |
| 05/22/2017 | POS | | -32.38 |
| 05/31/2017 | DBT | | -21.75 |
| Total C & K Market Inc. | | | -54.13 |
| Capital Bank & Trust | | | |
| 05/04/2017 | 04/29 debit | 025158148 | -274.52 |
| 05/04/2017 | 04/30 debit | 557880519 | -473.54 |
| 05/18/2017 | 3/20 | 557880519 | -653.83 |
| 05/18/2017 | 3/21 | 025158148 | -337.79 |
| Total Capital Bank & Trust | | | -1,739.68 |
| Cash | | | |
| 05/04/2017 | 8730 | | -20.00 |
| Total Cash | | | -20.00 |
| Crystal Springs Bottled Water | | | |
| 05/04/2017 | 8722 | | -5.00 |
| Total Crystal Springs Bottled Water | | | -5.00 |
| CWEA | | | |
| 05/15/2017 | 8736 | | -172.00 |
| Total CWEA | | | -172.00 |
| Dazey's Building Center | | | |
| 05/04/2017 | 8723 | | -881.55 |
| Total Dazey's Building Center | | | -881.55 |

Garberville Sanitary District
Check Register Report for Board
 May 2017

| Date | Num | Memo | Amount |
|---|-------------|------------|-----------|
| EDD | | | |
| 05/04/2017 | 04/27 debit | 499-0538-3 | -470.56 |
| 05/04/2017 | 04/28 debit | 499-0538-3 | -87.54 |
| 05/18/2017 | 3/19 | 499-0538-3 | -38.73 |
| 05/18/2017 | 3/22 | 499-0538-3 | -573.04 |
| Total EDD | | | -1,169.87 |
| Frontier Communications | | | |
| 05/15/2017 | 8737 | | -62.17 |
| Total Frontier Communications | | | -62.17 |
| IRS | | | |
| 05/04/2017 | 04/26 debit | 68-0296323 | -2,745.98 |
| 05/18/2017 | 3/18 | 68-0296323 | -3,084.18 |
| Total IRS | | | -5,830.16 |
| Jamie Corsetti, CPA | | | |
| 05/15/2017 | 8738 | | -372.96 |
| Total Jamie Corsetti, CPA | | | -372.96 |
| JAYHAWK SOFTWARE | | | |
| 05/04/2017 | 8724 | | -790.00 |
| Total JAYHAWK SOFTWARE | | | -790.00 |
| Metaldetector | | | |
| 05/31/2017 | POS | | -723.90 |
| Total Metaldetector | | | -723.90 |
| Mitchell, Brisso, Delaney & Vrieze | | | |
| 05/04/2017 | 8732 | | -1,003.00 |
| Total Mitchell, Brisso, Delaney & Vrieze | | | -1,003.00 |
| NAPA | | | |
| 05/04/2017 | 8725 | | -168.00 |
| Total NAPA | | | -168.00 |
| North Coast Laboratories Ltd. | | | |
| 05/04/2017 | 8726 | | -85.00 |
| Total North Coast Laboratories Ltd. | | | -85.00 |

Garberville Sanitary District
Check Register Report for Board
 May 2017

| Date | Num | Memo | Amount |
|----------------------------------|-----------|---------------------------|-----------|
| PAPER MILL | | | |
| 05/15/2017 | 8739 | | -58.64 |
| Total PAPER MILL | | | -58.64 |
| PG&E | | | |
| 05/04/2017 | 8727 | | -2,644.86 |
| 05/04/2017 | 8733 | | -1,706.57 |
| Total PG&E | | | -4,351.43 |
| Redway True Value | | | |
| 05/04/2017 | 8728 | VOID: | 0.00 |
| 05/04/2017 | 8734 | | -12.90 |
| Total Redway True Value | | | -12.90 |
| Redwood Merchant Services | | | |
| 05/03/2017 | SS - D | 4/17 bank card fees | -104.25 |
| 05/22/2017 | SS - D | 4/17 Maint Fee Analysis | -175.70 |
| 05/31/2017 | 5/17 | 5/17 total bank card fees | -91.69 |
| Total Redwood Merchant Services | | | -371.64 |
| SDRMA | | | |
| 05/15/2017 | 8740 | | -364.60 |
| 05/15/2017 | 8742 | | -2,196.00 |
| Total SDRMA | | | -2,560.60 |
| Sylvandale Gardens | | | |
| 05/25/2017 | DBTC | | -249.02 |
| Total Sylvandale Gardens | | | -249.02 |
| Umpqua Bank | | | |
| 05/31/2017 | 05/17 stm | VOID: by SS on 7/11/17 | 0.00 |
| Total Umpqua Bank | | | 0.00 |
| US Cellular | | | |
| 05/04/2017 | 8735 | | -246.84 |
| Total US Cellular | | | -246.84 |
| USABLUBOOK | | | |
| 05/04/2017 | 8729 | | -207.07 |
| 05/04/2017 | 8731 | | -312.08 |
| 05/15/2017 | 8743 | | -56.20 |
| Total USABLUBOOK | | | -575.35 |

Garberville Sanitary District
Check Register Report for Board
May 2017

| Date | Num | Memo | Amount |
|-----------------------------|------|------|-------------------|
| Wells Fargo | | | |
| 05/15/2017 | 8741 | | -90.51 |
| Total Wells Fargo | | | -90.51 |
| Arreguin, Daniel J | | | |
| 05/04/2017 | 8714 | | -2,062.63 |
| 05/18/2017 | 8744 | | -2,183.27 |
| Total Arreguin, Daniel J | | | -4,245.90 |
| Emerson, Ralph K | | | |
| 05/04/2017 | 8715 | | -2,678.45 |
| 05/18/2017 | 8745 | | -2,678.46 |
| Total Emerson, Ralph K | | | -5,356.91 |
| Miller, Brian A | | | |
| 05/04/2017 | 8716 | | -1,302.70 |
| 05/18/2017 | 8746 | | -1,687.82 |
| Total Miller, Brian A | | | -2,990.52 |
| Nieto, Mary | | | |
| 05/04/2017 | 8717 | | -753.61 |
| 05/18/2017 | 8747 | | -722.71 |
| Total Nieto, Mary | | | -1,476.32 |
| Ruiz, Lori A | | | |
| 05/04/2017 | 8718 | | -231.55 |
| 05/18/2017 | 8748 | | -144.85 |
| Total Ruiz, Lori A | | | -376.40 |
| Ruiz, Ricardo | | | |
| 05/04/2017 | 8719 | | -219.48 |
| Total Ruiz, Ricardo | | | -219.48 |
| Stillwell, Christina | | | |
| 05/04/2017 | 8720 | | -771.26 |
| 05/18/2017 | 8749 | | -900.21 |
| Total Stillwell, Christina | | | -1,671.47 |
| TOTAL | | | -38,876.15 |