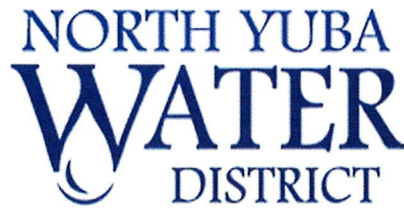


Mike Mayo  
Director  
Division 1

Steve Ronneberg  
Director  
Division 2

Gloria Bozza  
Director  
Division 3



Marieke Furnee  
President  
Division 4

Ann Plumb  
Vice President  
Division 5

Leona Harris  
General Manager

## AGENDA

**REGULAR MEETING OF THE BOARD OF DIRECTORS OF THE  
NORTH YUBA WATER DISTRICT**

5:30 PM ♦ THURSDAY ♦ FEBRUARY 22, 2024

**NOTICE: THIS MEETING WILL BE PHYSICALLY OPEN TO THE PUBLIC AT THE DISTRICT OFFICE LOCATED AT 8691 LA PORTE RD, BROWNSVILLE, CA 95919. HOWEVER, THE MEETING WILL ALSO TAKE PLACE VIA ZOOM. MEMBERS OF THE PUBLIC MAY ATTEND AND PARTICIPATE IN THE MEETING VIA VIDEOCONFERENCE AT:**

NYWD Board Room is inviting you to a scheduled Zoom meeting.

Topic: NYWD Board Room's Zoom Meeting

Time: Feb 22, 2024 05:30 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/84739782820?pwd=WkxvYnhXalg0WEMvRWdzd0NVTmFoZz09>

Meeting ID: 847 3978 2820

Passcode: 873965

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One tap mobile

+16694449171,,84739782820#,,,,\*873965# US

+16699009128,,84739782820#,,,,\*873965# US (San Jose)

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Dial by your location

- +1 669 444 9171 US
- +1 669 900 9128 US (San Jose)
- +1 253 205 0468 US

Meeting ID: 847 3978 2820

Passcode: 873965

Find your local number: <https://us02web.zoom.us/j/kcLFD66LM>

**COMMENCEMENT OF  
MEETING**

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact North Yuba Water District office staff at 530-675-2567 or fax 530-675-0462. Requests must be made as early as possible and at least one-full business day before the start of the meeting.

The Board of Directors will provide at least twice the allotted time to a member of the public who utilizes a translator to ensure that non-English speakers receive the same opportunity to directly address the Board. Please contact District office staff at 530-675-2567 or fax 530-675-0462 at least 24 hours prior to the board meeting so a translator can be provided. Non-English speakers are welcomed to provide their own translator.

**A. CALL TO ORDER/ROLL CALL**

**B. PLEDGE OF ALLEGIANCE**

**C. OPPORTUNITY FOR PUBLIC COMMENT – Topics Not on the Agenda:**

At the beginning of a regular meetings, the public has the opportunities to address the District Board of Directors about matters not on the agenda that are within the jurisdiction of the Board of Directors. Public comment is limited to no more than four (4) minutes per person, twenty (20) minutes total for all speakers.

**D. OPPORTUNITY FOR PUBLIC COMMENT – Topics on the Agenda:**

The public has the opportunities to address the District Board of Directors about matters on the agenda, including closed session items. Public comment is limited to no more than four (4) minutes per person, twenty (20) minutes total for all speakers for each agendized item.

**OPEN SESSION ACTION  
CALENDAR**

**E. CONSENT ITEMS**

1. Approval of Minutes for Regular Board Meeting of December 21, 2023
2. Approval of Minutes for Regular Board Meeting of January 18, 2024
3. Approval of Minutes for Informational Workshop of February 2, 2024
4. Approval of Payroll for the Month of January 2024:         \$ 41,911.69
5. Approval of Bills for the Month of January 2024:         \$ 1,400,355.04

**F. ANNUAL AUDIT REPORT for 2022/2023**

Syed Bukhari of Blomberg & Griffin will present the Financial Statements and Independent Auditor's Report for 2022/2023.

**G. STAFF REPORTS AND RECOMMENDATION**

The Board will hear reports by District staff and receive their recommendations for future Board action, including but not necessarily limited to:

**Financial Manager's Report**

**General Managers' Report/Requests**

The General Manager will update the board on District operations, including the status of an Operations Memorandum.

**Legal Counsel's Report**

- H. **PURCHASE AUTHORIZATION:** The Board will discuss, and possibly act upon General Manager Harris' recommendation to purchase a Vac Trailer as requested by field staff in the amount of \$112,846.90. This purchase will allow field staff to repair leaks more effectively, and other problems that arise within the Domestic system.
- I. **IRRIGATION POLICY:** The Board will discuss, and possibly act to adopt changes to the District's irrigation policy recommended by District administrative staff and District legal counsel.
- J. **RATIFICATION OF GENERAL MANAGER'S CONTRACT:** On October 26, 2023, the Board voted to hire Leona Harris as District General Manager, and Leona Harris has been acting as District General Manager since that vote. The Board will discuss, and possibly act to formally ratify the General Manager's employment contract.
- K. **DIRECTORS REPORTS**

**CLOSED SESSION**

- L. **Conference with Legal Counsel — existing litigation (2 Cases) – pursuant to Government Code section 54956.9, subdivision (d), paragraph (1):**
  - 1. *South Feather Water & Power Agency v. North Yuba Water District, Sutter County Superior Court Case No. CVCS21-0002073*
  - 2. *North Yuba Water District v. South Feather Water and Power District, Yuba County Superior Court Case No. Case No. CVCS21-0001857*

- M. **Conference with Legal Counsel — Anticipated litigation (3 cases) – pursuant to Government Code section 54956.9, subdivision (d), paragraph (2):**

The Board will meet in closed session to discuss two anticipated/potential legal actions.

**RETURN TO OPEN SESSION**

- N. **REPORT OF CLOSED SESSION ACTIONS**

**ADJOURNMENT**

**REGULAR MEETING MINUTES OF THE BOARD OF DIRECTORS OF THE  
NORTH YUBA WATER DISTRICT  
Held at the District Office and Zoom  
8691 LaPorte Road, Brownsville  
Thursday, December 21, 2023**

**NOTICE:** This meeting will be physically open to the public at the District OFFICE located at 8691 La Porte Rd, Brownsville, Ca 95919. the meeting will also take place via zoom. Members of the public may attend and participate in the meeting via videoconference at:

*Join Zoom Meeting*

NYWD Boardroom is inviting you to a scheduled Zoom meeting.

Topic: NYWD Boardroom's Zoom Meeting

Time Dec 21, 2023 05:30 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/81020027142?pwd=bnBGNnRnMkgVTnM4THNrMnQ3dzZ5dz09>

Meeting ID: 810 2002 7142

Passcode: 718044

One tap mobile + 1669 4449 17 1,,81020027 142#,,,,\*718044# US  
+16699009 128,,81020027142#,,,,\* 7 !8044# U S (Sa n Jose)

Dial by Your location r +1 669 4449t7tUS o +!- 659 900 9128 US (San Jose)

Meeting Id.: 810 2002 7142

Passcode: 718044

Find your local number: <https://us02web.zoom.us/j/81020027142>

**COMMENCEMENT OF MEETING**

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in the meeting, please contact North Yuba Water district office staff at 530-675-2567 or fax 530-675-0462. Requests must be made as early as possible and at least one-full day before the start of the meeting. The Board of Directors shall provide at least twice the allotted time to a member of the public who utilizes a translator to ensure that non-English speakers receive the same opportunity to directly address the Board.

**A. CALL TO ORDER/ROLL CALL**

The meeting was called to order at 5:31 PM, at the District Office in Brownsville, CA.

<i>NAME</i>	<i>PRESENT</i>	<i>ABSENT</i>	<i>VISITORS INCLUDING:</i>
<i>PRESIDENT</i>	Marieke Furnee		Charlie Mattews, Jon
<i>VICE PRESIDENT</i>	Ann Plumb		Messick, Todd Hickman,
<i>DIRECTORS:</i>	Gloria Bozza		Donna Corson
	Steven Ronneberg		
	Mike Mayo		
<i>GENERAL MANGER</i>	Leona Harris		
<i>ATTORNEY</i>	Paul Boylan		

**B. PLEDGE OF ALLEGIANCE:**

The Pledge of Allegiance was led by Director Mayo.

**C. OPPORTUNITY FOR PUBLIC COMMENT ON NON AGENDIZED ITEMS:**

The public has the opportunity to address the District Board of Directors about matters not on the agenda. Public comment is limited to no more than four (4) minutes per person, twenty (20) minutes total for all speakers. **NOTE: ALL PUBLIC PARTICIPANTS WILL BE MUTED UPON ENTRY INTO THE MEETING AND WILL ONLY BE UNMUTED TO ALLOW THEIR COMMENT. TO PROVIDE PUBLIC COMMENT BY TELECONFERENCE PRESS \*9.**

**PUBLIC COMMENT:** Members of the public included comments regarding the consolidation of the North Yuba and Feather River Power and support for Alton Wright and Todd Hickman. There were sound difficulties in audio.

## DISCUSSION/OPEN SESSION ACTION CALENDAR

### **D. OPPRTUNITY FOR PUBLIC COMMENT – Topics on the Agenda:**

Members of the public may address the Board concerning any item on the agenda. No other comments will be allowed. Any member of the public wishing to make comment shall identify the agenda item they intend to address, and they will be provided an opportunity to make comment on that item only. Public comment is limited to no more than two (4) minutes per person, twenty (20) minutes total for all speakers.

**NOTE: ALL PUBLIC PARTICIPANTS WILL BE MUTED UPON ENTRY INTO THE MEETING AND WILL ONLY BE UNMUTED TO ALLOW THEIR COMMENT. TO PROVIDE PUBLIC COMMENT BY TELECONFERENCE PRESS \*9.**

**PUBLIC COMMENT:** Sound difficulties.

### **E. CONSENT ITEMS**

1. Approval of Minutes for Regular Board Meeting of November 22, 2023
2. Payroll for the Month of November 2023: \$71,842,50 (3 pay periods)
3. Approval of Bills for the Month of November 2023: \$1,309,9214.44
4. Warrant #52-37259, fund #637, payable to North Yuba Water District, in the amount of \$150,000.00 for Services/Supplies, Bills & Payroll
5. Warrant #52037260, fund #642, payable to North Yuba Water District, in the amount of \$150,000.00 for Services/Supplies, Bills & Payroll

**Vice President Plumb made a motion to approve consent times 1, 2, 3, 4 and 5. Director Bozza second the motion. The motion was approved with a unanimous vote..**

**F. STAFF REPORTS AND RECOMMENDATION** The Board will hear reports by District staff and receive their recommendations for future Board action, including but not necessarily limited to:

#### **Financial Manager’s Report**

1. Review of Cash on Hand and Income Statements for the period ending November 30, 2023

Due to sound difficulties, General Manager Leona Harris read the Financial Manager’s report. Cash on Hand and Income Statements for the period ending November 30,2023. Total cash on hand in all accounts including reserves was \$5,197.861.57. Total income for the fiscal year to date (July 01, 2023 – November 30, 2023) was \$2,501,531.67. Total expenses were \$844,605.11, leaving a net revenue over expenses of \$1,656,926.56. Expenses out of Reserves/Savings year to date totaled \$1,606,714.03.

#### **General Managers’ report/requests:**

1. Update the Board on the Operations Memorandum: **Attached.**
2. Update the Board on projects currently in progress.

General Manager Leona Harris updated the board on the Hell 4 Stout Flume, water treatment plant, Forbestown tank, Rackerby tank, the Challenge tank. and the streetlight, which has been installed. Leona also thanked Yuba Water Agency for their increased grant of \$1,015, 314 00 to Hells 4 Stout Flume for the completion of the construction and 1.6-million-dollar grant for Shot Crete, Irrigation Ditch, and the Forbestown Ditch. Leona also discussed the January board meeting which she will be unavailable. On the recommendation of the Board, the meeting was moved to January 18<sup>th</sup> at 5:30 p.m. Leona thanked the employees and the board for a great year so far.

3. Application for CEQA Exemption: The Board and General Manager will discuss, and the Board may possibly take action to approve a CEQA exemption notice and application for the repair

work being done on the district's water conveyance infrastructure for purposes of canal stabilization and water loss mitigation.

General Manger Leona Harris discussed the application for CEQA Exemption which was prepared by the CEQA attorney and included in the board packet.

**Director Bozza made a motion to approve the CEQQ Exemption for filing. President Furnee seconded the motion. The motion was approved by a unanimous vote.**

**President's Special Recognition Award (JPIA)**

President Furnee reported that North Yuba Water District received a "Presidents' Special Recognition Award" from ACWA JPLA.

**Legal Counsel's Report:**

Mr. Paul Boylan, Legal Counsel for the District, gave an update to the board regarding the efforts to lobby the State Agency Water Control Board to dissolve North Yuba Water and transfer the assets. That effort was met by our administration in communicating with the State Agency Water Control Board. Butte County LAFCo has also been lobbied by many of the same people. The administration responded with the same as the State, communication. The effort into involuntary dissolve us in not a viable threat as this time.

**G. RATIFICATION OF CONTRACTS:**

The Board will discuss and possibly act to ratify an agreement for Elevate Public Relations and Marketing, LLC. to provide public relations/information services for the district.

**Vice President Plumb made a motion to ratify the agreement for Elevate Public Relations and Marking, LLC. Director Bozza seconded the motion. The motion passed with a unanimous vote.**

The Board will meet and possibly act to ratify an agreement for Herr, Pedersen, & Berglund, Attorneys at Law LLP, to act as District Special Counsel for CEQA issues.

**President Furnee made a motion to ratify the agreement for Herr, Pedersen & Berglund, Attorneys at Law LLP to act as District Special Counsel for CEQA issues. Director Bozza seconded the motion. The motion passed with a unanimous vote.**

**H. UPCOMING BOARD MEETINGS:(see General Manager's Reports)**

The Board will discuss and possibly act upon the General Manager's request to reschedule January's regular meeting, and the Board President's request to schedule for a special meeting/public information meeting.

President Furnee requested a Special Meeting be scheduled for information only regarding information she received from attending the Aqua Conference from a panel presentation regarding Bay Delta Update. After discussion Friday, February 2, 2024, from 3 to 5pm was scheduled.

**I. DIRECTORS REPORTS**

Director Bozza reported that she attended the South Feather Board meeting with Leona to see how things operate and found it very interesting. Director Mayo reported that he is spending time educating himself on the district. President Furnee reported that good connections were made at the Aqua Conference, good feedback was received from the employees at the Christmas Party

**CLOSED SESSION**

Entered into closed session at 6:07 p.m.

**J. CONFERENCE WITH LEGAL COUNSEL:**

Anticipated litigation (3 cases) – pursuant to Government Code section 54956.9, subdivision (d), paragraph (3):

The Board will meet in closed session to discuss three anticipated/potential legal actions.

**RETURN TO OPEN SESSION**

Returned to Open Session at 6:20 p.m.

**k. REPORT OF CLOSED SESSION ACTIONS**

Regarding litigation, the Board met with legal counsel and gave instructions.

**FINAL PUBLIC COMMENT**

**The Board provides the public an opportunity to address the District Board of Directors with a final comment about matters on the agenda. Repeating comment at the start of the meeting is not considered “additional comment”. Final public comment is limited to no more than five (5) minutes total, shared equally by all members of the public who wish to speak.**

**PUBLIC COMMENT:** Comments from the members of the public included treating each other with respect, complementing in public and criticizing in private, closed session subjects need to be listed.

**ADJOURNMENT**

The meeting was adjourned at 6:30 p.m.

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Catherine L. Fonseca, Recording Secretary

**REGULAR MEETING MINUTES OF THE BOARD OF DIRECTORS OF THE  
NORTH YUBA WATER DISTRICT**  
**Held at the District Office and Zoom**  
**8691 LaPorte Road, Brownsville**  
**Thursday, January 18, 2024**

NOTICE: This meeting will be physically open to the public at the District OFFICE located at 8691 La Porte Rd, Brownsville, Ca 95919. the meeting will also take place via zoom. Members of the public may attend and participate in the meeting via videoconference at:  
*Join Zoom Meeting*

NYWD Boardroom is inviting you to a scheduled Zoom meeting.

Topic: NYWD Boardroom's Zoom Meeting  
Time Jan 18, 2024 05:30 PM Pacific Time (US and Canada)  
Join Zoom Meeting  
<https://us02web.zoom.us/j/81526130942?pwd=aFhsWW1Tc2pWZmxhZnVIMHdleK83Zz09>  
Meeting ID: 81526130942  
Passcode: 888275  
One tap mobile  
+ 16694449171,,81526130942#,,,,\*888275# US  
+16699009128,,,, \* 81526130942#,,,,888275# U S (Sa n Jose)  
  
Dial by Your location  
+1 669 4449171 US  
+16699009128 US (San Jose)  
+13462487799 US (Houston)  
Meeting Id.: 810 200Z 7142  
Passcode: 888275  
Find your local number: <https://us02web.zoom.us02web.zoom.us/u/kH8tUBllc>

**COMMENCEMENT OF MEETING**

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in the meeting, please contact North Yuba Water district office staff at 530-675-2567 or fax 530-675-0462. Requests must be made as early as possible and at least one-full day before the start of the meeting. The Board of Directors shall provide at least twice the allotted time to a member of the public who utilizes a translator to ensure that non-English speakers receive the same opportunity to directly address the Board.

**A. CALL TO ORDER/ROLL CALL**

The meeting was called to order at 5:31 PM, at the District Office in Brownsville, CA.

<i>NAME</i>	<i>PRESENT</i>	<i>ABSENT</i>	<i>VISITORS INCLUDING:</i>
<i>PRESIDENT</i>	Marieke Furnee		Charlie Mattews, Lou
<i>VICE PRESIDENT</i>	Ann Plumb		Neal, Nancy, Carol, Erin,
<i>DIRECTORS:</i>	Gloria Bozza		Kawanza Vinje, Dr. Rulik
	Steven Ronneberg	Mike Mayo	Perla
<i>GENERAL MANGER</i>	Leona Harris		
<i>ATTORNEY</i>	Paul Boylan		

**B. PLEDGE OF ALLEGIANCE:**

The Pledge of Allegiance was led by Director Bozza.

President Furnee made an Agenda change: She requested the Directors Report be moved to just before Closed Session. All agreed.



**C. OPPORTUNITY FOR PUBLIC COMMENT ON NON AGENDIZED ITEMS:**

The public has the opportunity to address the District Board of Directors about matters not on the agenda. Public comment is limited to no more than four (4) minutes per person, twenty (20) minutes total for all speakers. **NOTE: ALL PUBLIC PARTICIPANTS WILL BE MUTED UPON ENTRY INTO THE MEETING AND WILL ONLY BE UNMUTED TO ALLOW THEIR COMMENT. TO PROVIDE PUBLIC COMMENT BY TELECONFERENCE PRESS \*9.**

**PUBLIC COMMENT:** Comments from Members of the Public included a Special Designation AVA map and the opportunity to present more information to the board. Appreciate the work done by the Water District, if you don't use the water, you lose the water, concerns regarding growth, being cautious and be slow, the First Amendment and why do we need anonymous letters when we have free speech.

**DISCUSSION/OPEN SESSION ACTION CALENDAR**

**D. OPPRUNITY FOR PUBLIC COMMENT – Topics on the Agenda:**

Members of the public may address the Board concerning any item on the agenda. No other comments will be allowed. Any member of the public wishing to make comment shall identify the agenda item they intend to address, and they will be provided an opportunity to make comment on that item only. Public comment is limited to no more than two (4) minutes per person, twenty (20) minutes total for all speakers. **NOTE: ALL PUBLIC PARTICIPANTS WILL BE MUTED UPON ENTRY INTO THE MEETING AND WILL ONLY BE UNMUTED TO ALLOW THEIR COMMENT. TO PROVIDE PUBLIC COMMENT BY TELECONFERENCE PRESS \*9.**

**PUBLIC COMMENT:** No Comments

**E. ELECTION OF BOARD OF DIRECTORS OFFICERS:**

**Director Bozza made a motion to nominate Murkee Furnee for President of the Board. Director Ronneberg seconded the motion. The motion was approved with a unanimous vote.**

**President Furnee made a motion to nominate Ann Plumb for Vice President of the Board. Director Ronneberg seconded the motion. The motion was approved with a unanimous vote.**

The secretary is General Manager Leona Harris, and the Treasurer is Hedi Naether

**F. CONSENT ITEMS**

1. Payroll for the Month of December 2023: \$45,506.43
2. Approval of Bills for the Month of December 2023: \$743,514.52

**President Furnee made a motion to approve consent times 1 and 2. Director Bozza second the motion. The motion was approved with a unanimous vote..**

**G. STAFF REPORTS AND RECOMMENDATION** The Board will hear reports by District staff and receive their recommendations for future Board action, including but not necessarily limited to:

**Financial Manager's Report**

1. Review of Cash on Hand and Income Statements for the period ending November 30, 2023

Heidi Naether read the financial report. Cash on Hand and Income Statements for the period ending December 31, 2023. Total cash on hand in all accounts including reserves was \$5,679,72.89. Total income for the fiscal year to date (July 01, 2023 – December 31, 2023) was \$2,712,399.91. Total expenses were \$1,118,436.96, leaving a net revenue over expenses of \$1,593,962.95. Expenses out of Reserves/Savings year to date totaled \$2,438,504.58. Heidi reported that expenses out of savings include a lot of improvements. There will be grant money coming in.

**General Managers' report/requests:**

1. Update the Board on the Operations Memorandum: **Attached.**

2. Update the Board on projects currently in progress.

General Manager Leona Harris requested approval to move forward with the district's involvement with a joint project with OES, the Fire Departments and Yuba Water Supervisors to see the cost of expanding water lines, fire hydrants and fire suppression and to also apply for a grant with Yuba Water Agency for a study about the feasibility. We could also apply for state and federal grants once the study is done.

**Director Boza made a motion to approve the request to move forward with the joint project. Director Ronneberg seconded the motion. The motion was approved with a unanimous vote.**

3. Update the Board on the District Administration's plan to organize a joint effort with the Yuba Water Agency and the Yuba County Fire Chiefs to extend the districts water lines and install fire hydrants, resulting in extended water service and greater fire protection.

**See above.**

**Legal Counsel's Report:**

Mr. Paul Boylan, Legal Counsel for the District, discussed the addition of the extra 5 minute public comment that was added as an experiment to increase public comment. In his opinion it is time that has been abused and should be time used for doing public business. His recommendation is to resend the additional time.

**President Furnee made a motion to resend the additional time to public comment. Director Ronneberg seconded the motion. The motion was approved with a unanimous vote.**

**I. DIRECTORS REPORTS**

Director Bozza shared the upcoming Valentines Day fundraiser for Mountain Transit.

President Furnee reported that she attended many meeting this month. Many projects have been done. The first year of the new board was laying a foundation for our success as a water board. We have engaged with the State Board, infrastructures were done, the Irrigation Policy is being updated, many good relationships were made in the water world, and we have a new Facebook page. President Furnee also reported that she attended the Yuba LAFCO meeting on January 3<sup>rd</sup> who complemented the response letter Leona sent. They had concerns in the past, but our credibility is back. President Furnee also discussed the film completed by Yuba Water Agency regarding the Yuba River. A book of pictures of the history of the Yuba River will be in the office. Mr. Matthews gave a brief history of the 55 flood, the dam, the start of the water agencies and PGE. President Furnee gave an update on the Delta Plan update. On February 2<sup>nd</sup>, we will have our own informational meeting regarding this subject. We have also signed on to a collective letter. These letters will also be part of the information meeting. President Furnee stated that the Irrigation Policy meeting will be scheduled in February. (summary)

**CLOSED SESSION**

Entered into closed session at 6:12 p.m.

**J. CONFERENCE WITH LEGAL COUNSEL:**

Anticipated litigation (3 cases) – pursuant to Government Code section 54956.9, subdivision (d), paragraph (3).

The Board will meet in closed session with legal counsel to discuss if facts and circumstances rise to the level of anticipated litigation. (3 potential cases) if yes, the Board will discuss these cases with legal counsel.

**RETURN TO OPEN SESSION**

Returned to Open Session at 6:50 p.m.

k. **REPORT OF CLOSED SESSION ACTIONS**

Regarding litigation, the Board met with legal counsel, voted and discussed possible litigation.

President Furnee discussed the request for a short presentation by Aaron of the Special Designation of AVA map.

Director Bozza made a motion to add a 10-minute presentation to the next agenda. President Furnee seconded the motion. The motion was approved with a unanimous vote.

**FINAL PUBLIC COMMENT**

**The Board provides the public an opportunity to address the District Board of Directors with a final comment about matters on the agenda. Repeating comment at the start of the meeting is not considered “additional comment”. Final public comment is limited to no more than five (5) minutes total, shared equally by all members of the public who wish to speak.**

**PUBLIC COMMENT:** Comments from the members of the public included treating each other with respect, complementing in public and criticizing in private, closed session subjects need to be listed.

**ADJOURNMENT**

The meeting was adjourned at 6:53 p.m.

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Catherine L. Fonseca, Recording Secretary

**SPECIAL MEETING MINUTES OF THE BOARD OF DIRECTORS OF THE  
NORTH YUBA WATER DISTRICT  
Held at the District Office and Zoom  
8691 LaPorte Road, Brownsville,  
Friday, February 02, 2024**

NOTICE: THIS MEETING WILL BE PHYSICALLY OPEN TO THE PUBLIC AT THE DISTRICT OFFICE LOCATED AT  
8691 LA PORTE RD, BROWNSVILLE, CA 95919.

**COMMENCEMENT OF MEETING**

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in the meeting, please contact North Yuba Water district office staff at 530-675-2567 or fax 530-675-0462. Requests must be made as early as possible and at least one-full day before the start of the meeting. The Board of Directors shall provide at least twice the allotted time to a member of the public who utilizes a translator to ensure that non-English speakers receive the same opportunity to directly address the Board.

**A. CALL TO ORDER/ROLL CALL**

The meeting was called to order at 3:00 PM, at the District Office in Brownsville, CA.

<i>NAME</i>	<i>PRESENT</i>	<i>ABSENT</i>	<i>VISITORS INCLUDING:</i>
<i>PRESIDENT</i>	Marieke Furnee		None
<i>VICE PRESIDENT</i>	Ann Plumb		
<i>DIRECTORS:</i>	Gloria Bozza		
	Steven Ronneberg		
	Mike Mayo		
<i>GENERAL MANGER</i>	Leona Harris		
<i>ATTORNEY</i>	Paul Boylan		

**B. PLEDGE OF ALLEGIANCE:**

The Pledge of Allegiance was led by President Furnee.

**OPEN SESSION ACTION CALENDAR**

**D. OPPRUNITY FOR PUBLIC COMMENT – Topics on the Agenda:**

The public has the opportunities to address the District Board of Directors about matters on the agenda, including closed session items. Public comment is limited to no more than four (4) minutes per person, twenty (20) minutes total for all speakers for each agendized item.

**PUBLIC COMMENT:** No Comments

**E. INFORMATION WORKSHOP:**

The Board will meet to discuss the State Water Resource Control Board’s draft proposal for a Bay/Delta Water Quality Control Plan. This proposal has not yet been adopted. However, if and when the State Board adopts the proposed plan, it could have consequences for all water operators in the Sacramento Valley, including the North Yuba Water District.

**Aarron Zettler-Mann of SYRCL gave a short presentation and explained the reason for the Bay Delta Plan. He also gave a update the potential conflict between Salmon and Farmers.**

**The Board reviewed some informational videos on, Delta Smelt, Voluntary Agreements, and Yuba Water Agency’s public comment at the State Water Board meeting on the Bay Delta Plan.**

**The Board had discussion on the matter.**

**ADJOURNMENT**

The meeting was adjourned at 4:35pm

\_\_\_\_\_, Catherine L. Fonseca, Recording Secretary

**North Yuba Water District  
Monthly Net Payroll Report**

**TOTAL MONTHLY NET PAYROLL FOR THE MONTH OF JANUARY, 2024**

**TOTAL JANUARY, 2024                    \$ 41,911.69**

# North Yuba Water District Monthly Check Listing January 2024

	Type	Date	Num	Name	Amount
<b>1000A - Cash - GC Separate Accounts</b>					
<b>Paypal</b>					
PayPal Fees	Check	01/31/2024	FEES	PayPal	-147.98
Total Paypal					-147.98
Total 11001 - Rabobank Checking					
<b>11007 - River Valley Bank Checking</b>					
Annual Dues	Bill Pmt -Check	01/02/2024	26742	ACWA-Assoc. of CA Water Agen.	-11,930.00
Oregon Peak Rent (Radio Tower use for Radio's)	Bill Pmt -Check	01/02/2024	26743	EIP Holdings II, LLC	-491.00
Halversterm Flume Project	Bill Pmt -Check	01/02/2024	26744	Gannett Fleming, Inc.	-11,711.25
Alarm Service	Bill Pmt -Check	01/02/2024	26745	Golden Bear Alarms	-96.00
Legal	Bill Pmt -Check	01/02/2024	26746	Herr Pederson & Berglund LLP	-3,169.38
Stapler, Post it Notes	Bill Pmt -Check	01/02/2024	26747	Quill Corporation	-59.52
Attended Board meeting and administered zoom meeting	Bill Pmt -Check	01/02/2024	26748	Gilmore Computer Services	-523.00
Credit Card Fees	Check	01/02/2024	GLOBEX	Merchant Services	-199.41
Propane Gas	Bill Pmt -Check	01/04/2024	26749	Brown's Gas Co.	-2,711.54
Phone Service	Bill Pmt -Check	01/04/2024	26750	CALNET3	-289.71
Tank Replacement	Bill Pmt -Check	01/04/2024	26751	Eschelman Construction	-624,388.17
Vision Insurance	Bill Pmt -Check	01/04/2024	26752	Eye Med	-150.00
Roundup	Bill Pmt -Check	01/04/2024	26753	Helena Specialty Products	-2,029.28
Postage	Bill Pmt -Check	01/04/2024	26754	Reserve Account	-500.00
Water System Annual Fees	Bill Pmt -Check	01/04/2024	26755	SWRCB Accounting Office	-2,877.18
Cooler, Windshield Washer Fluid, Light Kit	Bill Pmt -Check	01/04/2024	26756	Foothill Hardware	-42.13
Electricity	Bill Pmt -Check	01/04/2024	26757	Pacific Gas & Electric	-4,350.66
Trenching for Service Installation	Bill Pmt -Check	01/04/2024	26758	Twin Cities Equipment Rentals	-249.00
Cellphone Service	Bill Pmt -Check	01/04/2024	26759	VERIZON WIRELESS	-211.66
Health Insurance	Bill Pmt -Check	01/04/2024	26760	ACWA/Jt Powers Ins Authority	-12,893.03
Employee Paid Insurance	Liability Check	01/05/2024	26761	AFLAC	-395.76
Legal	Bill Pmt -Check	01/05/2024	26762	BoutinJones Inc	-2,625.00
Water Treatment Plant Heater Repair	Bill Pmt -Check	01/05/2024	26763	Frank Booth Service Dept	-770.00

# North Yuba Water District Monthly Check Listing January 2024

Type	Date	Num	Name	Amount
Sand Bag, Cutoff Blade, 3 Cable Ties, 1 Battery, Cutoff Blade, 6 Redimix Concrete, 4 Copper Lugs, Trailer Wedge, Propane, WD-40, 3 Doug Fir, Plywood, Rebar, Lightbulb, Chrome Flange, Pipe Thread Seal, Gas Connector, Antifreeze, Pipe cutting & threading, Blk Bushing, Flare Adapter, Brass Valve, Shallow Flange, Extension Cord, Tire Refill Dit, Pipe, Gas Connection, 3 Blk Nipples, 2 Bushings, Gas Ball Valve, Elbow, Black Tee, Hardware Cloth, Wedge Anchor, 60 lbs Black Top	01/05/2024	26764	Ray's General Hardware	-576.59
Phone, Internet Service	01/08/2024	26765	CALNET3	-556.23
Federal Payroll Taxes	01/08/2024	E-pay	United States Treasury	-550.05
7 Valves, 2 Flex Couplings, 10 Clamps	01/09/2024	26782	Ferguson Enterprises Inc	-3,329.17
Direct Deposit Fee	01/10/2024	DirD	QuickBooks Payroll Service	-44.00
Shotcrete Dobbins/Oregon House Canal, FT Ditch	01/10/2024	26777	Dees-Hennessey, Inc.	-213,802.00
Halversterm Flume Project	01/10/2024	26778	Duke Shenwood Construction	-416,405.07
State Payroll Taxes	01/11/2024	E-pay	EDD	-1,023.24
Federal Payroll Taxes	01/11/2024	E-pay	United States Treasury	-6,349.20
State Payroll Taxes	01/11/2024	E-pay	EDD	-969.12
Employee Retirement Fund	01/11/2024	26779	ICMA-457	-1,342.16
Legal	01/11/2024	26780	BoutinJones Inc	-3,467.00
Employee Retirement Pension	01/11/2024	26781	LIU of NA Nat'l Pension Fund	-4,456.50
Pest Control Service	01/11/2024	26783	CAL KING PEST CONTROL	-74.00
Trash Pick-up	01/11/2024	26784	Recology - Yuba Sutter	-243.01
Domestic Customer Deposit Refund	01/11/2024	26785	Mc Creary, Heidi	-25.00
Copier Lease	01/15/2024	26786	Wells Fargo Vendor Financial Services, LL	-129.90
Annual QuickBooks Subscription (\$850.00), Coffee Machine (\$150.99), 4 Tires for Pick-up (\$1,100.00), Kitchen Cabinet (\$299.53), 2 Headlight (\$86.58), Coolant (\$53.60), Digital Path (\$110.95), Adobe (\$19.99), Bottled Water (\$15.57), Wix Website (\$22.00), Parcelquest (\$5.00), Christmas Dinner (\$1,607.17), Meals (Employee Appreciation) (\$140.40), Drug Testing (\$85.00), Parking Fee (\$4.00)	01/15/2024	26787	Mechanics Bank	-4,550.78

# North Yuba Water District Monthly Check Listing January 2024

	Type	Date	Num	Name	Amount
2022-23 Audit and Depreciation Schedule-State	Bill Pmt -Check	01/18/2024	26788	Blomberg & Griffin CPA	-11,575.00
Controller's Financial Transaction's Report	Bill Pmt -Check	01/18/2024	26789	Ramos Oil Company Inc.	-2,317.44
Diesel, Fuel, Diesel Additive	Bill Pmt -Check	01/18/2024	26790	The Water Group	-14,945.00
Legal	Bill Pmt -Check	01/18/2024	26791	Caltronics	-246.11
Copier Maintenance Agreement	Bill Pmt -Check	01/18/2024	26792	Northern CA Water Association	-1,917.00
2024 Membership Dues 1st installment	Liability Check	01/24/2024	DirD	QuickBooks Payroll Service	-52.00
Direct Deposit Fee	Liability Check	01/25/2024	26808	UPEC	-454.50
Employee Paid Union Dues	Liability Check	01/25/2024	26809	ICMA-457	-1,342.16
Employee Retirement Fund	Liability Check	01/25/2024	E-pay	EDD	-1,101.86
State Payroll Taxes	Liability Check	01/25/2024	E-pay	United States Treasury	-6,701.00
Federal Payroll Taxes	Liability Check	01/25/2024	E-pay	EDD	-962.05
State Payroll Taxes	Liability Check	01/25/2024	E-pay	United States Treasury	-873.45
Federal Payroll Taxes	Bill Pmt -Check	01/29/2024	26810	BoutinJones Inc	-9,326.50
Legal	Bill Pmt -Check	01/29/2024	26811	Cramer Engineering Inc	-1,282.50
Water Testing	Bill Pmt -Check	01/29/2024	26812	Elevate Public Relations & Marketing, LLC	-4,986.00
Newsletters, Social Media, Public Outreach	Bill Pmt -Check	01/29/2024	26813	Premier Access Insurance Co.	-1,018.79
Dental Insurance	Bill Pmt -Check	01/29/2024	26814	Shelton's Janitorial	-550.00
Cleaning Service					
Total 11007 - River Valley Bank Checking					-1,400,207.06
Total 1000A - Cash - GC Separate Accounts					-1,400,355.04
<b>TOTAL</b>					<b>-1,400,355.04</b>



**Finance Report for February 22, 2024 Board Meeting:**

As of January 31, 2024 total cash in all accounts including reserves was \$5,951,437.77.

Total income for the fiscal year to date (July 1<sup>st</sup>, 2023 to January 31, 2024) was \$2,751,007.05. Total expenses were \$1,346,121.26

Net revenue over expenses were \$1,404,885.79

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Expenses out of Reserves/Savings total \$240,393.28 for this fiscal year.

**North Yuba Water District**  
**UNAUDITED FINANCIAL REPORT**  
 July 2023 - January 2024

Accrual Basis

	Jul '23 - Jan 24	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4000A · Irrigation	16,480.17	0.00	16,480.17	100.0%	7,996.09
4050A · Domestic	167,061.83	169,785.58	-2,723.75	98.4%	271,111.89
4100.10 · Power Revenue SFPP	354,500.00	354,500.00	0.00	100.0%	709,000.00
4100.11 · SFPW Net Revenues 50% Distr.	1,705,498.00	1,600,000.00	105,498.00	106.59%	1,600,000.00
4150.10 · Younglife-Water Sales	0.00	0.00	0.00	0.0%	2,161.00
4200.10 · Yuba City-Water Sales	435,555.00	435,555.00	0.00	100.0%	435,555.00
4215.13 · Other Revenue	7,017.54	291.69	6,725.85	2,405.82%	500.00
4250.10 · Taxes - General	5,965.21	4,792.14	1,173.07	124.48%	266,404.20
4250D · Taxes - Domestic	7,026.19	6,904.38	121.81	101.76%	77,069.11
4250I · Taxes - Irrigation	171.62	0.00	171.62	100.0%	110,370.37
4300A · Interest	51,731.49	13,711.54	38,019.95	377.28%	40,000.00
<b>Total Income</b>	<u>2,751,007.05</u>	<u>2,585,540.33</u>	<u>165,466.72</u>	<u>106.4%</u>	<u>3,520,167.66</u>
<b>Gross Profit</b>	<u>2,751,007.05</u>	<u>2,585,540.33</u>	<u>165,466.72</u>	<u>106.4%</u>	<u>3,520,167.66</u>
<b>Expense</b>					
5050.30 · FT Ditch	55,863.94	67,813.39	-11,949.45	82.38%	129,935.33
5050.95 · Yuba City Water Sale (1/2)	217,777.50	217,777.50	0.00	100.0%	217,777.50
5100.00 · Water Treatment Plant (WTP)	178,757.66	228,524.60	-49,766.94	78.22%	368,978.45
5200.00 · Irrigation Expense	88,261.87	70,217.14	18,044.73	125.7%	161,970.00
5251 · Domestic Expenses	164,994.67	150,320.22	14,674.45	109.76%	241,462.00
5400 · Board of Dir	121,676.65	17,158.31	104,518.34	709.14%	29,400.00
5500 · Admin	259,653.05	342,194.33	-82,541.28	75.88%	563,756.10
5500U · Admin-Utilities	17,007.49	22,872.43	-5,864.94	74.36%	36,635.53
5600R · Regulator Driven	114,415.71	144,046.96	-29,631.25	79.43%	171,883.59
5700 · General	108,280.86	113,848.56	-5,567.70	95.11%	166,427.85
5700F · Fuel	13,583.58	17,563.25	-3,979.67	77.34%	28,805.94
5800 · OSHA/Safety	5,848.28	6,564.11	-715.83	89.1%	10,000.00
<b>Total Expense</b>	<u>1,346,121.26</u>	<u>1,398,900.80</u>	<u>-52,779.54</u>	<u>96.23%</u>	<u>2,127,032.29</u>
<b>Net Ordinary Income</b>	<u>1,404,885.79</u>	<u>1,186,639.53</u>	<u>218,246.26</u>	<u>118.39%</u>	<u>1,393,135.37</u>
<b>Net Income</b>	<u>1,404,885.79</u>	<u>1,186,639.53</u>	<u>218,246.26</u>	<u>118.39%</u>	<u>1,393,135.37</u>

# North Yuba Water District

## 2022-23 EXPENSES OUT OF RESERVES/SAVINGS (July 01, 2023 - January 31, 2024)

MEMO	DATE	AMOUNT BILLED/PAID UP TO DATE	ANNUAL BUDGET
L.U.I. Union Retirement Stabilization Fund		\$0.00	\$29,120.00
Additional Legal	July-January 2024	\$161,314.96	\$720,000.00
Public Relations	July-January 2024	\$10,746.00	\$20,000.00
Grant Pursuits		\$0.00	\$50,000.00
<b>Special Projects/Emergency Repairs</b>			
Water Rights Review (Grant Income from Yuba Water Agency) for Water Rights Review	\$6,244.70 July-January 2024		
Flood Damage Repair (Forsythe Rd)	-\$92,748.47 July-January 2024		
Median Household Income Study	\$5,435.45 July-January 2024		
Stove	\$4,000.00 July-January 2024		
	\$748.11 July-January 2024		
<b>Total Special Projects/Emergency Repairs to date</b>		<b>-\$76,320.21</b>	<b>\$200,000.00</b>
<b>Water Treatment Plant Improvements/Repairs</b>		<b>\$0.00</b>	<b>\$350,000.00</b>
<b>FT Ditch</b>			
Halversterm Flume	\$973,612.67 July-January 2024		
(Grant Income from Yuba Water Agency) for Halversterm Flume	-\$868,305.50 July-January 2024		
Shortcrete-Gunite-Cribbing	\$201,621.26 July-January 2024		
(Grant Income from Yuba Water Agency) for FT Ditch Shortcrete	-\$199,470.00 July-January 2024		
<b>Total FT Ditch</b>		<b>\$107,458.43</b>	<b>\$500,000.00</b>
<b>Office Maintenance/Shop</b>		<b>\$0.00</b>	<b>\$50,000.00</b>
<b>Radio Read Meters</b>		<b>\$0.00</b>	<b>\$250,000.00</b>
<b>Tanks</b>	\$643,888.17 July-January 2024		
(Grant Income from Yuba Water Agency and DWR) for Tanks	-\$624,388.17 July-January 2024		
<b>Total Tanks</b>		<b>\$19,500.00</b>	<b>\$400,000.00</b>
<b>Flow Meters</b>	July-January 2024	<b>\$16,578.50</b>	<b>\$16,578.50</b>
<b>Water Losses</b>		<b>\$0.00</b>	<b>\$100,000.00</b>
<b>Irrigation Ditch</b>			
Shotcrete	\$1,041,256.60 July-January 2024		
(Grant Income from Yuba Water Agency) for Irrigation Ditch			
Shortcrete	-\$1,040,141.00 July-January 2024		
<b>Total Irrigation Ditch</b>		<b>\$1,115.60</b>	<b>\$500,000.00</b>
<b>TOTAL</b>		<b>\$240,393.28</b>	<b>\$3,185,698.50</b>

# North Yuba Water District

## Cash In Accounts prior Month Comparison

### January 2024 compared to December 2023

	01/31/2024	12/31/2023	
	Amount	Amount	Increase/Decrease
River Valley Bank Checking	\$1,387,020.32	\$526,667.19	\$860,353.13
Savings Money Market Account (River Valley Bank)	\$250,240.51	\$249,816.98	\$423.53
PayPal Account	\$3,475.83	\$1,867.31	\$1,608.52
Petty & Register Cash	\$830.00	\$830.00	\$0.00
Tri Counties Bank (6 Month CD-matures 03/01/24-4.163%)	\$500,000.00	\$500,000.00	\$0.00
YC Treas Fund #637 (Gen Dist)	\$538,082.91	\$533,112.55	\$4,970.36
YC Treas Fund #641 (ID #1)	\$486,499.01	\$483,518.08	\$2,980.93
YC Treas Fund #642 (ID #2)	\$65,165.61	\$63,810.94	\$1,354.67
YC Treas Fund #639 (Fac Fee Domestic)	\$7,645.20	\$7,601.09	\$44.11
YC Treas Fund #640 (Savings)	\$821,419.94	\$816,674.86	\$4,745.08
YC Treas Fund #644 (Equip Res)	\$3,112.94	\$3,094.97	\$17.97
YC Treas Fund #646 (ID #6)	\$11,822.71	\$11,754.47	\$68.24
YC Treas Fund #647 (Annex Irr)	\$11.63	\$11.58	\$0.05
YC Treas Fund #648 (Annex Dom)	\$91.45	\$90.96	\$0.49
YC Treas Fund #649 (Off Equip Res)	\$5,686.18	\$5,653.34	\$32.84
YC Treas Fund #650 (Reserve)	\$902,961.03	\$897,744.94	\$5,216.09
YC Treas Fund #393 (Trmt Plnt)	\$2,841.57	\$2,825.18	\$16.39
<b>Total Cash on Hand</b>	<b>\$4,986,906.84</b>	<b>\$4,105,074.44</b>	<b>\$881,832.40</b>
Reserve Accounts			
Reserve Savings Money Market (River Valley Bank)	\$98,475.66	\$98,308.99	\$166.67
CIP Money Market Account (River Valley Bank)	\$531,962.72	\$531,062.37	\$900.35
<b>Total in Reserve</b>	<b>\$630,438.38</b>	<b>\$629,371.36</b>	<b>\$1,067.02</b>
<b>Total in All Accounts not including FT Tank and YC Water Sale Account</b>	<b>\$5,617,345.22</b>	<b>\$4,734,445.80</b>	<b>\$882,899.42</b>
FT Tank Money Market Account (River Valley Bank)	\$111,585.30	\$111,396.44	\$188.86
YC Water sale Account (River Valley Bank)	\$222,507.25	\$222,130.65	\$376.60
<b>Total in All Accounts</b>	<b>\$5,951,437.77</b>	<b>\$5,067,972.89</b>	<b>\$883,464.88</b>

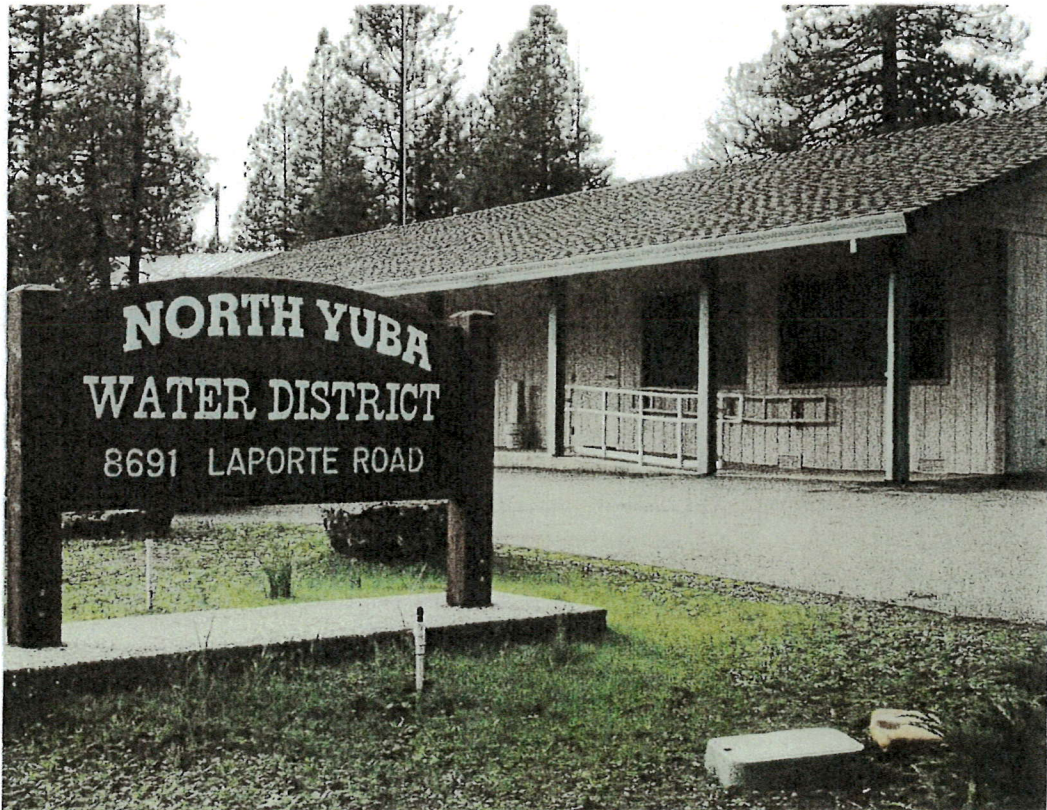
**North Yuba Water District**  
**Statement of Cash Flows**  
January 2024

	<b>Jan 24</b>
<b>OPERATING ACTIVITIES</b>	
Net Income	-76,401.62
Adjustments to reconcile Net Income	
to net cash provided by operations:	
A/R:A/R Domestic Water	6,499.73
A/R:A/R Irrigation	55.00
1300.00 · Inventory-001	-1,969.31
1400.03 · Prepaid Worker's Comp Insurance	1,704.75
2000.00 · Accounts Payable	-1,243,981.00
2150.30 · PR Tax-State Unemployment Tax	-550.05
2150.50 · PR -Aflac Ins	-131.92
2250.10 · Deposits-Customers	128.00
Net cash provided by Operating Activities	-1,314,646.42
Expenses/Income from Reserves/Savings	
Community Outreach	-4,986.00
Additional Legal	-45,690.46
Tanks Grant Income	624,388.17
Irrigation Ditch Shotcrete Grant Income	1,040,141.00
FT Ditch: Shotcrete Grant Income	199,470.00
Halversterm Flume	-31,616.48
Halversterm Flume Grant Income	416,405.07
Net Expenses/Income from Reserves/Savings	2,198,111.30
Net cash increase for period	883,464.88
Cash at beginning of period	5,067,999.95
Cash at end of period	5,951,464.83



**NORTH YUBA WATER DISTRICT  
FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORT**

**June 30, 2023 and 2022**



## NORTH YUBA WATER DISTRICT

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Blomberg & Griffin Accountancy Corporation  
Certified Public Accountant

## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
North Yuba Water District  
Brownsville, California

### Opinions

We have audited the accompanying financial statements of the and for the years ended June 30, 2023, and 2022 and the related notes to the financial statements, which collectively comprise the North Yuba Water District, basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the North Yuba Water District, as of June 30, 2023 and 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special District. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the North Yuba Water District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the North Yuba Water District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the North Yuba Water District internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the North Yuba Water District ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 7 to be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Blomberg & Griffin A.C.  
Stockton, CA

November 08, 2023

**NORTH YUBA WATER DISTRICT**  
**Management Discussion and Analysis**  
**June 30, 2023 and 2022**

Our discussion and analysis of the North Yuba Water District's financial performance provides an overview of the District's financial activities for the years ended June 30, 2023 and 2022. Please, read it in conjunction with the District's basic financial statements, which begin on page 8.

**Basic Financial Statements**

The District's basic financial statements include four components:

- Statement of Net Position
- Statement of Revenues, Expenses, Changes in Net Position
- Statement of Cash Flows
- Notes to the Financial Statements

The balance sheet includes all of the District's assets and liabilities, with the difference between the two reported as net position.

The balance sheet provides the basis for evaluating the capital structure of the District and assessing its liquidity and financial flexibility.

The statement of revenues, expenses and changes in net position presents information which shows how the District's net position changed during each year. All of the year's revenues and expenses are recorded when the underlying transaction occurs, regardless of the timing of the related cash flows. The statement of revenues, expenses, and changes in net position measures the success of the District's operations during the year and determines whether the District has recovered its costs through user fees and other charges.

The statement of cash flows provides information regarding the District's cash receipts and cash disbursements during the year. This statement reports cash activity in four categories:

- Operating
- Noncapital Financing
- Capital Financing and Related Financing
- Investing

The statement of cash flows differentiates from the statement of revenues, expenses and changes in net position by accounting for transactions that result in cash receipts and cash disbursements. The notes to the financial statements provide a description of the accounting policies used to prepare the financial statements and present material disclosures required by generally accepted accounting principles that are not otherwise present in the financial statements.

**NORTH YUBA WATER DISTRICT**  
**Management Discussion and Analysis**  
**June 30, 2023 and 2022**

**Financial Highlights**

**FY2023** - During the year ended June 30, 2023, the District's net position increased by \$1,641,391 or 18.29%. The District's operating revenues increased by \$3,289,664 or 233.47%, and operating expenses increased by \$539,437 or 17.81%. Non-operating revenues were \$510,580.

**FY2022** - During the year ended June 30, 2022, the District's net position decreased by \$1,143,727 or 11.30%. The District's operating revenues decreased by \$83,904 or 5.62%, and operating expenses increased by \$666,738 or 28.23%. Non-operating revenues were \$475,689.

**Financial Analysis of the District**

**FY2023** - the District's net position increased by \$1,641,391 from \$8,976,149 to \$10,617,540. Net position invested in capital assets, less accumulated depreciation, increased by \$622,975.

**FY2022** - the District's net position decreased by \$1,143,727 from \$10,119,876 to \$8,976,149. Net position invested in capital assets, less accumulated depreciation, decreased by \$111,981.

**STATEMENT OF NET POSITION**

	<u>2023</u>	<u>2022</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Current Assets	\$ 3,337,497	\$ 2,371,784	\$ 965,713	40.72%
Capital Assets-Net	6,032,770	5,409,795	622,975	11.52%
Restricted Assets	1,422,266	1,414,517	7,749	0.55%
<b>Total Assets</b>	<b>\$ 10,792,533</b>	<b>\$ 9,196,096</b>	<b>\$ 1,596,437</b>	<b>17.36%</b>
<b>Liabilities</b>	<b>\$ 174,993</b>	<b>\$ 219,947</b>	<b>\$ (44,954)</b>	<b>-20.44%</b>
<b>Total Liabilities</b>	<b>174,993</b>	<b>219,947</b>	<b>(44,954)</b>	<b>-20.44%</b>
Invested in Capital Assets, Net of Related Debt	6,032,770	5,409,795	622,975	11.52%
Restricted	1,422,266	1,414,518	7,748	0.55%
Unrestricted	3,162,504	2,151,836	1,010,668	46.97%
<b>Total Net Position</b>	<b>10,617,540</b>	<b>8,976,149</b>	<b>1,641,391</b>	<b>18.29%</b>
<b>Total Liabilities and Net Position</b>	<b>\$ 10,792,533</b>	<b>\$ 9,196,096</b>	<b>\$ 1,596,437</b>	<b>17.36%</b>

**NORTH YUBA WATER DISTRICT**  
**Management Discussion and Analysis**  
**June 30, 2023 and 2022**

**Financial Analysis of the District (Continued)**

**Statement of Revenues, Expenses, and Changes in Net Position**

	<u>2023</u>	<u>2022</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Revenue				
Operating Income	\$ 4,698,683	\$ 1,409,019	\$ 3,289,664	233.47%
Non-Operating Income	510,580	475,689	34,891	7.33%
<b>Total Revenue</b>	<u>5,209,263</u>	<u>1,884,708</u>	<u>3,324,555</u>	<u>176.40%</u>
Operating Expenses				
Water Supply, Treatment, Distribution	1,034,935	938,792	96,143	10.24%
Administration Expenses	2,304,666	1,862,062	442,604	23.77%
Depreciation	228,271	227,581	690	0.30%
<b>Total Expenses</b>	<u>3,567,872</u>	<u>3,028,435</u>	<u>539,437</u>	<u>17.81%</u>
<b>Changes in Net Position</b>	<u>1,641,391</u>	<u>(1,143,727)</u>	<u>2,785,118</u>	<u>-243.51%</u>
Net Position- Beginning of Year	<u>8,976,149</u>	<u>10,119,876</u>	<u>(1,143,727)</u>	<u>-11.30%</u>
Net Position- End of Year	<u>\$ 10,617,540</u>	<u>\$ 8,976,149</u>	<u>\$ 1,641,391</u>	<u>18.29%</u>

**Capital Assets**

**June 30, 2023** - The District invested in capital assets; net of accumulated depreciation was \$6,032,770. The District purchased \$851,246. of capital assets during fiscal year end June 30, 2022. The depreciation expense was \$228,271. Capital assets, net of accumulated depreciation increased by \$622,975. due to capital purchase exceeding depreciation expenses.

**June 30, 2022** - The District invested in capital assets; net of accumulated depreciation was \$5,409,795. The District purchased \$115,600. of capital assets during fiscal year end June 30, 2022. The depreciation expense was \$227,581. Capital assets, net of accumulated depreciation decreased by \$111,981. due to depreciation expenses exceeding capital purchases.

**Capital Debt**

As of and for the fiscal years ended June 30, 2023, and 2022, the District did not have any capital debts.

**NORTH YUBA WATER DISTRICT**  
Management Discussion and Analysis  
June 30, 2023 and 2022

**Economic Factors**

**FY2023** - The District total revenues were \$5,209,263, which included operating income of \$4,698,683 and a non-operating income \$510,580. The total expenses were \$3,567,872, which included \$1,034,935 from water supply, treatment, and distribution, \$2,304,666 from administrative related expenses, and \$228,271 from the depreciation expenses. For the fiscal year ended June 30, 2023, the total revenues exceeded the total expenses by \$1,641,391.

**FY2022** - The District total revenues were \$1,884,708, which included operating income of \$1,409,019 and a non-operating income \$475,689. The total expenses were \$3,028,435, which included \$938,792 from water supply, treatment, and distribution, \$1,862,062 from administrative related expenses, and \$227,581 from the depreciation expenses. For the fiscal year ended June 30, 2022, the total expenses exceeded the total revenues by \$1,143,727.

**Contacting the District's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have any questions regarding this report or need additional financial information, please contact North Yuba Water District, P.O. Box 299, Brownsville, CA 95919

**NORTH YUBA WATER DISTRICT**  
**Statement of Net Position**  
**June 30, 2023 and 2022**

**ASSETS**

	<b>2023</b>	<b>2022</b>
<b>CURRENT ASSETS</b>		
Cash in Bank	\$ 1,070,369	\$ 389,284
Cash in County	2,195,496	1,919,243
Accounts Receivable (net allowance of -0-):	35,899	30,507
Inventory	30,499	27,402
Prepaid Expenses	5,234	5,348
<b>Total Current Assets</b>	<b>3,337,497</b>	<b>2,371,784</b>
<b>CAPITAL ASSETS</b>		
Land	207,662	207,662
Property and Equipment	10,562,878	9,787,503
Less Accumulated Depreciation	(5,285,264)	5,056,993
Net Property and Equipment	5,485,276	4,938,172
Construction in Progress	171,603	95,732
Land for Future Use	375,891	375,891
<b>Total Capital Assets - Net</b>	<b>6,032,770</b>	<b>5,409,795</b>
Restricted Assets:		
Cash with County	915,758	913,256
Tank Project - Cash	110,293	109,150
Capital Improvement Project	186,207	184,277
Saving Money Market	112,673	111,505
Reserve - Savings	97,335	96,329
<b>Total Restricted Assets</b>	<b>1,422,266</b>	<b>1,414,517</b>
<b>TOTAL ASSETS</b>	<b>\$ 10,792,533</b>	<b>\$ 9,196,096</b>
	<b>LIABILITIES AND NET POSITION</b>	
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 70,239	\$ 111,757
Compensated Absences	49,555	54,908
Customer Deposits	55,199	53,282
<b>Total Current Liabilities</b>	<b>174,993</b>	<b>219,947</b>
<b>Total Liabilities</b>	<b>174,993</b>	<b>219,947</b>
<b>NET POSITION</b>		
Invested in Capital Assets	6,032,770	5,409,795
Restricted	1,430,834	1,414,518
Unrestricted	3,153,936	2,151,836
<b>Total Net Position</b>	<b>10,617,540</b>	<b>8,976,149</b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$ 10,792,533</b>	<b>\$ 9,196,096</b>

See accompanying notes to the financial statements



**NORTH YUBA WATER DISTRICT**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Years Ended June 30, 2023 and 2022**

	<u>2023</u>	<u>2022</u>
<b>OPERATING REVENUES</b>		
Irrigation	\$ 16,059	\$ -
Domestic	269,388	281,462
Power Revenue	3,978,900	709,000
Resale	415,305	398,430
Grants and Other Revenues	<u>19,031</u>	<u>20,127</u>
 Total Operating Revenues	 <u>4,698,683</u>	 <u>1,409,019</u>
<b>OPERATING EXPENSES</b>		
Source of Supply	289,576	298,468
Water Treatment	317,385	290,009
Transmission & Distribution	427,974	350,315
Administrative & General	2,304,666	1,862,062
Depreciation	<u>228,271</u>	<u>227,581</u>
 Total Operating Expenses	 <u>3,567,872</u>	 <u>3,028,435</u>
 Net Income (Loss) from Operations	 <u>1,130,811</u>	 <u>(1,619,416)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Tax Revenue	463,993	456,806
Interest Income	<u>46,587</u>	<u>18,883</u>
 Total Non-Operating Income	 <u>510,580</u>	 <u>475,689</u>
 Changes in Net Position	 1,641,391	 (1,143,727)
 Net Position - Beginning of Year	 <u>8,976,149</u>	 <u>10,119,876</u>
 <b>NET POSITION - END OF YEAR</b>	 <u>\$ 10,617,540</u>	 <u>\$ 8,976,149</u>

See accompanying notes to the financial statements

**NORTH YUBA WATER DISTRICT**  
Statement of Cash Flows  
For the Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash Receipts from Customers	\$ 4,695,208	\$ 1,415,643
Cash Payments to Suppliers	(1,079,436)	(938,792)
Cash Payments to Administrative & General	(2,310,019)	(1,809,339)
Net Cash Provided (Used) by Operating Activities	<u>1,305,753</u>	<u>(1,332,488)</u>
<b>CASH FLOWS FROM NON-CAPITAL ACTIVITIES:</b>		
Receipts from Taxes, Assessments, and Nonoperating Revenue Less Other Nonoperating Expenses	<u>463,993</u>	<u>456,806</u>
Net Cash Provided (Used) by Non-Capital Activities	<u>463,993</u>	<u>456,806</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Purchase of Capital Assets/Adjustment in Capital Asset	<u>(851,246)</u>	<u>(115,600)</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(851,246)</u>	<u>(115,600)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest Income	<u>46,587</u>	<u>18,883</u>
Net Cash Provided (Used) by Investing Activities	<u>46,587</u>	<u>18,883</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	965,087	(972,399)
<b>CASH - BEGINNING OF YEAR</b>	<u>3,723,044</u>	<u>4,695,443</u>
<b>CASH - END OF YEAR</b>	<u>\$ 4,688,131</u>	<u>\$ 3,723,044</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Net Operating Income (Loss)	\$ 1,130,811	\$ (1,619,416)
<b>Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:</b>		
Depreciation	228,271	227,581
<b>Change in Assets and Liabilities:</b>		
Accounts Receivable	(5,392)	4,945
Inventory	(3,097)	(1,070)
Prepaid Expenses and Other Current Assets	114	(1,639)
Accounts Payable	(41,518)	40,778
Deposits	1,917	1,679
Accrued Expenses and Other Liabilities	(5,353)	14,654
Net Cash Provided by (used for) Operating Activities	<u>\$ 1,305,753</u>	<u>\$ (1,332,488)</u>

See accompanying notes to the financial statements

**NORTH YUBA WATER DISTRICT**

## Notes to Financial Statements

June 30, 2023 and 2022

**1. Organization:**

The North Yuba Water District (the "District") was formed on July 22, 1952 under California law for the purpose of providing domestic (treated) and irrigation (untreated) water service within the District boundaries. The earlier years of the District's existence were spent resolving water rights disputes against the Oroville-Wyandotte Irrigation District. A lengthy series of hearings resulted in State Decisions D-838 and D-907 and culminated with the March 8, 1958 and December 9, 1959 Agreements with OWID. The 1959 agreement was amended in 1965 and then superseded in 2005 by the NYWD/SFWPA agreement discussed in item 9 below.

There are five improvement Districts within the North Yuba Water District. Improvement District #1 was formed on March 25, 1964 for the irrigation service area. Improvement District #2 was formed on September 10, 1966 for the domestic service area. Improvement District #3 was formed on April 30, 1968 for the Forbestown water distribution system. Improvement District #5 was formed on July 19, 1974 for the New York House Road water distribution system. Improvement District #6 was formed on February 3, 1979 for the Rackerby water distribution system. At this time, the District serves domestic water to approximately 770 active services in or near the communities of Brownsville, Challenge, Forbestown, and Rackerby, and serves irrigation water to 110 active services in the Dobbins-Oregon House area.

The North Yuba Water District is governed by a five-member Board of Directors, elected by division, who set District policy. Subject to the Board's direction, the overall operation and administration of the District is conducted under the authority of the General Manager/Secretary.

**2. Summary of Significant Accounting Policies:**

The accounting policies of North Yuba Water District conform to generally accepted accounting principles applicable to enterprise funds. The District applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

**Fund Accounting**

The District is an enterprise fund. All operations are accounted as an enterprise fund.

**Enterprise Fund** – The enterprise fund is used to account for water operations that are financed and operated in a manner similar to private business enterprises. The intent of the District is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

**NORTH YUBA WATER DISTRICT**

## Notes to Financial Statements

June 30, 2023 and 2022

**2. Summary of Significant Accounting Policies (continued):****Basis of Accounting**

The basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The District's books and accounts are based upon the Uniform System of Accounts for Public Utilities as prescribed by the Division of Local Government Fiscal Affairs of the State of California. The records are maintained, and the accompanying financial statements are presented on the accrual basis of accounting.

Operating revenues and expenses, such as water sales along with water purchases, result from exchange transactions associated with the principal activity of the District. Exchange transactions are those in which each party receives and gives up essentially equal values. Management, administration, and depreciation expenses are also considered operating expenses. Other revenues and expenses not included in the above categories are reported as non-operating revenues and expenses. Non-operating revenues and expenses, such as grant funding, investment income, and interest expense, result from non-exchange transactions, in which, the District gives (receives) value without directly receiving (giving) value in exchange.

**Inventories**

Inventories have been valued at the lower of cost (first in, first out) or market.

**Depreciation**

Utility, plant, and equipment are recorded on the basis of purchase cost. Assets acquired by contributions are recorded at estimated cost or fair market value at the date of acquisition.

Depreciation is calculated by the straight-line method over the estimated useful lives of 3 to 50 years.

**Interest Capitalization**

Interest costs are charged to construction projects during the period of construction.

**Statement of Cash Flows**

All highly liquid investments with a maturity of three months or less when purchased, are considered to be cash equivalents.

**NORTH YUBA WATER DISTRICT**  
Notes to Financial Statements  
June 30, 2023 and 2022

2. **Summary of Significant Accounting Policies (continued):**

**Compensated Absences**

Vested or accumulated vacation leave, comp. time, and sick pay that is expected to be liquidated with expendable available financial resources is reported as a current liability.

**Budget and Budgetary Accounting**

The Board of Directors annually adopts an operating budget. The operating budget is prepared on the accrual basis to match the operating statements.

**Tax Revenue**

Property tax revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period.

**Cash**

The District holds its cash in the County of Yuba Treasury. The County maintains a cash and investment pool and allocates interest to the various funds based upon the average monthly cash balances. The funds held by the County can be withdrawn on demand. Information regarding categorization of investments can be found in the County of Yuba statements. The District also maintains an interest-bearing account with a local bank.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

## NORTH YUBA WATER DISTRICT

Notes to Financial Statements

June 30, 2023 and 2022

3. Cash:

At year-end June 30, 2023, the carrying amount of the District's deposits was \$1,576,878. All of the bank balances were covered by Federal Depository Insurance and collateral held in the pledging bank's trust department. At year-end June 30, 2022, the carrying amount was \$890,544.

At year-end June 30, 2023, cash with a carrying amount of \$3,111,253. was held by Yuba County in the District's name. At year-end June 30, 2022, the amount was \$2,832,499.

	Balance June 30, 2023	Balance June 30, 2022
Petty Cash	\$ 830	\$ 830
Cash in Checking - Unrestricted	539,794	278,751
- Restricted - Tank/CIP	296,500	293,428
-Unrestricted - YC Water	529,746	109,701
Cash with County - Unrestricted	2,195,496	1,919,243
- Restricted	915,758	913,256
Cash In Savings - Reserve	210,008	207,834
Total	<u>\$ 4,688,132</u>	<u>\$ 3,723,043</u>

**NORTH YUBA WATER DISTRICT**  
Notes to Financial Statements  
June 30, 2023 and 2022

**4. Restricted County Cash:**

Cash held in reserve with the County of Yuba on June 30, pursuant to the requirements of the District's loan and bond indebtedness agreements is:

	<u>2023</u>	<u>2022</u>
Balance at June, 2023 and 2022 in reserve accounts which were established by the Board of Directors for facility fees associated with the upgrade and expansion of the domestic and irrigation systems	\$ 7,565	\$ 7,474
Restricted balances that were created by annexation fees	103	101
Board of Directors designated reserve for capital improvement	902,464	900,122
Board of Directors designated reserve for office equipment replacement	<u>5,626</u>	<u>5,559</u>
Total	<u>\$ 915,758</u>	<u>\$ 913,256</u>

## NORTH YUBA WATER DISTRICT

## Notes to Financial Statements

June 30, 2023 and 2022

**5. Accounts Receivable:**

Trade accounts receivable consists of the following on June 30:

	<u>2023</u>		<u>2022</u>	
	<u>Total Accounts</u>	<u>Amount</u>	<u>Total Accounts</u>	<u>Amount</u>
0 - 30	556	\$ 14,796	557	\$ 17,428
30 - 60	111	4,603	84	3,537
60 - 90	63	2,602	53	1,883
Over 90 Days	73	13,898	46	7,659
	<u>803</u>	<u>\$ 35,899</u>	<u>740</u>	<u>\$ 30,507</u>

**6. Capital Assets:**

Changes in capital assets for the years ended June 30, 2023 and 2022 are as follows:

	<u>Balance, July 1, 2021</u>	<u>2022 Additions</u>	<u>Balance June 30, 2022</u>	<u>2023 Additions</u>	<u>Balance, June 30, 2023</u>
Organizational Costs	\$ 4,510	\$ -	\$ 4,510	\$ -	\$ 4,510
Water Rights	138,841	-	138,841	-	138,841
Land	207,662	-	207,662	-	207,662
Property held for future use	375,891	-	375,891	-	375,891
Source of Supply plant	73,805	-	73,805	-	73,805
Pumping Plant	63,526	-	63,526	-	63,526
Water Treatment Plant	2,361,475	9,679	2,371,154	335,726	2,706,880
Transportation and Distribution System	5,397,855	2,466	5,400,321	380,127	5,780,448
General Plant and Equipment	1,717,790	17,556	1,735,346	59,522	1,794,868
Construction in Progress	9,833	85,899	95,732	75,871	171,603
Total Capital Assets	<u>\$ 10,351,188</u>	<u>\$ 115,600</u>	<u>\$ 10,466,788</u>	<u>\$ 851,246</u>	<u>\$ 11,318,034</u>



**NORTH YUBA WATER DISTRICT**  
 Notes to Financial Statements  
 June 30, 2023 and 2022

**7. Accounts Payable:**

Accounts payable for the fiscal years ended June 30, 2023, and 2022 are as follows:

	<b>2023</b>	<b>2022</b>
Accounts Payable	\$ 70,239	\$ 111,757
Total Accounts Payable	\$ 70,239	\$ 111,757

**8. Compensated Absences:**

Compensated absences for the fiscal years ended June 30, 2023, and 2022 are as follows:

	<b>2023</b>	<b>2022</b>
Compensated Absences	\$ 49,555	\$ 54,908
Total Compensated Absences	\$ 49,555	\$ 54,908

**9. Retirement Plan:**

On July 1, 1995, the District entered into a pension plan with Laborers' International Union of North America, National Pension Fund. The District pays \$1.60 for every regular hour worked (173.5 average per month) for all full-time permanent employees into the fund.

The District has a deferred compensation plan which is in compliance with Internal Revenue Code Section 457. The District contributes the difference of 10% (which includes applicable payroll taxes) of the employee's base wages minus the amount paid into the pension plan for each employee. Contributions are made on a voluntary basis by the plan participants. No employee may contribute over 25% of yearly base salary or \$7,500 per year, whichever is the lesser amount (this includes the amount that the District contributes). The maximum amount is increased to \$15,000 for the last three years before the participant attains normal retirement age.

**NORTH YUBA WATER DISTRICT**

## Notes to Financial Statements

June 30, 2023 and 2022

**10. South Feather Power Project (SFPP):**

On May 27, 2005, the District (NYWD) entered into a new agreement with South Feather Water and Power Agency (SFWPA), which superseded the 1959 agreement with OWID that is discussed in item 1 above. The 2005 agreement was amended in 2010 and 2013.

Details of the 2005 agreement, as amended include the following:

- A. NYWD may continue to receive 3,700 af/yr. from the SFPP at SF-14 at no cost.
- B. After June 30, 2010, NYWD also may receive up to 4,500 acre-feet per year of water at SF-14. NYWD will pay the SFPP Joint Facilities Operating Account for the value of any lost generation at the Woodleaf and Forbestown Powerhouses associated with this water.
- C. After June 30, 2010, NYWD also may receive up to 15,500 af/yr. of additional water at SF- 14. NYWD will pay the SFPP Joint Facilities Operating Account for the value of any lost generation at the Woodleaf, Forbestown and Kelly Ridge Powerhouses associated with such water.
- D. If curtailments in deliveries of water from the SFPP to SFWPA and NYWD for consumptive uses ever are necessary, then such curtailments will be made to SFWPA and NYWD in equal percentages of the demands of SFWPA and NYWD for water for consumptive uses.

Disposition of net SFPP power revenues after 2010

- A. SFPP net power revenues will be divided and paid on or before April 15 of each year, one half to SFWPA's general account and the other half to NYWD's general account.
- B. SFWPA's costs of obtaining the new FERC license will be post-2010 SFPP Joint Facilities costs that will be paid from the SFPP Joint Facilities Operating Account before net power revenues are calculated. Such repayment will be made by uniform payments spread over the first 5 year after 2010.
- C. A SFPP Contingent Reserve Account of \$15,000,000 was established in 2011. At least \$709,000 of net power revenues will be distributed to SFWPA and \$709,000 will be distributed to NYWD each year, except in very dry years when there are no net power revenues.

**NORTH YUBA WATER DISTRICT**

Notes to Financial Statements

June 30, 2023 and 2022

**10. South Feather Power Project (SFPP) (continued):****New SFPP Facilities**

- A. If SFWPA decides to construct any new power-generation facilities as part of the SFPP, and if NYWD decides to participate in such new facilities, then the costs of such facilities will be financed or paid through the SFPP Joint Facilities Operating Account, and all power revenues from, or associated with such facilities will be paid into the SFPP Joint Facilities Operating Account.
- B. SFWPA will own the Sly Creek Powerhouse as a separate facility and SFWPA will be solely responsible for the powerhouse's operation, maintenance, repairs and replacements, unless NYWD decides to "buy in" to this facility.

**Forbestown Pipeline and Forbestown Ditch**

- A. SFWPA transferred to NYWD, on January 1, 2011, all of SFWPA's interests in the Upper Forbestown Ditch (including all of SFWPA's water rights in Oroleve Creek). This transfer did not include any part of the Forbestown Ditch below Gauge WD-6, and NYWD did not have any obligation to serve any of SFWPA's Forbestown Ditch customers. After this transfer, NYWD is obligated to convey up to 11 cfs and 3,720 af/yr. of water from SF-14 through the Upper Forbestown Ditch to SFWPA at WD-6, for SFWPA then to convey rest of the Forbestown Ditch to its customers. SFWPA is not being responsible for any Upper Forbestown Ditch conveyance losses, and all Upper Forbestown Ditch conveyance losses will be subtracted from NYWD's water. NYWD may construct a pipeline or pipelines to replace some, or all reaches of the Upper Forbestown Ditch

**11. Risk of Loss:**

North Yuba Water District is exposed to various risks of loss related to theft of, damage to, and destruction of assets, and injuries to employees. During the 2023 fiscal year, the District purchased certain commercial insurance coverages to provide for these risks.

## NORTH YUBA WATER DISTRICT

Notes to Financial Statements

June 30, 2023 and 2022

**12. Net Position:**

Net Position at June 30, Consist of:

	<u>2023</u>	<u>2022</u>
Investment in Capital Assets	<u>\$ 6,032,770</u>	<u>\$ 5,409,795</u>
Restricted Reserves:		
County Accounts	924,326	913,256
Capital Improvements	296,500	293,428
Money Market-Savings	112,673	111,505
Reserve-Savings	<u>97,335</u>	<u>96,329</u>
Total Restricted Reserves	<u>1,430,834</u>	<u>1,414,518</u>
Unrestricted	<u>3,153,936</u>	<u>2,151,836</u>
Total Net Position	<u>\$ 10,617,540</u>	<u>\$ 8,976,149</u>

**13. Subsequent Events:**

Management has evaluated subsequent events through December 13, 2023, the date these June 30, 2023, financial statements were available to be issued.

**NORTH YUBA WATER DISTRICT**

**PRINCIPAL OFFICIALS**

Board of Directors:

Marieke Furnee President

Ann Plumb Vice President

Gloria Bozza

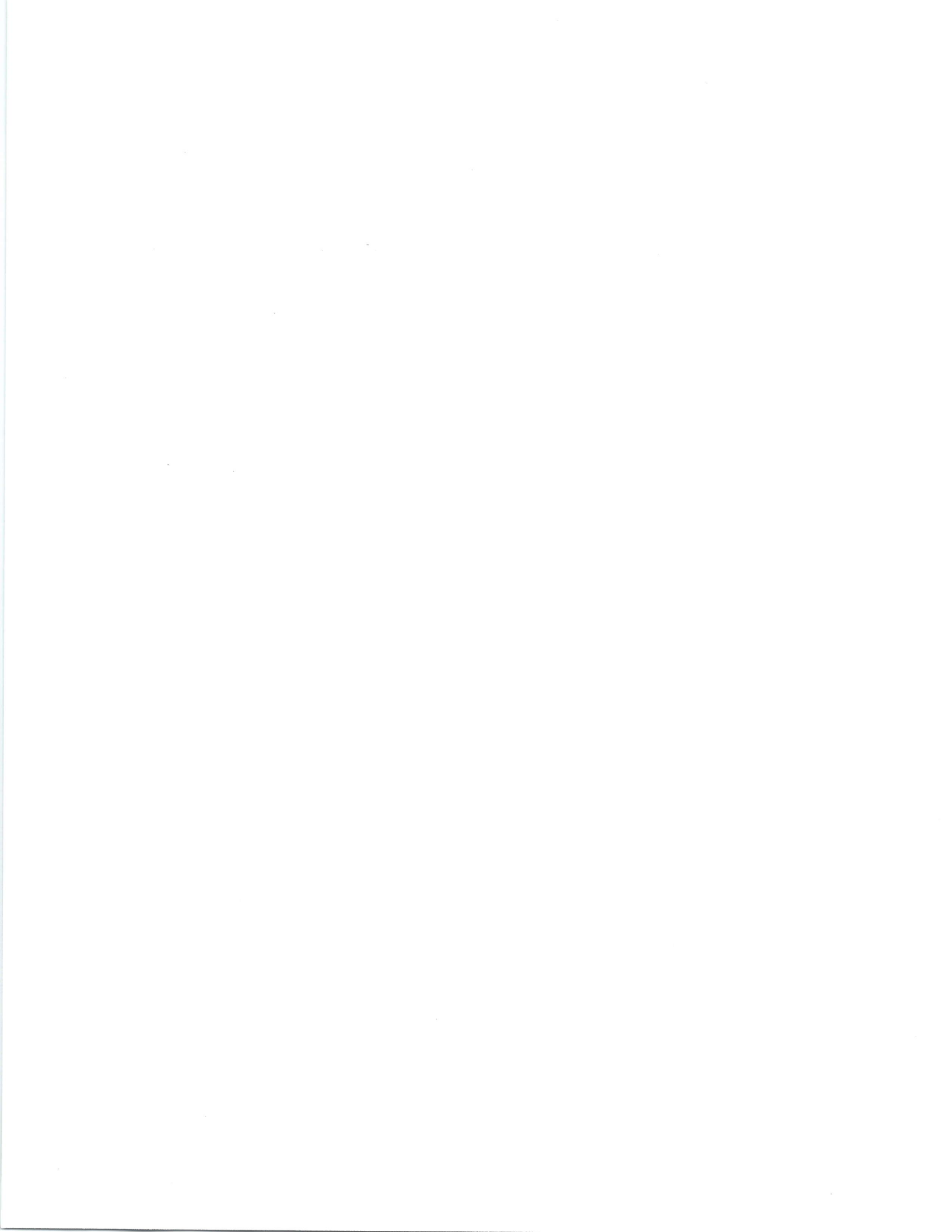
Steven Ronneberg

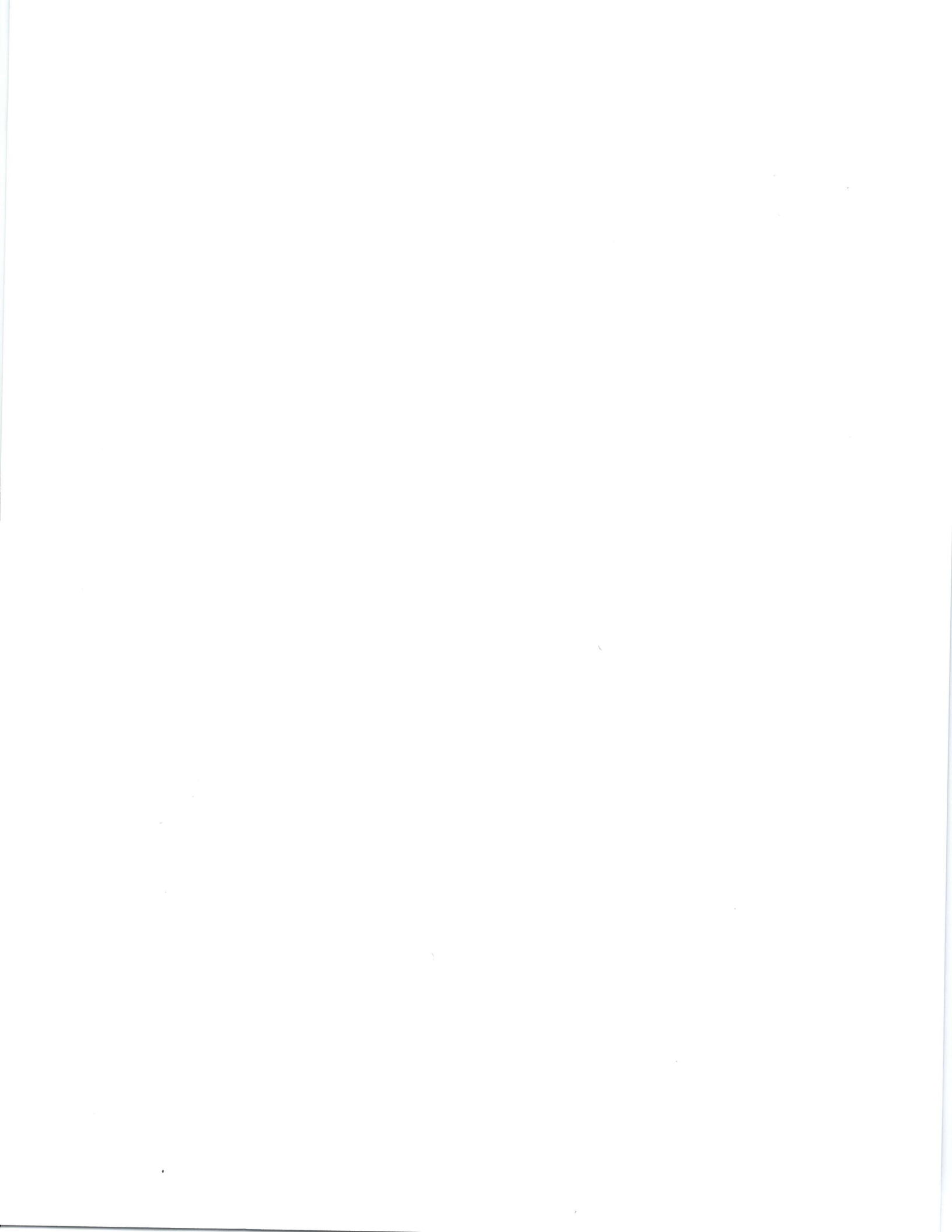
Alton Wright

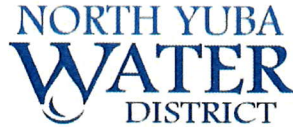
Staff:

Leona Harris Interim General Manager

Heidi Naether Finance Manager







## Memorandum

Date: February 15th, 2024

To: Leona Harris

From: Operations

Subject: Monthly work production/ Schedule of Maintenance review

The following is an overview of the work performed this month by operations staff.

***Transmission:***

1. Forbestown ditch is now in its winter cycle, receiving water every 10 days for the treatment plant. The ditch is being patrolled; trash racks cleaned, fallen trees removed, leaks plugged as they are found, along with daily inspections for new losses. Problem spots are being documented for off season repairs. The Hell 4 Stout syphon is now in service and delivering water.

***Distribution:***

1. Domestic meter reads for Brownsville and Rackerby were completed on time.
2. There were 4 service line leaks for the last month. Job # 734. Job # 736. Job # 738. Job # 740.
3. There were 2 main line leaks for the last month. Job # 735. Job # 739.
4. All blow offs were inspected, no problems were found.
5. All air releases were inspected, no problems were found.
6. All dead-end main were flushed.
7. The old challenge redwood tank has been dismantled and the new steel tank construction is complete. Tests and final inspections are underway.
8. There was 1 new fire hydrant installed. Job # 737.



***Water Treatment Plant:***

1. With the new upgrades mentioned in previous reports, the treatment plant is functioning normal at this time with no issues. The aerators in the reservoir at the treatment plant are in use and operating normally.

***Backflow:***

1. All backflows are current, there was 0 backflow tests required within the last 4 weeks.

***Regulators:***

1. All CDPH (Cal. Dept. of Public Health) and NPDES (Nat. Pollution Discharge Elimination System) tests and samples were taken and performed on time. These include 3 bacteriological distribution samples for the CDPH, which came back as non-detect. New radio data loggers for water reads/accounting are currently being installed at Costa creek, Oroleve creek, and Dry creek turnouts.

***DOH Canal:***

1. The ditch is being patrolled; trash racks cleaned, fallen trees removed. Problem spots are being documented for future repairs.

***Schedule of Maintenance:***

1. The SOM (schedule of maintenance) for the treatment plant, regulators (local, state and federal) and UFC were completed for the previous month. All regulatory (local, state and federal) reports for the current month were completed or are in process.

***Safety Meetings:***

1. Safety meetings are held weekly, all field employees are required to attend. The following is a list of completed safety meetings in the last 4 weeks.
2. #1 Bite and sting.
3. #2 Construction safety.
4. #3 Stretch before working.
5. #4 Jack hammer safety.

To NYWD Bord members.

Subject: Vermeer Vacuum hydro excavator.

District staff is requesting this piece of equipment.

Some of the benefits of using a vac trailer is the ability to remove dirt rocks and soil without damaging nearby infrastructure, like water service lines, main water lines, phone lines, fiber optic internet lines, and in some cases underground power lines. Hitting underground infrastructure can not only be dangerous for district staff but can be very expensive to fix and often can affect a large number of the public. Using a vac trailer can greatly reduce this risk if not eliminate it all together. As a result of this the district will greatly improve staffs time management and save money.

Another benefit to using a vac trailer is preventing injury to staff. Using a vac trailer will greatly help prevent back, Sholder, arm and leg injuries. Using a vac trailer greatly reduces actually physical labor preventing these injuries resulting in less workman's compensation claims therefor saving the district money. There are many benefits to using a vac trailer including:

1. Safer and cleaner work site.
2. Environmentally friendly.
3. Cost effective.
4. Increased efficiency.
5. Safer than heavy equipment.
6. Faster.
7. Less disruptive and invasive.

These are just some of the benefits of using a vac trailer. The district and district staff can greatly benefit from purchasing this piece of equipment.

District staff has researched multiple vendors and multiple pieces of equipment and determined the one on the quote attached to be the best one for district use at the best price.



# Investment Proposal (Quote)

RDO Equipment Co.  
 3980 Research Drive  
 Sacramento CA, 95838  
 Phone: (916) 643-0999 - Fax: (916) 643-0998

**WARNING**  
**Warning: Cancer and Reproductive Harm.**  
For more information go to:  
[www.P65Warnings.ca.gov](http://www.P65Warnings.ca.gov)

**Proposal for:**  
 NORTH YUBA WATER DISTRICT  
 8691 QUINCY LA PORTE RD  
 BROWNSVILLE, CA, 95919  
 YUBA

**Investment Proposal Date:** 2/14/2024  
**Pricing Valid Until:** 2/29/2024  
**Deal Number:** 1728494  
**Customer Account#:** 2567047  
**Account Manager:** Sean Montgomery  
**Phone:**  
**Fax:**  
**Email:** smontgomery@rdoequipment.com

## Comments

Pricing includes DMV. This unit is currently in stock.

## Equipment Information

Quantity	Serial Number Stock Number	Hours (approx.)	Status / Year / Make / Model Additional Items	Cash Price
1	7NWH16A67RK050640 X860277	0	New 2024 VERMEER LP573SDT	\$104,182.82

**Equipment Subtotal: \$104,182.82**

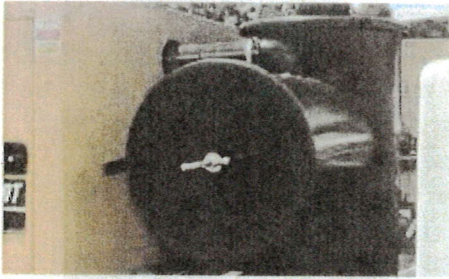
## Purchase Order Totals

**Balance:** \$104,182.82  
**CA STATE TAX:** \$6,250.97  
**CA COUNTY TAX:** \$260.45  
**CA SPECIAL TAX:** \$2,083.66  
**Sales Tax Total:** \$8,595.08  
**PrePaid Tax License:** \$62.00  
**CA Tire Fee:** \$7.00  
**Sub Total:** \$112,846.90  
**Cash with Order:** \$0.00  
**Balance Due:** \$112,846.90

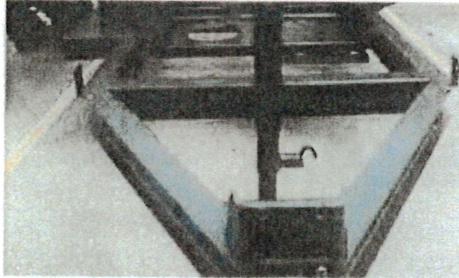
## Equipment Options

Qty	Serial Number	Year / Make / Model	Description
1	7NWH16A67RK050640	2024 VERMEER LP573SDT	LPSDT4490 SHT PACKAGE UNDER-TANK STORAGE LPSDT3520 HYDRAULIC JACK LPSDT4010 STRONG ARM BOOM LPSDT3601 4" HOSE AND TOOLING

# LP SDT VACUUM EXCAVATOR



**CVSS (CYCLONE 4-WAY VALVE SILENCER) FILTRATION SYSTEM.** .5-micron filtration. The CVSS filter housing also contains the 4-way valve for reverse pressure and an oversized silencer for quiet operation. The silencer is located inside the 28-in (71-cm) diameter cyclone.



**I BEAM TRAILER.** Units are built from start to finish at our factory, including the trailer which consists of a sturdy I beam construction.



**SIDE HOSE AND TOOLING (SHT) STORAGE (OPTION).** The new SHT package allows for 60 ft (18 m) of suction hose storage on a trailer-mounted unit. This doubles the traditional 30-ft (9-m) hose storage on all other brands.



**STRONG ARM (OPTION).** With 270-degree rotation, the strong arm supports the weight of the vacuum hose, and the roller head makes handling efficient by allowing smooth, fluid movements and adjustments.



[VERMEER.COM](http://VERMEER.COM)

**Vermeer**



**EQUIPPED TO  
DO MORE.**

## EMPLOYMENT AGREEMENT

THIS AGREEMENT ("Agreement") is made and entered into as of the 26th day of October 2011, by and between the NORTH YUBA WATER DISTRICT, a special district, hereinafter called the "District," and Leona Harris, hereinafter called "Employee" (the "Parties").

### RECITALS

District desires to retain the services of Employee in the position of General Manager, and Employee desires employment as General Manager of the District. The Board of Directors desires to retain the services of Employee, encourage the highest standards of fidelity and public service on part of the Employee, and provide a just means for terminating Employee's employment. The Parties further desire to establish the Employee's conditions of employment.

NOW, THEREFORE, in consideration of the mutual covenants hereinafter contained, the parties hereby agree as follows:

- Duties.** District hereby employs Employee as General Manager of District to perform the functions and duties of the General Manager and Executive Director, including but not limited to those specified in the County Water District Law, Water Code Sections 30000 et seq. and to perform such other legally permissible and proper duties and functions as the Board of Directors as specified in this Agreement and that the Board may subsequently assign to Employee. Employee agrees to devote Employee's full time and effort to the performance of this Agreement and to remain in the exclusive employ of District and not to become otherwise employed or self-employed while this Agreement is in effect without the prior written approval of the Board of Directors.
- Hours of Work.** Employee shall maintain a regular work schedule. Employee's duties may involve expenditures of time in excess of eight (8) hours per day and/or forty (40) hours per week, and may also include time outside normal office hours such as attendance at Board of Directors meetings.
- Term.** This Agreement shall be effective October 26, 2023 and will remain in force until October 26, 2025, unless terminated earlier pursuant to this Agreement.
- Salary.** For the full performance of Employee's duties under this Agreement, District shall pay Employee an annual salary of \$110,000, in bi-weekly payments, less customary and legally required payroll deductions. Salary and/or benefit adjustments shall be considered by the Board of Directors annually in conjunction with Employee's annual performance evaluation. District shall not, at any time during the term of this Agreement, reduce Employee's salary or benefits unless such reduction is imposed across-the-board for all employees of the District, or is otherwise agreed to by the parties through an amended Agreement. Employee will receive Cola adjustments that all other employee's receive.
- Automobile.** District will provide Employee a monthly auto allowance of \$300, which Employee acknowledges shall be subject to taxation if and as required by law. Except as expressly

provided herein, Employee shall be responsible for paying for all liability, property damage, and comprehensive insurance and for the purchase, operation, maintenance, repair, and replacement of any personal automobile she may use in the conduct of the District's business.

6. **Retirement and/or Deferred Compensation.** District shall provide Employee with a retirement/qualified deferred compensation program under Internal Revenue Code and will fund 10% of Employee's gross wages but will not otherwise match Employee's contributions to that plan. The Retirement/Deferred Compensation benefits will be the same as afforded to all employee's of the district. If the District's employees become part of a retirement fund, such as those offered by CalPERS, the Parties shall renegotiate this paragraph.

7. **Medical and Other Insurance.** District shall provide Employee with all health and welfare benefits, including but not limited to insurance benefits, afforded all employees of the District.

8. **General Expenses and Business Equipment.** District recognizes that Employee may incur certain expenses of a non-personal and job-related nature. District agrees to reimburse Employee for reasonable expenses which are authorized by the District budget, submitted to the Board of Directors for approval, and which are supported by expense receipts, statements or personal affidavits, and audit thereof in like manner as other demands against the District.

9. **Official and Professional Development Expenses.** District shall pay reasonable sums for professional dues and subscriptions for Employee necessary in the judgment of the Board of Directors for Employee's continued participation in associations and organizations, which memberships are necessary and desirable for the continued professional development of Employee and for the good of the District, such as the Association of California Water Agencies and the Northern California Water Association. Notwithstanding the foregoing, the District Board shall have discretion to establish appropriate amounts, in the annual District budget or otherwise, for official and professional development expenses and travel costs.

10. **Official and Professional Development Expenses.** District shall pay reasonable sums for professional dues and subscriptions for Employee necessary in the judgment of the Board of Directors for Employee's continued participation in associations and organizations, which memberships are necessary and desirable for the continued professional development of Employee and for the good of the District, such as the Association of California Water Agencies and the Northern California Water Association. Notwithstanding the foregoing, the District Board shall have discretion to establish appropriate amounts, in the annual District budget or otherwise, for official and professional development expenses and travel costs.

11. **Performance Evaluation.** The Board of Directors shall review and evaluate Employee's performance at least once every six months. At least three months prior to the first performance evaluation, the Board of Directors and Employee shall develop mutually agreeable performance goals and criteria which the Board of Directors shall use in reviewing Employee's performance, and shall revise goals and criteria as the Board requests. It shall be Employee's responsibility to initiate this review each year. Employee will be afforded an opportunity to discuss each evaluation with the Board of Directors.

12. **Indemnification.** District shall defend, hold harmless and indemnify Employee against any claim, demand, judgment, or action of any type or kind arising within the course and scope of Employee's employment to the extent required by applicable law.

13. **Other Terms and Conditions of Employment:**

(A) The Board of Directors may from time to time fix other terms and conditions of employment relating to the performance of Employee, provided such terms and conditions are not inconsistent with or in conflict with the provision of this Agreement and applicable law.

(B) The provisions of the District's Personnel Policy Manual – either existing, revised or enacted ("Rules") - shall apply to Employee to the extent they explicitly apply to the position of General Manager, except that if the specific provisions of this Agreement conflict with the Rules, the terms of this Agreement shall prevail. Without limiting the generality of the exception noted in the previous sentence, however, no provision of the Rules or this Agreement shall confer upon Employee a property right in Employee's employment or a right to be discharged only upon cause during Employee's tenure as General Manager. At such times as Employee is serving as General Manager, Employee is an at-will employee serving at the pleasure of the Board of Directors and may be dismissed at any time with or without cause, subject only to the provisions of this Agreement.

(C) Employee shall be exempt from paid overtime compensation or compensatory overtime.

(D) Employee shall be entitled to paid holidays pursuant to the Rules.

(E) Except as expressly provided in this Agreement, District will provide Employee other benefits on the same terms as such benefits are provided to other employees of the District or as mandated by state or federal law.

14. **Termination.**

(A) Upon a minimum of 30 days-notice- with "days" specially defined as days the District office is open to the public - Employee may terminate this Agreement any time with or without cause.

(B) The Board may terminate this Agreement at any time upon a 4-1, or 5-0 director's vote in favor of termination as follows:

1) If the Board terminates this Agreement without cause, Employee shall receive the lesser of either (a) compensation for the remaining time in the term of her employment, (b) 18 months compensation as described herein, or (c) upon Employee's agreement, Employee shall return to the position of District Office Manager under the same terms and conditions upon which she was previously employed in that position.

2) If the Board terminates with cause, the Board will provide Employee and/or the representative of her choice, shall have an opportunity to appear before the Board either in open or closed session to discuss such termination, with the Board's final decision being final, binding, and unappealable.

3) Notwithstanding the forgoing, this Agreement shall automatically terminate on the death or permanent disability of Employee and/or upon not less than 30 days' written notice of resignation.

**15. General Provisions.**

(A) This Agreement shall be interpreted by the laws of the State of California.

(B) The Parties agrees that the District has the option of choosing that any conflict between the Parties shall be venued in Yuba County, or choose that any conflict be resolved via binding arbitration conducted according to the rules and procedures of the American Arbitration Association with both Parties bearing their own attorney's fees and arbitration costs.

(C) The Parties agree that this Agreement is the final agreement between the Parties, superseding any prior agreements or understandings between the parties, oral or written. The Parties agree that this Agreement can be modified or altered only through a writing signed and dated by authorized representatives of both Parties.

(D) Neither party may assign any of its rights under this Agreement, except with the prior written consent of the other party. Neither party may delegate any performance under this Agreement, except with the prior written consent of the other party. The Parties agree that any assignment or delegation made in violation of this paragraph is void.

(E) If any one or more of the provisions contained in this Agreement is, for any reason, held to be invalid, illegal, or unenforceable in any respect, that invalidity, illegality, or unenforceability will not affect any other provisions of this Agreement.

(F) No waiver of a breach, failure of any condition, or any right or remedy contained in or granted by the provisions of this Agreement will be effective unless it is in writing and signed by the party waiving the breach, failure, right, or remedy. No waiver of any breach, failure, right, or remedy will be deemed a waiver of any other breach, failure, right, or remedy, whether or not similar, and no waiver will constitute a continuing waiver, unless the writing so specifies.

(G) Notice as required in this Agreement shall be given in writing to District, either by personal service or by registered or certified mail, postage prepaid, addressed to:

President, Board of Directors North Yuba Water District  
8691 LaPorte Road  
P.O. Box 299  
Brownsville, CA 95919-0299.



In the alternative, notices may be delivered to the District Board President via email, if the Board President acknowledges, via an email reply, receipt of the email notification.

Any notice to Employee shall be given in a like manner, and, if mailed, shall be addressed to Employee at the address then shown in District's personnel records. For the purpose of determining compliance with any time limit stated in this Agreement, a notice shall be deemed to have duly given (a) on the date of delivery, if served personally on the party to whom notice is to be given, or (b) on the second (2nd) calendar day after mailing, if mailed in the manner provided in this section to the party to whom notice is to be given.

(H) The Parties may execute this Agreement in any number of counterparts, delivered by any method including facsimile or email attachment, with each counterpart, together, constituting one and the same instrument with electronic signatures considered as having the same force and effect as original signatures.

Date: \_\_\_\_\_

\_\_\_\_\_  
For the North Yuba Water District

Date: \_\_\_\_\_

\_\_\_\_\_  
Leona Harris