



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: September 2018 Financial Statements

GENERAL OVERVIEW AND FINANCIAL CONSIDERATIONS

We are now caught up on the submission of financial statements to the Board of Directors. At the December meeting we will present the October reports and anticipate submitting the audit for the Board's review and approval.

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

- The total revenue is \$ 244,296.74, which is \$ 16,404.75 under budget so far this year (bad)
- The total expenses are \$ 315,636.62, which is \$ 12,338.56 under budget (good)
- The net income excluding depreciation is \$ 54,436.14, which is \$ 9,540.17 under budget

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

- Net cash **DECREASE** for September is \$ 26,438.33
- Expenditures for fixed asset acquisition so far this year total \$ 167,891.95 which was all for the replacement of the chlorine contact chamber
- Total payments on long term debt so far this year total \$ 50,115.77.

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 September 2018

Garberville Sanitary District
Statement of Cash Flows Report for Board
September 2018

PRELIMINARY UNTIL
AUDIT COMPLETED

	<u>Sep 18</u>
OPERATING ACTIVITIES	
Net Income	(33,087.75)
Adjustments to reconcile Net Income to net cash provided by operations:	
11000 · Accounts Receivable - Other	(2,364.00)
1100 · Accounts Receivable	5,132.42
1110 · Accts Receivable Over Payments	(665.25)
1500 · Prepaid Insurance	1,871.16
1501 · Prepaid Workers Comp	816.35
1502 · Prepaid Expenses	556.04
1510 · Prepaid Licenses and Permits	1,635.00
2000 · Accounts Payable	(24,225.02)
2300 · Service Deposits	200.00
Net cash provided by Operating Activities	<u>(50,131.05)</u>
INVESTING ACTIVITIES	
Accumulated Depreciation-Water	27,202.63
Accumulated Depreciation-Sewer	14,722.71
CIP-CL2 Contact Chamber Replace	(13,931.88)
Net cash provided by Investing Activities	<u>27,993.46</u>
FINANCING ACTIVITIES	
2605 · RCAC Loan #6200-GSD-02	(4,216.81)
2655 · Lease Payable - Copier	(83.93)
Net cash provided by Financing Activities	<u>(4,300.74)</u>
Net cash increase for period	<u>(26,438.33)</u>
Cash at beginning of period	<u>814,685.26</u>
Cash at end of period	<u><u>788,246.93</u></u>

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

PRELIMINARY UNTIL
AUDIT COMPLETED

	Jun 30, 18	Sept 30, 18	Difference	Notes
ASSETS				
Current Assets				
Checking/Savings				
1005 · Umpqua Checking - Operating	145,439.98	37,401.68	(108,038.30)	
1006 · Umpqua System Reserve - Water	53,000.76	25,670.96	(27,329.80)	
1007 · Umpqua System Reserve - Sewer	58,427.31	31,102.32	(27,324.99)	
1011 · Water Enterprise Fund	46,517.25	46,558.30	41.05	
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	211.49	37.51	
Total Checking/Savings	950,861.46	788,246.93	(162,614.53)	
Accounts Receivable				
11000 · Accounts Receivable - Other	2,951.00	4,739.00	1,788.00	
Total Accounts Receivable	2,951.00	4,739.00	1,788.00	
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)	(987.95)	769.09	
1100 · Accounts Receivable - Other	94,498.02	92,690.29	(1,807.73)	
Total 1100 · Accounts Receivable	92,740.98	91,702.34	(1,038.64)	
1450 · Prepaid Rent	835.00		(835.00)	
1500 · Prepaid Insurance	3,257.77	20,098.25	16,840.48	Paid PL/Auto for year
1501 · Prepaid Workers Comp	89.30	5,877.46	5,788.16	Paid WC for year
1502 · Prepaid Expenses	3,647.00	5,004.28	1,357.28	Generators
1510 · Prepaid Licenses and Permits	42.06	14,715.00	14,672.94	Estimate
1550 · Allowance for Doubtful Accounts	(5,000.00)	(5,000.00)	0.00	
Total Other Current Assets	241,261.11	265,765.79	24,504.68	
Total Current Assets	1,195,073.57	1,058,751.72	(136,321.85)	
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	227,305.67	167,891.95	
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 UNTIL
AUDIT COMPLETED

	Jun 30, 18	Sept 30, 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)	(1,613,999.15)	(81,607.89)	
Accumulated Depreciation-Sewer	(1,813,420.06)	(1,857,588.19)	(44,168.13)	
Total Fixed Assets	10,919,706.19	10,961,822.12	42,115.93	
TOTAL ASSETS	12,114,779.76	12,020,573.84	(94,205.92)	
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	32,592.27	38,522.07	5,929.80	
Total Accounts Payable	32,592.27	38,522.07	5,929.80	
Other Current Liabilities				
2300 · Service Deposits	600.00	2,300.00	1,700.00	
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	155,346.63	21,320.00	
Total Current Liabilities	166,618.90	193,868.70	27,249.80	
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	116,023.60	(12,598.01)	
2655 · Lease Payable - Copier	1,559.75	1,309.18	(250.57)	
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	1,392,190.75	(50,115.77)	
Total Liabilities	1,608,925.42	1,586,059.45	(22,865.97)	
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)	(71,339.88)	115,016.49	
Total Equity	10,505,854.34	10,434,514.39	(71,339.95)	
TOTAL LIABILITIES & EQUITY	12,114,779.76	12,020,573.84	(94,205.92)	

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

PRELIMINARY UNTIL
AUDIT COMPLETED

	Sept 2018 Actual	YTD Actual	YTD Budget	Total Annual Budget	Difference Actual to Budget for Sept
Ordinary Income/Expense					
Income					
Water Charges					
4100 · Residential	29,046.73	88,124.73	89,698.43	308,000.00	(1,573.70)
4110 · Commercial	19,340.52	59,749.63	61,403.88	235,000.00	(1,654.25)
4150 · Bulk Water Sales	3,564.00	6,684.00	11,000.00	20,000.00	(4,316.00)
Total Water Charges	51,951.25	154,558.36	162,102.31	563,000.00	(7,543.95)
4200 · Sewer Charges	22,057.43	84,877.34	93,724.21	365,000.00	(8,846.87)
4300 · Connection Fees	0.00	0.00	0.00	80,000.00	0.00
4650 · Late Charges	1,365.00	2,365.00	1,625.03	6,500.00	739.97
4700 · Other Operating Revenue	400.00	1,540.00	1,749.94	7,000.00	(209.94)
Total Income	75,773.68	243,340.70	259,201.49	1,021,500.00	(15,860.79)
Gross Profit	75,773.68	243,340.70	259,201.49	1,021,500.00	(15,860.79)
Expense					
Administrative and General					
5000 · Advertising	0.00	0.00	87.52	350.00	(87.52)
5005 · Bad Debts	105.00	129.01	875.02	3,500.00	(746.01)
5010 · Bank Charges					
5012 · Merchant Account Fees	236.82	632.62	575.06	2,300.00	57.56
5010 · Bank Charges - Other	111.78	398.58	350.06	1,400.00	48.52
Total 5010 · Bank Charges	348.60	1,031.20	925.12	3,700.00	106.08
5020 · Directors Fees	0.00	1,000.00	450.00	1,800.00	550.00
5030 · Dues and Memberships	0.00	1,020.00	1,100.06	4,400.00	(80.06)
5035 · Education and Training	1,051.47	1,726.47	500.06	2,000.00	1,226.41
5036 · Education and Training - B.O.D.	0.00	0.00	75.00	300.00	(75.00)
Insurance					
5040 · Liability	1,871.16	5,613.48	5,613.52	22,453.96	(0.04)
5050 · Workers' Comp	816.35	2,257.47	2,011.49	8,045.63	245.98
5055 · Health					
5055.1 · Employee Portion	(607.62)	(1,822.86)	(1,950.00)	(7,800.00)	127.14
5055 · Health - Other	3,257.77	9,773.31	10,590.00	42,360.00	(816.69)
Total 5055 · Health	2,650.15	7,950.45	8,640.00	34,560.00	(689.55)
Total Insurance	5,337.66	15,821.40	16,265.01	65,059.59	(443.61)
5060 · Licenses, Permits, and Fees	1,695.00	5,007.06	5,875.03	23,500.00	(867.97)
5065 · Auto	0.00	0.00	800.06	3,200.00	(800.06)
5070 · Miscellaneous	0.00	66.08	24.94	100.00	41.14
5080 · Office Expense	21.00	1,280.27	1,400.06	5,600.00	(119.79)
5085 · Outside Services	591.00	1,754.68	2,124.94	8,500.00	(370.26)
5090 · Payroll Taxes	2,011.07	6,066.10	6,708.94	26,836.00	(642.84)
5100 · Postage	0.00	289.80	699.94	2,800.00	(410.14)
5110 · Professional Fees	7,126.80	17,173.11	19,350.00	77,400.00	(2,176.89)
5120 · Property Taxes	30.42	30.42	3.00	12.00	27.42
5125 · Repairs and Maintenance	0.00	0.00	125.06	500.00	(125.06)
5130 · Rents	835.00	2,505.00	3,000.00	12,000.00	(495.00)
5135 · Retirement	634.66	1,870.15	1,912.50	7,650.00	(42.35)
5137 · Supplies	107.73	773.39	300.00	1,200.00	473.39

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

PRELIMINARY UNTIL
AUDIT COMPLETED

	Sept 2018 Actual	YTD Actual	YTD Budget	Total Annual Budget	Difference Actual to Budget for Sept
5140 · Telephone	881.31	2,886.19	1,899.94	7,600.00	986.25
5145 · Tools	0.00	0.00	999.94	4,000.00	(999.94)
5150 · Travel and Meetings	0.00	0.00	375.00	1,500.00	(375.00)
5155 · Utilities	251.94	790.75	690.00	2,760.00	100.75
5160 · Wages					
5165 · Wages - Overtime	220.50	478.50	249.94	1,000.00	228.56
5160 · Wages - Other	10,562.02	32,234.00	40,076.06	160,304.00	(7,842.06)
Total 5160 · Wages	10,782.52	32,712.50	40,326.00	161,304.00	(7,613.50)
Total Administrative and General	31,811.18	93,933.58	106,893.14	427,571.59	(12,959.56)
Sewage Collection					
6010 · Fuel	273.60	643.76	805.03	3,220.00	(161.27)
6030 · Repairs and Maintenance	54.04	(203.78)	6,000.00	20,000.00	(6,203.78)
6040 · Supplies	2,455.48	2,743.80	499.97	2,000.00	2,243.83
6050 · Utilities	271.63	846.53	1,437.47	5,750.00	(590.94)
6060 · Wages					
6065 · Wages - Overtime Sewer Collecti	108.00	408.00	0.00	2,000.00	408.00
6060 · Wages - Other	3,065.40	8,580.46	7,227.28	28,909.00	1,353.18
Total 6060 · Wages	3,173.40	8,988.46	7,227.28	30,909.00	1,761.18
Total Sewage Collection	6,228.15	13,018.77	15,969.75	61,879.00	(2,950.98)
Sewage Treatment					
6075 · Fuel	273.61	643.77	747.47	2,990.00	(103.70)
6080 · Monitoring	0.00	335.00	3,499.97	14,000.00	(3,164.97)
6100 · Repairs and Maintenance	0.00	2,517.88	3,500.00	12,500.00	(982.12)
6110 · Supplies	18.48	140.24	1,900.03	7,600.00	(1,759.79)
6120 · Utilities	606.31	1,799.13	3,450.00	13,800.00	(1,650.87)
6130 · Wages					
6135 · Wages - Overtime Sewer Treatmen	75.00	258.00	0.00	2,000.00	258.00
6130 · Wages - Other	2,518.77	8,012.89	5,953.22	23,813.00	2,059.67
Total 6130 · Wages	2,593.77	8,270.89	5,953.22	25,813.00	2,317.67
Total Sewage Treatment	3,492.17	13,706.91	19,050.69	76,703.00	(5,343.78)
Water Trans and Distribution					
7075 · Fuel	273.61	643.80	718.78	2,875.00	(74.98)
7090 · Repairs and Maintenance	1,941.17	3,461.00	4,999.97	20,000.00	(1,538.97)
7100 · Supplies	8,814.44	12,481.35	1,000.03	4,000.00	11,481.32
7110 · Utilities	665.49	2,168.23	2,587.50	10,350.00	(419.27)
7120 · Wages					
7125 · Wages - Overtime Water Trans &	639.50	894.50	1,249.97	5,000.00	(355.47)
7120 · Wages - Other	3,489.92	9,742.69	7,513.22	30,053.00	2,229.47
Total 7120 · Wages	4,129.42	10,637.19	8,763.19	35,053.00	1,874.00
Total Water Trans and Distribution	15,824.13	29,391.57	18,069.47	72,278.00	11,322.10
Water Treatment					
7020 · Fuel	0.00	0.00	550.03	2,200.00	(550.03)
7010 · Monitoring	580.00	1,620.00	1,249.97	5,000.00	370.03
7015 · Outside Services	0.00	800.00	0.00	0.00	800.00
7030 · Repairs and Maintenance	556.04	4,868.63	3,250.03	13,000.00	1,618.60
7040 · Supplies	41.76	279.57	3,499.97	14,000.00	(3,220.40)

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

PRELIMINARY UNTIL
AUDIT COMPLETED

	Sept 2018 Actual	YTD Actual	YTD Budget	Total Annual Budget	Difference Actual to Budget for Sept
7050 · Utilities	4,223.62	12,049.41	11,500.03	46,000.00	549.38
7060 · Wages					
7065 · Wages - Overtime Water Treatmen	450.00	2,145.75	1,500.00	6,000.00	645.75
7060 · Wages - Other	4,083.59	12,631.10	9,775.22	39,101.00	2,855.88
Total 7060 · Wages	4,533.59	14,776.85	11,275.22	45,101.00	3,501.63
Total Water Treatment	9,935.01	34,394.46	31,325.25	125,301.00	3,069.21
Total Expense	67,290.64	184,445.29	191,308.30	763,732.59	(6,863.01)
Net Ordinary Income	8,483.04	58,895.41	67,893.19	257,767.41	(8,997.78)
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	31.30	125.21	1,500.00	6,000.00	(1,374.79)
8070 · Other Non-Operating Revenue	830.83	830.83			830.83
9030 · Homeowners' Tax Relief	0.00	0.00	0.00	310.00	0.00
Total Other Income	862.13	956.04	1,500.00	30,985.00	(543.96)
Other Expense					
9040 · Depreciation	41,925.34	125,776.02	131,250.00	525,000.00	(5,473.98)
9050 · Interest Expense	507.58	5,415.31	5,416.88	9,330.00	(1.57)
Total Other Expense	42,432.92	131,191.33	136,666.88	534,330.00	(5,475.55)
Net Other Income	(41,570.79)	(130,235.29)	(135,166.88)	(503,345.00)	4,931.59
Net Income	(33,087.75)	(71,339.88)	(67,273.69)	(245,577.59)	(4,066.19)
9040 · Depreciation	41,925.34	125,776.02	131,250.00	525,000.00	(5,473.98)
Net Income Excluding Depreciation	8,837.59	54,436.14	63,976.31	279,422.41	(9,540.17)

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11/19/18

Accrual Basis

Garberville Sanitary District
Check Register Report for Board
September 2018

Date	Num	Memo	Amount
101 Netlink			
09/25/2018	09559		-279.00
Total 101 Netlink			-279.00
Amazon.com			
09/20/2018	DBT		-80.32
09/20/2018	DBT		-507.48
09/20/2018	DBT		-183.18
09/20/2018	DBT		-139.99
Total Amazon.com			-910.97
Best Western Sutte - Sacramento CA			
09/04/2018	DBT		-176.14
Total Best Western Sutte - Sacramento CA			-176.14
Blue Star Gas			
09/18/2018	9543		-11.00
Total Blue Star Gas			-11.00
Branscomb Center			
09/24/2018	DBT		-107.73
Total Branscomb Center			-107.73
Candor Rock, LLP			
09/17/2018	9539		-688.75
Total Candor Rock, LLP			-688.75
Capital Bank & Trust			
09/05/2018	EFT	025158148	-314.90
09/05/2018	EFT	557880519	-754.53
09/20/2018	EFT	557880519	-758.48
09/20/2018	EFT	025158148	-319.76
Total Capital Bank & Trust			-2,147.67
Cash			
09/11/2018	9538		-28.58
Total Cash			-28.58
Crystal Springs Bottled Water			
09/18/2018	9544		-21.00
Total Crystal Springs Bottled Water			-21.00
CUMMINS PACIFIC LLC.			

Garberville Sanitary District
Check Register Report for Board
 September 2018

Date	Num	Memo	Amount
09/06/2018	9534		-1,158.01
Total CUMMINS PACIFIC LLC.			-1,158.01
Dazey's Building Center			
09/18/2018	9545		-953.01
Total Dazey's Building Center			-953.01
EDD			
09/05/2018	EFT	499-0538-3	-657.71
09/05/2018	EFT	499-0538-3	-69.28
09/20/2018	EFT	499-0538-3	-643.40
09/20/2018	EFT	499-0538-3	-13.02
Total EDD			-1,383.41
Fluentstream Tech			
09/06/2018	9535		-107.66
Total Fluentstream Tech			-107.66
Frontier Communications			
09/25/2018	09560		-62.50
Total Frontier Communications			-62.50
IRS			
09/05/2018	EFT	68-0296323	-3,123.68
09/20/2018	EFT	68-0296323	-2,923.86
Total IRS			-6,047.54
Jennie Short			
09/18/2018	9546		-2,147.66
Total Jennie Short			-2,147.66
LACO			
09/27/2018	09561		-2,065.33
Total LACO			-2,065.33
Lori Ruiz			
09/27/2018	09562		-200.00
Total Lori Ruiz			-200.00
Mitchell, Brisso, Delaney & Vrieze			
09/18/2018	9547		-261.00

Garberville Sanitary District
Check Register Report for Board
 September 2018

Date	Num	Memo	Amount
Total Mitchell, Brisso, Delaney & Vrieze			-261.00
North Coast Laboratories Ltd.			
09/06/2018	9536		-480.00
Total North Coast Laboratories Ltd.			-480.00
PG&E			
09/18/2018	9548		-6,281.91
Total PG&E			-6,281.91
Ralph Emerson			
09/18/2018	9549		-50.00
Total Ralph Emerson			-50.00
Recology Humboldt County			
09/18/2018	9550		-12.00
Total Recology Humboldt County			-12.00
Redwood Merchant Services			
09/04/2018	09647		-85.69
09/30/2018			-132.23
Total Redwood Merchant Services			-217.92
Renaissance Hotels			
09/10/2018	DBT		-193.98
09/28/2018	DBT		-681.35
Total Renaissance Hotels			-875.33
RENNER			
09/10/2018	DBT		-820.82
Total RENNER			-820.82
Rural Community Assistance Program			
09/01/2018	DBT		-4,717.81
Total Rural Community Assistance Program			-4,717.81
Sentry III Center			
09/27/2018	09563		-835.00
Total Sentry III Center			-835.00
Streamline			
09/06/2018	9537		-100.00

Garberville Sanitary District
Check Register Report for Board
 September 2018

Date	Num	Memo	Amount
Total Streamline			-100.00
SWRCB-DWOCP			
09/18/2018	9541		-60.00
Total SWRCB-DWOCP			-60.00
The Paper Mill			
09/17/2018	9540		-59.68
Total The Paper Mill			-59.68
Umpqua Bank			
09/20/2018	09648		-153.20
Total Umpqua Bank			-153.20
USABLUBOOK			
09/27/2018	09564		-9,141.65
Total USABLUBOOK			-9,141.65
Wahlund Construction, Inc.			
09/18/2018	9551		-43,427.96
Total Wahlund Construction, Inc.			-43,427.96
Wells Fargo			
09/18/2018	9552		-120.93
Total Wells Fargo			-120.93
Wyatt & Whitchurch, E.A. Inc.			
09/18/2018	9553		-1,450.00
Total Wyatt & Whitchurch, E.A. Inc.			-1,450.00
WYCKOFF'S			
09/18/2018	9542		-82.56
Total WYCKOFF'S			-82.56
Arreguin, Daniel J			
09/05/2018	9528		-2,253.05
09/20/2018	9554		-2,377.26
Total Arreguin, Daniel J			-4,630.31
Emerson, Ralph K			
09/05/2018	9529		-3,094.00
09/20/2018	9555		-3,094.00

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Accrual Basis

Garberville Sanitary District
Check Register Report for Board
September 2018

<u>Date</u>	<u>Num</u>	<u>Memo</u>	<u>Amount</u>
Total Emerson, Ralph K			-6,188.00
Miller, Brian A			
09/05/2018	9530		-1,760.58
09/20/2018	9556		-1,753.18
Total Miller, Brian A			-3,513.76
Moore, Valerie A			
09/05/2018	9531		-453.74
Total Moore, Valerie A			-453.74
Nieto, Mary			
09/05/2018	9532		-1,180.26
09/20/2018	9557		-976.51
Total Nieto, Mary			-2,156.77
Ruiz, Ricardo			
09/05/2018	9533		-537.78
09/20/2018	9558		-191.83
Total Ruiz, Ricardo			-729.61
TOTAL			-105,315.92
