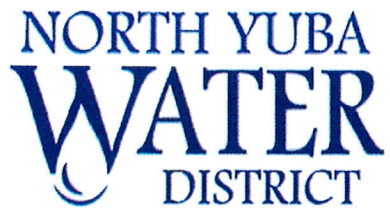


Alton Wright
Director
Division 1

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 ♦ 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. HOWEVER, THE MEETING WILL ALSO TAKE PLACE VIA ZOOM. MEMBERS OF THE PUBLIC MAY ATTEND AND PARTICIPATE IN THE MEETING VIA VIDEOCONFERENCE AT:

Join Zoom Meeting

NYWD BoardRoom is inviting you to a scheduled Zoom meeting.

Topic: NYWD BoardRoom's Zoom Meeting

Time: Jun 22, 2023 05:30 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/84870912042?pwd=U1VlTXZpRVVYZmNFZ292akE1a2VBZz09>

Meeting ID: 848 7091 2042

Passcode: 375115

One tap mobile

+16694449171,,84870912042#,,,,*375115# US

+16699009128,,84870912042#,,,,*375115# US (San Jose)

Dial by your location

- +1 669 444 9171 US
- +1 669 900 9128 US (San Jose)
- +1 346 248 7799 US (Houston)

Meeting ID: 848 7091 2042

Passcode: 375115

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

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.

**DISCUSSION/OPEN SESSION
ACTION CALENDAR**

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. Public comment is limited to no more than four (4) minutes per person, twenty (20) minutes total for all speakers for each agenda item.

E. CONSENT ITEMS

1. Approval of Minutes for Special Board Meeting of May 4, 2023
2. Approval of Minutes for Regular Board Meeting of May 25, 2023
3. Approval of Minutes for Special Board Meeting of June 1, 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

F. FINANCIAL MANAGER’S REPORT

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. BUDGET 2023-24

I. SUMMER INTERN:

The Board will discuss and possibly act to hire Leandro Capuano as the District's summer intern.

J. STAFF REPORTS AND RECOMMENDATION

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

General Managers' report/requests:

1. Operations Memorandum
2. Meeting with Paradise Irrigation Districts Assistant GM.

K. 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

**SPECIAL MEETING MINUTES OF THE BOARD OF DIRECTORS OF THE
NORTH YUBA WATER DISTRICT
Held at the District Office and Zoom
8691 LaPorte Road, Brownsville
Thursday, May 04, 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:

Topic: NYWD Board Room's Zoom Meeting
Time: May 4, 2023 05:30 PM Pacific Time (US and Canada)

Join Zoom Meeting
<https://us02web.zoom.us/j/8955383870?pwd=ZiNmbi94Rm42eHVnM3FRc3FzRExkdz09>

Meeting ID: 895 5383 2870
Passcode: 666504
One tap mobile
+16694449171,,89553832870#,,,,*666504
+16699009128,,89553832870#,,,,*666504# US (San Jose)
Dial by your location
+1 669 444 9171 US +1
669 900 9128 US (San Jose)
Meeting ID: 895 5383 2870
Passcode: 666504

Find your local number: <https://us02web.zoom.us/j/8955383870?pwd=ZiNmbi94Rm42eHVnM3FRc3FzRExkdz09>

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.

A. CALL TO ORDER/ROLL CALL

The meeting was called to order at 5:32 PM, at the District Office in Brownsville, CA.

<i>NAME</i>	<i>PRESENT</i>	<i>ABSENT</i>	<i>VISITORS INCLUDING:</i>
<i>PRESIDENT</i>	Marieke Furnee		Charles Sharp
<i>VICE PRESIDENT</i>	Ann Plumb		
<i>DIRECTORS:</i>	Steve Ronneberg Alton Wright		
<i>INTERIM GENERAL MGR</i>	Leona Harris		
<i>ATTORNEY</i>	Paul Boylan		

B. PLEDGE OF ALLEGIANCE:

The Pledge of Allegiance was led by Director Ronneberg.

C. OPPORTUNITY FOR PUBLIC COMMENT ON AGENDIZED ITEMS:

The public has the opportunity to address the District Board of Directors about matters 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: Public commented on the public's ability to choose their representatives and the Water Board and Fire Board needs to work together.

OPEN SESSION – ACTION CALENDAR

D. SELECTION OF DIVISION 3 DIRECTOR:

The seat for the District's Division 3 Director is vacant due to a resignation. The purpose of this meeting is to select a director to represent the voters and residents of Division 3.

There are two candidates who have filed letters of interest to serve as Division 3 Director — Jeff Huckins and Gloria Bozza. Both are residents of Division 3. Both letters of interest are attached to this agenda and have been posted on the district's webpage (<https://www.nywd.org>).

During this special meeting, the Board of Directors and District Administrative Staff will publicly interview each candidate, then the Board will discuss and select the new District 3 Director through a majority vote. The new Director will serve until the next general election in November 2024.

The new Division 3 Director will be sworn in prior to the next special or regular meetings of the District Board of Directors.

Some of the questions asked by the board included:

- Were you encouraged by anyone to apply for the board position?
- Have spoken to any member before tonight?
- What is your most valuable asset you bring to the board?
- Who do you believe you would represent?
- Why are you interested in the seat?
- How do you see the role of a board member?
- What are your thoughts on return on investment?

After speaking to both candidates, President Furnee made a motion to nominate Gloria Bozza for the District Division 3 Director. Director Ronneberg seconded the motion.

The motion passed with a majority vote with Director Wright voting no.

President Furnee thanked both candidates for their interest in the board and stated it was a joy and privilege to hear from such qualified candidates and for their interest in North Yuba Water District.

FINAL PUBLIC COMMENT

The Board allows the public an additional opportunity to address the District Board of Directors about matters on the agenda including closed session agenda items. 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: Members of the public commented on the board to be considerate about the water permits and financial situation.

ADJOURNMENT

The meeting was adjourned at 6:02 PM.

Respectfully Submitted,

Catherine L. Fonseca, Recording Secretary

**REGULAR MEETING MINUTES OF THE BOARD OF DIRECTORS OF THE
NORTH YUBA WATER DISTRICT
Held at the District Office and Zoom
8691 LaPorte Road, Brownsville
Thursday, May 25, 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/87410881466?pwd=bk9KR094WkZEQWIT09xdHFSak09xdHFSakOyUT09>

Meeting ID: 874 1088 1466

Passcode: 030886

One tap mobile

*+16699009128,,87410881466#,,,,*030886# US (San Jose)*

+16694449171,,87410881466#,,,, US*

Dial by your location

+1 669 444 9471 US

+1 669 900 9128 US (San Jose)

Meeting ID: 87410881466

Passcode: 030886

Find your local number: <https://us02web.zoom.us/j/kewd9SLFdw>.

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.

A. CALL TO ORDER/ROLL CALL

The meeting was called to order at 5:47 PM, at the District Office in Brownsville, CA.

<i>NAME</i>	<i>PRESENT</i>	<i>ABSENT</i>	<i>VISITORS INCLUDING:</i>
<i>PRESIDENT</i>	Marieke Furnee		Donna Corson, Charles
<i>VICE PRESIDENT</i>	Ann Plumb		Sharp, Kawanza Vinje,
<i>DIRECTORS:</i>	Gloria Bozza	Steve Ronneberg	Jeanie Caviler, Nancy
	Alton Wright		Casey, Dean Crumbo,
			Carolyn, Kara
<i>INTERIM GENERAL MGR</i>	Leona Harris		Dr. Rulik Perla, Rath
			Mosely
<i>ATTORNEY</i>	Paul Boylan		

B. PLEDGE OF ALLEGIANCE:

The Pledge of Allegiance was led by Director Wright.

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 the flow of irrigation, tired of fighting over water, empathy for annexed customers, proceed with caution when adding customers, a broader voice for irrigation customers and historians for the water. Woodleaf contract is ambiguous. Thank you to the board for water, good and timely answers. Why are we starting season at 10 gal per minute. Nice to see the ditch with water. South

Feather Water & Power has been very generous to reduce their use of water. Does not see the significance of the difference in minor inches, amazing work getting the water to flow. Happy to see what the board has done, and the honest effort being made.

President Furnee reminded the public that Interim General Manager Leona has put a frequently asked questions on the website regarding the miner's inch.

DISCUSSION/OPEN SESSION ACTION CALENDAR
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D. OPPRTUNITY FOR PUBLIC COMMENT – Topics on the Agenda:

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

PUBLIC COMMENT: No public comment.

E. CONSENT ITEMS

1. Approval of Minutes for Regular Board Meeting of April 27, 2023
2. Approval of Payroll for the Month of April 2023: \$40,289.88
3. Approval of Bills for the Month of April 2023: \$380,162.72

Director Wright discussed with the board that he had asked for his comments to be attached to the minutes from the previous meeting. Director Wright requested that item 1 be amended to include his written comments from the April 27th meeting. General Counsel for the District instructed the board that to prevent a potential Brown Act, a short action item should be added on the next agenda regarding a possible action change to the agenda.

Director Wright made a motion to approve consent item 1 as presented with an addendum to attach a copy of his comments from the April 27, 2023, meeting. Director Bozza seconded the motion.

The motion was approved with a unanimous vote.

Vice President Plumb made a motion to approve items 2 and 3 of the consent items. Director Wright seconded the motion.

The motion was approved with a unanimous vote.

F. KATIE BURDICK: Will present to the Board an update-progress report on the Capital Improvement Plan

Katie Burdick presented to the board the Capital Improvement Plan Overview. After meeting with staff, it was decided that the CIP will be divided in Source to Treatment Plant, Treatment Plant, Domestic Distribution System and Irrigation Distribution System. The components will then be put on a spreadsheet for review. Once complete the draft will be brought to the Board for critiquing.

STAFF REPORTS AND RECOMMENDATIONS: The Board will possibly hear reports by District staff and receive their recommendations for future Board action.

G. FINANCIAL MANAGERS REPORT:

Financial Manger Heidi Naether reviewed Cash on Hand and Income Statements for the period ending April 30,2023. Total cash on hand in all accounts including reserves was \$4,717,368.89. Total income for the fiscal year to date (July 01, 2022 – April 30,2023) was \$4,721,568.84. Total expenses were \$2,007,528.25, leaving a net revenue over expenses of \$2,714,040.59. Expenses out of Reserves/Savings year to date totaled \$1,698,847.42.

H. INTERIM GENERAL MANAGERS REPORT/REQUESTS

1. Report

Interim General Manager Leona Harris read a very sweet thank you note received in the mail. Leona also thanked Rath Mosely from South Feather for attending the meeting and for all the help that was received in getting the irrigation going

2. Requesting approval to work with RCAC to complete a Median Household Income study for the State Water Resource Control Boards, Department of Financial Assistance. This could insure 100% grant funding if we are reinstated as a disadvantaged community.

Leona asked the board for approval to work with RCAC to complete a Median Household Income study to re-instate NYWD as a disadvantaged community. The cost would be around \$20,000 . Director Wright spoke about obtaining solid data. There would be a good return on the investment.

Director Bozza made a motion to give Interim General Manager: Leona Harris permission to contract with RCAC. President Furnee seconded the motion.

The motion was approved by a unanimous vote.

3. Requesting approval to execute the grants that were awarded from Yuba Water Agency at their May 16th Board Meeting.

Leona reported that over one million dollars in grants were received from Yuba Water Agency for meter replacement project for \$240,000, share of cost with storage tanks for \$374,785, analysis for flume to turn into syphon for \$400,000 and storm damage for \$7,000.

Director Wright made a motion for Leona to execute the grants received from Yuba Water Agency. Director Bozza seconded the motion.

The motion was approved by a unanimous vote.

4. Requesting approval to interview and hire 2 fulltime employees for operations.

Leona reported that the district currently has 5 full time employees including Robert who does a lot of the paperwork and Kyle is working on water reads. One employee had 30 hours of overtime. Leona explained that they currently only have enough employees to maintain, not to fix anything.

Director Bozza made a motion to give Leona approval to hire two full time employees. Vice President Plumb seconded the motion.

The motion was approved by a unanimous vote.

5. Report on Irrigation Billing to accommodate for the delayed start date.

Leona discussed with the board the delay in the start of the irrigation season. Due to the season starting on May 15, 2023, billing will reflect the start date.

6. Report on the ACWA Conference

Leona discussed the conference and reported on the classes that were attended by her and President Furnee. She thanked the board for the opportunity to attend.

7. Operations Memorandum

Leona presented the Operations Memorandum. President Furnee asked about the main line break. Leona explained that it took about 5 to 6 hours to repair after it was necked down. There were a lot of

customers out of water and there was also an issue with notifications. They are working on ways to get the information out, including more social media.

I. DISTRICT LEGAL COUNSEL, Paul Boylan:

Mr. Boylan reported to the board that there are still a lot of legal issues and activity, good progress is being made. There is a lot of new issues which will be brought up in a future board meeting in a closed session. Mr. Boylan welcomed Director Bozza to her first regular meeting. Mr. Boylan also touched on some concerns that were brought up by the public which included the division map and the miners inch. He assured the public that the current board is working on them, and it will take time. Mr. Boylan stated that these are issues important to the board and they are addressing them.

J. DIRECTORS REPORTS:

Director Wright thanked the public; we are at a much better place than we have been. He also gave a big shout out to Robert Sullivan and the field staff in their rapid response to the recent Challenge water line break. He thanked Interim Leona Harris for implementing his recommendation of alerting directors as soon as its conveniently possible about major infrastructure incidents. Director Wright's report also included reference to the rapid expansion at NYWD and suggested that professional customer service training, tools, communication strategies and standards in customer interaction and service be provided to new employees. Director Wright also spoke about the recent appointment meeting and the absence of board discussion, in his opinion, prior to nomination.

President Furnee, in response to Director Wrights comment regarding discussion, responded that when asked for discussion, no one spoke. President Furnee's report to the board included information on the recent conference hosted by the Association of California Water Agencies that she and Leona attended. While in the exhibition hall she was able to talk to a vendor executive regarding communicating productivity with the attorney that is reviewing our permits, the problem was resolved. Lectures attended included Paradise Irrigation District and Wildfire Preparedness, information on water quality tests at the point of sale, value of establishing and documenting baseline values to assist homeowners to make insurance claims, participating in a roundtable discussion about methods for communications to the public about water conservation and she also met with the director of Santa Clarita who installed a new residential water treatment system that removes the "forever chemicals". It was a very good and useful experience.

FINAL PUBLIC COMMENT

The Board allows the public an additional opportunity to address the District Board of Directors about matters on the agenda, including closed session agenda items. Closing public comment is limited to no more than five(5) minutes total, shared equally by members of the public who wish to speak.

PUBLIC COMMENT:

Members of the public commented on a workshop for irrigation customers, tools for using water better, tapping into Yuba County to do training, the integrated plan is not functioning, and a solicitation grant.

ADJOURNMENT

The meeting was adjourned at 7:32 PM.

Respectfully Submitted,

Catherine L. Fonseca, Recording Secretary

**SPECIAL MEETING MINUTES OF THE BOARD OF DIRECTORS OF THE
NORTH YUBA WATER DISTRICT
Held at the District Office and Zoom
8691 LaPorte Road, Brownsville
Thursday, June 01, 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/89011594157>

Meeting ID: 89011594157

Passcode: 407503

One tap mobile

*+16699009128,,83783159041#,,, *354921# US (San Jose)*

*+16694449171,,89011594157#,,, * US*

Dial by your location

+1 669 444 9471 US

+1 669 900 9128 US (San Jose)

Meeting ID: 89011594157

Passcode: 407503

Find your local number: <https://us02web.zoom.us/j/89011594157>

COMMENCEMENT OF MEETING

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A. CALL TO ORDER/ROLL CALL

The meeting was called to order at 5:32 PM, at the District Office in Brownsville, CA.

<i>NAME</i>	<i>PRESENT</i>	<i>ABSENT</i>	<i>VISITORS INCLUDING:</i>
<i>PRESIDENT</i>	Marieke Furnee		
<i>VICE PRESIDENT</i>	Ann Plumb		
<i>DIRECTORS:</i>		Gloria Bozza	
	Steve Ronneberg		
	Alton Wright		
<i>INTERIM GENERAL MGR</i>	Leona Harris		
<i>ATTORNEY</i>	Paul Boylan		

B. PLEDGE OF ALLEGIANCE:

The Pledge of Allegiance was led by Director Ronneberg.

C. OPPORTUNITY FOR PUBLIC COMMENT ON 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: There was no public comment.

CLOSED SESSION

The Board entered into closed session at 5:34 P.M.

D. Conference with Legal Counsel — existing litigation (3 Cases) – pursuant to Government Code section 54956.9, subdivision (d), paragraph (1):

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. CVCS21-0002073
3. North Yuba Water District v. South Feather Water and Power District, Yuba County Superior Court Case No. Case No. CVCS21-0001857

E. Conference with Legal Counsel — Anticipated litigation – pursuant to Government Code section 54956.9, subdivision (d), paragraph (2) The Board will meet in closed session with legal counsel to discuss existing anticipated litigation (3 potential cases).

F. Conference with Legal Counsel — Anticipated litigation – pursuant to Government Code section 54956.9, subdivision (d), paragraph (3). The Board will meet in closed session to discuss if facts and circumstances rise to the level of anticipated litigation (9 potential cases). If the Board agrees that the facts and circumstances rise to the level of anticipated litigation, the Board will discuss those cases.

G Liability Claims

Claimant: Michael Vergara Agency
Claimed Against: North Yuba Water District

OPEN SESSION – ACTION CALENDAR

H. REPORT OF ACTIONS TAKEN IN CLOSED SESSION:

The Board met with legal counsel and gave him directions.

FINAL PUBLIC COMMENT

I. PUBLIC COMMENT: There was no public comment.

ADJOURNMENT

The meeting was adjourned at 7:43 PM.

Respectfully Submitted,

Catherine L. Fonseca, Recording Secretary

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

TOTAL MONTHLY NET PAYROLL FOR THE MONTH OF MAY, 2023

TOTAL MAY, 2023 \$ 41,786.30

North Yuba Water District Monthly Check Listing May 2023

	Type	Date	Num	Name	Amount
1000A - Cash - GC Separate Accounts					
Paypal					
Pay Pal Fees	Check	05/31/2023	FEES	Pay Pal	-205.09
Total Paypal					-205.09
11007 - River Valley Bank Checking					
Credit Card Fees	Check	05/02/2023	GLOBEX	Merchant Services	-177.42
Direct Deposit Fees	Liability Check	05/03/2023	DirD	QuickBooks Payroll Service	-21.00
Employee Retirement Fund	Liability Check	05/04/2023	26112	ICMA-457	-1,216.68
State Payroll Taxes	Liability Check	05/04/2023	E-pay	EDD	-995.45
Federal Payroll Taxes	Liability Check	05/04/2023	E-pay	United States Treasury	-6,349.10
Employee Paid Insurance	Liability Check	05/05/2023	26113	AFLAC	-263.84
Domestic Customer Deposit Refund	Check	05/05/2023	26114	Reiff, Mark	-79.75
Domestic Customer Deposit Refund	Check	05/08/2023	26115	Michelau, Joan	-98.83
Health Insurance	Bill Pmt -Check	05/08/2023	26116	ACWA/Jt Powers Ins Authority	-10,424.89
Pest Control Service	Bill Pmt -Check	05/08/2023	26117	CAL KING PEST CONTROL	-74.00
Phone Service	Bill Pmt -Check	05/08/2023	26118	CALNET3	-242.72
Vision Insurance	Bill Pmt -Check	05/08/2023	26119	Eye Med	-155.00
Minutes	Bill Pmt -Check	05/08/2023	26120	Fonseca, Catherine L.	-200.00
Alarm Service	Bill Pmt -Check	05/08/2023	26121	Golden Bear Alarms	-96.00
Employee Retirement Fund	Bill Pmt -Check	05/08/2023	26122	LIU of NA Nat'l Pension Fund	-3,507.00
Electricity	Bill Pmt -Check	05/08/2023	26123	Pacific Gas & Electric	-3,955.43
Trash Pick-up	Bill Pmt -Check	05/08/2023	26124	Recology - Yuba Sutter	-68.33
Legal - Water Rights	Bill Pmt -Check	05/08/2023	26125	The Water Group	-4,482.50
Injection Valve Assembly	Bill Pmt -Check	05/08/2023	26126	USA Bluebook	-134.35
Cellphone Service	Bill Pmt -Check	05/08/2023	26127	VERIZON WIRELESS	-225.00
Phone Service	Bill Pmt -Check	05/08/2023	26128	CALNET3	-621.80
PVC Valve, Couplings, Bushings, Ready Mix Concrete, Elbows, RV RP CPL S40, Sprayer	Bill Pmt -Check	05/08/2023	26129	Foothill Hardware	-138.37
Fuel, Diesel	Bill Pmt -Check	05/08/2023	26130	Ramos Oil Company Inc.	-1,974.72

North Yuba Water District Monthly Check Listing May 2023

Type	Date	Num	Name	Amount
Wire Brush, Galvanized Nipple, Valve, PVC Bushing, VLV Ball, PVC Couplings, Redimix Concrete, Edging, Concrete Accelerator, Key, Bit Strt Fit, Roof Cement, Roof Caulk, Brush, Black Top, Brass Adapter for Sprayer, Tape, Plug, PVC Bushings, Cement, VLV Ball, Receptible, Bushing, Ball, Pipe, Rubber Strap, PVC Cap, Carriage Bolt, Ear Plugs, Cloth, Tape Measure, Tape Rule, Washer, Drill Bits, Lock Nut, Conduit				
Domestic Customer Deposit Refund	05/08/2023	26131	Ray's General Hardware	-819.35
6 Meter Box Lids, 10 Valves	05/08/2023	26132	Ensminger, Allen	-86.00
Direct Deposit Fees	05/08/2023	26133	Ferguson Enterprises Inc	-1,387.45
Employee Paid Union Dues	05/17/2023	DirD	QuickBooks Payroll Service	-22.75
Employee Retirement Fund	05/18/2023	26150	UPEC	-346.50
WTP Filters	05/18/2023	26151	ICMA-457	-1,218.37
Gravel to repair Road for Irrigation Ditch	05/18/2023	26153	ERS Industrial Services, Inc	-11,222.59
Copier Lease	05/18/2023	26154	Hansen Bros.	-1,050.46
	05/18/2023	26155	Wells Fargo Vendor Financial Services, LL	-129.90
Desktop Power Grommet (\$17.30), Batteries (\$103.25), Yardstick and Measuring Wheel (\$80.62), 4 HIP Boots (\$735.74), 2 Batterie Back-ups (\$408.13), Coffee (\$45.44), Coffee Cups (\$16.22), Appeal Democrat Subscription (1 Year) (\$192.00), Microsoft Software (\$249.99), Digitalpath (\$110.95), ACWA Conference (\$1,530.00), Toilet Tissue, Batteries, Coffee, Paper cups and Plates (\$165.49), Microsoft for Go Daddy Email Account (\$191.88), Go Daddy Email Accounts Renewal (\$1,509.00), Parcelquest (\$5.00), Safety Pants (\$160.84), Safety Boots (\$219.85), Adobe (\$19.99), Buyers Club Renewal (\$49.99), Teamviewer Renewal (\$83.40)				
Desk Pad (\$53.03), Meals (\$17.13), Parking (\$10.00), Desk (\$97.43)	05/18/2023	26156	Mechanics Bank	-5,895.08
File Folders, Desk Pad, Air Freshner, Datasticks, Monthly Planner, Gloves	05/18/2023	26157	Petty Cash	-177.59
Employee Paid Tax Withholding	05/18/2023	26158	Quill Corporation	-176.49
State Payroll Tax	05/18/2023	26159	Franchise Tax Board	-937.95
	05/18/2023	E-pay	EDD	-1,142.62

North Yuba Water District Monthly Check Listing May 2023

	Type	Date	Num	Name	Amount
Federal Payroll Tax	Liability Check	05/18/2023	E-pay	United States Treasury	-7,141.74
Domestic Customer Deposit Refund	Check	05/19/2023	26160	Siller, James	-205.87
Legal	Bill Pmt -Check	05/23/2023	26161	BoutinJones Inc	-1,657.00
Water Testing	Bill Pmt -Check	05/23/2023	26162	Cranmer Engineering Inc	-460.00
Oregon Peak Rent (Radio Tower use for Radio's)	Bill Pmt -Check	05/23/2023	26163	EIP Holdings II, LLC	-477.00
Annual Fire Extinguisher Maint and Service	Bill Pmt -Check	05/23/2023	26164	Jorgensen Company	-654.75
Review Diversion use Data, Water Accounting Tool update					
WTP Waste Discharge Report	Bill Pmt -Check	05/23/2023	26165	MBK Engineers	-225.00
Dental Insurance	Bill Pmt -Check	05/23/2023	26166	NORTHSTAR	-6,796.00
FT Ditch Gunite Shortcrete and Cribbing	Bill Pmt -Check	05/23/2023	26167	Premier Access Insurance Co.	-1,259.53
Meter Replacement Project (Plans & Specs)	Bill Pmt -Check	05/23/2023	26168	South Feather Water & Power	-119,705.04
Cellphone Service	Bill Pmt -Check	05/23/2023	26169	Specialized Utility Services Program	-9,615.00
Domestic Customer Deposit Refund	Bill Pmt -Check	05/23/2023	26170	VERIZON WIRELESS	-71.89
Postage	Check	05/25/2023	26171	Rhoades, Amy	-63.75
T2 Employee Certification	Bill Pmt -Check	05/25/2023	26172	Reserve Account	-500.00
Cleaning Service	Bill Pmt -Check	05/25/2023	26173	SWRCB-DWOCB	-60.00
Direct Deposit Fees	Bill Pmt -Check	05/25/2023	26174	Shelton's Janitorial	-617.00
Total 11007 - River Valley Bank Checking	Liability Check	05/31/2023	DirD	QuickBooks Payroll Service	-24.50
Total 1000A - Cash - GC Seperate Accounts					-209,649.35
TOTAL					-209,854.44
VOIDED CHECK: 26152					-209,854.44

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

Accrual Basis

	Jul '22 - May 23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense					
Income					
4000A · Irrigation	7,996.09	12,692.77	-4,696.68	63.0%	18,961.49
4050A · Domestic	244,856.38	257,443.82	-12,587.44	95.11%	282,567.68
4100.10 · Power Revenue SFPP	531,750.00	531,750.00	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	458.34	16,412.00	3,680.75%	500.00
4250.10 · Taxes - General	233,262.96	243,130.36	-9,867.40	95.94%	265,278.40
4250D · Taxes - Domestic	72,894.15	64,886.53	8,007.62	112.34%	70,155.85
4250I · Taxes - Irrigation	103,826.80	93,446.43	10,380.37	111.11%	102,664.20
4300A · Interest	44,860.13	25,994.65	18,865.48	172.57%	40,000.00
Total Income	<u>4,943,682.85</u>	<u>1,630,393.90</u>	<u>3,313,288.95</u>	<u>303.22%</u>	<u>1,889,718.62</u>
Gross Profit	<u>4,943,682.85</u>	<u>1,630,393.90</u>	<u>3,313,288.95</u>	<u>303.22%</u>	<u>1,889,718.62</u>
Expense					
5050.30 · FT Ditch	75,914.68	91,633.22	-15,718.54	82.85%	102,000.00
5050.69 · 2005 Agreement SFPW/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)	292,680.95	275,374.64	17,306.31	106.29%	297,804.85
5200.00 · Irrigation Expense	66,193.16	106,712.98	-40,519.82	62.03%	129,097.53
5251 · Domestic Expenses	184,176.52	184,138.36	38.16	100.02%	206,082.99
5400 · Board of Dir	21,096.67	22,914.31	-1,817.64	92.07%	24,639.31
5500 · Admin	444,830.83	531,618.43	-86,787.60	83.68%	573,797.06
5500J · Admin-Utilities	31,446.48	32,813.93	-1,367.45	95.83%	35,000.00
5600R · Regulator Driven	123,387.21	144,080.85	-20,693.64	85.64%	148,531.49
5700 · General	132,641.64	122,639.35	10,002.29	108.16%	142,790.64
5700F · Fuel	25,344.78	33,790.98	-8,446.20	75.01%	35,000.00
5800 · OSHA/Safety	5,043.87	14,469.81	-9,425.94	34.86%	14,469.81
5900A · General Manager Severance Package	513,634.77	0.00	513,634.77	100.0%	0.00
Total Expense	<u>2,124,044.06</u>	<u>1,809,401.86</u>	<u>314,642.20</u>	<u>117.39%</u>	<u>1,958,428.68</u>
Net Ordinary Income	<u>2,819,638.79</u>	<u>-179,007.96</u>	<u>2,998,646.75</u>	<u>-1,575.15%</u>	<u>-68,710.06</u>
Net Income	<u>2,819,638.79</u>	<u>-179,007.96</u>	<u>2,998,646.75</u>	<u>-1,575.15%</u>	<u>-68,710.06</u>

North Yuba Water District

2022-23 EXPENSES OUT OF RESERVES/SAVINGS (July 2022-May 2023)

MEMO	DATE	AMOUNT BILLED/PAID UP TO DATE	ANNUAL BUDGET
Public Outreach			
Public Outreach	July 2022 - May 2023	\$60,260.82	\$70,000.00
Additional Legal			
Additional Legal	July 2022 - May 2023	\$922,308.38	\$1,000,000.00
Special Projects/Emergency Repairs			
Water Rights Review	July 2022 - May 2023	\$13,848.30	
Water Transfer	July 2022 - May 2023	\$10,345.00	
Tanks (waiting for Grant reimbursement)	July 2022 - May 2023	\$60,526.00	
Irrigation Ditch Guniting Project	July 2022 - May 2023	\$259,500.46	
Flow Meters	July 2022 - May 2023	\$12,733.56	
Total Special Projects/Emergency Repairs to date		\$356,953.32	\$200,000.00
Office Maintenance/Shop			
Wash Rack at Shop	July 2022 - May 2023	\$9,926.88	
Window Film	July 2022 - May 2023	\$3,873.87	
Generator Shop/Office	July 2022 - May 2023	\$30,720.00	
Desktop Computer, Printer, Monitor	July 2022 - May 2023	\$2,747.00	
Total Maintenance/Shop to date		\$47,267.75	\$200,000.00
Radio Read Meters			
Meter Replacement Project (Plans & Specs)	July 2022 - May 2023	\$52,467.50	\$250,000.00
Water Treatment Plant Improvements/Repairs			
Water Treatment Plant Filters	July 2022 - May 2023	\$335,726.75	\$200,000.00
Grant Pursuits			
	July 2022 - May 2023	\$0.00	\$50,000.00
L.U.I Union Retirement Stabilization Payment			
	July 2022 - May 2023	\$0.00	\$20,500.00
FT Ditch			
FT Ditch	July 2022 - May 2023	\$120,626.94	\$2,000,000.00
TOTAL		\$1,895,611.46	\$3,990,500.00

North Yuba Water District

Cash In Accounts prior Month Comparison

May 2023 compared to April 2023

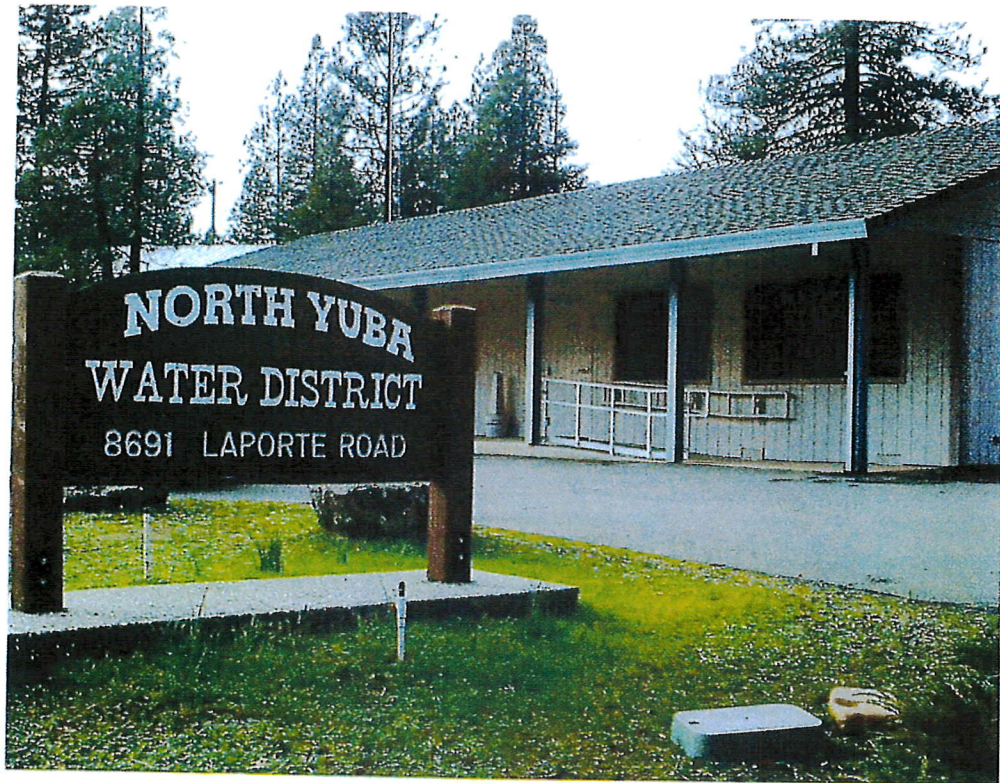
	05/31/2023	04/30/2023	
	Amount	Amount	Increase/Decrease
River Valley Bank Checking	\$579,972.14	\$817,673.95	(\$237,701.81)
Savings Money Market Account (River Valley Bank)	\$112,501.58	\$112,353.58	\$148.00
PayPal Account	\$2,012.30	\$1,949.14	\$63.16
Petty & Register Cash	\$830.00	\$830.00	\$0.00
YC Treas Fund #637 (Gen Dist)	\$649,961.68	\$543,529.45	\$106,432.23
YC Treas Fund #641 (ID #1)	\$466,412.66	\$416,597.99	\$49,814.67
YC Treas Fund #642 (ID #2)	\$204,019.23	\$174,765.11	\$29,254.12
YC Treas Fund #639 (Fac Fee Domestic)	\$7,564.67	\$7,528.21	\$36.46
YC Treas Fund #640 (Savings)	\$812,760.90	\$808,839.24	\$3,921.66
YC Treas Fund #644 (Equip Res)	\$3,080.18	\$3,065.34	\$14.84
YC Treas Fund #646 (ID #6)	\$11,698.16	\$11,641.75	\$56.41
YC Treas Fund #647 (Annex Irr)	\$11.54	\$11.50	\$0.04
YC Treas Fund #648 (Annex Dom)	\$90.55	\$90.14	\$0.41
YC Treas Fund #649 (Off Equip Res)	\$5,626.29	\$5,599.19	\$27.10
YC Treas Fund #650 (Reserve)	\$893,442.45	\$889,131.47	\$4,310.98
YC Treas Fund #393 (Trmt Plnt)	\$2,811.68	\$2,798.13	\$13.55
Total Cash on Hand	\$3,752,796.01	\$3,796,404.19	(\$43,608.18)
Reserve Accounts			
Reserve Savings Money Market (River Valley Bank)	\$97,187.35	\$97,059.50	\$127.85
CIP Money Market Account (River Valley Bank)	\$185,924.09	\$185,679.50	\$244.59
Total in Reserve	\$283,111.44	\$282,739.00	\$372.44
Total in All Accounts not including FT Tank and YC Water Sale Account	\$4,035,907.45	\$4,079,143.19	(\$43,235.74)
FT Tank Money Market Account (River Valley Bank)	\$110,125.47	\$109,980.60	\$144.87
YC Water sale Account (River Valley Bank)	\$528,940.95	\$528,245.10	\$695.85
Total in All Accounts	\$4,674,973.87	\$4,717,368.89	(\$42,395.02)

**North Yuba Water District
Statement of Cash Flows
May 2023**

	May 23
OPERATING ACTIVITIES	
Net Income	104,068.20
Adjustments to reconcile Net Income to net cash provided by operations:	
A/R:A/R Domestic Water	4,296.04
A/R:A/R Irrigation	2,586.44
1300.00 · Inventory-001	241.82
1400.03 · Prepaid Worker's Comp Insurance	1,524.93
2000.00 · Accounts Payable	61,813.98
Payroll Liabilities	5.57
2110 · Direct Deposit Liabilities	-20,153.97
2150.30 · PR Tax-State Unemployment Tax	117.01
2250.10 · Deposits-Customers	-131.00
Net cash provided by Operating Activities	154,369.02
Expenses/Income from Reserves/Savings	
Additional Legal	-53,214.50
Water Rights Review	-914.50
Tanks	-22,930.00
FT Ditch Gunite-Cribbing	-119,705.04
Net Expenses/Income from Reserves/Savings	-196,764.04
Net cash increase for period	-42,395.02
Cash at beginning of period	4,717,368.89
Cash at end of period	4,674,973.87

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	1,524,219	1,409,440	114,779	8.14%
 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

	<u>2022</u>	<u>2021</u>
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	<u>2,371,784</u>	<u>3,351,496</u>
CAPITAL ASSETS		
Land	207,662	207,662
Property and Equipment	9,787,503	9,757,802
Less Accumulated Depreciation	<u>(5,056,993)</u>	<u>(4,829,412)</u>
Net Property and Equipment	4,938,172	5,136,052
Construction in Progress	95,732	9,833
Land for Future Use	<u>375,891</u>	<u>375,891</u>
Total Capital Assets - Net	<u>5,409,795</u>	<u>5,521,776</u>
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	<u>96,329</u>	<u>96,262</u>
Total Restricted Assets	<u>1,414,517</u>	<u>1,409,440</u>
TOTAL ASSETS	<u>\$ 9,196,096</u>	<u>\$ 10,282,712</u>
	LIABILITIES AND NET POSITION	
CURRENT LIABILITIES		
Accounts Payable	\$ 111,757	\$ 70,979
Compensated Absences	54,908	40,254
Customer Deposits	<u>53,282</u>	<u>51,603</u>
Total Current Liabilities	<u>219,947</u>	<u>162,836</u>
Total Liabilities	<u>219,947</u>	<u>162,836</u>
NET POSITION		
Invested in Capital Assets	5,409,795	5,521,776
Restricted	1,414,518	1,409,440
Unrestricted	<u>2,151,836</u>	<u>3,188,660</u>
Total Net Position	<u>8,976,149</u>	<u>10,119,876</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 9,196,096</u>	<u>\$ 10,282,712</u>

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

	<u>2022</u>	<u>2021</u>
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	<u>(1,809,339)</u>	<u>(1,169,662)</u>
Net Cash Provided (Used) by Operating Activities	<u>(1,332,488)</u>	<u>(594,053)</u>
CASH FLOWS FROM NON-CAPITAL ACTIVITIES:		
Receipts from Taxes, Assessments, and Nonoperating Revenue Less Other Nonoperating Expenses	<u>456,806</u>	<u>422,834</u>
Net Cash Provided (Used) by Non-Capital Activities	<u>456,806</u>	<u>422,834</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Purchase of Capital Assets/Adjustment in Capital Asset	<u>(115,600)</u>	<u>(345,488)</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(115,600)</u>	<u>(345,488)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest Income	<u>18,883</u>	<u>52,212</u>
Net Cash Provided (Used) by Investing Activities	<u>18,883</u>	<u>52,212</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(972,399)	(464,495)
CASH - BEGINNING OF YEAR	<u>4,695,443</u>	<u>5,159,938</u>
CASH - END OF YEAR	<u>\$ 3,723,044</u>	<u>\$ 4,695,443</u>
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	<u>14,654</u>	<u>349</u>
Net Cash Provided by (used for) Operating Activities	<u>\$ (1,332,488)</u>	<u>\$ (594,053)</u>

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	\$ 3,723,043	\$ 4,695,443

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:

	2022	2021
Balance at June, 2022 and 2021 in reserve accounts which were established by the Board of Directors for facility fees associated with the upgrade an 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
	\$ 913,256	\$ 908,569

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:

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	<u>\$ 5,409,795</u>	<u>\$ 5,521,776</u>
Restricted Reserves:		
County Accounts	913,256	908,569
Capital Improvements	293,428	293,193
Money Market-Savings	111,505	111,416
Reserve-Savings	<u>96,329</u>	<u>96,262</u>
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

DRAFT BUDGET 2023/24

EXPENSES	2022/23 Actuals	Last Years Budget 2022/23	Proposed 2023/24 Budget
REGULATORS	Year TOTAL	Year TOTAL	Year TOTAL
Yuba Co Community Development	\$335.99	\$317.73	\$369.59
CA Board of Eq. SWRC Water Rights Tax	\$83,071.06	\$77,644.67	\$91,378.17
SWRCB/AFRS WTP Annual Permit	\$3,274.00	\$3,146.00	\$3,601.40
Dept Public Health-Drinking Water Program	\$2,456.45	\$2,154.30	\$2,702.10
Feather River Air Quality Control	\$672.45	\$644.75	\$739.70
Yuba/Butte County Sheriff Dept	\$39.00	\$43.50	\$42.90
Fire Extinguisher Inspection & Certification	\$439.06	\$515.40	\$482.97
Yuba Co Hazardous Waste Disposal	\$0.00	\$0.00	\$2,000.00
Consultants/Engineers/Tests	\$0.00	\$5,000.00	\$5,000.00
Osha/Certifications/Seminars	\$2,615.00	\$2,975.00	\$2,876.50
Fuel/Diesel Tank Inspections	\$1,632.05	\$1,090.14	\$1,795.26
Regulator Salaries & Benefits	\$27,622.49	\$55,000.00	\$60,895.00
FT Ditch Expenses			
FT Canal Salaries & Benefits	\$87,684.29	\$97,000.00	\$126,470.00
Forbestown Canal Maint	\$3,150.30	\$5,000.00	\$3,465.33
Outside Services	\$0.00	\$0.00	\$0.00
Yuba City Water Sale (1/2)			
Yuba City Water Sale (1/2)	\$207,652.50	\$199,215.00	\$217,777.50
Board of Directors			
Salaries & Benefits	\$11,920.18	\$13,500.00	\$13,500.00
Meals/Supplies/Seminars	\$0.00	\$239.31	\$10,000.00
Recording Secretary	\$4,500.00	\$4,900.00	\$4,900.00
Election Expenses	\$6,745.51	\$6,000.00	\$1,000.00
Administrative			
Administrative Salaries & Benefits	\$333,360.21	\$397,000.00	\$397,000.00
Legal	\$106,433.56	\$70,000.00	\$70,000.00
Supplies	\$16,805.01	\$20,555.28	\$18,485.51
Utilities	\$33,305.03	\$35,000.00	\$36,635.53
Equip Maint-Leases/Equip Rental	\$4,856.79	\$6,000.00	\$5,342.47
Bank & Credit Card Fees	\$3,952.12	\$4,493.49	\$4,347.33
Outside Services	\$30,212.95	\$50,000.00	\$33,234.25
Organization Dues/Subscrip	\$25,202.94	\$20,951.24	\$27,723.23
Postage/Shipping	\$3,748.46	\$4,797.05	\$4,123.31
Employee Appreciation	\$0.00	\$0.00	\$3,500.00

DRAFT BUDGET 2023/24

EXPENSES		2022/23 Actuals	Last Years Budget 2022/23	Proposed 2023/24 Budget
Water Treatment Plant		Year TOTAL	Year TOTAL	Year TOTAL
Outside Services		\$62,404.57	\$32,875.12	\$74,885.48
Chemicals		\$23,792.49	\$17,444.54	\$28,550.99
Salaries & Benefits		\$175,143.25	\$165,000.00	\$186,930.00
Supplies/Maint/Repairs		\$2,605.56	\$18,058.19	\$2,866.12
Utilities		\$66,634.87	\$62,264.00	\$73,298.36
Testing		\$2,225.00	\$2,163.00	\$2,447.50
Irrigation				
Equipment Lease/Rental		\$0.00	\$2,750.00	\$5,000.00
Outside Services		\$0.00	\$4,115.16	\$5,000.00
Supplies/Maint & Repairs		\$2,759.58	\$7,232.37	\$7,500.00
Salaries & Benefits		\$37,152.39	\$115,000.00	\$144,470.00
Utilities		\$0.00	\$0.00	\$0.00
Domestic				
Outside Services		\$1,240.00	\$17,728.65	\$1,364.00
Supplies/Maint & Repairs/Tests		\$17,212.42	\$19,646.04	\$18,933.66
Salaries & Benefits		\$190,453.58	\$167,608.30	\$219,930.00
Utilities		\$1,122.13	\$1,100.00	\$1,234.34
General				
Shop/Tools/Supplies		\$2,845.67	\$7,554.47	\$3,130.24
Fuel/Diesel		\$26,187.22	\$35,000.00	\$28,805.94
Equip Maintenance/Supplies - General		\$21,497.68	\$22,930.92	\$23,647.45
Outside Service - General		\$8,247.60	\$3,000.00	\$9,072.36
Salaries & Benefits		\$80,304.94	\$79,985.99	\$92,092.00
Protective Clothing / Safety Equipment		\$4,238.02	\$14,469.81	\$10,000.00
Liability & Property Ins/JPIA		\$34,987.09	\$29,319.26	\$38,485.80
Severance Pay General Manager		\$513,634.77	\$0.00	\$0.00
TOTAL Expenses		\$2,276,376.23	\$1,908,428.68	\$2,127,032.26

DRAFT BUDGET 2023/24

		2022/23 Actuals	Last Years Budget 2022/23	Proposed 2023/24 Budget
REVENUE/INCOME		Year TOTAL	Year TOTAL	Year TOTAL
Domestic	Customer Billing- Base Rate	\$145,477.77	\$143,834.93	\$145,477.77
	Customer Billing- Usage	\$115,983.50	\$131,115.20	\$115,983.50
	OFF/ON, Late fees & other	\$9,650.62	\$7,617.55	\$9,650.62
	Tax Revenue (Yuba CO)	\$66,054.89	\$59,856.71	\$66,054.89
	Tax Revenue (Butte CO)	\$11,014.22	\$10,299.14	\$11,014.22
Irrigation	Customer Billing	\$7,996.09	\$18,961.49	\$7,996.09
	Tax Revenue (Yuba CO)	\$110,370.37	\$102,664.20	\$110,370.37
General/Other Income	General Tax Revenue (Yuba CO)	\$258,792.57	\$258,303.02	\$258,792.57
	General Tax Revenue (Butte CO)	\$7,611.63	\$6,975.38	\$7,611.63
	Yuba City Water Sales	\$415,305.00	\$398,430.00	\$435,555.00
	Power Revenue	\$3,978,900.00	\$709,000.00	\$2,309,000.00
	Younglife Water Sale	\$0.00	\$2,161.00	\$2,161.00
	Interest	\$32,998.31	\$40,000.00	\$40,000.00
	Other Revenue	\$23,684.08	\$500.00	\$500.00
TOTAL REVENUE/INCOME		\$5,183,839.05	\$1,889,718.62	\$3,520,167.66
NET TOTALS		\$2,907,462.82	-\$18,710.06	\$1,393,135.40

EXPENSES (Paid out of Reserves/Savings)	
	Proposed 2023/24 Budget
L.U.I. Union Retirement Stabilization Payment	\$29,120.00
Additional Legal	\$720,000.00
Public Relations	\$20,000.00
Grant Pursuits	\$50,000.00
Special Projects/Emergency Repairs	\$200,000.00
Water Treatment Plant Improvements/Repairs	\$350,000.00
FT Ditch	\$500,000.00
Office Maintenance/Shop	\$50,000.00
Radio Read Meters	\$250,000.00
Tanks	\$400,000.00
Flow Meters	\$16,578.50
Water Losses	\$100,000.00
Irrigation Ditch	\$500,000.00
Total Expenses (Paid out of Reserves/Savings)	\$3,185,698.50

INTERNSHIP CONTRACT

This internship Contract ("Agreement") is made and entered into by the North Yuba Water District ("District") and with Leandro Capuano ("Intern") (collectively referred to as the "Parties"), and the Parties agree to the following:

Position Offered:

The District understands that Intern is a student of Political Science enrolled at the University of California, Santa Cruz. The District wishes to retain Intern, and Intern wishes to serve, as the District's Political Science Intern, from July 1, 2023, through _____, for the purpose of providing Intern with the general experience of how the District, as a California public agency, operates, with a special emphasis on record retention, which is a vital duty and activity for all California public agencies. Intern acknowledges that this internship is for the purpose of training and beneficial learning, and is not a substitute for formal education or academic commitments. Intern acknowledges that he will perform the duties assigned by the District General Manager, and that this internship is intended to complement his academic studies or other educational pursuits. The Parties acknowledge that nothing herein promises or guarantees any future employment or job opportunities for Intern as a result of this internship.

Compensation:

The District will pay Intern a stipend of \$_____per month, payable at the beginning of each month for the term of this Agreement ("Compensation"). Compensation provided under this agreement does not include any benefits, including but not limited to health and welfare benefits, transportation, housing and meals.

Termination:

The Parties agree that the District can terminate Intern's internship at any time, with or without cause, upon written notice delivered via email. For purpose of this Agreement, the Parties agree that email will be considered effective notice per this Agreement, with _____ for the District and _____ for Intern.

Upon the termination of this Agreement, the Intern shall immediately return to the District all District property, with "property" defined to include, but not be limited to, equipment, materials, and confidential information. The Confidentiality and Intellectual Property clause of this Agreement, below, shall survive the termination of this Agreement.

Confidentiality:

During the course of the internship, the Intern may have access to confidential and proprietary information of the District, including but not limited to contracts, employee information, attorney-client communications, trade secrets, business plans, financial information, customer lists, and other sensitive information (collectively referred to as "Confidential Information"). The Intern acknowledges and agrees that all Confidential Information is the exclusive property of the District and that he shall not disclose, use, or copy any Confidential Information for any purpose other than performing his duties as an intern for the District.

The Intern further agrees to take all necessary precautions to maintain the confidentiality and security of the Confidential Information, including but not limited to:

- Keeping all Confidential Information strictly confidential and not disclosing it to any third party without the prior consent of the District General Manager.
- Limiting access to the Confidential Information to only those District employees or authorized personnel who have a legitimate need to know.
- Not using the Confidential Information for personal gain, or for the benefit of any third party.
- Taking appropriate measures to safeguard and protect the Confidential Information from unauthorized access, loss, theft, or damage.
- Immediately notifying the District General Manager of any suspected or actual unauthorized disclosure or use of the Confidential Information. Intern

further acknowledges that this confidentiality clause does not apply to any information that is publicly available or rightfully obtained from a third party without any obligation of confidentiality.

Intellectual Property:

Ownership: The Intern acknowledges and agrees that all work product, including but not limited to inventions, designs, process, creations, trademarks, copyrights, trade secrets, and other intellectual property (collectively referred to as "Work Product") created, developed, or produced by the Intern during the course of the internship, whether alone or in conjunction with others, shall be the sole and exclusive property of the District.

Miscellaneous Provisions:

Modifications to Agreement: The Parties agree that this Agreement is the full agreement between the parties pertaining to the Internship described herein, and that this Agreement supersedes all prior agreements between the Parties, written or oral, and that this Agreement can be changed, modified or altered only through a writing signed and dated by the Parties or their authorized representatives.

Governing Law/Arbitration: The Parties agree that, any conflict between the parties will be resolved through binding arbitration conducted according to the rules of the American Arbitration Association, with any arbitration taking place in Sacramento, California, with all issues pertaining to the arbitration decided according to California law. The parties agree that they will equally split any costs and fees associated with any arbitration. However, the parties agree to bear their own attorney fees.

Severability: If any provision of this Agreement is held to be invalid, illegal, or unenforceable, the validity, legality, and enforceability of the remaining

provisions shall not be affected or impaired in any way.

Counterparts: This Agreement may be executed in both physical and electronic counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

Date: _____

For the District

Date: _____

Leandro Capuano



Memorandum

Date: June 19th, 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. Delivering water to the treatment plant and south feathers irrigation. South feather was receiving 8 CFS for their irrigation and on June 14th 2023 has changed to 7 CFS. SF 14 is releasing 11 CFS, Oroleve creek is releasing 3 CFS. The ditch is being patrolled; trash racks cleaned, fallen trees removed, and the ditch cleaned and groomed for ongoing repairs and upgrades.

Distribution:

1. Domestic meter reads for Brownsville and Rackerby were completed on time.
2. There was 1 service line leak for the last month. Job # 693.
3. There were 2 main line leaks for the last month. Job # 694 and Job # 695.
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 28 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. Water was turned on for irrigation on May 1st. 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.

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 Climbing elevated tanks.
3. #2 Temperature extremes.
4. #3 Emergency preparedness.
5. #4 Confined spaces.