

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 ♦ AUGUST 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 BoardRoom is inviting you to a scheduled Zoom meeting.

Topic: NYWD BoardRoom's Zoom Meeting
Time: Aug 22, 2024 05:30 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/85848054914?pwd=amgMTbzDR9sDuP0pbCS398bPhUsJcX.1>

Meeting ID: 858 4805 4914

Passcode: 287064

One tap mobile

+16694449171,,85848054914#,,,,*287064# US

+16699009128,,85848054914#,,,,*287064# US (San Jose)

Dial by your location

• +1 669 444 9171 US

• +1 669 900 9128 US (San Jose)

Meeting ID: 858 4805 4914

Passcode: 287064

Find your local number: <https://us02web.zoom.us/u/kbzYCSHXLG>

**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 meeting, 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.

OPEN SESSION ACTION CALENDAR

E. CONSENT ITEMS

1. Approval of Minutes for Regular Board Meeting of July, 28 2024
2. Approval of Payroll for the Month of June 2024: \$ 48,423.39
3. Approval of Bills for the Month of June 2024: \$ 347,476.69

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/Requests

Audit proposals- The board will review the 2 proposals and possibly act on accepting a proposal for this years annual audit services.

General Managers' Report/Requests

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

The General Manager and the Board will discuss, and the Board may act upon, the General Manager's recommendation to coordinate with Burdick & Associates to prepare a 3-5 Year Operational Plan to cover institutional and operational aspects of NYWD (e.g. Board development, job descriptions, operational systems, updating and expanding the CIP, etc.). Katie Burdick will be present to answer any questions.

The General Manager and the Board will discuss, and the Board may act upon, the General Manager's recommendation to purchase 6 new Fire Hydrants

The General Manager and the Board will discuss, and the Board may act upon, the General Manager's recommendation to join the Mountain Counties Water Resource Association.

Legal Counsel's Report:

Members of the community who physically attend board meetings have proposed that the Board discontinue zoom access to meetings. Legal Counsel and the Board, and the Board may act upon, this proposal, including continuing to provide zoom access for community members experiencing travel restrictions or difficulties.

CLOSED SESSION

- G. **Public Employee Performance Evaluation:** the Board will meet to evaluate the District General Manager's performance.
- H. **Conference with Legal Counsel — existing litigation (3 Cases) – pursuant to Government Code section 54956.9, subdivision (d) (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
- I. **Conference with Legal Counsel — Anticipated litigation (2 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

- J. **REPORT OF CLOSED SESSION ACTIONS**
- K. **DIRECTORS REPORTS**

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, July 25, 2024**

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

Join Zoom Meeting

1835936274

Meeting ID: 818 3593 6274

Passcode: 420694

One tap mobile

+ t66g 4 4 49 \7 1,,,919359 3 627 4#,,,,* 4 2 0 6 94# U S

+ 1 6699009 1 28,, 8 183 5 93627 4#,,,,* 42069 4# U S (San Jose)

Dial by your location

. +1669 4449171.U5

. +1 569 900 9128 US (San Jose)

. +1 386 347 5053 US

. +1,507 473 4847 US

Meeting ID: 818 3593 6274

Passcode: 420694

Find your local number: <https://us02web.zoom.us/j/81835936274>

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. 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 welcome to provide their own translator. By law, every member of the public has the right to address the Board two times on any matter within the jurisdiction of the Board of directors. However, this right is subject to reasonable time, place, and limits, the Board reserves the right to instruct a speaker to step away from the podium, and to mute the audio and video of any speaker appearing remotely.

A. CALL TO ORDER/ROLL CALL

President Furnee called the meeting to order at 5:32 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 | | Kawanza Vinje, Aaron, |
| <i>VICE PRESIDENT</i> | Ann Plumb | | Donna Corson |
| <i>DIRECTORS:</i> | Gloria Bozza | | |
| | Steven Ronneberg | | |
| | Mike Mayo | Via Video | |
| <i>GENERAL MANGER</i> | Leona Harris | | |
| <i>ATTORNEY</i> | Paul Boylan | | |

President Furnee made a motion to invite Director Mike Mayo to the meeting via video. Director Ronneberg seconded the motion. The motion was approved with a unanimous vote.

B. PLEDGE OF ALLEGIANCE:

Director Ronneberg led the Pledge of Allegiance.

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 thoughts for the Park Fire victims.

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: No comments.

| |
|-----------------------|
| CLOSED SESSION |
|-----------------------|

Left for closed session at 5:39 P.M.

E. Conference with Legal Counsel - Anticipated litigation (2 cases) - pursuant to Government Code section 54956.9, subdivision (d) (2):

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

F. Conference with legal Counsel - Anticipated litigation (1 case]- pursuant to Government Code section 54956.9, subdivision (d) (2) and (e) (3):

1. Letter from Peter Jansen, representing Charles Sharp, threatening to sue the District.

G. Conference with legal Counsel - existing litigation (3 Cases] - pursuant to Government Code section 54956.9, subdivision (d) (1):

1. In the Matter of North Yuba Water District; FPPC No. 20/917
2. South Feather Water & Power Agency v. North Yuba Water District, Sutter County Superior Court Case No. CVCS21 0002073
3. North Yuba Water District v North Yuba Water District No. CVCS2 I -0001857

| |
|-------------------------------|
| RETURN TO OPEN SESSION |
|-------------------------------|

The Board returned to open session at 6: 28 PM.

H. REPORT OF CLOSED SESSON ACTIONS:

Met with counsel and gave instructions.

I. CONSENT ITEMS:

1. Approval of Minutes for Regular Board Meeting of June 28, 2024
2. Approval of Payroll for the Month of June 2024: \$46,302.71
3. Approval of Bills for the Month of June 2024: \$188,677.50

Director Bozza made a motion to approve consent items 1,2 and 3. Director Ronneberg seconded the motion. The motion was approved with a unanimous vote.

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

Financial Manager's Report:

Review of Cash on Hand and Income Statements for the period ending June 30, 2024

Heidi Naether read the financial report. Cash on Hand and Income Statements for the period ending June 30, 2024. Total cash on hand in all accounts including reserves was \$11,964,239.99. Total income for the fiscal year to date (July 01, 2023 – June 30, 2024) was \$10,430,786.24. Total expenses were \$1,853,326.29, leaving a net revenue over expenses of \$8,577,459.95. Expenses out of Reserves/Savings year to date totaled \$1,258,466.39 for this fiscal year.

General Manager's Report/Requests:

1. The General Manager will update the board on District operations, including the status of an Operations Memorandum.
2. Foothills Food and Water Festival: Request approval for a sponsorship.

General Manager Leona Harris reported that everything is running at 19 CFS. The Forbestown Ditch is running high. Gannett Flemming was here and walked both the upper and lower ditch. An analysis report will be ready at the end of the year

General Manager Leona Harris asked the Board if they would like to sponsor a booth at the Foothills Food and Water Festival.

President Furnee made a motion for the District to sponsor a booth for \$200. Director Ronneberg seconded the motion. The motion was approved by a unanimous vote.

Legal Counsel's Report:

Paul Boylan, District Legal Counsel updated the Board on the two lawsuits that were inherited by the board. Both have settlement conferences scheduled. Mr. Boylan also discussed the letter received from the Fair Political Practices Commission regarding seven violations made during mass newsletter mailings by the previous board and Chrystal Martin. Mr. Boylan recommended that the Board pay the penalty of \$22,000.

Vice President Plumb made a motion for Mr. Boylan to accept the agreement from the Fair Political Practices Commission of \$22,000. Director Ronneberg seconded the motion. The motion was approved with a unanimous vote.

Mr. Boylan also discussed a letter received from Mitchell Chadwick LLP, representing Mr. Charles Sharp against Marieke Furnee regarding false information. He recommended that the Board deny Mr. Sharps claims and demands.

Director Bozza made a motion for the Board to give Mr. Paul Boylan permission to deny Mr. Sharps claims and demands. Director Ronneberg seconded the motion. The motion was approved by a unanimous vote.

K. DIRECTORS REPORTS:

Director Bozza updated the Board on the 4th of July celebration. President Furnee asked the Board to join Kawanza Vinje in keeping Chico in their thoughts.

ADJOURNMENT

The meeting was adjourned at 6:53 P.M.

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

TOTAL MONTHLY NET PAYROLL FOR THE MONTH OF JULY, 2024

TOTAL JULY, 2024 \$ 48,423.39

North Yuba Water District Monthly Check Listing July 2024

| | Type | Date | Num | Name | Amount |
|--|-----------------|------------|--------|---------------------------------------|------------|
| 1000A - Cash - GC Seperate Accounts | | | | | |
| Paypal | | | | | |
| PayPal Fees | Check | 07/31/2024 | FEES | PayPal | -110.06 |
| Total Paypal | | | | | -110.06 |
| 11007 - River Valley Bank Checking | | | | | |
| Quarterly Calibrations | Bill Pmt -Check | 07/01/2024 | 27210 | Aqua Sierra Controls Inc. | -1,999.47 |
| Phones | Bill Pmt -Check | 07/01/2024 | 27211 | CALNET3 | -290.52 |
| Alarm Service | Bill Pmt -Check | 07/01/2024 | 27212 | Golden Bear Alarms | -96.00 |
| Electricity | Bill Pmt -Check | 07/01/2024 | 27213 | Pacific Gas & Electric | -7,636.48 |
| Worker's Comp (Annual Prepayment) | Bill Pmt -Check | 07/01/2024 | 27214 | SDRMA | -35,514.12 |
| Credit Card Fees | Check | 07/02/2024 | CFEES | Merchant Services | -154.82 |
| Employee Paid Insurance | Liability Check | 07/05/2024 | 27216 | AFLAC | -263.84 |
| Health Insurance | Bill Pmt -Check | 07/05/2024 | 27217 | ACWA/Jt Powers Ins Authority | -12,893.03 |
| Vision Insurance | Bill Pmt -Check | 07/05/2024 | 27218 | Eye Med | -150.00 |
| Pad Strip | Bill Pmt -Check | 07/05/2024 | 27219 | Foothill Hardware | -10.09 |
| 2024 RAM 3500 CREW CAP | Bill Pmt -Check | 07/05/2024 | 27220 | Hoblit | -89,550.43 |
| Water Treatment Plant Chemicals | Bill Pmt -Check | 07/05/2024 | 27221 | NTU Technologies Inc. | -2,327.80 |
| Postage | Bill Pmt -Check | 07/05/2024 | 27222 | Reserve Account | -500.00 |
| Cellphone Service | Bill Pmt -Check | 07/05/2024 | 27223 | VERIZON WIRELESS | -204.64 |
| Direct Deposit | Liability Check | 07/10/2024 | DirD | QuickBooks Payroll Service | -56.00 |
| Domestic Customer Deposit Refund | Check | 07/10/2024 | 27241 | Cole, Pam | -119.00 |
| Pest Control | Bill Pmt -Check | 07/10/2024 | 27242 | CAL KING PEST CONTROL | -84.00 |
| Phone Service, Internet | Bill Pmt -Check | 07/10/2024 | 27243 | CALNET3 | -556.50 |
| Employee Pension Fund | Bill Pmt -Check | 07/10/2024 | 27244 | LIU of NA Nat'l Pension Fund | -3,873.00 |
| Plastic, 2 Wasp & Hornet Sprays, 2 Flap Discs, Mask, Aerosol, Tire Repair Kit, 12 Locks, 1 Pressure Gauge, Elastomeric Filler, 2 Hose Clamps, Cement, Pipe Cutter, 3 Nipples | Bill Pmt -Check | 07/10/2024 | 27245 | Ray's General Hardware | -342.29 |
| Credit Card Service Fees | Check | 07/10/2024 | CLOVER | Glover Merchant Services | -44.95 |
| Employee Retirement Fund | Liability Check | 07/11/2024 | 27246 | ICMA-457 | -1,563.88 |
| State Payroll Taxes | Liability Check | 07/11/2024 | E-pay | EDD | -1,357.68 |
| Federal Payroll Taxes | Liability Check | 07/11/2024 | E-pay | United States Treasury | -8,180.48 |
| Copier Lease | Bill Pmt -Check | 07/12/2024 | 27247 | Wells Fargo Vendor Financial Services | -129.90 |

North Yuba Water District Monthly Check Listing July 2024

| Type | Date | Num | Name | Amount |
|---|------------|-------|---|------------|
| Digital Path (\$110.95), Adobe (\$59.97), Wix Website (\$34.00), 1099 Tax Service (\$15.00), Bottled Water (\$24.56), 2 Index Dividers, 4 Binders, Datastick, 2 Binder Clips, 4 Divider Tabs, Paper Dividers (\$189.06), Labels, Cover Paper Stock (\$107.77), Employee Appreciation Meals (\$258.79), Saw (\$38.92), Boots, 4 Shirts (\$411.09), Water Jug (\$8.66), Air Filter, Cabin Filter, Battery (\$328.53), 2 Maps (\$88.26), Aleve, Paper Plates, Combo Cutlery (\$78.94), Smog Check for 2 Vehicles (\$120.00), 6 Water Bottles (\$320.00 was reimbursed by ACWA Wellness Grant) (\$327.35) | 07/17/2024 | 27248 | Mechanics Bank | -2,201.85 |
| Cyber Liability Insurance | 07/19/2024 | 27249 | ACWA/JT Powers Ins Authority | -1,098.36 |
| Legal | 07/19/2024 | 27250 | Boutin-Jones Inc | -48,271.03 |
| Oregon Peak Rent (Radio Tower use for Radio's) | 07/19/2024 | 27251 | EIP Holdings II, LLC | -505.00 |
| 6 Couplings | 07/19/2024 | 27252 | Ferguson Enterprises Inc | -188.79 |
| Halversterm Flume Project | 07/19/2024 | 27253 | Gannett Fleming, Inc. | -7,915.65 |
| Envelopes, Laser Water Bills | 07/19/2024 | 27254 | Harris Computer Systems | -480.57 |
| Legal | 07/19/2024 | 27255 | Herr Pederson & Berglund LLP | -8,872.50 |
| Dental Insurance | 07/19/2024 | 27256 | Premier Access Insurance Co. | -1,018.79 |
| Trash Pick-up | 07/19/2024 | 27257 | Recology - Yuba Sutter | -243.01 |
| Water Treatmnet Plant Chemicals | 07/19/2024 | 27258 | SCP DISTRIBUTORS LLC | -3,126.91 |
| Legal | 07/19/2024 | 27259 | The Water Group | -10,455.00 |
| Banner Space Mountain Fair 2024 | 07/22/2024 | 27260 | YFCS | -100.00 |
| Direct Deposit | 07/24/2024 | DirD | QuickBooks Payroll Service | -52.00 |
| Employee Retirement Fund | 07/25/2024 | 27274 | ICMA-457 | -1,580.32 |
| Employee Paid Union Dues | 07/25/2024 | 27275 | UPEC | -404.00 |
| Employee Paid Franchise Tax Withholding | 07/25/2024 | 27276 | Franchise Tax Board | -344.50 |
| State Payroll Taxes | 07/25/2024 | E-pay | EDD | -1,238.11 |
| Federal Payroll Taxes | 07/25/2024 | E-pay | United States Treasury | -7,356.34 |
| Property Insurance | 07/25/2024 | 27277 | ACWA/JT Powers Ins Authority | -16,080.45 |
| Copier Maintenance Agreement Fees | 07/25/2024 | 27278 | Caltronics | -357.05 |
| Public Outreach | 07/25/2024 | 27279 | Elevate Public Relations & Marketing, LLC | -1,662.00 |
| 2024 Membership Dues final installment | 07/25/2024 | 27280 | Northern CA Water Association | -1,917.00 |
| Fuel, Diesel | 07/25/2024 | 27282 | Ramos Oil Company Inc. | -2,133.42 |

North Yuba Water District Monthly Check Listing July 2024

| | Type | Date | Num | Name | Amount |
|---|-----------------|------------|-------------|-------------------------------------|--------------------|
| Fee For Regulatory Costs (07/01/24 - 06/30/25) | Bill Pmt -Check | 07/25/2024 | 27283 | Underground Service Alert | -763.06 |
| Food & Water Festival - River Sponsorship Package | Bill Pmt -Check | 07/26/2024 | 27284 | DOHIF | -200.00 |
| Legal | Bill Pmt -Check | 07/26/2024 | 27285 | BoutinJones Inc | -5,650.00 |
| Water Testing | Bill Pmt -Check | 07/30/2024 | 27286 | Cranmer Engineering Inc | -860.00 |
| Minutes | Bill Pmt -Check | 07/30/2024 | 27287 | Fonseca, Catherine L. | -200.00 |
| Fair Political Practices Commission | Check | 07/30/2024 | Cashiers Ch | Fair Political Practices Commission | -22,000.00 |
| Bank Service Charge for Cashier Check | Check | 07/30/2024 | BANKFEE | River Valley Community Bank | -7.00 |
| Legal | Bill Pmt -Check | 07/31/2024 | 27288 | Paul Nicolas Boylan, Esq. | -32,175.00 |
| Total 11007 · River Valley Bank Checking | | | | | -347,366.63 |
| Total 1000A · Cash - GC Separate Accounts | | | | | -347,476.69 |
| TOTAL | | | | | -347,476.69 |

North Yuba Water District UNAUDITED FINANCIAL REPORT July 2024

| | Jul 24 | YTD Budget | \$ Over Budget | % of Budget | Annual Budget |
|--|-------------------|-------------------|-------------------|----------------|---------------------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 4000A · Irrigation | 4,612.61 | 6,869.40 | -2,256.79 | 67.15% | 32,325.65 |
| 4050A · Domestic | 27,795.36 | 23,734.93 | 4,060.43 | 117.11% | 264,930.74 |
| 4100.10 · Power Revenue SFPF | 0.00 | 0.00 | 0.00 | 0.0% | 709,000.00 |
| 4100.11 · SFPW Net Revenues 50% Distr. | 0.00 | 0.00 | 0.00 | 0.0% | 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 | 155,566.44 | 155,566.44 | 0.00 | 100.0% | 447,030.00 |
| 4215.13 · Other Revenue | 0.00 | 16.67 | -16.67 | 0.0% | 200.00 |
| 4250.10 · Taxes - General | 339.76 | 0.00 | 339.76 | 100.0% | 269,726.51 |
| 4250D · Taxes - Domestic | 491.13 | 0.00 | 491.13 | 100.0% | 83,591.50 |
| 4250I · Taxes - Irrigation | 0.00 | 0.00 | 0.00 | 0.0% | 122,056.77 |
| 4300A · Interest | 19,978.40 | 10,098.52 | 9,879.88 | 197.84% | 60,000.00 |
| Total Income | 208,783.70 | 196,285.96 | 12,497.74 | 106.37% | 3,591,022.17 |
| Gross Profit | 208,783.70 | 196,285.96 | 12,497.74 | 106.37% | 3,591,022.17 |
| Expense | | | | | |
| 5050.30 · F/T Ditch | 9,268.94 | 8,287.42 | 981.52 | 111.84% | 131,470.00 |
| 5050.95 · Yuba City Water Sale (1/2) | 0.00 | 0.00 | 0.00 | 0.0% | 223,515.00 |
| 5100.00 · Water Treatment Plant (WTP) | 22,339.98 | 32,045.49 | -9,705.51 | 69.71% | 360,813.84 |
| 5200.00 · Irrigation Expense | 14,546.09 | 13,281.13 | 1,264.96 | 109.52% | 205,006.27 |
| 5251 · Domestic Expenses | 17,840.93 | 18,490.24 | -649.31 | 96.49% | 284,144.38 |
| 5400 · Board of Dir | 684.94 | 2,358.33 | -1,673.39 | 29.04% | 35,400.00 |
| 5500 · Admin | 42,768.34 | 52,288.78 | -9,520.44 | 81.79% | 597,253.18 |
| 5500U · Admin-Utilities | 3,064.81 | 3,079.82 | -15.01 | 99.51% | 36,635.53 |
| 5600R · Regulator Driven | 773.84 | 8,785.00 | -8,011.16 | 8.81% | 179,283.82 |
| 5700 · General | 26,322.58 | 27,121.71 | -799.13 | 97.05% | 189,135.49 |
| 5700F · Fuel | 2,133.42 | 2,698.24 | -564.82 | 79.07% | 31,770.91 |
| 5800 · OSHA/Safety | 411.09 | 858.54 | -447.45 | 47.88% | 10,000.00 |
| Total Expense | 140,154.96 | 169,294.70 | -29,139.74 | 82.79% | 2,284,428.42 |
| Net Ordinary Income | 68,628.74 | 26,991.26 | 41,637.48 | 254.26% | 1,306,593.75 |
| Net Income | 68,628.74 | 26,991.26 | 41,637.48 | 254.26% | 1,306,593.75 |

North Yuba Water District

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

| MEMO | AMOUNT BILLED/PAID UP TO DATE | GRANT FUNDS RECEIVED UP TO DATE | NET AMOUNT BILLED/PAID UP TO DATE | ANNUAL BUDGET |
|---|-------------------------------------|---------------------------------------|---|----------------|
| L.U.I. Union Retirement Stabilization Fund | | | \$0.00 | \$26,208.00 |
| Additional Legal | \$121,623.53 | | \$121,623.53 | \$720,000.00 |
| Public Relations | \$1,962.00 | | \$1,962.00 | \$30,000.00 |
| Grant Pursuits | | | \$0.00 | \$50,000.00 |
| Special Projects/Emergency Repairs Median Household Income Study | | | | |
| Total Special Projects/Emergency Repairs to date | | | \$0.00 | \$200,000.00 |
| Water Treatment Plant Improvements/Repairs | | | \$0.00 | \$350,000.00 |
| FT Ditch | | | | |
| Halversterm Flume | \$7,915.65 | | | |
| Shortcrete-Gunite-Cribbing - FT Ditch | | | | |
| Canal Stabilization FT Ditch | | | | |
| Total FT Ditch | | | \$7,915.65 | \$500,000.00 |
| Office Maintenance/Shop | | | \$0.00 | \$50,000.00 |
| Radio Read Meters | | | \$0.00 | \$250,000.00 |
| Tanks | | | | |
| Tanks (Paint) | | | | |
| (Grant Income from DWR) for Tanks | | | | |
| Total Tanks | | | \$0.00 | \$150,000.00 |
| Truck-Pick-up | \$89,550.43 | | \$89,550.43 | \$100,000.00 |
| Water Losses | | | \$0.00 | \$100,000.00 |
| Irrigation Ditch | | | | |
| Shotcrete | | | | |
| Total Irrigation Ditch | | | \$0.00 | \$500,000.00 |
| | \$221,051.61 | \$0.00 | \$221,051.61 | \$3,026,208.00 |

North Yuba Water District

Cash In Accounts prior Month Comparison

| July 2024 compared to June 2024 | | | |
|--|------------------------|------------------------|--------------------------|
| | 07/31/2024 | 06/30/2024 | |
| | Amount | Amount | Increase/Decrease |
| River Valley Bank Checking | \$276,092.16 | \$633,439.64 | (\$357,347.48) |
| Savings Money Market Account (River Valley Bank) | \$3,160,876.35 | \$3,152,855.14 | \$8,021.21 |
| PayPal Account | \$176.04 | \$1,246.60 | (\$1,070.56) |
| Petty & Register Cash | \$830.00 | \$830.00 | \$0.00 |
| Tri Counties Bank (5 Month CD-matures 07/07/24-4.92%) | \$0.00 | \$500,000.00 | (\$500,000.00) |
| Tri Counties Bank (6 Month CD-matures 09/06/24-4.91%) | \$510,461.66 | \$510,461.66 | \$0.00 |
| Tri Counties Bank (6 Month CD-matures 07/10/25-4.5%) | \$510,300.43 | \$0.00 | \$510,300.43 |
| Tri Counties Bank (6 Month CD-matures 12/28/24-4.5%) | \$1,000,000.00 | \$1,000,000.00 | \$0.00 |
| River Valley Bank (6 Month CD-matures 12/28/24-4.5%) | \$1,000,000.00 | \$1,000,000.00 | \$0.00 |
| YC Treas Fund #637 (Gen Dist) | \$784,314.71 | \$784,314.71 | \$0.00 |
| YC Treas Fund #641 (ID #1) | \$604,086.54 | \$604,086.54 | \$0.00 |
| YC Treas Fund #642 (ID #2) | \$132,449.66 | \$132,449.66 | \$0.00 |
| YC Treas Fund #639 (Fac Fee Domestic) | \$7,755.82 | \$7,755.82 | \$0.00 |
| YC Treas Fund #640 (Savings) | \$533,315.16 | \$533,315.16 | \$0.00 |
| YC Treas Fund #644 (Equip Res) | \$3,157.98 | \$3,157.98 | \$0.00 |
| YC Treas Fund #646 (ID #6) | \$11,993.83 | \$11,993.83 | \$0.00 |
| YC Treas Fund #647 (Annex Irr) | \$11.76 | \$11.76 | \$0.00 |
| YC Treas Fund #648 (Annex Dom) | \$92.71 | \$92.71 | \$0.00 |
| YC Treas Fund #649 (Off Equip Res) | \$5,768.48 | \$5,768.48 | \$0.00 |
| YC Treas Fund #650 (Reserve) | \$2,257,050.05 | \$2,257,050.05 | \$0.00 |
| YC Treas Fund #393 (Trmt Plnt) | \$2,882.64 | \$2,882.64 | \$0.00 |
| Total Cash on Hand | \$10,801,615.98 | \$11,141,712.38 | (\$340,096.40) |
| Reserve Accounts | | | |
| Reserve Savings Money Market (River Valley Bank) | \$99,551.24 | \$99,365.92 | \$185.32 |
| CIP Money Market Account (River Valley Bank) | \$537,772.97 | \$536,771.85 | \$1,001.12 |
| Total in Reserve | \$637,324.21 | \$636,137.77 | \$1,186.44 |
| Total in All Accounts not including FT Tank and YC Water Sale Account | \$11,438,940.19 | \$11,777,850.15 | (\$338,909.96) |
| FT Tank Money Market Account (River Valley Bank) | \$112,804.08 | \$112,594.08 | \$210.00 |
| YC Water sale Account (River Valley Bank) | \$229,518.54 | \$73,795.76 | \$155,722.78 |
| Total in All Accounts | \$11,781,262.81 | \$11,964,239.99 | (\$182,977.18) |

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

| | Jul 24 |
|--|----------------------|
| OPERATING ACTIVITIES | |
| Net Income | 68,628.74 |
| Adjustments to reconcile Net Income to net cash provided by operations: | |
| A/R:A/R Domestic Water | 1,040.20 |
| A/R:A/R Irrigation | 2,849.00 |
| 1300.00 · Inventory-001 | -908.18 |
| 1400.03 · Prepaid Worker's Comp Insurance | -33,169.29 |
| 2000.00 · Accounts Payable | -548.45 |
| Payroll Liabilities | 1.19 |
| 2150.30 · PR Tax-State Unemployment Tax | 50.22 |
| 2250.10 · Deposits-Customers | 131.00 |
| Net cash provided by Operating Activities | 38,074.43 |
| Expenses/Income from Reserves/Savings | |
| Truck-Pick-up | -89,550.43 |
| Public Relations | -1,962.00 |
| Additional Legal | -121,623.53 |
| Halversterm Flume | -7,915.65 |
| Net Expenses/Income from Reserves/Savings | -221,051.61 |
| Net cash increase for period | -182,977.18 |
| Cash at beginning of period | 11,964,239.99 |
| Cash at end of period | 11,781,262.81 |



Blomberg & Griffin Accountancy Corporation
Certified Public Accountant

INDEPENDENT AUDIT PROPOSAL

Board of Directors
North Yuba Water District
P.O. Box 299
Brownsville, CA 95919

May 22, 2024

Dear Members of the Board:

Thank you for the opportunity to submit the following proposal to serve as independent auditor for North Yuba Water District.

We propose to conduct the audit of the financial statements of the North Yuba Water District for the fiscal year ended June 30, 2024.

We will plan and perform the audit in accordance with generally accepted auditing standards in the United States of America and the State Controller's minimum audit requirements for California Special Districts. If our audit report is other than unmodified, we will fully discuss the reason with the District's manager prior to presentation of the report. If during the audit we become aware of significant deficiencies in the design or operation of internal controls or of ways management practices can be improved, we will communicate such information to the District Board of Directors in a separate letter.

We propose to begin the audit for the fiscal year ended June 30, 2024, as soon as the District records are available. Set-up, pre-list and certain other procedures would begin on notification of the contract. Fieldwork would begin soon after District personnel complete the trial balance.

Our fee for the above services is based on hourly rates from \$75 to \$125 per hour with a maximum fee not to exceed \$9,950. for the fiscal year ended June 30, 2024.

This audit proposal is for a financial audit and the above fees include our entire out of pocket expenses including up to 7 bound copies of the audit report. Additional copies are available at \$10 each.

North Yuba Water District-Audit Proposal-Page 2

We will need the cooperation and assistance of District personnel to successfully complete the audit. Such assistance will include but not limited to obtaining copies of documents, contract, invoices, etc., various audit inquiries and assistance with preparation of the audit confirmations and other standard auditing procedures.

Should the District need additional services, our fee assisting will be billed at the rate of \$125 per hour in addition to the audit fee discussed above. Such additional fees, if any, will be discussed with the District in advance of providing such services.

Should you need any additional information regarding this proposal please call John E. Blomberg, C.P.A. direct at (209) 466-3894.

Respectfully Submitted,



John E. Blomberg, C.P.A.

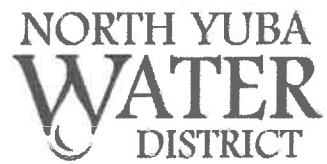
Approved By:

Signature

Dated



PROPOSAL TO PROVIDE PROFESSIONAL
AUDIT SERVICES FOR



FOR THE FISCAL YEAR ENDED JUNE 30, 2024

CONTACT PERSONS:

Ingrid Sheipline, Managing Partner

isheipline@richardsoncpas.com

Brian Nash, Partner

bnash@richardsoncpas.com



550 Howe Avenue, Suite 210
Sacramento, California 95825
Phone: (916) 564-8727
Fax: (916) 564-8728

June 19, 2024



550 Howe Avenue, Suite 210
Sacramento, California 95825

Telephone: (916) 564-8727
FAX: (916) 564-8728

June 19, 2024

North Yuba Water District

8691 La Porte Road
Brownsville, CA 95919

Thank you for your interest in our firm and the opportunity to present our proposal to serve the **North Yuba Water District** (the District). We are genuinely enthusiastic about the prospect of serving as your auditors. Auditing special districts, especially water districts, has developed into one of our firm's major areas of expertise. If given the opportunity, you can be sure that we would serve the District with great care and pride.

Our Profile and Commitment to Quality

Richardson & Company, LLP is a regional CPA firm established in 1991 and located in Sacramento. We have a staff of thirty, including eleven CPAs. We are among the top 15 largest CPA firms operating in the Sacramento area. Richardson & Company, LLP is a certified Micro-Small Business Enterprise by the California Department of General Services and a certified Disadvantage Business Enterprise and Woman-owned Business Enterprise by Caltrans. All of our professional staff have governmental auditing experience. We provide audit services to numerous governmental entities, including water districts, park and recreation districts, cities, fire districts, regional transportation planning agencies, Transportation Development Act funding recipients, joint powers authorities and other special districts. We also provide audit services to nonprofit organizations, financial institutions, real estate partnerships and several others. We provide tax services to our audit clients requiring those services. Our firm is dedicated to providing our clients with quality audit, tax, accounting and business advisory services at a reasonable cost consistent with the highest professional standards.

We are registered with the Public Company Accounting Oversight Board (PCAOB), and we are a member of the Center for Audit Quality and the Center for Public Company Audit Firms of the American Institute of Certified Public Accountants (AICPA). All firms that join the Center for Audit Quality agree to adhere to published AICPA and PCAOB quality control standards and submit to peer reviews and PCAOB inspections of their practice every three years. We have passed all ten peer reviews and all three PCAOB inspections of our practice.

Independent Accountants with Proven Expertise Serving Water District and Other Governmental Entities

In any service organization, it is the people who make the difference. Our team members know and understand the challenges and opportunities confronting governmental entities and our team consists of professionals who have proven their ability to provide auditing services to water districts. Serving this industry with its unique reporting requirements has developed into one of our firm's areas of expertise. For this reason, we believe we are best qualified to perform the audits of the District. The water districts we have served range in size from small agencies, such

as Orleans Community Services District and Volcano Community Services District, to very large, such as Sacramento Suburban Water District, Yuba County Water Agency and El Dorado Irrigation District.

We have audited the California Department of Water Resources on behalf of a large Southern California water agency for the past forty years, including twelve years, while key personnel in our firm were with Ernst & Young. The water agency is a consortium of twenty-six cities and water districts serving nearly nineteen million people in the Los Angeles and San Diego areas. It is the largest water district in the world. This large, complex audit of the multi-billion-dollar State Water Project managed by the California Department of Water Resources is on a scale and nature as to rarely be performed by other than "Big Four" firms. The audit of the State Water Project includes auditing its coal-fired and hydroelectric power operations and the bonds issued to finance the project.

We also have extensive experience with performing audits of other special districts, including the Sacramento Metropolitan Fire District, Sacramento Public Library Authority, Sacramento Transportation Authority, Cosumnes Community Services District, El Dorado Hills CSD, Yolo-Solano Air Quality Management District, Yolo County Transportation District, Sacramento Regional Transit District, El Dorado County Transportation Commission, El Dorado County Transit Authority, Yolo County Transportation District, Yuba-Sutter Transit Authority and Paratransit. We have also served numerous cities and other governmental entities. We have extensive experience with Single Audit Act procedures and reports, preparation of State Controller's Reports, letters to underwriters and preparation and review of Annual Comprehensive Financial Reports for compliance with the GFOA's preparers checklist in order to receive the Certificate of Achievement for Excellence in Financial Reporting.

We have been selected several times to conduct special, forensic audits on behalf of several water and fire districts, including situations where it was alleged that expense reimbursements had been paid in excess of amounts authorized by policy or law. Our investigations proved the allegations were true and discovered several other problems. Our audit results were made public by the districts involved and extensively reported in the local and statewide news media. The FBI, IRS and the Sacramento District Attorney subpoenaed our workpapers to assist them with their investigations. We have testified in federal court and given depositions related to this work. This special audit work proves that our firm has the resources and expertise to successfully complete difficult, unusual auditing projects in a timely manner.

We have built a practice oriented toward providing services equal in caliber to those provided by firms operating on a national level. The following is a list of governmental and governmental-affiliated entities we are currently serving or have served:

Water Districts

- Del Paso Manor Water District
- Florin County Water District
- Citrus Heights Water District
- Elk Grove Water Service
- Sacramento Suburban Water District
- Fair Oaks Water District
- Carmichael Water District
- Rio Linda/Elverta Community Water District
- Orleans Community Services District
- Volcano Community Services District
- Paradise Irrigation District

- Amador Water Agency
- Calaveras County Water District
- Tuolumne Utilities District
- Rancho Murieta Community Services District
- Central California Irrigation District
- Byron-Bethany Irrigation District
- Calaveras Public Power Agency
- Nevada Irrigation District
- South Feather Water and Power Agency
- El Dorado Irrigation District
- American River Flood Control District
- San Juan Water District
- Oakdale Irrigation District
- Bear Valley Water District
- South San Joaquin Irrigation District
- Yuba County Water Agency
- Tri-Dam Project and Power Authority
- San Luis and Delta-Mendota Water Authority
- Merced Irrigation District
- San Joaquin Valley Drainage Authority
- Yolo County Flood Control and Water Conservation District
- Glenn-Colusa Irrigation District
- Westlands Water District
- Reclamation District 1000
- Reclamation District 2035
- Yolo Subbasin Groundwater Agency
- State Water Project Contractors Authority
- Regional Water Authority
- Sacramento Groundwater Authority
- Cosumnes Groundwater Authority
- Delta Conveyance Finance Authority

Special Districts

- Mountain House Community Services District
- Cosumnes (formerly Elk Grove) Community Services District
- Amador County Transportation Commission
- Amador Transit
- Byron Sanitary District
- Calaveras Council of Governments
- Calaveras Transit
- California Exposition & State Fair
- Diablo Community Services District
- Dixon Public Library District
- El Dorado County Transportation Commission
- El Dorado County Transit Authority
- El Dorado County Emergency Services Authority
- Fair Oaks Recreation & Park District
- Auburn Recreation & Park District
- California Tahoe Emergency Services Authority
- Sacramento Metropolitan Fire District

- Sacramento Area Council of Governments
- Sacramento Transportation Authority
- Sacramento Public Library Authority
- Sacramento Regional Fire/EMS Communications Center
- Sacramento Metropolitan Cable Television Commission
- Butte County Association of Governments
- Cortina Community Services District
- Yolo-Solano Air Quality Management District
- Placer Resource Conservation District
- El Dorado Hills Community Services District
- Lassen County Transportation Commission
- Lassen Transit Services Agency
- Nevada County Transportation Commission
- Yuba-Sutter Transit Authority
- Yolo County Transportation District
- Yolo Emergency Communications Agency
- Paratransit
- Placer County Transportation Planning Agency
- Regional Waste Management Authority
- Yolo County Local Agency Formation Commission
- Vacaville Unified School District Library District
- Rescue, Wilton, Herald and Pacific Fruitridge Fire Protection Districts
- Marin County Transit District
- Transport System of the University of California at Davis (Unitrans)

We have also provided audit services to most of the cities in the Sacramento area including the Cities of West Sacramento, Lincoln, Chico, American Canyon, Colfax, Elk Grove, Citrus Heights, Sonoma, Sutter Creek, Dixon, Folsom, Marysville, Ione, Biggs, Colusa, Rancho Cordova and the Town of Loomis, which includes services provided that are similar to those the District provides. We have also audited the Transportation Development Act (TDA) funds of the various cities and counties in Sacramento, Yolo, Yuba, Sutter, Butte, El Dorado, Calaveras, Amador, Placer, Lassen and San Joaquin counties. We have extensive experience with Single Audit Act procedures and reports, preparation of State Controller's Reports, pension and OPEB entries, letters to underwriters and preparation and review of Comprehensive Annual Financial Reports for compliance with the Government Finance Officer's Association preparers checklist in order to receive the Certificate of Achievement for Excellence in Financial Reporting. Providing these services for these entities makes us exceptionally well qualified to provide the services you currently request and to provide you with these additional services should you request them in the future.

In addition to demonstrating that we have the technical expertise needed to serve the District, we have also demonstrated that we have the engagement management skills and local staffing resources sufficient to ensure that the District's reporting deadlines are met. We have planned, scheduled and conducted our audits of the governmental entities we serve in an efficient and effective manner in order to meet reporting deadlines. From time to time our clients may need to contact us to ask questions or discuss accounting issues and other matters. We are available throughout the year to answer questions and encourage our clients to ask questions as the issues surface. We are timely and responsive to our clients' questions and requests for information. We have established a reputation with our clients for quality service, timeliness and professionalism.

Our Key Personnel

We have the personnel with the necessary professional qualifications and technical ability to provide you with the quality service you are looking for. As you can see from the resumes of our key personnel, we have developed the proficiency in the accounting principles and standards and governmental auditing to ensure you will receive quality work. Our firm philosophy centers around our commitment to the highest level of quality service--delivered by quality people. We have a history of providing technical excellence through teamwork responsive to clients' needs and expectations. Our commitment to quality results in satisfying the needs of our clients by providing value-added services and attracting and retaining clients of the highest caliber.

Our key audit executives will participate heavily in the audit of the District. This assures the District will receive a quality audit managed and executed by seasoned professionals, knowledgeable of the government and specifically the water industry. We believe the quality of our services exceeds that of national and other firms because our audit team uses more experienced professionals to actually perform the work. National and other firms typically rely heavily on senior and staff accountants to perform audit fieldwork with minimal direction from partners or managers.

The following resumes outline the qualifications and experience of our key team members.

Ingrid M. Shepline, CPA (Managing Partner and Concurring Reviewer)

Ingrid serves as our Managing Partner and would be the District audit partner. She would have overall responsibility for planning, directing and coordinating our services for you. Since significant and timely partner involvement is a cornerstone of our quality control procedures, she will be involved in all phases of our audit work from initial planning through report preparation. Formerly an audit manager with Ernst & Young LLP, she is a Certified Public Accountant with over thirty-nine years of experience. Ingrid has supervised and conducted the fieldwork for a variety of clients including governmental entities, nonprofit organizations, utilities, banks, insurance agencies, manufacturers and distributors. While with Ernst & Young LLP, she specialized in governmental entities and grant compliance auditing, and has attended or taught numerous governmental education seminars. She is currently serving or has served almost all of the governmental entities listed in this proposal, including most of the water agencies and water industry related associations, such as Del Paso Manor Water District, Orleans Community Services District, Volcano Community Services District, Citrus Heights Water District, Fair Oaks Water District, Sacramento Suburban Water District, Carmichael Water District, San Juan Water District, Tuolumne Utilities District, Amador Water Agency, Glenn-Colusa Irrigation District and most of the other water agencies previously listed. She has also audited a number of cities with water operations and proprietary funds. She has audited most of the government agencies listed on the previous pages, including cities and other special districts.

Ingrid has a Bachelor of Science degree in accounting with honors from California State University, Sacramento. She is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants, having served on the Board of Directors of the Society's Sacramento Chapter and as a member of the Government and Nonprofit Committee.

Brian Nash, CPA (Audit Partner)

Brian is a partner with our firm and would serve as a second, additional or concurring reviewer, if needed. He has thirty years of professional accounting and auditing experience and has provided services to a variety of clients, including most of the government entities, nonprofits,

banks, water agencies and other entities described in the following section of this proposal. He currently serves or has served a number of the water agencies, including Yuba County Water Agency, Calaveras County Water District, Central California Irrigation District, Bear Valley Water District, Tuolumne Irrigation District, El Dorado Irrigation District, Oakdale Irrigation District, San Juan Water District, South San Joaquin Irrigation District, Sacramento Suburban Water District, Elk Grove Water Service, Tri-Dam Project, Tri-Dam Power Authority, Yolo County Flood Control and Water Conservation District, Yolo Subbasin Groundwater Agency, San Luis and Delta-Mendota Water Authority, San Joaquin Valley Drainage Authority, South Feather Water and Power Agency, Citrus Heights Water District, and South Yuba Water District and numerous other governmental agencies, including cities and other special districts. Brian received a Bachelor of Science degree in accounting with honors from California State University, Sacramento. He is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants and is licensed to practice in California.

Other Staff

We would assign senior and staff accountants to the engagement with experience working on governmental audits since everyone in our firm is required to work on a portion of our previously mentioned audits. All of the staff that have worked on the District audits would continue to be assigned to the District audit. Eleven out of our twenty-nine professional staff are CPAs.

Scope of Services

We understand that the District requires an audit of its basic financial statements, including the preparation of the financial statements, for the year ended June 30, 2023, including all procedures necessary for the issuance of an opinion regarding the fairness of the presentation of the financial statements in conformity with generally accepted accounting principles. The audits are to be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants (AICPA) and the State Controller's Minimum Audit Requirements for California Special Districts. These services will include the following:

1. Perform an audit of the District's financial statements in conformity with generally accepted accounting standards, *Government Auditing Standards* and the State Controller's Minimum Audit Requirements for California Special Districts.
2. Prepare the District's financial statements.
3. Assist the District in the computation depreciation on fixed assets.
4. Express an opinion on the financial statements as to whether they present fairly, in all material aspects, the financial position of the District and the changes in financial position in conformity with generally accepted accounting principles (GAAP), and issue an independent auditor's report stating this opinion.
5. Test internal control over financial reporting and compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters, in accordance with *Government Auditing Standards*, and issue an independent auditors' report on their consideration.
6. Apply limited audit procedures to the Management's Discussion and Analysis (MD&A), if one is prepared.

7. Prepare a Report to the Board of Directors and Management which identifies significant audit findings, difficulties encountered in performing the audit, identify any correct and uncorrected misstatements, disagreements with management, management representations, control deficiencies, significant deficiencies and material weaknesses, if any, and our recommendations for improvements in accounting and administrative controls.

Our Commitment to Perform Timely Services

We have the technical expertise, engagement management skills and staffing resources sufficient to provide you with excellent service and ensure that your reporting deadlines are met. We have consistently planned, scheduled and conducted our audits of the organizations we serve in an efficient and effective manner in order to meet their reporting deadlines. We have proven our ability to provide timely services to our clients. However, given our current workload, we cannot commit to performing the audit until the November/December timeframe. If there is an opening in our schedule, we would strive to complete the audit earlier.

We will provide the District with a list of schedules and other work requested as soon as we are selected and will perform fieldwork in the November/December timeframe, or at such time as the books have been closed and all documents and analyses have been completed, if later than that. We anticipate draft copies of the audit reports will be available in late January, with final reports being available in early February.

The following estimated work plan was developed with your stated deadlines in mind. Upon selection as your independent accountants, we will meet with you, and together we will determine a specific timetable which ensures minimal disruption to your employees and meets your expectations.

| Task | Audit Timing |
|--|-------------------|
| Audit Planning: | |
| Begin audit planning process | August/September |
| Internal control/systems documentation, evaluation and testing | |
| Develop audit programs | |
| Provide audit assistance package and confirmation letters | |
| Risk Assessment | |
| Substantive Testing: | |
| Cash | November/December |
| Revenue, receivables and deferred revenue | |
| Expenses for goods and services and related liabilities | |
| Net Position - restricted and unrestricted | |
| Reporting and Wrap-up: | |
| Preparation of the financial statement and other reports | January |
| Draft reports available for review | Late January |
| Delivery of final reports | Early February |

Our audit will be planned so that delivery of all required reports will be accomplished in a timely manner. We believe that the staffing of the audit is sufficient to ensure the timely completion of the audit and to ensure that the work is properly supervised. We would work closely with management to ensure that we provide timely services consistent with your requirements.

We will prepare, edit and print the financial statements consistent with professional standards and your needs and will review the drafts of all our reports with management prior to finalization.

Independence Rules

Independence requirements in the 2018 *Government Auditing Standards* (known as the Yellow Book) applied for the first time during the fiscal year ending June 30, 2021. The independence requirements add additional scrutiny over nonaudit services performed by auditors, which includes preparation of accrual adjustments and the financial statements with footnotes. The 2018 Yellow Book is intended to result in auditors reevaluating whether they should provide bookkeeping, schedule preparation and other services typically performed as part of an audit that require judgement to be exercised that should be performed by management, so they are not put in the position of auditing their own work. We believe the 2018 Yellow Book independence requirements will result in auditors asking clients to find other accounting and reporting expertise to complete nonaudit services and advise clients about financial disclosures. If we prepare the District's financial statements, including footnotes, the District will need to ensure that the District has someone on staff or hire a consultant that has the skills, knowledge and experience to be able to take responsibility for the completeness and accuracy of the financial statements. If the auditor prepares any accrual adjustments, these will also need to be reviewed by someone with skills, knowledge and experience to review them.

Professional Fees

Our goal is to provide quality service using the highest professional standards at a reasonable cost. We plan each assignment carefully and set a time budget for each phase of the engagement. All of our staff are well indoctrinated in the need to use their time to the fullest efficiency.

During the first year, we will spend a significant amount of time becoming familiar with your organization and operations, developing permanent files, and performing our risk assessment. We will absorb the cost of this nonrecurring time and view it as an excellent investment in establishing a long-term relationship and in becoming more knowledgeable about your operating environment, which will enhance our ability to provide you with responsive service.

Since Richardson & Company, LLP consists primarily of experienced auditors, you can be sure that you will receive the experience level and quality of service you expect. Our firm will bring to the audits strong technical backgrounds, government and utility accounting expertise, outstanding engagement management skills, which will provide a "fresh look" at your programs.

Because of the start-up time incurred in an audit related to obtaining an understanding of and documenting internal controls and accounting processes, it is more cost-effective to the District for us to perform multi-year audits. Accordingly, we have provided a fee estimate for performing an audit for three years, assuming the District is satisfied with our services. Our fees are higher the first year to cover a portion of the audit start-up costs, such as obtaining an understanding of your internal controls and processes, reading various documents, setting up the financial statements, etc. Based upon our current understanding of your accounting system and procedures, our fee for audit services for the audits would be as indicated in the following table.

A summary of our fees by task are as follows:

| | 2024 | 2025 | 2026 |
|--|------------------|------------------|------------------|
| Audit and preparation of financial statement | \$ 11,900 | \$ 12,300 | \$ 12,700 |
| Assist with calculation of depreciation | 500 | 525 | 550 |
| Preparation of State Controller Reports | 800 | 840 | 890 |
| | <u>\$ 13,200</u> | <u>\$ 13,665</u> | <u>\$ 14,140</u> |

The break-down of our fee by classification is as follows:

| <u>Classification</u> | <u>Hours Per Year</u> | <u>Hourly Rates</u> | <u>Fee</u> |
|--|---------------------------|-------------------------|------------------|
| Partner | 20 | \$ 200 | \$ 4,000 |
| Senior Manager | 45 | 180 | 8,100 |
| Senior | 50 | 120 | 6,000 |
| Staff | 50 | 100 | 5,000 |
| | <u>165</u> | | <u>23,100</u> |
| | | | <u>(9,900)</u> |
| Audit Fee for the year ended June 30, 2024 | | | <u>\$ 13,200</u> |

These estimates do not take into consideration changes in the scope of the audit due to changes in accounting or auditing pronouncements and standards, laws or regulations, the loss of key accounting personnel, material weaknesses in the internal control environment, or significant changes in the scope of the District's operations. We will discuss a new fee estimate with the District if such an event occurs.

Should you have any questions about the details of our fees, or should our fees not appear competitive with those of the other firms, we would appreciate an opportunity to discuss them with you before you make your final decision.

Standard Billing Rates for Additional Services:

Our rates for additional services approved by the District that are not part of the scope of audit services are as follows:

| <u>Classification</u> | <u>Rate Per Hour</u> |
|----------------------------|----------------------|
| Partner | \$ 200 |
| Tax Director | 260 |
| Senior Manager | 180 |
| Managers | 160 |
| Supervisors | 140 |
| Seniors | 120 |
| Semi-seniors | 110 |
| Staff | 100 |
| Administrative or clerical | 65 |

References

We have the technical expertise needed to serve the District and engagement management skills and the local staffing resources sufficient to ensure that the District reporting deadlines are met. We have planned, scheduled and conducted our audits of the governmental entities we serve in an efficient and effective manner in order to meet reporting deadlines. From time to time our clients may need to contact us to ask questions or discuss accounting issues and other matters. We are available throughout the year to answer questions and encourage our clients to ask questions as the issues surface. We are timely and responsive to our clients' questions and requests for information. We have established a reputation with our clients for quality service, timeliness and professionalism. Accordingly, we have included three of these entities as references in this proposal and we encourage you to contact them.

Fair Oaks Water District
Tom Gray, General Manger
tgray@fowd.com
(916) 967-5723

Amador Water Agency
Larry McKenney
lmckenney@amadorwater.org
(209) 223-3018

Sacramento Suburban Water District
Jeff Ott, Director of Finance and Administration
jott@sswd.org
(916) 972-7171

Why We are Best Qualified

Richardson & Company, LLP is the best qualified to perform the auditing services required by the District for the following reasons:

- We have an extensive history in providing high-quality audits to water districts and other governmental agencies, as previously discussed.
- Our firm uses more experienced staff to actually perform the work than is typical of larger and other firms. If our firm is selected, we plan to have the senior manager and the Partner present during fieldwork. While larger and other firms may be able to demonstrate significant amounts of experience in the areas of expertise needed to provide the services you require, the specific individuals they actually assign to your engagement may not have the specific experience you need like the team of accountants we will assign to your engagement. The use of more experienced staff will also ensure you will receive quality services. Also, smaller firms do not have our large government experience, which is essential to address unusual and complicated transactions.
- We have a thorough audit approach that focuses on substantive testing of the District accounts. Some firms provide lower cost audits by performing mostly analytical review procedures and the evaluation of internal controls instead of performing substantive testing of account balances. Our thorough approach ensures material misstatements and noncompliance with policies are detected, which should provide a level of comfort to management and the Board of Directors.

* * * * *

Once again, we would like to thank you for the opportunity to discuss our services, present our qualifications, and submit our proposal to serve as independent auditors for the District. We are genuinely enthusiastic over the prospect of serving you and sincerely believe that we have the people, experience, resources and reputation to assure you of outstanding services. For the preceding reasons, we genuinely believe that your selection of our firm as the District's independent accountants is the best decision that the District could make.

If you have questions or need additional information, please contact Brian Nash or me at (916) 564-8727, fax (916) 564-8728, correspondence at 550 Howe Avenue, Suite 210, Sacramento, CA 95825 or email sent to bnash@richardsoncpas.com or isheipline@richardsoncpas.com.

Very truly yours,

RICHARDSON & COMPANY, LLP



Ingrid Sheipline, CPA
Managing Partner



Memorandum

Date: August 16th, 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 summer cycle, delivering water to South Feather the treatment plant and North Yuba's Irrigation. South Feather is receiving 7 cfs for their irrigation. North Yuba is receiving 5.7 cfs for its irrigation, the water is being diverted at the Costa creek turnout. 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.

Distribution:

1. Domestic meter reads for Brownsville and Rackerby were completed on time.
2. There were service line leaks for the last month. Job # 750. Job # 751. Job # 752.
3. There were 0 main line leaks for the last month.
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.

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 were 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.

DOH Canal:

1. The 2024 irrigation season was started on 4/17/24. Currently 5.7 cfs in being diverted to run irrigation. At this time district staff is cleaning debris, and maintaining the canal. All customers are balanced and receiving water. 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 Hand safety.
3. #2 Avoiding slips and trips.
4. #3 Electrical equipment safety.
5. #4 Backhoe safety.

To NYWD Board members.

Subject: Fire Hydrants.

District staff is requesting to purchase 6 new fire hydrants. (Quote Attached). The 6 hydrants will be replacing 6 that are old and obsolete. Rebuild kits are no longer available for this brand. This request in to continue to upgrade our domestic and fire suppression infrastructure.



FERGUSON WW #1423
7601-14TH AVENUE
SACRAMENTO, CA 95820-3601

Phone: 916-381-6100
Fax: 916-455-3402

| | |
|--------------------|-------------------|
| Deliver To: | |
| From: | Andrew Gollgowski |
| Comments: | |

11:16:30 AUG 15 2024

Page 1 of 2

FERGUSON WATERWORKS #1423

Price Quotation
Phone: 916-381-6100
Fax: 916-455-3402

Bid No: B521985
Bid Date: 08/15/24
Quoted By: AJG

Cust Phone: 530-675-2567
Terms: NET 10TH PROX

Customer: NORTH YUBA WATER DISTRICT
PO BOX 299
BROWNSVILLE, CA 95919-0299

Ship To: NORTH YUBA WATER DISTRICT
PO BOX 299
BROWNSVILLE, CA 95919-0299

Cust PO#: TONY

Job Name: HYDRANTS

| Item | Description | Quantity | Net Price | UM | Total |
|--------------------|-------------------------------------|----------|-----------|----|---------|
| MA423MJOLPNDTWHI36 | 5-1/4 A423 HYD 3'6 MJ OL PN DT WHIT | 1 | 3878.610 | EA | 3878.61 |
| MJSEBRLAUP | 6X4 SEMJ C153 RED L/A | 1 | 84.830 | EA | 84.83 |
| SSLDEP6 | 6 DI MJ WDG REST GLND PK *ONELOK | 1 | 63.768 | EA | 63.77 |
| S46106540765000 | 6 *QUANTU COUP 6.54-7.65 | 1 | 194.440 | EA | 194.44 |
| S46104460560000 | 4 QUANTUM COUP 4.46-5.60 | 1 | 137.900 | EA | 137.90 |

Net Total: \$4359.55
Tax: \$359.67
Freight: \$0.00
Total: \$4719.22

Quoted prices are based upon receipt of the total quantity for immediate shipment (48 hours). SHIPMENTS BEYOND 48 HOURS SHALL BE AT THE PRICE IN EFFECT AT TIME OF SHIPMENT UNLESS NOTED OTHERWISE. QUOTES FOR PRODUCTS SHIPPED FOR RESALE ARE NOT FIRM UNLESS NOTED OTHERWISE.

CONTRACTOR CUSTOMERS: IF YOU HAVE DBE/MBE/WBE/VBE/SDVBE/SBE GOOD FAITH EFFORTS DIVERSITY GOALS/ REQUIREMENTS ON A FEDERAL, STATE, LOCAL GOVERNMENT, PRIVATE SECTOR PROJECT, PLEASE CONTACT YOUR BRANCH SALES REPRESENTATIVE IMMEDIATELY PRIOR TO RECEIVING A QUOTE/ORDER.

Seller not responsible for delays, lack of product or increase of pricing due to causes beyond our control, and/or based upon Local, State and Federal laws governing type of products that can be sold or put into commerce. This Quote is offered contingent upon the Buyer's acceptance of Seller's terms and conditions, which are incorporated by reference and found either following this document, or on the web at <https://www.ferguson.com/content/website-info/terms-of-sale>
Govt Buyers: All items are open market unless noted otherwise.

LEAD LAW WARNING: It is illegal to install products that are not "lead free" in accordance with US Federal or other applicable law in potable water systems anticipated for human consumption. Products with "NP" in the description are NOT lead free and can only be installed in non-potable applications. Buyer is solely responsible for product selection.
WATER FLOW RATE NOTICE: Lavatory Faucets with flow rates over 0.5 GPM are not allowed for 'public use' in California.



HOW ARE WE DOING? WE WANT YOUR FEEDBACK!

Scan the QR code or use the link below to complete a survey about your bids:

<https://survey.medallia.com/?bidsorder&fc=1423&on=425820>



www.mountaincountieswater.com

Board of Directors and Officials

Scott Ratterman (CCWD) – President
Barbara Balen (TUD) – Vice President
Jim Holmes (County of Placer) – Secretary
Lori Anzini (EID) – Treasurer
Mike Lee (PCWA) – Director
Lori Parlin (County of El Dorado) – Director
Sue Hoek (County of Nevada) – Director
Don Blaser (YWA) – Director
Susan Peters (AWA) – Director

Dave Breninger, retired (PCWA) – Governmental Affairs Official
Tom Cumpston – Legal Counsel

Justin Caporusso – Executive Director

August 19, 2024

Executive Members

Amador Water Agency
Calaveras County Water District
County of Alpine
County of Amador
County of Calaveras
County of El Dorado
County of Nevada
County of Placer
County of Tuolumne
County of Yuba
El Dorado Water Agency
El Dorado Irrigation District
Foresthill Public Utility District
Georgetown Divide
Public Utility District
Jackson Valley Irrigation District
Placer County Water Agency
South Tahoe Public Utility District
Tuolumne Utilities District
Twain Harte
Community Services District
Union Public Utility District
Utica Water and Power Authority
Yuba Water Agency

Affiliate Members

City of Folsom
Mesa Water District
Santa Clara Valley Water District

Marieke Furnee
North Yuba Water District
Director, Division 4
PO Box 299
Brownsville, CA 95919

Subject: Membership with Mountain Counties Water Resources Association

Dear Marieke Furnee,

Thank you for your interest in the Mountain Counties Water Resources Association (MCWRA). Our 50-member strong Association was formed to promote the statewide importance of Sierra Nevada water resources through advocacy and collaboration. Our vision is to be the premiere advocate to influence water policy and protection of the Sierra Nevada watershed, and we invite you to join us in this endeavor.

MCWRA is recognized throughout California for its diligence in elevating the state's water relevancy to include the Sierra Nevada region's vulnerable watersheds in the discussion. Building relationships, alliances, and partnerships in other regions of the state are a central part of our education and advocacy on behalf of the region. This focused effort places the Association in a better position to provide leadership and coordination, which leverages our interests on important matters for the membership.

There are significant water issues facing our region, and MCWRA's advocacy team has worked to secure a seat at the as crucial conversations occur in Sacramento. Our Board of Directors maintains that it is crucial for the Association to be a sustainable, visible, and actively engaged organization focused on critical regional and statewide water issues.

MCWRA continues to expand its influence and enhance our value-add for our members and region. Our vision isn't realized without the support of our members, and we invite you to join us as we work to become the premiere advocate to influence water policy and protection of the Sierra Nevada watershed.

Thank you in advance for your consideration. If you have any questions about the Association or membership, please don't hesitate to call me at (916) 412-0571.

Sincerely,

Justin Caporusso, Executive Director
Mountain Counties Water Resources Association



Membership Application - Executive

DATE OF APPLICATION: _____ DUES AMOUNT \$ _____

NAME: _____

ORGANIZATION: _____

WATER PURVEYOR (Number of Connections, including wholesale): _____

NON-WATER PURVEYOR (Number of employees): _____

ADDRESS: _____

CITY: _____

STATE: _____ ZIP: _____

PHONE: _____

EMAIL ADDRESS: _____

NOTE: Please email an electronic copy of your LOGO. Please also provide the names and emails of those in your organization who would like to be added to our email news posts. Email information to: mcwra.office@gmail.com

Executive Membership (annual dues)..... Varies by Organization

- Water Purveyors – (≥ 15,000 connections, including wholesale account connections) \$22,516
- Water Purveyors – (≥ 6,500 but < 15,000 connections, including wholesale account connections) (category includes non-purveyor with broad water jurisdiction; i.e. public district, public agency) \$11,964
- Water Purveyors – (≥ 1,250 but < 6,500 connections, including wholesale account connections).. \$5,545
- Water Purveyors – (< 1,250 connections, including wholesale account connections) \$1,412
- Public Non-Purveyor – County..... \$1,748
 - Counties less than 20,000 in population \$1,277
 - Counties less than 10,000 in population \$ 739

Any county, public district, or other public agency located in the State of California in the counties of origin or adjacent to the central region of the Sierra Nevada who is involved in water development, acquisition, treatment, or storage may become an Executive Member of Mountain Counties upon written application, approval by the Board, and payment of the required membership dues. Acceptance to Executive Membership shall authorize full participation in activities of Mountain Counties. The General Manager, Executive Officer, or appointed representative shall represent its organization in the Executive Membership of Mountain Counties and shall be the voting representative from its public entity.

Signature of Applicant: _____

Please remit application with payment to:

Mountain Counties Water Resources Association
PO Box 2479
Placerville, CA 95667

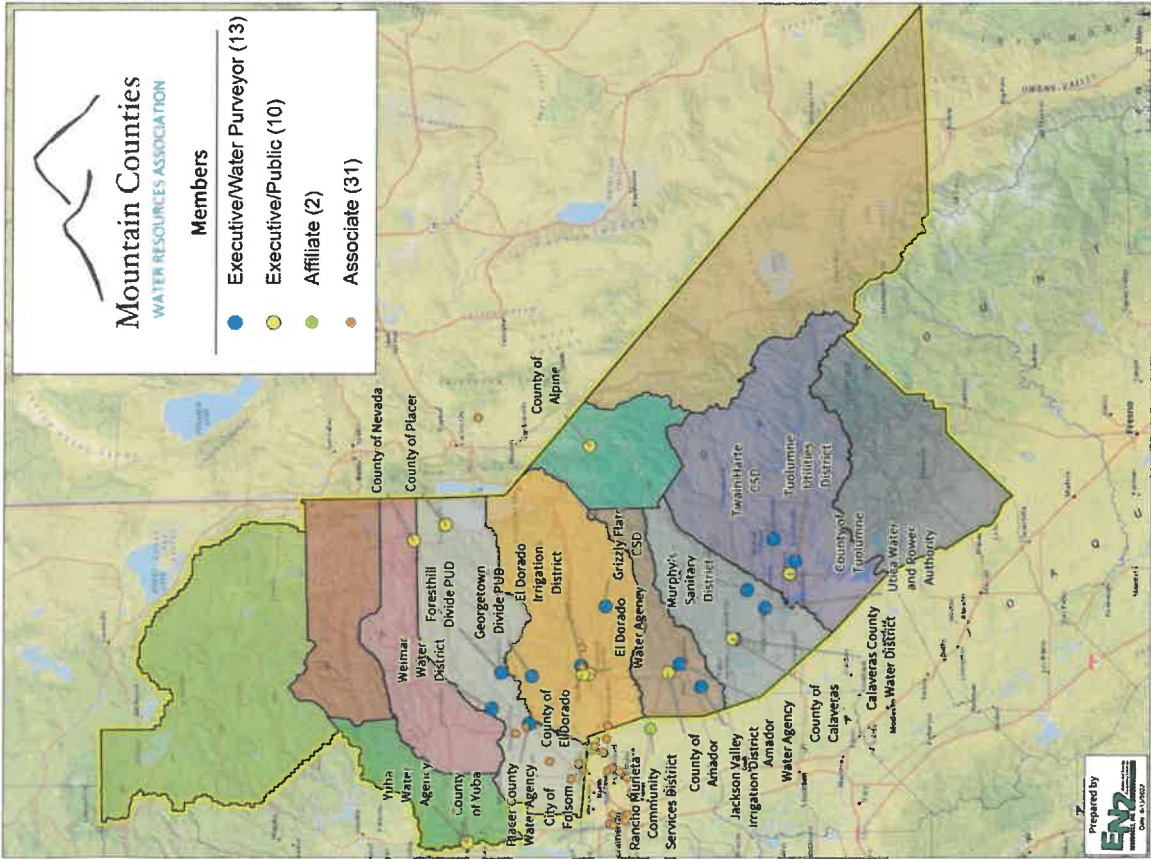
North Yuba Water District



Mountain Counties
WATER RESOURCES ASSOCIATION

MOUNTAIN COUNTIES WATER RESOURCES ASSOCIATION

Promoting the Statewide Importance of Sierra Nevada Water Resources
August 22, 2024

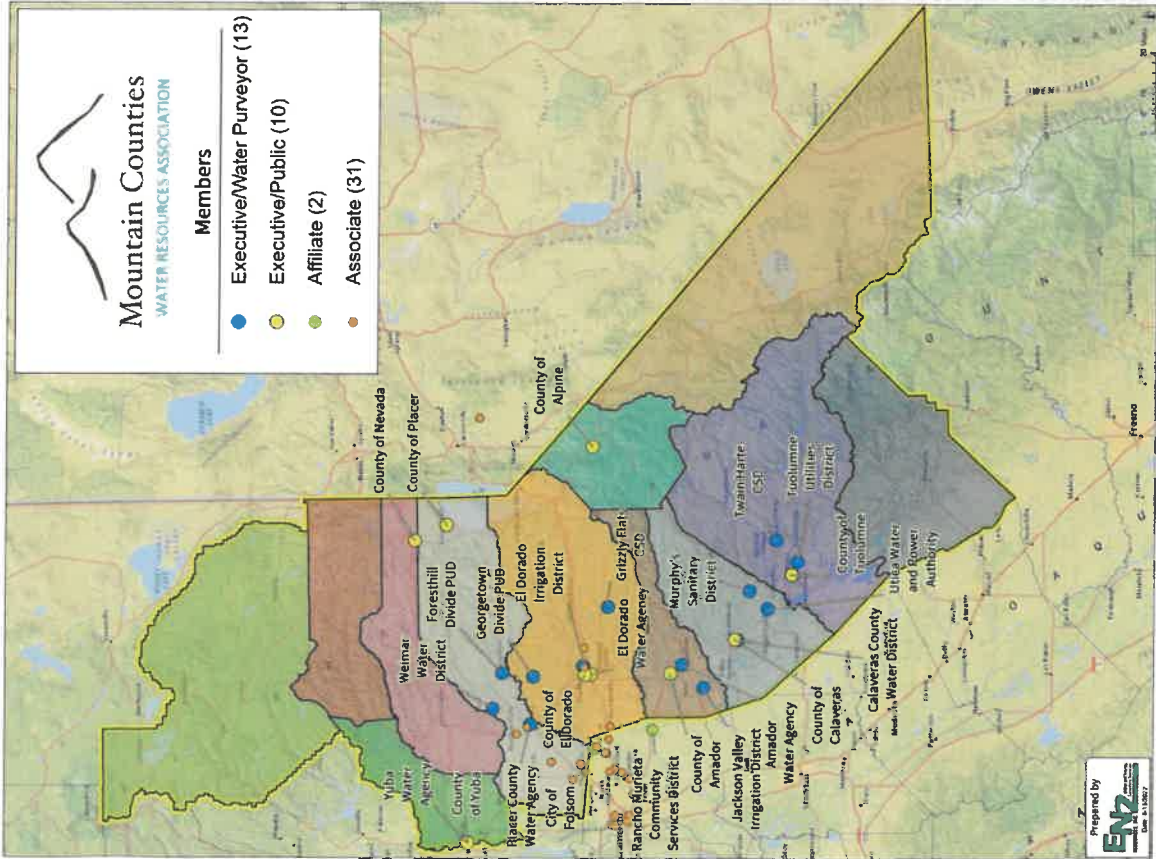


Executive Members

- o Amador Water Agency
- o Calaveras County Water District
- o County of Alpine
- o County of Amador
- o County of Calaveras
- o County of El Dorado
- o County of Nevada
- o County of Placer
- o County of Tuolumne
- o County of Yuba
- o El Dorado County Water Agency
- o El Dorado Irrigation District
- o Foresthill Public Utility District
- o Georgetown Divide Public Utility District
- o Grizzly Flats Community Services District
- o Jackson Valley Irrigation District
- o Murphys Sanitary District
- o Placer County Water Agency
- o Tuolumne Utilities District
- o Twain Harte Community Services District
- o Yuba Water Agency
- o Union Public Utility District
- o Utica Water and Power Authority

Affiliate Members

- o City of Folsom
- o Rancho Murieta Community Services District
- o Santa Clara Valley Water District (Valley Water)

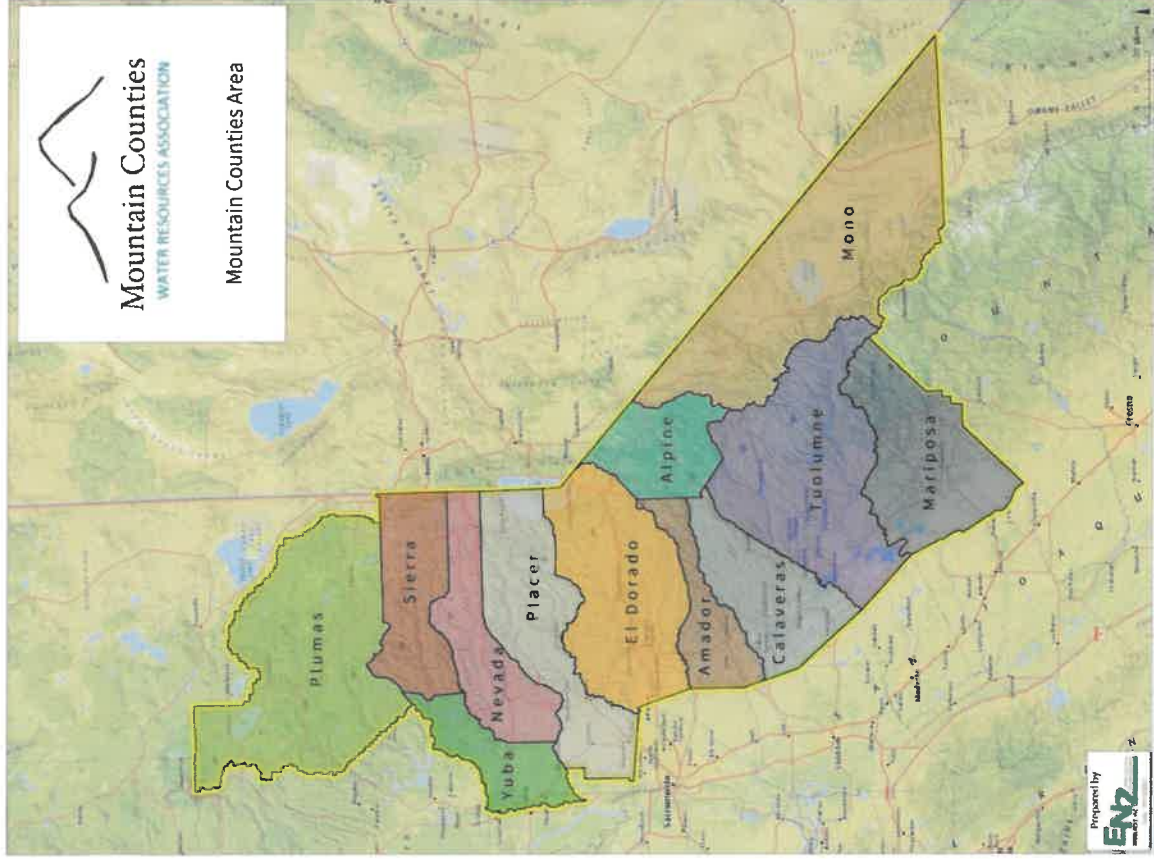


Associate Members

- o AECOM
- o Association of California Water Agencies (ACWA)
- o ACWA JPIA
- o Bennett Engineering Services
- o Black & Veatch
- o Blackburn Consulting
- o Brown and Caldwell
- o Carollo Engineers
- o Coleman Engineering
- o Condor Earth Technologies, Inc.
- o Domenichelli and Associates, Inc.
- o Dudek
- o ECORP Consulting, Inc.
- o EN2 Resources, Inc.
- o Environmental Science Associates (ESA)
- o Fieldman, Rolapp & Associates, Inc.
- o Gannett Fleming,
- o HDR Engineering, Inc.
- o HELIX Environmental Planning, Inc.
- o Hilltop Securities, Inc.
- o JJ&A (Jacobson James & Associates
- o McMillen Jacobs Associates
- o Mesa Water District
- o Northwest Hydraulic Consultants
- o Peterson . Brustad . Inc.
- o Provost & Pritchard Consulting Group
- o Recology
- o Sierra West Consultants, Inc.
- o Urban Water Institute (UWI)
- o WEST Consultants, Inc.
- o West Yost Associates
- o Western Hydrologics

Mountain Counties Region

- Alpine
- Amador
- Calaveras
- El Dorado
- Mariposa
- Mono
- Nevada
- Placer
- Plumas
- Sierra
- Tuolumne
- Yuba



Board of Directors



Scott Ratterman – President
2015-
Director, Calaveras County Water District



Lori Anzini- Treasurer
2022-
Director, El Dorado Irrigation District



Lori Parlin – Director
2022-
Supervisor, County of El Dorado

Board of Directors



Barbara Balen – Vice President
2017-
Director, Tuolumne Utilities District

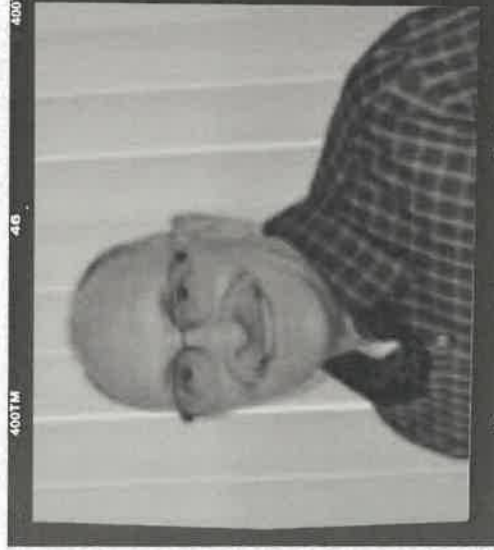


Sue Hoek - Director
2023-
Supervisor, County of Nevada

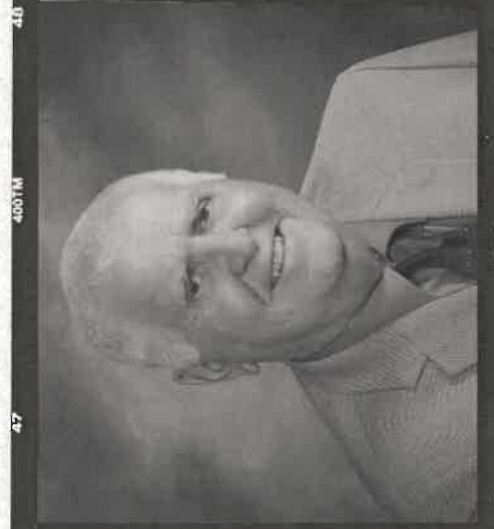


Jim Holmes – Secretary
2015-
Supervisor, County of Placer

Board of Directors



Mike Lee - Director
2017-
Director, Placer County Water Agency



Don Blaser- Director
2023-
Director, Yuba Water Agency



Susan Peters - Director
2023-
Director, Amador Water Agency

Executive Director

JUSTIN CAPOUSSO

- More than two decades of public affairs and issue advocacy experience
- Background in rural California
- Experience in natural resource issues
 - Chair, California Forest Watershed Alliance (CAFWA)
- Collaborative Approach to Advocacy and Issue Management





Statewide Benefits of Healthy Headwaters

California's headwaters account for the majority of the state's overall water supply, yet the region cannot solely fund proper forest management. Through education and advocacy, MCWRA will continue to promote policies and funding of programs and projects that protect Sierra Nevada's forested watersheds, and support the following:

- **IMPROVED WATER QUALITY AND QUANTITY**
- **ENHANCED HABITATS, ECOSYSTEMS, RECREATION, AND WATERSHEDS**
- **LOWER RISKS TO RURAL COMMUNITIES, PUBLIC SAFETY, AND INFRASTRUCTURE**
- **REDUCED IMPACTS OF WILDFIRE AND CLIMATE CHANGE**
- **CREATION OF RESILIENT FORESTS AND COMMUNITIES**
- **INCREASED CARBON SEQUESTRATION**



Mission

Promote the statewide importance of Sierra Nevada water resources through advocacy and collaboration.

MOUNTAIN COUNTIES WATER RESOURCES ASSOCIATION



Vision

To be the premiere advocate to influence water policy and protection of the Sierra Nevada watershed.



Values

- Leadership
- Advocacy
- Collaboration
- Education



Strategic Priorities

- California's Watershed
- Water Rights
- Water Supply
- Forest Management
- Statewide Collaboration



Key Priorities

- PROTECTION OF WATER RIGHTS AND PRESERVATION OF REGIONAL WATER SUPPLIES
- INCREASED INVESTMENT IN CALIFORNIA'S HEADWATERS
- SCIENCE-BASED FOREST MANAGEMENT PLANS AND ACTIONS
- INCREASED STATEWIDE COLLABORATION REGARDING WATER RESOURCES
- ADDITIONAL WATER STORAGE CAPACITY
- EDUCATING TARGET AUDIENCES ON STATEWIDE NEED OF PROTECTING CALIFORNIA'S HEADWATERS



WATER POLICY PRINCIPLES

MOUNTAIN COUNTY WATER RESOURCES ASSOCIATION

MCWRA Supports...



1. Protection of members' existing water rights, water-rights priority, area-of-origin rights, and local agencies' ability to use water resources for their present and future economic, social, and environmental well-being.
2. Proactive, science-based forest management practices, and robust State and federal investment in the watershed and headwaters of the Sierra Nevada.
3. Policies that acknowledge MCWRA members' unique position to develop and implement significant regional and statewide solutions.

MCWRA Supports...



4. New Water Storage
5. Water-use Efficiency
6. California Water Plan and Water Resilience Portfolio.
7. Regional and statewide climate resilience initiatives and renewable energy expansion.
8. Integrated approach to water management that addresses costs and benefits, and uses the best available science to prioritize and balance water supply and demand for people, agriculture, and the environment.

MCWRA Supports...



9.

Rewarding water suppliers who demonstrate:

- Reduce reliance on water supplies conveyed through the Delta
- Investment in local and regional water supplies
- Improved regional self-reliance for water supplies
- Investment in water use efficiency and reuse
- Investment in advanced water technologies



TOURS & EDUCATION

MOUNTAIN COUNTIES WATER RESOURCES ASSOCIATION

Advocacy

In an effort to streamline our advocacy efforts, and maintain a high-level of legislative engagement on behalf of our members, the MCWRA Legislative Committee prioritized 2023 legislative proposals into the following three categories:

1. Engage 2. Watch 3. Monitor

Principles and Strategic Priorities fall into a Priority 1 status. These proposals will require various levels of MCWRA legislative engagement. Legislative proposals that indirectly align or are adjacent to our Water Policy Principles and/or Strategic Priorities fall into a Priority 2 status. Priority 3 includes all other water related or forest management related legislative proposals worth monitoring.

California's Headwaters

MCWRA STRATEGIC PLAN

| OBJECTIVE | ACTION ITEM | TIME FRAME |
|---|---|-------------|
| Support increased investment in healthy watersheds | Promote statewide and local policies that protect current investments | Ongoing |
| | Encourage local agency partners to advocate by creating a unified approach | Ongoing |
| Promote policies, projects and funding to protect the Sierra Nevada's watershed | Develop an advocacy platform to be used by MCWRA members to share with partner agencies | 2024/Annual |
| Increase awareness of the importance of the Sierra Nevada watershed | Develop an education initiative spearheaded by partner agencies | 2024/Annual |

Water Rights

MCWRA STRATEGIC PLAN

| OBJECTIVE | ACTION ITEM | TIME FRAME |
|--|---|----------------|
| <p>Develop and execute a Water Rights educational campaign</p> | <p>Work with partners and stakeholders to draft content and collateral materials defining Water Rights, and highlighting the need for preservation and protection</p> | <p>2023</p> |
| | <p>Host materials on digital platform</p> | |
| <p>Preserve and protect priority principle Water Rights</p> | <p>Host an annual Water Rights webinar for MCWRA members</p> | <p>Annual</p> |
| | <p>Work with Legislative Committee and Legislative Advocacy team to track and engage in Water Rights legislative and regulatory activities</p> | |
| <p>Defend area of origin Water Rights</p> | | <p>Ongoing</p> |

Forest Management

MCWRA STRATEGIC PLAN

| OBJECTIVE | ACTION ITEM | TIME FRAME |
|--|--|-----------------------|
| <p>Encourage science-based plans and actions</p> | <p>Convene appropriate parties for an initial panel discussion for MCWRA members on current science-based approaches used and possible future alternatives</p> | <p>2023/Ongoing</p> |
| | <p>Develop forest management principles for MCWRA as part of an annual advocacy platform/document</p> | <p>Annual</p> |
| <p>Collaborate with partner organizations and associations on forest management advocacy</p> | <p>Identify and convene partner organizations and associations for an annual forest management workshop/study session</p> | <p>Annual/Ongoing</p> |
| | <p>Align MCWRA with existing coalitions focused on forest management advocacy</p> | |

Statewide Collaboration

MCWRA STRATEGIC PLAN

| OBJECTIVE | ACTION ITEM | TIME FRAME |
|---|--|----------------|
| Water Resources Advocacy | Develop a comprehensive Sierra Nevada region advocacy plan | Annual |
| Enhance relationships with organizations and key individuals in Southern California and the Bay Area | Sustain relationship with California-United Water | Annual/Ongoing |
| | Co-host annual California- United Water educational events and opportunities | |
| | Maintain leadership role and participation in Urban Water Institute | |

Water Supply

MCWRA STRATEGIC PLAN

| OBJECTIVE | ACTION ITEM | TIME FRAME |
|--|--|-------------|
| Achieve additional water storage capacity for California | Provide initial report on current water storage projects to MCWRA Board of Directors | 2023/Annual |
| Achieve additional water supply capacity for California | Work with individual water storage projects to host introductory project briefings and annual updates | |
| Collaborate with strategically identified partners | Advocate for current water storage projects while developing a long-term strategy for advocacy of future water storage projects | |
| Collaborate with strategically identified partners | Utilize Southern California and other strategic partnerships to enhance and amplify organized advocacy for water storage and water supply projects | Ongoing |