

# **NORTH YUBA WATER DISTRICT**

**Zoom**

**Board Meeting Thursday June 25, 2020**

**@ 5:00pm**

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## AGENDA

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

5:00 pm Thursday June 25, 2020

**NOTICE: THIS MEETING WILL BE HELD IN ACCORDANCE WITH EXECUTIVE ORDER N-29-20, ISSUED BY CALIFORNIA GOVERNOR GAVIN NEWSOM ON MARCH 17, 2020, THE RALPH M. BROWN ACT (CALIFORNIA GOVERNMENT CODE SECTION 54950, ET SEQ.), AND THE FEDERAL AMERICANS WITH DISABILITIES ACT.**

**THIS MEETING WILL NOT BE PHYSICALLY OPEN TO THE PUBLIC. ALL MEMBERS OF THE PUBLIC MAY PARTICIPATE IN THE MEETING VIA VIDEO CONFERENCE AT <https://zoom.us/j/93705931210> OR VIA TELECONFERENCE BY CALLING 669-900-6833, MEETING ID: 937 0593 1210 AND WILL BE GIVEN THE OPPORTUNITY TO PROVIDE PUBLIC COMMENT.**

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#### PUBLIC PARTICIPATION

**AGENDIZED ITEMS** – OPPORTUNITY FOR PUBLIC COMMENT ON AGENDIZED ITEMS WILL BE PROVIDED ONLY AT THE TIME THEY ARE ADDRESSED BY THE COMMITTEE OR BOARD.

**UNAGENDIZED ITEMS** – Opportunity for public comment on any other items of interest within the jurisdiction of the Board will be provided only during the “PUBLIC INPUT” item agendized below specifically for this purpose.

**TIME LIMITATIONS** – Public comments will be limited to 2 minutes per speaker and 10 minutes for all speakers combined for the agenda item entitled “CONSENT ITEMS”, and 3 minutes per speaker and 10 minutes for all speakers combined for each remaining agenda item (itemized alphabetically). *(All MEMBERS OF THE PUBLIC WILL BE GIVEN THE SAME TIME ALLOTMENT FOR COMMENTS AS NORMALLY ALLOWED FOR MEETINGS SUBJECT TO THE PROVISIONS OF EXECUTIVE ORDER N-29-20)*

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**A. ROLL CALL:**

**B. PLEDGE OF ALLEGIANCE**

**C. PUBLIC INPUT:** Opportunity for public comment on any **NON-AGENDIZED** items within the jurisdiction of the district Board. However, no action may be taken by the Board on topics or matters presented during this **PUBLIC INPUT** agenda item (**THE PUBLIC MUST ADDRESS THE BOARD ON SPECIFIC AGENDIZED ITEMS ONLY DURING THE BOARD’S CONSIDERATION OF THE ITEM**)

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#### ACTION ITEMS

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**D. CONSENT ITEMS:**

1. Approval of Minutes for Regular Board Meeting of January 23, 2020
2. Approval of Minutes for Regular Board Meeting of February 22, 2020
3. Approval of Minutes for Special Board Meeting of March 11, 2020
4. Approval of Payroll for the Month of February 2020 - \$32,653.04
5. Approval of Payroll for the Month of March 2020 - \$45,106.81
6. Approval of Payroll for the Month of April 2020 - \$33,699.00
7. Approval of Payroll for the Month of May 2020 - \$ 32,980.67
8. Approval of Bills for the Month of February 2020 - \$87,277.26
9. Approval of Bills for the Month of March 2020 - \$103,387.39

10. Approval of Bills for the Month of April 2020 - \$99,363.29
11. Approval of Bills for the Month of May 2020 - \$105,364.96
12. Warrant #52-37239, fund #640, payable to North Yuba Water District, in the amount of \$100,000.00 for services/supplies.

**E. FINANCIAL MANAGER'S REPORT:**

1. Review of Cash on Hand and Income Statements for the period ending **May 31, 2020**

**F. ANNUAL AUDIT REPORT for 2018/2019:** John Blomberg, of Blomberg & Griffin will present the Financial Statements And Independent Auditor's Report for 2018/2019.

**G. BUDGET 2020/21**

**H. RESOLUTION # 20-746:** Resolution of the North Yuba Water District Board of Directors revising the regular meeting schedule.

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**DISCUSSION/REPORTS**

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**I. GENERAL MANAGERS REPORT**

1. Operations Memorandum

**J. DIRECTORS INPUT:**

Directors may make brief announcements or reports for the purpose of providing information to the public or staff, or to schedule a matter for a future meeting. The Board cannot take action on any matter not on the agenda and will refrain from entering into discussion that would constitute action, direction or policy, until the matter is placed on the agenda of a properly publicized and convened Board meeting.

1. Consideration of agenda items for the next meeting. Items must be requested in accordance with the District's *POLICY FOR AGENDIZING ITEMS FOR BOARD MEETINGS*.

**K. CLOSED SESSION:**

1. Conference with Legal Counsel – Existing Litigation (Government Code section 54956.9)  
Name of Case: *Gretchen Flohr v. North Yuba Water District.*, Case No. CVPT 19-00503
2. Conference with Legal Counsel – Existing Litigation (Government Code section 54956.9)  
Name of case: Charles Sharp v. North Yuba Water District, et al. (Yuba County Superior Court case no. CVPT20-00386)

**L. ADJOURNMENT:**

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, then 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.

MINUTES

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

Held at the District Office  
8691 LaPorte Road, Brownsville

Thursday, January 23, 2020

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**A. ROLL CALL**

President Eric Hansard called the meeting to order at 5:00 PM at the District Office in Brownsville, CA. The recording secretary called the roll.

<i>NAME</i>	<i>PRESENT</i>	<i>ABSENT</i>	<i>VISITORS INCLUDING:</i>
<i>PRESIDENT</i>	Eric Hansard		Janette L. Cavalier
<i>VICE PRESIDENT</i>		Terry Brown	Alton Wright
<i>DIRECTORS</i>	Doug Neilson		Donna Carson
	Gary Hawthorne		Zach Cross
	Gretchen Flohr		
<i>GENERAL MANAGER</i>	Jeff Maupin		
<i>ATTORNEY</i>	Barbara Brenner		

**B. PLEDGE OF ALLEGIANCE:** The Pledge of Allegiance was led by President Hansard.

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**ACTION ITEMS**

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**C. PUBLIC INPUT:**

Opportunity for public comment on any **NON-AGENDIZED** items within the jurisdiction of the district Board. However, no action may be taken by the Board on topics or matters presented

during this **PUBLIC INPUT** agenda item (**THE PUBLIC MUST ADDRESS THE BOARD ON SPECIFIC AGENDIZED ITEMS ONLY DURING THE BOARD'S CONSIDERATION OF THE ITEM.**)

Public comment was given: Members of the Public spoke about public transparency, the cost of records requests, and correction of a statement regarding a previous General Manager, democratic accountability, management of grant funds, the Forbestown Ditch, Crystal Martin's contract, the recent newsletter and the initial increase in records requests.

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

Director Hawthorne made a motion to nominate President Hansard for president of 2020, Director Neilson seconded the motion. The motion passed with a majority vote with Director Flohr voting no.

Director Hawthorne made a motion to nominate Director Neilson for Vice President for 2020. Director Neilson seconded the motion. The motion passed with a majority vote with Director Flohr voting no.

**E. CONSENT ITEMS:**

1. Approval of **Minutes for Regular Board Meeting of August 22<sup>nd</sup> 2019.**
2. Approval of **Minutes for Special Board Meeting of September 10<sup>th</sup> 2019**
3. Approval of **Minutes for Regular Board Meeting of September 26<sup>th</sup> 2019.**
4. Approval of **Minutes for Regular Board Meeting of October 24<sup>th</sup> 2019.**
5. Approval of **Payroll for the Month of October 2019 - \$26,131.56**
6. Approval of **Payroll for the Month of November 2019 - \$31,700.12**
7. Approval of **Payroll for the Month of December 2019 - \$37,383.12**
8. Approval of **Bills for the Month of October 2019 - \$123,784.83**
9. Approval of **Bills for the Month of November 2019 - \$182,405.10**
10. Approval of **Bills for the Month of December 2019 - \$341,302.03**

**President Hansard made a motion that the Board approve Consent Items 1, 3, 4. Vice President Hawthorn seconded the motion. The motion passed with a unanimous vote.**

**Director Flohr made a motion that the Board approve Consent Item 2 with the correction to the addition of the statement of "Kenny looser and Neil Graver of NorthStar indicated that the CEQA documents would be available in 6 weeks from that time." Vice President Hawthorne seconded the motion. The motion passed with a unanimous vote. Director Flohr indicated that the documents still had not been received.**

In regards to 5, 6, and 7 Director Flohr requested that the full names of employees be listed on the payroll. President Hansard asked Barbara Brenner, District Counsel, if that was normal practice of other districts. She stated in her experienced it was not. An employee category for each employee is available on the website. President Hansard asked if there was a second to add the full name of employees to the payroll. There was no second.

**Vice President Hawthorne made a motion to approve 5, 6 and 7. President Hansard seconded the motion. The motion passed with a majority vote with Director Flohr voting no.**

Director Flohr discussed with the Board questions on the items 8, 9, and 10. After discussion it was determined that General Manager Maupin would send Director Flohr an email addressing her questions.

**Vice President Hawthorne made a motion to approve items 8, 9, and 10. President Hansard seconded the motion. The motion passed with a majority vote with Director Flohr abstaining until she receives the answers to her questions.**

**PUBLIC COMMENT:**

Public comment was given. Members of the public spoke about the 2020 budget and lost revenue, answers to questions regarding financing not being readily available, using the reserve fund in place of revenue, providing answers to the public and grandstanding.

Director Neilson commented on the budget and discussed the blog which explains the budget line per line. Discussion continued regarding the 2020 budget.

**F. FINANCIAL MANAGER'S REPORT**

1. Review of Cash on Hand and Income Statements for the period ending December 31, 2019

Financial Manager, Heidi Naether, reviewed Cash on Hand and Income Statements for the period ending **December 31, 2019.**

As of December 31, 2019, total cash in all accounts including reserves was \$4,936,144.78. Total income for the fiscal year to date (July to December) date was \$992,169.26. Total expenses were \$987,627.06 leaving a net profit of \$4,542.20

**Vice President Hawthorne made a motion that the Board approve the Financial Manager's report as presented. Director Neilson seconded the motion. The motion passed with a majority vote with Director Flohr abstaining.**

**PUBLIC COMMENT:**

Public Comment was given. Members of the public made comments on the 2020 budget, independent audit and operating in the black,

**G. RESOLUTION #20-740: Adoption of District Boundary Change**

President Hansard discussed a letter received from LAPCO which was discussed at the July 25<sup>th</sup> Board Meeting regarding over lapping boundaries with Browns Valley. There are people who pay taxes to the District and receive their water from Browns Valley. General Manager Maupin stated that Legal descriptions and annex applications to LAPCO need to be prepared, approval of the Resolution will give

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him permission to do so. Discussion continued regarding the possible loss of revenue and taxes collected by the State.

**PUBLIC COMMENT:**

Public comment was given: Members of the Public asked who would be doing the mapping, General Manager Maupin suggested the County. Comment was made regarding the Alliance, for the Board to more attentive to the use of profanity from members of the public, questions regarding the unanswered questions about the finances and the un-serviced irrigation customers.

**Director Neilson made a motion to accept Resolution #20-740. Director Flohr seconded the motion. The motion passed with a unanimous vote.**

**DISCUSSION/REPORTS**

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**H. GENERAL MANAGERS REPORT:**

1. Operations Memorandum Provided by General Manager Maupin.

**PUBLIC COMMENT:**

Public comment was given: Members of the Public asked about the Oregon House Ditch and parking the Districts excavator on property.

**Director Neilson made a motion to approve the General Managers Report. President Hansard seconded the motion. The motion passed with a unanimous vote.**

**I. DIRECTORS INPUT:**

President Hansard read the rules for Director Input.

Director Flohr read a letter addressed to the Board. Letter is attached. **Vice President Neilson disagreed with the letter and will rebuttal in one to two months reflecting his disagreement with the opinion stated by Director Flohr.**

**PUBLIC COMMENT:**

Public comment was given: Members of the Public commented on inviting the Grand Jury to the next Board meeting.

- J. **CLOSED SESSION:** Conference with Labor Negotiators – Pursuant to Government Code Section 54957.6

**PUBLIC INPUT:**

Public comment was given: Members of the Public commented on the importance of taking vacation pay verses taking vacations and a request for the wall board to be put back.

THE BOARD ENTERED CLOSED SESSION TO DISCUSS ITEM J AT 5:56 PM

BACK IN SESSION AT 6:27 PM

The Board of Directors made a motion to accept the packaged counter proposal from the Union with the addition of proposed legal language to be added.

- K. **ADJOURNMENT**

**There being no further business to discuss, Vice President Hawthorne made a motion that the Board adjourn. President Hansard seconded the motion. The motion passed with a majority vote. Director Flohr left prior to the motion.**

The meeting was adjourned at 6:00 p.m.

Respectfully Submitted,

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Catherine L. Fonseca, Recording Secretary





Dr. Gretchen Flohr  
Director Division 4 North Yuba Water District  
PO Box 669  
Oregon House, CA 95962

TO NYWD Four Directors, General Manager Maupin, The  
Public and All concerned Parties including Investigative  
Bodies

January 23, 2020

**RE: Director Flohr Public Clarification Statement for the Record.**

### **Public Clarification Statement for Investigative Bodies.**

I request that this statement be included in its entirety in the Meeting Minutes for January 2020. For the last year, the GM and Four (Previously Incumbent) Board members have worked to prevent me from being able to do my job as an elected official and represent my constituents as I was elected to do.

These Four Board Directors and the GM have:

1. Made a concerted effort to either hinder or prevent me from asking constituent and director-level questions in open public meetings, by insisting that I take my questions to the NYWD office for in-person, private meetings. This is a violation of the spirit of the Brown Act.
2. Passed a resolution to restrict board input and discussion to only three minutes, ensuring that robust and productive dialogue is not possible and robbing the public of their legal right to be informed about their own agency.
3. Have ignored every resolution or proposed committee suggestion that I have made, thereby ignoring the wishes of my constituents.
4. State they will get back to me with answers and are then non-responsive.
5. Do not provide information on decisions made by the previous board of which these four were directors.
6. Have limited my constituent communications by refusing to update my email address on the NYWD website. I do not receive any email from the NYWD.org email service.
7. The following are a few examples of NYWD decisions about which I am very concerned:
  - a. Refusal to provide documents to myself as a board director, with the justification that providing a board member with District records is "not in the public interests." Most recently I was denied access to draft CEQA documents.
  - b. Budget was not a budget – it was a recount of 2018 checkbook. The Four Directors "reviewed" and approved this "budget" in less than 20 minutes. That budget was not based on monies that NYWD is assured of receiving. Mr. Maupin was informed by Rath Mosely, GM of SFWPA that no revenues would be forthcoming for the 2018-2019 calendar year, and that information was not communicated to either myself or the public. I am unaware if the other board directors were informed of this but would assume so. The \$1.7M budget the board and GM approved against my advice, will require taking a minimum of \$600,000 from reserves to ameliorate the deficit. Budget has not been revised; despite continued warnings from SFWPA that power generation revenues this year will be reduced by millions.

- c. The Board majority completely failed to fulfill its their fiduciary duty to the public as evidenced by the abbreviated budget meeting, approval of a budget for which we have no actual monies, the recent last minute, unsubstantiated decision to award \$40K to a PR firm – for which there is no line item in the budget or final contract - leaving \$163K in one grant and \$75K in yet another grant, and going to another agency to beg for money to replace the grant money they mismanaged in the first place.
- d. The inaccurate information being used to apply for grants – is this incompetence or deliberate obfuscation?
- e. Multiple ongoing investigations by county, state and federal agencies due to the inaccurate information being submitted on grant applications.
- f. Refusal to allow easy public access to NYWD documents including board packets which should be uploaded monthly to the NYWD website.
- g. Forbestown Ditch Piping Project – CEQA documents were promised within six weeks following the September 10, 2019 meeting and yet no documents are forthcoming. This was the work that was supposedly intended to be funded by the monies requested from YWA.
- h. The money spent by a public agency on newsletters with verbiage intended to censor speech, quell the exercise of First Amendment rights, and to foster scare tactics towards critics of NYWD who are merely exercising those Constitutional rights.
- i. Some of the closed session information should be made public and is not being made public.
- j. Not having a Board meeting for over 90 days.

The Four (Previously Incumbent) Board directors were involved in previous activities about which I have no knowledge and have no control over. It appears that there are hidden agendas to which I am not privy. These Four Directors and The GM are not transparent, and do not treat NYWD customers and constituents, nor me with any degree of respect, transparency or accountability.

Therefore, I am making it publicly known, that there is a fiduciary and legal separation between myself and the other Four Board Directors. The behavior of the Board and GM has made it clear that they would prefer that I resign. I am here to state clearly and unequivocally, that I will never resign.

Sincerely,



Dr. Gretchen Padgett-Flohr  
Director Division 4 NYWD

MINUTES

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

Held at the District Office  
8691 LaPorte Road, Brownsville

Thursday, February 27, 2020

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**A. ROLL CALL**

President Eric Hansard called the meeting to order at 5:00 PM at the District Office in Brownsville, CA. The recording secretary called the roll.

<i>NAME</i>	<i>PRESENT</i>	<i>ABSENT</i>	<i>VISITORS INCLUDING:</i>
<i>PRESIDENT</i>	Eric Hansard		Janette L. Cavaliere
<i>VICE PRESIDENT</i>	Doug Neilson		Alton Wright
<i>DIRECTORS</i>		Terry Brown	Donna Carson
	Gretchen Flohr		Zach Cross
	Gary Hawthorne		
<i>GENERAL MANAGER</i>	Jeff Maupin		
<i>ATTORNEY</i>	Barbara Brenner		

**B. PLEDGE OF ALLEGIANCE:** The Pledge of Allegiance was led by President Hansard.

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**ACTION ITEMS**

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**C. PUBLIC INPUT:**

Opportunity for public comment on any **NON-AGENDIZED** items within the jurisdiction of the district Board. However, no action may be taken by the Board on topics or matters presented

during this **PUBLIC INPUT** agenda item (**THE PUBLIC MUST ADDRESS THE BOARD ON SPECIFIC AGENDIZED ITEMS ONLY DURING THE BOARD'S CONSIDERATION OF THE ITEM.**)

Public comment was given: Members of the public spoke about secrecy, power revenue, grant monies, permit 11516 and time extensions. Grateful for irrigation last season and living in the area, the size of the agenda, the treatment of Director Flohr, Leona and Heidi. Papers were served to a member of the public for civil harassment by a member of the public

**D. CONSENT ITEMS:**

1. Approval of **Minutes for Regular Board Meeting of January 23, 2020.**
2. Approval of **Payroll for the Month of January 2020 - \$49,891.47.**
3. Approval of **Bills for the Month of January 2020 - \$87,287.68.**

Director Hawthorne made a motion that the Board approve Consent Items 1, 2 and 3. President Hansard seconded the motion. Director Flohr stated that the minutes were not accurate due to missing the letter she read to the Board. President Hansard requested that the consent items be tabled until the District's Legal Counsel arrived. Director Hawthorne withdrew his motion.

**E. FINANCIAL MANAGER'S REPORT**

1. Review of Cash on Hand and Income Statements for the period ending January 31, 2020.

Financial Manager, Heidi Naether, reviewed Cash on Hand and Income Statements for the period ending **December 31, 2020.**

As of January 31, 2020, total cash in all accounts including reserves was \$4,819,101.30. Total income for the fiscal year to date (July to December) date was \$1,017,378.14. Total expenses were \$1,116,342.74 leaving a net loss of \$98,964.60.

Director Flohr asked if the District was on track with the budget for 2020. Heidi reported that the District was, at this, time below budget. Legal costs were more than budgeted year to date. Director Flohr also inquired about expenses paid out of the reserve, the DWR Grant, the Bureau of Reclamation Grant and the Oroleve Grant which is part of the Forbestown Ditch, and the Boundary Change expense. Leona clarified that the DWR Grant was for the Challenge Tank. General Manager Maupin reported that the District is negotiating with Yuba Water Agency regarding the grant and is waiting on the Engineers estimate before bids can be submitted. Regarding the expenses for the Boundary change, General Manager Maupin stated that the Board gave authorization to utilize County resources for GIS support to create the mapping, the boundary map, the de-annexation map, and the division map. Also discussed by Director Flohr was the grant reimbursement and requirements for time extension on the \$225,000 grant to pay the bill to NorthStar. General Manager reported that the extension of time has not been

denied. The person in charge has asked us to bill against the grant until the extension of time is approved. No re-imbusement has been received as of yet.

**PUBLIC COMMENT:**

Public Comment was given. Members of the public made comments on the monies received from the sale of water to Yuba City.

**President Hansard made a motion that the Board approve the Financial Manager's report as presented. Director Hawthorne seconded the motion. The motion passed with a unanimous vote.**

**F. RESOLUTION 20-741: Adoption of Butte County Hazard Mitigation plan:**

President Hansard presented the Butte County Hazard Mitigation Plan:

**Director Hawthorne made a motion to adopt the Butte County Hazard Mitigation plan: Vice President Neilson seconded the motion.**

Director Hawthorne asked about cost. Neil Graber of NorthStar introduced Richard Guevarra and Mark Wolf and informed the Board that he would be retiring in June. Richard addressed the Board and discussed the roll of NorthStar in regards to federal funding assistance. The Hazard Mitigation Plan allows NorthStar to work with Butte County to access funds in an emergency on behalf of the District. There is no cost at this time. Questions discussed were if FEMA or Butte County would be contacted and if the plans were compared with the current plan of the District. Neil explained that FEMA would be contacted in an emergency and yes, the plans were compared to the existing plan. The changes could not be identified but Richard will provide that information to Director Flohr. Director Flohr stated that she is 100% in favor of being part of the plan and inquired if there were further information regarding mitigating hazards. Richard stated that this is a tool for the District to use to create a plan specific to the District. Director Flohr questioned future costs and enforcement. Neil explained that this is a potential tool to participate in a plan, not saying a plan is in place. Director Flohr inquired if this was covered under a contract with NorthStar. Neil stated that it was covered under the Master Service Agreement. Director Flohr requested a copy of the agreement.

**PUBLIC COMMENT:**

Public comment was given: Members of the Public asked about any overlay with South Feather, specific section regarding farming specific to Oregon House, substance of the plan, and comparison of the existing plan including cost and the base plan.

**The motion passed with a majority vote with Director Flohr abstaining.**

**G. PUBLIC HEARING: Consideration of proposal to revise the Director's Divisions as provided under Elections Code section 22000 based on the revised District boundary line.**

General Manager Maupin presented to the Board a proposed updated District Boundary map and read the description to the Board of the proposed change. The map which was prepared by the County, was based on the data bases of the Assessor's Office, County Voting Records and Census data. General Manager Maupin read the proposed changes to the divisions: Doug Neilson will complete his term and remain eligible due to his primary residence remaining in Division One. Terry Brown will complete his term but will no longer be eligible due to his home being moved out of Division Two. Gary Hawthorne will complete his term but will also no longer be eligible due to his home being moved out of Division Three. Gretchen Flohr will complete her term and remain eligible due to her primary residence remaining in Division Four boundary. Eric Hansard will also complete his term and will remain eligible due to his primary residence remaining in Division five. As required by the election code the Board is holding a Public Hearing to consider the proposed internal division map. A second public hearing will be held for the Board to adopt the proposed division map.

**PUBLIC INPUT:**

Public comment was given: Members of the Public commented on the first resolution boundary map and what the number "thousand represents", how many partials were de-annexed, the map of 2016 and who created it, how many districts have irrigation and the map is against irrigation.

**DIRECTOR'S COMMENT:**

President Hansard discussed the data used for the map and the equal representation of the divisions. Director Flohr questioned the public hearing notification to the public and also the completion date on the map. Discussion continued on the original creation date of the map and the original letter from LAVCO laying out the time line for completion and defining actual voter's vs potential voters. Vice President Neilson discussed the timeline of the response. President Hansard stated that the map will be brought back to the next Board meeting. No action was taken.

**President Hansard closed the public hearing.**

**H. RESOLUTION 20-742:** CEQA exemption and approval for solicitation of bids for the Oroleve Ditch Pipe-line project.

President Hansard read Resolution 20-742. Mark Wolf of NorthStar discussed the environmental support given to the District regarding the Oroleve Ditch. The Ditch has been walked and examined and the findings are that it qualifies for categorically exempt.

Director Flohr disagreed with the findings. After further discussion Mark stated that it was NorthStar's point of view that a categorically exemption was appropriate. Further discussion by Director Flohr continued. The question was asked what project the Oroleve Ditch was under and asked to see a copy of the contract. President Hansard re-read the Resolution. Director Flohr continued to express concern that this was not a categorically exemption.

**PUBLIC COMMENT:**

Public comment was given: Members of the Public commented on categorically exempt status of Oroleve Ditch, the management of providing safe water, a million dollar flood plan and the Forbestown Ditch included in the packet and provision of fish flow.

**Vice President Neilson made a motion to accept Resolution 20-742. Director Hawthorne seconded the motion. The motion passed with a majority vote with Director Flohr voting no.**

- I. **ASSEMBLE BILL 2093 OPPOSITION LETTER:** CSDA has requested our support in opposing an upcoming bill that will have negative impacts on all public agencies.

General Manager Maupin provided the Board with a letter that was received from Christopher Norden regarding bill AB 2093.

**Director Hawthorne made a motion to support the opposition of bill AB 2093 President Hansard seconded the motion.**

**PUBLIC COMMENT:**

Public comment was given: Members of the Public commented that the support of the opposition of the bill is inappropriate. Director Hawthorne explained how the bill would work. Emails can be indexed in many ways and will not pass the Senate, a member requested Director Flohr's private emails. Director Flohr stated that she would be happy to provide copies of every email sent to her business email on a flash drive at an undetermined time. The public has a right to know information.

Director Flohr asked for clarification of what was being voted on. Vice President Hansard clarified that the Board was voting on supporting the opposition of Bill AB 2093 and sending the letter written by General Manager Maupin.

**The motion passed with a majority vote with Director Flohr voting no.**

- J. **LETTER OF REQUEST FROM UPEC LOCAL 792**

General Manager Maupin discussed the letter received from the United Public employees of California, Local 792 requesting the board to continue to keep employee's specific salary/wages confidential. General Manager Maupin referred to an incident regarding a post in the local post office regarding employee's personal information. Vice President Neilson stated that in reviewing water districts found that this information was not shared. President Hansard read the letter from the Union and commented he would not want his private information shared with the public. Director Flohr read the state law regarding salary information. Vice President Neilson stated that this information is available on Transparent California. Director Flohr continued the discussion.

**PUBLIC COMMENT:**

Public comment was given: Members of the Public requested the dates of the permits be put on the Agenda.

## DISCUSSION/REPORTS

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### K. GENERAL MANAGERS REPORT:

1. Operations Memorandum Provided by General Manager Maupin.

#### **PUBLIC COMMENT:**

Public comment was given: A Member of the Public asked about completion date of work on her property.

### L. **DIRECTORS INPUT:**

Vice President Hansard requested that the dropping of all letters of employees first and last names with only total monthly amount be listed be added to the next agenda.

Director Flohr commented on a copy of a letter in her possession from Mr. Mosely. A discussion followed on the 2005 Agreement. The discussion included renegotiation of the 2005 agreement, the 15,500 AF, the Forbestown Ditch and piping the ditch. General Manager Maupin response included the audit of South Feather, direction of the entire Board requesting a meeting, buying water back from them and the inability to afford the purchase of water, and not having a conveyance system to provide the water. General Manager continued to address the Board ending with a recent conversation with Mr. Mosely informing him that his Board did not want to meet at this time to discuss renegotiating the 2005 Agreement. Director Flohr responded that the invitation should have been added to the agenda for discussion. Director Flohr's continued discussion included the size of the pipe, ISO numbers, power revenues and renegotiation of the 2005 agreement. General Manager Maupin's response included the limitation of the pipe size, the ability to deliver irrigation water, water may be cheap but there is a capacity problem, after everything is taken out there is 3 CFS left that is available to supplement Dry Creek. Vice President Neilson explained that if water is brought down and cannot be used, South Feather will have first crack at it. Discussion continued and ended at the District Counsels recommendation,

President Hansard requested that an item be put on the next agenda: A resolution stating the General Manager works for the Board and will take direction by a quorum of the Board.



**PUBLIC COMMENT:**

Public comment was given: Members of the Public commented on sitting down with Todd, the meeting with Charlie Matthews, maintaining the ditch, working with Alan Lilly, piping the ditch and finding a way to work together, realize who is always in the audience, they are coming because they care.

Vice President Neilson discussed his meeting with Charlie Matthews which was with him not with the General Manager.

- M. CLOSED SESSION:** Conference with Legal Counsel – Existing Litigation (Government Code section 54956.9) Name of Case: Gretchen Flohr v. North Yuba Water District/Case No. CVPT 19-00503.

**PUBLIC INPUT:** None

THE BOARD ENTERED CLOSED SESSION TO DISCUSS ITEM J AT 7:33 PM

BACK IN SESSION AT 8:06 PM

The Board had no reportable action.

**Director Hawthorne made a motion to accept Consent Items 2 and 3 that were tabled previously. President Hansard seconded the motion. The Motion passed with a unanimous vote. Item 1 will be brought back at the next meeting. Director Flohr was absent due to closed session conflict.**

**O. ADJOURNMENT:**

**There being no further business to discuss, Director Hawthorne made a motion that the Board adjourn. President Hansard seconded the motion. The motion passed with a unanimous vote. Director Flohr was absent due to closed session conflict.**

The meeting was adjourned at 8:07 p.m.

Respectfully Submitted,

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Catherine L. Fonseca, Recording Secretary

MINUTES

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

Held at the District Office  
8691 La Porte Road, Brownsville

Wednesday, March 11, 2020

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**A. ROLL CALL**

President Eric Hansard called the meeting to order at 8:00 AM at the District Office in Brownsville, CA. The Recording Secretary called the roll.

<i>NAME</i>	<i>PRESENT</i>	<i>ABSENT</i>	<i>VISITORS INCLUDING:</i>
<i>PRESIDENT</i>	Eric Hansard		Janette L. Cavalier
<i>VICE PRESIDENT</i>	Terry Brown		Alton Wright
<i>DIRECTORS</i>	Doug Neilson		Donna Carson
	Gary Hawthorne		
	Gretchen Flohr		
<i>GENERAL MANAGER</i>	Jeff Maupin		
<i>ATTORNEY</i>	Barbara Brenner		

**B. PLEDGE OF ALLEGIANCE:** The Pledge of Allegiance was led by President Hansard.

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**ACTION ITEMS**

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**C. President Hansard read the rules for public comment:**

**PUBLIC COMMENT:** None

**President Hansard closed Public Comment**

**D. ADOPTION OF RESOLUTION #20-743: Establishing Director Boundaries and Identification Numbers of Each Division**

President Hansard read the Resolution #20-743. This is the time and place for a public hearing relating to the proposed resolution establishing a new director boundaries map and identifying the number of each division which was presented at the Regular Board Meeting on February 27, 2020. This public hearing is considered adoption of the map as presented. President Hansard turned the meeting over to General Manager Maupin for presentation.

General Manager Maupin stated that the map was compiled by the County who used data from the Assessors records, voting records and census data with the only objective being to balance it so every director had equal representation.

**PUBLIC COMMENT:** None

**BOARD COMMENT AND DISCUSSION:**

Director Flohr asked about the division numbers. Manager Maupin stated that the numbers were the same but the amount of people changed. Division 1, 2 and 3 are still up for re-election.

**President Hansard made a motion to accept Resolution #20-743. Vice President Neilson seconded the motion.**

Director Flohr asked District Counsel if the document had been reviewed and signed by her office. Counsel answer yes.

**The motion passed with a majority vote with Director Flohr voting no.**

**E. APPROVAL OF MINUTES FOR REGULAR BOARD MEETING OF JANUARY 23, 2020: Tabled from February 27, 2020 Board Meeting**

The minutes of January 23, 2020 was brought back for approval by the Board. Director Flohr requested that "letter attached" be added to the minutes pertaining to the letter she read to the Board and also a correction on item K which states unanimous. After discussion it was decided to make the corrections and bring back to the next Board Meeting.

**Director Hawthorne made a motion to approve the minutes with corrections.**

Vice President Neilson expressed concern with the addition due to the fact that it is the opinion of one member not the entire Board. After further discussion Vice President Neilson requested that a statement to reflect his comment from the meeting be added to the minutes. Director Flohr requested that due to the changes in wording that the minutes be corrected and resubmitted at the next Board Meeting.

**President Hansard amended his motion to accept the minutes with the correction of item K. Director Hawthorne seconded. The motion did not pass due to Vice President Neilson voting no, Director Flohr voting no and Director Brown abstaining.**

**Vice President Neilson made a new motion to accept the minutes from January 23, 2020 with the addition of "letter attached" and the statement of "Vice President Neilson disagreed with the letter and will rebuttal in one to two months" reflecting his disagreement with the opinion stated by Director Flohr . Director Hawthorne seconded the motion.**

**PUBLIC COMMENT:**

Public comment was given: Additional commentary should reflect video and audio recordings.

**The motion passed with a majority vote with Director Flohr voting no and Director Brown abstaining.**

**E. DISCUSSION AND DIRECTION: Eliminating Reference to Employees in Payroll Reporting, Listing Only Cumulative Monthly Salary in Warrants List.**

President Hansard began the discussion of item E, Director Flohr stated that it was not legal to re-frame from putting the information on the monthly bills. Director Brown stated that he had worked in government for 30 years and the vast majority does not include the information. Director Neilson reported that he had checked South Feather, Nevada Irrigation and Browns Valley Irrigation and they also do not include the information. District Council confirmed that it is not illegal to exclude names of employees from monthly bills. The information is available on California Transparent.

**PUBLIC COMMENT:**

Public comment was given: Does California Transparent contact the District or does the District send the information in.

**President Hansard made a motion to approve item E: Eliminating Reference to Employees in Payroll Reporting, Listing Only Cumulative Monthly Salary in Warrants List. Vice President Neilson seconded the motion.**

**The motion passed with a majority vote with Director Flohr voting no.**

**G. ADJOURNMENT**

**There being no further business to discuss, Vice President Hawthorne made a motion that the Board adjourn. President Hansard seconded the motion. The motion passed with a unanimous vote.**

The meeting was adjourned at 8:26 A.M.

Respectfully Submitted,

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Catherine L. Fonseca, Recording Secretary

North Yuba Water District  
Monthly Net Payroll Report  
February 2020

TOTAL MONTHLY NET PAYROLL FOR THE MONTH OF FEBRUARY, 2020

TOTAL FEBRUARY, 2020      \$ 32,653.04

North Yuba Water District  
Monthly Net Payroll Report  
March 2020

TOTAL MONTHLY NET PAYROLL FOR THE MONTH OF MARCH, 2020

TOTAL MARCH, 2020                    \$ 45,160.81

North Yuba Water District  
Monthly Net Payroll Report  
April 2020

**TOTAL MONTHLY NET PAYROLL FOR THE MONTH OF APRIL, 2020**

**TOTAL APRIL, 2020                    \$ 33,699.00**

North Yuba Water District  
Monthly Net Payroll Report  
May 2020

TOTAL MONTHLY NET PAYROLL FOR THE MONTH OF MAY, 2020

TOTAL MAY, 2020                    \$ 32,980.67



# North Yuba Water District Monthly Check Listing February 2020

	Type	Date	Num	Name	Amount
<b>1000A - Cash - GC Seperate Accounts</b>					
<b>Paypal</b>					
Paypal Fees	Check	02/29/2020	FEES	Paypal	-41.24
Total Paypal					-41.24
<b>11001 - Rabobank Checking</b>					
Oregon Peak Monthly Rent	Bill Pmt -Check	02/03/2020	23455	ComSites West	-437.00
Setup Tough Book and data Loggers	Bill Pmt -Check	02/03/2020	23456	Gilmore Computer Services LLC	-812.00
Alarm Service	Bill Pmt -Check	02/03/2020	23457	Golden Bear Alarms	-87.00
Employee Retirement	Bill Pmt -Check	02/03/2020	23458	LIU of NA Nat'l Pension Fund	-3,595.50
Electricity	Bill Pmt -Check	02/03/2020	23459	Pacific Gas & Electric	-2,908.06
Signs, Trash Bags, PVC Pipe, Pipe Insulation, Bar Nuts, Lopper Bypass	Bill Pmt -Check	02/03/2020	23460	Ray's General Hardware	-79.26
Postage	Bill Pmt -Check	02/03/2020	23461	Reserve Account	-500.00
Cellphone Service	Bill Pmt -Check	02/03/2020	23462	VERIZON WIRELESS	-214.51
Credit Card Fees	Check	02/03/2020	GLOBPAY	Mercant Services	-144.25
Returned Check Fee	Check	02/04/2020	RETFEE	Mechanics Bank	-12.00
Health Insurance	Bill Pmt -Check	02/07/2020	23463	ACWA/Jt Powers Ins Authority	-15,661.12
Cylinder Rental	Bill Pmt -Check	02/07/2020	23464	Airgas	-67.67
Pest Control Service	Bill Pmt -Check	02/07/2020	23465	CAL KING PEST CONTROL	-137.00
Phone Service	Bill Pmt -Check	02/07/2020	23466	CALNET3	-53.95
Copier Agreement	Bill Pmt -Check	02/07/2020	23467	Inland Business Machines Inc.	-184.71
Fuel	Bill Pmt -Check	02/07/2020	23468	Ramos Oil Company Inc.	-1,462.39
Public Outreach	Bill Pmt -Check	02/07/2020	23469	Smart Marketing & Printing	-1,553.15
Annual Water Tank Service	Bill Pmt -Check	02/07/2020	23470	Two Brothers Catholic Services, Inc.	-750.00
Domestic Customer Deposit Refund	Check	02/10/2020	23480	Sherman, Susan	-71.75
Domestic Customer Deposit Refund	Check	02/10/2020	23481	Rodriguez, Michael	-80.25
Direct Deposit Fees	Liability Check	02/12/2020	DirD	QuickBooks Payroll Service	-10.50
T2 Certification	Bill Pmt -Check	02/12/2020	23482	SWRCB-DWOCOP	-60.00
Employee Retirement	Liability Check	02/13/2020	23479	ICMA Retirement Trust - 457	-1,081.31
State Payroll Taxes	Liability Check	02/14/2020	E-pay	EDD	-732.87
Federal Payroll Taxes	Liability Check	02/14/2020	E-pay	United States Treasury	-4,861.94
Legal	Bill Pmt -Check	02/14/2020	23483	Churchwell White, LLP	-14,177.70

# North Yuba Water District Monthly Check Listing February 2020

Type	Date	Num	Name	Amount
Trash Pick-up	02/14/2020	23484	Recology - Yuba Sutter	-60.13
Cellphone Service	02/14/2020	23485	VERIZON WIRELESS	-70.94
Domestic Customer Deposit Refund	02/18/2020	23486	Gonzales, Carlos	-108.83
Propane Gas	02/21/2020	23487	Brown's Gas Co.	-2,246.85
Minutes	02/21/2020	23488	Fonseca, Catherine L.	-200.00
Vision Insurance	02/21/2020	23489	MesVision	-153.00
Dental Insurance	02/21/2020	23490	Premier Access Insurance Co.	-1,014.96
Plastic Knives, Binder Clips, Datassticks, Copy Paper	02/21/2020	23491	Quill Corporation	-117.07
Direct Deposit Fees	02/26/2020	DirD	QuickBooks Payroll Service	-10.50
Employee Paid Union Dues	02/27/2020	23500	UPEC	-332.50
Employee Retirement	02/27/2020	23501	ICMA Retirement Trust - 457	-1,081.31
State Payroll Taxes	02/27/2020	E-pay	EDD	-745.61
Federal Payroll Taxes	02/27/2020	E-pay	United States Treasury	-4,836.10
Employee Paid Insurance	02/27/2020	23502	AFLAC	-274.00
Driver Support, Coffee, Cups, Copies, Hughes Internet, Oilchange, Tune up, Corrosion Control and Pesticide Seminar, Meals, Postage, Parcelquest, File, Pipe Cutter, Voltage Tester, Carwash, Work Pants, Seat Covers, Digitalpath	02/27/2020	23503	Mechanics Bank	-1,305.74
FT Ditch Grant, Oroleve CEQA Exemption, USDA RD Application, Calls, Meetings	02/27/2020	23504	NORTHSTAR	-24,821.25
Copier Lease	02/27/2020	23505	Xerox Financial Services	-121.34
Total 11001 - Rabobank Checking				-87,236.02
Total 1000A - Cash - GC Separate Accounts				-87,277.26
<b>TOTAL</b>				<b>-87,277.26</b>

# North Yuba Water District Monthly Check Listing March 2020

	Type	Date	Num	Name	Amount
<b>1000A - Cash - GC Seperate Accounts</b>					
<b>Paypal</b>					
Pay Pal Fees	Check	03/31/2020	FEES	Paypal	-50.26
Total Paypal					-50.26
<b>11001 - Rabobank Checking</b>					
<b>Credit Card Fees</b>					
Troubleshoot turbidity Meter and calibrated	Check	03/02/2020	GLOBFEE	Merchant Services	-225.44
2018/19 Audit	Bill Pmt -Check	03/03/2020	23506	Aqua Sierra Controls Inc.	-1,189.00
Phone Service	Bill Pmt -Check	03/03/2020	23507	Blomberg & Griffin CPA	-8,375.00
Oregon Peak Monthly Rent	Bill Pmt -Check	03/03/2020	23508	CALNET3	-147.99
Water Testing	Bill Pmt -Check	03/03/2020	23509	ComSites West	-437.00
Connectr Trailer, Line Trimmer, Hose, Fuel Line, Coveralls	Bill Pmt -Check	03/03/2020	23510	Cranmer Engineering Inc	-406.00
Alarm Service	Bill Pmt -Check	03/03/2020	23511	Foothill Hardware	-64.79
Copier Agreement	Bill Pmt -Check	03/03/2020	23512	Golden Bear Alarms	-87.00
Employee Retirement	Bill Pmt -Check	03/03/2020	23513	Inland Business Machines Inc.	-44.87
WTP Exam Fee Reimbursement	Bill Pmt -Check	03/03/2020	23514	LIU of NA Nat'l Pension Fund	-3,595.50
Electricity	Bill Pmt -Check	03/03/2020	23515	Moulder, Kyle	-115.00
Binders, Cocoa, Paper Clips, Meals, Sticky Notes, Creamer, Pens, White-Out	Bill Pmt -Check	03/03/2020	23516	Pacific Gas & Electric	-2,819.60
Coverall, Utility Blades, Combo Rd Mach, Washers, Ratchet Tiedown, Silicone Caulk, Cement, Cleaning Wipes, WD-40, Duct Tape, Drum Liner	Bill Pmt -Check	03/03/2020	23517	Quill Corporation	-93.41
Yearly PSION Handheld Reader Support for Meter Readers	Bill Pmt -Check	03/03/2020	23518	Ray's General Hardware	-125.00
Domestic Customer Deposit Refund	Bill Pmt -Check	03/03/2020	23519	Soffline Data, Inc.	-210.00
Health Insurance	Check	03/03/2020	23520	Baranowski, Sara	-98.50
Phone Service	Bill Pmt -Check	03/06/2020	23521	ACWA/JT Powers Ins Authority	-15,661.12
Public Outreach	Bill Pmt -Check	03/06/2020	23522	CALNET3	-53.97
2 Pumps, Bleed Valves, 2 Rebuild Kits	Bill Pmt -Check	03/06/2020	23523	Smart Marketing & Printing	-550.00
Cellphone Service	Bill Pmt -Check	03/06/2020	23524	USA Bluebook	-1,777.09
Cylinder Rental	Bill Pmt -Check	03/06/2020	23525	VERIZON WIRELESS	-214.51
Postage Meter Lease	Bill Pmt -Check	03/09/2020	23526	Airgas	-64.96
Fuel and Diesel	Bill Pmt -Check	03/09/2020	23527	Pitney Bowes	-405.84
Direct Deposit Fees	Bill Pmt -Check	03/09/2020	23528	Ramos Oil Company Inc.	-2,124.87
	Liability Check	03/11/2020	DirD	QuickBooks Payroll Service	-12.25

# North Yuba Water District Monthly Check Listing March 2020

Type	Date	Num	Name	Amount
Employee Retirement Fund	03/12/2020	23542	ICMA Retirement Trust - 457	-1,081.31
Federal Payroll Taxes	03/12/2020	E-pay	United States Treasury	-5,145.64
State Payroll Taxes	03/12/2020	E-pay	EDD	-760.47
Minutes	03/12/2020	23543	Fonseca, Catherine L.	-300.00
Domestic Customer Deposit Refund	03/12/2020	23544	Steele, Caryl	-128.00
Legal	03/16/2020	23545	Churchwell White, LLP	-17,668.45
UBPro Water Bills	03/16/2020	23546	Harris Computer Systems	-240.38
Trash Pick up	03/16/2020	23547	Recology - Yuba Sutter	-60.13
Cellphone Service	03/16/2020	23548	VERIZON WIRELESS	-70.94
Direct Deposit Fees	03/17/2020	DirD	QuickBooks Payroll Service	-1.75
State Payroll Taxes	03/17/2020	E-pay	EDD	-659.26
Federal Payroll Taxes	03/17/2020	E-pay	United States Treasury	-3,344.78
Propane Gas	03/20/2020	23550	Brown's Gas Co.	-428.75
Portable Generator	03/20/2020	23551	Holt of California (CAT)	-3,138.17
Water Right Support	03/20/2020	23552	MBK Engineers	-306.25
Vision Insurance	03/20/2020	23553	MesVision	-160.00
Portable Plasma Torch and Welder	03/20/2020	23554	MJB Welding Supply	-7,155.90
Dental Insurance	03/20/2020	23555	Premier Access Insurance Co.	-1,014.96
Toner, Letter Opener, Dataslicks, Jumpdrive, Copy Paper	03/20/2020	23556	Quill Corporation	-376.43
Postage	03/20/2020	23557	Reserve Account	-500.00
Copier Lease Agreement	03/23/2020	23558	Xerox Financial Services	-168.82
Direct Deposit Fees	03/25/2020	DirD	QuickBooks Payroll Service	-10.50
Employee Paid Union Dues	03/26/2020	23572	UPEC	-332.50
Employee Retirement Fund	03/26/2020	23573	ICMA Retirement Trust - 457	-1,081.31
Federal Payroll Taxes	03/26/2020	E-pay	United States Treasury	-4,894.78
State Payroll Taxes	03/26/2020	E-pay	EDD	-744.43
Employee Paid Insurance	03/30/2020	23574	AFLAC	-274.00
Phone Service	03/30/2020	23575	CALNET3	-227.30
Digital Path, Postage, Parcelquest, Gas Can, Lock Kit, Back Pack, Snake Boots & Chaps, Driver Support, Filling Fee, Meals, Shop Towels, Bath Tissue, Coffee, Cups, Creamer, Plates, AVG Virus Protection, Certification Classes	03/30/2020	23576	Mechanics Bank	-2,484.18

# North Yuba Water District Monthly Check Listing March 2020

FT Ditch Grant, Oroleve CEQA Exemption, Local Hazard Mitigation Plan, USBR Grant Application Coordination, Calls, Meetings, Responses to Public Records Requests  
 Sphere of Influence-Boundary Change  
 State Payroll Taxes  
 Federal Payroll Taxes  
 Total 11001 · Rabobank Checking  
 Total 1000A · Cash - GC Seperate Accounts  
**TOTAL**

Type	Date	Num	Name	Amount
Bill Pmt -Check	03/30/2020	23577	NORTHSTAR	-6,851.25
Bill Pmt -Check	03/30/2020	23578	LAFCO	-4,700.00
Liability Check	03/31/2020	E-pay	EDD	-101.94
Liability Check	03/31/2020	E-pay	United States Treasury	-25.84
				<u>-103,337.13</u>
				<u>-103,387.39</u>
				<u><b>-103,387.39</b></u>

# North Yuba Water District Monthly Check Listing April 2020

## 1000A - Cash - GC - Seperate Accounts

	Type	Date	Num	Name	Amount
<b>Paypal</b>					
PayPal Fees	Check	04/30/2020	FEES	Paypal	-65.24
Total Paypal					-65.24
<b>11001 - Rabobank Checking</b>					
Oregon Peak Monthly Rent	Bill Pmt -Check	04/01/2020	23579	ComSites West	-437.00
Blades, Screwdriver Set	Bill Pmt -Check	04/01/2020	23580	Foothill Hardware	-76.07
Employee Retirement	Bill Pmt -Check	04/01/2020	23581	LIU of NA Nat'l Pension Fund	-3,595.50
Backflow for Shop	Bill Pmt -Check	04/01/2020	23582	Trites Backflow Services Inc.	-837.86
Credit Card Fees	Check	04/02/2020	GLOB FEE	Merchant Services	-168.94
Health Insurance	Bill Pmt -Check	04/06/2020	23583	ACWA/JT Powers Ins Authority	-15,661.12
Propane Gas	Bill Pmt -Check	04/06/2020	23584	Brown's Gas Co.	-1,952.07
Annual Dues	Bill Pmt -Check	04/06/2020	23585	California Rural Water Assn	-643.00
Water Testing	Bill Pmt -Check	04/06/2020	23586	Cranmer Engineering Inc	-309.00
Alarm Service	Bill Pmt -Check	04/06/2020	23587	Golden Bear Alarms	-87.00
Rebuilt Main Valves and Pilots	Bill Pmt -Check	04/06/2020	23588	Griswold Industries	-3,456.51
Copier Agreement	Bill Pmt -Check	04/06/2020	23589	Inland Business Machines Inc.	-261.06
Electricity	Bill Pmt -Check	04/06/2020	23590	Pacific Gas & Electric	-2,468.41
Cable Kit, Cable, Cleaning Wipes, Wood, Nipple, Shovel, Coupler/Plug Kit, Sawblades, Srench	Bill Pmt -Check	04/06/2020	23591	Ray's General Hardware	-214.66
Safety Boots	Bill Pmt -Check	04/06/2020	23592	Reynoso, Tony.	-226.00
Cellphone Service	Bill Pmt -Check	04/06/2020	23593	VERIZON WIRELESS	-214.51
Direct Deposit Fees	Liability Check	04/08/2020	DirD	QuickBooks Payroll Service	-10.50
Employee Retirement	Liability Check	04/09/2020	23602	ICMA Retirement Trust - 457	-1,081.31
State Payroll Taxes	Liability Check	04/09/2020	E-pay	EDD	-721.85
Federal Payroll Taxes	Liability Check	04/09/2020	E-pay	United States Treasury	-4,795.92
Cylinder Rental	Bill Pmt -Check	04/14/2020	23603	Airgas	-68.76
Pest Control	Bill Pmt -Check	04/14/2020	23604	CAL KING PEST CONTROL	-137.00
Phone Service	Bill Pmt -Check	04/14/2020	23605	CALINET3	-54.14
Legal	Bill Pmt -Check	04/14/2020	23606	Churchwell White, LLP	-23,032.18
Minutes	Bill Pmt -Check	04/14/2020	23607	Fonseca, Catherine L.	-200.00
Trash Pick-up	Bill Pmt -Check	04/14/2020	23608	Recology - Yuba Suttler	-60.13

# North Yuba Water District Monthly Check Listing April 2020

	Type	Date	Num	Name	Amount
WTP Chemicals	Bill Pmt -Check	04/14/2020	23609	SCP DISTRIBUTORS LLC	-1,169.03
Public Outreach	Bill Pmt -Check	04/14/2020	23610	Smart Marketing & Printing	-974.30
Cellphone Service	Bill Pmt -Check	04/14/2020	23611	VERIZON WIRELESS	-70.91
Seal holes in Redwood Tank	Bill Pmt -Check	04/16/2020	23612	Big Valley Divers Inc.	-4,871.25
Quillplus subscription, Creamer, Cocoa, Paperclips, Paper Towels, Trash Bags	Bill Pmt -Check	04/16/2020	23613	Quill Corporation	-180.18
Fuel	Bill Pmt -Check	04/16/2020	23614	Ramos Oil Company Inc.	-876.96
Domestic Customer Deposit Refund	Check	04/20/2020	23615	Sornberger, Carlos	-128.00
Direct Deposit Fees	Liability Check	04/22/2020	DirD	QuickBooks Payroll Service	-10.50
Gate and Check Valves, Nipples, Clamps, PVC Pipe, Meter Boxes and Extensions	Bill Pmt -Check	04/23/2020	23624	Ferguson Enterprises Inc	-2,377.95
Testing for Tank	Bill Pmt -Check	04/23/2020	23625	Hancock Petroleum Engineering	-977.50
Dental Insurance	Bill Pmt -Check	04/23/2020	23626	Premier Access Insurance Co.	-1,014.96
Employee Retirement	Liability Check	04/23/2020	23627	ICMA Retirement Trust - 457	-1,081.31
Employee Paid Union Dues	Liability Check	04/23/2020	23628	UPEC	-332.50
Domestic Customer Deposit Refund	Check	04/23/2020	23629	Aldea, Michelle	-68.00
State Payroll Taxes	Liability Check	04/23/2020	E-pay	EDD	-917.37
Federal Payroll Taxes	Liability Check	04/23/2020	E-pay	United States Treasury	-5,537.50
Handle Bar and Guard	Bill Pmt -Check	04/27/2020	23630	Industrial Power Products	-91.98
Copier Agreement	Bill Pmt -Check	04/27/2020	23631	Inland Business Machines Inc.	-84.72
Digital Path, Safety Boots, Driver Support, Meals, Quick Books Annual Renewal, McAfee Virus Protection, Hughes Internet (2 Month), Adobe Acropro Annual Renewal, Laser Level	Bill Pmt -Check	04/27/2020	23632	Mechanics Bank	-3,090.80
Vision Insurance	Bill Pmt -Check	04/27/2020	23633	MesVision	-160.00
De-Annexation Survey	Bill Pmt -Check	04/27/2020	23634	MHM Incorporated	-11,520.00
WTP Waste Discharge Report, Oroleve Creek Ceqa Exemption	Bill Pmt -Check	04/27/2020	23635	NORTHSTAR	-2,786.25
Copy Paper, Plastic Knives	Bill Pmt -Check	04/27/2020	23636	Quill Corporation	-49.76
Copier Lease	Bill Pmt -Check	04/27/2020	23637	Xerox Financial Services	-143.82
Bank Fee for NSF Customer Check	Check	04/28/2020	NSF Check	Mechanics Bank	-12.00
Total 11001 - Rabobank Checking					-99,298.05
Total 1000A - Cash - GC Separate Accounts					-99,363.29
<b>TOTAL</b>					<b>-99,363.29</b>

# North Yuba Water District Monthly Cneck Listing

May 2020

## 1000A - Cash - GC Seperate Accounts

### Paypal

Pay Pal Fees

Total Paypal

### 11001 - Rabobank Checking

Employee Paid Insurance

Phone Service

Oregon Peak Monthly Rent

Water Testing

Employee Retirement

Electricity

Bank Fee

Credit Card Fee

Direct Deposit Fees

Employee Retirement

Tiedown Ratchet, Bucket

Alarm Service

Oilchange, Filter Change, Replace Wipers, Bulb

Gauge, Elbow, Tape, Grease, Plastic, Tie Wire, Brush,  
Fiberglass Ext., Washers, Boards, Cement, Caulk, Staples

Cellphone Service

State Payroll Taxes

Federal Payroll Taxes

Health Insurance

Alarm Permit

Pump Septic Tank

Roundup

Phone Service

Diesel

Public Outreach

Vinyl Decals and set up Fee

Cylinder Rental

WTP Roof Repairs

Type	Date	Num	Name	Amount
Check	05/31/2020	FEES	Pay Pal	-72.72
				<u>-72.72</u>
Liability Check	05/01/2020	23638	AFLAC	-274.00
Bill Pmt -Check	05/01/2020	23639	CALNET3	-197.19
Bill Pmt -Check	05/01/2020	23640	ComSites West	-437.00
Bill Pmt -Check	05/01/2020	23641	Cranmer Engineering Inc	-578.00
Bill Pmt -Check	05/01/2020	23642	LIU of NA Nat'l Pension Fund	-3,595.50
Bill Pmt -Check	05/01/2020	23643	Pacific Gas & Electric	-2,523.39
Check	05/01/2020	NSFFEE	Mechanics Bank	-12.00
Check	05/04/2020	GLOBPAY	Merchant Services	-130.57
Liability Check	05/06/2020	DirD	QuickBooks Payroll Service	-12.25
Liability Check	05/07/2020	23652	ICMA Retirement Trust - 457	-1,081.31
Bill Pmt -Check	05/07/2020	23653	Foothill Hardware	-24.45
Bill Pmt -Check	05/07/2020	23654	Golden Bear Alarms	-87.00
Bill Pmt -Check	05/07/2020	23655	John L. Sullivan	-256.52
Bill Pmt -Check	05/07/2020	23656	Ray's General Hardware	-690.65
Bill Pmt -Check	05/07/2020	23657	VERIZON WIRELESS	-214.39
Liability Check	05/07/2020	E-pay	EDD	-768.84
Liability Check	05/07/2020	E-pay	United States Treasury	-4,999.94
Bill Pmt -Check	05/07/2020	23658	ACWA/Jt Powers Ins Authority	-15,661.12
Bill Pmt -Check	05/07/2020	23659	Butte County Sheriff's Office	-38.00
Bill Pmt -Check	05/07/2020	23660	Thrifty-Rooter	-540.00
Bill Pmt -Check	05/07/2020	23661	Helena Specialty Products	-1,152.87
Bill Pmt -Check	05/08/2020	23662	CALNET3	-54.11
Bill Pmt -Check	05/08/2020	23663	Ramos Oil Company Inc.	-766.42
Bill Pmt -Check	05/08/2020	23664	Smart Marketing & Printing	-1,004.20
Bill Pmt -Check	05/08/2020	23665	Ferguson Enterprises Inc	-239.20
Bill Pmt -Check	05/11/2020	23666	Airgas	-66.86
Bill Pmt -Check	05/11/2020	23667	Marikas Construction	-4,850.00



# North Yuba Water District Monthly Check Listing

May 2020

Type	Date	Num	Name	Amount
Cellphone Service	05/11/2020	23668	VERIZON WIRELESS	-70.91
Domestic Customer Deposit Refund	05/14/2020	23669	Gonzales, Felipe	-92.25
Domestic Customer Deposit Refund	05/14/2020	23670	McCarren, Martyn	-100.75
Domestic Customer Deposit Refund	05/14/2020	23671	Hacket, Douglas	-63.00
Domestic Customer Deposit Refund	05/14/2020	23672	Andrews, Desiree	-64.00
Direct Deposit Fees	05/20/2020	DirD	QuickBooks Payroll Service	-12.25
Checks	05/20/2020	DELUX CKS	Deluxe	-329.38
Quarterly Instrument Service and Calibrations, Furnish and Install Light Bulbs	05/21/2020	23673	Aqua Sierra Controls Inc.	-2,343.52
Computer and Set-up, Email Set-up	05/21/2020	23674	Gilmore Computer Services LLC	-3,040.49
Dental Insurance	05/21/2020	23675	Premier Access Insurance Co.	-1,014.96
First Aid Supply, Dishsoap, Shears, Plastic Forks, Sticky Notes	05/21/2020	23676	Quill Corporation	-60.11
Trash Pick-up	05/21/2020	23677	Recology - Yuba Sutter	-60.13
Inverted Paint	05/21/2020	23678	USA Bluebook	-82.66
Employee Paid Union Dues	05/21/2020	23679	UPEC	-332.50
Employee Retirement	05/21/2020	23680	ICMA Retirement Trust - 457	-1,081.31
State Payroll Taxes	05/22/2020	E-pay	EDD	-770.10
Federal Payroll Taxes	05/22/2020	E-pay	United States Treasury	-4,949.58
Trucking hauled Clay	05/28/2020	23689	Escherman Construction	-375.00
Copier Agreement	05/28/2020	23690	Inland Business Machines Inc.	-117.55
Vision Insurance	05/28/2020	23691	MesVision	-160.00
FT Ditch Grant	05/28/2020	23692	NORTHSTAR	-27,097.50
Postage	05/28/2020	23693	Reserve Account	-500.00
Copier Lease	05/28/2020	23694	Xerox Financial Services	-143.82
Battery Jump Starter and Case, 2 Go Daddy Email Accounts, Parcel Quest, Diesel, Clay, Digital Path, Driver Support, Meals, Adobe, GPS Support, Coffee, Trash Bags, Paper Towels, Toilet Tissue, Siriusxm Guardian Subscription, Computer Monitor	05/28/2020	23695	Mechanics Bank	-2,172.37
Legal	05/29/2020	23696	Churchwell White, LLP	-20,002.32
Total 11001 - Rabobank Checking				-105,292.24
Total 1000A - Cash - GC Seperate Accounts				-105,364.96
<b>TOTAL</b>				<b>-105,364.96</b>

# North Yuba Water District

## Profit & Loss Budget Performance

July 2019 - May 2020

	Jul '19 - May 20	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4000A · Irrigation	29,536.58	12,692.77	16,843.81	232.7%	18,961.49
4050A · Domestic	219,035.91	221,854.32	-2,818.41	98.73%	241,843.03
4100.10 · Power Revenue SFPPP	531,750.00	531,750.00	0.00	100.0%	709,000.00
4200.10 · Yuba City-Water Sales	381,240.00	364,815.00	16,425.00	104.5%	364,815.00
4215.13 · Other Revenue	91,282.96	2,604.91	88,678.05	3,504.27%	2,661.00
4250.10 · Taxes - General	224,991.16	202,145.04	22,846.12	111.3%	218,919.78
4250D · Taxes - Domestic	59,350.35	50,750.49	8,599.86	116.95%	54,530.82
4250I · Taxes - Irrigation	87,223.77	80,337.86	6,885.91	108.57%	87,523.16
4300A · Interest	89,562.60	25,994.65	63,567.95	344.54%	40,000.00
<b>Total Income</b>	<u>1,713,973.33</u>	<u>1,492,945.04</u>	<u>221,028.29</u>	<u>114.81%</u>	<u>1,738,254.28</u>
<b>Gross Profit</b>	<u>1,713,973.33</u>	<u>1,492,945.04</u>	<u>221,028.29</u>	<u>114.81%</u>	<u>1,738,254.28</u>
<b>Expense</b>					
5050.69 · 2005 Agreement SFWP/NYWD	270,229.01	291,788.39	-21,559.38	92.61%	298,942.32
5100.00 · WTP	181,739.58	177,594.10	4,145.48	102.33%	190,568.28
5200.00 · T&D Irrigation	101,850.94	78,586.19	23,264.75	129.6%	102,277.98
5251 · T&D Domestic	171,168.49	158,574.78	12,593.71	107.94%	171,921.38
5400 · Board of Dir	7,305.98	10,835.63	-3,529.65	67.43%	12,806.13
5500 · Admin	602,523.78	600,597.11	1,926.67	100.32%	642,921.03
5500U · Admin-Utilities	21,753.38	22,835.47	-1,082.09	95.26%	23,914.91
5600R · Regulator Driven	108,961.48	123,410.74	-14,449.26	88.29%	127,959.75
5700 · General	89,904.48	116,140.87	-26,236.39	77.41%	123,962.81
5700F · Fuel	18,723.63	17,982.40	741.23	104.12%	19,770.91
5800 · OSHA/Safety	6,573.49	14,157.87	-7,584.38	46.43%	14,261.89
<b>Total Expense</b>	<u>1,580,734.24</u>	<u>1,612,503.55</u>	<u>-31,769.31</u>	<u>98.03%</u>	<u>1,729,307.39</u>
<b>Net Ordinary Income</b>	<u>133,239.09</u>	<u>-119,558.51</u>	<u>252,797.60</u>	<u>-111.44%</u>	<u>8,946.89</u>
<b>Net Income</b>	<u><b>133,239.09</b></u>	<u><b>-119,558.51</b></u>	<u><b>252,797.60</b></u>	<u><b>-111.44%</b></u>	<u><b>8,946.89</b></u>
<b>Community Outreach (From Reserves)</b>	0.00	20,000.00	0.00	0.0%	20,000.00

North Yuba Water District  
Statement of Cash Flows  
February 2020

	<u>Feb 20</u>
<b>OPERATING ACTIVITIES</b>	
Net Income	92,022.55
Adjustments to reconcile Net Income to net cash provided by operations:	
A/R:A/R Domestic Water	-918.57
1300.00 · Inventory-001	166.60
1400.03 · Prepaid Worker's Comp Insurance	1,647.46
2000.00 · Accounts Payable	15,544.64
AP Offset	2,572.00
Payroll Liabilities	3.96
2150.30 · PR Tax WH-SUTA	99.52
2150.35 · PR Tax WH-Union Dues	-166.25
2250.10 · Deposits-Customers	384.00
Net cash provided by Operating Activities	<u>111,355.91</u>
Ft Ditch Grant, Oroleve FT Ditch	
FT Ditch Grant	-23,386.25
Oroleve FT Ditch	-510.00
Net cash Ft Ditch Grant, Oroleve FT Ditch	<u>-23,896.25</u>
Net cash increase for period	87,459.66
Cash at beginning of period	4,819,101.30
Cash at end of period	<u><u>4,906,560.96</u></u>

**North Yuba Water District**  
**Statement of Cash Flows**  
March 2020

	<b>Mar 20</b>
<b>OPERATING ACTIVITIES</b>	
Net Income	134,604.15
Adjustments to reconcile Net Income	
to net cash provided by operations:	
A/R:A/R Domestic Water	7,438.17
A/R:A/R Irrigation	-4,716.01
1300.00 · Inventory-001	-2,888.01
1400.03 · Prepaid Worker's Comp Insurance	2,607.48
2000.00 · Accounts Payable	6,903.07
Payroll Liabilities	-3.96
2150.30 · PR Tax WH-SUTA	-99.52
2250.10 · Deposits-Customers	256.00
Net cash provided by Operating Activities	144,101.37
 <b>Compressor, Generator, Torch, Welder, Ft Ditch Grant, Oroleve FT Ditch, USBR Grant, IT Services:</b>	
Compressor, Generator, Torch, Welder	-10,294.07
FT Ditch Grant	-4,010.00
Oroleve FT Ditch	-1,113.75
USBR Grant	-247.50
IT Services - GIS Support for Boundary Change	-4,700.00
Net cash Compressor, Generator, Torch, Welder, Ft Ditch Grant, Oroleve FT Ditch, USBR Grant, IT Services	-20,365.32
Net cash increase for period	123,736.05
Cash at beginning of period	4,906,560.96
Cash at end of period	5,030,297.01

North Yuba Water District  
Statement of Cash Flows  
April 2020

	<u>Apr 20</u>
<b>OPERATING ACTIVITIES</b>	
Net Income	-79,619.67
Adjustments to reconcile Net Income to net cash provided by operations:	
A/R:A/R Domestic Water	-4,582.04
A/R:A/R Irrigation	-2,875.98
1300.00 · Inventory-001	-288.38
2000.00 · Accounts Payable	-14,853.41
21000 · Accounts Payable Module	53.00
2150.50 · PR WH-Aflac Ins	274.00
2250.10 · Deposits-Customers	512.00
Net cash provided by Operating Activities	<u>-101,380.48</u>
FT Ditch Grant Reimbursement, Oroleve FT Ditch, IT Services:	
FT Ditch Grant Reimbursement	59,726.00
Oroleve FT Ditch	-123.75
IT Services - GIS Support for Boundary Change	-11,520.00
Net cash FT Ditch Grant Reimbursement, Oroleve Ditch, IT Services:	<u>48,082.25</u>
Net cash increase for period	-53,298.23
Cash at beginning of period	5,030,297.01
Cash at end of period	<u><u>4,976,998.78</u></u>

North Yuba Water District  
Statement of Cash Flows  
May 2020

	<u>May 20</u>
<b>OPERATING ACTIVITIES</b>	
Net Income	102,478.70
Adjustments to reconcile Net Income to net cash provided by operations:	
A/R:A/R Domestic Water	-544.71
A/R:A/R Irrigation	7,546.58
1300.00 · Inventory-001	675.89
1400.03 · Prepaid Worker's Comp Insurance	1,820.19
2000.00 · Accounts Payable	-11,186.60
2250.10 · Deposits-Customers	512.00
Net cash provided by Operating Activities	<u>101,302.05</u>
Computer, FT Ditch Grant, IT Services:	
Computer	-2,840.49
FT Ditch Grant	-27,097.50
IT Services - GIS Support for Boundary Change	-6,240.00
Net cash Computer, FT Ditch Grant, IT Services:	<u>-36,177.99</u>
Net cash increase for period	65,124.06
Cash at beginning of period	4,976,998.78
Cash at end of period	<u><u>5,042,122.84</u></u>

## North Yuba Water District

### Cash In Accounts prior Month Comparison

#### February 2020 compared to January 2020

	02/29/2020	01/31/2020	
	Amount	Amount	Increase/Decrease
Mechanics Bank Checking	\$166,939.47	\$266,587.74	(\$99,648.27)
Savings Money Market Account (Mechanics Bank)	\$111,270.52	\$111,253.45	\$17.07
PayPal Account	\$1,087.21	\$789.95	\$297.26
Petty & Register Cash	\$830.00	\$830.00	\$0.00
YC Treas Fund #637 (Gen Dist)	\$316,927.38	\$201,772.36	\$115,155.02
YC Treas Fund #641 (ID #1)	\$294,245.40	\$248,274.25	\$45,971.15
YC Treas Fund #642 (ID #2)	\$186,193.59	\$160,595.01	\$25,598.58
YC Treas Fund #639 (Fac Fee Domestic)	\$7,275.21	\$7,275.21	\$0.00
YC Treas Fund #640 (Savings)	\$2,491,257.09	\$2,491,257.09	\$0.00
YC Treas Fund #644 (Equip Res)	\$2,962.44	\$2,962.44	\$0.00
YC Treas Fund #646 (ID #6)	\$11,250.44	\$11,250.44	\$0.00
YC Treas Fund #647 (Annex Irr)	\$11.28	\$11.28	\$0.00
YC Treas Fund #648 (Annex Dom)	\$87.25	\$87.25	\$0.00
YC Treas Fund #649 (Off Equip Res)	\$5,411.05	\$5,411.05	\$0.00
YC Treas Fund #650 (Reserve)	\$859,232.34	\$859,232.34	\$0.00
YC Treas Fund #393 (Trmt Plnt)	\$2,704.23	\$2,704.23	\$0.00
<b>Total Cash on Hand</b>	<b>\$4,457,684.90</b>	<b>\$4,370,294.09</b>	<b>\$87,390.81</b>
Reserve Accounts			
Reserve Savings Money Market (Mechanics Bank)	\$96,158.15	\$96,143.40	\$14.75
CIP Money Market Account (Mechanics Bank)	\$183,902.27	\$183,874.06	\$28.21
<b>Total in Reserve</b>	<b>\$280,060.42</b>	<b>\$280,017.46</b>	<b>\$42.96</b>
<b>Total in All Accounts not including FT Tank and YC Water Sale Account</b>	<b>\$4,737,745.32</b>	<b>\$4,650,311.55</b>	<b>\$87,433.77</b>
FT Tank Money Market Account (Mechanics Bank)	\$108,927.91	\$108,911.20	\$16.71
YC Water sale Account (Mechanics Bank)	\$59,887.73	\$59,878.55	\$9.18
<b>Total in All Accounts</b>	<b>\$4,906,560.96</b>	<b>\$4,819,101.30</b>	<b>\$87,459.66</b>

## North Yuba Water District

### Cash In Accounts prior Month Comparison

#### March 2020 compared to February 2020

	03/31/2020	02/29/2020	
	Amount	Amount	Increase/Decrease
Mechanics Bank Checking	\$255,056.57	\$166,939.47	\$88,117.10
Savings Money Market Account (Mechanics Bank)	\$111,290.03	\$111,270.52	\$19.51
PayPal Account	\$1,278.96	\$1,087.21	\$191.75
Petty & Register Cash	\$830.00	\$830.00	\$0.00
YC Treas Fund #637 (Gen Dist)	\$325,107.98	\$316,927.38	\$8,180.60
YC Treas Fund #641 (ID #1)	\$298,591.89	\$294,245.40	\$4,346.49
YC Treas Fund #642 (ID #2)	\$188,725.94	\$186,193.59	\$2,532.35
YC Treas Fund #639 (Fac Fee Domestic)	\$7,318.47	\$7,275.21	\$43.26
YC Treas Fund #640 (Savings)	\$2,506,237.88	\$2,491,257.09	\$14,980.79
YC Treas Fund #644 (Equip Res)	\$2,980.04	\$2,962.44	\$17.60
YC Treas Fund #646 (ID #6)	\$11,317.35	\$11,250.44	\$66.91
YC Treas Fund #647 (Annex Irr)	\$11.33	\$11.28	\$0.05
YC Treas Fund #648 (Annex Dom)	\$87.75	\$87.25	\$0.50
YC Treas Fund #649 (Off Equip Res)	\$5,443.22	\$5,411.05	\$32.17
YC Treas Fund #650 (Reserve)	\$864,344.54	\$859,232.34	\$5,112.20
YC Treas Fund #393 (Trmt Plnt)	\$2,720.29	\$2,704.23	\$16.06
<b>Total Cash on Hand</b>	<b>\$4,581,342.24</b>	<b>\$4,457,684.90</b>	<b>\$123,657.34</b>
Reserve Accounts			
Reserve Savings Money Market (Mechanics Bank)	\$96,175.01	\$96,158.15	\$16.86
CIP Money Market Account (Mechanics Bank)	\$183,934.52	\$183,902.27	\$32.25
<b>Total in Reserve</b>	<b>\$280,109.53</b>	<b>\$280,060.42</b>	<b>\$49.11</b>
<b>Total in All Accounts not including FT Tank and YC Water Sale Account</b>	<b>\$4,861,451.77</b>	<b>\$4,737,745.32</b>	<b>\$123,706.45</b>
FT Tank Money Market Account (Mechanics Bank)	\$108,947.01	\$108,927.91	\$19.10
YC Water sale Account (Mechanics Bank)	\$59,898.23	\$59,887.73	\$10.50
<b>Total in All Accounts</b>	<b>\$5,030,297.01</b>	<b>\$4,906,560.96</b>	<b>\$123,736.05</b>



## North Yuba Water District

### Cash In Accounts prior Month Comparison

#### April 2020 compared to March 2020

	04/30/2020	03/31/2020	
	Amount	Amount	Increase/Decrease
Mechanics Bank Checking	\$201,285.66	\$255,056.57	(\$53,770.91)
Savings Money Market Account (Mechanics Bank)	\$111,308.33	\$111,290.03	\$18.30
PayPal Account	\$1,659.54	\$1,278.96	\$380.58
Petty & Register Cash	\$830.00	\$830.00	\$0.00
YC Treas Fund #637 (Gen Dist)	\$325,107.98	\$325,107.98	\$0.00
YC Treas Fund #641 (ID #1)	\$298,591.89	\$298,591.89	\$0.00
YC Treas Fund #642 (ID #2)	\$188,725.94	\$188,725.94	\$0.00
YC Treas Fund #639 (Fac Fee Domestic)	\$7,318.47	\$7,318.47	\$0.00
YC Treas Fund #640 (Savings)	\$2,506,237.88	\$2,506,237.88	\$0.00
YC Treas Fund #644 (Equip Res)	\$2,980.04	\$2,980.04	\$0.00
YC Treas Fund #646 (ID #6)	\$11,317.35	\$11,317.35	\$0.00
YC Treas Fund #647 (Annex Irr)	\$11.33	\$11.33	\$0.00
YC Treas Fund #648 (Annex Dom)	\$87.75	\$87.75	\$0.00
YC Treas Fund #649 (Off Equip Res)	\$5,443.22	\$5,443.22	\$0.00
YC Treas Fund #650 (Reserve)	\$864,344.54	\$864,344.54	\$0.00
YC Treas Fund #393 (Trmt Plnt)	\$2,720.29	\$2,720.29	\$0.00
<b>Total Cash on Hand</b>	<b>\$4,527,970.21</b>	<b>\$4,581,342.24</b>	<b>(\$53,372.03)</b>
Reserve Accounts			
Reserve Savings Money Market (Mechanics Bank)	\$96,190.82	\$96,175.01	\$15.81
CIP Money Market Account (Mechanics Bank)	\$183,964.75	\$183,934.52	\$30.23
<b>Total in Reserve</b>	<b>\$280,155.57</b>	<b>\$280,109.53</b>	<b>\$46.04</b>
<b>Total in All Accounts not including FT Tank and YC Water Sale Account</b>	<b>\$4,808,125.78</b>	<b>\$4,861,451.77</b>	<b>(\$53,325.99)</b>
FT Tank Money Market Account (Mechanics Bank)	\$108,964.92	\$108,947.01	\$17.91
YC Water sale Account (Mechanics Bank)	\$59,908.08	\$59,898.23	\$9.85
<b>Total in All Accounts</b>	<b>\$4,976,998.78</b>	<b>\$5,030,297.01</b>	<b>(\$53,298.23)</b>

## North Yuba Water District

### Cash In Accounts prior Month Comparison

#### May 2020 compared to April 2020

	05/31/2020	4/30/2020	
	Amount	Amount	Increase/Decrease
Mechanics Bank Checking	\$94,537.63	\$201,285.66	(\$106,748.03)
Savings Money Market Account (Mechanics Bank)	\$111,327.23	\$111,308.33	\$18.90
PayPal Account	\$1,895.83	\$1,659.54	\$236.29
Petty & Register Cash	\$830.00	\$830.00	\$0.00
YC Treas Fund #637 (Gen Dist)	\$422,508.08	\$325,107.98	\$97,400.10
YC Treas Fund #641 (ID #1)	\$338,135.71	\$298,591.89	\$39,543.82
YC Treas Fund #642 (ID #2)	\$210,816.42	\$188,725.94	\$22,090.48
YC Treas Fund #639 (Fac Fee Domestic)	\$7,345.37	\$7,318.47	\$26.90
YC Treas Fund #640 (Savings)	\$2,515,455.41	\$2,506,237.88	\$9,217.53
YC Treas Fund #644 (Equip Res)	\$2,990.98	\$2,980.04	\$10.94
YC Treas Fund #646 (ID #6)	\$11,358.95	\$11,317.35	\$41.60
YC Treas Fund #647 (Annex Irr)	\$11.36	\$11.33	\$0.03
YC Treas Fund #648 (Annex Dom)	\$88.06	\$87.75	\$0.31
YC Treas Fund #649 (Off Equip Res)	\$5,463.23	\$5,443.22	\$20.01
YC Treas Fund #650 (Reserve)	\$867,523.45	\$864,344.54	\$3,178.91
YC Treas Fund #393 (Trmt Plnt)	\$2,730.28	\$2,720.29	\$9.99
<b>Total Cash on Hand</b>	<b>\$4,593,017.99</b>	<b>\$4,527,970.21</b>	<b>\$65,047.78</b>
Reserve Accounts			
Reserve Savings Money Market (Mechanics Bank)	\$96,207.16	\$96,190.82	\$16.34
CIP Money Market Account (Mechanics Bank)	\$183,996.00	\$183,964.75	\$31.25
<b>Total in Reserve</b>	<b>\$280,203.16</b>	<b>\$280,155.57</b>	<b>\$47.59</b>
<b>Total in All Accounts not including FT Tank and YC Water Sale Account</b>	<b>\$4,873,221.15</b>	<b>\$4,808,125.78</b>	<b>\$65,095.37</b>
FT Tank Money Market Account (Mechanics Bank)	\$108,983.43	\$108,964.92	\$18.51
YC Water sale Account (Mechanics Bank)	\$59,918.26	\$59,908.08	\$10.18
<b>Total in All Accounts</b>	<b>\$5,042,122.84</b>	<b>\$4,976,998.78</b>	<b>\$65,124.06</b>

# 2019-20 EXPENSES OUT OF RESERVES (July 2019 - May 2020)

MEMO	DATE	AMOUNT
Air Compressor	July 2019	\$5,258.97
DWR Grant	October 2019 - May 2020	\$5,245.00
USBR Grant	October 2019 - May 2020	\$2,523.75
Oroleve FT Ditch Grant	October 2019 - May 2020	\$4,836.25
Laptop	October 2019 - May 2020	\$4,605.92
Storage Systems & Toolbox	October 2019 - May 2020	\$2,791.74
Weedeater Combo's	October 2019 - May 2020	\$2,028.99
Utility Trailer	October 2019 - May 2020	\$911.59
Waterworks Wrench Set	October 2019 - May 2020	\$1,000.40
Office Bldg Repairs, Painting, Roof and Gutters	October 2019 - May 2020	\$41,081.39
Boundary Change: IT Services - GIS Support	January 2020 - May 2020	\$30,522.50
Portable Air Compressor, Generator, Plasma Torch and Welder	March 2020	\$10,294.07
<b>TOTAL</b>		<b>\$111,100.57</b>

## 2017-2020 FT DITCH (Prop 1 Grant)

NorthStar FT Ditch Billing	May 2017 - May 2020	\$429,491.50
FT Ditch Prop 1 Grant Reimbursement	April 2018 - May 2020	-\$375,002.00
<b>CURRENT FT DITCH BILLING REMAINING TO BE REIMBURSED:</b>		<b>\$54,489.50</b>

# North Yuba Water District

**PROJECT NAME: AUDIT REPORT**

**DESCRIPTION:** John Blomberg will give a presentation of the 2018/2019 Financial Statements and the Independent Auditor's Report, audited by Blomberg & Griffin.

**COST:**  
**\$8,375.00**

**SOURCE OF FUNDING:**

General Funds-Budget

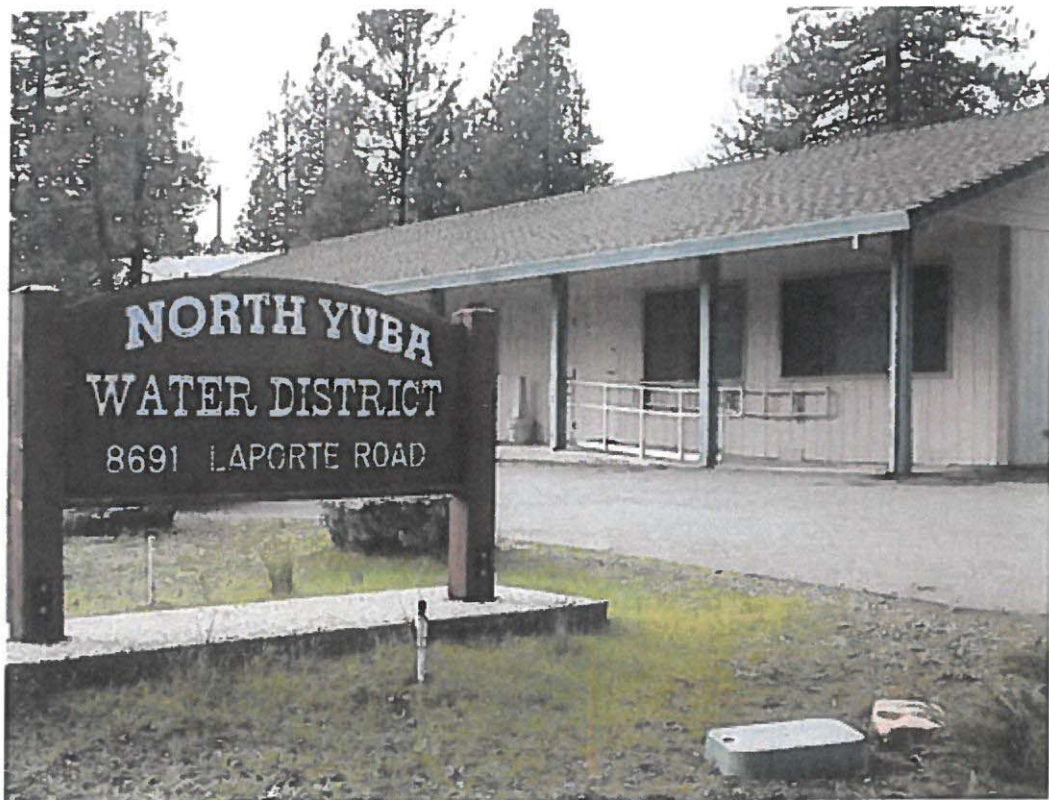
**ACTION:**

Board to approve

DRAFT #2

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

**June 30, 2019 and 2018**



**NORTH YUBA WATER DISTRICT**

**DRAFT**

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**NORTH YUBA WATER DISTRICT**  
Management Discussion and Analysis  
June 30, 2019 and 2018

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Our discussion and analysis of the North Yuba Water District's financial performance provides an overview of the District's financial activities for the year ended June 30, 2019. Please, read it in conjunction with the District's basic financial statements, which begin on page 7.

**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 determine 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, 2019 and 2018**

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**Financial Highlights**

During the year ended June 30, 2019, the District's net position increased by \$1,556,291 or 18%. The District's operating revenues decreased by \$1,359,166 or 32%, and operating expenses increased by \$171,094 10.39%. Non-operating revenues were \$463,535. The change in net position was \$1,556,291.

**Financial Analysis of the District**

Net Position - the District's net position increased by \$1,556,291 between fiscal years 2019 and 2018, from \$8,877,696 to \$10,433,987. Net position invested in capital assets, less accumulated depreciation, increased by \$305,528 because the District purchased capital assets during the fiscal year.

	<b>BALANCE SHEET</b>			
	<u>2019</u>	<u>2018</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Current Assets	\$ 3,658,522	\$ 2,579,526	\$ 1,078,996	41.83%
Capital Assets-Net	5,438,712	5,133,184	305,528	5.95%
Restricted Assets	<u>1,488,059</u>	<u>1,359,238</u>	<u>128,821</u>	<u>9.48%</u>
<b>Total Assets</b>	<u><b>\$ 10,585,293</b></u>	<u><b>\$ 9,071,948</b></u>	<u><b>\$ 1,513,345</b></u>	<u><b>16.68%</b></u>
<b>Liabilities</b>	<u><b>\$ 151,306</b></u>	<u><b>\$ 194,252</b></u>	<u><b>\$ (42,946)</b></u>	<u><b>-22.11%</b></u>
<b>Total Liabilities</b>	<u><b>151,306</b></u>	<u><b>194,252</b></u>	<u><b>(42,946)</b></u>	<u><b>-22.11%</b></u>
Invested in Capital Assets, Net of Related Debt	5,438,712	5,133,184	305,528	5.95%
Restricted	1,488,059	1,359,238	128,821	9.48%
Unrestricted	<u>3,507,216</u>	<u>2,385,274</u>	<u>1,121,942</u>	<u>47.04%</u>
<b>Total Net Position</b>	<u><b>10,433,987</b></u>	<u><b>8,877,696</b></u>	<u><b>1,556,291</b></u>	<u><b>17.53%</b></u>
<b>Total Liabilities and Net Position</b>	<u><b>\$ 10,585,293</b></u>	<u><b>\$ 9,071,948</b></u>	<u><b>\$ 1,513,345</b></u>	<u><b>16.68%</b></u>



**NORTH YUBA WATER DISTRICT**  
**Management Discussion and Analysis**  
**June 30, 2019 and 2018**

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

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

	<u>2019</u>	<u>2018</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Revenue				
Operating Income	\$ 2,909,788	\$ 4,268,954	\$ (1,359,166)	-31.84%
Non-Operating Income	463,535	465,679	(2,144)	-0.46%
<b>Total Revenue</b>	<u>3,373,323</u>	<u>4,734,633</u>	<u>(1,361,310)</u>	<u>-28.75%</u>
Operating Expenses				
Water Supply, Treatment, Distribution	843,606	781,134	62,472	8.00%
Administration Expenses	756,389	680,185	76,204	11.20%
Depreciation	217,037	184,619	32,418	17.56%
<b>Total Expenses</b>	<u>1,817,032</u>	<u>1,645,938</u>	<u>171,094</u>	<u>10.39%</u>
<b>Changes in Net Position</b>	<u>1,556,291</u>	<u>3,088,695</u>	<u>(1,532,404)</u>	<u>-49.61%</u>
Net Position- Beginning of Year	<u>8,877,696</u>	<u>5,789,001</u>	<u>3,088,695</u>	<u>53.35%</u>
Net Position- End of Year	<u>\$ 10,433,987</u>	<u>\$ 8,877,696</u>	<u>\$ 1,556,291</u>	<u>17.53%</u>

**Capital Assets**

At June 30, 2019, District invested in capital assets, net of accumulated depreciation was \$5,438,712. The District purchased \$522,565 of capital assets during fiscal year end June 30, 2019. For the year ended June 30, 2019, depreciation expense was \$217,037. Capital assets, net of accumulated depreciation was increased by \$305,528.

**Capital Debt**

At June 30, 2019, the District's long-term debt outstanding was \$ -0-. Long-term debt decreased by \$1,239,802 for fiscal year ended June 30, 2018.

**NORTH YUBA WATER DISTRICT**  
**Management Discussion and Analysis**  
**June 30, 2019 and 2018**

DRAFT

**Economic Factors**

The District incurred a \$1,092,276 operating gain during fiscal year 2019, and a \$2,623,016 operation gain during fiscal year 2018. Operating income for fiscal year 2019 decreased primarily from decreased revenue from power revenues. Power revenue varies significantly from year to year dependent upon hydrological and other factors. The operating revenues for fiscal year 2019 is increased by non-operating income of \$463,535 resulting in an overall increase in net position of \$1,556,291.

**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

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
North Yuba Water District  
Brownsville, CA

DRAFT

### Report on the Financial Statements

We have audited the accompanying financial statements of North Yuba Water District as of and for the years ended June 30, 2019 and 2018 and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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 Districts*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinions**

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, 2019 and 2018 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

**Other Matters****Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 1 thru 4 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Blomberg & Griffin A.C.  
Stockton, CA  
November 26, 2019

**NORTH YUBA WATER DISTRICT**  
**Statement of Net Position**  
**June 30, 2019 and 2018**

DRAFT

**ASSETS**

	<b>2019</b>	<b>2018</b>
<b>CURRENT ASSETS</b>		
Cash in Bank	\$ 184,384	\$ 688,255
Cash in County	3,412,308	1,788,730
Accounts Receivable (net allowance of -0-):	27,974	36,761
Inventory	28,734	24,915
Prepaid Expenses	5,122	40,865
<b>Total Current Assets</b>	<b>3,658,522</b>	<b>2,579,526</b>
<b>CAPITAL ASSETS AT COST</b>		
Land	142,037	142,037
Property and Equipment	8,852,099	8,468,905
Less Accumulated Depreciation	(4,355,383)	(4,138,346)
<b>Net Property and Equipment</b>	<b>4,638,753</b>	<b>4,472,596</b>
Construction in Progress	424,068	284,697
Land for Future Use	375,891	375,891
<b>Total Capital Assets - Net</b>	<b>5,438,712</b>	<b>5,133,184</b>
<b>Restricted Assets:</b>		
Cash with County	878,668	860,645
Tank Project - Cash	108,782	108,565
Capital Improvement Project	183,656	183,290
Saving Money Market	111,121	110,900
Reserve - Savings	96,029	95,838
YE Water Sales	109,803	-
<b>Total Restricted Assets</b>	<b>1,488,059</b>	<b>1,359,238</b>
<b>TOTAL ASSETS</b>	<b>\$ 10,585,293</b>	<b>\$ 9,071,948</b>
<b>LIABILITIES AND NET POSITION</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 61,916	\$ 104,904
Accrued Interest	-	-
Compensated Absences	44,824	47,163
Customer Deposits	44,566	42,185
<b>Total Current Liabilities</b>	<b>151,306</b>	<b>194,252</b>
Long-Term Debt, Net of Current Portion	-	-
<b>Total Liabilities</b>	<b>151,306</b>	<b>194,252</b>
<b>NET POSITION</b>		
Invested in Capital Assets, Net of Related Debt	5,438,712	5,133,184
Restricted	1,488,059	1,359,238
Unrestricted	3,507,216	2,385,274
<b>Total Net Position</b>	<b>10,433,987</b>	<b>8,877,696</b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$ 10,585,293</b>	<b>\$ 9,071,948</b>

See accompanying notes to the financial statements

**NORTH YUBA WATER DISTRICT**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Years Ended June 30, 2019 and 2018**

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	<b>2019</b>	<b>2018</b>
<b>OPERATING REVENUES</b>		
Irrigation	\$ 22,521	\$ 18,315
Domestic	240,346	236,076
Power Revenue	2,102,737	2,923,644
Resale	364,815	354,375
Grants and Other Revenues	179,369	736,544
	<b>2,909,788</b>	<b>4,268,954</b>
<b>OPERATING EXPENSES</b>		
Source of Supply	258,910	269,211
Water Treatment	183,171	175,670
Transmission & Distribution	401,525	336,253
Administrative & General	756,389	680,185
Depreciation	217,037	184,619
	<b>1,817,032</b>	<b>1,645,938</b>
Total Operating Expenses	<b>1,817,032</b>	<b>1,645,938</b>
Net Income (Loss) from Operations	<b>1,092,756</b>	<b>2,623,016</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Tax Revenue	383,621	380,258
Interest Income	79,914	42,453
Assessment for Debt Service	-	68,329
Interest Expense	-	(25,361)
	<b>463,535</b>	<b>465,679</b>
Total Non-Operating Income	<b>463,535</b>	<b>465,679</b>
Changes in Net Position	<b>1,556,291</b>	<b>3,088,695</b>
Net Position - Beginning of Year	<b>8,877,696</b>	<b>5,789,001</b>
<b>NET POSITION - END OF YEAR</b>	<b>\$ 10,433,987</b>	<b>\$ 8,877,696</b>

See accompanying notes to the financial statements

**NORTH YUBA WATER DISTRICT**  
**Statement of Cash Flows**  
For the Years Ended June 30, 2019 and 2018

DRAFT

	2019	2018
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash Receipts from Customers	\$ 2,920,956	\$ 4,263,410
Cash Payments to Suppliers	(1,083,574)	(892,468)
Cash Payments to Employees	(529,824)	(527,097)
	<u>1,307,558</u>	<u>2,843,845</u>
<b>CASH FLOWS FROM NON-CAPITAL ACTIVITIES:</b>		
Receipts from Taxes, Assessments, and Nonoperating Revenue Less Other Nonoperating Expenses	383,621	448,587
	<u>383,621</u>	<u>448,587</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Disposition of Assets	-	18,904
Purchase of Capital Assets/Adjustment in Capital Asset	(522,565)	(840,200)
Principal Paid on Capital Debt	-	(1,239,802)
Interest Paid on Capital Debt	-	(53,317)
	<u>(522,565)</u>	<u>(2,114,415)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest Income	79,914	42,453
	<u>79,914</u>	<u>42,453</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>		
	1,248,528	1,220,470
<b>CASH - BEGINNING OF YEAR</b>		
	<u>3,836,223</u>	<u>2,615,753</u>
<b>CASH - END OF YEAR</b>		
	<u>\$ 5,084,751</u>	<u>\$ 3,836,223</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Net Operating Income (Loss)	\$ 1,092,756	\$ 2,623,016
<b>Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:</b>		
Depreciation	217,037	184,619
<b>Change in Assets and Liabilities:</b>		
Accounts Receivable	8,787	(8,941)
Inventory	(3,819)	(1,131)
Prepaid Expenses and Other Current Assets	35,743	(30,546)
Accounts Payable	(42,988)	76,530
Deposits	2,381	3,397
Accrued Expenses and Other Liabilities	(2,339)	(3,099)
	<u>1,307,558</u>	<u>2,843,845</u>
Net Cash Provided by (used for) Operating Activities	<u>\$ 1,307,558</u>	<u>\$ 2,843,845</u>

See accompanying notes to the financial statements

# NORTH YUBA WATER DISTRICT

## Notes to Financial Statements

June 30, 2019 and 2018

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### 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, 2019 and 2018

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**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, 2019 and 2018

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**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, 2019 and 2018**

DRAFT

**3. Cash:**

At year-end June 30, 2019 the carrying amount of the District's deposits was \$1,186,848. 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, 2018 the carrying amount was \$1,186,848.

At year-end June 30, 2019 cash with a carrying amount of \$4,290,975 was held by Yuba County in the District's name. At year-end June 30, 2018 the amount was \$2,649,375.

	Balance June 30, 2019	Balance June 30, 2018
Petty Cash	\$ 830	\$ 830
Cash in Checking - Unrestricted	183,555	687,425
- Restricted - Tank	292,438	291,855
- Restricted - YC Water	109,803	-
Cash with County - Unrestricted	3,412,307	1,122,375
- Restricted	878,668	1,527,000
Cash In Savings - Reserve	207,150	206,738
<b>Total</b>	<b>\$ 5,084,751</b>	<b>\$ 3,836,223</b>

**4. Capital Assets:**

Changes in capital assets for the years ended June 30, 2018 and 2019 are as follows:

	Balance, July 1, 2017	2018 Additions	Balance June 30, 2018	2019 Additions	Balance, June 30, 2019
Organizational Costs	\$ 4,510	\$ -	\$ 4,510	\$ -	\$ 4,510
Water Rights	138,841	-	138,841	-	138,841
Land	142,037	-	142,037	-	142,037
Source of Supply plant	73,805	-	73,805	-	73,805
Pumping Plant	63,526	-	63,526	-	63,526
Water Treatment Plant	2,278,419	46,807	2,325,226	9,187	2,334,413
Transportation and Distribution System	4,271,417	55,452	4,326,869	235,557	4,562,426
General Plant and Equipment	1,087,138	448,990	1,536,128	138,450	1,674,578
Construction in Progress	41,116	243,581	284,697	139,371	424,068
<b>Total Capital Assets</b>	<b>\$ 8,100,809</b>	<b>\$ 794,830</b>	<b>\$ 8,895,639</b>	<b>\$ 522,565</b>	<b>\$ 9,418,204</b>

**NORTH YUBA WATER DISTRICT**  
**Notes to Financial Statements**  
**June 30, 2019 and 2018**

DRAFT

**5. Long Term – Debt:**

The following is a summary of the long-term debt transactions for the year ended June 30, 2018.

	Balance June 30, 2017	Debit Retired	Balance June 30, 2018	Current Portion
Safe Drinking				
Water Contract	\$ 52,772	\$ 52,772	\$ -	\$ -
Energy Dought Relief				
Repayment Contract of 1977 (Rackerby Improvement Loan)	7,536	7,536	-	-
Yuba County Water Agency				
Consolidation	364,422	364,422	-	-
Water Tank Loan	815,071	815,071	-	-
	\$ 1,239,801	\$ 1,239,801	\$ -	\$ -

**NORTH YUBA WATER DISTRICT**  
**Notes to Financial Statements**  
**June 30, 2019 and 2018**

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**6. Restricted County Cash:**

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

	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Safe Drinking Water Contract	\$ 2,673	\$ 2,618
Rackerby Improvement Loan	11,121	10,892
	13,794	13,510
Balance at June 30, 2019 and 2018 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	7,191	7,043
Restricted balances that were created by annexation fees	97	96
Board of Directors designated reserve for capital improvement.	852,237	834,757
Board of Directors designated reserve for office equipment replacement	5,349	5,239
	\$ 878,668	\$ 860,645

**7. 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 employees 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**  
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**8. Aged Accounts Receivable:**

Trade accounts receivable consists of the following at June 30:

	2019		2018	
	Total Accounts	Amount	Total Accounts	Amount
0 - 30	507	\$ 18,149	491	\$ 23,509
30 - 60	85	4,389	76	3,477
60 - 90	37	1,624	43	1,891
Over 90 Days	45	3,812	43	7,884
	674	\$ 27,974	653	\$ 36,761

**9. 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

**NORTH YUBA WATER DISTRICT**  
Notes to Financial Statements  
June 30, 2019 and 2018

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**9. South Feather Power Project (SFPP) (continued):**

**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.

**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

**NORTH YUBA WATER DISTRICT**  
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**10. 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 2019 fiscal year, the District purchased certain commercial insurance coverages to provide for these risks.

**11. Net Position:**

WPT Loan	108,782	108,565
County Accounts	878,668	860,645
Capital Improvements	183,656	183,290
Money Market-Savings	111,121	110,900
Reserve-Savings	96,029	95,838
YC Water Sales	109,803	-
 Total Restricted Reserves	 1,488,059	 1,359,238
 Unrestricted	 - 3,507,216	 - 2,385,274
 Total Net Position	 \$ 10,433,987	 \$ 8,877,696

**12. Subsequent Events:**

Management has evaluated subsequent events through February 12, 2020, the date these June 30, 2019 financial statements were available to be issued.



**NORTH YUBA WATER DISTRICT**

**PRINCIPAL OFFICIALS**

DRAFT

**Board of Directors:**

**Eric Hansard**

**President**

**Terry Brown**

**Vice President**

**Gary Hawthorne**

**Doug Neilson**

**Gretchen Flohr**

**Staff:**

**Jeffrey Maupin**

**Manager/Secretary  
to the Board**

**Heidi Naether**

**Finance Manager**

# North Yuba Water District

**PROJECT NAME: Budget 2020/2021**

**DESCRIPTION: Review and Approve 2020/2021 draft budget.**

**COST:**

**SOURCE OF FUNDING:**

**ACTION: Review and approve**

# North Yuba Water District

**PROJECT NAME:**

**Resolution of the North Yuba Water District Board of Directors revising the regular meeting schedule.**

**DESCRIPTION:**

Government Code section 54954 requires that the legislative body of a local agency shall provide by ordinance, resolution, bylaws, or other rule the time and place for holding regular meetings and Water Code section 30521 requires the Board of Directors (“Board”) to set a time and place of holding its regular meetings. The Board of the North Yuba Water District (“District”) currently holds its meetings on the fourth Thursday of the month at 5:00 p.m.

The Board now desires to change its regular meeting schedule to the fourth Friday of the month at 10:00 a.m. If at any time a regular meeting falls on a holiday, the regular meeting shall be cancelled. Meetings of the Board shall be held at the District Office, 8691 La Porte Road, Brownsville, CA, unless otherwise noticed in accordance with the Brown Act (Gov. Code, § 54950 et seq.) or any other applicable local, state, or federal requirement.

**COST:**

N/A

**SOURCE OF FUNDING:**

N/A

**ACTION:**

Adopt resolution revising the Board’s regular meeting schedule to the fourth Friday of the month at 10:00 a.m.

**RESOLUTION NO. 20-746**  
**A RESOLUTION OF THE NORTH YUBA WATER DISTRICT BOARD OF DIRECTORS REVISING THE REGULAR MEETING SCHEDULE**

**WHEREAS**, Government Code section 54954 require that the legislative body of a local agency provide by ordinance, resolution, bylaws, or other rule the time and place for holding regular meetings; and

**WHEREAS**, Water Code section 30521 requires the Board of Directors (“Board”) of the North Yuba Water District (“District”) to set a time and place for holding its regular meetings; and

**WHEREAS**, the Board currently holds its regular meetings on the fourth Thursday of the month at 5:00 p.m.; and

**WHEREAS**, the Board now desires to change its regular meeting schedule to the fourth Friday of the month at 10:00 a.m.

**NOW, THEREFORE, BE IT RESOLVED BY THE NORTH YUBA WATER DISTRICT BOARD OF DIRECTORS** as follows:

1. Regular meetings of the Board will be held on the fourth Friday of the month at 10:00 a.m.
2. If at any time a regular meeting falls on a holiday, the regular meeting shall be cancelled.
3. Meetings of the Board shall be held at the District Office, 8691 La Porte Road, Brownsville, CA, unless otherwise noticed in accordance with the Brown Act (Gov. Code, § 54950 et seq.) or any other applicable local, state, or federal requirement.

**PASSED AND ADOPTED** by the Board of Directors of the North Yuba Water District at a meeting of said Board held on the \_\_\_ day of \_\_\_\_\_, 2020, by the following vote:

AYES:

NOES:

ABSENT/ABSTAIN:

Attest: \_\_\_\_\_  
Jeff Maupin, General Manger/ex officio  
Secretary

\_\_\_\_\_, President of the Board

# Memorandum

Date: June 19, 2020

To: Jeff Maupin

From: Operations

Subject: Monthly work production/ Schedule of Maintenance review

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

## ***Transmission:***

1. Forbestown ditch is now in its summer cycle of bringing in water continuously. SFWPA is receiving 9 CFS at WD-6 and a total of 22 CFS is being sent down from SF-14.

## ***Distribution:***

1. Domestic meter reads for Rackerby and Brownsville were completed on time.
2. There were 13 service line leaks for the last 4 months. Heitman Way – Job#482, Daken Cir. – Job#483, 17070 NY House Rd. Job#485, La Porte Rd. in Rackerby Job#490, 5841 Sills Ln. – Job#492, 16373 Frenchtown Rd. – Job#493, 8024 La Porte Rd. – Job#498, Del Vale Way – Job#501, Rackerby hill – Job#502, Frenchtown Ext. Rd. – Job#505, La Porte Rd. Airport line – Job#507, 9077 La Porte Rd. – Job#508, NY House Rd. Job#509.
3. There were 3 main line leaks for the last 4 months. All 3 were on the airport section of Main line.

## ***Water Treatment Plant:***

1. The treatment plant is running normal, at this time. There were no major issues at the plant for the last 4 months.

## ***Backflow:***

1. All backflows are current, there were no notices for testing sent out for the last 4 months.

***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 for the last 4 months.

***DOH Canal:***

1. Maintenance to the ditches is ongoing . Such as, brushing and pruning the ditches and their roads. Sections were also pressed to curb leakage. They are being patrolled regularly. Voluntary cutback requests went out on 6/19/20.

***Schedule of Maintenance:***

1. The SOM (schedule of maintenance) for the treatment plant, regulators (local, state and federal), DOH canal and the UFC was completed for the previous month. The generator was test ran. All regulatory reports were submitted or are in process. The upper Forbestown ditch is being patrolled; trash racks cleaned, fallen trees removed, holes repaired as they are found and sections lined with plastic to curb leakage.