



GARBERVILLE SANITARY DISTRICT

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

BOARD AGENDA MEMORANDUM

Meeting Date: November 27, 2018
To: Garberville Sanitary District Board of Directors
From: Jennie Short, Consultant Project Manager
Subject: August 2018 Financial Statements

GENERAL OVERVIEW AND FINANCIAL CONSIDERATIONS

The attached Financial Statements are for August 2018. As can be seen on the "Combined Revenue & Expense Report for Board" in the YTD Actual (first two months of year) column:

- The total revenue is \$ 167,660.93, which is \$ 9,674.62 under budget so far this year (bad)
- The total expenses are \$ 205,913.06, which is \$ 13,700.75 under budget (good)
- The net income excluding depreciation is \$ 45,598.55, which is a mere \$ 376.81 over budget

As can be seen on the "Statement of Cash Flows Report for Board - August 2018" and the "Balance Sheet Report for Board As of August 2018":

- Net cash **DECREASE** for August is \$ 136,176.20
- Expenditures for fixed asset acquisition so far this year total \$ 153,960.07 which was all for the replacement of the chlorine contact chamber
- Total payments on long term debt so far this year total \$ 45,815.03.
- The final payment on the Ford loan was made this month.
- Highland Tank was paid \$54,738.95 on the Pressure Vessel this month.

ATTACHMENTS

1. Statement of Cash Flows - Current Month and Fiscal Year to Date
2. Balance Sheet with Comparison between Current month and Fiscal Year ending June 30, 2018
3. Revenue and Expense Report - Combined Report for Water & Sewer containing current month actual, fiscal year to date actual, and annual budget
4. Check Register Report for all checks issued in August 2018

Garberville Sanitary District
Statement of Cash Flows Report for Board
July 2018 through August 2018

| | Aug 2018 |
|--|--------------|
| OPERATING ACTIVITIES | |
| Net Income | (24,672.65) |
| Adjustments to reconcile Net Income to net cash provided by operations: | |
| 11000 · Accounts Receivable - Other | (1,200.00) |
| 1100 · Accounts Receivable | 3,656.45 |
| 1110 · Accts Receivable Over Payments | (326.21) |
| 1450 · Prepaid Rent | |
| 1500 · Prepaid Insurance | 1,871.16 |
| 1501 · Prepaid Workers Comp | 743.34 |
| 1502 · Prepaid Expenses | 556.04 |
| 1510 · Prepaid Licenses and Permits | 1,635.00 |
| 1111 · Insurance Proceeds Receivable | |
| 2000 · Accounts Payable | (46,930.68) |
| 20000 · *Accounts Payable | |
| 2210 · Accrued Federal PR Taxes | (0.07) |
| 2300 · Service Deposits | 700.00 |
| Net cash provided by Operating Activities | (63,967.62) |
| INVESTING ACTIVITIES | |
| SEWER:Collection | |
| Accumulated Depreciation-Water | 27,202.63 |
| Accumulated Depreciation-Sewer | 14,722.71 |
| CIP-CL2 Contact Chamber Replace | (49,140.21) |
| Net cash provided by Investing Activities | (7,214.87) |
| FINANCING ACTIVITIES | |
| 2500 · N/P - SWRCB | (23,167.43) |
| 2605 · RCAC Loan #6200-GSD-02 | (4,199.31) |
| 2655 · Lease Payable - Copier | (83.52) |
| 2660 · Lease Payable - Ford Motor Cred | (14,099.76) |
| Net cash provided by Financing Activities | (41,550.02) |
| Net cash increase for period | (112,732.51) |
| Cash at beginning of period | 927,417.77 |
| Cash at end of period | 814,685.26 |

Garberville Sanitary District
Balance Sheet Report for Board
As of August 31, 2018

PRELIMINARY TO AUDIT

| | Jun 30, 18 | Aug 31, 18 | Difference | Notes |
|---|---------------------|---------------------|---------------------|-----------------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Checking/Savings | | | | |
| 1005 · Umpqua Checking - Operating | 145,439.98 | 9,160.94 | (136,279.04) | |
| 1006 · Umpqua System Reserve - Water | 53,000.76 | 53,032.27 | 31.51 | |
| 1007 · Umpqua System Reserve - Sewer | 58,427.31 | 58,462.05 | 34.74 | |
| 1011 · Water Enterprise Fund | 46,517.25 | 46,544.91 | 27.66 | |
| 1030 · County Treasury - Sewer Reserve | 405,174.27 | 405,174.27 | 0.00 | |
| 1031 · County Treasury - Water Reserve | 242,088.40 | 242,088.40 | 0.00 | |
| 1040 · Petty Cash | 39.51 | 39.51 | 0.00 | |
| 1050 · Cash Drawer | 173.98 | 182.91 | 8.93 | |
| Total Checking/Savings | 950,861.46 | 814,685.26 | (136,176.20) | |
| Accounts Receivable | | | | |
| 11000 · Accounts Receivable - Other | 2,951.00 | 2,375.00 | (576.00) | |
| Total Accounts Receivable | 2,951.00 | 2,375.00 | (576.00) | |
| Other Current Assets | | | | |
| 1111 · Insurance Proceeds Receivable | 145,649.00 | 133,368.46 | (12,280.54) | |
| 1100 · Accounts Receivable | | | | |
| 1110 · Accts Receivable Over Payments | (1,757.04) | (1,653.20) | 103.84 | |
| 1100 · Accounts Receivable - Other | 94,498.02 | 97,822.71 | 3,324.69 | |
| Total 1100 · Accounts Receivable | 92,740.98 | 96,169.51 | 3,428.53 | |
| 1450 · Prepaid Rent | 835.00 | | (835.00) | |
| 1500 · Prepaid Insurance | 3,257.77 | 21,969.41 | 18,711.64 | Paid PL/Auto for year |
| 1501 · Prepaid Workers Comp | 89.30 | 6,693.81 | 6,604.51 | Paid WC for year |
| 1502 · Prepaid Expenses | 3,647.00 | 5,560.32 | 1,913.32 | Generators |
| 1510 · Prepaid Licenses and Permits | 42.06 | 16,350.00 | 16,307.94 | Estimate |
| 1550 · Allowance for Doubtful Accounts | (5,000.00) | (5,000.00) | 0.00 | |
| Total Other Current Assets | 241,261.11 | 275,111.51 | 33,850.40 | |
| Total Current Assets | 1,195,073.57 | 1,092,171.77 | (102,901.80) | |
| Fixed Assets | | | | |
| CIP - CCC Replace - Insurance | (250,000.00) | (250,000.00) | 0.00 | |
| CIP-Meas-Z-Fire Hydrant Replace | 70,000.00 | 70,000.00 | 0.00 | |
| CIP-CL2 Contact Chamber Replace | 59,413.72 | 213,373.79 | 153,960.07 | |
| CIP - SWTP Coag Project | 4,806.26 | 4,806.26 | 0.00 | |
| CIP - Leino Ln | 585.00 | 585.00 | 0.00 | |
| CIP - Bear Canyon Aerial | 2,766.06 | 2,766.06 | 0.00 | |
| WATER | | | | |
| Land - Water | 88,698.62 | 88,698.62 | 0.00 | |
| Water Easements & Intangibles | 177,397.11 | 177,397.11 | 0.00 | |
| Treatment | 65,382.17 | 65,382.17 | 0.00 | |
| Distribution | 2,712,614.17 | 2,712,614.17 | 0.00 | |
| Pumps | 2,909.87 | 2,909.87 | 0.00 | |
| DWTP (Water) 2015 | 4,968,104.88 | 4,968,104.88 | 0.00 | |
| Total WATER | 8,015,106.82 | 8,015,106.82 | 0.00 | |
| Water System | 142,474.97 | 142,474.97 | 0.00 | |
| SEWER | | | | |
| Land - Sewer | 129,810.68 | 129,810.68 | 0.00 | |

Garberville Sanitary District
Balance Sheet Report for Board
As of August 31, 2018

PRELIMINARY TO AUDIT

| | Jun 30, 18 | Aug 31, 18 | Difference | Notes |
|--|----------------------|----------------------|--------------------|----------------|
| Collection | 2,334,001.02 | 2,334,001.02 | 0.00 | |
| Treatment | 507,552.59 | 507,552.59 | 0.00 | |
| Pumps | 13,908.96 | 13,908.96 | 0.00 | |
| Sewer Project - 2011 | 2,792,451.91 | 2,792,451.91 | 0.00 | |
| Total SEWER | 5,777,725.16 | 5,777,725.16 | 0.00 | |
| CIP - Wallan Road Tank | 13,789.78 | 13,789.78 | 0.00 | |
| Office Equipment | 32,004.40 | 32,004.40 | 0.00 | |
| Equipment | 158,306.60 | 158,306.60 | 0.00 | |
| Vehicles | 81,171.66 | 81,171.66 | 0.00 | |
| MSR/SOI and Annexation Project | 157,367.08 | 157,367.08 | 0.00 | |
| Accumulated Depreciation-Water | (1,532,391.26) | (1,586,796.52) | (54,405.26) | |
| Accumulated Depreciation-Sewer | (1,813,420.06) | (1,842,865.48) | (29,445.42) | |
| Total Fixed Assets | 10,919,706.19 | 10,989,815.58 | 70,109.39 | |
| TOTAL ASSETS | 12,114,779.76 | 12,081,987.35 | (32,792.41) | |
| LIABILITIES & EQUITY | | | | |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Accounts Payable | | | | |
| 2000 · Accounts Payable | 32,592.27 | 62,747.09 | 30,154.82 | |
| Total Accounts Payable | 32,592.27 | 62,747.09 | 30,154.82 | |
| Other Current Liabilities | | | | |
| 2300 · Service Deposits | 600.00 | 2,100.00 | 1,500.00 | |
| 20000 · *Accounts Payable | 0.00 | 19,620.00 | 19,620.00 | |
| 2205 · Accrued Simple | (41.46) | (41.46) | 0.00 | |
| 2210 · Accrued Federal PR Taxes | 0.00 | | 0.00 | |
| 2220 · Accrued State PR Taxes | 0.00 | | 0.00 | |
| 2225 · Accrued Workers Comp | 0.00 | | 0.00 | |
| 2230 · Accrued Vacation | 20,836.33 | 20,836.33 | 0.00 | |
| 2250 · Loans Payable - Current Portion | 112,631.76 | 112,631.76 | 0.00 | |
| Total Other Current Liabilities | 134,026.63 | 155,146.63 | 21,120.00 | |
| Total Current Liabilities | 166,618.90 | 217,893.72 | 51,274.82 | |
| Long Term Liabilities | | | | |
| 2500 · N/P - SWRCB | 146,142.06 | 122,974.63 | (23,167.43) | |
| 2605 · RCAC Loan #6200-GSD-02 | 128,621.61 | 120,240.41 | (8,381.20) | |
| 2655 · Lease Payable - Copier | 1,559.75 | 1,393.11 | (166.64) | |
| 2660 · Lease Payable - Ford Motor Cred | 14,099.76 | 0.00 | (14,099.76) | Final Pmt Made |
| 2700 · SRF Loan - Water | 1,264,515.10 | 1,264,515.10 | 0.00 | |
| 2900 · Less Current Portion | (112,631.76) | (112,631.76) | 0.00 | |
| Total Long Term Liabilities | 1,442,306.52 | 1,396,491.49 | (45,815.03) | |
| Total Liabilities | 1,608,925.42 | 1,614,385.21 | 5,459.79 | |
| Equity | | | | |
| 3000 · Contributed Capital | 6,129,491.75 | 6,129,491.75 | 0.00 | |
| 3100 · Retained Earnings | 4,562,718.96 | 4,376,362.52 | (186,356.44) | |
| Net Income | (186,356.37) | (38,252.13) | 148,104.24 | |
| Total Equity | 10,505,854.34 | 10,467,602.14 | (38,252.20) | |
| TOTAL LIABILITIES & EQUITY | 12,114,779.76 | 12,081,987.35 | (32,792.41) | |

Garberville Sanitary District
Combined Revenue & Expense Report for Board
 August 2018

PRELIMINARY TO AUDIT

| | July 2018 Actual | YTD Actual | YTD Budget | Total Annual Budget | Difference Actual to Budget for Aug |
|--|---------------------|---------------|---------------|---------------------------|--|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| Water Charges | | | | | |
| 4100 · Residential | 29,250.60 | 59,078.00 | 61,298.09 | 308,000.00 | (2,220.09) |
| 4110 · Commercial | 20,422.16 | 40,409.11 | 41,021.82 | 235,000.00 | (612.71) |
| 4150 · Bulk Water Sales | 2,160.00 | 3,120.00 | 9,000.00 | 20,000.00 | (5,880.00) |
| Total Water Charges | 51,832.76 | 102,607.11 | 111,319.91 | 563,000.00 | (8,712.80) |
| 4200 · Sewer Charges | 31,356.50 | 62,819.91 | 62,765.67 | 365,000.00 | 54.24 |
| 4300 · Connection Fees | 0.00 | 0.00 | 0.00 | 80,000.00 | 0.00 |
| 4650 · Late Charges | 460.00 | 1,000.00 | 1,083.37 | 6,500.00 | (83.37) |
| 4700 · Other Operating Revenue | 340.00 | 1,140.00 | 1,166.60 | 7,000.00 | (26.60) |
| Total Income | 83,989.26 | 167,567.02 | 176,335.55 | 1,021,500.00 | (8,768.53) |
| Gross Profit | 83,989.26 | 167,567.02 | 176,335.55 | 1,021,500.00 | (8,768.53) |
| Expense | | | | | |
| Administrative and General | | | | | |
| 5000 · Advertising | 0.00 | 0.00 | 58.36 | 350.00 | (58.36) |
| 5005 · Bad Debts | 0.00 | 24.01 | 583.36 | 3,500.00 | (559.35) |
| 5010 · Bank Charges | | | | | |
| 5012 · Merchant Account Fees | 225.87 | 395.80 | 383.40 | 2,300.00 | 12.40 |
| 5010 · Bank Charges - Other | 153.20 | 286.80 | 233.40 | 1,400.00 | 53.40 |
| Total 5010 · Bank Charges | 379.07 | 682.60 | 616.80 | 3,700.00 | 65.80 |
| 5020 · Directors Fees | 0.00 | 1,000.00 | 300.00 | 1,800.00 | 700.00 |
| 5030 · Dues and Memberships | 0.00 | 1,020.00 | 733.40 | 4,400.00 | 286.60 |
| 5035 · Education and Training | 0.00 | 675.00 | 333.40 | 2,000.00 | 341.60 |
| 5036 · Education and Training - B.O.D. | 0.00 | 0.00 | 50.00 | 300.00 | (50.00) |
| Insurance | | | | | |
| 5040 · Liability | 1,871.16 | 3,742.32 | 3,742.36 | 22,453.96 | (0.04) |
| 5050 · Workers' Comp | 743.34 | 1,441.12 | 1,341.03 | 8,045.63 | 100.09 |
| 5055 · Health | | | | | |
| 5055.1 · Employee Portion | (607.62) | (1,215.24) | (1,300.00) | (7,800.00) | 84.76 |
| 5055 · Health - Other | 3,257.77 | 6,515.54 | 7,060.00 | 42,360.00 | (544.46) |
| Total 5055 · Health | 2,650.15 | 5,300.30 | 5,760.00 | 34,560.00 | (459.70) |
| Total Insurance | 5,264.65 | 10,483.74 | 10,843.39 | 65,059.59 | (359.65) |
| 5060 · Licenses, Permits, and Fees | 1,635.00 | 3,312.06 | 3,916.70 | 23,500.00 | (604.64) |
| 5065 · Auto | 0.00 | 0.00 | 533.40 | 3,200.00 | (533.40) |
| 5070 · Miscellaneous | 0.00 | 66.08 | 16.60 | 100.00 | 49.48 |
| 5080 · Office Expense | 326.39 | 1,259.27 | 933.40 | 5,600.00 | 325.87 |
| 5085 · Outside Services | 611.68 | 1,163.68 | 1,416.60 | 8,500.00 | (252.92) |
| 5090 · Payroll Taxes | 2,180.18 | 4,055.03 | 4,472.60 | 26,836.00 | (417.57) |
| 5100 · Postage | 208.99 | 289.80 | 466.60 | 2,800.00 | (176.80) |
| 5110 · Professional Fees | 4,818.65 | 10,046.31 | 12,900.00 | 77,400.00 | (2,853.69) |
| 5120 · Property Taxes | 0.00 | 0.00 | 2.00 | 12.00 | (2.00) |
| 5125 · Repairs and Maintenance | 0.00 | 0.00 | 83.40 | 500.00 | (83.40) |
| 5130 · Rents | 835.00 | 1,670.00 | 2,000.00 | 12,000.00 | (330.00) |
| 5135 · Retirement | 641.92 | 1,235.49 | 1,275.00 | 7,650.00 | (39.51) |
| 5137 · Supplies | 0.00 | 665.66 | 200.00 | 1,200.00 | 465.66 |

Garberville Sanitary District
Combined Revenue & Expense Report for Board
 August 2018

PRELIMINARY TO AUDIT

| | July 2018 Actual | YTD Actual | YTD Budget | Total Annual Budget | Difference Actual to Budget for Aug |
|---|---------------------|------------------|------------------|---------------------------|--|
| 5140 · Telephone | 1,013.80 | 2,004.88 | 1,266.60 | 7,600.00 | 738.28 |
| 5145 · Tools | 0.00 | 0.00 | 666.60 | 4,000.00 | (666.60) |
| 5150 · Travel and Meetings | 0.00 | 0.00 | 250.00 | 1,500.00 | (250.00) |
| 5155 · Utilities | 291.69 | 538.81 | 460.00 | 2,760.00 | 78.81 |
| 5160 · Wages | | | | | |
| 5165 · Wages - Overtime | 184.50 | 258.00 | 166.60 | 1,000.00 | 91.40 |
| 5160 · Wages - Other | 10,851.04 | 21,671.98 | 26,717.40 | 160,304.00 | (5,045.42) |
| Total 5160 · Wages | 11,035.54 | 21,929.98 | 26,884.00 | 161,304.00 | (4,954.02) |
| Total Administrative and General | 29,242.56 | 62,122.40 | 71,262.21 | 427,571.59 | (9,139.81) |
| Sewage Collection | | | | | |
| 6010 · Fuel | 208.79 | 370.16 | 536.70 | 3,220.00 | (166.54) |
| 6030 · Repairs and Maintenance | 272.36 | (257.82) | 4,000.00 | 20,000.00 | (4,257.82) |
| 6040 · Supplies | 85.77 | 288.32 | 333.30 | 2,000.00 | (44.98) |
| 6050 · Utilities | 285.33 | 574.90 | 958.30 | 5,750.00 | (383.40) |
| 6060 · Wages | | | | | |
| 6065 · Wages - Overtime Sewer Collecti | 225.00 | 300.00 | 0.00 | 2,000.00 | 300.00 |
| 6060 · Wages - Other | 2,702.90 | 5,515.06 | 4,818.20 | 28,909.00 | 696.86 |
| Total 6060 · Wages | 2,927.90 | 5,815.06 | 4,818.20 | 30,909.00 | 996.86 |
| Total Sewage Collection | 3,780.15 | 6,790.62 | 10,646.50 | 61,879.00 | (3,855.88) |
| Sewage Treatment | | | | | |
| 6075 · Fuel | 208.79 | 370.16 | 498.30 | 2,990.00 | (128.14) |
| 6080 · Monitoring | 335.00 | 335.00 | 2,333.30 | 14,000.00 | (1,998.30) |
| 6100 · Repairs and Maintenance | 2,392.16 | 2,517.88 | 2,000.00 | 12,500.00 | 517.88 |
| 6110 · Supplies | 109.22 | 121.76 | 1,266.70 | 7,600.00 | (1,144.94) |
| 6120 · Utilities | 630.63 | 1,192.82 | 2,300.00 | 13,800.00 | (1,107.18) |
| 6130 · Wages | | | | | |
| 6135 · Wages - Overtime Sewer Treatmen | 183.00 | 183.00 | 0.00 | 2,000.00 | 183.00 |
| 6130 · Wages - Other | 3,389.90 | 5,494.12 | 3,968.80 | 23,813.00 | 1,525.32 |
| Total 6130 · Wages | 3,572.90 | 5,677.12 | 3,968.80 | 25,813.00 | 1,708.32 |
| Total Sewage Treatment | 7,248.70 | 10,214.74 | 12,367.10 | 76,703.00 | (2,152.36) |
| Water Trans and Distribution | | | | | |
| 7075 · Fuel | 208.80 | 370.19 | 479.20 | 2,875.00 | (109.01) |
| 7090 · Repairs and Maintenance | 316.33 | 1,519.83 | 3,333.30 | 20,000.00 | (1,813.47) |
| 7100 · Supplies | 3,404.18 | 3,666.91 | 666.70 | 4,000.00 | 3,000.21 |
| 7110 · Utilities | 769.94 | 1,502.74 | 1,725.00 | 10,350.00 | (222.26) |
| 7120 · Wages | | | | | |
| 7125 · Wages - Overtime Water Trans & | 217.50 | 255.00 | 833.30 | 5,000.00 | (578.30) |
| 7120 · Wages - Other | 3,447.52 | 6,252.77 | 5,008.80 | 30,053.00 | 1,243.97 |
| Total 7120 · Wages | 3,665.02 | 6,507.77 | 5,842.10 | 35,053.00 | 665.67 |
| Total Water Trans and Distribution | 8,364.27 | 13,567.44 | 12,046.30 | 72,278.00 | 1,521.14 |
| Water Treatment | | | | | |
| 7020 · Fuel | 0.00 | 0.00 | 366.70 | 2,200.00 | (366.70) |
| 7010 · Monitoring | 145.00 | 1,040.00 | 833.30 | 5,000.00 | 206.70 |
| 7015 · Outside Services | 800.00 | 800.00 | | | 800.00 |
| 7030 · Repairs and Maintenance | 3,068.20 | 4,312.59 | 2,166.70 | 13,000.00 | 2,145.89 |
| 7040 · Supplies | 166.62 | 237.81 | 2,333.30 | 14,000.00 | (2,095.49) |

Garberville Sanitary District
Combined Revenue & Expense Report for Board
 August 2018

PRELIMINARY TO AUDIT

| | July 2018 Actual | YTD Actual | YTD Budget | Total Annual Budget | Difference Actual to Budget for Aug |
|--|---------------------|------------------|------------------|---------------------------|--|
| 7050 · Utilities | 4,103.17 | 7,825.79 | 7,666.70 | 46,000.00 | 159.09 |
| 7060 · Wages | | | | | |
| 7065 · Wages - Overtime Water Treatmen | 951.75 | 1,695.75 | 1,000.00 | 6,000.00 | 695.75 |
| 7060 · Wages - Other | 4,548.69 | 8,547.51 | 6,516.80 | 39,101.00 | 2,030.71 |
| Total 7060 · Wages | 5,500.44 | 10,243.26 | 7,516.80 | 45,101.00 | 2,726.46 |
| Total Water Treatment | 13,783.43 | 24,459.45 | 20,883.50 | 125,301.00 | 3,575.95 |
| Total Expense | 62,419.11 | 117,154.65 | 127,205.61 | 763,732.59 | (10,050.96) |
| Net Ordinary Income | 21,570.15 | 50,412.37 | 49,129.94 | 257,767.41 | 1,282.43 |
| Other Income/Expense | | | | | |
| Other Income | | | | | |
| Property Tax Revenue | | | | | |
| 8010 · Secured | 0.00 | 0.00 | 0.00 | 23,500.00 | 0.00 |
| 8020 · Unsecured | 0.00 | 0.00 | 0.00 | 850.00 | 0.00 |
| 8025 · Prior Years | 0.00 | 0.00 | 0.00 | 25.00 | 0.00 |
| 8030 · Supplemental - Current | 0.00 | 0.00 | 0.00 | 250.00 | 0.00 |
| 8035 · Supplemental - Prior Years | 0.00 | 0.00 | 0.00 | 50.00 | 0.00 |
| Total Property Tax Revenue | 0.00 | 0.00 | 0.00 | 24,675.00 | 0.00 |
| 8060 · Interest Income | 46.96 | 93.91 | 1,000.00 | 6,000.00 | (906.09) |
| 9030 · Homeowners' Tax Relief | 0.00 | 0.00 | 0.00 | 310.00 | 0.00 |
| Total Other Income | 46.96 | 93.91 | 1,000.00 | 30,985.00 | (906.09) |
| Other Expense | | | | | |
| 9040 · Depreciation | 41,925.34 | 83,850.68 | 87,500.00 | 525,000.00 | (3,649.32) |
| 9050 · Interest Expense | 4,364.42 | 4,907.73 | 4,908.20 | 9,330.00 | (0.47) |
| Total Other Expense | 46,289.76 | 88,758.41 | 92,408.20 | 534,330.00 | (3,649.79) |
| Net Other Income | (46,242.80) | (88,664.50) | (91,408.20) | (503,345.00) | 2,743.70 |
| Net Income | (24,672.65) | (38,252.13) | (42,278.26) | (245,577.59) | 4,026.13 |
| 9040 · Depreciation | 41,925.34 | 83,850.68 | 87,500.00 | 525,000.00 | (3,649.32) |
| Net Income Excluding Depreciation | 17,252.69 | 45,598.55 | 45,221.74 | 279,422.41 | 376.81 |

Garberville Sanitary District
Check Register Report for Board
August 2018

| Date | Num | Memo | Amount |
|-------------------------------------|------|-----------|-----------|
| 101 Netlink | | | |
| 08/14/2018 | 9493 | | -283.39 |
| Total 101 Netlink | | | -283.39 |
| Amazon.com | | | |
| 08/15/2018 | DBT | | -59.14 |
| 08/29/2018 | DBT | | -28.26 |
| Total Amazon.com | | | -87.40 |
| Blue Star Gas | | | |
| 08/22/2018 | 9504 | | -9.50 |
| Total Blue Star Gas | | | -9.50 |
| Branscomb Center | | | |
| 08/21/2018 | DBT | | -16.15 |
| 08/21/2018 | DBT | | -140.90 |
| Total Branscomb Center | | | -157.05 |
| Brian Miller | | | |
| 08/22/2018 | 9505 | | -43.23 |
| Total Brian Miller | | | -43.23 |
| Brown's Sporting Goods | | | |
| 08/09/2018 | | | -129.00 |
| Total Brown's Sporting Goods | | | -129.00 |
| Candor Rock, LLP | | | |
| 08/09/2018 | 9479 | | -2,116.25 |
| Total Candor Rock, LLP | | | -2,116.25 |
| Capital Bank & Trust | | | |
| 08/02/2018 | EFT | 557880519 | -763.46 |
| 08/02/2018 | EFT | 025158148 | -323.48 |
| 08/16/2018 | EFT | 025158148 | -318.44 |
| 08/16/2018 | EFT | 557880519 | -768.08 |
| Total Capital Bank & Trust | | | -2,173.46 |
| Cresco Equipment Rentals LLC | | | |
| 08/20/2018 | 9503 | | -4,784.32 |
| Total Cresco Equipment Rentals LLC | | | -4,784.32 |
| CRWA | | | |

Garberville Sanitary District
Check Register Report for Board
August 2018

| Date | Num | Memo | Amount |
|--------------------------------------|------|------------|------------|
| 08/01/2018 | 9470 | | -495.00 |
| Total CRWA | | | -495.00 |
| Crystal Springs Bottled Water | | | |
| 08/13/2018 | 9481 | | -25.00 |
| Total Crystal Springs Bottled Water | | | -25.00 |
| CUMMINS PACIFIC LLC. | | | |
| 08/13/2018 | 9487 | | -3,025.40 |
| Total CUMMINS PACIFIC LLC. | | | -3,025.40 |
| Dazey's Building Center | | | |
| 08/14/2018 | 9494 | | -47.29 |
| Total Dazey's Building Center | | | -47.29 |
| Doug Bryan | | | |
| 08/22/2018 | 9513 | | -300.00 |
| Total Doug Bryan | | | -300.00 |
| EDD | | | |
| 08/02/2018 | EFT | 499-0538-3 | -696.06 |
| 08/02/2018 | EFT | 499-0538-3 | -81.69 |
| 08/16/2018 | EFT | 499-0538-3 | -663.29 |
| 08/16/2018 | EFT | 499-0538-3 | -55.87 |
| Total EDD | | | -1,496.91 |
| Fluentstream Tech | | | |
| 08/13/2018 | 9482 | | -107.66 |
| Total Fluentstream Tech | | | -107.66 |
| Ford Motor Credit Company LLC | | | |
| 08/14/2018 | 9495 | | -15,016.21 |
| Total Ford Motor Credit Company LLC | | | -15,016.21 |
| Frontier Communications | | | |
| 08/13/2018 | 9483 | | -351.94 |
| 08/22/2018 | 9506 | | -62.62 |
| 08/30/2018 | 9521 | | -342.89 |
| Total Frontier Communications | | | -757.45 |
| Garberville Rotary | | | |
| 08/22/2018 | 9507 | | -375.00 |

Garberville Sanitary District
Check Register Report for Board
August 2018

| Date | Num | Memo | Amount |
|--|------|------------|------------|
| Total Garberville Rotary | | | -375.00 |
| Harland Clarke Check Order | | | |
| 08/22/2018 | DBT | | -245.71 |
| Total Harland Clarke Check Order | | | -245.71 |
| Highland Tank & Manufacturing Co. | | | |
| 08/30/2018 | 9525 | | -54,738.95 |
| Total Highland Tank & Manufacturing Co. | | | -54,738.95 |
| IRS | | | |
| 08/02/2018 | EFT | 68-0296323 | -3,296.66 |
| 08/16/2018 | EFT | 68-0296323 | -3,094.72 |
| Total IRS | | | -6,391.38 |
| Jamie Corsetti, CPA | | | |
| 08/13/2018 | 9484 | | -300.00 |
| Total Jamie Corsetti, CPA | | | -300.00 |
| Jennie Short | | | |
| 08/22/2018 | 9508 | | -1,545.00 |
| Total Jennie Short | | | -1,545.00 |
| LACO | | | |
| 08/30/2018 | 9522 | | -5,712.25 |
| Total LACO | | | -5,712.25 |
| Linda Broderson | | | |
| 08/22/2018 | 9514 | | -300.00 |
| Total Linda Broderson | | | -300.00 |
| Lori Ruiz | | | |
| 08/22/2018 | 9509 | | -200.00 |
| Total Lori Ruiz | | | -200.00 |
| NAPA | | | |
| 08/28/2018 | 9517 | | -266.05 |
| Total NAPA | | | -266.05 |
| North Coast Laboratories Ltd. | | | |
| 08/14/2018 | 9488 | | -50.00 |
| Total North Coast Laboratories Ltd. | | | -50.00 |

Garberville Sanitary District
Check Register Report for Board
August 2018

| Date | Num | Memo | Amount |
|---|-------|------|-----------|
| PG&E | | | |
| 08/13/2018 | 9485 | | -5,879.22 |
| Total PG&E | | | -5,879.22 |
| Pitney Bowes Purchase Power | | | |
| 08/14/2018 | 9489 | | -208.99 |
| Total Pitney Bowes Purchase Power | | | -208.99 |
| R. Anderson | | | |
| 08/22/2018 | 9515 | | -100.00 |
| Total R. Anderson | | | -100.00 |
| Ralph Emerson | | | |
| 08/22/2018 | 9510 | | -50.00 |
| Total Ralph Emerson | | | -50.00 |
| Recology Humboldt County | | | |
| 08/14/2018 | 9490 | | -12.00 |
| 08/30/2018 | 9523 | | -16.29 |
| Total Recology Humboldt County | | | -28.29 |
| Redway True Value | | | |
| 08/14/2018 | 9496 | | -49.48 |
| Total Redway True Value | | | -49.48 |
| Redwood Merchant Services | | | |
| 08/02/2018 | 09635 | | -80.54 |
| 08/31/2018 | | | -140.18 |
| Total Redwood Merchant Services | | | -220.72 |
| RENNER | | | |
| 08/10/2018 | DBT | | -626.38 |
| Total RENNER | | | -626.38 |
| Richard Thompson | | | |
| 08/22/2018 | 9516 | | -300.00 |
| Total Richard Thompson | | | -300.00 |
| Rural Community Assistance Program | | | |
| 08/01/2018 | DBT | | -4,717.81 |
| Total Rural Community Assistance Program | | | -4,717.81 |

Garberville Sanitary District
Check Register Report for Board
August 2018

| Date | Num | Memo | Amount |
|----------------------------------|-------|------|------------|
| S.H.C.P. | | | |
| 08/30/2018 | 9526 | | -500.00 |
| 08/30/2018 | 9527 | | -300.00 |
| Total S.H.C.P. | | | -800.00 |
| SDRMA | | | |
| 08/28/2018 | 9518 | | -335.47 |
| Total SDRMA | | | -335.47 |
| Sentry III Center | | | |
| 08/22/2018 | 9512 | | -835.00 |
| Total Sentry III Center | | | -835.00 |
| Staples Credit Plan | | | |
| 08/28/2018 | 9519 | | -40.21 |
| Total Staples Credit Plan | | | -40.21 |
| Streamline | | | |
| 08/13/2018 | 9486 | | -100.00 |
| Total Streamline | | | -100.00 |
| SWRCB-SRF Program | | | |
| 08/08/2018 | EFT | | -26,089.91 |
| Total SWRCB-SRF Program | | | -26,089.91 |
| Tim Lanphear | | | |
| 08/14/2018 | 9491 | | -240.00 |
| Total Tim Lanphear | | | -240.00 |
| Umpqua Bank | | | |
| 08/21/2018 | 09634 | | -133.60 |
| Total Umpqua Bank | | | -133.60 |
| Underground Service Alert | | | |
| 08/28/2018 | 9520 | | -150.00 |
| Total Underground Service Alert | | | -150.00 |
| US Cellular | | | |
| 08/08/2018 | 9477 | | -250.59 |
| 08/30/2018 | 9524 | | -250.59 |
| Total US Cellular | | | -501.18 |

Garberville Sanitary District
Check Register Report for Board
August 2018

| Date | Num | Memo | Amount |
|--|------|------|------------|
| Wahlund Construction, Inc. | | | |
| 08/09/2018 | 9480 | | -36,294.77 |
| Total Wahlund Construction, Inc. | | | -36,294.77 |
| Wells Fargo | | | |
| 08/14/2018 | 9492 | | -90.51 |
| Total Wells Fargo | | | -90.51 |
| Wyatt & Whitchurch, E.A. Inc. | | | |
| 08/08/2018 | 9478 | | -1,355.00 |
| Total Wyatt & Whitchurch, E.A. Inc. | | | -1,355.00 |
| WYCKOFF'S | | | |
| 08/22/2018 | 9511 | | -418.97 |
| Total WYCKOFF'S | | | -418.97 |
| Arreguin, Daniel J | | | |
| 08/02/2018 | 9471 | | -2,451.34 |
| 08/16/2018 | 9497 | | -2,235.04 |
| Total Arreguin, Daniel J | | | -4,686.38 |
| Emerson, Ralph K | | | |
| 08/02/2018 | 9472 | | -3,094.00 |
| 08/16/2018 | 9498 | | -3,094.00 |
| Total Emerson, Ralph K | | | -6,188.00 |
| Miller, Brian A | | | |
| 08/02/2018 | 9473 | | -1,763.18 |
| 08/16/2018 | 9499 | | -1,834.72 |
| Total Miller, Brian A | | | -3,597.90 |
| Moore, Valerie A | | | |
| 08/02/2018 | 9474 | | -481.67 |
| 08/16/2018 | 9500 | | -387.46 |
| Total Moore, Valerie A | | | -869.13 |
| Nieto, Mary | | | |
| 08/02/2018 | 9475 | | -1,297.47 |
| 08/16/2018 | 9501 | | -1,123.06 |
| Total Nieto, Mary | | | -2,420.53 |
| Ruiz, Ricardo | | | |
| 08/02/2018 | 9476 | | -667.88 |

4:29 PM

11/19/18

Accrual Basis

Garberville Sanitary District
Check Register Report for Board
August 2018

| <u>Date</u> | <u>Num</u> | <u>Memo</u> | <u>Amount</u> |
|---------------------|------------|-------------|--------------------|
| 08/16/2018 | 9502 | | -424.78 |
| Total Ruiz, Ricardo | | | -1,092.66 |
| TOTAL | | | -199,598.97 |