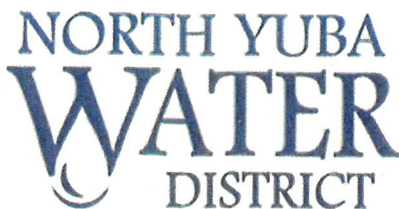


Alton Wright
Director
Division 1

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
(Interim)

AGENDA

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

5:30 PM ♦ THURSDAY ♦ JULY 27, 2023

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: Jul 27, 2023 05:30 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/84747939986?pwd=ZUNLNHpMSTAxbkJVdTcxU3NnRGZsUT09>

Meeting ID: 847 4793 9986

Passcode: 750265

One tap mobile

+16694449171,,84747939986#,,,,*750265# US

+16699009128,,84747939986#,,,,*750265# US (San Jose)

Dial by your location

• +1 669 444 9171 US

• +1 669 900 9128 US (San Jose)

Meeting ID: 847 4793 9986

Passcode: 750265

Find your local number: <https://us02web.zoom.us/j/84747939986?pwd=ZUNLNHpMSTAxbkJVdTcxU3NnRGZsUT09>

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 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 welcomed to provide their own translator.

**COMMENCEMENT OF
MEETING**

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.

CLOSED SESSION

E. Conference with Legal Counsel — existing litigation (4 Cases) – pursuant to Government Code section 54956.9, subdivision (d), paragraph (1):

The Board will meet in closed session to discuss the following existing legal actions:

1. *Charles Sharp v. North Yuba Water District, et al.*, Yuba County Superior Court Case No. CVPT20-00386.
2. *South Feather Water & Power Agency v. North Yuba Water District*, Sutter County Superior Court Case No. CVCS2 I -0002073
3. *North Yuba Water District v. South Feather Water and Power District*, Yuba County Superior Court Case No. Case No. CVCS21-0001857

F. PUBLIC REPORT OF ACTIONS TAKEN IN CLOSED SESSION.

**OPEN SESSION ACTION
CALENDAR**

G. ANNUAL AUDIT REPORT for 2021/2022

John Blomberg of Blomberg & Griffin will present the Financial Statements and Independent Auditor's Report for 2021/2022.

H. BLOMBERG & GRIFFIN: INDEPENDENT AUDIT PROPOSAL FOR 2023 thru 2025

The Board will discuss, and possibly take action, to approve Blomberg & Griffin's Independent Audit Proposal for 2023 Thru 2025.

I. CONSENT ITEMS

1. Approval of **Minutes for Regular Board Meeting of June 22, 2023**
2. Approval of **Payroll for the Month of June 2023:** **\$ 64,680.32**
3. Approval of **Bills for the Month of June 2023:** **\$ 291,794.14**

J. 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

1. Operations Memorandum
2. Tank Repairs
3. Meters/MHI Study
4. Aerators
5. VOC Testing
6. Fire Hydrant purchase

District's Legal Counsel's Report

K. FINANCE

The Board will discuss, and possible approve:

- Yuba County Districts' Budget Form Schedule 13/ Treasury Funds
- Tri County's Bank Certified Deposit CD
- River Valley Bank Business Money Market account

L. DISTRICT WEBSITE IMPROVEMENTS

The District Administration has learned that the District's website is out of compliance with state and federal law, including but not limited to the Americans With Disabilities Act. The Board will discuss, and possibly take action, to authorize the District Administration to enter into a contract with one or more consultants with experience in assisting public agencies with these issues to bring the District's website up to standards as soon as reasonably possible.

M. LITIGATION SETTLEMENT

The Board will discuss, and possibly take action, to settle *Charles Sharp v. North Yuba Water District, et al.*, Yuba County Superior Court Case No. CVPT20-00386 subject to the terms within the draft settlement agreement attached to this Agenda.

N. SIERRA MUZZLELOADERS

The Board will discuss, and possibly take action, to enter into a lease agreement between the District and Sierra Muzzleloaders, subject to the terms and conditions within the draft lease agreement attached to this Agenda.

O. PUBLIC RECORDS ACCESS GUIDELINES

The Board will discuss, and possibly take action, to adopt a draft Public Records Policy, attached to this agenda.

P. DIRECTORS REPORTS

FINAL PUBLIC COMMENT

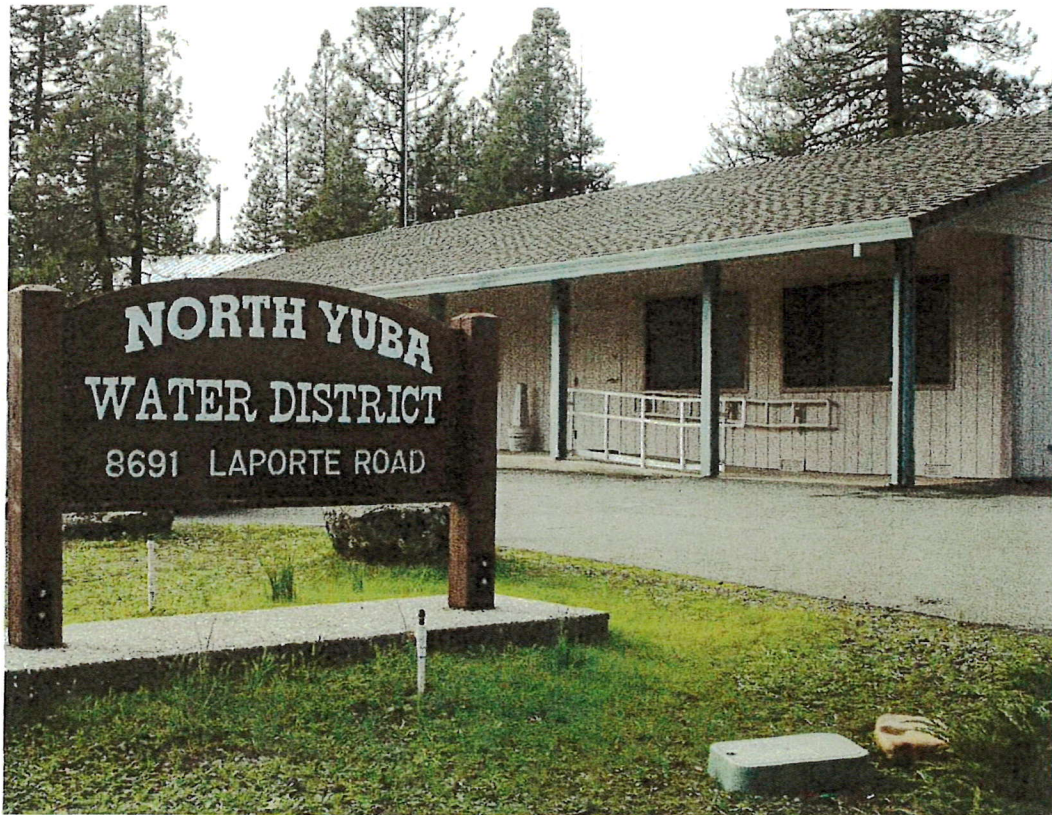
The Board provides the public an opportunity to address the District Board of Directors with additional comment about matters on the Agenda. Repeating comment provided at the start of the meeting is not considered "additional" comment. Closing Public comment is limited to no more than five (5) minutes total, shared equally by all members of the public who wish to speak.

ADJOURNMENT

NORTH YUBA WATER DISTRICT

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT**

June 30, 2022 and 2021



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, 2022, and 2021 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, 2022 and 2021, 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.

Blomberg & Griffin A.C.
Stockton, CA

November 19, 2022

NORTH YUBA WATER DISTRICT
Management Discussion and Analysis
June 30, 2022 and 2021

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, 2022 and 2021. 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, 2022 and 2021

Financial Highlights

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.

FY2021 - During the year ended June 30, 2021, the District's net position decreased by \$393,728, or 3.74%. The District's operating revenues decreased by \$34,885 or 2.28%, and operating expenses increased by \$419,424 or 21.59%. Non-operating revenues were \$475,046.

Financial Analysis of the District

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.

FY2021 - the District's net position increased by \$393,728 from \$10,513,604 to \$10,119,876. Net position invested in capital assets, less accumulated depreciation, increased by \$111,404.

STATEMENT OF NET POSITION

	<u>2022</u>	<u>2021</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Current Assets	\$ 2,262,082	\$ 3,351,496	\$ (1,089,414)	-32.51%
Capital Assets-Net	5,409,795	5,521,776	(111,981)	-2.03%
Restricted Assets	<u>1,524,219</u>	<u>1,409,440</u>	<u>114,779</u>	<u>8.14%</u>
 Total Assets	 <u>\$ 9,196,096</u>	 <u>\$ 10,282,712</u>	 <u>\$ (1,086,616)</u>	 <u>-10.57%</u>
 Liabilities	 <u>\$ 219,947</u>	 <u>\$ 162,836</u>	 <u>\$ 57,111</u>	 <u>35.07%</u>
 Total Liabilities	 <u>219,947</u>	 <u>162,836</u>	 <u>57,111</u>	 <u>35.07%</u>
 Invested in Capital Assets, Net of Related Debt	 5,409,795	 5,521,776	 (111,981)	 -2.03%
Restricted	1,524,219	1,409,440	114,779	8.14%
Unrestricted	<u>2,042,135</u>	<u>3,188,660</u>	<u>(1,146,525)</u>	<u>-35.96%</u>
 Total Net Position	 <u>8,976,149</u>	 <u>10,119,876</u>	 <u>(1,143,727)</u>	 <u>-11.30%</u>
 Total Liabilities and Net Position	 <u>\$ 9,196,096</u>	 <u>\$ 10,282,712</u>	 <u>\$ (1,086,616)</u>	 <u>-10.57%</u>

NORTH YUBA WATER DISTRICT
Management Discussion and Analysis
June 30, 2022 and 2021

Financial Analysis of the District (Continued)

Statement of Revenues, Expenses, and Changes in Net Position

	<u>2022</u>	<u>2021</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Revenue				
Operating Income	\$ 1,409,019	\$ 1,492,923	\$ (83,904)	-5.62%
Non-Operating Income	475,689	475,046	643	0.14%
Total Revenue	<u>1,884,708</u>	<u>1,967,969</u>	<u>(83,261)</u>	<u>-4.23%</u>
Operating Expenses				
Water Supply, Treatment, Distribution	938,792	957,600	(18,808)	-1.96%
Administration Expenses	1,862,062	1,170,011	692,051	59.15%
Depreciation	227,581	234,086	(6,505)	-2.78%
Total Expenses	<u>3,028,435</u>	<u>2,361,697</u>	<u>666,738</u>	<u>28.23%</u>
Changes in Net Position	<u>(1,143,727)</u>	<u>(393,728)</u>	<u>(749,999)</u>	<u>190.49%</u>
Net Position- Beginning of Year	<u>10,119,876</u>	<u>10,513,604</u>	<u>(393,728)</u>	<u>-3.74%</u>
Net Position- End of Year	<u>\$ 8,976,149</u>	<u>\$ 10,119,876</u>	<u>\$ (1,143,727)</u>	<u>-11.30%</u>

Capital Assets

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 was decreased by \$111,981 due to depreciation expense exceeding capital purchases.

June 30, 2021 - The District invested in capital assets; net of accumulated depreciation was \$5,521,776. The District purchased \$345,488 of capital assets during fiscal year end June 30, 2021. The depreciation expense was \$234,086. Capital assets, net of accumulated depreciation was increased by \$111,404 due to capital purchase exceeding depreciation expense.

Capital Debt

As of and for the fiscal years ended June 30, 2022, and 2021, the District did not have any capital debts.

NORTH YUBA WATER DISTRICT
Management Discussion and Analysis
June 30, 2022 and 2021

Economic Factors

FY2022 - The District incurred operating loss of \$1,619,416 and a total loss of \$1,143,727 during fiscal year 2022. Operating income for fiscal year 2022 decreased primarily from the grants and other revenues. The operating loss of \$1,619,416. was reduced by non-operating income of \$475,689. The total net loss for the fiscal year ended June 30, 2022 was \$1,143,727.

FY2021 - The District incurred a \$868,774 operating loss and a total loss of 393,728, during fiscal year 2021. Operating income for fiscal year 2021 decreased primarily from irrigation revenues. Power revenue varies significantly from year-to-year dependent upon hydrological and other factors. The operating loss of \$868,774 was reduce by non-operating income of \$475,046. Total net loss for fiscal year end June 30, 2021 was \$393,728.

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, 2022 and 2021

ASSETS

	2022	2021
CURRENT ASSETS		
Cash in Bank	\$ 389,284	\$ 319,550
Cash in County	1,919,243	2,966,453
Accounts Receivable (net allowance of -0-):	30,507	35,452
Inventory	27,402	26,332
Prepaid Expenses	5,348	3,709
Total Current Assets	2,371,784	3,351,496
CAPITAL ASSETS		
Land	207,662	207,662
Property and Equipment	9,787,503	9,757,802
Less Accumulated Depreciation	(5,056,993)	(4,829,412)
Net Property and Equipment	4,938,172	5,136,052
Construction in Progress	95,732	9,833
Land for Future Use	375,891	375,891
Total Capital Assets - Net	5,409,795	5,521,776
Restricted Assets:		
Cash with County	913,256	908,569
Tank Project - Cash	109,150	109,063
Capital Improvement Project	184,277	184,130
Saving Money Market	111,505	111,416
Reserve - Savings	96,329	96,262
Total Restricted Assets	1,414,517	1,409,440
TOTAL ASSETS	\$ 9,196,096	\$ 10,282,712
	LIABILITIES AND NET POSITION	
CURRENT LIABILITIES		
Accounts Payable	\$ 111,757	\$ 70,979
Compensated Absences	54,908	40,254
Customer Deposits	53,282	51,603
Total Current Liabilities	219,947	162,836
Total Liabilities	219,947	162,836
NET POSITION		
Invested in Capital Assets	5,409,795	5,521,776
Restricted	1,414,518	1,409,440
Unrestricted	2,151,836	3,188,660
Total Net Position	8,976,149	10,119,876
TOTAL LIABILITIES AND NET POSITION	\$ 9,196,096	\$ 10,282,712

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, 2022 and 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES		
Irrigation	\$ -	\$ -
Domestic	281,462	275,153
Power Revenue	709,000	709,000
Resale	398,430	392,761
Grants and Other Revenues	<u>20,127</u>	<u>116,009</u>
 Total Operating Revenues	 <u>1,409,019</u>	 <u>1,492,923</u>
OPERATING EXPENSES		
Source of Supply	298,468	382,340
Water Treatment	290,009	220,110
Transmission & Distribution	350,315	355,150
Administrative & General	1,862,062	1,170,011
Depreciation	<u>227,581</u>	<u>234,086</u>
 Total Operating Expenses	 <u>3,028,435</u>	 <u>2,361,697</u>
 Net Income (Loss) from Operations	 <u>(1,619,416)</u>	 <u>(868,774)</u>
NON-OPERATING REVENUES (EXPENSES)		
Tax Revenue	456,806	422,834
Interest Income	<u>18,883</u>	<u>52,212</u>
 Total Non-Operating Income	 <u>475,689</u>	 <u>475,046</u>
 Changes in Net Position	 (1,143,727)	 (393,728)
 Net Position - Beginning of Year	 <u>10,119,876</u>	 <u>10,513,604</u>
 NET POSITION - END OF YEAR	 <u>\$ 8,976,149</u>	 <u>\$ 10,119,876</u>

See accompanying notes to the financial statements

NORTH YUBA WATER DISTRICT
Statement of Cash Flows
For the Years Ended June 30, 2022 and 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Customers	\$ 1,415,643	\$ 1,492,704
Cash Payments to Suppliers	(938,792)	(917,095)
Cash Payments to Administrative & General	(1,809,339)	(1,169,662)
Net Cash Provided (Used) by Operating Activities	(1,332,488)	(594,053)
CASH FLOWS FROM NON-CAPITAL ACTIVITIES:		
Receipts from Taxes, Assessments, and Nonoperating Revenue Less Other Nonoperating Expenses	456,806	422,834
Net Cash Provided (Used) by Non-Capital Activities	456,806	422,834
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Purchase of Capital Assets/Adjustment in Capital Asset	(115,600)	(345,488)
Net Cash Provided (Used) by Capital and Related Financing Activities	(115,600)	(345,488)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest Income	18,883	52,212
Net Cash Provided (Used) by Investing Activities	18,883	52,212
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(972,399)	(464,495)
CASH - BEGINNING OF YEAR	4,695,443	5,159,938
CASH - END OF YEAR	\$ 3,723,044	\$ 4,695,443
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Net Operating Income (Loss)	\$ (1,619,416)	\$ (868,774)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:		
Depreciation	227,581	234,086
Change in Assets and Liabilities:		
Accounts Receivable	4,945	(3,992)
Inventory	(1,070)	5,527
Prepaid Expenses and Other Current Assets	(1,639)	3,530
Accounts Payable	40,778	31,448
Deposits	1,679	3,773
Accrued Expenses and Other Liabilities	14,654	349
Net Cash Provided by (used for) Operating Activities	\$ (1,332,488)	\$ (594,053)

See accompanying notes to the financial statements

NORTH YUBA WATER DISTRICT

Notes to Financial Statements

June 30, 2022 and 2021

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, 2022 and 2021

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, 2022 and 2021

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, 2022 and 2021

3. Cash:

At year-end June 30, 2022, the carrying amount of the District's deposits was \$890,544. 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, 2021 the carrying amount was \$820,421.

At year-end June 30, 2022 cash with a carrying amount of \$2,832,499 was held by Yuba County in the District's name. At year-end June 30, 2021, the amount was \$3,875,022.

	Balance June 30, 2022	Balance June 30, 2021
Petty Cash	\$ 830	\$ 830
Cash in Checking - Unrestricted	278,751	318,720
- Restricted - Tank/CIP	293,428	293,193
-Unrestricted - YC Water	109,701	-
Cash with County - Unrestricted	1,919,243	2,966,453
- Restricted	913,256	908,569
Cash In Savings - Reserve	207,834	207,678
Total	<u>\$ 3,723,043</u>	<u>\$ 4,695,443</u>

NORTH YUBA WATER DISTRICT

Notes to Financial Statements

June 30, 2022 and 2021

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>2022</u>	<u>2021</u>
Balance at June, 2022 and 2021 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	\$ 7,474	\$ 7,436
Restricted balances that were created by annexation fees	101	100
Board of Directors designated reserve for capital improvement	900,122	895,502
Board of Directors designated reserve for office equipment replacement	5,559	5,531
	<u>\$ 913,256</u>	<u>\$ 908,569</u>

NORTH YUBA WATER DISTRICT
Notes to Financial Statements
June 30, 2022 and 2021

5. Accounts Receivable:

Trade accounts receivable consists of the following on June 30:

	<u>2022</u>		<u>2021</u>	
	<u>Total Accounts</u>	<u>Amount</u>	<u>Total Accounts</u>	<u>Amount</u>
0 - 30	557	\$ 17,428	506	\$ 15,846
30 - 60	84	3,537	98	4,016
60 - 90	53	1,883	62	2,917
Over 90 Days	46	7,659	59	12,673
	<u>740</u>	<u>\$ 30,507</u>	<u>725</u>	<u>\$ 35,452</u>

6. Capital Assets:

Changes in capital assets for the years ended June 30, 2022 and 2021 are as follows:

	<u>Balance, July 1, 2020</u>	<u>2021 Additions</u>	<u>Balance, June 30, 2021</u>	<u>2022 Additions</u>	<u>Balance, June 30, 2022</u>
Organizational Costs	\$ 4,510	\$ -	4,510	\$ -	4,510
Water Rights	138,841	-	138,841	-	138,841
Land	142,037	65,625	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	2,361,305	170	2,361,475	9,679	2,371,154
Transportation and Distribution System	4,562,426	835,429	5,397,855	2,466	5,400,321
General Plant Equipment	1,674,578	43,212	1,717,790	17,556	1,735,346
Construction in Progress	608,782	(598,949)	9,833	85,899	95,732
Total Capital Assets	<u>\$ 10,005,701</u>	<u>\$ 345,487</u>	<u>\$ 10,351,188</u>	<u>\$ 115,600</u>	<u>\$ 10,466,788</u>

NORTH YUBA WATER DISTRICT
Notes to Financial Statements
June 30, 2022 and 2021

7. Accounts Payable:

Accounts payable for the fiscal years ended June 30, 2022, and 2021 are as follows:

	2022	2021
Accounts Payable	\$ 111,757	\$ 70,979
Total Accounts Payable	\$ 111,757	\$ 70,979

8. Compensated Absences:

Compensated absences for the fiscal years ended June 30, 2022, and 2021 are as follows:

	2022	2021
Compensated Absences	\$ 54,908	\$ 40,254
Total Compensated Absences	\$ 54,908	\$ 40,254

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, 2022 and 2021

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, 2022 and 2021

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 2022 fiscal year, the District purchased certain commercial insurance coverages to provide for these risks.

NORTH YUBA WATER DISTRICT

Notes to Financial Statements

June 30, 2022 and 2021

12. Net Position:

Net Position at June 30, Consist of:

	<u>2022</u>	<u>2021</u>
Investment in Capital Assets	\$ 5,409,795	\$ 5,521,776
Restricted Reserves:		
County Accounts	913,256	908,569
Capital Improvements	293,428	293,193
Money Market-Savings	111,505	111,416
Reserve-Savings	96,329	96,262
Total Restricted Reserves	<u>1,414,518</u>	<u>1,409,440</u>
Unrestricted	<u>2,151,836</u>	<u>3,188,660</u>
Total Net Position	<u>\$ 8,976,149</u>	<u>\$ 10,119,876</u>

13. Subsequent Events:

Management has evaluated subsequent events through January 17, 2023, the date these June 30, 2022, financial statements were available to be issued.

NORTH YUBA WATER DISTRICT

PRINCIPAL OFFICIALS

Board of Directors:

Gary Hawthorne

President

Doug Neilson

Vice President

Chris Cross

Ginger Hughes

Donald Ferguson

Staff:

Jeffrey Maupin

Manager/Secretary
to the Board

Heidi Naether

Finance Manager



Blomberg & Griffin Accountancy Corporation
Certified Public Accountant

INDEPENDENT AUDIT PROPOSAL

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

June 23, 2023

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 years ending June 30, 2023, 2024 and 2025.

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 unqualified, 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 years ending June 30, 2023, 2024 and 2025 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 each fiscal year ending June 30, 2023, 2024 and 2025.

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.

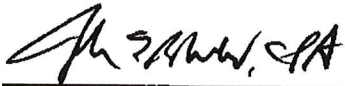
North Yuba Water District-Audit Proposal-Page 2

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



Blomberg & Griffin Accountancy Corporation
Certified Public Accountant

INDEPENDENT AUDIT PROPOSAL

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

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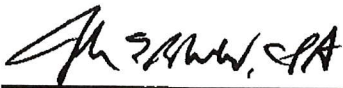
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Should you need any additional information regarding this proposal please call John E. Blomberg, C.P.A. direct at (209) 466-3894.

Respectfully Submitted,



John E. Blomberg, C.P.A.

Approved By:

Signature

Dated

**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, June 22, 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
<https://us02web.zoom.us/j/84870912042?pwd=UjVlTXZpRVVlZmNFZ292akE1a2VBZz09>
 Meeting ID: 84870912042
 Passcode: 375115
 One tap mobile
 +166994449171,,84870912042#,,,,*375115# US
 +16699009128,,84870912042#,,,,*375115# US (San Jose)

Dial by your location
 +1 669 444 9471 US+
 +1 669 900 9128 US (San Jose)
 + 246 248 7799 US (Houston)
 Meeting ID: 848709120428
 Passcode: 375115
 Find your local number: //us02web.zoom.us/u/kCxH2uiN0

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 5:33 PM, at the District Office in Brownsville, CA.

NAME	PRESENT	ABSENT	VISITORS INCLUDING:
PRESIDENT	Marieke Furnee		Charles Sharp, Mr.
VICE PRESIDENT	Ann Plumb		Hickman, Kwanza Vinje,
DIRECTORS:	Gloria Bozza		Dr. Rulik
	Steven Ronneberg		
	Alton Wright		
INTERIM GENERAL MGR	Leona Harris		
ATTORNEY	Paul Boylan		

B. PLEDGE OF ALLEGIANCE:

The Pledge of Allegiance was led by Vice President Plumb.

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 commented on what is good governess, not a partner with South Feather and very optimistic about the new board.

DISCUSSION/OPEN SESSION ACTION CALENDAR

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 public comment.

E. CONSENT ITEMS

1. Approval of Minutes for Board Special Meeting of May 04, 2023
2. Approval of Minutes for Regular Board Meeting of May 25, 2023
3. Approval of Minutes for Special Board Meeting of June 01, 2023
4. Approval of Payroll for the Month of May 2023: \$41,786.30
5. Approval of Bills for the Month of May 2023: \$ 209,854.44

Director Wright inquired what the review process for the minutes is and who reviews them. Director Wright asked for the word “opinion” be removed from Item J in the Special Board minutes of May 04, 2023.

Vice President Plumb made a motion to approve consent times 1, 2, 3, 4 and 5 with corrections per Director Wrights request. Director Ronneberg seconded the motion.

The motion was approved with a unanimous vote.

F. FINANCIAL MANAGERS REPORT

1. Review of Cash on Hand and Income Statements for the period ending

Financial Manager Heidi Naether reviewed Cash on Hand and Income Statements for period ending May 31, 2023. Total cash on hand in all accounts including reserves was \$4,674,973.87. Total income for the fiscal year to date (July 01, 2021 – May 31, 2023) was \$4,943,682.85. Total expenses were \$2,124,044.06, leaving a net revenue over expenses of \$2,819,638.79. Expenses out of Reserves/Savings year to date totaled \$1,895,611.46.

- G. ANNUAL AUDIT REPORT FOR 2021/2022:** John Blomberg, of Blomberg & Griffin will present the Financial and Independent Auditors Report for 2021/2022.

Due to Technical difficulties, the Board moved to Item H.*

H. Budget 2023/2024

Vice President Plum made a motion to approve the 2023/2024 Budget as presented. President Furnee seconded the motion. The motion passed with a majority vote with Director Wright voting no.

*Due to technical difficulties, Item G, the Annual 2021/2022 report will be brought back to the next Regular Board Meeting.

- I. SUMMER INTERN:** Leandro Capuano

After discussion, President Furnee made a motion to approve the Summer Intern Contract with Leandro Capuano for Summer Intern. Director Bozza seconded the motion. The motion was approved with a unanimous vote.

J. STAFF REPORTS AND RECOMMENDATIONS

The Board will possibly hear reports by District staff and receive their recommendations for future Board action.

General Managers report/requests:

1. **Operations Memorandum.** Interim General Manager Leona Harris reviewed the Operations Memorandum Report.
2. **Meeting with Paradise Irrigation Districts Assistant GM.**

Mr. Boylan reported that Gwyn-Mohr Tully is still working on the district's permit status. Mr. Boylan gave an update on the status of litigation regarding Charles Sharp and South Feather and reported that the general managers are sitting down together and discussing issues and facts. He is optimistic that they will be settled amicably and mutually beneficially. Mr. Boylan also reported that he anticipates a suite from a specialty group. That concluded his report.

J. DIRECTORS REPORTS:

Director Wright's report included questions about HR functions at the district, resolutions review completion, when will they be completed and when will the ethics resolution be undertaken. Director Wright also asked about the verbatim attachment of his report, the added agenda item for changes from the last meeting, the philosophy of the district, the core purpose, shared values, and inspiring vision. He also asked the President when delegating will begin and committees will be formed and also the possibility of adding a correspondence item to the agenda. Strategy to act upon that address and secures our water permits.

President Furnee gave an update on the recent activity and challenges of irrigation customers, fixing and repairing leaks, a tour with a representative of the Oregon House Dobbins Fire Department of available irrigation water and access to private properties, the relationship with the fire fighters is very important to the district and they will work with the district for security around the pipes. President Furnee also gave highlights of a meeting with the General Manager of Paradise Water District that included practical steps during a wildfire. She will meet with the Paradise General Manager next Sunday during the California Special Districts Class.

FINAL PUBLIC COMMENT

The board provides the public opportunity to address the District Board of Directors with additional comments about matters on the agenda. Repeating comment provided at the start of the meeting is not considered "additional" comment. Closing 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:

There were no public comments regarding the agenda items.

ADJOURNMENT

The meeting was adjourned at 7:03 PM.

Respectfully Submitted,

Catherine L. Fonseca, Recording Secretary

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

TOTAL MONTHLY NET PAYROLL FOR THE MONTH OF JUNE, 2023

TOTAL JUNE, 2023	<u>\$ 64, 680.32</u>
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North Yuba Water District Monthly Check Listing June 2023

	Type	Date	Num	Name	Amount
1000A · Cash - GC Seperate Accounts					
Paypal					
PayPal Fees	Check	06/30/2023	FEES	PayPal	-134.26
Total Paypal					-134.26
11007 · River Valley Bank Checking					
State Payroll Taxes	Liability Check	06/01/2023	E-pay	EDD	-959.23
Federal Payroll Taxes	Liability Check	06/01/2023	E-pay	United States Treasury	-6,408.66
Employee Retirement Fund	Liability Check	06/02/2023	26191	ICMA-457	-1,217.48
Health Insurance	Bill Pmt -Check	06/02/2023	26192	ACWA/Jt Powers Ins Authority	-10,424.89
Propane Gas	Bill Pmt -Check	06/02/2023	26193	Brown's Gas Co.	-1,215.85
Phone Service	Bill Pmt -Check	06/02/2023	26194	CALNET3	-255.34
Vision Insurance	Bill Pmt -Check	06/02/2023	26195	Eye Med	-162.00
2 Nuts, Surge Protector, Cell Phone Charger Cable, Cord Ext, Electric Cord	Bill Pmt -Check	06/02/2023	26196	Foothill Hardware	-206.21
Worked on Board Meeting Zoom, and Printing and Scanning Issues	Bill Pmt -Check	06/02/2023	26197	Gilmore Computer Services LLC	-378.00
Alarm Service	Bill Pmt -Check	06/02/2023	26198	Golden Bear Alarms	-96.00
Employee Pension Retirement Fund	Bill Pmt -Check	06/02/2023	26199	LIU of NA Nat'l Pension Fund	-3,555.00
Electricity	Bill Pmt -Check	06/02/2023	26200	Pacific Gas & Electric	-4,244.37
Partition File Folders	Bill Pmt -Check	06/02/2023	26201	Quill Corporation	-200.24
Fuel, Diesel	Bill Pmt -Check	06/02/2023	26202	Ramos Oil Company Inc.	-2,887.45
2 Couplings, 3 Elbows, 4 Hose Clamps, Primer, Valve Gate, Cement, 2 Adapters, Coupling, Paint, Brush, PVC Pipe, Cap, Drill Bit, Marking Tape, Hose Connection, Adapter, Coupling, WD-40, PVC Elbow, ABS Plug, Glv Nipple, PVC Bushing, Adapter, Bushing, Swivel Key Tags, Trowel Ergo, 3 Hoses, Adapter, Connector, Hose Cap, 12 Stepping Stones, Gloves, Visqueen, PVC Coupling, Cap, Scrub Brush, Ext Pole, Adapter, Cord Extension, Spikes, Redmix Concrete	Bill Pmt -Check	06/02/2023	26203	Ray's General Hardware	-769.72
Water Treatment Plant Chemicals	Bill Pmt -Check	06/02/2023	26204	SCP DISTRIBUTORS LLC	-2,389.18
Credit Card Fees	Check	06/02/2023	GLOBEX	Merchant Services	-209.50
Pest Control Service	Bill Pmt -Check	06/05/2023	26205	CAL KING PEST CONTROL	-147.00
Annual P.O. Box Fee	Bill Pmt -Check	06/05/2023	26206	Postmaster	-146.00

North Yuba Water District Monthly Check Listing June 2023

Type	Date	Num	Name	Amount
Cellphone Service	06/05/2023	26207	VERIZON WIRELESS	-198.28
Property Survey	06/05/2023	26209	Town Surveys	-1,600.00
Employee Paid Insurance	06/06/2023	26210	AFLAC	-263.84
Minutes	06/06/2023	26211	Fonseca, Catherine L.	-400.00
Domestic Customer Deposit Refund	06/09/2023	26212	Gilbert, Larry	-80.33
Phone Service, Internet	06/09/2023	26213	CALNET3	-488.63
Keyboard, Printer for WTP, Parts, Supply, Labor	06/09/2023	26214	Gilmore Computer Services LLC	-1,075.00
Postage Meter Lease (3 Month)	06/09/2023	26215	Pitney Bowes	-428.78
Direct Deposit Fees	06/14/2023	DirD	QuickBooks Payroll Service	-21.00
Employee Paid Union Dues	06/15/2023	26231	UPEC	-346.50
Employee Retirement Fund	06/15/2023	26232	ICMA-457	-1,202.68
Trash Pick up	06/15/2023	26233	Recology - Yuba Sutter	-68.33
Program Voicemail and Caller ID	06/15/2023	26234	THE PHONE SMITH, INC.	-120.00
State Payroll Taxes	06/16/2023	E-pay	EDD	-948.27
Federal Payroll Taxes	06/16/2023	E-pay	United States Treasury	-6,259.14
Domestic Customer Deposit Refund	06/19/2023	26235	Jones, Willie	-28.00
Domestic Customer Deposit Refund	06/22/2023	26236	Macguire, Kathleen	-62.58
Legal	06/22/2023	26237	Boutin-Jones Inc	-99.00
Oregon Peak Rent (Radio Tower use for Radio's)	06/22/2023	26238	EIP Holdings II, LLC	-477.00
Minutes	06/22/2023	26239	Fonseca, Catherine L.	-400.00
Medical Bill Reimbursement	06/22/2023	26240	McLaughlin, Ken	-114.88
PVC Ball Valve (\$178.38), Digital Path (\$110.95), Adobe (\$59.97), Bottled Water (\$31.55), Meals Conference (\$81.05), Safety Boots (\$243.55), Diesel Additive (\$59.49), Go Daddy 2 year Email Account (\$239.52), Fuel (\$69.74), Coffee (\$41.98), Go Daddy Email 1 Year Security and Backup (\$1,390.66), ACWA Conference Lodging (\$666.07), Courtless Saw (\$128.82), Norton Antivirus (\$114.99)	06/22/2023	26241	Mechanics Bank	-3,416.72
Water Treatment Plant Chemicals	06/22/2023	26242	NTU Technologies Inc.	-2,284.80
Legal (2 Month)	06/22/2023	26243	Paul Nicolas Boylan, Esq.	-122,100.00
Dental Insurance	06/22/2023	26244	Premier Access Insurance Co.	-1,083.37
Postage	06/22/2023	26245	Reserve Account	-500.00

North Yuba Water District Monthly Check Listing June 2023

	Type	Date	Num	Name	Amount
Cleaning Service	Bill Pmt -Check	06/22/2023	26246	Shelton's Janitorial	-90.00
Legal - Water Rights	Bill Pmt -Check	06/22/2023	26247	The Water Group	-6,392.50
Copier Lease	Bill Pmt -Check	06/22/2023	26248	Wells Fargo Vendor Financial Services, LL	-129.90
Domestic Customer Deposit Refund	Check	06/26/2023	26249	Goodwin, Dustin	-86.58
Domestic Customer Deposit Refund	Check	06/27/2023	26269	Balczewski, Walter	-72.83
Direct Deposit Fees	Liability Check	06/28/2023	DirD	QuickBooks Payroll Service	-24.50
State Payroll Taxes	Liability Check	06/29/2023	E-pay	EDD	-1,023.17
Federal Payroll Taxes	Liability Check	06/29/2023	E-pay	United States Treasury	-7,046.90
State Payroll Taxes	Liability Check	06/29/2023	E-pay	EDD	-290.95
Federal Payroll Taxes	Liability Check	06/29/2023	E-pay	United States Treasury	-109.32
Employee Retirement Fund	Liability Check	06/29/2023	26268	ICMA-457	-1,248.62
Quarterly Calibrations and Maintenance, Replace Defective Ribbon Cable, Troubleshoot Controller	Bill Pmt -Check	06/30/2023	26271	Aqua Sierra Controls Inc.	-2,899.66
Water Testing	Bill Pmt -Check	06/30/2023	26272	Cranmer Engineering Inc	-485.00
Office Heat/Air system inspection and repair, Inspected WTP system and changed filters	Bill Pmt -Check	06/30/2023	26273	Frank Booth Service Dept	-895.00
WTP Waste Discharge Report	Bill Pmt -Check	06/30/2023	26274	NORTHSTAR	-987.00
Tanks - (District was reimbursed by Prop 1 IRWMB)	Bill Pmt -Check	06/30/2023	26275	Specialized Utility Services Program	-88,030.70
Meter Replacement Project (Plans & Specs)	Bill Pmt -Check	06/30/2023	26276	Specialized Utility Services Program	-1,697.50
Domestic Customer Deposit Refund	Check	06/30/2023	26277	Poh, Ben	-82.50
Domestic Customer Deposit Refund	Check	06/30/2023	26278	Nisleit, Jimmy	-128.00
Total 11007 · River Valley Bank Checking					-291,659.88
Total 1000A · Cash - GC · Seperate Accounts					-291,794.14
TOTAL					-291,794.14

North Yuba Water District Profit & Loss Budget Performance July 2022 - June 2023

	Jul '22 - Jun 23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense					
Income					
4000A · Irrigation	16,058.84	18,961.49	-2,902.65	84.69%	18,961.49
4050A · Domestic	269,388.31	282,567.68	-13,179.37	95.34%	282,567.68
4100.10 · Power Revenue SFPP	709,000.00	709,000.00	0.00	100.0%	709,000.00
4100.11 · SFPW Net Revenues 50% Distr.	3,269,900.00	0.00	0.00	0.0%	0.00
4150.10 · Younglife-Water Sales	2,161.00	2,161.00	0.00	100.0%	2,161.00
4200.10 · Yuba City-Water Sales	415,305.00	398,430.00	16,875.00	104.24%	398,430.00
4215.13 · Other Revenue	16,870.34	500.00	16,370.34	3.374.07%	500.00
4250.10 · Taxes - General	233,713.36	265,278.40	-31,565.04	88.1%	265,278.40
4250D · Taxes - Domestic	73,139.26	70,155.85	2,983.41	104.25%	70,155.85
4250I · Taxes - Irrigation	103,977.12	102,664.20	1,312.92	101.28%	102,664.20
4300A · Interest	46,587.49	40,000.00	6,587.49	116.47%	40,000.00
Total Income	5,156,100.72	1,889,718.62	3,266,382.10	272.85%	1,889,718.62
Gross Profit	5,156,100.72	1,889,718.62	3,266,382.10	272.85%	1,889,718.62
Expense					
5050.30 · F/T Ditch	81,992.42	102,000.00	-20,007.58	80.39%	102,000.00
5050.69 · 2005 Agreement SFWP/ NYWD	0.00	50,000.00	-50,000.00	0.0%	50,000.00
5050.95 · Yuba City Water Sale (1/2)	207,652.50	199,215.00	8,437.50	104.24%	199,215.00
5100.00 · Water Treatment Plant (WTP)	317,537.36	297,804.85	19,732.51	106.63%	297,804.85
5200.00 · Irrigation Expense	99,710.31	129,097.53	-29,387.22	77.24%	129,097.53
5251 · Domestic Expenses	203,386.35	206,082.99	-2,696.64	98.69%	206,082.99
5400 · Board of Dir	23,365.70	24,639.31	-1,273.61	94.83%	24,639.31
5500 · Admin	490,025.60	573,797.06	-83,771.46	85.4%	573,797.06
5500U · Admin-Utilities	32,916.72	35,000.00	-2,083.28	94.05%	35,000.00
5600R · Regulator Driven	125,148.13	148,531.49	-23,383.36	84.26%	148,531.49
5700 · General	143,068.55	142,790.64	277.91	100.2%	142,790.64
5700F · Fuel	27,896.53	35,000.00	-7,103.47	79.7%	35,000.00
5800 · OSHA/Safety	5,402.30	14,469.81	-9,067.51	37.34%	14,469.81
5900A · General Manager Severance Package	513,634.77	0.00	513,634.77	100.0%	0.00
Total Expense	2,271,737.24	1,958,428.68	313,308.56	116.0%	1,958,428.68
Net Ordinary Income	2,884,363.48	-68,710.06	2,953,073.54	-4,197.88%	-68,710.06
Net Income	2,884,363.48	-68,710.06	2,953,073.54	-4,197.88%	-68,710.06

North Yuba Water District

2022-23 EXPENSES OUT OF RESERVES/SAVINGS (July 01, 2022-June 30, 2023)

MEMO	DATE	AMOUNT BILLED/PAID UP TO DATE	ANNUAL BUDGET
Public Outreach			
Public Outreach	July 2022 - June 2023	\$60,260.82	\$70,000.00
Additional Legal			
Additional Legal	July 2022 - June 2023	\$1,004,322.38	\$1,000,000.00
Special Projects/Emergency Repairs			
Water Rights Review	\$14,937.00 July 2022 - June 2023		
Water Transfer	\$10,345.00 July 2022 - June 2023		
Tanks (The District was reimbursed)	\$0.00 July 2022 - June 2023		
Irrigation Ditch Guniting Project	\$259,500.46 July 2022 - June 2023		
Flow Meters	\$12,733.56 July 2022 - June 2023		
Total Special Projects/Emergency Repairs to date		\$297,516.02	\$200,000.00
Office Maintenance/Shop			
Wash Rack at Shop	\$9,926.88 July 2022 - June 2023		
Window Film	\$3,873.87 July 2022 - June 2023		
Generator Shop/Office	\$30,720.00 July 2022 - June 2023		
Desktop Computer, Printer, Monitor	\$2,747.00 July 2022 - June 2023		
Total Maintenance/Shop to date		\$47,267.75	\$200,000.00
Radio Read Meters			
Meter Replacement Project (Plans & Specs)	July 2022 - June 2023	\$58,450.00	\$250,000.00
Water Treatment Plant Improvements/Repairs			
Water Treatment Plant Filters	July 2022 - June 2023	\$335,726.75	\$200,000.00
Grant Pursuits	July 2022 - June 2023	\$0.00	\$50,000.00
L.U.I Union Retirement Stabilization Payment	July 2022 - June 2023	\$0.00	\$20,500.00
FT Ditch			
FT Ditch	July 2022 - June 2023	\$120,626.94	\$2,000,000.00
TOTAL		\$1,924,170.66	\$3,990,500.00

North Yuba Water District
Statement of Cash Flows
June 2023

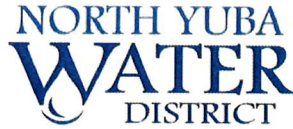
	Jun 23
OPERATING ACTIVITIES	
Net Income	64,724.69
Adjustments to reconcile Net Income to net cash provided by operations:	
A/R:A/R Domestic Water	-3,481.02
A/R:A/R Irrigation	-1,474.89
1300.00 · Inventory-001	1,812.57
1400.03 · Prepaid Worker's Comp Insurance	2,524.54
2000.00 · Accounts Payable	-94,126.50
Payroll Liabilities	-8.53
2110 · Direct Deposit Liabilities	20,153.97
2150.30 · PR Tax-State Unemployment Tax	-179.06
2150.35 · PR Tax -Union Dues	198.00
2150.50 · PR -Aflac Ins	131.92
2250.10 · Deposits-Customers	256.00
Net cash provided by Operating Activities	-9,468.31
Expenses/Income from Reserves/Savings	
Additional Legal	-82,014.00
Water Rights Review	-1,088.70
Tanks - (Reimbursement)	58,522.50
Meter Replacement Project (Plans&Specs)	-5,982.50
Net Expenses/Income from Reserves/Savings	-30,562.70
Net cash increase for period	-40,031.01
Cash at beginning of period	4,674,973.87
Cash at end of period	4,634,942.86

North Yuba Water District

Cash In Accounts prior Month Comparison

June 2023 compared to May 2023

	06/30/2023	05/31/2023	
	Amount	Amount	Increase/Decrease
River Valley Bank Checking	\$537,885.95	\$579,972.14	(\$42,086.19)
Savings Money Market Account (River Valley Bank)	\$112,672.77	\$112,501.58	\$171.19
PayPal Account	\$1,881.52	\$2,012.30	(\$130.78)
Petty & Register Cash	\$830.00	\$830.00	\$0.00
YC Treas Fund #637 (Gen Dist)	\$650,316.79	\$649,961.68	\$355.11
YC Treas Fund #641 (ID #1)	\$466,562.98	\$466,412.66	\$150.32
YC Treas Fund #642 (ID #2)	\$204,125.33	\$204,019.23	\$106.10
YC Treas Fund #639 (Fac Fee Domestic)	\$7,564.67	\$7,564.67	\$0.00
YC Treas Fund #640 (Savings)	\$812,760.90	\$812,760.90	\$0.00
YC Treas Fund #644 (Equip Res)	\$3,080.18	\$3,080.18	\$0.00
YC Treas Fund #646 (ID #6)	\$11,698.16	\$11,698.16	\$0.00
YC Treas Fund #647 (Annex Irr)	\$11.54	\$11.54	\$0.00
YC Treas Fund #648 (Annex Dom)	\$90.55	\$90.55	\$0.00
YC Treas Fund #649 (Off Equip Res)	\$5,626.29	\$5,626.29	\$0.00
YC Treas Fund #650 (Reserve)	\$893,442.45	\$893,442.45	\$0.00
YC Treas Fund #393 (Trmt Plnt)	\$2,811.68	\$2,811.68	\$0.00
Total Cash on Hand	\$3,711,361.76	\$3,752,796.01	(\$41,434.25)
Reserve Accounts			
Reserve Savings Money Market (River Valley Bank)	\$97,335.24	\$97,187.35	\$147.89
CIP Money Market Account (River Valley Bank)	\$186,207.00	\$185,924.09	\$282.91
Total in Reserve	\$283,542.24	\$283,111.44	\$430.80
Total in All Accounts not including FT Tank and YC Water Sale Account	\$3,994,904.00	\$4,035,907.45	(\$41,003.45)
FT Tank Money Market Account (River Valley Bank)	\$110,293.04	\$110,125.47	\$167.57
YC Water sale Account (River Valley Bank)	\$529,745.82	\$528,940.95	\$804.87
Total in All Accounts	\$4,634,942.86	\$4,674,973.87	(\$40,031.01)



Memorandum

Date: July 21st, 2023

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.

Office Update:

1. The district has been in contact with PG&E regarding parking lot lighting. The inspection of the power pole has been completed and the project has been sent to the engineering department. As soon as it has been cleared for installation it will be installed.

Transmission:

1. Forbestown ditch is now in its summer cycle receiving 22 CFS from SF 14. It is delivering water to the treatment plant, south feathers irrigation and NYWD's irrigation. South feather is receiving 7 CFS for their irrigation. NYWD's irrigation is receiving 5.39 CFS from the Forbestown ditch and the treatment plant is receiving 1.5 CFS. 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 Forbestown and Challenge were completed on time.
2. There were 3 service line leaks for the last month. Job # 697. Job # 698. Job # 699.
3. There was 1 main line leak for the last month. Job # 696.
4. All blow offs were inspected, no problems were found.
5. All air releases were inspected, no problems were found.
6. All dead-end mains 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.

Backflow:

1. All backflows are current, there were 3 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. Field staff has been finding and fixing leaks and repairing the ditch as the water reveals them. Field staff has been operating equipment, pressing and reforming the ditch in various locations as needed. Problem areas are being documented for off season repairs.

Irrigation:

1. Water is flowing normally at this time heading towards the end of July. The district is hoping for a full season, might have the need for some cutbacks, it all depends on Dry creek. More repairs will be made this off season, which will make it better for next season.

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 Night Work.
3. #2 Ladder Safety.
4. #3 CPR.
5. #4 Chainsaw Safety.

Service Line leak. La Porte Rd.



Irrigation 01 Pressing.



The County of Yuba



Office of the Auditor-Controller

Richard Eberle, CPA
Yuba County Government Center
915 8th Street, Suite 105
Marysville, CA 95901

Phone: (530) 749-7810
Fax: (530) 749-7814
Email: reberle@co.yuba.ca.us

DATE: May 19, 2023

TO: ALL SPECIAL DISTRICTS

FROM: C. RICHARD EBERLE, CPA, AUDITOR-CONTROLLER

SUBJECT: 2023-2024 PROPOSED BUDGETS

A handwritten signature in black ink, appearing to be "RE", is written over the "FROM:" line of the letter.

Enclosed are two copies of Schedule 13. Please complete your 2023-2024 Proposed Budget, enter it in the proper column of the form and return to our office, after Board approval, by **August 1, 2023**. Either majority of the Board will need to sign the form or proof of approval will need to be attached, i.e. Board minutes. For your convenience, our office will provide the form in electronic format (excel) upon your request.

Please contact Miranda Johnson by email at mrjohnson@co.yuba.ca.us or by phone at 530-749-7811 with any questions or to obtain the electronic form.

Thank you.

CRE/mrj
Enclosure (2)

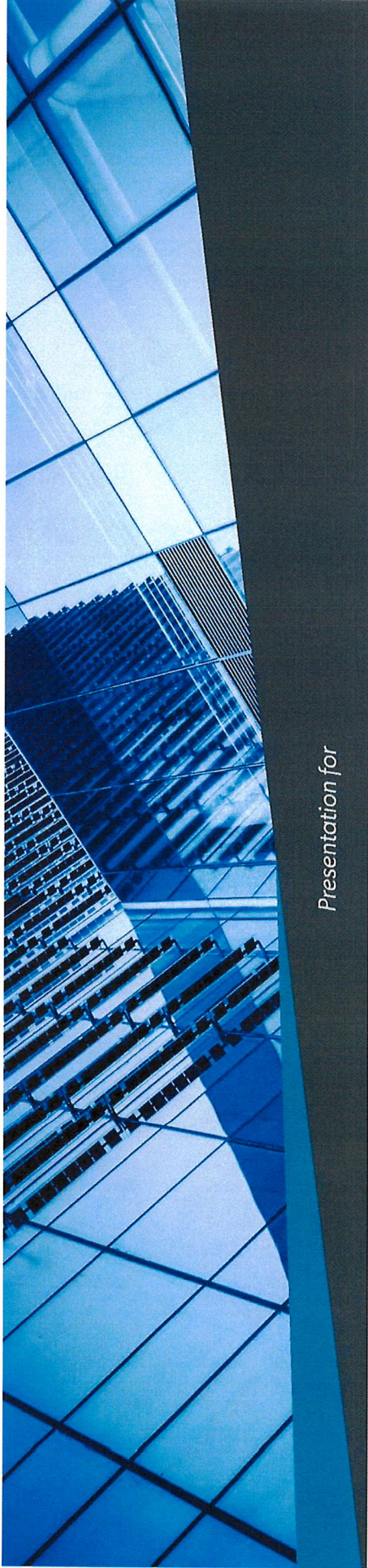
BUDGET FOR FISCAL YEAR 2023-2024

EXPENDITURE CLASSIFICATION	EXPENDITURE ESTIMATES REQUESTED RECOMMENDED 2023-2024	APPROVED/ADOPTED BY THE BOARD	FUND IDENTIFICATION- OTHER THAN GENERAL
Bills/Payroll	100,000.00	Yes	Fund 637
Services/Supplies	159,000.00	Yes	Fund 637
Services/Supplies	110,000.00	Yes	Fund 641
Bill/Payroll	66,000.00	Yes	Fund 642
Services/Supplies	720,000.00	Yes	Fund 640
Fixed Assets Repairs/Improvements	1,200,000.00	Yes	Fund 650
Total \$2,355,000.00			
08/01/2023 Interim General Manager, Leona Harris			



 **tri counties bank**

Service With Solutions®

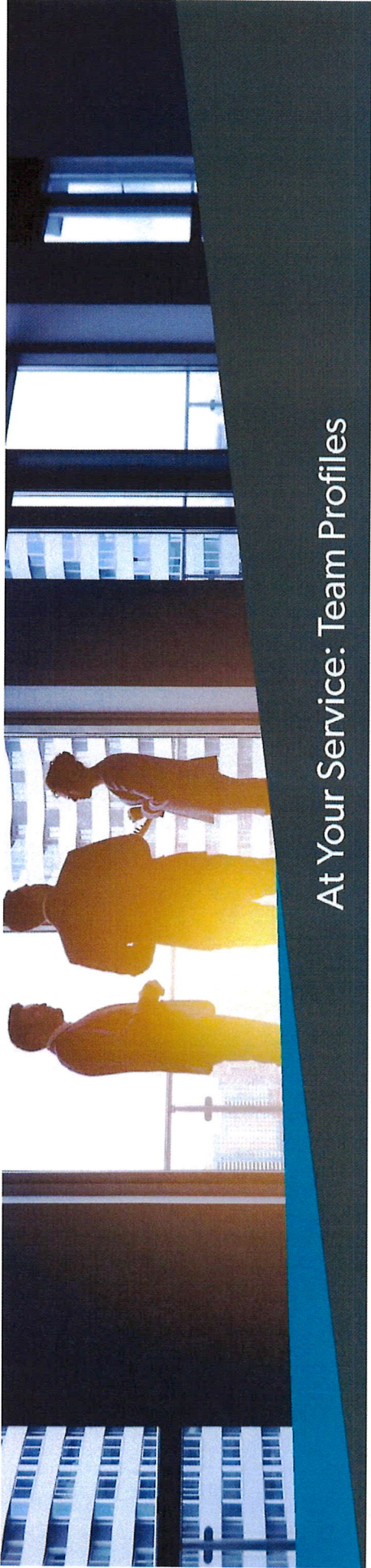


Presentation for

Proposal Prepared For
North Yuba Water District



 **tri counties bank**
Service With Solutions®



At Your Service: Team Profiles

Amy Briscoe



VP, Senior Business Banker

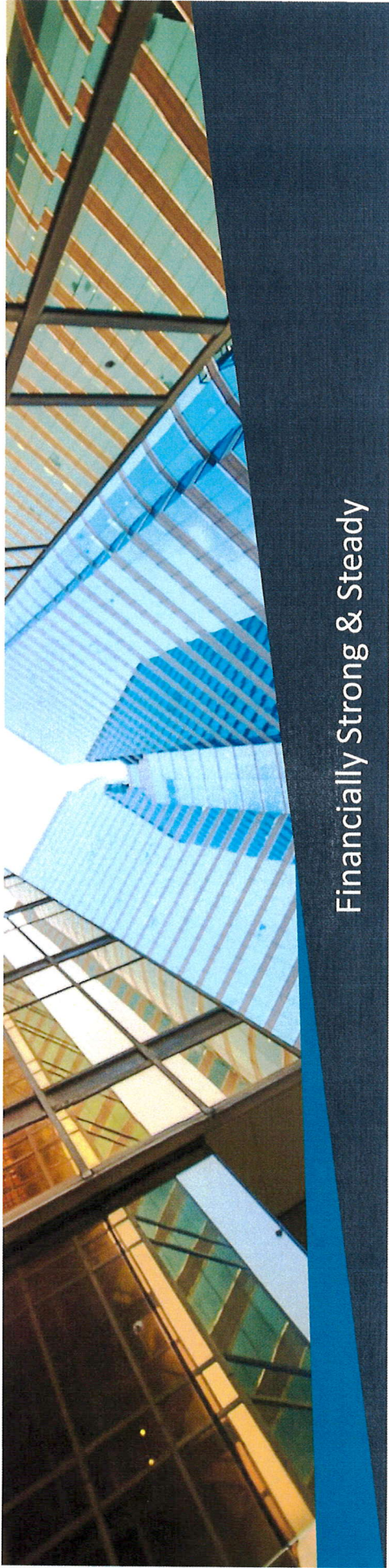
Amy joined Tri Counties Bank 25 years ago with a passion for customer service. In her current role as a Senior Business Banker, she focuses on building banker-client relationships based on purpose, value, and trust. Amy spends the time necessary to truly understand customers' current financial state as well as their future financial needs. She plays a vital role in meeting the day-to-day needs of her customers by providing Service With Solutions® including opening new accounts and processing loans.

Katy Blakemore



VP, Treasury Management Officer

Katy has been a valued asset to Tri Counties Bank for 22 years. As a Treasury Management Officer, Katy is responsible for maintaining a portfolio of current business customers and plays a crucial role in attaining new business relationships. She specializes in understanding working capital management of a business including their full accounts receivables and payables processes in order to recommend the appropriate Treasury Management solutions.



Financially Strong & Steady

Tri Counties Bank has over 45 years of financial stability serving businesses across many industry types through all economic cycles.

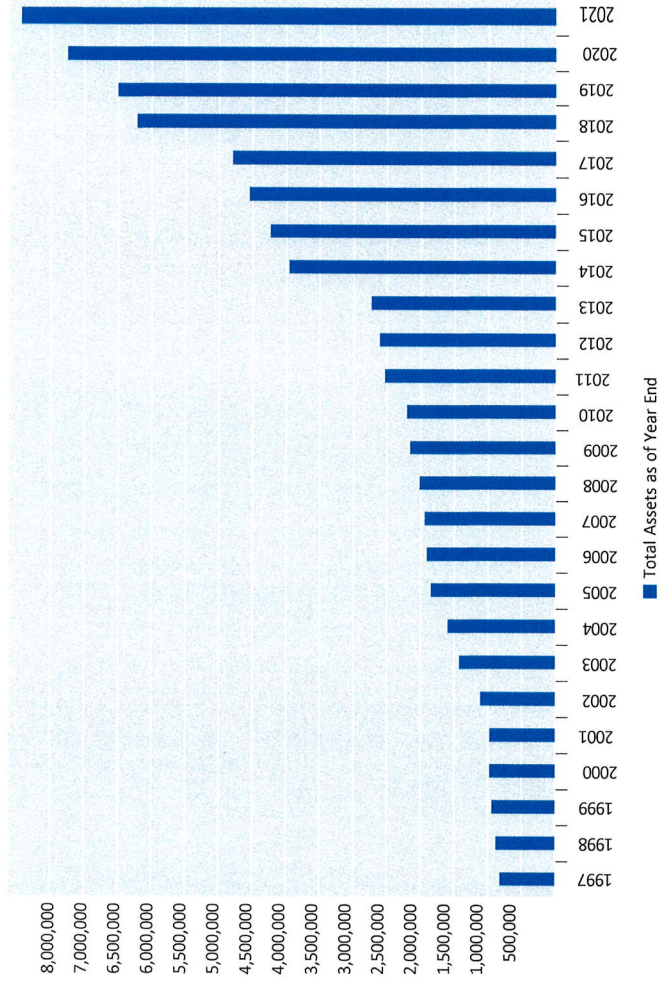
Our growth tracks with our client growth and successes resulting in more capabilities to serve the markets and communities we serve.

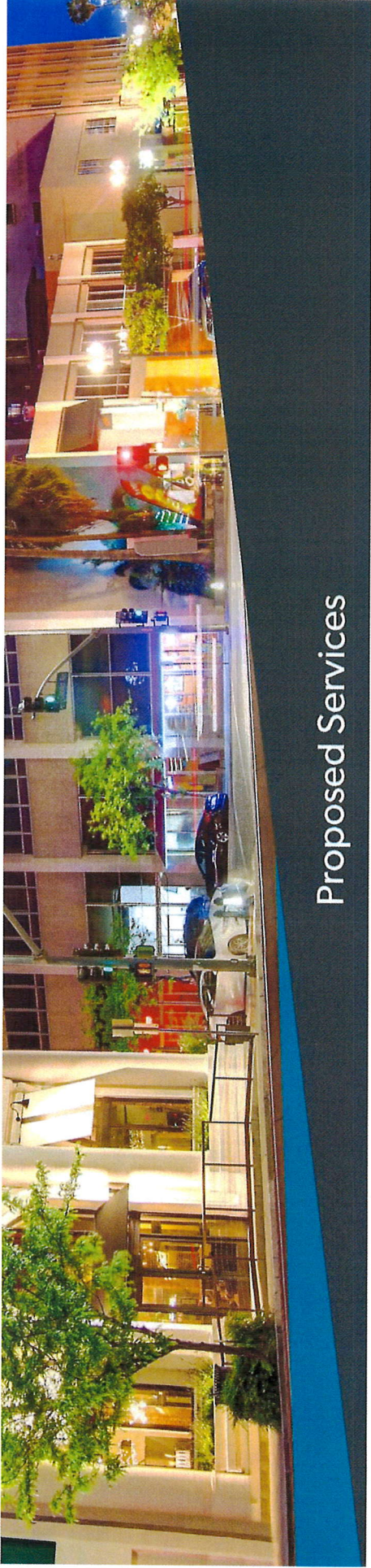
TriCo Bancshares Financial Highlights As of December 31, 2022

- Over four decades of growth and profitability
- Total assets of nearly \$10 billion
- Deposit balances of \$8.3 billion
- Loan balances of \$6.5 billion
- Quarterly dividend of \$0.30 per share
- Bank-level total risk-based capital of 14.1% (10.5% is considered "well-capitalized" by regulators)

Tri Counties Bank is a wholly-owned subsidiary of TriCo Bancshares (NASDAQ: TCBK).

Total Assets (in 000s)





Proposed Services

Public Funds Solutions

Certificate of Deposit

7-month CD Interest Rate 4%

Money Market Account

\$1mm Interest Rate 3.75%

\$5mm Interest Rate 4.00%

\$10mm Interest Rate 4.25%

Collateralization of the deposits is required at 110% of the uninsured deposit balance (\$250,000). All deposit amounts in excess of \$250,000 rely on very specific collateral required by the State of California. All securities are investment grade and held in safekeeping in a separate account from our unpledged securities. We provide weekly reports to the state to ensure that we are always adequately collateralized.





Corporate Headquarters
63 Constitution Drive
Chico, California 95973

(530) 898-0300 | 1-800-922-8742

TriCountiesBank.com

Contact Information

KatyBlakemore@tcbk.com

O: 530-790-2664 M: 530-518-4703

(05/22)

Member FDIC

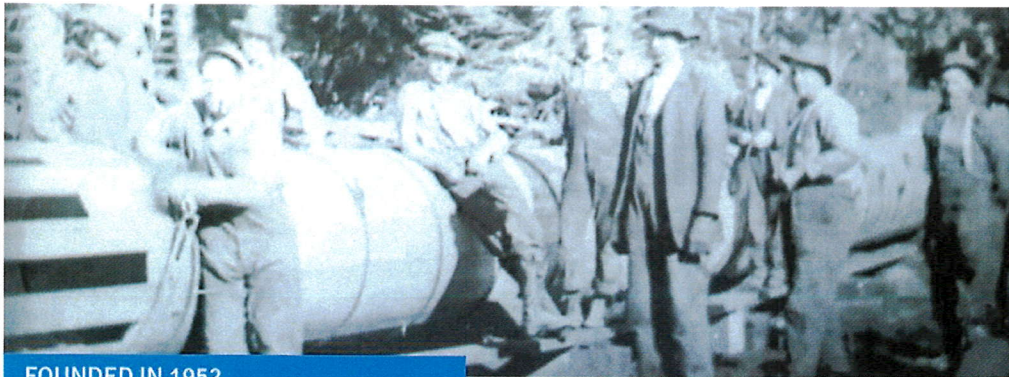
<https://www.nywd.org>

Web Accessibility and Risk Report

Prepared on 07/19/2023 - 04:56 PM



HOME GOVERNANCE ABOUT NYWD CUSTOMER CENTER CONTACT US



DISTRICT NEWS

Office will Be Closed

Monday July 3rd & Tuesday July 4th
in observance of the 4th of July.

If you have an emergency please call [530-675-2567](tel:530-675-2567)
for recorded instructions



[PAY YOUR BILL](#)

[START WATER SERVICE](#)

[REPORT WATER](#)

What you'll find in this report:

- [Your current accessibility report / risk snapshot](#)
- [Top accessibility issues on your site](#)
- [Pages that need to be fixed](#)
- [Your timeline to reach accessibility](#)
- [Your monthly progress tracker](#)

Created by districts
for districts ❤️



1. Your current accessibility / risk snapshot

Overall accessibility and risk score



Your current accessibility & risk rating score: **94/100 (FAIL)**





It appears your website needs a bit of work to reach accessibility, but don't worry you're not alone. Countless other districts are in the same boat. The most important thing to do is set up a plan to reach compliance.

Why is 100% compliance critical?

- More than **2,403 districts** have been affected by an accessibility action. About 6% of all districts in the US, including county-dependent districts have been fined, received demand letters, or gotten Department of Justice Office of Civil Rights (OCR) letters for website ADA violations in the US. **That number is expected to exceed 4,000 (10%) by the end of 2024.**
- **The number of lawsuits rose 56% in 2021, and the penalties for noncompliance are rising fast** —averaging \$4,000 for an ADA claim in 2019 to \$39,000 in 2022. It's a situation that The Wall Street Journal calls "very perilous" in a [recent article](#).
- **Very few if any**, special district insurance policies even partially cover the costs of web accessibility issues.

2. Top accessibility issues found on your site











Accessibility issues come in all shapes and sizes. Some are more obvious to the naked eye like "color contrast issues". However, others are more structural in nature and related to the code that's on your site. These types of issues affect how screen readers interpret your content. Here's what we found on your site:

Your accessibility issues	Total
 Heading elements are not in a sequentially-descending order	31
 Links do not have a discernible name	24
 Background and foreground colors do not have a sufficient contrast ratio.	23
 button , link , and menuitem elements do not have accessible names.	2

[How to fix these issues](#)

3. Pages that need to be fixed

The following pages on your site require remediation to become ADA compliant. We recommend using Google Analytics to discover which of these pages currently receive the most web traffic and starting there.

Page(s)	Score
 North Yuba Water District	
 North Yuba Water District Board Meetings	
 North Yuba Water District Board of Directors	
 North Yuba Water District Publications	
 North Yuba Water District News	

How to fix these pages

[View all 23 pages with errors](#)

4. Your timeline to reach accessibility


Obviously, **timeline is the big question**. While we don't know all the ins and outs of your organization or tech stack, we do know the major factors that can affect the timeline of your accessibility plan. We've laid out the known factors and a couple of scenarios below that would get you back to compliance and away from risk.

Factors for your timeline

Factor 1: Your CMS	GoDaddy Website Builder
Factor 2: The type of errors on your site	Structural + Presentational
Factor 3: The volume of errors on your site	80
Factor 4: The amount of time your staff has available to work on remediation	Unknown

Estimated Remediation Scenarios

Option 1: Do it yourself

 Between 45 - 90 days of hands-on remediation.

Plan for dedicated developer and staff time each week.

[Share this report with your web developer](#)

Option 2: Hire a remediation service

 Custom quote required for timeline.

Plan for an in-depth audit, a full website remediation project, and ongoing fees (in addition to current website and hosting).

Option 3: Use an accessible-first website platform

Our special district website partner [Streamline](#) will convert your site to a fully-compliant platform for you.

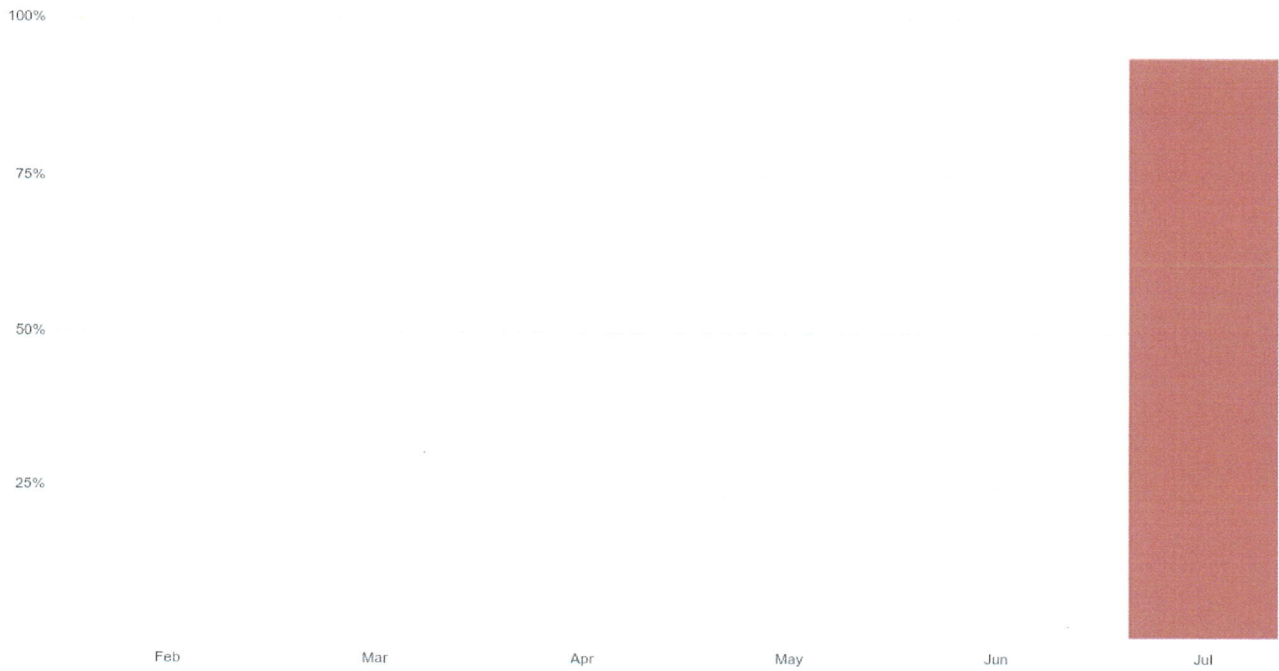
Plan for 1 hour of staff training. Includes ongoing accessibility, state compliance tools, indemnification against ADA claims, and unlimited support.

[Get a Quote](#)

5. Your monthly progress tracker

Charting your progress is a key component of remediation. To make this step easy for you, we'll record up to 6 months of accessibility metrics for your site below. Feel free to [share this report](#) with your team or board members.

6 Month Site Scan Snapshot - Overall Website Score



Month

Overall

[July 2023](#)

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Streamline Platform - Subscription Agreement

CUSTOMER: North Yuba Water District

ORDER DATE: 07 / 19 / 2023

This Software as a Service Agreement ("Agreement") is entered into on the start date listed below, between Streamline (DBA of Digital Deployment, Inc.) with a place of business at 2321 P St, Sacramento, CA 95816 ("Company"), and the Customer listed above ("Customer"). This Agreement incorporates the [Streamline Terms of Service](#). W9 is available online. **Most customers prefer annual billing for convenience, but all subscriptions are cancellable anytime with a written 30-day notice.**

DESCRIPTION OF SERVICES: See Page 2 for an overview of what Streamline Web includes, and for more information please review our [subscription-based website toolkit for local government](#).

SUBSCRIPTION ORDER:

Name	Price
Streamline Web	\$4,260.00

One-Time Migration Costs:	\$1,500	Order #:	13885124907
Invoice Frequency:	Annually	Original Order?	Original
Additional Billing Details:	\$1,080 in savings by paying annually.	Billing Start Date:	10 / 01 / 2023

Billing Person:



Phone:



Billing Address:

Email:

City, State, Zip:

Streamline:

Name:

Title:

Date:

Signature:

Customer:

Name:

Title:

Date:

Signature:



What Your Subscription Includes



Technology

- **Easy-to-use website tool allows you to control your content** - no more waiting on a vendor or IT.
- **Built-in ADA compliance** (the platform is fully accessible out of the "box").
- **State-specific transparency dashboard** with checkpoints for all posting requirements.
- **Meeting dashboard with agenda reminders**, one-click agenda and minute upload that takes seconds.
- **Ongoing improvements** to existing features included at no cost - your software will never be out of date.



Setup and Training

- **Multiple options** for initial site build and migrating existing content.
- **Introduction to your state requirements** so you know what needs to be posted.
- **Training** for anyone on your staff via remote meeting to help you learn the system.
- **Free domain** included (acmemud.specialdistrict.org) or connect your own custom domain / web address.
- **Free SSL security certificate** so that your site is served over https and visitors are protected.



Ongoing Support

- **Unlimited support** is included for anyone on your staff responsible for updating the website.
- **Support system is built into your website** - get help with the click of a button.
- **Unlimited hosting** of content and files so you never have to "upgrade" your account.
- **Extensive knowledge base** of how-to articles and getting started guides are available 24/7.
- **Can't figure out how to send your question? That's ok, you'll have our technical support number, too.**

And if (when) your state passes additional website mandates, Streamline Web will be updated to help you comply as effortlessly as possible.

**LICENSE AGREEMENT BETWEEN THE NORTH YUBA WATER DISTRICT
AND SIERRA MUZZLELOADERS**

1. Identification of Parties: This license agreement (the "License" or "Agreement") is effective on the date it is executed (the "Effective Date") by and between the North Yuba Water District (the "Licensor") and Sierra Muzzleloaders, a non-profit organization, whose address is P.O. Box 221, Forbestown, CA 95941 (the "Licensee").
2. Description of Property: Licensor is the owner of certain real property situated in an unincorporated area of Yuba County, State of California, commonly known as the New York Flat area, including Assessor Parcel Number 050-240-022-000 (17856 New York Flat Road, Forbestown, California), as depicted on Exhibit "A", attached and incorporated herein by reference (the "License Area").
3. Grant of Use License: Per the conditions and promises described in this Agreement herein, the Licensor hereby grants a non-exclusive License to the Licensee, to use this License Area for the purpose of a shooting range for muzzle loading rifles and pistols, period cannon, for knife and axe throwing practice, archery, and tournaments, for camping, and parking by Licensee's members and invited guests, and for purposes normally associated with such use ("Activities"). No legal title or leasehold interest in the License Area is created or vested in Licensee by the grant of this License. Licensor reserves all rights of entry and use for the purposes of its land management activities
 - a. While this License is non-exclusive, the Licensee shall have priority for scheduled use of the License Area. Excluding emergency management activities, the Licensor shall provide notice at least thirty (30) days in advance of any other entry and use following the Notice procedures, below. The Licensor shall make reasonable efforts to ensure other entry and use does not conflict with Licensee's scheduled use of the License Area.
4. Term: The term of this Agreement shall be for five (5) years from the Effective Date of this Agreement. However, either party may terminate this Agreement and any or all rights granted by this Agreement by giving the other party ninety (90) days prior written notice. Licensor or Licensee may terminate immediately for a breach of this Agreement or any promise within this Agreement that implicates health and safety concerns. Failure to obey all laws and cooperate with local, state and/or federal officials will subject this Agreement to immediate termination. If there is a dispute pertaining to this Agreement's termination by either Party, the termination will be effective until the dispute is resolved per the dispute resolution mechanisms specified in this Agreement.
 - a. On or before the date this Agreement terminates, except and unless this Agreement is renewed or superseded, the Licensee shall fully vacate the License Area, returning the License Area to the state and condition that existed prior to this Agreement's effective date, including but not limited to removing all items referenced by this Agreement from the License Area. If these conditions are not met, in whole or in part, Licensee agrees to reimburse Licensor for the reasonable costs Licensor incurs restoring as described in this paragraph.
 - b. In the event of immediate termination of this Agreement (i.e., without prior written notice), all Activities will stop, and the Licensee shall have thirty (30) days to vacate the License Area consistent with the above requirements.

5. Obey All Laws: Licensee shall obey and be in compliance with all laws and regulations relating to any and all activities Licensee shall engage in pursuant to this Agreement, including but not limited to fully complying with all local, state, and federal laws and regulations regulating Licensee's activities on the License Area ("Compliance"). Licensee agrees that Licensee will be fully responsible for all Compliance, including but not limited to sanitary requirements. Licensee shall fully cooperate with all local, state and federal officials who request access to the License Area for any purpose and will immediately inform Licensee of any request to enter or actual entry.
6. Notices: Notices pertaining to this Agreement may be given (1) by Licensee to Licensor via personal delivery to Licensor's General Manager at 8691 Quincy La Porte Rd, Brownsville, CA 95919; (2) by Licensor to Licensee via email sent to sierramuzzleloaders@gmail.com, with follow up mailed notice sent first class mail postage pre-paid to Sierra Muzzleloaders, P.O. Box 221, Forbestown, CA 95941.
7. Consideration For Agreement: The Parties agree that all of the covenants and promises contained herein are, individually and together, constitute valuable consideration supporting the Agreement, and that, without said covenants and promises, neither party would have entered into this Agreement.
8. Payment: In addition to the covenants and promises contained herein, the Parties agree that Licensee shall pay to the Licensor, on the execution of this Agreement, the sum of \$1,000.00. From that point forward, through the term of this Agreement, annual License fee payments will be \$1,000.00 due and payable on the anniversary of the date of execution of this Agreement for use of the License Area under this Agreement for the following year (i.e., subsequent payments will be made in 2024, 2025, 2026, and 2027). Payments received after the anniversary of the date of execution shall be charged a late fee of \$100.00 for each month payment is delinquent. Declined payments shall be charged \$100.00 plus any applicable bank charges. Late payments may be considered a breach of this Agreement allowing immediate termination, or an agreed upon payment plan, discretionary with Licensor. Licensee's checks will be made payable to the North Yuba Water District.
 - a. If this Agreement is terminated early by either the Licensor or Licensee, the Licensor shall refund the Licensee a pro-rated portion of the License fee for the annual cycle during which the Agreement was terminated.
9. Conservation of the License Area: Licensee shall use the License Area and License Area only for the purposes described above and only in a way as to not damage the License Area. No other use of the License Area is authorized and any other such use will cause this Agreement to be immediately terminated at the sole discretion of Licensor. Any damage to the License Area resulting from Licensee's use will be repaired at Licensee's sole cost and expense.
10. Improvements by Licensee: Licensee shall not make or permit any other person to make any alterations to the License Area without the prior written consent of Licensor.
11. Maintenance of License Area: Licensee shall maintain License Area in a clean, orderly, and sanitary condition during the term of this Agreement, including without limitation maintaining the License Area free of debris, refuse, and litter. Licensor shall not be called upon to make

any improvements or repairs whatever to the License Area and Licensee accepts the License Area in the condition it is now in.

- a. Upon execution of this Agreement, Licensor and Licensee shall schedule an initial walk-through of the License Area to document baseline condition of the License Area. If a representative for the Licensor is unable to attend in person, Licensee will document baseline conditions and provide a copy to the Licensor for their records.
12. Fires: No smoking shall be permitted in forested areas, smoking is allowed only in cleared areas (e.g., around campfires), and all smoking material and matches must be placed in an appropriate collection container. Licensee shall comply with all applicable laws and regulations concerning fires, and with Licensor's most current Fire Prevention Policy, available from Licensor. A copy of the Fire Prevention Policy should be maintained on the site of the License Area at all times Licensee is present to provide quick access to fire agencies, etc. Licensee shall notify all members, contractors, subcontractors, and agents of the need to review and to become familiar with the Fire Prevention Policy. In the event of wildfire ignition in the License Area, Licensee shall take all reasonable steps to control and extinguish the fire and shall immediately report such fires to Licensor and the appropriate fire-fighting agency or department.
- a. Campfires: Campfires are only allowed by permit from Cal Fire or the U.S. Forest Service and subject to all of their restrictions. It is the Licensee's responsibility to be aware of and be in strict compliance with all State Fire Restrictions. Licensee agrees to build, maintain, and extinguish campfires in accordance with local laws, state laws and federal regulations. Clear flammable material away from the fire for a minimum of five feet to prevent escape of the fire except in designated wilderness where clearance will be as needed to prevent fire escape. Have a shovel or other hand tool available at the campfire site for preparing and extinguishing campfire. Restore campfires sites to their original condition after being certain the fires are dead out. Barbeques may be used only in an area that you will clear from all flammable materials. To prevent accidental ignition, vehicles and All-Terrain Vehicles shall be parked in areas clear of any combustible vegetation. Candles are allowed only within a candle lanterns. Sky lanterns, and fireworks are never permitted.
13. Access to Third Parties: Licensee shall not grant permission to third parties for any access or privileges granted herein without prior written consent of Licensor. Licensee is in possession of four (4) keys and gate combinations necessary to access the License Area. Gate keys and combinations shall remain solely in the possession of the Licensee. Any transfer of gate keys or gate combinations to third parties is prohibited.
14. Gates: All gates shall be kept closed and secured except when immediately in use. All vehicles shall be confined to existing roads and parking areas. Vehicles shall be operated in a manner which prevents damaging roadways and drainage structures. Vehicles shall not be operated in conditions where erosion control structures will be altered or damaged by the vehicle passing over the structure.
15. Risks to Licensor's Insurance Coverage: Notwithstanding any other section of this Agreement, Licensee shall not utilize the License Area for any purpose not authorized by this Agreement or which would cause an increase in insurance rates or cancellation of any fire, liability, or other insurance policy held by Licensor insuring Licensor lands and the

License Area or improvements on Licensor lands. Violation of the promises made in this paragraph will be grounds for immediate Agreement termination.

16. Nuisance and Hazards: Licensee shall not maintain, commit, or permit the maintenance or commission of any nuisance on the License Area or any lands owned by Licensor, as that term is defined by applicable laws and regulations, nor shall Licensee use or permit the use of the License Area for any unlawful purpose.
17. Termination Due to Violation or Default: Should Licensee or any third party for whom Licensee is responsible violate the terms of this Agreement, Licensor shall have the right to immediately remove, and permanently exclude said person(s) from said License Area and/or immediately terminate this Agreement at the sole discretion of Licensor and seek restitution for any damages as provided for herein.
 - a. The occurrence of any of the following are examples of breaches of this Agreement warranting immediate termination of the Agreement:
 - (i) Any failure by Licensee to pay the annual License fee or to make any other payment required to be made by Licensee under this Agreement or per agreement between the Parties.
 - (ii) A failure by Licensee to observe and perform any other provision of this Agreement to be observed or performed by Licensee.
 - (iii) Licensee's bankruptcy, or the appointment of a trustee or receiver.
 - b. Any express or implied waiver of a breach or default of any term of this Agreement by Licensor shall not constitute a waiver of any further breach or default of the same or other term of this Agreement; and the acceptance of consideration/rent by Licensor shall not constitute a waiver on the part of Licensor of any breach or default by Licensee of any term of this Agreement, except as to the payment of consideration/rent accepted.
18. Post Termination: If termination is for a reason other than the expiration of the term of this Agreement, Licensee shall immediately remove all personal property of Licensee and that of those persons for whom Licensee is responsible from the License Area, and any other part of Licensor's lands, if applicable; properly dispose of all refuse; meet on site with a representative of Licensor to inspect; relinquish the License Area in equal or better condition than on the commencement date of this Agreement as reasonably judged by Licensor; and return all gate keys issued.
 - a. Fixtures: Any and all alterations, additions, improvements, and fixtures, except trade fixtures, made or placed in or on the License Area by Licensee or any other shall on expiration or earlier termination of this Agreement, become the property of Licensor and remain on the License Area. Licensor shall have the option, however, on expiration or termination of this lease, of requiring Licensee, at Licensee's sole cost and expense, to remove any or all such alterations, additions, improvements, or fixtures from the License Area, in which case Licensee shall be liable to Licensor for the cost of removal and disposal of the property not so removed by Licensee.
19. Post Termination Obligations: Upon any termination of this Agreement, all duties, rights and obligations of the Parties under this Agreement shall terminate except:

- a. Licensor's right to any amounts payable hereunder and to receive said amounts within thirty (30) days after written notice thereof;
 - b. The rights and obligations provided for in this section and any indemnification obligations provided for elsewhere in this Agreement and relating to activities occurring prior to the termination of this Agreement;
 - c. The obligation of both Parties to fully and faithfully perform all of the terms, covenants and conditions of this Agreement with respect to activities occurring prior to the termination of this Agreement.
20. Assignment: This agreement is for the sole and exclusive benefit of Licensee and may not be assigned or transferred.
21. Inherent Property Risks: Licensee understands and recognizes that the License Area and other lands of Licensor are wild lands with many dangers, both known and unknown, and that these dangers are beyond the duty or ability of Licensor to mitigate. Licensee assumes all risk of being present on the Licensor lands and the License Area in particular and releases Licensor for any injury or damages suffered by Licensee, Licensee's employees, agents or successors in interest, or any third party for whom Licensee is responsible, arising out of the negligence of Licensor for any known or unforeseen risks located on Licensor lands. Licensee shall indemnify, defend, and hold Licensor harmless from any claims and liability for bodily injury to person and damage to property.
22. Insurance Requirements: Licensee is required at all times during the term of this Agreement to maintain liability insurance sufficient to finance the defense/indemnity/hold harmless agreements described herein. Licensee shall secure and pay for insurance against liability arising from Licensee's operations associated with Licensee's Activities,, including but not limited to the operation of vehicles and contractual obligations, in form and substance and underwritten by insurers acceptable to the Licensor as follows:
- a. Commercial general liability insurance written on an "occurrence" policy form, covering bodily injury, property damage, personal injury and advertising injury arising out of or relating (directly or indirectly) to operations, conduct, or assumed liabilities (including, but not limited to, all activities and assumed liabilities provided for herein). General liability insurance shall be at least as broad as the Insurance Services Office ("ISO") Commercial General Liability Occurrence Policy Form CG 0001, including but not limited to the following coverage: premises-operations, broad form contractual liability, use of contractors and subcontractors, personal injury and property damage. General liability insurance shall have minimum limits of liability for all coverage of \$1,000,000.
 - b. All policies above shall include the following endorsements: Additional Insured: North Yuba Water District. The additional insured endorsements shall be on ISO Forms CG20 10 07 04, or equivalent and shall include the following coverage: Waiver of Subrogation: Waiver of Transfer of Rights of Recovery Against Others to Us, ISO Form CG24 04 05 09 or equivalent. Such endorsements shall be of a form acceptable to Licensor with such modifications as Licensor may require. Licensor shall have the same rights under Licensee's policy as does Licensee with regard to both defense and indemnity against liability arising from Licensee's operations. Such liability insurance policy(ies) shall also be endorsed as needed (a) to provide that the insurance afforded by such policy(ies) to Licensor is primary and that all insurance carried by Licensor is strictly excess and

secondary and shall not contribute with the liability of Licensee or its sub-contractor(s), (b) to provide cross-liability coverage for Licensee or its sub-contractor(s), and Licensor, and (c) to provide for severability of interests.

- c. In the event Licensee hires one or more employees who may work in or on the License Area, Worker's Compensation insurance for Licensee's employees to hold harmless, indemnify and defend Licensor, for any and all claims arising out of an injury, disability, or death of any of Licensee's employees.
 - d. Prior to or upon execution of this Agreement, Licensee shall provide Licensor with Certificates of Insurance reflecting the requirements set forth above. Certificates referencing additional insured wording but not including the endorsement are inadequate.
23. Duty to Defend: Licensee, and each and all of Licensee's agents, servants, permissive users, associates, independent contractors and joint venturers (hereafter individually and collectively " Licensee ") agree to defend [OWNER] and all past, present and future parent companies, divisions, subsidiaries, affiliates, related corporations and entities, stockholders, directors, officers, employees, insurers, predecessors, successors, partners, joint venturers, agents, and assigns (hereafter individually and collectively " Licensor Indemnities") with respect to any and all claims, lawsuits, arbitration proceedings, administrative proceedings, and any other legal proceeding of every kind and nature wherein damages of every kind and nature are alleged, either directly or indirectly, due to (a) bodily injury, sickness, disease or death to persons, specifically including Licensee 's employees, agents, independent contractors and servants, and (b) to injury or destruction of real and personal property, including the loss of use therefrom, and (c) is allegedly caused by, arises from or is alleged to have arisen in whole or in part by any act or omission of Licensee (specifically including the acts or omissions of the injured party(ies)), and (d) arising out of, resulting from or in any manner whatsoever related to the use, misuse, possession, operation, custody, control of the License Area described hereinabove irrespective of Licensee alleged or actual negligence and even in the event that the matters set out in subparagraphs (a), (b), (c) and (d) above were, are or are alleged to be caused or contributed to by the active or passive negligence or misconduct of Licensor Indemnities. Licensee's obligation to defend Licensor accrues immediately upon commencement of a claim, lawsuit, arbitration proceeding, administrative proceeding, and/or any other legal proceeding of any kind and nature against Licensor Indemnities. The Parties warrant that, per Licensee's agreement to defend Licensor as described herein, Licensor shall have the right to choose the legal counsel/law firm that provides Licensor's defense.
24. Indemnity: Licensee shall indemnify the Licensor Indemnitees from and against all claims, liabilities, losses, damages, litigation costs (i.e., Court fees and costs, arbitration fees and costs, fees and costs related to administrative proceedings, etc.), attorney's fees and costs, expert fees and costs or expenses arising out of or relating to all acts, failures to act or other conduct of Licensee (or Licensee's employees, agents, representatives, independent contractors, material and equipment suppliers and any other entity or individual with whom Licensee may be affiliated), including claims, liabilities, losses, damages or expenses arising out of or relating to and irrespective of active negligence or other fault of any one or any combination of the Licensor Indemnitees.

However, Licensee shall not be obligated to indemnify and hold the Licensor Indemnitees harmless from any and all demands, liability, judgments, liens, claims, damages (including

direct, liquidated, consequential, incidental, economic or other damages), awards, losses (including economic losses), penalties, fines, assessments, liabilities, interest, costs and expenses (including attorneys' fees and expert fees), arising out of, resulting from or in any manner whatsoever related to the contract or to the use, misuse, possession, operation, custody, or control, in whole or in part, of the License Area described hereinabove, to the extent such was caused by the willful misconduct of any one or any combination of the Licensor Indemnitees.

This indemnity provision is not intended to and shall not in any way limit the extent of any insurance coverage available to any of the Licensor Indemnitees under any insurance policy purchased and maintained by Licensee (even coverage for any one or any combination of the Licensor Indemnitees' sole active negligence) irrespective of Licensor's alleged or actual active or passive negligence or vicarious liability.

25. Compliance With Government Regulations: Licensee, at Licensee's own expense, shall comply with all local and municipal ordinances, state and federal statutes and regulations now enforced or which may hereafter be enforced concerning Licensee's activities on the License Area.
26. Binding on Heirs, Successors and Assigns: This Agreement shall be binding on and shall inure to the benefit of the heirs, executors, administrators, successors, and assigns of the Parties, but nothing contained in this paragraph shall be construed as a consent by the Licensor to any assignment of the Agreement or any interest therein by the Licensee except as provided earlier herein.
27. Waiver Not Binding: Any waiver by Licensor to require performance of any provision shall not affect Licensor's right to require performance at any time thereafter, nor shall a waiver of any breach or default of this agreement constitute a waiver of any subsequent breach or default or a waiver of the provision itself.
28. Survival of Terms: If any provision of this agreement is held unenforceable under applicable law, then the remaining provisions of the Agreement shall not be affected thereby, and each provision of this Agreement shall be valid and enforceable to the extent permitted by law.
29. Governing Law and Venue: This Agreement shall be construed and governed in accordance with the laws of the State of California. If any action and/or arbitration are commenced in connection with this Agreement, the venue for such action and/or arbitration shall be Yuba County, California.
30. Attorney's Fees: Should any dispute be commenced between the parties to this Agreement concerning the License Area, this Agreement, or the rights and duties in relation thereto, the party prevailing in any arbitration or litigation shall be entitled to an award of reasonable attorney's fees, in addition to such other relief as may be granted in the arbitration or litigation. The amount of this sum shall be determined by the Yuba County Superior Court in a separate action brought for that purpose.
 - a. Mediation. THE PARTIES AGREE TO MEDIATE ANY DISPUTE OR CLAIM ARISING BETWEEN THEM OUT OF THIS AGREEMENT OR ANY RESULTING TRANSACTION BEFORE RESORTING TO ARBITRATION OR COURT ACTION. Mediation is a process by which parties attempt to resolve a dispute or claim by submitting it to an impartial,

neutral mediator, who is authorized to facilitate the resolution of the dispute, but who is not empowered to impose a settlement on the parties. Mediation fees, if any, shall be divided equally among the parties involved. Evidence of anything said, any admission made, and any documents prepared, in the course of the mediation shall not be admissible in evidence, or subject to discovery in any arbitration or court action, pursuant to Evidence Code Section 1152.5. IF ANY PARTY COMMENCES AN ARBITRATION OR COURT ACTION BASED ON A DISPUTE OR CLAIM TO WHICH THIS PARAGRAPH APPLIES WITHOUT FIRST ATTEMPTING TO RESOLVE THE MATTER THROUGH MEDIATION, THEN THAT PARTY SHALL NOT BE ENTITLED TO RECOVER ATTORNEY'S FEES, EVEN IF THEY WOULD OTHERWISE BE AVAILABLE TO THAT PARTY IN ANY SUCH ARBITRATION OR COURT ACTION.

31. Notwithstanding any part of this Agreement to the contrary, if the mediation described herein does not resolve the dispute between the Parties, the Parties agree that the Licensor has the option to resolve the dispute via binding arbitration conducted according to the rules and procedures of the American Arbitration Association. The Parties agree that they will split costs associated with arbitration, such as arbitrator fees, equally, that both Parties will bear their own attorney's fees, and that any arbitration determination will be enforceable in civil court as a civil judgment.
32. Entire Agreement: This Agreement constitutes the entire agreement between Licensor and Licensees relating to the use of the License Area, superseding all prior agreements, promises, negotiations, or representations not expressly set forth in this Agreement, oral or written. Any amendment to this Agreement shall be of no force or effect, unless it is in writing and signed by Licensor and Licensee.
33. Force Majeure: Neither party shall be liable for delay or failure to perform its obligations caused by an Act of God or circumstances beyond its control, including but not limited to fire, flood, earthquake, shortages, strikes, insurrection, war, regulatory action with which a party cannot reasonably comply, and other cause of a similar nature. The party whose performance is prevented shall notify the other party of the date of commencement and cause of each period of force majeure and the time removal of such cause.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the dates set forth below.

LICENSOR:
NORTH YUBA WATER DISTRICT

DATE: _____ By: _____
Name, Title

LICENSEE:
SIERRA MUZZLELOADERS

DATE: _____ By: _____
Erin E. Hess, President

NORTH YUBA WATER DISTRICT RECORDS REQUEST GUIDELINES

INTRODUCTION:

These guidelines are intended to help members of the public request and obtain public records used, maintained, or created by the North Yuba Water District. These guidelines apply to all requests for records, whether the requester is a member of the public, a business, another public agency, or an District employee or officer.

All requesters deserve the same respect and attention as any other. All records requests will be treated equally. All requests will be handled and processed in the order they are received. District staff will show no favoritism to any requester and will not give priority based on the requester's position, employment, office or celebrity.

LIMITS TO THE RIGHT TO ACCESS RECORDS:

Accessing public records is a right in California. However, our Legislature and our courts recognize some reasonable limits to the public's right to access records. For example, not all records that an agency has are considered public records unless they relate to the conduct of the public's business. A photo of someone's family that is located in the District office is not a public record because it doesn't relate to the business the District conducts on behalf of its water customers. Employee records, especially medical records, are considered private, not public, records. Communications between an attorney and someone they represent are considered privileged, private communications. Although a document may be a public record, notes about and drafts of public records are not. Records related to investigations of possible crimes are not public records. Documents relating to the process by which a board or administrative decision is made are exempt by disclosure by the "deliberative process" privilege.

The list goes on. However, there is no need for a person requesting records to know all the exemptions to a records request. As will be described later in these guidelines, if an agency decides to withhold a record or information in any public record, the agency has to notify the requester and explain why a record or information is going to be withheld.

PROCEDURES FOR REQUESTING DISTRICT RECORDS:

The first way to request a record is to personally come to the District office, located at 8691 Quincy La Porte Rd, Brownsville, CA 95919 during normal office hours (M-F 7:30 AM until 4:00 PM). No prior notice is required, but District staff appreciates notice of a visit so that the records requested will be made available more quickly. You may call the District office at (530) 675-2567.

You will be asked to fill out a form describing the records you want. If the records you want are the kind that are readily available and contain no exempt information, it will be provided as soon as it can be located. For example, an agenda or meeting minutes are automatically public records that don't contain any exempt information.

Depending on District's staff's schedule and work load that day, you may be asked to come back later to pick up your copies. If a record you request in person might contain information that will be withheld, District staff will have up to 10 days to get back to you and tell you if any records or information will be withheld, and let you know when you can come in to pick up your records. Or, upon request, the District will mail records to you.

If you can't or don't want to come into the office to make a request, you can do it by

downloading a request form, located at [give internet address] and mailing it to the District office, or emailing it to email@nywd.org.

Please do not email a request to any District employee or officer. They are not authorized to receive records requests, and may not forward your request as fast as either personally delivering your request or sending it to email@nywd.org.

If you cannot or do not want to fill out the form for a records request, you can call the District office and make a request over the telephone during District office hours. However, District staff will ask for your email address, your text message number, or your home address to send you a message confirming what records you requested. This is necessary to avoid future misunderstandings about what you asked for and what was provided.

RECORD DELIVERY AND DELIVERY COSTS:

You may come to the District office to review records that you have requested. There is no charge for this kind of review.

However, if you want copies of records, copy costs are twenty-five cents (\$0.25) per page for ordinary copies, and fifty cents (\$0.50) per page for ledger-size or color copies. You also have the option of receiving records in an electronic format on a "thumb drive" which can also be mailed to you, or picked up personally at the District office. The cost for the thumb drive is ten dollars (\$10.00). If you want records mailed to you, you will be charged mailing costs.

The District will charge for staff time at the rate of \$55.00 per hour, in quarter-hour increments, for requests involving a large volume of copies. such as larger-format documents or a request that requires lots of copies, then the District may "outsource" the copy job to a vendor who can do the job. The District will require the requester to pay the vendor's charge for the copy job.

There is no charge for the time it takes to search for a record you request. Ordinarily, searching for records may take time, but the process is simple and does not require special skill or training. But sometimes the search requires special computer programming that District staff is not trained to perform. When this happens, the District will hire a consultant to perform the special programming work needed to locate the records you request. The costs of the specialist will be passed on to the record requester.

NORTH YUBA WATER DISTRICT RECORDS REQUEST GUIDELINES

INTRODUCTION:

These guidelines are intended to help members of the public request and obtain public records used, maintained, or created by the North Yuba Water District. These guidelines apply to all requests for records, whether the requester is a member of the public, a business, another public agency, or an District employee or officer.

All requesters deserve the same respect and attention as any other. All records requests will be treated equally. All requests will be handled and processed in the order they are received. District staff will show no favoritism to any requester and will not give priority based on the requester's position, employment, office or celebrity.

LIMITS TO THE RIGHT TO ACCESS RECORDS:

Accessing public records is a right in California. However, our Legislature and our courts recognize some reasonable limits to the public's right to access records. For example, not all records that an agency has are considered public records unless they relate to the conduct of the public's business. A photo of someone's family that is located in the District office is not a public record because it doesn't relate to the business the District conducts on behalf of its water customers. Employee records, especially medical records, are considered private, not public, records. Communications between an attorney and someone they represent are considered privileged, private communications. Although a document may be a public record, notes about and drafts of public records are not. Records related to investigations of possible crimes are not public records. Documents relating to the process by which a board or administrative decision is made are exempt by disclosure by the "deliberative process" privilege.

The list goes on. However, there is no need for a person requesting records to know all the exemptions to a records request. As will be described later in these guidelines, if an agency decides to withhold a record or information in any public record, the agency has to notify the requester and explain why a record or information is going to be withheld.

PROCEDURES FOR REQUESTING DISTRICT RECORDS:

The first way to request a record is to personally come to the District office, located at 8691 Quincy La Porte Rd, Brownsville, CA 95919 during normal office hours (M-F 8:00 AM until 4:30 PM). No prior notice is required, but District staff appreciates notice of a visit so that the records requested will be made available more quickly. You may call the District office at (530) 675-2567.

You will be asked to fill out a form describing the records you want. If the records you want are the kind that are readily available and contain no exempt information, it will be provided as soon as it can be located. For example, an agenda or meeting minutes are automatically public records that don't contain any exempt information.

Depending on District's staff's schedule and work load that day, you may be asked to come back later to pick up your copies. If a record you request in person might contain information that will be withheld, District staff will have up to 10 days to get back to you and tell you if any records or information will be withheld, and let you know when you can come in to pick up your records. Or, upon request, the District will mail records to you.

If you can't or don't want to come into the office to make a request, you can do it by

downloading a request form, located at nywd.org, and mailing it to the District office, or emailing it to email@nywd.org.

Please do not email a request to any District employee or officer. They are not authorized to receive records requests, and may not forward your request as fast as either personally delivering your request or sending it to email@nywd.org.

If you cannot or do not want to fill out the form for a records request, you can call the District office and make a request over the telephone during District office hours. However, District staff will ask for your email address, your text message number, or your home address to send you a message confirming what records you requested. This is necessary to avoid future misunderstandings about what you asked for and what was provided.

RECORD DELIVERY AND DELIVERY COSTS:

You may come to the District office to review records that you have requested. There is no charge for this kind of review.

However, if you want copies of records, copy costs are twenty-five cents (\$0.25) per page for ordinary copies, and fifty cents (\$0.50) per page for ledger-size or color copies. You also have the option of receiving records in an electronic format on a "thumb drive" which can also be mailed to you, or picked up personally at the District office. The cost for the thumb drive is ten dollars (\$10.00). If you want records mailed to you, you will be charged mailing costs.

The District will charge for staff time at the rate of \$55.00 per hour, in quarter-hour increments, for requests involving a large volume of copies, such as larger-format documents or a request that requires lots of copies, then the District may "outsource" the copy job to a vendor who can do the job. The District will require the requester to pay the vendor's charge for the copy job.

There is no charge for the time it takes to search for a record you request. Ordinarily, searching for records may take time, but the process is simple and does not require special skill or training. But sometimes the search requires special computer programming that District staff is not trained to perform. When this happens, the District will hire a consultant to perform the special programming work needed to locate the records you request. The costs of the specialist will be passed on to the record requester.