

AGENDA
REDWAY COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS

PUBLIC HEARING

Location: RCSD Business Office; 1150 Evergreen Rd. #2
Date: June 26, 2024
Time: 5:30 P.M.
Posted: June 21, 2024

I. CALL TO ORDER

II. ROLL CALL

___ Arthur M^cClure, Chm. ___ Linda Sutton ___ Marie Etherton
___ Dian Griffith, Vice-Chm ___ Michael McKaskle

III. LAND ACKNOWLEDGMENT:

The Redway Community Services District acknowledges that it is located within the traditional lands of the Wailaki and other Indigenous peoples. On this unceded ancestral land along the river they call Sinkyokok, generations of people have stewarded this land and continue to care for the land and water. We look to our indigenous communities for their experience in caring for the water and land that we both inhabit and commit to working with them to provide quality water for all.

IV. APPROVAL OF THE AGENDA:

V. PUBLIC COMMENT; Disputing Delinquent Accounts

Public comment will be limited to 2 minutes per speaker.

VI. ACTION / DISCUSSION ITEMS:

1. Discussion by the Redway Community Services District Board of Directors on Placing Delinquent Accounts on County Tax Rolls.
ACTION REQUIRED: Report / Discussion / Action

VII. CORRESPONDENCE:

VIII. ADJOURNMENT OF PUBLIC HEARING

Location of related writings is available for public review: Redway CSD Office, 1150 Evergreen Road #2 Redway, Ca.

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the RCSD at (707)923-3101. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements

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**AGENDA
REDWAY COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS**

REGULAR BUSINESS MEETING

Location: RCSD Business Office; 1150 Evergreen Rd. #2
Date: June 26, 2024
Time: Directly Following the 5:30 P.M. Public Hearing.
Posted: June 21, 2024

I. CALL TO ORDER:

II. ROLL CALL:

___ Arthur M^cClure Chairman ___ Linda Sutton ___ Marie Etherton
___ Dian Griffith Vice-Chairwoman ___ Michael McKaskle

III. LAND ACKNOWLEDGEMENT:

The Redway Community Services District acknowledges that it is located within the traditional lands of the Wailaki and other Indigenous peoples. On this unceded ancestral land along the river they call Sinkyokok, generations of people have stewarded this land and continue to care for the land and water. We look to our indigenous communities for their experience in caring for the water and land that we both inhabit and commit to working with them to provide quality water for all.

IV. APPROVAL OF THE AGENDA:

V. REPORT FROM CHAIRMAN OF THE BOARD:

VI. PUBLIC COMMENT:

An opportunity for any member of the public to address the Board of Directors on any matter not on the Agenda but which is within the jurisdiction of the Board. The Board may limit time allowed for each speaker. An item may be discussed by the Board but no action will take place during this portion of the agenda as this would constitute an illegal act of the Board.

VII. PREVIOUS MINUTES:

1. Consider Approval of the Minutes of the Board of Director May 22, 2024 Regular Business Meeting minutes.
2. Consider Approval of the Minutes of the Board of Director June 19, 2024 Special Business Meeting minutes.

VIII. CONSENT CALENDAR:

All matters listed under the Consent Calendar are to be considered routine and without opposition. The Consent Calendar will be enacted by one motion.

1. Financial Report: Review of the May 2024 Financial Reports.
2. General Manager's Report: Review of the May 2024 General Manager's Report.
3. Office Manager's Report: Review of the May 2024 Office Manager's Report.
4. Operation Manager's Report: Review of the May 2024 Operation Manager's Report.
5. Production Report: Review of May 2024 Production Report.
6. Safety Report: Review of the May 2024 Safety Reports.

IX. ACTION / DISCUSSION ITEMS; CONTINUED AND NEW ITEMS:

1. *Updating Place of Use Boundary.* NOTHING NEW TO REPORT
ACTION REQUIRED: Discussion / Report / Action/Resolution 2023-2024-08
2. *Updating Water Ordinance* UPDATE : VERBAL
ACTION REQUIRED: Discussion / Report / Action
3. *Ad-Hoc Committee Report;* INFRASTRUCTURE MET ; UPDATE : VERBAL
 - a) *Finance*
4. *District Policies*
ACTION REQUIRED: Discussion / Report / Action
5. *New Connections;* NOTHING NEW
 - a) *Property Amnesty Letter*
 - b) *New Connections Waiting List*
 - c) *Houses Not Connect to Collection System*
ACTION REQUIRED: Discussion / Report / Action
6. *Inspection* WILLOW - GM REPORT
ACTION REQUIRED: Discussion / Report / Action .
7. *Installation of Additional Wells* NOTHING NEW TO REPORT
ACTION REQUIRED: Discussion / Report / Action
8. *Grants:*
 - a) *Emergency Water Storage and Supply Project.*
 - b) *Wastewater Improvements Project.* PENDING STILL
ACTION REQUIRED: Discussion / Report
9. *Security* NOTHING NEW
ACTION REQUIRED: Discussion / Report / Action
10. *Review and Action of the 2024 / 2025 Budget.* PAGE 43
ACTION REQUIRED: Discussion / Report / Action
11. *Placing Delinquent Accounts on the Tax Roll* PAGE 45
ACTION REQUIRED: Discussion / Report / Action / Resolution
12. *PG&E Rate and Tier Structure.*
ACTION REQUIRED: Discussion / Report / Action
13. *Draft of 2022 / 2023 Audit* PAGE 53
ACTION REQUIRED: Discussion / Report / Action
14. *Rescinding a Will Serve Letter at the Meadows Business Park and Withdrawing Single Family Residence.*
ACTION REQUIRED: Discussion / Report / Action

X. CORRESPONDENCE: RRHC PAGE 77; ED VOICE PAGE 85

XI. BOARD MEMBER / STAFF REPORTS:

1. DIRECTORS' REPORT

a. RREDC PAGE 79

XII. COMMENTS FROM MEMBERS OF THE BOARD:

XIII. MEDIA COMMUNICATION:

XIV. ADVANCED AGENDA:

Further items may be placed by the Board Members for the July 2024 Regular Business Meeting of the Board of Directors under this item of business. No Action

XV. ADJOURNMENT:

Location of related writings is available for public review: Redway CSD Office, 1150 Evergreen Road #2 Redway, Ca.

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REDWAY COMMUNITY SERVICES DISTRICT
MINUTES OF THE REGULAR BUSINESS MEETING

May 22, 2024

CALL TO ORDER:

Chairman M^cClure called the May 22, 2024 Regular Business Meeting of the Redway Community Services District Board of Directors, to order at 5:30 P.M. in the Redway Community Services District Business Office.

ROLL CALL:

Directors Present: Arthur M^cClure, Chm. Dian Griffith, Linda Sutton, Marie Etherton, Michael McKaskle.

Staff Present:

Cody Cox, General Manager / Operations Manager.

Glenn Gradin, Office Manager.

Nancy Jurrens, Secretary to the Board.

LAND ACKNOWLEDGEMENT:

Marie Etherton read the District's Statement of its Land Acknowledgement as follows.

The Redway Community Services District acknowledges that it is located within the traditional lands of the Wailaki and other Indigenous peoples. On this unceded ancestral land along the river they call Sinkyokok, generations of people have stewarded this land and continue to care for the land and water. We look to our indigenous communities for their experience in caring for the water and land that we both inhabit and commit to working with them to provide quality water for all.

APPROVAL OF THE AGENDA:

Following review of the May 22, 2024 Agenda, Dian Griffith motioned to approve the May 22, 2024 Regular Business Meeting Agenda as presented. Linda Sutton seconded the motion. Chairman M^cClure call for a voice vote. The motion was carried by a voice vote of five Yeas and zero Nays

REPORT FROM CHAIRMAN OF THE BOARD:

Chairman M^cClure expressed that it was a long month for the District's employees.

PUBLIC COMMENT:

1. Glen Gradin stated that the upcoming PG&E increase is bad news.

PREVIOUS MINUTES:

1. Review and Action of the May 22, 2024 Regular Business Meeting Minutes: Following review of The May 22, 2024 Regular Business Meeting Minutes, Dian Griffith moved to accept the May 22, 2024 Regular Business Meeting Minutes as presented. Linda Sutton seconded the motion. Chairman M^cClure called for a voice vote. The motion was carried by a voice vote of five Yeas, zero Nays.

CONSENT CALENDAR:

1. Financial Report: The Board reviewed the April 2024 Financial Reports.
2. General Manager's Report: The Board reviewed the April 2024 General Manager's Report.
3. Office Manager's Report: The Board reviewed the April 2024 Office Manager's Report.
4. Operation Manager's Report: The Board reviewed the April 2024 Operation Manager's Report.
5. Production Report: The Board reviewed the April 2024 Production Reports.
6. Safety Report: The Board reviewed the April 2024 Safety Report.

Marie Etherton moved to accept the April 2024 Consent Calendar as presented. Dian Griffith seconded the motion. Chairman M^cClure called for a voice vote. The motion was carried by a voice vote of five Yeas and zero Nays.

ACTION / DISCUSSION ITEMS:

1. Update Place of Use Boundary: Jennie Short from 4Js Consulting submitted a memorandum with the status update on the water rights petition for the change in place of use project. Supporting documents most critical for understanding the events that created the need for the expansion of RCSD's Place of Use will be submitted for review by the Board. The Board will subsequently consider adopting the Notice of Exemption. The Board scheduled a Special Business Meeting to take place on June 19, 2024 at 5:30 P.M. at the RCSD business office. The June 2024 Regular Business Meeting was changed from June 19, 2024 to June 26, 2024 at 5:30 P.M.
2. Updating Water Ordinance: Cody Cox informed the Board that the draft Water Ordinance has been sent to David McMurchie, Attorney at Law, for his review. Cody Cox also informed the Board that he is making progress on writing the Districts' Cross Connection program. The rough draft will be sent to Mr. McMurchie for his review.
3. Notice to Landlords Regarding their Responsibility for Unpaid Water Bills: No information was available for review by the Board.
4. Ad-Hoc Committee Reports;
 - a. Ordinance: No meeting was held, therefore no information was provided by the Ordinance Ad-Hoc Committee.
 - b. Finance: The Board reviewed the Ac-Hoc Committee Meeting Agenda. The meetings were conducted from May 13, 2024 through May 16, 2024 at the RCSD Business Office. The Agenda was included in the Board Packet and included information on each item that was reviewed by the committee.
5. District Policies; Board Policy: No Board Policy was available for review by the Board.
6. District Policies: SEF Water
 - a) Pay off Davis Grunsky Loan, Close SEF Water, Remove From Bill. Glenn Gradin verbally addressed these issues in the Ad-Hoc Committee Financial report.
 - b) Move Remaining Money to Vocality Credit Union, New PAYGO Savings Account: Glenn Gradin verbally addressed these issues in the Ad-Hoc Committee Financial Report.
7. SEF Sewer
 - a) Rename SEF Sewer Temporarily to SEF Sewer-USDA on Bills, then Rename to USDA After January 2025: Glenn Gradin verbally addressed these issues in the Ad-Hoc Committee Financial Report.

- b) Reduce Amount Charged to Customers of \$5.50, Effective July 01, 2024: Glenn Gradin verbally addressed this issue in the Ad-Hoc Committee Financial report.
- 8. New Connections:
 - a. Residential Property Amnesty Letter: No new information was submitted for review by the Board.
 - b. New Connections Waiting List: No new information was submitted for review by the Board.
 - c. Houses not Connected to Collection System: No new information was submitted for review by the Board.
- 9. Inspection: Cody Cox informed the Board that during an inspection at the Lost Cost Nursery he was shown the process of cloning cannabis and that the operation was as proposed in their application for service.
- 10. Installation of Additional Wells: No information was available for review by the Board.
- 11. Grants:
 - a. Emergency Water Storage and Supply Project: Cody Cox informed the Board that he attended a meeting with Department of Water Resources representative Bill Ehorn regarding the proposed design change to the Rusk Water Tank portion of the project. Mr. Ehorn asked Mr. Cox to submit a letter outlining the scope change and reasoning. Cody Cox reported that the District's field staff are continuing to install the new water meters. A meeting has been scheduled for May 28, 2024 with Greg Felter from GHD to discuss the Emergency Water Storage and Supply Project.
 - b. Wastewater Improvements Project: Cody Cox submitted the first quarter CWSRF Planning Project Status Report that was submitted by Engineer Hannah Gidanian from GHD for review by the Board. The District entered into a funding agreement with the State Water Resources Control Board on January 22, 2020. The contract was amended on February 07, 2024. This project is on hold until clarity on the proposed amendment is provided. A summary of work completion to date was also submitted.
- 12. Security: Cody Cox informed the Board that in June 2024, the roof at the spring will be demolished and that a camera and alarm has been installed at the water treatment plant.
- 13. LAFCo Independent Special District Election: Following discussion, Michael McKaskle moved to support candidate Heidi Benzonelli to serve as a regular special district's member of the Humboldt Local Agency Formation Commission. Linda Sutton seconded the motion. Chairman McClure called for a voice vote. The motion was carried by a voice vote of five Yeas and zero Nays.
- 14. Relocation of RCSD Business Office: Following discussion, Dian Griffith moved that as of July 01, 2024 the RCSD Business Office will be relocated to 3156 Redwood Drive, Redway. Michael McKaskle seconded the motion. Chairman McClure called for a voice vote. The motion carried by a voice vote of five Yeas and Zero Nays.

CORRESPONDENCE:

- 1. Humboldt LAFCo Re, Official Ballot, Independent Special District Election, Regular Member.
- 2. County of Humboldt Office of Elections & Voter Registration, Christina Strevey, April 24, 2024 Re, General Election on November 05, 2024, Officer Terms Expiring & District Preferences. Linda Sutton, Arthur McClure and Michael McKaskle's officer terms will expire in 2024.
- 3. GHD, Hannah Gidanian, April 26, 2024 Re, CWSRF Planning Project Status Report.

BOARD MEMBER / STAFF REPORTS:

1. Director's Reports:

A. Michael McKaskle.

- 1. RREDC: The Board reviewed the RREDC report that was submitted by Michael McKaskle.

COMMENTS FROM MEMBERS OF THE BOARD:

1. Michael McKaskle commented on the effects of the upcoming PG&E rate and tier structure.

MEDIA COMMUNICATIONS:

Local media will be contacted and asked to inform their listeners and readers the time and date of the District's Business Meetings.

ADVANCED AGENDA

1. 2024 / 2025 Budget; Review and Action.
2. PG&E Rate and Tier Structure.

ADJOURNMENT:

Michael McKaskle moved to adjourn the May 22, 2024 Regular Business Meeting of the Redway Community Services District Board of Directors at 7:10 P.M. Marie Etherton seconded the motion. Chairman M^cClure called for a voice vote. The motion was carried by a voice vote of five Yeas and zero Nays.

Respectfully Submitted,

Nancy Jurrens,
Secretary to the Board

REDWAY COMMUNITY SERVICES DISTRICT
MINUTES OF THE SPECIAL BUSINESS MEETING

June 19, 2024

CALL TO ORDER

Chairman M^cClure called the June 19, 2024 Special Business Meeting of the Redway Community Services District Board of Directors, to order at 5:31 P.M. in the RCSD Business Office.

ROLL CALL:

Directors Present: Chairman M^cClure, Dian Griffith, Linda Sutton and Michael McKaskle
Director Absent : Marie Etherton

Staff Present:

Cody Cox, General Manager / Operations Manager
Nancy Jurrens, Secretary to the Board

STAFF ABSENT:

Glenn Gradin

LAND ACKNOWLEDGEMENT:

Dian Griffith read the District's Statement of its Land Acknowledgement as follows.

The Redway Community Services District acknowledges that it is located within the traditional lands of the Wailaki and other Indigenous peoples. On this unceded ancestral land along the river they call Sinkyokok, generations of people have stewarded this land and continue to care for the land and water. We look to our indigenous communities for their experience in caring for the water and land that we both inhabit and commit to working with them to provide quality water for all.

APPROVAL OF THE AGENDA:

Michael McKaskle moved to accept the June 19, 2024 Special Business Meeting agenda as presented. Linda Sutton seconded the motion. Chairman M^cClure called for a voice vote. The motion was carried by a voice vote of four Yeas and zero Nays.

PUBLIC COMMENT:

No Public Comment was addressed to the Board.

ACTION / DISCUSSION ITEMS:

1. Place of Use Boundary: Jennie Short from 4j Consulting addressed the Board regarding the Diversion License for the Eel River, permit for Water Allocation, Development Period, the CEQA Process and Extension of Time. A letter will be sent to the California State Water Resources Control Board requesting that the SWRCB -DWR issue a license for Permit 15666 (A23018) Diversion of Water from Unnamed Spring. Ms. Short estimated the cost to complete the project will be approximately one hundred thousand, six hundred twenty two dollars and thirteen cents (\$100,622.13). Following review of Resolution 2023-2024-08 Michael McKaskle moved to adopt Resolution 2023-2035-08 Approving The Water Rights Petition for Change in Place of Use and an Extension of Time. Dian Griffith seconded the motion. Chairman M^cClure called for a roll call vote. Dian Griffith, Yea, Linda Sutton, Yea, Michael McKaskle, Yea, Arthur McClure, Yea. Board member Marie Etherton was absent, therefore did not vote. The motion was carried by a roll call vote of four Yeas, zero Nays and one member absent.
2. Adoption of the State Water Resources Control Board Cross Connection Policy Handbook CA-EPA CCCPH: Following discussion, Michael McKaskle moved to adopt the State Water Resources Control Board Cross Connection Policy Handbook CA-EPA CCCPH. Dian Griffith seconded the motion. Chairman M^cClure called for a roll call vote. Dian Griffith, Yea, Linda Sutton, Yea, Michael McKaskle, Yea, Arthur M^cClure, Yea. The motion was carried by a roll call vote of four Yeas and zero Nays.

CORRESPONDENCE:

No correspondence was available for review by the Board

ADJOURNMENT:

Linda Sutton moved to adjourn the June 19, 2024 Special Business Meeting at 7:45 P.M. Dian Griffith seconded the motion. Chairman M^cClure called for a voice vote. The motion was carried by a voice vote of four Yeas and zero Nays.

Respectfully Submitted,

Nancy Jurrens,
Secretary to the Board

Redway Community Services District
Monthly Financial Statement to MAY 31st, 2024

Primary Checking Account	Previous Balance =	\$55,229.69	As of APRIL 30th, 2024
Revenues			
1 Customer Revenues Collected per QuickBooks		\$137,217.19	
2 Customer Deposits		\$0.00	
3 Del Oro - Cloro		\$0.00	
4 Rivercrest Mutual Water Testing		\$0.00	
5		\$0.00	
6		\$0.00	
7 Backflow Devise 10 Whitmore		\$0.00	
8		\$0.00	
9 State reimb. DWR grant to Op. then paynig down GHD		\$68,467.57	
10 Transfer from new connections to Operations		\$0.00	
11 Transfer from savings to Operations		\$0.00	
12 Transfer from savings to Operations for Metron Fornier		\$69,018.51	
Total Income (reconciled bank deposits)		\$274,703.27	
Total Withdrawals (reconciled withdrawals)		\$95,065.72	
Quick Books Balance - Primary Checking Account		\$234,867.24	As of May 31st, 2024

UBmax Income: Payments Received	
Water payments - w/ late, reconnect fees, adjustments and deposits	\$53,580.53
Sewer Payments	\$55,563.40
SEF Water fees paid	\$8,840.66
SEF Sewer fees paid	\$8,838.94
Water Syst. Loan Fund	\$7,701.43
Total Payments Received	\$134,524.96
Other Income	\$137,486.08
Net Total Income	\$272,011.04

Billing for Sales of Water & Sewer Services					
Date: This Year	May-24		Date: Prior Year	May-23	
	WATER	SEWER		WATER	SEWER
WSLF	\$6,659.75		WSLF	\$6,630.00	
Residential	\$33,018.25	\$38,324.78	Residential	\$25,450.90	\$26,739.24
Commercial	\$8,081.30	\$14,151.14	Commercial	\$5,695.00	\$8,864.87
Sub total W&S only	\$47,759.30	\$52,475.92	Sub total W&S only	\$37,775.90	\$35,604.11
SEF	\$7,845.00	\$8,132.25	SEF	\$7,810.00	\$7,959.00
Sub total	\$55,604.30	\$60,608.17	Sub total	\$45,585.90	\$43,563.11
Reconnect fees	\$0.00		Reconnect fees	\$27.50	
Late Fees	\$1,332.00		Late Fees	\$2,232.00	
Adjustments	-\$481.99		Adjustments	-\$1,421.91	
Total Sales/Use	May-24	\$117,062.48	Total Sales/Use	May-23	\$89,986.60

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Redway Community Services District
Balance Sheet - Collapsed w/ Prior Year
As of May 31, 2024

	May 31, 24	May 31, 23
ASSETS		
Current Assets		
Checking/Savings		
1004 · Cash in Bank CCUSH - 71	49,834.47	7,319.03
1010 · CCUSH - Business Savings -00	25.01	25.01
1015 · CCUSH - Connection Fees -52	313.24	50,084.78
1020 · CCUSH - Meadows Deposits - 51	16,079.13	16,063.02
1050 · Petty Cash	70.13	70.13
Cash in County - Water		
1100 · #2546 SRF Water Proj Loan Fund	241,157.37	255,913.13
1105 · #2547 SRF Payment Reserve F...	84,655.94	83,371.04
1110 · #2548 Davis Grunsky '68 Reserve	4,731.69	4,659.87
1115 · #2549 Davis Grunsky '74 Reserve	19,087.98	18,798.26
1120 · #2550 Tax Revenue Fund-Water	111,645.83	51,199.22
1125 · #2555 SEF - Water	151,537.75	202,789.52
1130 · #2557 T & D Rehab Proj. Fund	2,646.49	25,469.94
Total Cash in County - Water	615,463.05	642,200.98
Cash in County - Sewer		
1135 · #2551 Tax Revenue -Sewer	17,462.73	38,118.06
1140 · #2554 RCSD RECD Grant Sewer	864.86	851.73
1145 · #2556 SEF - Sewer	16,089.89	29,255.08
1150 · #2558 I & I Project Fund-Sewer	6,267.48	6,172.35
1155 · #9855 95 COP Payment Fund-Se...	1,346.15	1,325.71
1160 · #9856 '95 Reserve Fund Sewer	49,547.01	48,795.01
Total Cash in County - Sewer	91,578.12	124,517.94
Total Checking/Savings	773,363.15	840,280.89
Other Current Assets		
Prepaid Expenses	3,000.00	3,000.00
Employee Advance	1,000.00	0.00
Prepaid Rent	700.00	700.00
1300 · Accounts Receivable		
1301 · Allowance for Doubtful Accounts	-4,500.00	-4,500.00
1300 · Accounts Receivable - Other	107,699.75	182,075.77
Total 1300 · Accounts Receivable	103,199.75	177,575.77
1400 · Other Receivables	-69,299.04	0.00
1500 · Grants Receivable	-68,467.57	0.00
1600 · Inventory - Water	15,820.61	15,820.61
1650 · Inventory - Sewer	1,742.98	1,742.98
Total Other Current Assets	-12,303.27	198,839.36
Total Current Assets	761,059.88	1,039,120.25

Redway Community Services District
Balance Sheet - Collapsed w/ Prior Year
As of May 31, 2024

	May 31, 24	May 31, 23
Fixed Assets		
Fixed Assets - Water		
1700 · Land	31,282.45	31,282.45
1705 · Source of Supply Plant	457,413.70	457,413.70
1710 · Autos & Trucks	54,638.06	17,676.58
1715 · Pumping Plant	83,511.68	83,511.68
1720 · Water Treatment Plant	288,733.63	288,733.63
1725 · Structures & Improvements	4,128,506.08	4,115,506.08
1730 · Water Plant - Small Equipment	285,569.58	285,569.58
1735 · Construction in Progress	59,687.71	59,687.71
Total Fixed Assets - Water	5,389,342.89	5,339,381.41
Fixed Assets - Sewer		
1740 · Land	93,493.07	93,493.07
1742 · Road Improvements	116,000.00	116,000.00
1745 · New WW Plant & Lift Stations	2,037,438.28	2,037,438.28
1750 · New Collection Facility	1,748,872.91	1,748,872.91
1755 · Lab Equipment - Plant	43,665.29	43,665.29
1760 · Permanent Seasonal Perc Pond	166,654.40	166,654.40
1765 · Easements	4,633.00	4,633.00
1770 · Collection Facilities - Lift St	607,991.35	607,991.35
1775 · Treatment Plant - Structures	466,708.60	466,708.60
1776 · Treatment Plant - Improvements	100,333.88	100,333.88
1780 · Sludge Bed Construction	64,884.76	64,884.76
1790 · Office Furniture & Equipment	22,544.53	22,544.53
1795 · Autos & Trucks	72,630.85	72,630.85
1796 · Tools & Equipment	214,322.02	214,322.02
1797 · Construction in Progress	537,811.36	326,495.21
Total Fixed Assets - Sewer	6,297,984.30	6,086,668.15
Accumulated Depreciation-Water	-2,933,383.07	-2,827,450.07
Accumulated Depreciation-Sewer	-3,889,298.49	-3,743,608.49
Total Fixed Assets	4,864,645.63	4,854,991.00
Other Assets		
1900 · COP Issuance Costs	13,510.25	14,165.60
Total Other Assets	13,510.25	14,165.60
TOTAL ASSETS	5,639,215.76	5,908,276.85
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable	139,121.56	52,992.74
Total Accounts Payable	139,121.56	52,992.74

Redway Community Services District
Balance Sheet - Collapsed w/ Prior Year
As of May 31, 2024

	May 31, 24	May 31, 23
Other Current Liabilities		
2025 · Gym Memberships	120.00	-50.00
2110 · Accrued SUI/ETT	-7.16	17.84
2125 · Accrued Vacation	14,582.90	14,996.75
2200 · Interest Payable	-1,899.35	0.00
2300 · Customer Deposits	14,550.00	14,650.00
2340 · Water Connection Deposit	2,650.00	2,650.00
2350 · Sewer Connections Deposit	1,310.00	1,310.00
2400 · Temporary Inv - W&J Project	11,900.00	11,900.00
24000 · Payroll Liabilities		
Garnishments	0.00	1,177.22
24000 · Payroll Liabilities - Other	10.00	0.00
Total 24000 · Payroll Liabilities	10.00	1,177.22
Current Portion of Long-Term De	90,568.90	89,085.57
Total Other Current Liabilities	133,785.29	135,737.38
Total Current Liabilities	272,906.85	188,730.12
Long Term Liabilities		
2500 · Loan Payable - SRF Loan	803,250.00	841,500.00
2600 · Loan Payable - 95 WW Project	466,267.50	506,500.00
2700 · Loan Payable - Davis Grunsky	35,014.18	55,544.54
2800 · Interest Payable - Deferred	7,990.80	7,990.80
Less Current Portion of LTD	-90,568.90	-89,085.57
Total Long Term Liabilities	1,221,953.58	1,322,449.77
Total Liabilities	1,494,860.43	1,511,179.89
Equity		
Water Equity		
3050 · Retained Earnings - Water	2,171,458.74	2,139,314.22
3100 · Debt Reserve - Water	289,838.98	378,852.30
3200 · Contributed Capital - Water		
3250 · Less Accumulated Amortization	-150,001.65	-150,001.65
3200 · Contributed Capital - Water - Ot...	409,340.77	409,340.77
Total 3200 · Contributed Capital - Water	259,339.12	259,339.12
Total Water Equity	2,720,636.84	2,777,505.64
Sewer Equity		
3000 · Retained Earnings - Sewer	-1,161,853.50	-1,127,850.35
3150 · Debt Reserve - Sewer	50,893.16	50,120.72
3300 · Contributed Capital - Sewer		
3350 · Less Accumulated Amortization	-939,028.76	-939,028.76
3300 · Contributed Capital - Sewer - Ot...	3,743,489.16	3,743,489.16
Total 3300 · Contributed Capital - Sewer	2,804,460.40	2,804,460.40
Total Sewer Equity	1,693,500.06	1,726,730.77
32000 · Retained Earnings	0.00	168,338.00
Net Income	-269,781.57	-275,477.45
Total Equity	4,144,355.33	4,397,096.96
TOTAL LIABILITIES & EQUITY	5,639,215.76	5,908,276.85

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Redway Community Services District
Profit & Loss
 May 2024

	Sewer	Water	TOTAL
Ordinary Income/Expense			
Income			
Water Charges			
4100 - Residential	0.00	32,536.26	32,536.26
4150 - Commercial	0.00	8,081.30	8,081.30
Total Water Charges	0.00	40,617.56	40,617.56
Sewer Charges			
4200 - Residential	38,324.78	0.00	38,324.78
4250 - Commercial	14,151.14	0.00	14,151.14
Total Sewer Charges	52,475.92	0.00	52,475.92
4500 - Late Charges	0.00	1,332.00	1,332.00
7200 - Interest Income	0.00	1.40	1.40
Total Income	52,475.92	41,950.96	94,426.88
Gross Profit	52,475.92	41,950.96	94,426.88
Expense			
66000 - Payroll Expenses	0.00	10.00	10.00
Administrative & General			
5000 - Advertising	87.75	87.75	175.50
5015 - Bank Charges	0.00	549.00	549.00
5020 - Dues & Memberships	37.50	37.50	75.00
Insurance			
5040 - Employee Health Insurance			
Employee Portion Health	-1,328.25	-1,328.25	-2,656.50
5040 - Employee Health Insurance - Other	11,083.19	11,083.21	22,166.40
Total 5040 - Employee Health Insurance	9,754.94	9,754.96	19,509.90
5041 - Employee Life Insurance			
Employee Portion Life	-296.80	-296.80	-593.60
5041 - Employee Life Insurance - Other	485.48	485.48	970.96
Total 5041 - Employee Life Insurance	188.68	188.68	377.36
Total Insurance	9,943.62	9,943.64	19,887.26
5070 - Licenses, Permits & Fees	230.00	50.00	280.00
5075 - Mileage/Travel	45.48	45.48	90.96

Redway Community Services District
Profit & Loss
 May 2024

	Sewer	Water	TOTAL
Office Expense			
5055 · Internet-only	45.00	45.00	90.00
5060 · Computers & Software Expense	46.46	46.46	92.92
5062 · Finance Charges	32.78	35.56	68.34
5081 · Office Expense	1,008.96	1,020.04	2,029.00
5105 · Postage	171.00	171.00	342.00
5106 · Rent	700.00	700.00	1,400.00
5130 · Office Supplies	1,121.82	1,121.83	2,243.65
5135 · Telephone-all phones	425.16	147.81	572.97
5145 · Utilities-pg&e & blue star only	140.14	140.14	280.28
Total Office Expense	3,691.32	3,427.84	7,119.16
5100 · Payroll Taxes	1,521.51	1,611.27	3,132.78
Professional Fees			
5111 · Accounting	3,368.75	3,368.75	6,737.50
5112 · Director Fees	137.50	137.50	275.00
5113 · Legal Fees	0.00	2,658.50	2,658.50
Total Professional Fees	3,506.25	6,164.75	9,671.00
5125 · Retirement	1,009.41	1,009.42	2,018.83
5150 · Wages	9,652.98	9,659.26	19,312.24
Total Administrative & General	29,725.82	32,585.91	62,311.73
Water Treatment			
5200 · Lab Tests	0.00	295.00	295.00
5205 · Repairs & Maintenance	0.00	695.27	695.27
5210 · Supplies-water treatment	0.00	1,359.32	1,359.32
5215 · Utilities	0.00	4,881.45	4,881.45
5220 · Wages	0.00	6,034.52	6,034.52
5230 · Tools & Safety Equipment	0.00	381.11	381.11
5240 · Truck expenses			
5245 · Water Fuel expenses	0.00	577.98	577.98
5240 · Truck expenses - Other	0.00	2,267.84	2,267.84
Total 5240 · Truck expenses	0.00	2,845.82	2,845.82
Total Water Treatment	0.00	16,492.49	16,492.49

Redway Community Services District
Profit & Loss
 May 2024

	Sewer	Water	TOTAL
Water Trans & Distribution			
5305 · Repairs & Maintenance	0.00	1,840.74	1,840.74
5310 · Supplies	0.00	1,394.76	1,394.76
5315 · Utilities	0.00	192.89	192.89
5320 · Wages	0.00	5,436.09	5,436.09
5330 · Tools and Safety Equipment	0.00	255.01	255.01
Total Water Trans & Distribution	0.00	9,119.49	9,119.49
Sewer Treatment			
5400 · Lab Tests	3,850.00	0.00	3,850.00
5405 · Repairs & Maintenance	485.37	0.00	485.37
5410 · Supplies-sewer treatment	32.58	0.00	32.58
5415 · Utilities	3,308.22	0.00	3,308.22
5420 · Wages	8,094.14	0.00	8,094.14
5430 · Tools & Equipment	266.07	0.00	266.07
5440 · Truck Expenses			
5445 · Sewer fuel expenses	577.98	0.00	577.98
5440 · Truck Expenses - Other	2,267.82	0.00	2,267.82
Total 5440 · Truck Expenses	2,845.80	0.00	2,845.80
Total Sewer Treatment	18,882.18	0.00	18,882.18
Sewer Collection			
5505 · Repairs & Maintenance	64.92	0.00	64.92
5510 · Supplies	178.95	0.00	178.95
5515 · Utilities	1,540.67	0.00	1,540.67
5520 · Wages	2,363.62	0.00	2,363.62
5530 · Tools & Equipment	74.87	0.00	74.87
Total Sewer Collection	4,223.03	0.00	4,223.03
Total Expense	52,831.03	58,207.89	111,038.92
Net Ordinary Income	-355.11	-16,256.93	-16,612.04
Other Income/Expense			
Other Income			
5905 · SEF Fees - Water	0.00	7,845.00	7,845.00
5900 · SEF Fees - Sewer	8,132.25	0.00	8,132.25
4400 · SRF Fees	0.00	6,659.75	6,659.75
Total Other Income	8,132.25	14,504.75	22,637.00

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Accrual Basis

Redway Community Services District
Profit & Loss
May 2024

	<u>Sewer</u>	<u>Water</u>	<u>TOTAL</u>
Other Expense			
8300 - Capital Improvements			
8320 - Cap Improvements - Water Dist	0.00	9,071.55	9,071.55
8330 - Cap Improvements- Sewer Plant	0.00	58,514.15	58,514.15
	<hr/>	<hr/>	<hr/>
Total 8300 - Capital Improvements	0.00	67,585.70	67,585.70
	<hr/>	<hr/>	<hr/>
Total Other Expense	0.00	67,585.70	67,585.70
	<hr/>	<hr/>	<hr/>
Net Other Income	8,132.25	-53,080.95	-44,948.70
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Net Income	<u>7,777.14</u>	<u>-69,337.88</u>	<u>-61,560.74</u>

Redway Community Services District
Checking Account Activity
As of May 31, 2024

Type	Date	Num	Name	Memo	Debit	Credit	Balance
							19,850.32
Deposit	05/01/2024			ALL PAID	325.12		20,175.44
Deposit	05/02/2024			Deposit	7,417.95		27,593.39
Check	05/03/2024	14875	Cox, Cody R.	05-03-2024 Cash Advance		200.00	27,393.39
Deposit	05/03/2024			ALL PAID	865.00		28,258.39
Bill Pmt -Check	05/03/2024	14877	CLA-VAL	pressure sustaining valve repairs		6,469.11	21,789.28
Bill Pmt -Check	05/03/2024	14878	colonial Life	E5494117 Invoice for April 11, 25, 2024		888.90	20,900.38
Bill Pmt -Check	05/03/2024	14879	Fire Risk Management Services	Extended Benefits Dental, Vision, Life MAY 2024		823.74	20,076.64
Bill Pmt -Check	05/03/2024	14880	Metron Farnier, LLC			129.30	19,947.34
Bill Pmt -Check	05/03/2024	14881	six rivers portable toilets	INV#180099 April		171.76	19,775.58
Deposit	05/06/2024			ALL PAID	2,386.96		22,162.54
Deposit	05/06/2024			ALL PAID	937.31		23,099.85
Deposit	05/07/2024			ARREARAGE PAYMENT	22,678.35		45,778.20
Deposit	05/07/2024			Deposit	9,449.93		55,228.13
Liability Check	05/08/2024		QuickBooks Payroll Service	Created by Payroll Service on 05/07/2024		5,180.03	50,048.10
Deposit	05/08/2024			ALL PAID	757.72		50,805.82
Paycheck	05/09/2024	DD1374	Chaille, Calvin C	Direct Deposit	0.00		50,805.82
Paycheck	05/09/2024	DD1375	Cherubini, Dru A	Direct Deposit	0.00		50,805.82
Paycheck	05/09/2024	148783	Cox, Cody R.			2,764.88	48,040.94
Paycheck	05/09/2024	148782	Esget, Douglas R			2,125.24	45,915.70
Paycheck	05/09/2024	DD1376	Gradin, Glenn A	Direct Deposit	0.00		45,915.70
Paycheck	05/09/2024	148784	Moore, Eric S			1,881.03	44,034.67
Paycheck	05/09/2024	148785	Moore, Marshall C			1,393.64	42,641.03
Liability Check	05/09/2024	E-pay	United States Treasury	94-1634964 QB Tracking # -2093986186		4,692.50	37,948.53
Liability Check	05/09/2024	EFT	Employment Development Department-800	800-3247-7		413.28	37,535.25
Liability Check	05/09/2024	EFT	Employment Development Department-800	800-3247-7		202.35	37,332.90
Liability Check	05/09/2024	14876	Variable Annuity Life Ins. Co.			1,706.24	35,626.66
Deposit	05/09/2024			ALL PAID	1,791.63		37,418.29
Deposit	05/10/2024			ALL PAID	414.72		37,833.01
Deposit	05/10/2024			CHECKBOOK	2,775.22		40,608.23
Deposit	05/10/2024			Deposit	8,728.91		49,337.14
Check	05/13/2024	14887	Moore, Marshall C	Employee Advance 05-13-2024		500.00	48,837.14
Deposit	05/13/2024			ALL PAID	883.11		49,720.25
Deposit	05/13/2024			ALL PAID	1,183.37		50,903.62
Deposit	05/13/2024			Deposit	7,659.37		58,562.99
Deposit	05/13/2024			Deposit	2,419.33		60,982.32
Check	05/15/2024	14888	Cody Cox	Employee Draw on 5-15-2024		700.00	60,282.32
Check	05/15/2024	14889	Redwood Towing Service and Repair	Tranny Chevy 2500 Deposit		3,000.00	57,282.32
Check	05/15/2024	14890	Nor Cal Containers	Balance of 40' container - paid in full		2,300.00	54,982.32
Deposit	05/15/2024			ALL PAID	3,820.61		58,802.93
Deposit	05/16/2024			ALL PAID	1,544.53		60,347.46
Deposit	05/16/2024			Deposit	5,284.45		65,631.91
Deposit	05/17/2024			ALL PAID	1,695.57		67,327.48
Deposit	05/17/2024			Deposit	8,422.79		75,750.27
Deposit	05/20/2024			ALL PAID	135.11		75,885.38
Deposit	05/20/2024			ALL PAID	209.85		76,095.23
General Journal	05/20/2024	GAG		QB PAYROLL module		510.00	75,585.23
Liability Check	05/21/2024	E-pay	United States Treasury	94-1634964 QB Tracking # -1525449186		5,130.74	70,454.49
Liability Check	05/21/2024	14896	Variable Annuity Life Ins. Co.			1,710.83	68,743.66
Deposit	05/21/2024			Deposit	12,284.05		81,027.71
Liability Check	05/22/2024		QuickBooks Payroll Service	Created by Payroll Service on 05/21/2024		5,194.49	75,833.22
Check	05/22/2024	14897	Art McClure	Chair Regular Board Meeting MAY 22, 2024		75.00	75,758.22
Check	05/22/2024	14898	Dian Griffith	Regular Board Meeting MAY 22, 2024		50.00	75,708.22
Check	05/22/2024	14899	Marie Etherton	Regular Board Meeting MAY 22, 2024		50.00	75,658.22
Check	05/22/2024	14900	Michael McKaskle	Regular Board Meeting MAY 22, 2024/ RREDC-apr		190.96	75,467.26
Deposit	05/22/2024			ALL PAID	693.28		76,160.54
Deposit	05/22/2024			Deposit	10,881.12		87,041.66
Paycheck	05/23/2024	DD1377	Chaille, Calvin C	Direct Deposit	0.00		87,041.66

Redway Community Services District
Checking Account Activity
As of May 31, 2024

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Paycheck	05/23/2024	DD1378	Cherubini, Dru A	Direct Deposit	0.00		87,041.66
Paycheck	05/23/2024	14891	Cox, Cody R.			2,264.90	84,776.76
Paycheck	05/23/2024	14892	Esget, Douglas R			2,017.98	82,758.78
Paycheck	05/23/2024	DD1379	Gradin, Glenn A	Direct Deposit	0.00		82,758.78
Paycheck	05/23/2024	14893	Lewis, Todd C			1,318.64	81,440.14
Paycheck	05/23/2024	14894	Moore, Eric S			2,060.22	79,379.92
Paycheck	05/23/2024	14895	Moore, Marshall C			1,417.08	77,962.84
Bill Pmt -Check	05/23/2024	14901	Industrial Service & Supply Inc	INV# 037076 Accu Tab		6,275.36	71,687.48
Bill Pmt -Check	05/23/2024	14902	Jamie Corsetti, CPA	INV#13060 , 13088		600.00	71,087.48
Bill Pmt -Check	05/23/2024	14903	Pacific Gas & Electric	WastePlant, Evergreen B&LS, Office		3,885.04	67,202.44
Bill Pmt -Check	05/23/2024	14904	SOHUM HEALTH	new employee bloodwork		408.73	66,793.71
Bill Pmt -Check	05/23/2024	14905	SWRCB - W & WW Cert	Cody T3		230.00	66,563.71
Bill Pmt -Check	05/23/2024	14906	Umpqua Bank	April Billing		1,820.35	64,743.36
Bill Pmt -Check	05/23/2024	14907	Verizon	CELL PHONE month billing -APR 5 - MAY 4		220.15	64,523.21
Deposit	05/23/2024			ALL PAID	1,272.19		65,795.40
Deposit	05/23/2024			Deposit	3,285.65		69,081.05
Bill Pmt -Check	05/23/2024	14908	Anderson Lucas Somerville & Borges	INV# 63604 SECOND billing on annual audit 6-30-23		3,000.00	66,081.05
Bill Pmt -Check	05/23/2024	14909	C & K	32585		89.28	65,991.77
Bill Pmt -Check	05/23/2024	14910	Microbac	MAR/APR 2024 Statement		7,615.00	58,376.77
Bill Pmt -Check	05/23/2024	14911	Milt's Saw Shop	INV#2024-1151		35.03	58,341.74
Bill Pmt -Check	05/23/2024	14912	Recology Eel River	Debris .31 ton- APR Billing #241406		56.11	58,285.63
Bill Pmt -Check	05/23/2024	14913	Recology Humboldt County	INV#32190118- Office		33.42	58,252.21
Bill Pmt -Check	05/23/2024	14914	Redwood Towing Service and Repair	CORP		1,271.91	56,980.30
Bill Pmt -Check	05/23/2024	14915	Wave	058755101-0010826		92.92	56,887.38
General Journal	05/24/2024	Sales		Brown returned check		200.00	56,687.38
Liability Check	05/28/2024	EFT	Employment Development Department-800	800-3247-7		459.32	56,228.06
Liability Check	05/28/2024	EFT	Employment Development Department-800	800-3247-7		222.07	56,005.99
Deposit	05/28/2024			ALL PAID	764.26		56,770.25
Deposit	05/28/2024			ALL PAID	410.95		57,181.20
Deposit	05/28/2024			Deposit	69,018.51		126,199.71
Bill Pmt -Check	05/28/2024	14916	Metron Farnier, LLC			69,018.51	57,181.20
Check	05/29/2024	14917	humboldt clerk recorder office	NOE Redway emergency water supply storage project		50.00	57,131.20
Deposit	05/29/2024			ALL PAID	737.88		57,869.08
Deposit	05/29/2024			Deposit	68,467.57		126,336.65
Deposit	05/29/2024			Deposit	7,557.26		133,893.91
Bill Pmt -Check	05/29/2024	14918	Dazey's/Stephen's	april 2024 Billing		48.46	133,845.45
Bill Pmt -Check	05/29/2024	14919	GHD Inc	INV# 380-0047172 dwr #1		68,467.57	65,377.88
Bill Pmt -Check	05/29/2024	14920	Thrifty Supply Co.	Invoice # 1030612.01		449.02	64,928.86
Bill Pmt -Check	05/29/2024	14921	True Value	1451		14.00	64,914.86
Bill Pmt -Check	05/29/2024	14922	Valley Pacific	195225 april 2024		1,522.38	63,392.48
Bill Pmt -Check	05/29/2024	14923	Wyckoff's-Fortuna	Customer #2-7001 4-30-2024 statement		119.01	63,273.47
Deposit	05/29/2024			ALL PAID	281.35		63,554.82
Bill Pmt -Check	05/30/2024	14924	AWWA	Member # 412711		501.00	63,053.82
Bill Pmt -Check	05/30/2024	14925	Blue Star	INV#1616986- office Office Gas		117.01	62,936.81
Bill Pmt -Check	05/30/2024	14926	Calpers	100000017547866- Health Care Premiums - JUNE 2024		10,278.77	52,658.04
Bill Pmt -Check	05/30/2024	14927	colonial Life	E5494117 Invoice for May 9, 23, 2024		888.90	51,769.14
Bill Pmt -Check	05/30/2024	14928	Fire Risk Management Services	Extended Benefits Dental, Vision, Life JUNE 2024		1,756.50	50,012.64
Bill Pmt -Check	05/30/2024	14929	Johnson Properties	1150 Evergreen #2 - - Rent - JUNE 2024		700.00	49,312.64
Bill Pmt -Check	05/30/2024	14930	Pacific Gas & Electric	Water Plant & Lift Stfations- July billing		6,201.46	43,111.18
Deposit	05/30/2024			Deposit	6,166.68		49,277.86
Check	05/31/2024	14931	Cox, Cody R.	05-31-2024 Cash Advance		500.00	48,777.86
Deposit	05/31/2024			Deposit	595.61		49,373.47
Deposit	05/31/2024			Deposit	500.00		49,873.47
Check	05/31/2024			Service Charge		39.00	49,834.47
TOTAL					274,703.27	244,719.12	49,834.47

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Redway Community Services District
Reconciliation Summary
1004 - Cash in Bank CCUSH - 71, Period Ending 05/31/2024

	<u>May 31, 24</u>
Beginning Balance	55,229.69
Cleared Transactions	
Checks and Payments - 60 items	-95,065.72
Deposits and Credits - 45 items	274,703.27
Total Cleared Transactions	<u>179,637.55</u>
Cleared Balance	<u><u>234,867.24</u></u>
Uncleared Transactions	
Checks and Payments - 44 items	-186,149.97
Total Uncleared Transactions	<u>-186,149.97</u>
Register Balance as of 05/31/2024	<u><u>48,717.27</u></u>
New Transactions	
Checks and Payments - 47 items	-180,831.54
Deposits and Credits - 14 items	223,184.30
Total New Transactions	<u>42,352.76</u>
Ending Balance	<u><u>91,070.03</u></u>

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	Type	Date	Num	Name	Memo	Debit	Credit	Balance
1010 - CCUSH - Business Savings -00								25.01
Total 1010 - CCUSH - Business Savings -00								25.01
1015 - CCUSH - Connection Fees -52								50,064.07
	Deposit	01/31/2023			Interest	4.25		50,068.32
	Deposit	02/28/2023			Interest	3.84		50,072.16
	Deposit	03/31/2023			Interest	4.25		50,076.41
	Deposit	04/30/2023			Interest	4.12		50,080.53
	Deposit	05/31/2023			Interest	4.25		50,084.78
	Deposit	06/30/2023			Interest	4.12		50,088.90
	General Journal	07/20/2023	GAG		Johnson and Burns hookup fees to operations		24,890.00	25,198.90
	Deposit	07/31/2023			Interest	3.44		25,202.34
	General Journal	08/10/2023	GAG		CAOH Tunnel Road Water Sewer Connection fees X2		12,445.00	12,757.34
	General Journal	08/10/2023	GAG		CAOH Tunnel Road Water Sewer Connection fees X2		12,445.00	312.34
	Deposit	08/31/2023			Interest	0.64		312.98
	Deposit	09/30/2023			Interest	0.03		313.01
	Deposit	10/31/2023			Interest	0.03		313.04
	Deposit	11/30/2023			Interest	0.03		313.07
	Deposit	12/31/2023			Interest	0.03		313.10
	Deposit	01/31/2024			Interest	0.03		313.13
	Deposit	02/29/2024			Interest	0.02		313.15
	Deposit	03/31/2024			Interest	0.03		313.18
	Deposit	04/30/2024			Interest	0.03		313.21
	Deposit	05/31/2024			Interest	0.03		313.24
Total 1015 - CCUSH - Connection Fees -52						29.17	49,780.00	313.24
1020 - CCUSH - Meadows Deposits - 51								16,056.39
	Deposit	01/31/2023			Interest	1.36		16,057.75
	Deposit	02/28/2023			Interest	1.23		16,058.98
	Deposit	03/31/2023			Interest	1.36		16,060.34
	Deposit	04/30/2023			Interest	1.32		16,061.66
	Deposit	05/31/2023			Interest	1.36		16,063.02
	Deposit	06/30/2023			Interest	1.32		16,064.34
	Deposit	07/31/2023			Interest	1.36		16,065.70
	Deposit	08/31/2023			Interest	1.36		16,067.06
	Deposit	09/30/2023			Interest	1.32		16,068.38
	Deposit	10/31/2023			Interest	1.36		16,069.74
	Deposit	11/30/2023			Interest	1.32		16,071.06
	Deposit	12/31/2023			Interest	1.36		16,072.42
	Deposit	01/31/2024			Interest	1.37		16,073.79
	Deposit	02/29/2024			Interest	1.28		16,075.07
	Deposit	03/31/2024			Interest	1.37		16,076.44
	Deposit	04/30/2024			Interest	1.32		16,077.76
	Deposit	05/31/2024			Interest	1.37		16,079.13
Total 1020 - CCUSH - Meadows Deposits - 51						22.74	0.00	16,079.13
Cash in County - Water								782,415.14
1100 - #2546 SRF Water Proj Loan Fund								273,691.13
	General Journal	01/20/2023	GAG		JAN 2023 Payment		38,250.00	235,441.13
	Check	04/27/2023	14033	SRF Water Project Loan Fund #2546	For Deposit to fund #2546 For APR,MAY, JUNE 2022	20,472.00		255,913.13
	General Journal	06/30/2023	GAG		JULY 2023 Payment		38,250.00	217,663.13
	Deposit	06/30/2023			Interest	643.76		218,306.89
	General Journal	06/30/2023	alsb 2		3 Quarters of interest	2,956.48		221,263.37
	General Journal	06/30/2023	alsb 3		to reverse erroneous transfers in QB		39,918.00	181,345.37
	Check	09/27/2023	14365	SRF Water Project Loan Fund #2546	For Deposit to fund #2546 For JULY, AUG,SEPT 2022	20,057.00		201,402.37
	Check	12/14/2023	14553	SRF Water Project Loan Fund #2546	For Deposit to fund #2546 For OCT,NOV,DEC 2022	19,937.00		221,339.37
	Check	04/17/2024	14844	SRF Water Project Loan Fund #2546	For Deposit to fund #2546 For JAN, FEB, MAR 2023	19,818.00		241,157.37
Total 1100 - #2546 SRF Water Proj Loan Fund						83,884.24	116,418.00	241,157.37
1105 - #2547 SRF Payment Reserve Fund								83,371.04
	Deposit	06/30/2023			Interest	197.30		83,568.34
	General Journal	06/30/2023	alsb 2		3 Quarters of interest	1,087.60		84,655.94
Total 1105 - #2547 SRF Payment Reserve Fund						1,284.90	0.00	84,655.94
1110 - #2548 Davis Grunsky '68 Reserve								4,659.87
	Deposit	06/30/2023			Interest	11.03		4,670.90
	General Journal	06/30/2023	alsb 2		3 Quarters of interest	60.79		4,731.69
Total 1110 - #2548 Davis Grunsky '68 Reserve						71.82	0.00	4,731.69
1115 - #2549 Davis Grunsky '74 Reserve								18,798.26
	Deposit	06/30/2023			Interest	44.49		18,842.75
	General Journal	06/30/2023	alsb 2		3 Quarters of interest	245.23		19,087.98
Total 1115 - #2549 Davis Grunsky '74 Reserve						289.72	0.00	19,087.98
1120 - #2550 Tax Revenue Fund-Water								50,682.38
	General Journal	03/31/2023	Prop Tax			516.84		51,199.22
	General Journal	06/30/2023	Prop Tax		26538.44, 1335.75, 3799.25, 26.13	36,220.50		87,419.72
	Deposit	06/30/2023			Interest	222.15		87,641.87
	General Journal	06/30/2023	alsb 2		3 Quarters of interest	1,251.47		88,893.34
	General Journal	06/30/2023	alsb 3		to reverse erroneous transfers in QB	46,970.00		135,863.34
	General Journal	06/30/2023	alsb 4		6/30/23 Loan interest		688.60	135,174.74
	General Journal	06/30/2023	alsb 4		not revenue/ to offset prior year AP error on countyside		9.65	135,165.09
	General Journal	07/01/2023	GAG				688.60	134,476.49
	General Journal	07/01/2023	alsb 8		to reverse client posted on 7/1 s/b 6/30	688.60		135,165.09

	Type	Date	Num	Name	Memo	Debit	Credit	Balance
	General Journal	01/03/2024	GAG				23,519.26	111,645.83
Total 1120 - #2550 Tax Revenue Fund-Water						85,869.56	24,906.11	111,645.83
1125 - #2555 SEF - Water								325,742.52
	General Journal	01/19/2023	GAG		Transfer from savings to Operations		25,000.00	300,742.52
	General Journal	02/27/2023	GAG		Transfer to operations from Water SEF		20,000.00	280,742.52
	General Journal	04/21/2023	Transfer		Transfer to Operations		21,000.00	259,742.52
	General Journal	04/24/2023	Transfer		Transfer to Operations - Van Meter Briceland Road 04-2023		13,000.00	246,742.52
	General Journal	04/26/2023	Transfer		Transfer to operations for transfer back to savings		67,497.00	179,245.52
	Check	04/27/2023	14032	SEF Water	Acct# 2555000- APR, MAY, JUNE 2022	23,544.00		202,789.52
	General Journal	06/30/2023	alsb 2		all 4 quarters recorded	5,041.22		207,830.74
	General Journal	06/30/2023	alsb 3		to reverse erroneous transfers in QB	39,918.00		247,748.74
	General Journal	06/30/2023	alsb 3		to reverse erroneous transfers in QB		46,970.00	200,778.74
	General Journal	11/07/2023	GAG				9,979.51	190,799.23
	General Journal	02/12/2024	GAG		Transfer from savings for Truck purchase		50,000.00	140,799.23
	Check	03/19/2024	14785	SEF Water	Acct# 2555000-reimburse excess truck purchase funds	10,738.52		151,537.75
Total 1125 - #2555 SEF - Water						79,241.74	253,446.51	151,537.75
1130 - #2557 T & D Rehab Proj. Fund								25,469.94
	Deposit	06/30/2023			Interest	60.28		25,530.22
	General Journal	06/30/2023	alsb 2		3 Quarters of interest	332.27		25,862.49
	General Journal	03/12/2024	GAG		MIKSIS Manhole Rehab		23,216.00	2,646.49
Total 1130 - #2557 T & D Rehab Proj. Fund						392.55	23,216.00	2,646.49
Total Cash in County - Water						251,034.53	417,986.62	615,463.05
Cash in County - Sewer								122,422.49
1135 - #2551 Tax Revenue -Sewer								49,028.61
	General Journal	02/01/2023	County		USDA Sewer Loan Payment 02-01-2023		11,396.25	37,632.36
	General Journal	03/31/2023	Prop Tax			485.70		38,118.06
	General Journal	06/30/2023	Prop Tax		24939.39, 1285.23, 3570.32, 370.50, 25.14	30,343.81		68,461.87
	Deposit	06/30/2023			Interest	173.24		68,635.11
	General Journal	06/30/2023	alsb 2		3 Quarters of interest	456.37		69,091.48
	General Journal	07/01/2023	GAG		USDA LOAN PAYMENT AUG 2023		40,896.25	28,195.23
	General Journal	02/01/2024	GAG		Feb 2024 Interest Payment		10,732.50	17,462.73
Total 1135 - #2551 Tax Revenue -Sewer						31,459.12	63,025.00	17,462.73
1140 - #2554 RCSD RECD Grant Sewer								851.73
	Deposit	06/30/2023			Interest	2.02		853.75
	General Journal	06/30/2023	alsb 2		3 Quarters of interest	11.11		864.86
Total 1140 - #2554 RCSD RECD Grant Sewer						13.13	0.00	864.86
1145 - #2556 SEF - Sewer								16,249.08
	General Journal	01/22/2023	GAG		MIKSIS Clean Sanitary sewer INV#110227		10,960.00	5,289.08
	Check	04/27/2023	14034	SEF Sewer	Acct# 2556000-800940 SEF SEWER APR,MAY,JUNE2022	23,966.00		29,255.08
	General Journal	06/30/2023	alsb 2		4 Quarters of interest	453.00		29,708.08
	General Journal	01/29/2024	GAG		Pump for Azalea Lift Station		13,618.19	16,089.89
Total 1145 - #2556 SEF - Sewer						24,419.00	24,578.19	16,089.89
1150 - #2558 I & I Project Fund-Sewer								6,172.35
	Deposit	06/30/2023			Interest	14.61		6,186.96
	General Journal	06/30/2023	alsb 2		3 Quarters of interest	80.52		6,267.48
Total 1150 - #2558 I & I Project Fund-Sewer						95.13	0.00	6,267.48
1155 - #9855 95 COP Payment Fund-Sewer								1,325.71
	Deposit	06/30/2023			Interest	3.14		1,328.85
	General Journal	06/30/2023	alsb 2		3 Quarters of interest	17.30		1,346.15
Total 1155 - #9855 95 COP Payment Fund-Sewer						20.44	0.00	1,346.15
1160 - #9856 '95 Reserve Fund Sewer								48,795.01
	Deposit	06/30/2023			Interest	115.47		48,910.48
	General Journal	06/30/2023	alsb 2		3 Quarters of interest	636.53		49,547.01
Total 1160 - #9856 '95 Reserve Fund Sewer						752.00	0.00	49,547.01
Total Cash in County - Sewer						56,758.82	87,603.19	91,578.12
TOTAL						307,845.26	555,369.81	723,458.55

Redway Community Services District
Payments from Customers
 As of May 31, 2024

Type	Date	Memo	Amount
1300 - Accounts Receivable			
Deposit	05/01/2024	ALL PAID	-325.12
Deposit	05/02/2024	Deposit	-7,417.95
Deposit	05/03/2024	ALL PAID	-865.00
Deposit	05/06/2024	ALL PAID	-2,386.96
Deposit	05/06/2024	ALL PAID	-937.31
Deposit	05/07/2024	ARREARAGE PAYMENT	-22,678.35
Deposit	05/07/2024	Deposit	-9,449.93
Deposit	05/08/2024	ALL PAID	-757.72
Deposit	05/09/2024	ALL PAID	-1,791.63
Deposit	05/10/2024	ALL PAID	-414.72
Deposit	05/10/2024	CHECKBOOK	-2,775.22
Deposit	05/10/2024	Deposit	-8,728.91
Deposit	05/13/2024	ALL PAID	-883.11
Deposit	05/13/2024	ALL PAID	-1,183.37
Deposit	05/13/2024	Deposit	-7,659.37
Deposit	05/13/2024	Deposit	-2,419.33
Deposit	05/15/2024	ALL PAID	-3,820.61
Deposit	05/16/2024	ALL PAID	-1,544.53
Deposit	05/16/2024	Deposit	-5,284.45
Deposit	05/17/2024	ALL PAID	-1,695.57
Deposit	05/17/2024	Deposit	-8,422.79
Deposit	05/20/2024	ALL PAID	-135.11
Deposit	05/20/2024	ALL PAID	-209.85
Deposit	05/21/2024	Deposit	-12,284.05
Deposit	05/22/2024	ALL PAID	-693.28
Deposit	05/22/2024	Deposit	-10,881.12
Deposit	05/23/2024	ALL PAID	-1,272.19
Deposit	05/23/2024	Deposit	-3,285.65
Deposit	05/28/2024	ALL PAID	-764.26
Deposit	05/28/2024	ALL PAID	-410.95
Deposit	05/29/2024	ALL PAID	-737.88
Deposit	05/29/2024	Deposit	-7,557.26
Deposit	05/29/2024	ALL PAID	-281.35
Deposit	05/30/2024	Deposit	-6,166.68
Deposit	05/31/2024	Deposit	-595.61
Deposit	05/31/2024	Deposit	-500.00
Total 1300 - Accounts Receivable			-137,217.19
TOTAL			-137,217.19

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Redway Community Services District
A/P Aging Summary
As of May 31, 2024

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Anderson Lucas Sommerville & Borges	6,000.00	0.00	0.00	0.00	0.00	6,000.00
Bobby Hill	220.00	0.00	0.00	0.00	0.00	220.00
Dazey's/Stephen's	0.97	0.00	0.00	0.00	0.00	0.97
Frontier	572.97	0.00	0.00	0.00	0.00	572.97
GHD Inc	67,943.60	546.65	0.00	596.53	45,832.66	114,919.44
Jamie Corsetti, CPA	737.50	0.00	0.00	0.00	0.00	737.50
JNG Insulation Pros	1,750.00	0.00	0.00	0.00	0.00	1,750.00
Just Rent It	29.09	0.00	0.00	0.00	0.00	29.09
McMurchie Law Firm	2,658.50	0.00	0.00	0.00	0.00	2,658.50
Microbac	4,145.00	0.00	0.00	0.00	0.00	4,145.00
Napa Auto Parts	39.86	0.00	0.00	0.00	0.00	39.86
Pace Supply	1,100.53	0.00	0.00	0.00	0.00	1,100.53
Parkinson Building Materials	285.87	0.00	0.00	0.00	0.00	285.87
Postmaster Redway	342.00	0.00	0.00	0.00	0.00	342.00
Recology Eel River	65.16	0.00	0.00	0.00	0.00	65.16
Recology Humboldt County	33.92	0.00	0.00	0.00	0.00	33.92
redwood empire print & apparel	638.13	0.00	0.00	0.00	0.00	638.13
six rivers portable toilets	171.76	0.00	0.00	0.00	0.00	171.76
Southern Humboldt Chamber of Commerce	75.00	0.00	0.00	0.00	0.00	75.00
The Independent	0.00	175.50	0.00	0.00	0.00	175.50
Umpqua Bank	2,920.93	0.00	0.00	0.00	0.00	2,920.93
Valley Pacific	1,155.96	0.00	0.00	0.00	0.00	1,155.96
Wyckoff's-Fortuna	1,083.47	0.00	0.00	0.00	0.00	1,083.47
TOTAL	<u>91,970.22</u>	<u>722.15</u>	<u>0.00</u>	<u>596.53</u>	<u>45,832.66</u>	<u>139,121.56</u>

1:16 PM
06/20/24

Redway Community Services District
A/P Aging Summary
As of June 20, 2024

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
TOTAL	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Redway Community Services District
Payroll Details by Account
May 2024

	<u>May 24</u>	<u>May 23</u>	<u>Jul '23 - May 24</u>
Ordinary Income/Expense			
Expense			
Administrative & General			
Insurance			
5035 · Retiree Health Insurance	0.00	420.02	970.06
5040 · Employee Health Insurance	22,166.40	11,768.62	139,959.92
5045 · Workers' Comp	0.00	0.00	14,813.00
Total Insurance	22,166.40	12,188.64	155,742.98
5100 · Payroll Taxes	3,132.78	3,111.67	39,972.70
5150 · Wages	19,312.24	19,718.92	252,194.60
Total Administrative & General	44,611.42	35,019.23	447,910.28
Water Treatment			
5220 · Wages	6,034.52	6,685.67	71,974.42
Total Water Treatment	6,034.52	6,685.67	71,974.42
Water Trans & Distribution			
5320 · Wages	5,436.09	5,871.61	55,980.93
Total Water Trans & Distribution	5,436.09	5,871.61	55,980.93
Sewer Treatment			
5420 · Wages	8,094.14	8,240.60	94,200.37
Total Sewer Treatment	8,094.14	8,240.60	94,200.37
Sewer Collection			
5520 · Wages	2,363.62	225.27	39,120.41
Total Sewer Collection	2,363.62	225.27	39,120.41
Total Expense	66,539.79	56,042.38	709,186.41
Net Ordinary Income	-66,539.79	-56,042.38	-709,186.41
Net Income	-66,539.79	-56,042.38	-709,186.41

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Past Due Status as of 5-31-24	amount
Number of accounts on the past due list	99
The Average Bill	\$1,150.12
The Median Bill	\$668.98
Low Balance at 90 days	\$11.57
High Balance at 90 days	\$10,060.00
Current balance Past Due List	\$113,862.01
Current Balance of at 90 days	\$71,211.59
Addresses currently off	19

Past Due status as of 4-30-2024	amount
Number of accounts on the past due list	118
The Average Bill	\$1,079.37
The Median Bill	\$667.46
Low Balance at 90 days	\$11.57
High Balance at 90 days	\$11,696.55
Current balance Past Due List	\$127,365.97
Current Balance of at 90 days	\$81,018.39
Addresses currently off	19

We have been utilizing The System Status Report from UBMax to report on past Due accounts. I have spent some time studying this report and how to share its data. The System Status Report is all monies due on the day the report is generated. By generating a Aged Balance report after billing is completed gives a more accurate balance to report on. Outstanding current is moved to thirty days past due. I will utilize the report this way for the fiscal year 2023-2024

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Redway Community Services District
P.O. Box 40
Redway, CA 95560
(707) 923-3101

General Manager's Report

June 15th, 2024

We need to decide on the Vactor Truck, my recommendation is a USDA loan no higher than 2.5 % likely. Vice Chair Dian Griffith asked for a *cost/contract* out analysis. The Combination Truck that we have used as a contractor in the past for clearing and cleaning our Sanitary Sewer runs right at 400/hr.\$, and that's just the operator/driver that comes down from Eureka and charges us drive time as well. For the past three winters, we have had to call the combination truck down for an emergency.

There was only the one time for the scheduled maintenance with Miksis Contracting for cleaning and manhole repair. In 2022 the District spent 10,600\$ on jetting and cleaning, and in 2023 we spent another 10,600\$ in jetting and cleaning. In 2024, we spent 25,305\$, for repairs as well as cleaning. I would like to add that in 2024 we could have performed the maintenance if we had our own truck. We have just received a USDA Quote at 3.5% which works out to be 26,740/yr./payment.

We have the PFAS results back from Eurofins in Sacramento, we tested for 31 constituents, and there was only one that came back positive. This sample was prepared on 5/31/24, and then analyzed on 6/4/24 at 5:30. We tested positive for Perfluorooctanesulfonamide (FOSA). The result was 4.2 ng/L. In parts per trillion, that's 4.2 (ppt), and the 2020 limit for FOSA was 20 (ppt). The other 30 constituents that were analyzed came back as Non-Detectable (ND). This river is clear of PFAS with the exception on the 1 Constituent., I will test for this on an annual basis.

Security: I am waiting for a quote from a contractor due to safety concerns here at this site. We also have several projects going and would be hard to meet deadlines for capital improvements if we entertain taking this on as well.

DWR "Department of Water Resources", RCSD Emergency Water Storage and Supply Project. I drove the 50\$ check to county records and submitted SCH NOE for the DWR Grant project, we have also completed the 3rd progress report and has been turned into Bill Ehorn with DWR, and has been excepted, we are moving right along, I anticipate us possibly started construction on the new tank replacing Old Rusk tank. We were able to successfully find old GEO-TECH documentation from when we put in the newer rusk tank, it is being reviewed now by GHD and I should hear back soon to see if this will suffice. Greg Felter stated that since the GEO-TECH documentation is older we will have to make sure that we can get it stamped off so to speak and that the State excepts it.



Redway Community Services District
P.O. Box 40
Redway, CA 95560
(707) 923-3101

I have successfully found some new technologies that I think can be applied here in our District. One of the items at the top of the list was turbidimeters, we are working with units that HACH no longer carries parts for. These are the 1720 models, and when I went to the HACH booth at the EXPO there were a few things that I learned. I learned that we will be keeping the 1720 for just the raw, and apparently, we need a combined filter effluent Turbidimeter, this is new news from the State Inspection that we just went through, and since all six of them are 1720's we should have enough parts for two 1720's for a while that we plan on keeping. These will be the only 1720 models that we keep. I will be ordering the new Models that are called TU5400's, these are laser based and are the replacement model for the 1720's, and they are pricy. We will be replacing them one at a time each year, so that it is budgeted.

The District has adopted the CA-EPE-CCCPH at the last special meeting on June 19th, 2024. What this means is that I am able to write our cross-connection control program policy for the District. I have already made quite a bit of progress with our new C.C.C.P. documentation, and I have completed the hazard assessment for the district as a=far as degree of hazards go. We will be utilizing our AMI to conduct routine Cross Connection Control Surveys. I am really looking forward to getting this turned in to Barry Sutter from Region, I will be submitting to him unless we get a new regulator before then. I am going through emergency preparedness again, and making sure that all the contact numbers are the same, and that there have been no major changes.

I have received the new booster station drawings from CLA-VAL so that we are ready to apply these changes, so we are able to move water from one direction to another in the system.

I hope that I have more top report on the Water Ordinance by the time the meeting is here, because as of right now I have not heard from legal regarding the water ordinance revision.

Cody Cox
GM

To: RCSD Board of Directors

Office Manager's Memo

JUNE 26th, 2024

Credit card processing. For the month of May, we had 73 transactions with a value of \$22,056.57. In April, we had 59 transactions with a value of \$14,494.59 With ALLPAID the customers are charged 2.25% for each phone, website or in-person transaction with no fees to RCSD. An update: We removed the ALLPAID Call Center from our phone tree, too many complaints about hold times.

gWorks Utility Billing. gWorks bought UBMax and has their own billing platform for small utilities. With credit card processing we are always looking for easier ways for the customer to pay their bill. They have a slightly different module for credit card processing and ACH processing. We have scheduled a meeting on June 25th regarding Utility billing and Front desk. Utility Billing is just like UBMax, and the Front Desk module handles credit card and ACH processing. It's all about costs versus features.

Profit to Loss. July 1st, 2023, to May 31st, 2024, is 92% of the fiscal year. Income was \$1,051,305. which is 79%. \$1,326,998 is the approved budgeted income for 2023/2024. Also, there have been no deposits into our savings accounts from the property tax that we receive, that is approximately \$134,000 or 10% of operational funding. Expenses through May totaled \$1,247,556 which is 95% of the projected approved expenses of \$1,318,341 for the 2023/2024 fiscal year.

Billing and Allocations. Our past due for the month of May was \$113,862.01. In April was \$127,365.97. It appears that the past due fluctuates around \$10,000 up or down every month. The highest in February 2024 was \$141,986.14 from \$37,000 in March 2020.

2022-2023 Audit. Draft audit is here.

Past Due accounts. Starting in June we were instructed to adhere to the ordinances regarding 48-hour notices, shut-offs and restoring services. Currently we have 19 properties shut off. A couple of the shut-off accounts are due to customer requests, not past due.

Wastewater Treatment plant Infrastructure Improvements. We have received reimbursements in the amount of \$201,628.05. We contacted GHD to let them know that we paid all outstanding invoices as of 6-03-2024

Arrearage Program June 2021 through December 2022. We have received the funds of \$22,678.35 which will be applied to the accounts. Some of the accounts will have the balances paid down somewhat and some also appear in the tax roll program. A couple of the accounts have been closed We will tally up those accounts and get the funds back to the State.

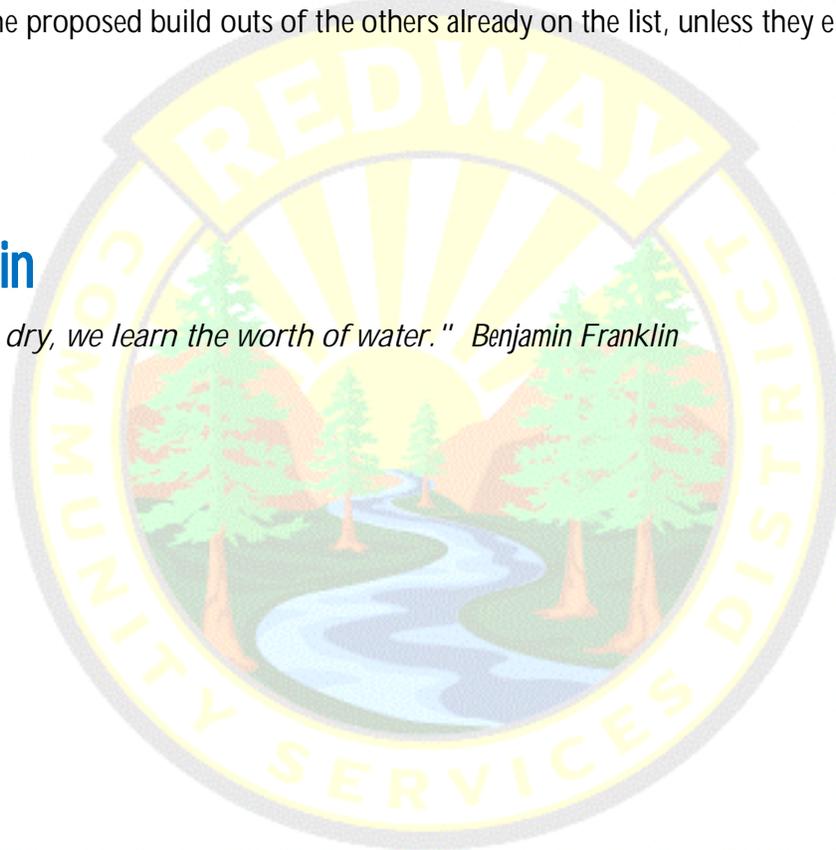
Tax Roll. In this memo are the properties that were on the original list published in the papers which were not addressed by the owner. After the meeting we will put together a packet for the County. The County will be sent the list July 10th. At present the total to be submitted will be \$60,927.63. This number can be reduced between now and the day we send it off.

New Connections. I have reviewed the New Connections list. The Redway Community Services District approved 15 new SFRE Connections after the last capacity analysis. As of now we still have 4 unclaimed new connections available. If everyone on the list had their proposed build outs listed as active construction, we would be in a deficit of 35 new connections. We have three Applicants who have paid their Application fees for their various projects but have elected to let the residents fill out the list for the remaining 4 unclaimed SFRE's. At this point anyone trying to enter the new construction list after the last four are filled would have to be placed after the proposed build outs of the others already on the list, unless they elect to let it pass on a case-by-case basis.

Respectfully,

Glenn Gradin

"When the well is dry, we learn the worth of water." Benjamin Franklin



Water Treatment

Operations are under normal conditions at the Water Treatment Plant. We have been wanting to test the operation of the wet well submersibles and the pumps. As we all know we never pump more than 350 GPM. We have tested and discovered that we are capable of moving 450 GPM starting in spring, or as soon as NTU's allow. We will have a better idea of how well it will work once we have the new filter media in. We have been dealing with communication issues yet again at Rusk Tank. We believe it is the PLC "Programable Logic Controller, and Kevin Tupes our Communications Contractor has a new PLC that he would like to try out instead of the GE product that we have always used. We will run the new PLC and, and if we don't have any communication issues for a year, then we will start using those units at that point. The south fork of the Eel River is a 240 CFS, which is down from last month's report of 350 CFS.

I received the sample equipment for the PFAS, and I am awaiting the results, should have the results by the time of the Regular Business Meeting. We have found out that Doug Esget, our CPO at the Surface Water Treatment Plant has tried to run at 450 GPM before, and that the filters can't keep up and end up overflowing. I think that I want to try 375 then 400 GPM and see how they do. I would also like to see a Standard Operating Procedure for when we hit 175 GPM, we should at that point only be using two filters. Doug has also just updated the CERS Emergency Response Contingency Plan.

Wastewater Treatment

We have had the two new VFD's "Variable Frequency Drives" for the Effluent Pumps at the Wastewater Treatment Plant. This was funded through Eco green Solutions, in partnership with PG&E. I signed us up for this program years back, and they are now just getting it done, this was a busy program that a lot of CSD's signed up for. These VFD's save energy, and they also allow for a soft start on the motors out at the plant which will extend the life of these motors.

I just signed the new contract out at the Eel River Conservation Camp for hand crews. We get four days now instead of three, before they start charging the 200\$/day for work. With these four days we should be able to get to the ponds, the Treatment Facilities as well as the lift stations.

Wastewater Collection

We have had an Effluent line failure at the Mill Lift Station which traveled through 18" of concrete that our crew was able to get through and replace in one day. Once we discovered this the field supervisor made sure that the operator that checks the lift stations during the morning rounds looks under the concrete and cycles the pumps on and off during the rounds, as well as checking the pumps and motors for correct operation. Smoke testing will be starting up again, and we will make sure that we announce this to the public. Next week on the 14th we have time set aside to camera Manzanita Dr. We have had another pump fail; this time the failure was at Westcoast lift station.

Water Distribution

We ran into an abandoned section of 1-1/4" steel line on the bottom of Oakridge drive. We were not sure it was abandoned until we cut into it. We marked on ARC-GIS that it is in fact abandoned, and we will be able to look on the map to identify whether it's abandoned or online. We continue to install the new smart meters and it is going well. We will have the rest of the last order installed by the end of this month. The next order will be for 125 and we will continue from there. We are starting on the Willow Capital Improvements Project, which is an infrastructure update, this will move the three meters that are the issue up to Willow, they will be fed off of the 4" mainline that is already there. This will discontinue the 2" mainline situation, and we will also be installing a new Commercial Fire Hydrant. We are also planning on starting the excavation no later than August up on West Coast Drive, which is the other Capital Improvements Job that will be underway now later than August, that we must start this year.

Cody Cox G.M

R.C.S.D.

Redway Community Services District
TOTAL Profit & Loss Budget vs. Actual
July 2023 through June 2024

	23-24 Budget	2024-2025			2023-2024	2024-2025
Expense			Income			
Administrative & General			Water Charges			
5000 - Advertising	1,024	1,024	4100 - Residential		402,987	483,584
5010 - Bad Debts	500	500	4150 - Commercial		98,616	118,339
5015 - Bank Charges	1,286	1,286	Total Water Charges		501,603	601,924
5020 - Dues & Memberships	7,583	7,583	Sewer Charges			
5030 - Education & Training	1,217	1,460	4200 - Residential		466,732	560,078
Insurance			4250 - Commercial		188,163	225,796
5035 - Retiree Health Insurance	0	0	Total Sewer Charges		654,895	785,874
5040 - Employee Health Insurance			4440 - Application Fees		1,160	1,160
Employee Portion Health	-32,946	-36,241	4450 - Reconnect Fees		600	600
5040 - Employee Health Insurance - Other	151,414	166,555	4500 - Late Charges		26,640	26,640
Total 5040 - Employee Health Insurance	118,468	130,315	4600 - Other Operating Revenue		3,600	3,600
5041 - Employee Life Insurance			Property Tax Revenue			
Employee Portion Life	-6,569	-7,226	7000 - Secured		121,814	124,250
5041 - Employee Life Insurance - Other	9,552	10,507	7005 - Unsecured		5,070	5,171
Total 5041 - Employee Life Insurance	2,983	3,281	7010 - Prior Years		4,052	4,133
5045 - Workers' Comp	15,687	16,981	7015 - Supplemental - Current		1,671	1,704
5050 - Liability/Fire	29,230	30,000	7020 - Supplemental - Prior		243	248
Total Insurance	166,368	180,577	7050 - Property Assessments		0	0
5070 - Licenses, Permits & Fees	18,967	18,000	7100 - Homeowners' Tax Relief		1,189	1,213
5075 - Mileage/Travel	4,696	5,000	7105 - St. Wildlife Refuge In Lieu Tax		37	38
5120 - Repairs & Maintenance	500	500	Total Property Tax Revenue		134,076	136,758
Office Expense			7200 - Interest Income		4,424	12,000
5055 - Internet-only	2,400	2,400	Total Income		1,294,998	1,536,555
5060 - Computers & Software Expense	6,546	7,000				
5062 - Finance Charges	569	683				
5081 - Office Expense	4,513	5,000				
5105 - Postage	4,172	5,000				
5106 - Rent	8,400	10,800				
5130 - Office Supplies	7,224	8,000				
5135 - Telephone-all phones	8,280	9,936				
5145 - Utilities-pg&e & blue star only	1,462	600				
5146 - Professional Development	3,500	3,500				
Total Office Expense	47,066	52,919				
5085 - Outside Services	6,567	7,500				
5100 - Payroll Taxes	45,769	48,057				
5101 - Penalties	0					
Professional Fees						
5111 - Accounting	20,951	22,000				
5112 - Director Fees	3,998	4,000				
5113 - Legal Fees	10,203	20,000				
5114 - Other Consultants	26,277	12,000				
Total Professional Fees	61,429	58,000				
5115 - Property Tax Admin Fees	5,208	5,500				
5125 - Retirement	37,462	35,000				
5150 - Wages	265,147	278,404				
Total Administrative & General	670,789	701,311				
Water Treatment						
5200 - Lab Tests	5,374	6,000				
5205 - Repairs & Maintenance	9,022	11,000				
5210 - Supplies-water treatment	18,500	22,000				
5215 - Utilities	49,792	67,219				
5220 - Wages	105,549	110,826				
5230 - Tools & Safety Equipment	2,500	2,500				
5240 - Truck expenses						
5245 - Water Fuel expenses	7,341	8,500				
5240 - Truck expenses - Other	4,683	5,000				
Total 5240 - Truck expenses	12,024	13,500				
Total Water Treatment	202,761	233,046				
Water Trans & Distribution						
5305 - Repairs & Maintenance	25,686	50,000				
5310 - Supplies	1,709	5,000				
5315 - Utilities	2,449	2,939				
5320 - Wages	77,565	81,443				
5330 - Tools and Safety Equipment	2,076	2,491				
Total Water Trans & Distribution	109,485	141,873				
Sewer Treatment						
5400 - Lab Tests	38,532	46,238				
5405 - Repairs & Maintenance	23,119	34,679				
5410 - Supplies-sewer treatment	27,306	32,767				
5415 - Utilities	42,363	50,836				
5420 - Wages	118,412	124,333				
5430 - Tools & Equipment	1,833	2,200				
5440 - Truck Expenses						
5445 - Sewer fuel expenses	7,341	8,809				
5440 - Truck Expenses - Other	8,622	5,000				
Total 5440 - Truck Expenses	15,963	13,809				
5450 - Road Maintenance	500	1,000				
Total Sewer Treatment	268,028	305,861				
Sewer Collection						
5505 - Repairs & Maintenance	14,086	28,172				
5510 - Supplies	1,246	1,495				
5515 - Utilities	20,631	24,757				
5520 - Wages	11,914	24,000				
5530 - Tools & Equipment	1,278	1,534				
Total Sewer Collection	49,155	79,958				
8100 - Interest Expense	15,234	18,281				
Total Expense	1,315,452	1,480,330				
Total Income		1,536,555				
available cushion		56,225				

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**AUDITOR CONTROLLER
COUNTY OF HUMBOLDT**

825 5th Street, Room 126, Eureka, CA 95501-1153
Telephone (707) 476-2452 Fax (707) 445-7449

Date: May 9, 2024

To: Special Districts, Cities, School Districts, and Other Taxing Entities

Re: Direct Charge Process

The information provided in this memo is intended to assist special districts, school districts, and other taxing entities or special purpose districts with placing direct charges on the county property tax roll. Please feel free to contact the Humboldt County Auditor-Controller's Office (hereinafter referred to as "Auditor-Controller") with any questions or concerns about this process. Grace Hamaker, Senior Accountant/Auditor, is available to support your agency via email at ghamaker@co.humboldt.ca.us or by phone at (707) 476-2543. You may also email propertytax@co.humboldt.ca.us or call the mainline at (707) 476-2452.

BACKGROUND INFORMATION

Direct charges are permitted to be imposed and placed on the Humboldt County tax roll per government code. There are numerous California code sections that give cities, counties, and districts the authority to impose direct charges via the property tax billing process, including but not limited to GOV §§50075, 50077(b), 50078, 50079, and 53978.

Once the district has submitted all required information to the county, the Auditor-Controller places the charge on the tax roll. Property tax payments are collected by the Treasurer-Tax Collector and the funds are apportioned to the district's fund in the county treasury by the Auditor-Controller.

Direct charges include special taxes, special assessments, charges for services, delinquent charges for services, or abatements. Examples include fire protection, water/sewer, stormwater maintenance, delinquent water/sewer payments, code enforcement abatement costs, or Property Assessed Clean Energy (PACE) loans.

LEGAL REQUIREMENTS

It is the responsibility of the special district to determine that the direct charges are authorized to be placed on the tax roll. If the direct charges do not meet minimum legal requirements, the Auditor-Controller's office cannot place the charges on the county tax roll.

The following four conditions must be met in order to apply direct charges to the county tax roll:

1. State law provides for the direct charge's authorization to exist.
2. The district is empowered by law to execute the direct charge.
3. The direct charge is authorized by law to appear on the tax roll.
4. The governing body of the district has directed the Auditor-Controller to place the direct charge on the applicable tax roll.

If your district currently has a direct charge that is collected by the Auditor-Controller that may not meet all the above legal requirements, it is recommended that you request an electronic copy of the most recent charge list as soon as possible. Please include the full name of the direct charge and/or the five-digit tax code with your request. This list should be reviewed by your district board, legal counsel, and/or Humboldt Local Agency Formation Commission (LAFCo).

If a special district will be placing a new direct charge on the tax roll, please contact the Auditor-Controller's office as soon as possible to ensure that all legal requirements are met.

Per Government Code §26911 and Health and Safety Code §§5474.4 and 101330, **August 10th** of each year is the last day that the Auditor-Controller may receive direct charges for the current year tax roll. If the direct charge files are not provided to the Auditor-Controller, the direct charges will not be on the county tax roll.

COST TO THE DISTRICT

There is a cost recovery charge billed to any district placing items on the tax roll. These amounts are listed in the County of Humboldt Fee Schedule.

- New charges are \$3.00 per parcel and a flat rate \$250.00 direct charge setup cost.
- Ongoing charges are \$0.25 per parcel.
- Corrections after August 10 are \$15.00 each.

Cost recovery charges are billed to the district fund via journal entry prepared by the Auditor-Controller staff. Annual charges post in December after tax revenues have been apportioned. Other charges will be posted in April and/or June. The journal entry dates for these charges are determined by Auditor-Controller staff to prevent district funds from over-drafting as a result of cost recovery charges whenever possible.

PREPARING THE DIRECT CHARGE LIST

Each year, the district is responsible for determining the validity and accuracy of the direct charges. The direct charge must be for the correct assessment and for the correct amount and must be verified by the district. The Auditor-Controller acts in an administrative capacity and is not legally responsible to determine validity of assessments or charges.

Direct charges which apply to low value or exempt parcels may either be direct billed by the District or billed and collected by the Treasurer-Tax Collector Department. If billed by the Treasurer-Tax Collector then the direct charges will be billed through the county tax roll by following the direct charge procedures delineated herein along with the district submitting a separate excel file for low value or exempt parcels to the Auditor-Controller. This will result in charges from the Auditor-Controller as listed in the "Costs to the Districts" section of this letter

and \$6.00 for the Treasurer-Tax Collector’s cost recovery fee per each low value or exempt parcel billed, per the County of Humboldt Fee Schedule.

Assessment roll information can be obtained by contacting the Humboldt County Assessor’s office at (707) 445-7663 or via email to the email address, Assessor@co.humboldt.ca.us. The information that will be provided free of charge in Excel format will be: Assessment/Fee Parcel Number, Assessee Name, Situs, Tax Rate Area, Use Code, and Exemption Code. The Assessor can also provide a list of Use Codes and Exemption Codes with descriptions. If your district wants mailing address and/or value information included there will be a cost for that information and you should contact the Assessor directly for the amount.

SUBMITTING DIRECT CHARGES TO THE AUDITOR-CONTROLLER

Direct charges are submitted to the Auditor-Controller in electronic format to the Property Tax Inbox at Propertytax@co.humboldt.ca.us via Excel file for import. All information for a taxing entity’s request for direct charges to be added to the county tax roll must be sent to the Auditor-Controller. Submissions of direct charges sent to any other location, including other County departments, cannot be processed. All submissions must be sent to the Auditor-Controller.

The Excel direct charge import file should contain the parcel number, dollar amount, and tax code (five-digit number assigned by the Auditor-Controller) for each direct charge.

Formatting Requirements:

- Do not include a header row.
- Assessment number should have “text” or “general” format in Excel and should not be formatted as “number.” The leading zeros must display.
- Column 1 is the assessment number. Column 2 is the direct charge amount. Column 3 is the tax code.

Data example:

001023045000	25.00	50123
--------------	-------	-------

Field 1. (APN) The Assessor’s Parcel Number – 12 digits.

Field 2. (Amount) The amount to be billed to the taxpayer.

It must be an even amount (divisible by 2).

If it is negative, put the minus (-) sign in front of the amount (i.e. -110.00).

Use the decimal point on all amounts EXCEPT fixed length.

Field 3. (Tax Code) 5-digit tax code. Obtain your tax code from the Auditor’s Office.

Please be sure to avoid any special formatting as this will cause the property tax system to reject processing the file.

Annual direct charge lists must be accompanied by a resolution adopted by the district which states clearly the district’s intent to levy direct charges via the tax roll for 2024-25 and should include other pertinent information such as cost per unit of benefit, original date of ballot proposal, direction to Auditor-Controller to list direct charges on the tax roll, etc.

Note: LAFCo will be making available to all special districts a resolution template that complies with the state law and the Auditor-Controller's requirements for direct charges. Email Colette Metz at colettem@humboldtlafo.org for the template.

Complete annual direct charge submittal to the Auditor-Controller must include:

- Excel file of direct charges
- District Resolution (PDF File)
- Direct Charge Information Sheet (PDF File)

Districts can submit individual requests for changes to direct charges via the Auditor-Controller's Direct Charge Roll Correction form (attached). This form is used to request adjustments throughout the year (after August 10) and will incur the \$15 roll correction cost.

PROPERTY TAX REVENUE APPORTIONMENT

Property taxes are due December 10 and April 10. Additional time is needed after the due date for the Treasurer-Tax Collector to post the payments before the Auditor-Controller can apportion the money to districts. Apportionments will typically occur 2-4 weeks after the due dates, and again in late July for June 30 apportionments. Once the property tax revenue is apportioned, the revenue is available to you in your district fund(s). Fund draws can be requested by the district by sending in a completed claim form for the draw to the CTYAuditor@co.humboldt.ca.us email inbox or by email Grace Hamaker at ghamaker@co.humboldt.ca.us.

The Auditor-Controller can process revenue distributions for property tax revenue upon written request and establishment of a memorandum of understanding (MOU) between the district and the Auditor-Controller. Please be advised that any potential charges for services will apply as per the County of Humboldt Board of Supervisor's adopted fee schedule. The revenue distributions process involves direct charge reports being provided to the district and the issuance of a check or EFT payment to the district for property tax revenue that has been apportioned to the district fund(s). Please contact our office to discuss options for revenue distributions.

REPORTS

Detail reports for direct charges are available upon request. Please include the full name of the direct charge and/or the five-digit tax code with your request. These reports can be for Paid or Unpaid Direct Charges for the current tax year. These reports cannot be run for prior years.

Please email Grace Hamaker (ghamaker@co.humboldt.ca.us) or by phone at (707) 476-2543 with any direct charge or property tax related submissions or inquiries.

Information for this process is updated annually and is available online at: <https://humboldt.gov/2862/Special-Districts>



AUDITOR CONTROLLER
COUNTY OF HUMBOLDT
825 5th Street, Room 126, Eureka, CA 95501-1153
Telephone (707) 476-2452 Fax (707) 445-7449

DIRECT CHARGE INFORMATION SHEET
TAX YEAR 2024 (FISCAL YEAR 2024/2025)

Please complete all fields below. This information is necessary to process your request to add direct charges to the County's tax roll. Incomplete fields will cause delays in processing of requests and if the information is not provided by the taxing entity prior to the August 10th deadline, as mandated by California Code, direct charges will not be added to the County's tax roll during the new year set-up process. Roll corrections may be requested after the deadline and applicable fees and charges will apply.

Form must be filled out completely.

District/Taxing Entity Name:

Direct Charge Name/Description:

Tax Code:

Total Number of Assessments:

Total Dollar Value of Charges:

Phone Number (to be printed on tax bills):

Contact Information (not listed on tax bill):

Name:

Phone:

Email:

Mailing Address:

Form Prepared by:

Signature:

Name:

Date:



Redway Community Services District
P.O. Box 40
Redway, CA 95560
(707) 923-3101

Tax Roll. In this memo are the properties that were on the original list published in the papers which were not addressed by the owner. After the meeting we will put together a packet for the County. The County will receive the list July 10th.

The list of properties are:

#38, 3223 Redwood Dr.	\$1,702.25.
#76, 37 Mill Rd.,	\$852.64.
#94, 23 Manzanita Dr.	\$1,311.50.
#121, 771 Redwood Dr.	\$1,017.06.
#135, 548 Forest Dr.	\$4,522.13.
#190, 216 McKenzie Dr.	\$4,300.43.
#202, 409 Orchard Ln.	\$2,802.01.
#323, 616 Redwood Dr.	\$1,173.29.
# [REDACTED]	
#442, 143 Apple Ln.	\$4,673.52.
#456, 25 Par Ave.	\$849.80.
#544, 65 Mill Rd.	\$1,257.52.
#579, 85 Madrone Ave.	\$1273.81.
#4850662, 478 Redwood Dr.	\$661.73.
#6943194, 46 Cedar Ln.	\$748.11.
#89, 48 Briceland Rd.	\$2,174.56.
#116, 933 Redway Dr.	\$852.38.
#132, 260 Redway Dr.	\$10,060.00.
#206, 421 Par Ave.	\$1,240.77.
#255, 96 Sunset Dr.	\$668.98.
#373, 49 Mill Rd.	\$1,038.32.
#447, 20 Oakridge Dr.	\$752.02.
#770, 100 Redway Dr.	\$1,232.79.
#907, 737 Briceland Rd.	\$1,389.05.
#5615078 & 389, 811 Redway Dr.	\$1,699.31
#multiple, 304 Willow Dr.	\$11,785.99.

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REDWAY COMMUNITY SERVICES DISTRICT
FINANCIAL STATEMENTS

June 30, 2023

DRAFT

REDWAY COMMUNITY SERVICES DISTRICT

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June 30, 2023

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DRAFT

INDEPENDENT AUDITORS' REPORT

Board of Directors
Redway Community Services District
Redway, California

Opinions

We have audited the accompanying financial statements of the business-type activities of the Redway Community Services District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, of the Redway Community Services District as of June 30, 2023 and the respective changes in financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Redway Community Services District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. Management has omitted the Management's Discussion and Analysis information. Our opinion on the basic financial statements is not affected by this missing information.

ANDERSON, LUCAS, SOMERVILLE, & BORGES, LLP

July 17, 2023
Fortuna, California

DRAFT

BASIC FINANCIAL STATEMENTS

DRAFT

REDWAY COMMUNITY SERVICES DISTRICT

Statement of Net Position

June 30, 2023 and 2022

ASSETS		
	<u>2023</u>	<u>2022</u>
Current Assets		
Cash and Cash Equivalents	\$ 86,395	\$ 108,163
Cash in County	467,720	628,396
Restricted Cash	340,732	428,973
Accounts Receivable, Net of Allowance	177,970	139,871
Grant Receivable	-	168,338
Interest Receivable	-	-
Prepaid Expenses	57,934	12,800
Inventory	17,564	17,564
Total Current Assets	<u>1,148,315</u>	<u>1,504,105</u>
Noncurrent Assets		
Capital Assets, Net of Depreciation	4,230,185	4,468,808
Construction in Progress	597,499	378,756
Other Assets		
COP Issuance Costs, Net of Amortization	13,510	14,166
TOTAL ASSETS	<u>\$ 5,989,509</u>	<u>\$ 6,365,835</u>
LIABILITIES AND NET POSITION		
LIABILITIES		
Current Liabilities		
Accounts Payable	\$ 146,102	\$ 99,416
Accrued Payroll Liabilities	15,978	15,232
Accrued Interest Payable	9,497	10,031
Current Portion of Long-Term Obligations	90,569	89,086
Customer Deposits	18,610	17,810
Other Accrued Liabilities	11,900	11,900
Total Current Liabilities	<u>292,656</u>	<u>243,475</u>
Noncurrent Liabilities		
Noncurrent Portion of Long-Term Obligations	1,282,716	1,449,785
TOTAL LIABILITIES	1,575,372	1,693,260
NET POSITION		
Invested in Capital Assets, Net of Related Debt	3,454,399	3,308,693
Restricted for Debt Service & Capital Improvement	340,732	428,973
Unrestricted	619,006	934,909
TOTAL NET POSITION	<u>\$ 4,414,137</u>	<u>\$ 4,672,575</u>

The accompanying notes are an integral part of these financial statements.

REDWAY COMMUNITY SERVICES DISTRICT
Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended June 30, 2023 with Comparative 2022

	<u>Water</u>	<u>Waste Water</u>	<u>Total 2023</u>	<u>Total 2022</u>
OPERATING REVENUES				
Utility Sales - Residential	\$ 306,008	\$ 322,736	\$ 628,744	\$ 634,752
Utility Sales - Business	76,078	106,409	182,487	201,816
System Expansion Fees	93,980	95,746	189,726	190,451
System Loan Fees	79,767	-	79,767	80,368
Connection Fees	-	-	-	-
Other Revenues	28,450	-	28,450	31,705
Total Operating Revenues	<u>584,283</u>	<u>524,891</u>	<u>1,109,174</u>	<u>1,139,092</u>
OPERATING EXPENSES				
Salaries and Wages	297,108	248,830	545,938	475,823
Bad Debt	-	-	-	-
Payroll Taxes	23,287	19,931	43,218	37,457
Employee Benefits	68,733	68,733	137,466	124,822
Materials and Supplies	17,108	26,962	44,070	44,150
Transportation	11,354	9,809	21,163	20,864
Utilities	58,909	65,332	124,241	99,189
Administrative	21,268	19,780	41,048	26,317
Insurance	17,649	17,649	35,298	29,828
Professional Services	26,440	26,205	52,645	15,782
Rent and Utilities	6,476	3,455	9,931	10,747
Communications	6,588	6,241	12,829	12,316
Repairs and Maintenance	35,279	57,052	92,331	63,447
Outside Services	3,101	3,101	6,202	5,320
Permits and Fees	12,403	5,507	17,910	13,873
Other Expenses	7,924	38,807	46,731	50,019
Depreciation and Amortization	106,588	145,690	252,278	249,712
Total Operating Expenses	<u>720,215</u>	<u>763,084</u>	<u>1,483,299</u>	<u>1,279,666</u>
OPERATING INCOME (LOSS)	<u>(135,932)</u>	<u>(238,193)</u>	<u>(374,125)</u>	<u>(140,574)</u>
NON-OPERATING REVENUES (EXPENSES)				
Property Taxes and Exemptions	71,017	63,058	134,075	130,646
Property Tax Shifts and Fees	(1,569)	(2,388)	(3,957)	(3,891)
Interest Income	12,220	1,964	14,184	8,746
Interest Expense	(2,605)	(22,899)	(25,504)	(26,520)
Capital Grant Income	-	-	-	168,338
Sewer Project expense	-	(3,111)	(3,111)	-
Total Non-operating Revenues (Expenses)	<u>79,063</u>	<u>36,624</u>	<u>115,687</u>	<u>277,319</u>
CHANGE IN NET POSITION	(56,869)	(201,569)	(258,438)	136,745
Prior Year Adjustment	-	-	-	(17,321)
NET POSITION - BEGINNING OF YEAR	<u>2,777,505</u>	<u>1,895,070</u>	<u>4,672,575</u>	<u>4,553,151</u>
NET POSITION - END OF YEAR	<u>\$ 2,720,636</u>	<u>\$ 1,693,501</u>	<u>\$ 4,414,137</u>	<u>\$ 4,672,575</u>

The accompanying notes are an integral part of these financial statements.

REDWAY COMMUNITY SERVICES DISTRICT

Statement of Cash Flows

For the Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Cash Flows From Operating Activities		
Cash Received from Customers	\$ 1,026,741	\$ 1,144,754
Cash Paid for Employees	(545,192)	(474,781)
Cash Paid for Goods and Services	<u>(638,397)</u>	<u>(505,623)</u>
Net Cash (Used) Provided by Operating Activities	(156,848)	164,350
Cash Flows From Non-Capital Financing Activities		
Property Tax Revenues	<u>130,118</u>	<u>126,755</u>
Net Cash Provided by Non-Capital Financing Activities	130,118	126,755
Cash Flows From Capital and Related Financing Activities		
Acquisition of Capital Assets	(218,743)	(256,543)
Reduction of Long-Term Debt	(13,892)	(104,942)
Grant Proceeds	-	-
Proceeds from Sale of Assets	-	-
Interest Paid on Long-Term Debt	<u>(25,504)</u>	<u>(26,520)</u>
Net Cash (Used) by Capital and Related Financing Activities	(258,139)	(388,005)
Cash Flows From Investing Activities		
Interest on Investments	<u>14,184</u>	<u>8,746</u>
Net Cash Provided by Investing Activities	14,184	8,746
Net (Decrease) Increase in Cash and Cash Equivalents	(270,685)	(88,154)
Cash and Cash Equivalents - Beginning of Year	<u>1,165,532</u>	<u>1,253,686</u>
Cash and Cash Equivalents - End of Year	<u><u>\$ 894,847</u></u>	<u><u>\$ 1,165,532</u></u>

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The accompanying notes are an integral part of these financial statements.

REDWAY COMMUNITY SERVICES DISTRICT

Statement of Cash Flows

For the Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities		
Operating Income (Loss)	\$ (374,125)	\$ (140,574)
Adjustment to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:		
Depreciation and Amortization	252,278	249,712
(Increase) Decrease in Accounts Receivable	(38,099)	3,501
(Increase) Decrease in Prepaid Expense	(45,134)	1,757
Increase (Decrease) in Accounts Payable	46,686	48,508
Increase (Decrease) Increase in Accrued Liabilities	746	1,042
Increase (Decrease) in Customer Deposits	800	404
Total Adjustments	217,277	304,924
Net Cash (Used) Provided by Operating Activities	\$ (156,848)	\$ 164,350
 Reconciliation of Cash and Cash Equivalents per Statement of Cash Flows to Cash and Cash Equivalents per Balance Sheets		
Cash and Cash Equivalents per Statements of Cash Flows	\$ 894,847	\$ 1,165,532
Cash and Cash Equivalents per Balance Sheets:		
Cash and Cash Equivalents	86,395	108,163
Cash in County Treasury	467,720	628,396
Restricted Cash in County Treasury	340,732	428,973
	\$ 894,847	\$ 1,165,532

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

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REDWAY COMMUNITY SERVICES DISTRICT
Notes to Financial Statements
June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity - On October 13, 1965, by the adoption of Resolution No. 2162, the Humboldt County Board of Supervisors organized Redway Community Services District under the Community Services District Law, pursuant to Title 6, Division 3 of the Government Code for the following purposes:

1. To supply the inhabitants of the District with water for domestic use, irrigation, sanitation, industrial use, fire protection and recreation.
2. The collection, treatment, or disposal of sewage, waste and storm water of the District and its inhabitants.
3. The collection or disposal of garbage or refuse matter.
4. Protection against fire; and,
5. Street lighting.

Redway is an unincorporated community in southern Humboldt County, California.

Measurement Focus and Basis of Accounting - The financial statements of the District are prepared in accordance with Generally Accepted Accounting Principles (GAAP). The District applies all applicable Governmental Accounting Standards Board (GASB) pronouncements.

The accounts are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The District uses proprietary funds. Proprietary funds are accounted for using the *economic resources measurement focus* and the *accrual basis of accounting*. Accordingly, all of the District's assets and liabilities including capital assets and long-term liabilities are included in the accompanying Balance Sheet. Under the accrual method of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. The District reports the following proprietary funds:

Enterprise Funds - These funds are used to account for those operations that are financed and operated in a manner similar to a private business or where the board of directors has decided that the determination of revenues earned, costs incurred, and/or net income is necessary for management accountability.

REDWAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgets and Budgetary Accounting - The Business Manager presents proposed budgets to the Board of Directors for approval. The budget is approved by a motion to adopt by the Board of Directors.

The budgets for the enterprise funds are adopted on the full accrual basis of accounting consistent with the comparative actual amounts.

Cash and Cash Equivalents - Cash and cash equivalents for purposes of the statement of cash flows includes amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the District. Restricted assets are included.

The District has a pooled investment which is administered by the County of Humboldt. These approved investments are carried at cost, which approximates market value, and may be liquidated as needed. The investment pool has not been assigned a risk category since the District is not issued securities, but rather owns an undivided beneficial interest in the assets of this pool.

Inventory - The District uses the purchase method of recording inventory. Under this method, materials and supplies are charged as expenditures when acquired. Inventory on hand at the end of the period equates to common parts the District needs to operate efficiently. No Inventory list is available.

Capital Assets and Depreciation - Capital assets are recorded at cost. Capital asset purchases with values exceeding \$5,000 and having a life expectancy greater than 1 year are capitalized.

Depreciation is computed under the straight-line method using lives ranging from 3 to 50 years. Complete details of the capital asset balances and of the annual depreciation calculations are not available. Depreciation expense is calculated by using annual allowance rates varying from 2% to 33% of the various year-end account balances.

Amortization - The cost of issuance of bonds and Certificates of Participation (COP) are amortized, on the bonds outstanding method, over the life of the bonds.

Compensated Absences - Qualified employees of the District accrue vacation, sick, compensatory, and other leave time. Upon retirement, resignation, or dismissal, employees are paid in cash for vacation leave time accumulated. The District has modified its employee benefits to reflect payment of accrued sick leave upon retirement up to 24 days maximum for employees hired prior to January 1, 2010. For employees hired prior to January 1, 2010, a medical benefit of \$600 per month for each year of actual employment for a minimum of fifteen years of actual service. The liability for compensated absences at June 30, 2023 was \$14,583, and at June 30, 2022 was \$14,997 and has been reflected on the Balance Sheet.

Net Position - Reservations of the ending retained earnings indicate the portions of retained earnings not appropriable for expenditures or amounts legally segregated for a specific future use. These amounts are not available for appropriation and expenditure at the balance sheet date.

REDWAY COMMUNITY SERVICES DISTRICT
Notes to Financial Statements
June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Bad Debts – Allowance for Doubtful Accounts is used for recording bad debts relating to accounts receivable. Management evaluates the collectability of receivables and has determined an estimated \$4,500 may not be recovered.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Policy for Defining Operating and Non-Operating Revenues - The District's proprietary funds make a distinction between operating and non-operating revenues and expenses. Operating revenues and expenses generally result from providing goods and services related directly to the principal operations of the funds. All revenues and expenses not meeting this definition are reported as non-operating including interest income and expense.

Policy for Applying FASB Pronouncements - The District has adopted all applicable FASB Statements and Interpretations, APB Opinions, and ARBs issued after November 30, 1989, except those that are limited to not-for-profit organizations.

Policy for Applying Restricted/Unrestricted Resources - When an expense is incurred for which both restricted and unrestricted retained earnings are available, restricted resources are applied first.

NOTE 2 - CASH AND CASH EQUIVALENTS

The District has no self-directed investments other than the pooled investment administered by the County referred to in Note 1. The District's funds invested and maintained by other agencies are as follows:

<u>2023</u>	<u>Cash in Checking</u>	<u>Cash in Savings</u>	<u>Cash in County</u>	<u>Petty Cash</u>	<u>Total</u>
Insured by FDIC	\$ 86,300	\$ 25	\$ -	\$ 70	\$ 86,395
Pooled with County	-	-	808,452	-	808,452
	<u>\$ 86,300</u>	<u>\$ 25</u>	<u>\$ 808,452</u>	<u>\$ 70</u>	<u>\$ 894,847</u>
<u>2022</u>	<u>Cash in Checking</u>	<u>Cash in Savings</u>	<u>Cash in County</u>	<u>Petty Cash</u>	<u>Total</u>
Insured by FDIC	\$ 108,068	\$ 25	\$ -	\$ 70	\$ 108,163
Pooled with County	-	-	1,057,369	-	1,057,369
	<u>\$ 108,068</u>	<u>\$ 25</u>	<u>\$ 1,057,369</u>	<u>\$ 70</u>	<u>\$ 1,165,532</u>

REDWAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 3 - CAPITAL ASSETS AND DEPRECIATION

Capital Assets for the District for the years ended June 30, 2023 and 2022 consisted of the following:

	6/30/2022	Additions (Provisions)	Deletions / Transfers	Balance 6/30/2023
Water Utility Plant				
Land	\$ 31,282	\$ -	\$ -	\$ 31,282
Construction in Progress	57,261	2,427	-	59,688
Non Depreciable Assets	<u>88,543</u>	<u>2,427</u>	<u>-</u>	<u>90,970</u>
Source of Supply - Plant	457,414	-	-	457,414
Water Treatment Plant	288,734	-	-	288,734
Tools and Equipment	285,569	-	-	285,569
Pumping Plant	83,512	-	-	83,512
Structures and Improvements	4,115,506	13,000	-	4,128,506
Vehicles	17,677	-	-	17,677
Total	<u>5,248,412</u>	<u>13,000</u>	<u>-</u>	<u>\$ 5,261,412</u>
Less: Accumulated Depreciation	<u>(2,827,450)</u>	<u>(105,933)</u>	<u>-</u>	<u>(2,933,383)</u>
Total Net Assets	<u>\$ 2,509,505</u>	<u>\$ (90,506)</u>	<u>\$ -</u>	<u>\$ 2,418,999</u>
	Balance 6/30/2022	Additions (Provisions)	Deletions / Transfers	Balance 6/30/2023
Solid Waste Utility Plant				
Land	\$ 93,493	\$ -	\$ -	\$ 93,493
Easements	4,633	-	-	4,633
Construction in Progress	321,495	216,316	-	537,811
Non Depreciable Assets	<u>419,621</u>	<u>216,316</u>	<u>-</u>	<u>635,937</u>
Collection Facility I/Lift Stn	607,992	-	-	607,992
Sewer Treatment Plant 1	466,708	-	-	466,708
Treatment Plant improvements	80,884	-	-	80,884
Sludge Bed	84,334	-	-	84,334
Wastewater Plant & Lift Station	2,037,438	-	-	2,037,438
Collection Facility (new)	1,748,873	-	-	1,748,873
Seasonal Perc Pond	166,654	-	-	166,654
Tools and Equipment	214,322	-	-	214,322
Lab Equipment	43,665	-	-	43,665
Vehicles	72,631	-	-	72,631
Road Improvements	116,000	-	-	116,000
Office Equipment	22,545	-	-	22,545
Total	<u>5,662,046</u>	<u>-</u>	<u>-</u>	<u>\$ 5,662,046</u>
Less: Accumulated Depreciation	<u>(3,743,607)</u>	<u>(145,690)</u>	<u>-</u>	<u>(3,889,297)</u>
Total Net Assets	<u>\$ 2,338,060</u>	<u>\$ 70,626</u>	<u>\$ -</u>	<u>\$ 2,408,686</u>
Total Capital Assets, Net				<u>\$ 4,827,685</u>

REDWAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 3 - CAPITAL ASSETS AND DEPRECIATION (Continued)

Water Utility Plant	6/30/2021	Additions (Provisions)	Deletions / Transfers	Balance 6/30/2022
Land	\$ 31,282	\$ -	\$ -	\$ 31,282
Construction in Progress	57,261	-	-	57,261
Non Depreciable Assets	88,543	-	-	88,543
Source of Supply - Plant	457,414	-	-	457,414
Water Treatment Plant	288,734	-	-	288,734
Tools and Equipment	230,616	54,953	-	285,569
Pumping Plant	83,512	-	-	83,512
Structures and Improvements	4,115,506	-	-	4,115,506
Vehicles	17,677	-	-	17,677
Total	5,193,459	54,953	-	\$ 5,248,412
Less: Accumulated Depreciation	(2,722,514)	(104,936)	-	(2,827,450)
Total Net Assets	<u>\$2,559,488</u>	<u>\$ (49,983)</u>	<u>\$ -</u>	<u>\$ 2,509,505</u>
Solid Waste Utility Plant	Balance 6/30/2021	Additions (Provisions)	Deletions / Transfers	Balance 6/30/2022
Land	\$ 93,493	\$ -	\$ -	\$ 93,493
Easements	4,633	-	-	4,633
Construction in Progress	180,071	141,424	-	321,495
Non Depreciable Assets	278,197	141,424	-	419,621
Collection Facility 1/Lift Stn	607,992	-	-	607,992
Sewer Treatment Plant 1	466,708	-	-	466,708
Treatment Plant improvements	80,884	-	-	80,884
Sludge Bed	84,334	-	-	84,334
Wastewater Plant & Lift Station	2,037,438	-	-	2,037,438
Collection Facility (new)	1,748,873	-	-	1,748,873
Seasonal Perc Pond	166,654	-	-	166,654
Tools and Equipment	154,156	60,166	-	214,322
Lab Equipment	43,665	-	-	43,665
Vehicles	72,631	-	-	72,631
Road Improvements	116,000	-	-	116,000
Office Equipment	22,545	-	-	22,545
Total	5,601,880	60,166	-	\$ 5,662,046
Less: Accumulated Depreciation	(3,599,486)	(144,121)	-	(3,743,607)
Total Net Assets	<u>\$2,280,591</u>	<u>\$ 57,469</u>	<u>\$ -</u>	<u>\$ 2,338,060</u>
Total Capital Assets, Net				<u>\$ 4,847,565</u>

REDWAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 4 - LONG-TERM DEBT

Long-term debt of the District for the years ended June 30, 2023 and 2022 consisted of the following:

	6/30/2022	Additions	Principal Payments	Balance 06/30/23	Due within One Year
Davis - Grunsky	\$ 74,891	\$ -	\$ (19,347)	\$ 55,544	\$ 19,829
SRF CDPH	918,000	-	(114,750)	803,250	38,250
RECD Loan	535,000	-	(28,500)	506,500	29,500
Total	\$ 1,527,891	\$ -	\$ (162,597)	\$ 1,365,294	\$ 87,579

	Balance 06/30/21	Additions	Principal Payments	Balance 06/30/22	Due within One Year
Davis - Grunsky	\$ 93,766	\$ -	\$ (18,875)	\$ 74,891	\$ 19,347
SRF CDPH	956,250	-	(38,250)	918,000	38,250
RECD Loan	562,000	-	(27,000)	535,000	28,500
Total	\$ 1,612,016	\$ -	\$ (84,125)	\$ 1,527,891	\$ 86,097

Descriptions, terms, and other information on each of the above categories of debt are as follows:

State Davis-Grunsky Loans - The District is indebted to the State of California for two construction loans made under the provisions of the Davis-Grunsky Act. Details of these loans are as follows:

a. Principal Amounts

(1) Loan No. D-GLC11 dated 03/21/68	\$ 116,000
(2) Loan No. D-GLC44 dated 04/09/74	<u>430,000</u>
	<u>\$ 546,000</u>

b. Interest rate – 2 ½% per annum

c. Principal and interest were both deferred for ten years from loan date, with the deferred interest equally divided over the remaining years of payment (50 years for loan D-GLC11 and 40 years for loan D-GLC44).

d. Loan funds are for constructing distribution lines.

e. Taxes are to be levied as necessary to assure adequate funds to meet loan payment provisions.

REDWAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 4 - LONG-TERM DEBT (Continued)

Certificates of Participation/RECD Loan - In connection with the construction of the new wastewater improvement project, the Redway Community Services District (RCSD) entered into a series of transactions with the Humboldt County Public Property Leasing Corporation (HCPPLC) and the U.S. Department of Agricultural/Rural Economic & Community Development (USDA/RECD).

The project was financed with a \$2,254,530 grant, and the issuance of \$952,400 in Certificates of Participation. In an involved series of steps, the District became liable for repayment of the interest and principal of the Certificates of Participation. A summary of the transactions is as follows:

1. RCSD sells the "project" to the HCPPLC for \$952,400. Payment is made by the HCPPLC by depositing COP proceeds into County funds established for making payments related to the project.
2. The HCPPLC sells the "project" back to the RCSD for \$952,400 under an Installment Sales Agreement, which requires the District to make semi-annual installment payments to the HCPPLC in amounts equal to the required debt service payments on the COP debt.
3. The HCPPLC makes the required debt service payments to the USDA/RECD; this is a technicality only, as the payments are made by the County using funds deposited from the District.

These step transactions leave the District obligated to the USDA/RECD for the COP debt in the amount of debt shown on the District's books at June 30, 2023. The related disclosures in connection with this debt (in the form of the installment sales agreement) are as follows:

Date of Installment Sales Agreement:	July 1, 1995
First Payment:	August 1, 1996
Final Payment:	August 1, 2035
Security:	Installment payments are secured by a pledge of net revenues of the District
Reserve Requirement:	Beginning January 15, 1996 and ending July 15, 2005, an amount equal to 1/20 of the Reserve Requirement.
Interest Rate:	4.5%
Payments:	Interest only paid February 1; principal and interest paid on August 1.

REDWAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 4 - LONG-TERM DEBT (Continued)

State Revolving Fund Loan - In August 2010, the District entered into an agreement with the State of California Department of Public Health (CDPH) to fund the District's water system improvement project. The estimate of total project costs provided by the District to the CDPH was \$3,206,000, of which CDPH agreed to provide a \$1,530,000 loan and a \$1,676,000 grant. According to the agreement, the loan is disbursed before the grant. Additionally, the loan has an interest rate of 0% and is payable in semiannual installments over 20 years beginning July 2014. To service this debt, the District instituted a monthly surcharge of \$8.50 per utility end user in December 2009, which totaled \$79,767 and \$80,368 for the years ended June 30, 2023 and 2022, respectively. Interest has not been imputed at this time.

Following are the principal and interest requirements to maturity for each of the five subsequent fiscal years and in five-year increments thereafter for the Rural Economic and Community Loan:

USDA/RECD			
<u>Year(s) Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	29,500	22,129	51,629
2025	31,000	20,768	51,768
2026	32,000	19,350	51,350
2027	33,500	17,876	51,376
2028	35,000	16,335	51,335
2029-2033	201,500	55,856	257,356
2034-2036	144,000	9,900	153,900
	<u>\$506,500</u>	<u>\$162,214</u>	<u>\$668,714</u>

Following are the principal requirements to maturity for each of the five subsequent fiscal years and in five-year increments thereafter for the State Revolving Fund Loan:

SRF			
<u>Year(s) Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	76,500	-	76,500
2025	76,500	-	76,500
2026	76,500	-	76,500
2027	76,500	-	76,500
2028	76,500	-	76,500
2029-2033	382,500	-	382,500
2034	38,250	-	38,250
	<u>\$803,250</u>	<u>\$ -</u>	<u>\$803,250</u>

REDWAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 4 - LONG-TERM DEBT (Continued)

Following are the principal and interest requirements to maturity for each of the five subsequent fiscal years and in five-year increments thereafter for the Davis-Grunsky Loans:

Loan No D-GLC 11

<u>Year(s) Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Deferred Interest</u>	<u>Total</u>
2024	3,527	563	503	4,593
2025	3,615	475	503	4,593
2026	3,706	385	503	4,594
2027	3,798	385	503	4,686
2028	7,884	292	1,008	9,184
	<u>\$22,530</u>	<u>\$2,100</u>	<u>\$3,020</u>	<u>\$27,650</u>

Loan No D-GLC 44

<u>Year(s) Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Deferred Interest</u>	<u>Total</u>
2024	16,303	825	2,486	19,614
2025	16,711	418	2,484	19,613
	<u>\$33,014</u>	<u>\$1,243</u>	<u>\$4,970</u>	<u>\$39,227</u>

REDWAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 5 - INSURANCE

The District is exposed to various risks of loss related to torts; damage to, and theft or destruction of assets; errors and omissions; injuries to employees and natural disasters. The District was a member of the Special District Risk Management Authority (SDRMA), an intergovernmental risk sharing joint powers authority created pursuant to California Government Code Sections 6500, et. seq., effective July 1, 2022 through June 30, 2023. During its membership, the following policies were in effect:

	<u>Limits</u>
General and Auto Liability, Public Officials' and Employees' Errors and Omissions and Employment Practices Liability (per occurrence)	\$ 2,500,000
Employee Dishonesty Coverage (per loss)	400,000
Property Loss (per occurrence)	1,000,000,000
Boiler and Machinery (per occurrence)	100,000,000
Public Officials Personal Liability (per occurrence)	500,000
Workers' Compensation Coverage	200,000,000
Employers' Liability	5,000,000

NOTE 6 - PROPERTY TAXES/EXEMPTIONS

The County Board of Supervisors has authorized the District's receipt of taxes and exemptions from the County-wide \$1 per \$100 assessed valuation general purpose tax, as well as special taxes assessed for purposes of the general obligation bonds. The purpose of these appropriations is to assist the District in providing water and solid waste utility services. Following is a listing of the District's receipts by source:

	<u>2023</u>	<u>2022</u>
Current Secured Taxes	\$ 121,814	\$ 116,429
Current Unsecured Taxes	5,070	4,612
Taxes - Prior Years	4,052	57
Taxes - Current Supplemental Rolls	1,671	1,431
Supplemental - Prior Years	279	287
State - Homeowners' Exemptions	1,189	1,230
Less: Property Tax Administration Fees	<u>(3,957)</u>	<u>(3,891)</u>
 Total Taxes/Exemptions	 <u>\$ 130,118.</u>	 <u>\$ 120,155</u>

REDWAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 7 – COMMITMENTS / SUBSEQUENT EVENTS

Funding Agreement with the State of California Department of Public Health – Water System Improvement Project

In August 2010, the District entered into an agreement with the State of California Department of Public Health (CDPH) to fund the District's water system improvement project. The estimate of total project costs provided by the District to the CDPH was \$3,206,000, of which CDPH agreed provide a \$1,530,000 loan and a \$1,676,000 grant. According to the agreement, the loan is disbursed before the grant. Additionally, the loan has an interest rate of 0% and is payable in semiannual installments over 20 years beginning at project completion. To service this debt, the District instituted a monthly surcharge of \$8.50 per utility end user in December 2009 (See Note 4).

System Expansion Fees

To fund capital improvement projects, the District instituted a monthly expansion fee of \$5.00 per utility end user in January 2014 with annual increases of \$1.00 for five years. As of June 30, 2023, and 2022 the Water SEF revenue totaled \$93,980 and \$94,442, respectively. Currently the fees are \$10.00 per month for Water and Sewer SEF is \$10.50 per month.

The Sewer system expansion fee revenue of \$5.50 was instituted in January 2014 with annual increases of \$1.00 for five years totaling \$95,746 and \$96,009 for June 30, 2023 and 2022, respectively.

NOTE 8 – NEW ACCOUNTING PRONOUNCEMENTS

GASB Statement No. 87 – In June 2017, GASB issued Statement No. 87, *Leases*. This standard's primary objective is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The Statement was implemented in the year ended June 30, 2022. The District determined this Statement did not have an impact on the financial statements.

GASB Statement No. 74 – In June 2015, GASB issued Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other than Pension Plans*, effective for periods beginning after June 15, 2016.

GASB Statement No. 75 - In June 2015, GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This standard's primary objective is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions. The Statement is effective for periods beginning after June 15, 2017. Currently, the District records retiree medical costs as they are paid and does not recognize the liability in the financial statements. Management has determined that at this time the effect of Statement No. 75 is immaterial to the District's financial statements as a whole.

REDWAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 9 – RETIREMENT PLAN

The District provides a deferred compensation plan for its eligible employees. The Redway Community Services District Deferred Compensation Plan is a 457(b) or “eligible” deferred compensation plan that is administered by the Variable Annuity Life Insurance Company (“VALIC”). Contributions of permanent full-time employees who choose to participate in the plan start at 3% of gross pay. The District will contribute 7%. Permanent part-time employees may participate in the plan after two years of employment. Employee contributions start at 3% of gross pay. The District does not contribute on behalf of part-time employees. Employee deferrals for the years ended June 30, 2023 and 2022 were \$26,602 and \$37,766, respectively. The District’s contributions for the years ended June 30, 2023 and 2022 were \$35,374 and \$26,125, respectively.

NOTE 10 – CONTINGENCIES

The Administrative Civil Liability Complaint by the North Coast Regional Water Quality Control Board (NCRWQCB) pertaining to 13 effluent discharges during the compliance period between March 18, 2014 and November 30, 2018 was completed in October 2023. Management agreed that these violations occurred during major rain events and were unavoidable. Management proposed an I & I Improvement Project as a supplemental environmental alternative to the penalty which included the purchase of a camera system crawler.

NOTE 11 – RECLASSIFICATIONS

Certain reclassifications have been made to the prior years’ financials to conform to the current year’s presentation. These reclassifications had no effect on previously reported results of operations or retained earnings.

NOTE 12 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 5, 2024, the date the financial statements were available to be issued.

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From: Terri Klemetson <terrik@rrhc.org>
Sent: Monday, May 20, 2024 9:03 AM
To: Dru (redwaycsd@gmail.com); Glenn Gradin
Cc: Tina Tvedt
Subject: RCSD/ RRHC - Sewer Runoff Drain - Admin Building

Hi Dru and Glenn,

Does RCSD have a summer schedule to clean out the street drains? If yes, can you please put the drains along Briceland Rd on the list?

The drains in front of both our Admin and Satellite Dental buildings backed up this winter so we're hoping they can get cleaned in the next couple of weeks.

Sincerely,
Terri

Terri Klemetson
Redwoods Rural Health Center
Director of Operations
Office: 707-923-7520
Mobile: 707-223-0303

From: Tina Tvedt <ttvedt@rrhc.org>
Sent: Monday, May 20, 2024 8:29 AM
To: Terri Klemetson <terrik@rrhc.org>
Subject: Sewer Runoff Drain - Admin Building

Hi Terri,

Can RCSD help clean the street sewer drain at Admin?

Tina Tvedt Schaible, MHA, CMPE

Executive Director

Redwoods Rural Health Center

101 West Coast Rd./PO Box 769

Redway, CA 95560

Direct Office: (707) 923-7521

Mobile: (707) 362-7582

Fax: (707) 923-1688

E-mail: ttvedt@rrhc.org

Website: www.rrhc.org

Humboldt Community Services District

Dedicated to providing high-quality, cost-effective water and sewer service for our customers

June 11, 2024

Assemblymember Jim Wood
State Capitol
P.O. Box 942849
Sacramento, CA 94249-0002

RE: Support for a Climate Resiliency Bond for the November 2024 Election

Dear Assemblymember Wood:

On behalf of the Humboldt Community Services District, we respectfully request that you support a proposal to place a climate resiliency bond on the ballot for the November 2024 Election to address the pressing infrastructure needs of local water districts in California. A climate resiliency bond would allocate approximately \$5.2 billion dollars for safe drinking water and water resilience programs.

The Humboldt Community Services District is an independent special district that provides essential water distribution and wastewater collection services to a community of about 20,000 people that reside in the unincorporated area surrounding Eureka, CA.

California is facing unprecedented challenges posed by climate change. These challenges threaten the reliability and safety of our water supply system, jeopardizing the health and livelihoods of our ratepayers. It is imperative that the District be able to fortify our water infrastructure and adapt to the realities of a changing climate.

By placing a climate resiliency bond on the November 2024 ballot, the District will have an opportunity to invest in critical projects that will enhance the resiliency of our water system, protect against future disasters, and ensure access to clean and reliable water for our community. These projects include upgrading aging infrastructure and implementing innovative technologies to improve the environmental safety of our wastewater system.

A climate resiliency bond represents a much-needed solution to preparing California's infrastructure to withstand the challenges of climate change. We urge you to support legislation to place a climate resiliency bond on the November ballot and we ask you to work with your colleagues to prioritize its passage.

Respectfully,

Terrence Williams
General Manager

cc: Association of California Water Agencies

Climate Resilience Bond - Water Infrastructure Priorities

UPDATED MAY 13, 2024



Adapting to climate change requires California to urgently and significantly rehabilitate and modify existing water facilities, improve operational flexibility, and make generational investments in new water infrastructure. The State is currently underprepared to manage a water system with a decreasing snowpack, less frequent precipitation, and weather extremes. Additional above- and below-ground storage capacity must be developed to capture precipitation. In addition, new and enhanced conveyance facilities are essential for moving collected and stored water, connecting suppliers with different supply sources, transferring water among water users, and recharging groundwater for multi-beneficial purposes. State investment in water infrastructure is crucial to providing the reliable delivery of water to California residents, businesses, and agriculture. In addition, climate resilience projects have also been shown to stimulate local economies and create jobs.

Dam Safety/Reservoir Operations: (\$623 million)

In California, the average age of the 1,246 dams that fall under the jurisdiction of the state's Division of Safety of Dams is more than 70 years. In 2022, the state rated 112 of those dams as "less than satisfactory" and applied capacity restrictions to many reservoirs, resulting in significantly reduced water storage. Dam safety projects protect public safety, regain lost storage capacity, and fortify facilities for intensified storms due to climate change. In addition, dam enhancements to support Forecast-Informed Reservoir Operations (FIRO) further increase the climate resilience of dams using data from watershed monitoring and weather forecasting, which in turn allows for optimization of water releases from reservoirs to better respond to droughts and floods.

Recycling and Desalination: (\$990 million)

The State has set a target of 1.8 million acre-feet of new recycled water by the year 2040. In order to meet this goal, the State Water Resources Control Board (State Water Board) estimates that the cost to State, local, and federal agencies will total approximately \$27 billion. In addition, the State has set a target of expanding brackish groundwater desalination by 84,000 acre-feet per year by 2040. Both ocean and brackish groundwater and surface water desalination play an important role in local communities' water supply planning process to enhance California's drought resilience.



Eastern Municipal Water District:
French Valley Recycled Water Expansion

HCSD 06/11/2024 Board Pack



Fresno Irrigation District:
Savory Groundwater Recharge Basin



**Western Municipal Water District:
Recycled Water & Groundwater Recharge**



Los Vaqueros Reservoir

Safe Drinking Water/Water Quality: (\$440 million)

ACWA strongly supported the creation of California’s Safe and Affordable Drinking Water Fund and recognizes the need to continue to direct resources to disadvantaged communities dealing with water quality issues. In addition, there are a number of communities throughout California dealing with water quality issues, including those caused by perfluoroalkyl and polyfluoroalkyl substances (PFAS) and other contamination that will result in hundreds of millions of dollars in treatment costs to ratepayers.

Groundwater: (\$733 million)

Historic droughts over the last several decades have placed extreme strain on California’s groundwater basins. In response to the Sustainable Groundwater Management Act (SGMA), local agencies have proposed more than 340 new recharge projects that, if built, could result in as much as 2.2 million acre-feet of additional stored water in a single wet year by 2030.

Flood Protection: (\$733 million)

Levees, weirs, bypasses, and other flood protection facilities reduce the risk of major flooding. Projects that repair, expand, or replace these facilities are essential to flood management and public safety. As recent atmospheric rivers have shown, California must invest significant resources in coastal and inland flood protection including new infrastructure to capture flood flows and divert them to groundwater recharge facilities.

Regional Water Conveyance: (\$586 million)

New regional water conveyance systems and repairs of existing facilities will be essential to create a more resilient water infrastructure system. The Bureau of Reclamation estimates that repairing arterial canals in the central valley that have been damaged due to subsidence will cost over \$500 million. Many local and regional conveyance upgrades and repairs are needed throughout the State to create access to new water sources or provide emergency backup conveyance.

Regional Watershed Resilience: (\$366 million)

Regional and inter-regional scale watershed resilience projects are essential to maximize investments that increase water infrastructure resilience to climate change. These projects include Integrated Regional Water Management (IRWM) projects and other regional collaborations that focus on managing the region’s water resources, setting regional priorities for water infrastructure, improving regional water self-reliance, or reducing reliance on the Sacramento-San Joaquin Delta.

Surface Water Storage: (\$550 million)

As climate change continues to reduce California’s snowpack, which serves as a natural storage reservoir, the State must invest in additional water storage infrastructure to capture and store rainfall for utilization during dry periods. The Governor’s Water Supply Strategy identifies the need to develop over 4-million-acre feet of new storage facilities with other estimates placing the need much higher.

State Water Project Climate Change Resilience: (\$366 million)

The California State Water Project (SWP) is a multi-purpose water storage and delivery system that delivers water to 27 million Californians and many farms and businesses throughout the state. In order to continue to provide safe and reliable drinking water and to meet the renewable energy goals established for the SWP, California should provide funding to enhance the SWP delivery of water and increase its energy resilience.

Water Conservation: (\$366 million)

From 2013 to 2016, statewide per capita residential water use declined 21 percent and has remained 16 percent below (on average) 2013 levels. Public water agencies continue to invest in water conservation projects and programs that increase conservation efforts, such as turf replacement programs, water loss projects, and other water-use efficiency upgrades. Similarly, there are significant infrastructure projects at agricultural irrigation districts that would yield water savings.



**Mesa Water:
Drought-Resilient Supply Project**



**Contra Costa Water District:
Contra Costa Canal**

June, 2024

Assemblymember Jim Wood
State Capitol
P.O. Box 942849
Sacramento, CA 94249-0002

RE: Support for a Climate Resiliency Bond for the November 2024 Election

Dear Assemblymember Wood:

On behalf of _____, we respectfully request that you support a proposal to place a climate resiliency bond on the ballot for the November 2024 Election to address the pressing infrastructure needs of local water districts in California. A climate resiliency bond would allocate approximately \$5.2 billion dollars for safe drinking water and water resilience programs.

_____ provides essential water distribution and wastewater collection services to a community of about _____ people that reside in _____ CA.

California is facing unprecedented challenges posed by climate change. These challenges threaten the reliability and safety of our water supply system, jeopardizing the health and livelihoods of our ratepayers. It is imperative that _____ be able to fortify our water infrastructure and adapt to the realities of a changing climate.

By placing a climate resiliency bond on the November 2024 ballot, _____ will have an opportunity to invest in critical projects that will enhance the resiliency of our water system, protect against future disasters, and ensure access to clean and reliable water for our community. These projects include upgrading aging infrastructure and implementing innovative technologies to improve the environmental safety of our wastewater system.

A climate resiliency bond represents a much-needed solution to preparing California's infrastructure to withstand the challenges of climate change. We urge you to support legislation to place a climate resiliency bond on the November ballot and we ask you to work with your colleagues to prioritize its passage.

Respectfully,

cc: Association of California Water Agencies

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Tuesday, June 18, 2024

Dear Redway Community Services District (RCSD),

The following are my public comments to your Special Meeting agenda for June 19, 2024, Agenda item 1. *Place of Use Boundary. ACTION REQUIRED: Discussion / Report / Action / Resolution 2023-2024-08*

1. Given all the thousands of documents I have read for this action, provided by RCSD and documents I have obtained on my own with the State Water Board, Humboldt LAFCo, and Humboldt County Planning Department, it is clear, any water service provided by RCSD for the Meadows Business Park was never analyzed using CEQA.

2. In all the thousands of pages RCSD has put together for this Resolution, the one outstanding date no one can document, is the day, month or year RCSD started serving the Meadows Business Park with water.

3. In not conducting a full initial study under CEQA for this Change Petition, the RCSD Board is not honoring its own statement that was read into the record for this meeting, which states:

"The Redway Community Services District acknowledges that it is located within the traditional lands of the Wailaki and other Indigenous peoples. On this unceded ancestral land along the river they call Sinkyokok, generations of people have stewarded this land and continue to care for the land and water. We look to our indigenous communities for their experience in caring for the water and land that we both inhabit and commit to working with them to provide quality water for all."

Why would you make that statement and only exempt yourself from conducting any formal initial study and analysis under CEQA?

Thank you for your time and consideration,

Ed Voice