

**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**

**July 26, 2016
5:00 p.m. – Closed Session
6:00 pm – Open 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___, Richard Thompson___, Gary Wellborn___

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

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

V. CLOSED SESSION

A. General Manager evaluation

VI. OPEN SESSION

A. Board Report of action, if any, taken during closed 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 pg 4

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

IX. REGULAR AGENDA ITEMS

A. CONSENT AGENDA

Notice to the Public

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

- A.1 Approve Financials - pg 5
- A.2 Approve 6/28/16 Regular Meeting Minutes - (available at meeting)
- A.3 Operations Safety Report- pg 26

Motion: Second: Vote:

B. GENERAL BUSINESS – Action items

Notice to the Public

The Board of Directors will allow public comment on agenda items although any person who wishes to speak on an agenda item must submit a request prior to the meeting being called to order. You will be given 5 minutes on each agenda item that you wish to comment and then the Board of Directors will discuss the item amongst themselves with no other public comment.

- B.1 Status of Utility truck and financing Update
(information only)
Motion: Second: Vote:
- B.2 Wallen rd tank and road repairs Update
(information only)
- B.3 Grant funding for GSD projects Update
(information only)
- B.4 Board Training Opportunities (hand out at meeting)
(discussion)
- B.5 Media press release regarding GSD pg. 27
(discussion-direction)

C. POLICY REVISION / ADOPTION

- C.1 Article 4, Sec. 4.9 Multi Family Service Connection pg 28
(First Reading)
Motion: Second: Vote:
- C.2 Article 12: Sec 12.3 Installation of Fire Hydrant pg 29
(first reading) no action required
- C.3 Mission Statement pg. 30
(discussion-possible action)
- C.4 Vision Statement pg. 30
(discussion-possible action)

X. ITEMS FOR NEXT BOARD MEETING

1. Multiple Family Ordinance—second reading and resolution
2. Grease Interceptor Ordinance—first reading
3. Installation of fire hydrant ordinance—second reading and resolution
- 4.

XI. ADJOURNMENT

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

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

Garberville Sanitary District
PO Box 211
Garberville, CA. 95542
(707)923-9566
remerson@garbervillesd.org

GENERAL MANAGER REPORT

Date: July 26, 2016

I want thank the Board and staff for participating in the recent study session on July 19th because it was informative and gave everyone an opportunity to participate in the process to improve GSD while working together toward a unified mission and vision of what we hope to accomplish for our community and customers.

We have been focusing on becoming more efficient and maximizing the use of staff and equipment in an effort to be self-sufficient. I will be spending more time in the field, training staff in alternative operational procedures and preventative maintenance programs.

We have converted over to liquid chlorine at the wastewater treatment plant which will reduce operator time on maintenance, allowing more time for other operational duties. I am optimistic that this conversion will reduce the cost of disinfection and simplify operator duties.

I have been working with LACO, RCAC and Jennie on securing grants for meter and fire hydrant replacements, Bear Canyon distribution main line re-route and replacing Wallen Road water tank with a 40,000 gallon tank.

We will have the new truck in August and begin hydro flushing the sewer collection system and do an inventory of all grease interceptors in an effort to reduce fats, oils and grease (FOG) from entering the collection system, thus causing blockages from grease coagulation.

I am optimistic about the direction we are moving and feel that with more training, we will become much more self-sufficient as a District and be able to perform many of the maintenance/repair projects which once were done by outside services.

Respectfully Submitted:

Ralph Emerson



GARBERVILLE SANITARY DISTRICT

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

Draft Financial Report as of June 30, 2016			
1	Operating Account		\$110,177.79
2	WRF Account		\$72,592.66
3	SRF Account		\$75,153.24
4	Water Enterprise Fund		\$46,192.82
5	County Treasury – Sewer Reserve		\$331,427.22
6	County Treasury – Water Reserve		\$235,631.25
7	Petty Cash & Cash Drawer		\$236.07
8	Total Cash on Hand		\$871,411.05
9	Revenue and Expenses for FY 2015 – 2016 (7-1-15 to 6-30-16)		
10	Revenue		
11	Water Charges		\$481,221.33
12	Sewer Charges		\$365,409.09
13	Late Charges		\$4,545.00
14	Connection Fees		\$14,600.00
15	Other Revenue		\$5,128.83
17	Total Revenue		\$870,904.25
18	Expenses		
19	Administrative		\$185,315.41
20	Payroll		\$166,535.49
21	Rent		\$10,550.00
22	Sewer (PR, monitoring, repairs & Utilities)		\$118,087.21
23	Water (PR, monitoring, pumping, repairs, & Utilities)		\$181,792.39
24	Total Expenses		\$662,280.50
25	Net Operating Revenue		\$208,623.75
26	Depreciation		
27	Water Depreciation		\$317,265.96
28	Sewer Depreciation		\$164,558.04
29	Total Depreciation		\$481,824.00
30	Interest expense		\$12,856.13
31	Other Expense		\$1,500.00
32	Interest Revenue		\$2,747.28
33	Property Tax Revenue		\$12,344.15
34	NET REVENUE		<u><u>-\$272,464.95</u></u>

Garberville Sanitary District
Check Register
June 1 2016 - June 30 2016

			Date	Num	Memo	Amount
1	101 Netlink					
2			06/08/2016	8192	internet	-220.00
3	Total 101 Netlink					-220.00
4	Benbow Inn					
5			06/23/2016	6/23-5828	Ralph - Benbow Inn? Garrett?	-52.18
6	Total Benbow Inn					-52.18
7	Best Western Motel					
8			06/24/2016	6/24-5827	Ralph - Room for Garrett - backflow	-145.79
9	Total Best Western Motel				prevention device repair guy	-145.79
10	C & K Market Inc.					
11			06/23/2016	6/23-1-5829	Meeting	-9.55
12			06/28/2016	6/28-5297	board meeting	-13.58
13	Total C & K Market Inc.					-23.13
14	Calico's					
15			06/03/2016	6-3-9368	Ralph - Lunch	-20.66
16	Total Calico's					-20.66
17	Capital Bank & Trust					
18			06/06/2016	42003	557880519	-1,064.06
19			06/06/2016	62003	025158148	-336.08
20	Total Capital Bank & Trust					-1,400.14
21	CITRIX					
22			06/06/2016	6-6debit	go to meeting	-78.00
23	Total CITRIX					-78.00
24	Crystal Springs Bottled Water					
25			06/08/2016	8193	water	-15.00
26	Total Crystal Springs Bottled Water					-15.00
27	CWEA					
28			06/06/2016	6/6ach	Dan to Motor Controls and Pumps Electric	-75.00
29			06/21/2016	6/21-5297	Brian Miller Motor Controls and Pump Control	-75.00
30	Total CWEA					-150.00
31	Dazey's Building Center					
32			06/08/2016	8194	R & M and supplies	-104.35
33	Total Dazey's Building Center					-104.35
34	Doug Bryan					
35			06/16/2016	8214	replacement ck	-150.00
36	Total Doug Bryan					-150.00
37	EDD					
38			06/06/2016	282056	499-0538-3	-12.09
39			06/06/2016	281056	499-0538-3	-466.71
40			06/22/2016	977056	499-0538-3	-480.47
41	Total EDD					-959.27
42	EUREKA FIRE EXT.					
43			06/08/2016	8195	Fire Extinguisher Maintenance	-420.37
44	Total EUREKA FIRE EXT.					-420.37
45	Ferguson Enterprises Inc.					
46			06/27/2016	6/27-5826	6 Clay X 6 CI PVC Coup	-149.80
47	Total Ferguson Enterprises Inc.					-149.80
48	Fluentstream Tech					
49			06/02/2016	6/16phone	office phones	-114.51
50	Total Fluentstream Tech					-114.51
51	Garberville Rotary					

Garberville Sanitary District
Check Register
June 1 2016 - June 30 2016

			Date	Num	Memo	Amount
52			06/08/2016	8196	Rotary Lunches	-195.00
53	Total Garberville Rotary					-195.00
54	IRS					
55			06/06/2016	495460	68-0296323	-2,733.76
56			06/21/2016	598211	68-0296323	-2,720.24
57	Total IRS					-5,454.00
58	Jamie Corsetti, CPA					
59			06/08/2016	8197	monthly accounting	-337.50
60	Total Jamie Corsetti, CPA					-337.50
61	North Coast Laboratories Ltd.					
62			06/08/2016	8198	monitoring	-120.00
63	Total North Coast Laboratories Ltd.					-120.00
64	PG&E					
65			06/08/2016	8199		-4,267.96
66	Total PG&E					-4,267.96
67	Pitney Bowes Purchase Power					
68			06/06/2016	6/6ach	postage	-208.99
69	Total Pitney Bowes Purchase Power					-208.99
70	R. Anderson					
71			06/16/2016	8213	replacement check	-300.00
72	Total R. Anderson					-300.00
73	Recology Humboldt County					
74			06/08/2016	8200	trash	-17.38
75	Total Recology Humboldt County					-17.38
76	Redwood Merchant Services					
77			06/02/2016	6/2debit	5/16 bank card processing fees	-52.61
78			06/30/2016	6/16bkcdfee	6/16 Bank Card Fees	-96.01
79	Total Redwood Merchant Services					-148.62
80	RENNER					
81			06/10/2016	6-10debit	fuel	-767.39
82	Total RENNER					-767.39
83	Resort at Squaw Creek Lake Tahoe					
84			06/16/2016	6/16-5826	Ralph - CSDA Manager's Seminar	-835.39
85	Total Resort at Squaw Creek Lake Tahoe					-835.39
86	Rural Community Assistance Program					
87			06/02/2016	6-1debit	5/16 Ln 6200--GSD-02	-4,717.81
88	Total Rural Community Assistance Program					-4,717.81
89	SDRMA					
90			06/08/2016	8201	RCAC Loan Pmt	-4,164.15
91	Total SDRMA					-4,164.15
92	Sentry III Center					
93			06/08/2016	8202	6/16 rent	-835.00
94	Total Sentry III Center					-835.00
95	Staples					
96			06/06/2016	6/6-9368	Ralph office supplies	-118.81
97	Total Staples					-118.81
98	SWRCB - 2013CX103					
99			06/27/2016	8215	Ln 2013CX103	-22,991.18
100	Total SWRCB - 2013CX103					-22,991.18
101	Umpqua Bank					
102			06/21/2016	6-21debit	5/16 bank fees	-124.71

Garberville Sanitary District
Check Register
June 1 2016 - June 30 2016

			Date	Num	Memo	Amount
103	Total Umpqua Bank					-124.71
104	US Cellular					
105			06/08/2016	8203	cell phones	-344.73
106	Total US Cellular					-344.73
107	USABLUBOOK					
108			06/08/2016	8204	union ball valve and float switch	-548.31
109	Total USABLUBOOK					-548.31
110	USPS					
111			06/08/2016	8205	12 month box rent for Box 211	-70.00
112	Total USPS					-70.00
113	Wells Fargo					
114			06/08/2016	8206	copier	-90.72
115	Total Wells Fargo					-90.72
116	WYCKOFF'S					
117			06/08/2016	8207	R & M and supplies	-453.43
118	Total WYCKOFF'S					-453.43
119	Arreguin, Daniel J					
120			06/02/2016	8186		-1,455.27
121			06/20/2016	8208		-1,576.70
122	Total Arreguin, Daniel J					-3,031.97
123	Copenhafer, Ronald					
124			06/02/2016	8187		-1,238.65
125			06/20/2016	8209		-1,557.21
126	Total Copenhafer, Ronald					-2,795.86
127	Emerson, Ralph K					
128			06/02/2016	8188		-2,100.51
129			06/20/2016	8210		-2,100.52
130	Total Emerson, Ralph K					-4,201.03
131	Miller, Brian A					
132			06/02/2016	8189		-1,383.57
133			06/20/2016	8211		-1,124.69
134	Total Miller, Brian A					-2,508.26
135	Ruiz, Ricardo					
136			06/02/2016	8190		-178.32
137	Total Ruiz, Ricardo					-178.32
138	Stillwell, Christina					
139			06/02/2016	8191		-1,062.03
140			06/20/2016	8212		-898.67
141	Total Stillwell, Christina					-1,960.70
142	TOTAL					-65,790.42

Draft Statement of Cashflow
Ending June 30 2016

		Jul '15 - Jun 16
1	OPERATING ACTIVITIES	
2	Net Revenue	(272,464.95)
3	Adjustments to reconcile Net Revenue	
4	to net cash provided by operations:	
5	1100 · Accounts Receivable	16,192.19
6	1110 · Accts Receivable Over Payments	809.85
7	1500 · Prepaid Insurance	8,926.47
8	1501 · Prepaid Workers Comp	25,210.37
9	1502 · Prepaid Expenses	3,408.00
10	2000 · Accounts Payable	(228,406.14)
11	*Accounts Payable	1,059.50
12	2205 · Accrued Simple	1,435.37
13	2230 · Accrued Vacation	6,565.38
14	Net cash provided by Operating Activities	(437,263.96)
15	INVESTING ACTIVITIES	
16	1315 · Water Grant Receivable	39,909.83
17	CIP - Alderpoint Tank (Water)	343,609.12
18	Melville Project Lines 2015	(59,612.79)
19	MSR/SOI and Annexation Project	(1,915.12)
20	Collection Facilities:Cost - Lines	20,022.00
21	Office Equipment	(2,684.24)
22	Equipment	(84,850.56)
23	Sewer Treatment Facilities:Cost - Equipment	(4,688.14)
24	Water System	20,023.00
25	Accumulated Depreciation-Water	317,265.96
26	Accumulated Depreciation-Sewer	164,558.04
27	CIP - Leino Ln	(585.00)
28	CIP - Bear Canyon Aerial	(576.10)
29	Alderpoint Tank Project (Water)	(671,516.84)
30	SWTP Office	(19,740.96)
31	Net cash provided by Investing Activities	59,218.20
32	FINANCING ACTIVITIES	
33	2500 · N/P - SWRCB	(21,831.35)
34	2605 · RCAC Loan #6200-GSD-02	223,943.09
35	2655 · Lease Payable - Copier	(860.09)
36	2700 · SRF Loan - Water	(22,991.18)
37	2800 · Municipal Fin.Corp. WWTP CCOs	(33,235.65)
38	3100 · Retained Earnings	(5,512.28)
39	3200 · Prior Period Adjustment	8,472.28
40	Net cash provided by Financing Activities	147,984.82
41	Net cash increase for period	(230,060.94)
42	Cash at beginning of period	1,101,471.99
43	Cash at end of period	871,411.05

Draft Balance Sheet Compared to Previous Yr
as of June 30 2016

				Jun 30, 16	Jun 30, 15	\$ Change
1	ASSETS					
2	Current Assets					
3	Checking/Savings					
4		1005 · Umpqua Checking- Operating		110,177.79	597,740.40	(487,562.61)
5		1006 · Umpqua System Reserve - Water		72,592.66	64,931.51	7,661.15
6		1007 · Umpqua System Reserve - Sewer		75,153.24	70,083.81	5,069.43
7		1011 · Water Enterprise Fund		46,192.82	46,025.32	167.50
8		1030 · County Treasury - Sewer Reserve		331,427.22	317,179.68	14,247.54
9		1031 · County Treasury - Water Reserve		235,631.25	5,261.76	230,369.49
10		1040 · Petty Cash		49.51	49.51	0.00
11		1050 · Cash Drawer		186.56	200.00	(13.44)
12		Total Checking/Savings		871,411.05	1,101,471.99	(230,060.94)
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		90,007.92	106,200.11	(16,192.19)
18		1110 · Accts Receivable Over Payment		(809.85)	0.00	(809.85)
19		1315 · Water Grant Receivable		0.00	39,909.83	(39,909.83)
20		1500 · Prepaid Insurance		4,164.15	13,090.62	(8,926.47)
21		1501 · Prepaid Workers Comp		233.39	25,443.76	(25,210.37)
22		1502 · Prepaid Expenses		0.00	3,408.00	(3,408.00)
23		1550 · Allowance for Doubtful Accounts		(5,000.00)	(5,000.00)	0.00
24		Total Other Current Assets		88,595.61	183,052.32	(94,456.71)
25		Total Current Assets		960,421.66	1,284,939.31	(324,517.65)
26	Fixed Assets					
27		CIP - Leino Ln		585.00	0.00	585.00
28		CIP - Bear Canyon Aerial		576.10	0.00	576.10
29		CIP - Alderpoint Tank (Water)		0.00	343,609.12	(343,609.12)
30		DWTP (Water) 2015		4,968,104.88	4,968,104.88	0.00
31		Tobin Well Project 2014		40,189.31	40,189.31	0.00
32		Alderpoint Tank Project (Water)		671,516.84	0.00	671,516.84
33	Collection Facilities					
34		Cost - Coll Fac		44,170.59	44,170.59	0.00
35		Cost - IP 2000		2,029,949.22	2,029,949.22	0.00
36		Cost - Lines		2,080,180.29	2,100,202.29	(20,022.00)
37		Total Collection Facilities		4,154,300.10	4,174,322.10	(20,022.00)
38		Melville Project Lines 2015		59,612.79	0.00	59,612.79
39		Land - Sewer		129,810.68	129,810.68	0.00
40		Land - Water		88,698.62	88,698.62	0.00
41		Office Equipment		32,004.40	29,320.16	2,684.24
42		Equipment		158,306.60	73,456.04	84,850.56
43		Sewer Project - 2011		2,792,451.91	2,792,451.91	0.00
44	Sewer Treatment Facilities					
45		Cost - Equipment		8,069.38	3,381.24	4,688.14
46		Cost -Sewer Plant		488,193.00	488,193.00	0.00
47		Sewer Treatment Facilities - Other		4,500.00	4,500.00	0.00
48		Total Sewer Treatment Facilities		500,762.38	496,074.24	4,688.14
49		Vehicles		48,023.52	48,023.52	0.00
50		Water Easements & Intangibles		177,397.11	177,397.11	0.00
51		MSR/SOI and Annexation Project		157,367.08	155,451.96	1,915.12
52		Water System		133,382.22	153,405.22	(20,023.00)
53		SWTP Office		19,740.96	0.00	19,740.96
54		Accumulated Depreciation-Water		(836,119.22)	(518,853.26)	(317,265.96)

Draft Balance Sheet Compared to Previous Yr
as of June 30 2016

		Jun 30, 16	Jun 30, 15	\$ Change
55	Accumulated Depreciation-Sewer	(1,468,784.10)	(1,304,226.06)	(164,558.04)
56	Total Fixed Assets	11,827,927.18	11,847,235.55	(19,308.37)
57	TOTAL ASSETS	↓ 12,788,348.84	↑ 13,132,174.86	(343,826.02)
58	LIABILITIES & EQUITY			
59	Liabilities			
60	Current Liabilities			
61	Accounts Payable			
62	2000 · Accounts Payable	17,781.02	246,187.16	(228,406.14)
63	Total Accounts Payable	17,781.02	246,187.16	(228,406.14)
64	Other Current Liabilities			
65	*Accounts Payable	2,520.00	1,460.50	1,059.50
66	2205 · Accrued Simple	1,437.87	2.50	1,435.37
67	2230 · Accrued Vacation	25,910.51	19,345.13	6,565.38
68	2250 · Loans Payable - Current Por	78,918.27	78,918.27	0.00
69	Total Other Current Liabilities	108,786.65	99,726.40	9,060.25
70	Total Current Liabilities	126,567.67	345,913.56	(219,345.89)
71	Long Term Liabilities			
72	2500 · N/P - SWRCB	191,123.20	212,954.55	(21,831.35)
73	2605 · RCAC Loan #6200-GSD-02	223,943.09	0.00	223,943.09
74	2655 · Lease Payable - Copier	3,438.07	4,298.16	(860.09)
75	2700 · SRF Loan - Water	1,356,479.82	1,379,471.00	(22,991.18)
76	2800 · Municipal Fin.Corp. WWTP CCO	0.00	33,235.65	(33,235.65)
77	2900 · Less Current Portion	(78,918.27)	(78,918.27)	0.00
78	Total Long Term Liabilities	1,696,065.91	1,551,041.09	145,024.82
79	Total Liabilities	↓ 1,822,633.58	↑ 1,896,954.65	(74,321.07)
80	Equity			
81	3000 · Contributed Capital	6,129,491.75	6,129,491.75	0.00
82	3100 · Retained Earnings	5,105,728.46	4,409,400.83	696,327.63
83	3200 · Prior Period Adjustment	2,960.00	(5,512.28)	8,472.28
84	Net Revenue	(272,464.95)	701,839.91	(974,304.86)
85	Total Equity	10,965,715.26	11,235,220.21	(269,504.95)
86	TOTAL LIABILITIES & EQUITY	↓ 12,788,348.84	↑ 13,132,174.86	(343,826.02)

Draft Revenue & Expense
One and Twelve Months
Ending June 30 2016

		Total Water		Total Sewer	
		Jun 16	Jul '15 - Jun 16	Jun 16	Jul '15 - Jun 16
1	Ordinary Revenue/Expense				
2	Revenue				
3	Water Charges				
4	4100 · Residential	26,933.60	269,615.99	0.00	0.00
5	4110 · Commercial	18,969.79	211,605.34	0.00	0.00
6	Total Water Charges	45,903.39	481,221.33	0.00	0.00
7	4200 · Sewer Charges	0.00	0.00	31,300.15	365,409.09
8	4300 · Connection Fees	0.00	8,600.00	0.00	6,000.00
9	4650 · Late Charges	202.50	2,272.50	202.50	2,272.50
10	4700 · Other Operating Revenue	0.00	3,781.82	1,200.00	1,347.01
11	Total Revenue	46,105.89	495,875.65	32,702.65	375,028.60
12	Gross Revenue	46,105.89	495,875.65	32,702.65	375,028.60
13	Expense				
14	Administrative and General				
15	5005 · Bad Debts	0.00	1,500.00	0.00	1,500.00
16	5010 · Bank Charges				
17	5012 · Merchant Account J	75.10	724.93	75.11	725.07
18	5010 · Bank Charges - Oth	0.00	543.42	0.00	543.20
19	Total 5010 · Bank Charges	75.10	1,268.35	75.11	1,268.27
20	5020 · Directors Fees	0.00	475.00	0.00	475.00
21	5030 · Dues and Memberships	0.00	1,536.82	0.00	1,372.83
22	5035 · Education and Training	364.54	2,045.94	364.55	1,689.94
23	Insurance				
24	5040 · Liability	513.76	6,165.28	513.76	6,215.19
25	5050 · Workers' Comp	1,159.03	14,335.16	896.28	10,324.68
26	5055 · Health				
27	5055.1 · Employee Por	(586.58)	(6,461.15)	(586.42)	(6,090.12)
28	5055 · Health - Other	2,082.08	21,645.96	2,082.07	21,645.90
29	Total 5055 · Health	1,495.50	15,184.81	1,495.65	15,555.78
30	Total Insurance	3,168.29	35,685.25	2,905.69	32,095.65
31	5060 · Licenses, Permits, and F	210.00	3,736.31	1,418.08	18,304.00
32	5065 · Auto	0.00	1,597.53	0.00	1,597.57
33	5080 · Office Expense	66.91	3,076.55	66.90	3,096.70
34	5085 · Outside Services	367.87	3,731.47	367.88	3,675.81
35	5090 · Payroll Taxes	985.10	14,283.93	756.49	10,145.10
36	5100 · Postage	145.96	1,622.52	139.50	1,609.74
37	5110 · Professional Fees	213.75	20,816.65	213.75	17,293.18
38	5120 · Property Taxes	0.00	12.00	0.00	0.00
39	5125 · Repairs and Maintenanc	0.00	134.23	0.00	134.23
40	5130 · Rents	417.50	5,575.00	417.50	4,975.00
41	5135 · Retirement	375.73	4,367.36	296.67	3,112.49
42	5137 · Supplies	16.70	1,048.94	16.70	1,060.34
43	5140 · Telephone	116.99	2,112.06	117.00	2,327.65
44	5145 · Tools	11.96	3,133.35	18.04	3,814.25
45	5150 · Travel and Meetings	160.37	979.54	139.72	634.30
46	5155 · Utilities	104.09	1,143.98	104.10	1,144.08
47	5160 · Wages	5,859.50	69,281.95	5,859.50	65,344.66
48	5170 · Vacation Accrual Adjus	3,880.14	3,880.14	2,685.24	2,685.24
49	Total Administrative and Gene	16,540.50	183,044.87	15,962.42	179,356.03
50	Sewage Collection				

Draft Revenue & Expense
One and Twelve Months
Ending June 30 2016

		Total Water		Total Sewer	
		Jun 16	Jul '15 - Jun 16	Jun 16	Jul '15 - Jun 16
51	6010 · Fuel	0.00	0.00	195.72	2,668.32
52	6030 · Repairs and Maintenan	0.00	0.00	149.80	6,352.09
53	6040 · Supplies	0.00	0.00	11.02	1,313.55
54	6050 · Utilities	0.00	0.00	393.16	4,625.02
55	6060 · Wages				
56	6065 · Wages - Overtime S	0.00	0.00	0.00	1,048.50
57	6060 · Wages - Other	0.00	0.00	2,453.50	18,366.00
58	Total 6060 · Wages	0.00	0.00	2,453.50	19,414.50
59	Total Sewage Collection	0.00	0.00	3,203.20	34,373.48
60	Sewage Treatment				
61	6075 · Fuel	0.00	0.00	195.72	2,906.21
62	6080 · Monitoring	0.00	0.00	482.50	19,924.60
63	6100 · Repairs and Maintenan	0.00	0.00	1,548.80	12,105.21
64	6110 · Supplies	0.00	0.00	15.87	3,435.57
65	6120 · Utilities	0.00	0.00	895.28	11,558.30
66	6130 · Wages				
67	6135 · Wages - Overtime S	0.00	0.00	0.00	726.00
68	6130 · Wages - Other	0.00	0.00	1,575.84	33,057.84
69	Total 6130 · Wages	0.00	0.00	1,575.84	33,783.84
70	Total Sewage Treatment	0.00	0.00	4,714.01	83,713.73
71	Water Trans and Distribution				
72	7075 · Fuel	195.72	2,812.29	0.00	0.00
73	7090 · Repairs and Maintenan	205.72	13,919.61	0.00	0.00
74	7100 · Supplies	121.91	2,295.00	0.00	0.00
75	7110 · Utilities	747.70	6,915.82	0.00	0.00
76	7120 · Wages				
77	7125 · Wages - Overtime V	360.00	3,922.50	0.00	0.00
78	7120 · Wages - Other	2,722.00	33,533.00	0.00	0.00
79	Total 7120 · Wages	3,082.00	37,455.50	0.00	0.00
80	Total Water Trans and Distrib	4,353.05	63,398.22	0.00	0.00
81	Water Treatment				
82	7020 · Fuel	195.71	2,668.23	0.00	0.00
83	7010 · Monitoring	92.50	2,932.47	0.00	0.00
84	7030 · Repairs and Maintenan	284.00	6,269.73	0.00	0.00
85	7040 · Supplies	4,292.40	13,871.19	0.00	0.00
86	7050 · Utilities	3,598.50	34,839.89	0.00	0.00
87	7060 · Wages				
88	7065 · Wages - Overtime V	144.00	5,513.00	0.00	0.00
89	7060 · Wages - Other	3,633.66	52,299.66	0.00	0.00
90	Total 7060 · Wages	3,777.66	57,812.66	0.00	0.00
91	Total Water Treatment	12,240.77	118,394.17	0.00	0.00
92	Total Expense	33,134.32	364,837.26	23,879.63	297,443.24
93	Net Ordinary Revenue	12,971.57	131,038.39	8,823.02	77,585.36
94	Other Revenue/Expense				
95	Other Revenue				
96	Property Tax Revenue				
97	8010 · Secured	0.00	0.00	0.00	11,153.97
98	8020 · Unsecured	0.00	0.00	0.00	857.28
99	8025 · Prior Years	0.00	0.00	0.00	9.48

Draft Revenue & Expense
One and Twelve Months
Ending June 30 2016

		Total Water		Total Sewer	
		Jun 16	Jul '15 - Jun 16	Jun 16	Jul '15 - Jun 16
100	8030 · Supplemental - Current	0.00	0.00	0.00	140.05
101	8035 · Supplemental - Prior Years	0.00	0.00	0.00	22.32
102	Total Property Tax Revenue	0.00	0.00	0.00	12,183.10
103	8060 · Interest Revenue	34.17	574.46	21.61	2,172.82
104	9030 · Homeowners' Tax Relief	0.00	0.00	0.00	161.05
105	Total Other Revenue	34.17	574.46	21.61	14,516.97
106	Other Expense				
107	9010 · Other Expenses	0.00	1,500.00	0.00	0.00
108	9040 · Depreciation	26,438.83	317,265.96	13,713.17	164,558.04
109	9050 · Interest Expense	8.55	8,230.74	8.56	4,625.39
110	Total Other Expense	26,447.38	326,996.70	13,721.73	169,183.43
111	Net Other Revenue	(26,413.21)	(326,422.24)	(13,700.12)	(154,666.46)
112	Net Revenue	(13,441.64)	(195,383.85)	(4,877.10)	(77,081.10)

Draft Revenue & Expense
One and Twelve Months
Ending June 30 2016

			TOTAL	
			Jun 16	Jul '15 - Jun 16
1	Ordinary Revenue/Expense			
2	Revenue			
3	Water Charges			
4	4100	Residential	26,933.60	269,615.99
5	4110	Commercial	18,969.79	211,605.34
6	Total Water Charges		45,903.39	481,221.33
7	4200	Sewer Charges	31,300.15	365,409.09
8	4300	Connection Fees	0.00	14,600.00
9	4650	Late Charges	405.00	4,545.00
10	4700	Other Operating Revenue	1,200.00	5,128.83
11	Total Revenue		78,808.54	870,904.25
12	Gross Revenue		78,808.54	870,904.25
13	Expense			
14	Administrative and General			
15	5005	Bad Debts	0.00	3,000.00
16	5010	Bank Charges		
17	5012	Merchant Account I	150.21	1,450.00
18	5010	Bank Charges - Oth	0.00	1,086.62
19	Total 5010 Bank Charges		150.21	2,536.62
20	5020	Directors Fees	0.00	950.00
21	5030	Dues and Memberships	0.00	2,909.65
22	5035	Education and Training	729.09	3,735.88
23	Insurance			
24	5040	Liability	1,027.52	12,380.47
25	5050	Workers' Comp	2,055.31	24,659.84
26	5055	Health		
27	5055.1	Employee Por	(1,173.00)	(12,551.27)
28	5055	Health - Other	4,164.15	43,291.86
29	Total 5055 Health		2,991.15	30,740.59
30	Total Insurance		6,073.98	67,780.90
31	5060	Licenses, Permits, and F	1,628.08	22,040.31
32	5065	Auto	0.00	3,195.10
33	5080	Office Expense	133.81	6,173.25
34	5085	Outside Services	735.75	7,407.28
35	5090	Payroll Taxes	1,741.59	24,429.03
36	5100	Postage	285.46	3,232.26
37	5110	Professional Fees	427.50	38,109.83
38	5120	Property Taxes	0.00	12.00
39	5125	Repairs and Maintenanc	0.00	268.46
40	5130	Rents	835.00	10,550.00
41	5135	Retirement	672.40	7,479.85
42	5137	Supplies	33.40	2,109.28
43	5140	Telephone	233.99	4,439.71
44	5145	Tools	30.00	6,947.60
45	5150	Travel and Meetings	300.09	1,613.84
46	5155	Utilities	208.19	2,288.06
47	5160	Wages	11,719.00	134,626.61
48	5170	Vacation Accrual Adjus	6,565.38	6,565.38
49	Total Administrative and Gene		32,502.92	362,400.90
50	Sewage Collection			

Draft Revenue & Expense
One and Twelve Months
Ending June 30 2016

			TOTAL	
			Jun 16	Jul '15 - Jun 16
51	6010	Fuel	195.72	2,668.32
52	6030	Repairs and Maintenanc	149.80	6,352.09
53	6040	Supplies	11.02	1,313.55
54	6050	Utilities	393.16	4,625.02
55	6060	Wages		
56		6065 Wages - Overtime S	0.00	1,048.50
57		6060 Wages - Other	2,453.50	18,366.00
58		Total 6060 Wages	2,453.50	19,414.50
59	Total Sewage Collection		3,203.20	34,373.48
60	Sewage Treatment			
61	6075	Fuel	195.72	2,906.21
62	6080	Monitoring	482.50	19,924.60
63	6100	Repairs and Maintenanc	1,548.80	12,105.21
64	6110	Supplies	15.87	3,435.57
65	6120	Utilities	895.28	11,558.30
66	6130	Wages		
67		6135 Wages - Overtime S	0.00	726.00
68		6130 Wages - Other	1,575.84	33,057.84
69		Total 6130 Wages	1,575.84	33,783.84
70	Total Sewage Treatment		4,714.01	83,713.73
71	Water Trans and Distribution			
72	7075	Fuel	195.72	2,812.29
73	7090	Repairs and Maintenanc	205.72	13,919.61
74	7100	Supplies	121.91	2,295.00
75	7110	Utilities	747.70	6,915.82
76	7120	Wages		
77		7125 Wages - Overtime V	360.00	3,922.50
78		7120 Wages - Other	2,722.00	33,533.00
79		Total 7120 Wages	3,082.00	37,455.50
80	Total Water Trans and Distrib		4,353.05	63,398.22
81	Water Treatment			
82	7020	Fuel	195.71	2,668.23
83	7010	Monitoring	92.50	2,932.47
84	7030	Repairs and Maintenanc	284.00	6,269.73
85	7040	Supplies	4,292.40	13,871.19
86	7050	Utilities	3,598.50	34,839.89
87	7060	Wages		
88		7065 Wages - Overtime V	144.00	5,513.00
89		7060 Wages - Other	3,633.66	52,299.66
90		Total 7060 Wages	3,777.66	57,812.66
91	Total Water Treatment		12,240.77	118,394.17
92	Total Expense		57,013.95	662,280.50
93	Net Ordinary Revenue		21,794.59	208,623.75
94	Other Revenue/Expense			
95	Other Revenue			
96	Property Tax Revenue			
97	8010	Secured	0.00	11,153.97
98	8020	Unsecured	0.00	857.28
99	8025	Prior Years	0.00	9.48

Draft Revenue & Expense
One and Twelve Months
Ending June 30 2016

		TOTAL	
		Jun 16	Jul '15 - Jun 16
100	8030 · Supplemental - Current	0.00	140.05
101	8035 · Supplemental - Prior Years	0.00	22.32
102	Total Property Tax Revenue	0.00	12,183.10
103	8060 · Interest Revenue	55.78	2,747.28
104	9030 · Homeowners' Tax Relief	0.00	161.05
105	Total Other Revenue	55.78	15,091.43
106	Other Expense		
107	9010 · Other Expenses	0.00	1,500.00
108	9040 · Depreciation	40,152.00	481,824.00
109	9050 · Interest Expense	17.11	12,856.13
110	Total Other Expense	40,169.11	496,180.13
111	Net Other Revenue	(40,113.33)	(481,088.70)
112	Net Revenue	(18,318.74)	(272,464.95)

Draft Revenue & Expense
Comparison to Prev Yr - Water
July 1 2015 - June 30 2016

				Jul '15 - Jun 16	Jul '14 - Jun 15	\$ Change
1	Ordinary Revenue/Expense					
2	Revenue					
3	Water Charges					
4		4100 · Residential		269,615.99	276,002.07	(6,386.08)
5		4110 · Commercial		211,605.34	214,530.47	(2,925.13)
6		Total Water Charges		481,221.33	490,532.54	(9,311.21)
7		4300 · Connection Fees		8,600.00	16,100.00	(7,500.00)
8		4650 · Late Charges		2,272.50	3,317.50	(1,045.00)
9		4700 · Other Operating Revenue		3,781.82	2,985.82	796.00
10		Total Revenue		495,875.65	512,935.86	(17,060.21)
11	Gross Revenue			↓ 495,875.65	↑ 512,935.86	(17,060.21)
12	Expense					
13	Administrative and General					
14		5000 · Advertising		0.00	390.66	(390.66)
15		5005 · Bad Debts		1,500.00	2,707.97	(1,207.97)
16		5010 · Bank Charges				
17		5012 · Merchant Account Fees		724.93	489.48	235.45
18		5010 · Bank Charges - Other		543.42	322.48	220.94
19		Total 5010 · Bank Charges		1,268.35	811.96	456.39
20		5020 · Directors Fees		475.00	650.00	(175.00)
21		5030 · Dues and Memberships		1,536.82	1,562.22	(25.40)
22		5035 · Education and Training		2,045.94	1,597.32	448.62
23		Insurance				
24		5040 · Liability		6,165.28	5,675.74	489.54
25		5050 · Workers' Comp		14,335.16	13,653.04	682.12
26		5055 · Health				
27		5037 · Employee Benefits		0.00	982.37	(982.37)
28		5055.1 · Employee Portion		(6,461.15)	(4,097.10)	(2,364.05)
29		5055 · Health - Other		21,645.96	16,882.02	4,763.94
30		Total 5055 · Health		15,184.81	13,767.29	1,417.52
31		Total Insurance		35,685.25	33,096.07	2,589.18
32		5060 · Licenses, Permits, and Fees		3,736.31	3,492.64	243.67
33		5065 · Auto		1,597.53	1,719.44	(121.91)
34		5070 · Miscellaneous		0.00	286.59	(286.59)
35		5080 · Office Expense		3,076.55	2,820.60	255.95
36		5085 · Outside Services		3,731.47	6,176.17	(2,444.70)
37		5090 · Payroll Taxes		14,283.93	11,309.03	2,974.90
38		5100 · Postage		1,622.52	1,158.12	464.40
39		5110 · Professional Fees		20,816.65	11,428.83	9,387.82
40		5120 · Property Taxes		12.00	12.00	0.00
41		5125 · Repairs and Maintenance		134.23	0.00	134.23
42		5130 · Rents		5,575.00	5,400.00	175.00
43		5135 · Retirement		4,367.36	2,625.24	1,742.12
44		5137 · Supplies		1,048.94	233.00	815.94
45		5140 · Telephone		2,112.06	4,052.25	(1,940.19)
46		5145 · Tools		3,133.35	3,023.56	109.79
47		5150 · Travel and Meetings		979.54	370.64	608.90
48		5155 · Utilities		1,143.98	942.74	201.24
49		5160 · Wages				
50		5165 · Wages - Overtime		0.00	23.29	(23.29)
51		5160 · Wages - Other		69,281.95	48,365.90	20,916.05
52		Total 5160 · Wages		69,281.95	48,389.19	20,892.76
53		5170 · Vacation Accrual Adjustment		3,880.14	1,501.94	2,378.20
54	Total Administrative and General			↑ 183,044.87	↓ 145,758.18	37,286.69

Draft Revenue & Expense
Comparison to Prev Yr - Water
July 1 2015 - June 30 2016

				Jul '15 - Jun 16	Jul '14 - Jun 15	\$ Change
55		Water Trans and Distribution				
56		7075 · Fuel	2,812.29	2,191.81	620.48	
57		7090 · Repairs and Maintenance	13,919.61	14,867.20	(947.59)	
58		7100 · Supplies	2,295.00	10,256.68	(7,961.68)	
59		7110 · Utilities	6,915.82	10,615.39	(3,699.57)	
60		7120 · Wages				
61		7125 · Wages - Overtime Water Tran	3,922.50	4,246.26	(323.76)	
62		7120 · Wages - Other	33,533.00	25,516.73	8,016.27	
63		Total 7120 · Wages	37,455.50	29,762.99	7,692.51	
64		Total Water Trans and Distribution	↓ 63,398.22	↑ 67,694.07	(4,295.85)	
65		Water Treatment				
66		7020 · Fuel	2,668.23	3,409.93	(741.70)	
67		7010 · Monitoring	2,932.47	2,705.18	227.29	
68		7030 · Repairs and Maintenance	6,269.73	5,741.73	528.00	
69		7040 · Supplies	13,871.19	16,382.29	(2,511.10)	
70		7050 · Utilities	34,839.89	37,310.99	(2,471.10)	
71		7060 · Wages				
72		7065 · Wages - Overtime Water Trea	5,513.00	5,053.95	459.05	
73		7060 · Wages - Other	52,299.66	41,669.78	10,629.88	
74		Total 7060 · Wages	57,812.66	46,723.73	11,088.93	
75		Total Water Treatment	↑ 118,394.17	↓ 112,273.85	6,120.32	
76		Total Expense	↑ 364,837.26	↓ 325,726.10	39,111.16	
77		Net Ordinary Revenue	↓ 131,038.39	↑ 187,209.76	(56,171.37)	
78		Other Revenue/Expense				
79		Other Revenue				
80		8053 · Water Capital Grant Revenue	0.00	0.00	0.00	
81		8060 · Interest Revenue	574.46	236.67	337.79	
82		Total Other Revenue	574.46	236.67	337.79	
83		Other Expense				
84		Loss on Asset Disposal	0.00	10,160.00	(10,160.00)	
85		9010 · Other Expenses	1,500.00	0.00	1,500.00	
86		9040 · Depreciation	317,265.96	155,607.00	161,658.96	
87		9050 · Interest Expense	8,230.74	3,120.03	5,110.71	
88		Total Other Expense	326,996.70	168,887.03	158,109.67	
89		Net Other Revenue	(326,422.24)	(168,650.36)	(157,771.88)	
90		Net Revenue	↓ (195,383.85)	↑ 18,559.40	(213,943.25)	

Draft Revenue & Expense
Comparison to Prev Yr - Sewer
July 1 2015 - June 30 2016

				Jul '15 - Jun 16	Jul '14 - Jun 15	\$ Change
1	Ordinary Revenue/Expense					
2	Revenue					
3		4200 · Sewer Charges		365,409.09	365,127.60	281.49
4		4300 · Connection Fees		6,000.00	22,500.00	(16,500.00)
5		4650 · Late Charges		2,272.50	3,317.50	(1,045.00)
6		4700 · Other Operating Revenue		1,347.01	69.70	1,277.31
7	Total Revenue			375,028.60	391,014.80	(15,986.20)
8	Gross Revenue			↓ 375,028.60	↑ 391,014.80	(15,986.20)
9	Expense					
10	Administrative and General					
11		5000 · Advertising		0.00	390.64	(390.64)
12		5005 · Bad Debts		1,500.00	3,384.68	(1,884.68)
13		5010 · Bank Charges				
14		5012 · Merchant Account Fees		725.07	489.46	235.61
15		5010 · Bank Charges - Other		543.20	322.47	220.73
16		Total 5010 · Bank Charges		1,268.27	811.93	456.34
17		5020 · Directors Fees		475.00	650.00	(175.00)
18		5030 · Dues and Memberships		1,372.83	1,250.22	122.61
19		5035 · Education and Training		1,689.94	1,238.34	451.60
20		Insurance				
21		5040 · Liability		6,215.19	5,675.63	539.56
22		5050 · Workers' Comp		10,324.68	11,488.80	(1,164.12)
23		5055 · Health				
24		5037 · Employee Benefits		0.00	592.39	(592.39)
25		5055.1 · Employee Portion		(6,090.12)	(3,845.63)	(2,244.49)
26		5055 · Health - Other		21,645.90	16,882.02	4,763.88
27		Total 5055 · Health		15,555.78	13,628.78	1,927.00
28		Total Insurance		32,095.65	30,793.21	1,302.44
29		5060 · Licenses, Permits, and Fees		18,304.00	18,021.35	282.65
30		5065 · Auto		1,597.57	1,717.91	(120.34)
31		5080 · Office Expense		3,096.70	2,605.45	491.25
32		5085 · Outside Services		3,675.81	3,322.04	353.77
33		5090 · Payroll Taxes		10,145.10	8,076.49	2,068.61
34		5100 · Postage		1,609.74	1,158.09	451.65
35		5110 · Professional Fees		17,293.18	12,217.81	5,075.37
36		5125 · Repairs and Maintenance		134.23	23.75	110.48
37		5130 · Rents		4,975.00	4,800.00	175.00
38		5135 · Retirement		3,112.49	1,888.98	1,223.51
39		5137 · Supplies		1,060.34	233.06	827.28
40		5140 · Telephone		2,327.65	3,566.28	(1,238.63)
41		5145 · Tools		3,814.25	1,951.71	1,862.54
42		5150 · Travel and Meetings		634.30	297.83	336.47
43		5155 · Utilities		1,144.08	942.72	201.36
44		5160 · Wages				
45		5165 · Wages - Overtime		0.00	31.05	(31.05)
46		5160 · Wages - Other		65,344.66	43,090.13	22,254.53
47		Total 5160 · Wages		65,344.66	43,121.18	22,223.48
48		5170 · Vacation Accrual Adjustment		2,685.24	569.70	2,115.54
49	Total Administrative and General			↑ 179,356.03	↓ 143,033.37	36,322.66
50	Sewage Collection					
51		6010 · Fuel		2,668.32	2,944.61	(276.29)
52		6030 · Repairs and Maintenance		6,352.09	27,755.80	(21,403.71)
53		6040 · Supplies		1,313.55	1,472.44	(158.89)
54		6050 · Utilities		4,625.02	5,131.21	(506.19)

Draft Revenue & Expense
Comparison to Prev Yr - Sewer
July 1 2015 - June 30 2016

				Jul '15 - Jun 16	Jul '14 - Jun 15	\$ Change
55		6060 · Wages				
56		6065 · Wages - Overtime Sewer Col	1,048.50	1,484.49	(435.99)	
57		6060 · Wages - Other	18,366.00	14,496.80	3,869.20	
58		Total 6060 · Wages	19,414.50	15,981.29	3,433.21	
59		Total Sewage Collection	↓ 34,373.48	↑ 53,285.35	(18,911.87)	
60		Sewage Treatment				
61		6075 · Fuel	2,906.21	2,106.11	800.10	
62		6080 · Monitoring	19,924.60	6,631.31	13,293.29	
63		6100 · Repairs and Maintenance	12,105.21	12,174.74	(69.53)	
64		6110 · Supplies	3,435.57	7,448.64	(4,013.07)	
65		6120 · Utilities	11,558.30	9,058.28	2,500.02	
66		6130 · Wages				
67		6135 · Wages - Overtime Sewer Tre	726.00	3,120.17	(2,394.17)	
68		6130 · Wages - Other	33,057.84	29,866.99	3,190.85	
69		Total 6130 · Wages	33,783.84	32,987.16	796.68	
70		Total Sewage Treatment	↑ 83,713.73	↓ 70,406.24	13,307.49	
71		Total Expense	↑ 297,443.24	↓ 266,724.96	30,718.28	
72		Net Ordinary Revenue	↓ 77,585.36	↑ 124,289.84	(46,704.48)	
73		Other Revenue/Expense				
74		Other Revenue				
75		Property Tax Revenue				
76		8010 · Secured	11,153.97	22,430.94	(11,276.97)	
77		8020 · Unsecured	857.28	868.04	(10.76)	
78		8025 · Prior Years	9.48	25.81	(16.33)	
79		8030 · Supplemental - Current	140.05	140.96	(0.91)	
80		8035 · Supplemental - Prior Years	22.32	35.86	(13.54)	
81		Total Property Tax Revenue	12,183.10	23,501.61	(11,318.51)	
82		8060 · Interest Revenue	2,172.82	2,378.75	(205.93)	
83		8070 · Other Non-Operating Revenue	0.00	950.00	(950.00)	
84		9030 · Homeowners' Tax Relief	161.05	329.38	(168.33)	
85		Total Other Revenue	14,516.97	27,159.74	(12,642.77)	
86		Other Expense				
87		9040 · Depreciation	164,558.04	149,606.00	14,952.04	
88		9050 · Interest Expense	4,625.39	5,755.04	(1,129.65)	
89		Total Other Expense	169,183.43	155,361.04	13,822.39	
90		Net Other Revenue	(154,666.46)	(128,201.30)	(26,465.16)	
91		Net Revenue	↓ (77,081.10)	↑ (3,911.46)	(73,169.64)	

Draft Water Budget Performance
July 1 2015 - June 30 2016

				Jul '15 - Jun 16	YTD Budget	\$ Over Budget
1	Ordinary Revenue/Expense					
2	Revenue					
3	Water Charges					
4	4100	Residential		269,615.99	267,460.00	2,155.99
5	4110	Commercial		211,605.34	217,280.00	-5,674.66
6	Total Water Charges			↓ 481,221.33	↑ 484,740.00	-3,518.67
7	4300	Connection Fees		8,600.00		
8	4650	Late Charges		2,272.50	3,324.00	-1,051.50
9	4700	Other Operating Revenue		3,781.82	864.00	2,917.82
10	Total Revenue			495,875.65	488,928.00	6,947.65
11	Gross Revenue			↑ 495,875.65	↓ 488,928.00	6,947.65
12	Expense					
13	Administrative and General					
14	5000	Advertising		0.00	408.00	-408.00
15	5005	Bad Debts		1,500.00	2,784.00	-1,284.00
16	5010	Bank Charges				
17	5012	Merchant Account Fees		724.93	492.00	232.93
18	5010	Bank Charges - Other		543.42	288.00	255.42
19	Total 5010 - Bank Charges			1,268.35	780.00	488.35
20	5020	Directors Fees		475.00	672.00	-197.00
21	5030	Dues and Memberships		1,536.82	1,620.00	-83.18
22	5035	Education and Training		2,045.94	2,004.00	41.94
23	5036	Education and Training - B.C		0.00	156.00	-156.00
24	Insurance					
25	5040	Liability		6,165.28	5,832.00	333.28
26	5050	Workers' Comp		14,335.16	15,456.00	-1,120.84
27	5055	Health				
28	5055.1	Employee Portion		-6,461.15	-5,796.00	-665.15
29	5055	Health - Other		21,645.96	20,244.00	1,401.96
30	Total 5055 - Health			15,184.81	14,448.00	736.81
31	Total Insurance			35,685.25	35,736.00	-50.75
32	5060	Licenses, Permits, and Fees		3,736.31	3,600.00	136.31
33	5065	Auto		1,597.53	1,776.00	-178.47
34	5080	Office Expense		3,076.55	3,192.00	-115.45
35	5085	Outside Services		3,731.47	6,372.00	-2,640.53
36	5090	Payroll Taxes		14,283.93	11,652.00	2,631.93
37	5100	Postage		1,622.52	1,200.00	422.52
38	5110	Professional Fees		20,816.65	32,148.00	-11,331.35
39	5120	Property Taxes		12.00	12.00	0.00
40	5125	Repairs and Maintenance		134.23	0.00	134.23
41	5130	Rents		5,575.00	5,400.00	175.00
42	5135	Retirement		4,367.36	2,712.00	1,655.36
43	5137	Supplies		1,048.94	228.00	820.94
44	5140	Telephone		2,112.06	4,176.00	-2,063.94
45	5145	Tools		3,133.35	3,120.00	13.35
46	5150	Travel and Meetings		979.54	1,008.00	-28.46
47	5155	Utilities		1,143.98	972.00	171.98
48	5160	Wages		69,281.95	65,268.00	4,013.95
49	5170	Vacation Accrual Adjustmen		3,880.14	0.00	3,880.14
50	Total Administrative and General			↓ 183,044.87	↑ 186,996.00	-3,951.13
51	Water Trans and Distribution					
52	7075	Fuel		2,812.29	2,268.00	544.29
53	7090	Repairs and Maintenance		13,919.61	15,192.00	-1,272.39
54	7100	Supplies		2,295.00	10,572.00	-8,277.00

Draft Water Budget Performance
July 1 2015 - June 30 2016

			Jul '15 - Jun 16	YTD Budget	\$ Over Budget
55		7110 · Utilities	6,915.82	10,944.00	-4,028.18
56		7120 · Wages			
57		7125 · Wages - Overtime Water	3,922.50	4,380.00	-457.50
58		7120 · Wages - Other	33,533.00	37,440.00	-3,907.00
59		Total 7120 · Wages	37,455.50	41,820.00	-4,364.50
60		Total Water Trans and Distribution ↓	63,398.22	80,796.00 ↑	-17,397.78
61		Water Treatment			
62		7020 · Fuel	2,668.23	3,516.00	-847.77
63		7010 · Monitoring	2,932.47	2,796.00	136.47
64		7030 · Repairs and Maintenance	6,269.73	9,300.00	-3,030.27
65		7040 · Supplies	13,871.19	16,884.00	-3,012.81
66		7050 · Utilities	34,839.89	38,436.00	-3,596.11
67		7060 · Wages			
68		7065 · Wages - Overtime Water	5,513.00	5,208.00	305.00
69		7060 · Wages - Other	52,299.66	37,440.00	14,859.66
70		Total 7060 · Wages	57,812.66	42,648.00	15,164.66
71		Total Water Treatment ↑	118,394.17	113,580.00 ↓	4,814.17
72		Total Expense ↓	364,837.26	381,372.00 ↑	-16,534.74
73		Net Ordinary Revenue ↑	131,038.39	107,556.00 ↓	23,482.39
74		Other Revenue/Expense			
75		Other Revenue			
76		8060 · Interest Revenue	574.46	312.00	262.46
77		Total Other Revenue	574.46	312.00	262.46
78		Other Expense			
79		9010 · Other Expenses	1,500.00		
80		9040 · Depreciation	317,265.96	52,608.00	264,657.96
81		9050 · Interest Expense	8,230.74	17,760.00	-9,529.26
82		Total Other Expense	326,996.70	70,368.00	256,628.70
83		Net Other Revenue	-326,422.24	-70,056.00	-256,366.24
84		Net Revenue ↓	-195,383.85	37,500.00 ↑	-232,883.85

Draft Sewer Budget Performance
July 1 2015 - June 30 2016

		Jul '15 - Jun 16	YTD Budget	\$ Over Budget
1	Ordinary Revenue/Expense			
2	Revenue			
3	4200 · Sewer Charges	365,409.09	346,050.00	19,359.09
4	4300 · Connection Fees	6,000.00		
5	4650 · Late Charges	2,272.50	3,096.00	-823.50
6	4700 · Other Operating Revenue	1,347.01	108.00	1,239.01
7	Total Revenue	375,028.60	349,254.00	25,774.60
8	Gross Revenue	↑ 375,028.60	↓ 349,254.00	25,774.60
9	Expense			
10	Administrative and General			
11	5000 · Advertising	0.00	408.00	-408.00
12	5005 · Bad Debts	1,500.00	3,480.00	-1,980.00
13	5010 · Bank Charges			
14	5012 · Merchant Account Fees	725.07	492.00	233.07
15	5010 · Bank Charges - Other	543.20	288.00	255.20
16	Total 5010 · Bank Charges	1,268.27	780.00	488.27
17	5020 · Directors Fees	475.00	672.00	-197.00
18	5030 · Dues and Memberships	1,372.83	1,296.00	76.83
19	5035 · Education and Training	1,689.94	1,284.00	405.94
20	Insurance			
21	5040 · Liability	6,215.19	5,832.00	383.19
22	5050 · Workers' Comp	10,324.68	9,996.00	328.68
23	5055 · Health			
24	5055.1 · Employee Portion	-6,090.12	-5,796.00	-294.12
25	5055 · Health - Other	21,645.90	20,244.00	1,401.90
26	Total 5055 · Health	15,555.78	14,448.00	1,107.78
27	Total Insurance	32,095.65	30,276.00	1,819.65
28	5060 · Licenses, Permits, and Fees	18,304.00	18,564.00	-260.00
29	5065 · Auto	1,597.57	1,776.00	-178.43
30	5080 · Office Expense	3,096.70	2,964.00	132.70
31	5085 · Outside Services	3,675.81	3,432.00	243.81
32	5090 · Payroll Taxes	10,145.10	10,068.00	77.10
33	5100 · Postage	1,609.74	1,200.00	409.74
34	5110 · Professional Fees	17,293.18	32,964.00	-15,670.82
35	5125 · Repairs and Maintenance	134.23	0.00	134.23
36	5130 · Rents	4,975.00	4,800.00	175.00
37	5135 · Retirement	3,112.49	1,776.00	1,336.49
38	5137 · Supplies	1,060.34	228.00	832.34
39	5140 · Telephone	2,327.65	3,684.00	-1,356.35
40	5145 · Tools	3,814.25	2,016.00	1,798.25
41	5150 · Travel and Meetings	634.30	312.00	322.30
42	5155 · Utilities	1,144.08	972.00	172.08
43	5160 · Wages	65,344.66	65,268.00	76.66
44	5170 · Vacation Accrual Adjustment	2,685.24		
45	Total Administrative and General	↓ 179,356.03	↑ 188,220.00	-8,863.97
46	Sewage Collection			
47	6010 · Fuel	2,668.32	3,036.00	-367.68
48	6030 · Repairs and Maintenance	6,352.09	28,596.00	-22,243.91
49	6040 · Supplies	1,313.55	1,524.00	-210.45
50	6050 · Utilities	4,625.02	5,292.00	-666.98
51	6060 · Wages			
52	6065 · Wages - Overtime Sewer	1,048.50	0.00	1,048.50
53	6060 · Wages - Other	18,366.00	37,440.00	-19,074.00
54	Total 6060 · Wages	19,414.50	37,440.00	-18,025.50

Draft Sewer Budget Performance
July 1 2015 - June 30 2016

		Jul '15 - Jun 16	YTD Budget	\$ Over Budget
55	Total Sewage Collection	↓ 34,373.48	↑ 75,888.00	-41,514.52
56	Sewage Treatment			
57	6075 · Fuel	2,906.21	2,172.00	734.21
58	6080 · Monitoring	19,924.60	6,840.00	13,084.60
59	6100 · Repairs and Maintenance	12,105.21	12,540.00	-434.79
60	6110 · Supplies	3,435.57	7,680.00	-4,244.43
61	6120 · Utilities	11,558.30	9,336.00	2,222.30
62	6130 · Wages			
63	6135 · Wages - Overtime Sewer	726.00		
64	6130 · Wages - Other	33,057.84	24,960.00	8,097.84
65	Total 6130 · Wages	33,783.84	24,960.00	8,823.84
66	Total Sewage Treatment	↑ 83,713.73	↓ 63,528.00	20,185.73
67	Total Expense	↓ 297,443.24	↑ 327,636.00	-30,192.76
68	Net Ordinary Revenue	↑ 77,585.36	↓ 21,618.00	55,967.36
69	Other Revenue/Expense			
70	Other Revenue			
71	Property Tax Revenue			
72	8010 · Secured	11,153.97	21,581.00	-10,427.03
73	8020 · Unsecured	857.28	1,466.00	-608.72
74	8025 · Prior Years	9.48	24.00	-14.52
75	8030 · Supplemental - Current	140.05	77.00	63.05
76	8035 · Supplemental - Prior Years	22.32	40.00	-17.68
77	Total Property Tax Revenue	12,183.10	23,188.00	-11,004.90
78	8060 · Interest Revenue	2,172.82	2,640.00	-467.18
79	9030 · Homeowners' Tax Relief	161.05	350.00	-188.95
80	Total Other Revenue	14,516.97	26,178.00	-11,661.03
81	Other Expense			
82	9040 · Depreciation	164,558.04	148,596.00	15,962.04
83	9050 · Interest Expense	4,625.39	5,712.00	-1,086.61
84	Total Other Expense	169,183.43	154,308.00	14,875.43
85	Net Other Revenue	-154,666.46	-128,130.00	-26,536.46
86	Net Revenue	↑ -77,081.10	↓ -106,512.00	29,430.90



GARBERVILLE SANITARY DISTRICT

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

Date: 07/26/16
To: GSD Board of Directors
From: Operations Manager
Subject: Monthly Reports

Sampling and Testing Results for June 2016:

All Samples Passed.
06/07/16 BOD Result = 14 mg/L

Safety Report
No Safety Incidents or near misses.

Ron Copenhafer
Operations Manager
Garberville Sanitary District



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

MEDIA PRESS RELEASE

Garberville Sanitary District is committed to providing the best quality water possible while promptly and respectfully meeting the needs of our customers. We believe in participating in the community we represent and want to inform you of water issues which may impact our area through regular press releases.

Mission Statement

Garberville Sanitary District is committed to enhancing our community through excellent customer service, providing affordable potable water and wastewater and be responsible stewards of our environment. Our focus is on being efficient with public funds, while striving to educate the public about current water and wastewater issues.

Vision Statement

Garberville Sanitary District will continue to meet or exceed all regulatory requirements for potable water and wastewater treatment while aligning with the community and County General Plan while ensuring that the infrastructure allows for future opportunities.

The operational strategy is to enhance the community in a positive way while protecting the environment and ensuring all new developments meet strict standards that do not negatively impact the District or its customers.

Fiscally responsible operational procedures is a priority that will allow the District to operate within an approved budget while ongoing education will provide efficient and progressive techniques to better operate the treatment facilities and serve our customers.

I have included Sec 2.19 and 2.20 for understanding the difference between multi family and single family units

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

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

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

- a. Each building under separate ownership must be provided with a separate service connection and meter. Two or more buildings under same ownership and on the same lot or parcel may be supplied through the same service connection and meter.
- b. Multiple service connections for single parcel with single owner are allowed under these conditions:
 1. A master meter is installed at the property line
 2. Metered service connections are provided for each sub unit. Meters and valves will be supplied and remain property of GSD.
 3. Supply line from master meter to each of the units shall be installed and maintained by owner.
 4. Owner will be responsible for usage on master meter, determined by deducting each sub unit from master meter.
 5. *When unable to install separate sub-meters, there will be a water base rate charged to every "single family" unit on a single meter and all water usage will be paid by the owner or designated person or persons.*

Note: Separate sewer charge will also be billed to every single family resident

ARTICLE 12 PUBLIC FIRE PROTECTION

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

- a. Unless previously agreed, water taken from a fire hydrant will be metered, monitored and billed at the bulk water rate in Article 14, Section 14.3
- b. Applications and contract will be available at the GSD office
- c. A \$10,000 fine may be charged for every unauthorized use of a fire hydrant Approved 5/24/2016

Sec. 12.2 Moving of Fire Hydrants. A fire hydrant may be installed or moved only if approved by the General Manager or designee, with direction from the local fire department. Any costs incurred for moving a fire hydrant will be at the expense of the petitioner and only upon District approval. Approved 6/28/2016

Sec. 12.3 Installation of Fire Hydrants. When it is determined by Garberville Sanitary District that a fire hydrant is required at a specific location, The General Manager or designee will coordinate with the local fire department to determine what type of hydrant shall be installed.

It will be the responsibility of Garberville Sanitary District to purchase and install all fire hydrants within District boundaries unless at such time a new development or building requires a hydrant and then the owner of such project will be responsible for the fire hydrant cost and installation, under direction of the General Manager or designee.

Changes from study session on July 19th 2016

Mission Statement

Garberville Sanitary District is committed to enhancing our community through excellent customer service, providing affordable potable water and wastewater services and be responsible stewards of our environment. Our focus is on being efficient with public funds, while striving to educate the public about current water and wastewater issues.

Vision Statement

Garberville Sanitary District will continue to meet or exceed all regulatory requirements for potable water and wastewater treatment while aligning with the community and County General Plan while ensuring that the infrastructure allows for future opportunities.

The operational strategy is to enhance the community in a positive way while protecting the environment and ensuring all new developments meet strict standards that do not negatively impact the District or its customers.

Fiscally responsible operational procedures is a priority that will allow the District to operate within an approved budget while ongoing education will provide efficient and progressive techniques to better operate the treatment facilities and serve our customers.