



AGENDA REDWAY COMMUNITY SERVICES DISTRICT BOARD OF DIRECTORS

REGULAR BUSINESS MEETING

Location: RCSD Business Office, 1150 Evergreen Rd. #2

Date: July 17, 2024

Time: 5:30 P.M.

Posted: July 12, 2024

I. CALL TO ORDER:

II. ROLL CALL:

___ Arthur M^cClure Chairman
Etherton

___ Linda Sutton

___ Marie

___ 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 June 26, 2024 Regular Business Meeting minutes.
2. Consider Approval of the Minutes of the Board of Director June 26, 2024 Public Hearing 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 June 2024 Financial Reports.
2. General Manager's Report: Review of the June 2024 General Manager's Report.
3. Office Manager's Report: Review of the June 2024 Office Manager's Report.
4. Operation Manager's Report: Review of the June 2024 Operation Manager's Report.
5. Production Report: Review of June 2024 Production Report.
6. Safety Report: Review of the June 2024 Safety Reports.

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

1. *Updating Place of Use Boundary.* **NOTHING NEW**
ACTION REQUIRED: Discussion / Report / Action/
2. *Updating Water Ordinance* **GM REPORT PAGE 37**
ACTION REQUIRED: Discussion / Report / Action
3. *Ad-Hoc Committee Report;*
 - a) *Finance*
 - b) *Executive* **GM REPORT PAGE 37**
 - c) *Ordinance*
4. *District Policies* **BOARD POLICY PAGE 103**
ACTION REQUIRED: Discussion / Report / Action
5. *New Connections;*
 - a) *Property Amnesty Letter* **PAGE 49**
 - b) *New Connections Waiting List*
 - c) *Houses Not Connect to Collection System**ACTION REQUIRED: Discussion / Report / Action*
6. *Inspection* **GM REPORT PAGE 37**
ACTION REQUIRED: Discussion / Report / Action .
7. *Installation of Additional Wells* **NOTHING NEW**
ACTION REQUIRED: Discussion / Report / Action

8. *Grants:* **GM REPORT PAGE 37**
a) *Emergency Water Storage and Supply Project.*
b) *Wastewater Improvements Project.*
ACTION REQUIRED: Discussion / Report
9. *Security* **GM REPORT PAGE 37**
ACTION REQUIRED: Discussion / Report / Action
10. *Review and Action of the 2023 / 2024 Actuals and 2024 / 2025 Budget.* **paGE 51**
ACTION REQUIRED: Discussion / Report / Action
11. *BiEnniel Notice; Conflict of Interest Code.* **paGE 55**
ACTION REQUIRED: Discussion / Report / Action / Resolution
12. *Review and Approval of the 2022 / 2023 Audit* **paGE 73**
ACTION REQUIRED: Discussion / Report / Action
13. *Letter of Support for a Climate Resiliency Bond for the November 2024 Election.*
ACTION REQUIRED: Discussion / Report / Action **page 97**

X. CORRESPONDENCE:

XI. BOARD MEMBER / STAFF REPORTS:

1. DIRECTORS' REPORT
 - a. RREDC

XII. COMMENTS FROM MEMBERS OF THE BOARD:

XIII. MEDIA COMMUNICATION:

XIV. ADVANCED AGENDA:

Further items may be placed by the Board Members for the August 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, 3156 Redwood Dr. 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 to ensure accessibility to this meeting (28 CFR 35.102-35.104 ADA Title II.

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REDWAY COMMUNITY SERVICES DISTRICT
MINUTES OF THE REGULAR BUSINESS MEETING

June 26, 2024

CALL TO ORDER:

Chairman M^cClure called the June 26, 2024 Regular Business Meeting of the Redway Community Services District Board of Directors, to order at 5:37 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:

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:

Following review of the June 26, 2024 Agenda, Dian Griffith motioned to approve the June 26, 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 his appreciation to the District's staff for their dedication to the District.

PUBLIC COMMENT:

1. No public comment was addressed to the Board.

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.
2. Review and Action of the June 19, 2024 Special Business Meeting minutes. Following review of The June 19, 2024 Special Business Meeting Minutes, Michael McKaskle moved to accept the June 19, 2024 Regular Business Meeting Minutes as presented. Dian Griffith seconded the motion. Chairman M^cClure called for a voice vote. The motion was carried by a voice vote of four Yeas, zero Nays and one Abstention from Marie Etherton.

CONSENT CALENDAR:

1. Financial Report: The Board reviewed the May 2024 Financial Reports.
2. General Manager's Report: The Board reviewed the May 2024 General Manager's Report. The General Manager's Report stated that Cody Cox recommended that the District apply for a USDA loan with an interest rate of 2.5% in order to purchase a Vactor Truck. The interest rate should have stated 5.0%
3. Office Manager's Report: The Board reviewed the May 2024 Office Manager's Report.
4. Operation Manager's Report: The Board reviewed the May 2024 Operation Manager's Report.
5. Production Report: The Board reviewed the May 2024 Production Reports.
6. Safety Report: The Board reviewed the May 2024 Safety Report.

Michael McKaskle moved to accept the May 2024 Consent Calendar as amended. Dian Griffith seconded the motion. Chairman M^cClure called for a roll call vote. Dian Griffith, Yea, Michael McKaskle, Yea, Marie Etherton, Yea, Linda Sutton, Yea, Arthur M^cClure, Yea. The motion was carried by a roll call vote of five Yeas and zero Nays.

ACTION / DISCUSSION ITEMS:

1. Update Place of Use Boundary: No new information was available for review by the Board. Linda Sutton addressed the Board regarding the content in Resolution 2023-2024-08.
2. Updating Water Ordinance: Cody Cox informed the Board that a meeting is scheduled for June 27, 2024 at 10:00 A.M. in the RCSD business office, with Attorney at Law David McMurchie, for the purpose of discussing the language in the Updated Water Ordinance. Ordinance Ad-Hoc Committee member Dian Griffith will be in attendance. Ordinance Ad-Hoc Committee member Linda Sutton will be unable to attend.
3. Ad-Hoc Committee Reports;
 - a. Finance: No finance meeting was held, therefore no information was presented to the Board.
4. District Policies; Board Policy: No District Policy was available for review by the Board
5. New Connections:
 - a. Residential Property Amnesty Letter: During the June 27, 2024 meeting with David McMurchie, Attorney at Law, the draft of the Residential Property Amnesty Letter will be discussed.
 - 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.
6. Inspection: Cody Cox informed the Board that an inspection was performed at a residence on Willow Ave. Cody Cox informed the Board that a new inspection form is being created.
7. Installation of Additional Wells: No information was available for review by the Board.
8. Grants:
 - a. Emergency Water Storage and Supply Project: Cody Cox informed the Board that tasks scheduled for the Emergency Water Storage and Supply Project are pending.

- b. Wastewater Improvements Project: Cody Cox informed the Board that tasks scheduled for the Wastewater Improvements Project are pending.
9. Security: Cody Cox informed the Board that no new information is available for review by the Board.
10. Review and Action on the 2024 / 2025 Budget: Following review of the 2024 / 2025 budget, Budget to Date will be added to the July 17, 2024 Regular Business Meeting agenda.
11. Placing Delinquent Accounts on Tax Rolls: Resolution 2023-2024-09 was adopted during the Public Hearing.
12. PG&E Rate Structure: Michael McKaskle commented that the District has received a draft letter from Terrence Williams, Humboldt Community Services District General Manager to Assemblymember Jim Wood asking for the Board's Support for a Climate Resiliency Bond for the November 2024 Election.
13. Draft of 2022 / 2023 Audit: The Board reviewed the draft 2022 / 2023 Audit. No findings were discovered.
14. Rescinding a Will Serve Letter at the Meadows Business Park and Withdrawing Single Family Residence: Following discussion, Michael McKaskle moved to rescind the Will Serve Letter at the Meadows Business Park dated March 24, 2005. Marie Etherton seconded the motion. Chairman M^cClure called for a roll call vote, Dian Griffith, Yea, Michael McKaskle, Yea, Marie Etherton, Yea, Linda Sutton, Yea, Arthur M^cClure, Yea, the motion was carried by a roll call vote of five Yeas and zero Nays.

CORRESPONDENCE:

1. Email from Redwoods Rural Health Center, Terri Klemetson, May 20, 2024 Re, Sewer Runoff Drain Along Briceland Road.
2. Humboldt Community Services District Terrence Willilams, General Manager to Assemblymember Jim Wood, June 11, 2024 Re, Support for a Climate Resiliency Bond for the November 2024 Election.
3. Email from Ed Voice, June 18, 2024 Re, Public Comment to the RCSD Board Regarding June 19, 2024 Special Meeting Agenda Item 1. Place of Use Boundary.

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. Marie Etherton asked whether street lighting and fire protection are the District's responsibility. Michael McKaskle stated that if requested, LAFCo would allow the District to be responsible for street lighting and fire protection. If requested, Broad Band and Cable TV could also become the District's responsibility.

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. Infrastructure Ad-Hoc Committee Report.
2. Proposed Purchase of a Combination Truck.

ADJOURNMENT:

Michael McKaskle moved to adjourn the June 26, 2024 Regular Business Meeting of the Redway Community Services District Board of Directors at 6:54 P.M. Linda Sutton 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 PUBLIC HEARING

FOR THE PURPOSE OF PLACING DELINQUENT ACCOUNT TO COUNTY TAX ROLLS

June 26, 2024

CALL TO ORDER

Chairman M^cClure called the Public Hearing of the Redway Community Services District Board of Directors, to order at 5:31 P.M. at the RCSD business office.

ROLL CALL

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

Staff Present:

Cody Cox, General Manager / Operations Manager was at Redway Elementary School.

Glenn Gradin, Office Manager was at Redway Elementary School.

Nancy Jurens, Secretary to the Board was at Redway Elementary School.

APPROVAL OF THE AGENDA:

Dian Griffith moved to approve the agenda of the June 26, 2024 Public Hearing as presented. Linda Sutton seconded the motion. Chairman M^cClure called for a roll call vote. Linda Sutton, Yea, Dian Griffith, Yea, Michael McKaskle, Yea, Marie Etherton, Yea, Arthur M^cClure, Yea. The motion was carried by a roll call vote of five Yeas, and zero Nays.

COMMENTS FROM THE PUBLIC:

No members of the public were present in order to deliver comments regarding their delinquent account.

ACTION / DISCUSSION ITEMS.

1. Discussion by the Redway Community Services District Board of Directors on Placing Delinquent Accounts on County Tax Rolls: Following discussion, Michael McKaskle moved to adopt Resolution 2023-2024-09 for the purpose of placing delinquent accounts on the county tax rolls. Dian Griffith seconded the motion. Chairman M^cClure called for a roll call vote. Dian Griffith, Yea, Michael McKaskle, Yea, Marie Etherton, Yea, Linda Sutton, Yea, Arthur M^cClure, Yea. The motion was carried by a roll call vote of five Yeas and zero Nays.

COMMUNICATION FROM THE PUBLIC:

No letters of opposition from property owners were received by the District.

ADJOURNMENT:

Michael McKaskle moved to adjourn the Public Hearing of the Redway Community Services District Board of Directors at 5: P.M. Dian Griffith seconded the motion. Chairman M^cClure called for a roll call vote. Dian Griffith, Yea, Linda Sutton, Yea Marie Etherton, Yea, Michael McKaskle, Yea, Arthur M^cClure, Yea. The motion was carried by a roll call vote of five Yeas and zero Nays.

Respectfully Submitted,

Nancy Jurrens
Secretary to the Board

Redway Community Services District
Monthly Financial Statement to JUNE 30th, 2024

Primary Checking Account		Previous Balance =	\$234,867.24	As of MAY 31st, 2024
Revenues				
1	Customer Revenues Collected per QuickBooks		\$99,991.31	
2	Customer Deposits		\$0.00	
3			\$0.00	
4	Rivercrest Mutual Water Testing		\$172.00	
5			\$0.00	
6			\$0.00	
7			\$0.00	
8			\$0.00	
9	Reimbursement #4 WWTP		\$201,619.00	
10			\$0.00	
11			\$0.00	
Total Income (reconciled bank deposits)			\$301,782.31	
Total Withdrawals (reconciled withdrawals)			\$379,846.08	
Quick Books Balance - Primary Checking Account			\$156,803.47	As of JUNE 30th, 2024

UBmax Income: Payments Received	
Water payments - w/ late, reconnect fees, adjustments and deposits	\$39,013.79
Sewer Payments	\$42,058.97
SEF Water fees paid	\$6,776.01
SEF Sewer fees paid	\$6,719.31
Water Syst. Loan Fund	\$5,762.66
Total Payments Received	\$100,330.74
Other Income	\$201,791.00
Net Total Income	\$302,121.74

Billing for Sales of Water & Sewer Services					
Date: This Year	May-24		Date: Prior Year	May-23	
	WATER	SEWER		WATER	SEWER
WSLF	\$6,669.68		WSLF	\$6,657.20	
Residential	\$32,627.93	\$38,093.13	Residential	\$25,631.49	\$26,922.29
Commercial	\$7,248.45	\$13,813.67	Commercial	\$6,346.03	\$9,105.73
Sub total W&S only	\$46,546.06	\$51,906.80	Sub total W&S only	\$38,634.72	\$36,028.02
SEF	\$7,856.68	\$7,976.50	SEF	\$7,842.00	\$7,992.60
Sub total	\$54,402.74	\$59,883.30	Sub total	\$46,476.72	\$44,020.62
Reconnect fees	\$55.00		Reconnect fees	\$247.50	
Late Fees	\$2,076.00		Late Fees	\$2,364.00	
Adjustments	-\$2,690.11		Adjustments	\$791.01	
Total Sales/Use	May-24	\$113,726.93	Total Sales/Use	May-23	\$93,899.85

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Redway Community Services District
Balance Sheet - Collapsed w/ Prior Year
As of June 30, 2024

	Jun 30, 24	Jun 30, 23
ASSETS		
Current Assets		
Checking/Savings		
1004 - Cash in Bank CCUSH - 71	35,017.70	20,146.75
1010 - CCUSH - Business Savings -00	25.01	25.01
1015 - CCUSH - Connection Fees -52	313.27	50,088.90
1020 - CCUSH - Meadows Deposits - 51	16,080.45	16,064.34
1050 - Petty Cash	70.13	70.13
Cash in County - Water		
1100 - #2546 SRF Water Proj Loan Fund	339,640.51	181,345.37
1105 - #2547 SRF Payment Reserve Fund	86,303.48	84,655.94
1110 - #2548 Davis Grunsky '68 Reserve	4,823.78	4,731.69
1115 - #2549 Davis Grunsky '74 Reserve	19,459.46	19,087.98
1120 - #2550 Tax Revenue Fund-Water	13,804.67	135,165.09
1125 - #2555 SEF - Water	166,106.78	200,778.74
1130 - #2557 T & D Rehab Proj. Fund	3,149.82	25,862.49
Total Cash in County - Water	633,288.50	651,627.30
Cash in County - Sewer		
1135 - #2551 Tax Revenue -Sewer	6,598.17	69,091.48
1140 - #2554 RCSD RECD Grant Sewer	881.69	864.86
1145 - #2556 SEF - Sewer	126,812.83	29,708.08
1150 - #2558 I & I Project Fund-Sewer	6,389.45	6,267.48
1155 - #9855 95 COP Payment Fund-Sewer	1,372.35	1,346.15
1160 - #9856 '95 Reserve Fund Sewer	50,511.26	49,547.01
Total Cash in County - Sewer	192,565.75	156,825.06
Total Checking/Savings	877,360.81	894,847.49
Other Current Assets		
Prepaid Expenses	3,000.00	3,000.00
Prepaid Insurance	0.00	38,956.85
Employee Advance	500.00	464.00
Prepaid Rent	700.00	700.00
Prepaid Workers Comp	0.00	14,813.00
1300 - Accounts Receivable		
1301 - Allowance for Doubtful Accounts	-4,500.00	-4,500.00
1300 - Accounts Receivable - Other	238,642.85	182,470.23
Total 1300 - Accounts Receivable	234,142.85	177,970.23

Redway Community Services District
Balance Sheet - Collapsed w/ Prior Year
As of June 30, 2024

	Jun 30, 24	Jun 30, 23
1400 - Other Receivables	-452.53	0.00
1500 - Grants Receivable	-270,086.57	0.00
1600 - Inventory - Water	15,820.61	15,820.61
1650 - Inventory - Sewer	1,742.98	1,742.98
Total Other Current Assets	-14,632.66	253,467.67
Total Current Assets	862,728.15	1,148,315.16
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	4,128,506.08
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	5,352,381.41
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	537,811.36
Total Fixed Assets - Sewer	6,297,984.30	6,297,984.30
Accumulated Depreciation-Water	-2,933,383.07	-2,933,383.07
Accumulated Depreciation-Sewer	-3,889,298.49	-3,889,298.49
Total Fixed Assets	4,864,645.63	4,827,684.15

Redway Community Services District
Balance Sheet - Collapsed w/ Prior Year
As of June 30, 2024

	Jun 30, 24	Jun 30, 23
Other Assets		
1900 · COP Issuance Costs	13,510.25	13,510.25
Total Other Assets	13,510.25	13,510.25
TOTAL ASSETS	5,740,884.03	5,989,509.56
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable	107,895.28	124,912.05
Total Accounts Payable	107,895.28	124,912.05
Other Current Liabilities		
A/P - Sewer	0.00	9,032.59
A/P - Water	0.00	12,157.82
2025 · Gym Memberships	0.00	200.00
2110 · Accrued SUI/ETT	47.92	17.84
2125 · Accrued Vacation	14,582.90	14,582.90
2200 · Interest Payable	-1,899.35	9,496.90
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	30.65	0.00
Total 24000 · Payroll Liabilities	30.65	1,177.22
Current Portion of Long-Term De	90,568.90	90,568.90
Total Other Current Liabilities	133,741.02	167,744.17
Total Current Liabilities	241,636.30	292,656.22
Long Term Liabilities		
2500 · Loan Payable - SRF Loan	765,000.00	803,250.00
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	-90,568.90
Total Long Term Liabilities	1,183,703.58	1,282,716.44
Total Liabilities	1,425,339.88	1,575,372.66

Redway Community Services District
Balance Sheet - Collapsed w/ Prior Year
As of June 30, 2024

	Jun 30, 24	Jun 30, 23
Equity		
Water Equity		
3050 · Retained Earnings - Water	2,171,458.74	2,171,458.74
3100 · Debt Reserve - Water	289,838.98	289,838.98
3200 · Contributed Capital - Water		
3250 · Less Accumulated Amortization	-150,001.65	-150,001.65
3200 · Contributed Capital - Water - Other	409,340.77	409,340.77
Total 3200 · Contributed Capital - Water	259,339.12	259,339.12
Total Water Equity	2,720,636.84	2,720,636.84
Sewer Equity		
3000 · Retained Earnings - Sewer	-1,161,853.50	-1,161,853.50
3150 · Debt Reserve - Sewer	50,893.16	50,893.16
3300 · Contributed Capital - Sewer		
3350 · Less Accumulated Amortization	-939,028.76	-939,028.76
3300 · Contributed Capital - Sewer - Other	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	1,693,500.06
32000 · Retained Earnings	0.00	258,437.51
Net Income	-98,592.75	-258,437.51
Total Equity	4,315,544.15	4,414,136.90
TOTAL LIABILITIES & EQUITY	5,740,884.03	5,989,509.56

	Sewer	Water	TOTAL
Ordinary Income/Expense			
Income			
Water Charges			
4100 - Residential	0.00	29,937.82	29,937.82
4150 - Commercial	0.00	7,248.45	7,248.45
Total Water Charges	0.00	37,186.27	37,186.27
Sewer Charges			
4200 - Residential	38,093.13	0.00	38,093.13
4250 - Commercial	13,813.67	0.00	13,813.67
Total Sewer Charges	51,906.80	0.00	51,906.80
4450 - Reconnect Fees	0.00	55.00	55.00
4500 - Late Charges	0.00	2,076.00	2,076.00
7200 - Interest Income	0.00	1.35	1.35
Total Income	51,906.80	39,318.62	91,225.42
Gross Profit	51,906.80	39,318.62	91,225.42
Expense			
66000 - Payroll Expenses	5.50	15.15	20.65
Administrative & General			
5015 - Bank Charges	330.38	479.57	809.95
Insurance			
5040 - Employee Health Insurance			
Employee Portion Health	-1,328.25	-1,328.25	-2,656.50
5040 - Employee Health Insurance - Other	5,521.72	5,521.74	11,043.46
Total 5040 - Employee Health Insurance	4,193.47	4,193.49	8,386.96
5041 - Employee Life Insurance			
Employee Portion Life	-296.80	-296.80	-593.60
5041 - Employee Life Insurance - Other	459.08	459.08	918.16
Total 5041 - Employee Life Insurance	162.28	162.28	324.56
5045 - Workers' Comp	8,322.59	8,322.59	16,645.18
5050 - Liability/Fire	13,749.18	13,749.18	27,498.36
Total Insurance	26,427.52	26,427.54	52,855.06
5075 - Mileage/Travel	252.91	252.92	505.83
Office Expense			
5060 - Computers & Software Expense	46.46	46.46	92.92
5062 - Finance Charges	16.89	16.90	33.79
5081 - Office Expense	9.12	9.12	18.24
5105 - Postage	94.07	94.08	188.15
5106 - Rent	800.00	800.00	1,600.00
5130 - Office Supplies	29.08	29.09	58.17
5135 - Telephone-all phones	114.13	114.13	228.26
5145 - Utilities-pg&e & blue star only	83.60	83.61	167.21
Total Office Expense	1,193.35	1,193.39	2,386.74
5085 - Outside Services	602.50	4,107.38	4,709.88
5100 - Payroll Taxes	1,610.32	1,804.65	3,414.97
Professional Fees			
5112 - Director Fees	425.00	425.00	850.00
Total Professional Fees	425.00	425.00	850.00
5125 - Retirement	1,195.51	1,195.52	2,391.03
5150 - Wages	9,979.41	10,006.83	19,986.24
Total Administrative & General	42,016.90	45,892.80	87,909.70
Water Treatment			
5205 - Repairs & Maintenance	0.00	395.00	395.00
5210 - Supplies-water treatment	0.00	141.69	141.69
5215 - Utilities	0.00	5,662.37	5,662.37
5220 - Wages	0.00	7,987.08	7,987.08
5240 - Truck expenses	0.00	2,853.47	2,853.47
Total Water Treatment	0.00	17,039.61	17,039.61

Redway Community Services District
Profit & Loss
June 2024

	Sewer	Water	TOTAL
Water Trans & Distribution			
5305 · Repairs & Maintenance	0.00	7,634.18	7,634.18
5310 · Supplies	0.00	58,020.82	58,020.82
5315 · Utilities	0.00	110.10	110.10
5320 · Wages	833.20	5,303.37	6,136.57
Total Water Trans & Distribution	833.20	71,068.47	71,901.67
Sewer Treatment			
5405 · Repairs & Maintenance	3,416.39	0.00	3,416.39
5410 · Supplies-sewer treatment	406.86	0.00	406.86
5415 · Utilities	3,025.21	0.00	3,025.21
5420 · Wages	7,928.63	0.00	7,928.63
5440 · Truck Expenses	2,853.45	0.00	2,853.45
Total Sewer Treatment	17,630.54	0.00	17,630.54
Sewer Collection			
5510 · Supplies	1,069.56	0.00	1,069.56
5515 · Utilities	1,572.52	0.00	1,572.52
5520 · Wages	2,147.21	0.00	2,147.21
Total Sewer Collection	4,789.29	0.00	4,789.29
Total Expense	65,275.43	134,016.03	199,291.46
Net Ordinary Income	-13,368.63	-94,697.41	-108,066.04
Other Income/Expense			
Other Income			
5905 · SEF Fees - Water	0.00	7,856.68	7,856.68
5900 · SEF Fees - Sewer	7,976.50	0.00	7,976.50
4400 · SRF Fees	0.00	6,669.68	6,669.68
Total Other Income	7,976.50	14,526.36	22,502.86
Net Other Income	7,976.50	14,526.36	22,502.86
Net Income	-5,392.13	-80,171.05	-85,563.18

Type	Date	Num	Name	Memo	Debit	Credit	Balance
1004 - Cash in Bank CCUSH - 71							49,834.47
Deposit	06/03/2024			ALL PAID	1,182.46		51,016.93
Deposit	06/03/2024			ALL PAID	951.71		51,968.64
Liability Ch...	06/04/2024	14937	Variable Annuity Life Ins. Co.			1,799.99	50,168.65
Bill Pmt -C...	06/04/2024	14938	Frontier	ALL- Field Land Lines		572.97	49,595.68
Bill Pmt -C...	06/04/2024	14939	GHD Inc			4,611.58	44,984.10
Bill Pmt -C...	06/04/2024	14940	JNG Insulation Pros	spray foam insulation Sea Container		1,750.00	43,234.10
Liability Ch...	06/05/2024		QuickBooks Payroll Service	Created by Payroll Service on 06/04/2024		5,213.42	38,020.68
Deposit	06/05/2024			ALL PAID	206.15		38,226.83
General Jo...	06/05/2024	GAG		payroll update		618.77	37,608.06
Paycheck	06/06/2024	DD1380	Chaille, Calvin C	Direct Deposit	0.00		37,608.06
Paycheck	06/06/2024	DD1381	Cherubini, Dru A	Direct Deposit	0.00		37,608.06
Paycheck	06/06/2024	14932	Cox, Cody R.			2,964.89	34,643.17
Paycheck	06/06/2024	14933	Esget, Douglas R			2,263.75	32,379.42
Paycheck	06/06/2024	DD1382	Gradin, Glenn A	Direct Deposit	0.00		32,379.42
Paycheck	06/06/2024	14934	Lewis, Todd C			1,399.07	30,980.35
Paycheck	06/06/2024	14935	Moore, Eric S			2,209.71	28,770.64
Paycheck	06/06/2024	14936	Moore, Marshall C			963.98	27,806.66
Deposit	06/06/2024			ALL PAID	1,082.85		28,889.51
General Jo...	06/06/2024	GAG		Balance due ????		53.09	28,836.42
Liability Ch...	06/07/2024	E-pay	United States Treasury	94-1634964 QB Tracking # -1152959186		5,404.18	23,432.24
Liability Ch...	06/07/2024	EFT	Employment Development Depa...	800-3247-7		498.74	22,933.50
Liability Ch...	06/07/2024	EFT	Employment Development Depa...	800-3247-7		231.22	22,702.28
Check	06/07/2024	14942	Postmaster Redway	MAY Billing		118.15	22,584.13
Deposit	06/07/2024			ALL PAID	100.00		22,684.13
Check	06/10/2024	14943	Postmaster Redway	MAY Billing shortage		70.00	22,614.13
Check	06/10/2024	14944	Moore, Marshall C	Employee Advance 06-10-2024		500.00	22,114.13
Deposit	06/10/2024			ALL PAID	519.46		22,633.59
Deposit	06/10/2024			Deposit	9,298.94		31,932.53
Deposit	06/11/2024			Deposit	201,619.00		233,551.53
Bill Pmt -C...	06/12/2024	14945	Anderson Lucas Sommerville & ...	INV# 63740 THIRD billing on annual audit 6-30-23		6,000.00	227,551.53
Bill Pmt -C...	06/12/2024	14946	Dazey's/Stephen's	MAY 2024 Billing		0.97	227,550.56
Bill Pmt -C...	06/12/2024	14947	GHD Inc			112,446.98	115,103.58
Bill Pmt -C...	06/12/2024	14948	Jamie Corsetti, CPA	INV#13145		737.50	114,366.08
Bill Pmt -C...	06/12/2024	14949	Just Rent It	mill lift station prep		29.09	114,336.99
Bill Pmt -C...	06/12/2024	14950	McMurchie Law Firm	INV#4815		2,658.50	111,678.49
Bill Pmt -C...	06/12/2024	14951	Napa Auto Parts	INV# 935021		39.86	111,638.63
Bill Pmt -C...	06/12/2024	14952	Pace Supply	multiple inv#		1,100.53	110,538.10
Bill Pmt -C...	06/12/2024	14953	Pacific Gas & Electric	WastePlant,Evergreen B&LS, Office		3,494.72	107,043.38
Bill Pmt -C...	06/12/2024	14954	Recology Eel River	Debris .36 ton- MAY Billing #244236		65.16	106,978.22
Bill Pmt -C...	06/12/2024	14955	Recology Humboldt County	INV#32292393- Office		33.92	106,944.30
Bill Pmt -C...	06/12/2024	14956	redwood empire print &apparel	INV#24-6910 Shirts/ decals		638.13	106,306.17
Bill Pmt -C...	06/12/2024	14957	six rivers portable toilets	INV#181509 may		171.76	106,134.41
Bill Pmt -C...	06/12/2024	14958	Southern Humboldt Chamber of ...	2024 annual renewal INV# 22-563		75.00	106,059.41
Bill Pmt -C...	06/12/2024	14959	Wyckoff's-Fortuna	Customer #2-7001 4-30-2024 statement		1,083.47	104,975.94
Check	06/12/2024	14960	Esget, Douglas R	AYPO Techorder #22374		159.00	104,816.94
Check	06/12/2024	14961	Cherubini, Dru A	Mileage 5-30-2024		36.38	104,780.56
Check	06/12/2024	14975	Esget, Douglas R	Mileage 6-10-2024		200.93	104,579.63

10:34 AM 07/10/24 Accrual Basis		Redway Community Services District Checking Account Activity As of June 30, 2024					
Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill Pmt -C...	06/12/2024	14963	4JsConsulting	Professional Services POU		3,534.88	101,044.75
Bill Pmt -C...	06/12/2024	14964	Bobby Hill	Mill & Drill Fire Hydrant Fittings,		220.00	100,824.75
Bill Pmt -C...	06/12/2024	14965	Microbac	MAY 2024 Statement		4,145.00	96,679.75
Bill Pmt -C...	06/12/2024	14966	Milt's Saw Shop	INV#2024-1188		87.96	96,591.79
Bill Pmt -C...	06/12/2024	14967	Parkinson Building Materials	ACCOUNT# 4860		285.87	96,305.92
Bill Pmt -C...	06/12/2024	14968	Postmaster Redway	PO Box 40 Annual Fee		342.00	95,963.92
Bill Pmt -C...	06/12/2024	14969	Randall Sand & Gravel	INV# 1020784, 1020736 Stock		792.68	95,171.24
Bill Pmt -C...	06/12/2024	14970	Redwood Towing Service and R...	CORP		5,177.80	89,993.44
Bill Pmt -C...	06/12/2024	14971	The Independent	INV#7175 Delinquent Accounts Notice 4-30, 5-7-2024		175.50	89,817.94
Bill Pmt -C...	06/12/2024	14972	True Value	1451		249.41	89,568.53
Bill Pmt -C...	06/12/2024	14973	Umpqua Bank	April Billing		2,920.93	86,647.60
Bill Pmt -C...	06/12/2024	14974	Valley Pacific	195225 april 2024		1,155.96	85,491.64
Deposit	06/12/2024			ALL PAID	1,459.25		86,950.89
Deposit	06/13/2024			ALL PAID	598.22		87,549.11
Deposit	06/13/2024			Deposit	5,499.14		93,048.25
General Jo...	06/13/2024	GAG		QB June fees		59.09	92,989.16
Deposit	06/14/2024			ALL PAID	361.78		93,350.94
Deposit	06/17/2024			ALL PAID	136.22		93,487.16
Deposit	06/17/2024			ALL PAID	169.12		93,656.28
Check	06/17/2024	14976	Cody Cox	Employee Draw on 6-17-2024		2,200.00	91,456.28
Liability Ch...	06/18/2024	E-pay	United States Treasury	94-1634964 QB Tracking # -527054186		5,250.60	86,205.68
Liability Ch...	06/18/2024	EFT	Employment Development Depa...	800-3247-7		466.07	85,739.61
Liability Ch...	06/18/2024	EFT	Employment Development Depa...	800-3247-7		225.60	85,514.01
Deposit	06/18/2024			Deposit	7,233.41		92,747.42
Deposit	06/18/2024			Deposit	16,814.63		109,562.05
Paycheck	06/20/2024	DD1383	Chaille, Calvin C	Direct Deposit	0.00		109,562.05
Paycheck	06/20/2024	DD1384	Cherubini, Dru A	Direct Deposit	0.00		109,562.05
Paycheck	06/20/2024	14977	Cox, Cody R.			120.57	109,441.48
Paycheck	06/20/2024	14978	Esget, Douglas R			1,983.01	107,458.47
Paycheck	06/20/2024	DD1385	Gradin, Glenn A	Direct Deposit	0.00		107,458.47
Paycheck	06/20/2024	14979	Lewis, Todd C			1,318.65	106,139.82
Paycheck	06/20/2024	14980	Moore, Eric S			2,301.16	103,838.66
Paycheck	06/20/2024	14981	Moore, Marshall C			893.63	102,945.03
Liability Ch...	06/20/2024		QuickBooks Payroll Service	Created by Payroll Service on 06/18/2024		5,236.83	97,708.20
Check	06/20/2024	14982	Art McClure	Chair Special Board Meeting JUNE 19, 2024		75.00	97,633.20
Check	06/20/2024	14983	Dian Griffith	Special Board Meeting JUNE 19, 2024		50.00	97,583.20
Check	06/20/2024	14984	Michael McKaskle	Special Board Meeting JUNE 19, 2024		50.00	97,533.20
Check	06/20/2024	14985	Moore, Marshall C	Employee Advance 06-20-2024		500.00	97,033.20
Deposit	06/20/2024			ALL PAID	683.16		97,716.36
Deposit	06/20/2024			ALL PAID	461.39		98,177.75
Deposit	06/20/2024			Deposit	12,558.12		110,735.87
Deposit	06/20/2024			ALL PAID	400.00		111,135.87
General Jo...	06/20/2024	GAG		QB June fees		42.00	111,093.87
Deposit	06/24/2024			ALL PAID	403.54		111,497.41
Deposit	06/24/2024			ALL PAID	438.76		111,936.17
Deposit	06/25/2024			Deposit	11,939.03		123,875.20
Deposit	06/25/2024			Deposit	8,907.96		132,783.16
Bill Pmt -C...	06/26/2024	14986	Fed Ex	shipping		18.24	132,764.92

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill Pmt -C...	06/26/2024	14987	Pacific Gas & Electric	Water Plant & Lift Stfations- July billing		7,031.69	125,733.23
Bill Pmt -C...	06/26/2024	14988	Verizon	CELL PHONE month billing - MAY 5 - June 4		228.26	125,504.97
Check	06/26/2024	14989	Moore, Marshall C	Test - Meals 6-27-2024		52.00	125,452.97
Liability Ch...	06/26/2024	14990	Jungle Gym	Marshall 2024 2nd quarter - end contract		180.00	125,272.97
Liability Ch...	06/26/2024	14991	Variable Annuity Life Ins. Co.			2,181.48	123,091.49
Check	06/26/2024	14992	Art McClure	Chair Regular Board Meeting JUNE 26, 2024		75.00	123,016.49
Check	06/26/2024	14993	Dian Griffith	Regular Board Meeting JUNE 26, 2024		50.00	122,966.49
Check	06/26/2024	14994	Marie Etherton	Regular Board Meeting JUNE 26, 2024		50.00	122,916.49
Check	06/26/2024	14995	Michael McKaskle	Regular Board Meeting JUNE 26, 2024RREDC-May		128.76	122,787.73
Deposit	06/26/2024			ALL PAID	2,747.64		125,535.37
Deposit	06/26/2024			Deposit	5,638.66		131,174.03
Deposit	06/26/2024			Deposit	172.00		131,346.03
Deposit	06/26/2024			Deposit	30.00		131,376.03
Check	06/27/2024	14996	Michael McKaskle	2024RREDC-May - second 1/2 mileage		28.76	131,347.27
Bill Pmt -C...	06/27/2024	14997	Blue Star	INV#1626227- office Office Gas		11.00	131,336.27
Bill Pmt -C...	06/27/2024	14998	C& K	32585		147.69	131,188.58
Bill Pmt -C...	06/27/2024	14999	Calpers	100000017576018- Health Care Premiums - JULY 2024		10,278.77	120,909.81
Bill Pmt -C...	06/27/2024	15000	colonial Life	E5494117 Invoice for June 6, 20, 2024		888.90	120,020.91
Bill Pmt -C...	06/27/2024	15001	Eurofins Sacramento	PFAS Surface Water / 05/30/2024		395.00	119,625.91
Bill Pmt -C...	06/27/2024	15002	Fire Risk Management Services	Extended Benefits Dental, Vision, Life JULY 2024		826.74	118,799.17
Bill Pmt -C...	06/27/2024	15003	Industrial Electric Arcata Inc.	IN50741 Rebuild FLYGT 2HP Grinder Pump		3,345.12	115,454.05
Bill Pmt -C...	06/27/2024	15004	Jim's Quality Quick Lube			529.12	114,924.93
Bill Pmt -C...	06/27/2024	15005	redwood empire print &apparel	INV#24-6946 Vehicle vinyl stickers		269.38	114,655.55
Bill Pmt -C...	06/27/2024	15006	Wave	058755101-0010884		92.92	114,562.63
Deposit	06/27/2024			ALL PAID	3,278.38		117,841.01
Deposit	06/28/2024			ALL PAID	1,489.42		119,330.43
Deposit	06/28/2024			Deposit	3,800.06		123,130.49
Deposit	06/28/2024			Deposit	1,601.85		124,732.34
Check	06/28/2024	15007	SEF Water	Acct# 2555000-800940		85,975.00	38,757.34
Check	06/28/2024	15010	Susan Carlton	Over payment - closed account		145.00	38,612.34
Bill Pmt -C...	06/28/2024	15011	USA Bluebook	917867		382.64	38,229.70
Check	06/28/2024	15013	Linda Sutton	Board Meetings 1-17 thru 6-26(8 meetings)		400.00	37,829.70
Bill Pmt -C...	06/28/2024	15014	Nancy Jurrens	Agenda Business meetings and minutes - July 22 THRU Dec22		1,175.00	36,654.70
Bill Pmt -C...	06/30/2024	15008	David Katz	JULY RENT 2024 3168 Redwood Drive		900.00	35,754.70
Bill Pmt -C...	06/30/2024	15009	Johnson Properties	1150 Evergreen #2 - - Rent - JULY 2024		700.00	35,054.70
Check	06/30/2024			Service Charge		37.00	35,017.70
Total 1004 · Cash in Bank CCUSH - 71					301,782.31	316,599.08	35,017.70
TOTAL					301,782.31	316,599.08	35,017.70

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Redway Community Services District
Reconciliation Summary
1004 - Cash in Bank CCUSH - 71, Period Ending 06/30/2024

	<u>Jun 30, 24</u>	
Beginning Balance		165,848.73
Cleared Transactions		
Checks and Payments - 89 Items	-380,963.28	
Deposits and Credits - 40 Items	<u>371,918.02</u>	
Total Cleared Transactions	<u>-9,045.26</u>	
Cleared Balance		<u><u>156,803.47</u></u>
Uncleared Transactions		
Checks and Payments - 48 Items	<u>-121,785.77</u>	
Total Uncleared Transactions	<u>-121,785.77</u>	
Register Balance as of 06/30/2024		<u><u>35,017.70</u></u>
New Transactions		
Checks and Payments - 14 Items	-24,056.42	
Deposits and Credits - 4 Items	<u>7,903.11</u>	
Total New Transactions	<u>-16,153.31</u>	
Ending Balance		<u><u>18,864.39</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							50,088.90
General Jo...	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 Jo...	08/10/2023	GAG		CAOH Tunnel Road Water Sewer Connection fees X2		12,445.00	12,757.34
General Jo...	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
Deposit	06/30/2024			Interest	0.03		313.27
Total 1015 - CCUSH - Connection Fees -52					4.37	49,780.00	313.27
1020 - CCUSH - Meadows Deposits - 51							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
Deposit	06/30/2024			Interest	1.32		16,080.45
Total 1020 - CCUSH - Meadows Deposits - 51					16.11	0.00	16,080.45

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Cash in County - Water							651,627.30
1100 - #2546 SRF Water Proj Loan Fund							181,345.37
Check	09/27/2023	14365	SRF Water Project Loan Fund #...	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 #...	For Deposit to fund #2546 For OCT,NOV,DEC 2022	19,937.00		221,339.37
General Jo...	02/02/2024	GAG		JAN 2024 Payment		38,250.00	183,089.37
Check	04/17/2024	14844	SRF Water Project Loan Fund #...	For Deposit to fund #2546 For JAN, FEB, MAR 2023	19,818.00		202,907.37
General Jo...	05/31/2024	County			3,875.14		206,782.51
General Jo...	06/28/2024	GAG		transfer from SEF-Water to bring WSLF account current to 6-30-2...	59,873.00		266,655.51
General Jo...	06/30/2024	GAG		trn from 2556 to bring account current to 5-31-2024	72,985.00		339,640.51
Total 1100 - #2546 SRF Water Proj Loan Fund					196,545.14	38,250.00	339,640.51
1105 - #2547 SRF Payment Reserve Fund							84,655.94
General Jo...	05/31/2024	County			1,647.54		86,303.48
Total 1105 - #2547 SRF Payment Reserve Fund					1,647.54	0.00	86,303.48
1110 - #2548 Davis Grunsky '68 Reserve							4,731.69
General Jo...	05/31/2024	County			92.09		4,823.78
Total 1110 - #2548 Davis Grunsky '68 Reserve					92.09	0.00	4,823.78
1115 - #2549 Davis Grunsky '74 Reserve							19,087.98
General Jo...	05/31/2024	County			371.48		19,459.46
Total 1115 - #2549 Davis Grunsky '74 Reserve					371.48	0.00	19,459.46
1120 - #2550 Tax Revenue Fund-Water							135,165.09
General Jo...	07/01/2023	GAG				688.60	134,476.49
General Jo...	07/01/2023	alsb 8		to reverse client posted on 7/1 s/b 6/30	688.60		135,165.09
General Jo...	01/03/2024	GAG				23,519.26	111,645.83
General Jo...	05/31/2024	Prop Tax			66,198.51		177,844.34
General Jo...	05/31/2024	County			2,656.33		180,500.67
General Jo...	06/28/2024	GAG		Transfer to SEF-Water		140,951.00	39,549.67
General Jo...	06/28/2024	GAG		transfer to SEF Sewer		25,745.00	13,804.67
Total 1120 - #2550 Tax Revenue Fund-Water					69,543.44	190,903.86	13,804.67

Type	Date	Num	Name	Memo	Debit	Credit	Balance
1125 · #2555 SEF - Water							200,778.74
General Jo...	11/07/2023	GAG				9,979.51	190,799.23
General Jo...	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
General Jo...	05/27/2024	GAG		transfer to OP for Metron Farnier meters		69,018.51	82,519.24
General Jo...	05/31/2024	County			3,972.54		86,491.78
General Jo...	06/28/2024	GAG		Transfer from Water Tax brings SEF W current to 6=30-2023	140,951.00		227,442.78
General Jo...	06/28/2024	GAG		transfer to WSLF to bring WSLF account current to 6-30-2023		59,873.00	167,569.78
Check	06/28/2024	15007	SEF Water	#2555 For bring current to 5-31-2024	85,975.00		253,544.78
General Jo...	06/30/2024	GAG		Transfer to SEF Sewer to make SEF S current to 5-31-2024		87,438.00	166,106.78
Total 1125 · #2555 SEF - Water					241,637.06	276,309.02	166,106.78
1130 · #2557 T & D Rehab Proj. Fund							25,862.49
General Jo...	03/12/2024	GAG		MIKSIS Manhole Rehab		23,216.00	2,646.49
General Jo...	05/31/2024	County			503.33		3,149.82
Total 1130 · #2557 T & D Rehab Proj. Fund					503.33	23,216.00	3,149.82
Total Cash in County - Water					510,340.08	528,678.88	633,288.50
Cash in County - Sewer							156,825.06
1135 · #2551 Tax Revenue -Sewer							69,091.48
General Jo...	07/01/2023	GAG		USDA LOAN PAYMENT AUG 2023		40,896.25	28,195.23
General Jo...	02/01/2024	GAG		Feb 2024 Interest Payment		10,732.50	17,462.73
General Jo...	05/31/2024	County			914.22		18,376.95
General Jo...	05/31/2024	Prop Tax			58,221.22		76,598.17
General Jo...	06/28/2024	GAG		transfer to SEF Sewer		70,000.00	6,598.17
Total 1135 · #2551 Tax Revenue -Sewer					59,135.44	121,628.75	6,598.17
1140 · #2554 RCSD RECD Grant Sewer							864.86
General Jo...	05/31/2024	County			16.83		881.69
Total 1140 · #2554 RCSD RECD Grant Sewer					16.83	0.00	881.69
1145 · #2556 SEF - Sewer							29,708.08
General Jo...	01/29/2024	GAG		Pump for Azalea Lift Station		13,618.19	16,089.89
General Jo...	05/31/2024	County			524.94		16,614.83
General Jo...	06/28/2024	GAG		Transfer from Sewer TAX to be current to 6-30-2023	95,745.00		112,359.83
General Jo...	06/30/2024	GAG		Transfer from SEF Water to make SEF S current to 5-31-2024	87,438.00		199,797.83
General Jo...	06/30/2024	GAG		trn to 2546 to make WSLF current to 5-31-2024		72,985.00	126,812.83
Total 1145 · #2556 SEF - Sewer					183,707.94	86,603.19	126,812.83

Type	Date	Num	Name	Memo	Debit	Credit	Balance
1150 · #2558 I & I Project Fund-Sewer							6,267.48
General Jo...	05/31/2024	County			121.97		6,389.45
Total 1150 · #2558 I & I Project Fund-Sewer					121.97	0.00	6,389.45
1155 · #9855 95 COP Payment Fund-Sewer							1,346.15
General Jo...	05/31/2024	County			26.20		1,372.35
Total 1155 · #9855 95 COP Payment Fund-Sewer					26.20	0.00	1,372.35
1160 · #9856 '95 Reserve Fund Sewer							49,547.01
General Jo...	05/31/2024	County			964.25		50,511.26
Total 1160 · #9856 '95 Reserve Fund Sewer					964.25	0.00	50,511.26
Total Cash in County - Sewer					243,972.63	208,231.94	192,565.75
TOTAL					754,333.19	786,690.82	842,272.98

Type	Date	Memo	Amount
1300 - Accounts Receivable			
Deposit	06/03/2024	ALL PAID	-1,182.46
Deposit	06/03/2024	ALL PAID	-951.71
Deposit	06/05/2024	ALL PAID	-206.15
Deposit	06/06/2024	ALL PAID	-1,082.85
Deposit	06/07/2024	ALL PAID	-100.00
Deposit	06/10/2024	ALL PAID	-519.46
Deposit	06/10/2024	Deposit	-9,298.94
Deposit	06/12/2024	ALL PAID	-1,459.25
Deposit	06/13/2024	ALL PAID	-598.22
Deposit	06/13/2024	Deposit	-5,499.14
Deposit	06/14/2024	ALL PAID	-361.78
Deposit	06/17/2024	ALL PAID	-136.22
Deposit	06/17/2024	ALL PAID	-169.12
Deposit	06/18/2024	Deposit	-7,233.41
Deposit	06/18/2024	Deposit	-16,814.63
Deposit	06/20/2024	ALL PAID	-683.16
Deposit	06/20/2024	ALL PAID	-461.39
Deposit	06/20/2024	Deposit	-12,558.12
Deposit	06/20/2024	ALL PAID	-400.00
Deposit	06/24/2024	ALL PAID	-403.54
Deposit	06/24/2024	ALL PAID	-438.76
Deposit	06/25/2024	Deposit	-11,939.03
Deposit	06/25/2024	Deposit	-8,907.96
Deposit	06/26/2024	ALL PAID	-2,747.64
Deposit	06/26/2024	Deposit	-5,638.66
Deposit	06/26/2024	30.00 short make u...	-30.00
Deposit	06/27/2024	ALL PAID	-3,278.38
Deposit	06/28/2024	ALL PAID	-1,489.42
Deposit	06/28/2024	Deposit	-3,800.06
Deposit	06/28/2024	Deposit	-1,601.85
Total 1300 - Accounts Receivable			-99,991.31
TOTAL			-99,991.31

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Redway Community Services District
A/P Aging Summary
As of June 30, 2024

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Metron Farnier, LLC	56,932.41	0.00	0.00	0.00	0.00	56,932.41
Pace Supply	6,819.33	0.00	0.00	0.00	0.00	6,819.33
SDRMA	0.00	44,143.54	0.00	0.00	0.00	44,143.54
TOTAL	63,751.74	44,143.54	0.00	0.00	0.00	107,895.28

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	Jun 24	Jun 23	Jul '23 - Jun 24
Ordinary Income/Expense			
Expense			
Administrative & General			
Insurance			
5035 · Retiree Health Insurance	0.00	0.00	970.06
5040 · Employee Health Insurance	11,043.46	870.56	151,003.38
5045 · Workers' Comp	16,645.18	0.00	31,458.18
Total Insurance	27,688.64	870.56	183,431.62
5100 · Payroll Taxes	3,414.97	3,390.92	43,387.67
5150 · Wages	19,986.24	21,661.06	272,180.84
Total Administrative & General	51,089.85	25,922.54	499,000.13
Water Treatment			
5220 · Wages	7,987.08	7,958.69	79,961.50
Total Water Treatment	7,987.08	7,958.69	79,961.50
Water Trans & Distribution			
5320 · Wages	6,136.57	4,848.26	62,117.50
Total Water Trans & Distribution	6,136.57	4,848.26	62,117.50
Sewer Treatment			
5420 · Wages	7,928.63	8,364.81	102,129.00
Total Sewer Treatment	7,928.63	8,364.81	102,129.00
Sewer Collection			
5520 · Wages	2,147.21	898.24	41,267.62
Total Sewer Collection	2,147.21	898.24	41,267.62
Total Expense	75,289.34	47,992.54	784,475.75
Net Ordinary Income	-75,289.34	-47,992.54	-784,475.75
Net Income	-75,289.34	-47,992.54	-784,475.75

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Past Due Status as of 6-30-2024		amount
Number of accounts on the past due list		81
The Average Bill		\$1,285.36
The Median Bill		\$682.10
Low Balance at 90 days		\$11.57
High Balance at 90 days		\$10464.64
Current balance Past Due List		\$104,114.55
Current Balance of at 90 days		\$68,815.63
Addresses currently off		19
Past Due status as of 5-31-2024		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

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

July 9, 2024

We had an Executive Committee meeting on the 2nd of July with Dian Griffith and Art McClure. What was discussed was the Water Ordinance Review that is currently happening and is with Legal along with our Cross Connection Control Program that I have included in this packet. I have included this packet for help with the review of it. We have not heard back from Legal yet concerning the final draft of the water ordinance, or the newly written RCSD-CCCP. Hopefully, there is a draft included in this packet, of the Water Ordinance 1st Draft. We also discussed which Redway CSD Document we would go into review with next. There are two that are in need of review. One being the RCSD Board of Director Policy, and there is the RCSD Water Conservation Policy. We have chosen to review the Board of Directors District Policy next.

Security: We have new signage coming for the percolation ponds that are on the Eel River Conservation side. There are also some fence post corners that need to be replaced and we will need to maybe stretch some new fence, it's in pretty rough shape. So, this will be the next security update. We have moved away from the spring property for now.

DWR "Department of Water Resources," Laco is surveying the Rusk property now. This project is moving along. After the property is surveyed, we will have our crew make sure that we can isolate the old tank from the new tank and continue on. At the same time, we continue to work on the filters portion of the project, and we had to find some extra details about the undrain system that I know nothing about, and I am thankful I learned that we need to be extra careful when replacing the media near the bottom. We are still waiting on SHN to see if they can produce any more drawing details.

We have just received the new HACH turbidimeter that is required by the SWRCB for a combined filter effluent. At this point I feel competent that our staff can install this in-house. This is for the Water Treatment Plant. As mentioned in the last GM report we do have several outdated turbidimeter's at the Surface Water Treatment Plant. We plan on budgeting for the replacement of these meters, one, each year.

Cody Cox
GM

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To: RCSD Board of Directors

Office Manager's Memo

JULY 17th, 2024

Credit card processing. For the month of June, we had 64 transactions with a value of \$16,163.16. In May, we had 73 transactions with a value of \$22,056.57. With ALLPAID the customers are charged 2.25% for each phone, website or in-person transaction with no fees to RCSD.

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, but the cost is prohibitive. If they charged 0.25% more, it would be attractive, but it is 3.5% to process cards. It's all about costs versus features. So, we have another quote from gWorks coming in for the billing platform. If there's a cost prohibitive, we will begin to search for others. UBmax makes mistakes and the software is not being updated.

Profit to Loss. Fiscal 2023/2024 is over, sort of. As far as the audit process is concerned all of the invoices, statements with a June 30th date must be paid in order to proceed with the 2023/2024 audit. Income was \$1,286,707. which is 97%. \$1,326,998 was the approved budgeted income for 2023/2024. We have received property tax deposits into our tax accounts, we are current through 5-31-2024 another deposit for 6-30-2024 will be made in a while. \$128,490 was deposited of approximately \$134,000 anticipated. Expenses through June totaled \$1,388,337 which is 105% of the projected approved expenses of \$1,318,341 for the 2023/2024 fiscal year. \$56,000 worth of meters will be capitalized so we will be closer to 1% over in expenses.

Billing and Allocations. Our past due for the month of June was \$104,114.55. In May it was \$113,862.01. 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.

2023-2024 Audit. Starting conversation now, waiting for engagement letter. I feel good about the Auditors office with the County, they have been helpful and timely, thank you Grace.

Past Due accounts. 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 contacted GHD and request processing reimbursement requests with the state quarterly. They responded and we will see another \$61,000+ reimbursed to us by end of September.

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. I should Have had this completed by meeting time.

Tax Roll. The window to submit properties is now open and they will receive them in a timely manner. 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.

County Savings accounts. After I reconciled the County Savings accounts with the recent tax deposits which are about four months behind (that's okay), I was able to transfer monies from the tax accounts and deposited them into our SEF accounts Also sent them a check from operations in the amount of \$85,975. By the end of July, the final payment will be made into the SEFW account, Then we will transfer the money into a new savings accounts at Vocality. The July bill will have SEFW on it still until the last past due to SEFW is made then it will come off the bill. SEFS will be current by the end of July also. The July bill due in August will be reduced to \$5.50. We will maintain deposits and make regular payments with the anticipation of paying off the USDA loan in late 2028. SEFS will be removed from the bill in the same fashion as SEFW. When the last past due SEFS is paid the SEFS can be removed from the bill. Probably by the time we have the USDA loan paid we will be applying for funding for the WWTP Improvements, with an anticipated fee added to the bill, 10% of the cost of the project over many years (30, 40, 50 years).

Respectfully,

Glenn Gradin

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

Water Treatment

We are still having issues with the communications for Rusk Tank. We had to goi up and reset it. This typically happens when they start to fail. I am in communication with Kevin Tupes on this. We are still at 350 gpm believe it or not. I'm sure exactly when but we are close to switching the flow down. Right now, the river is currently at 84 CFS, it drops so fast when we hit these heats. We will be exercising the valves for the filters at the Surface Water Treatment Plant, so that we can isolate three from each one filter that we do when it is time, and we have the replacement media at the Water Plant.

Wastewater Treatment

We have experienced some hot days, we have also experienced some overheating with some equipment, and some power outages at the Wastewater Plant. Everything seemed fine after we went out and checked them, looks like it was a safety feature that kicked in, and the VFD in question would not come back online unless someone went out and reset it. The other VFD did this as well, and this is for the RAS or Returned Activated Sludge, an important process control for the Activated Sludge Process.

Wastewater Collection

All of the Lift Stations are online. West coast lift is the only lift station right now that we only have one submersible at. This is dangerous, to only have one. The number two pump and motor are on the way and will be installed as soon as possible. There has been an odor complaint, which was investigated, and was not coming from our side. We had a sewer backup near the bottom of the Mateel, and was dealt with quickly, of course we used the rodding machine here.

Water Distribution

We continue to install new meters as we can, I would say that we are installing meters at a rate of about 15-20 each month. We are in the middle of the Willow Capital Improvements Project. Right now, Eric is gone, but I would say that we are right around 50% complete with this project, and I will have a better idea by this Friday, where we are exactly.

Cody Cox G.M

R.C.S.D.

Redway CSD – Production/Treatment Activity

July 11, 2024

Unit of measure is gallons:

Water Production Report: For June 2024

	Water Produced	District Use	Unmetered	Sold	Daily Avg.
Apr 2022	4,056,661	579,449	1,273,282	2,203,930	135,222
Apr 2023	4,214,727	1,443,228	569,985	2,201,514	140,491
Apr 2024	3,806,867	654,863	1,001,564	2,150,440	126,896
May 2022	4,532,882	407,728	508,963	3,616,191	146,222
May 2023	4,642,290	968,283	1,204,067	2,649,940	149,751
May 2024	4,549,247	575,687	978,987	2,994,573	146,750
Jun 2022	5,060,068	394,545	1,576,133	3,089,390	168,669
Jun 2023	4,977,835	1,481,976	486,034	3,009,825	165,928
Jun 2024	5,542,264	487,374	2,680,678	2,374,212	184,742

Wastewater Treatment Report: For June 2024

	Influent	Effluent	Difference
Mar 2024	9,683,539	9,789,236	-105,697
Apr 2024	4,399,950	4,360,490	39,460
May 2024	3,797,441	3,740,124	57,317
Jun 2024	2,816,243	2,286,068	530,175

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June 2024

WORKPLACE SAFETY REPORT

Redway CSD employees perform safety inspections at least monthly. The following sections are the major areas observed:

SECTION I

Fire Extinguishers

Date Serviced 2-13-24

Date 6-3-24

Monthly Inspection recorded on unit.

SECTION 2

Flammables Storage

Check fuel tanks for leaks

Date 6-5-24

Waste WTP

Water Plant

Dogwood LS

Check fuel connections for seeps

Fuel cans stored properly

DE
DE
DE
DE
DE

SECTION 3

Work Areas

Chemicals properly stored and marked.

No Spills or trip hazards

Exits are accessible

DE
DE
DE

Date 6-3-24

SECTION 4

Electrical Equipment

Switches and circuit breakers labeled.

Extension and power cords are serviceable.

Lockout Devices serviceable

DE
DE
DE

Date 6-6-24

SECTIONS

Ladders, Hand Tools & Chains

Properly stored and are in serviceable condition
Handles are tight to hammer
head No missing or broken
steps Chain links and hooks
inspected

Date 6-5-24

SECTION 6

Machine Hazards

Wiring has no loose connections or bare wires.
Safety guards in place proper warnings for automated

systems.

Tie downs or mounts secured.

Date 6-3-24

SECTION 7

Environment & Personal Protective Devices

There is adequate lighting & ventilation available when applicable. DZ
SDS sheets current
Hearing, Eye and protective clothing is serviceable.
Emergency phone numbers are posted & first aid kits current.
Spill Containment Kits are complete.
Confined space equipment checked for serviceability
Survivor Air Systems inspected and serviceable

Date: 6-6-24

Any Incidents to Report for month

NONE

Signature: Dan G. [Signature]

Date 7-2-24

EMPLOYEE SAFETY TRAINING AND MEETING REPORT

Use of this Form

1. All safety training and meetings conducted for organization employees are documented on this form.
2. The completed form is distributed and filed as follows:

a. Training

- 1) One copy is filed with the master training file for each course or session in the IIPP Administrator's files. The master file includes this form, the training course curriculum, all training handouts, and anything else pertaining to the training program.
- 2) One copy is maintained in Human Resources where the following information is retrieved and inserted into each attendee's personnel file on the organization's *Record of Training Form*:
 - a) Employee name
 - b) Employee's department
 - c) Date of training
 - d) Training subject
 - e) Whether a certificate was issued

b. Safety Meetings

This form is filed with the master meeting file for each safety meeting in the IIPP Administrator's files. The master file includes this form, the safety meeting agenda, all safety meeting handouts and anything else pertaining to the safety meeting.

Check (✓) if the Program was <u>Training</u>	Check (✓) if the Program was a <u>Safety Meeting</u>
Training/Safety Meeting Subject(s): <u>TOXIC GAS POISONING IN MANHOLE. CASE STUDY</u>	
Certificate Issued (circle answer): Yes <input type="radio"/> No <input checked="" type="radio"/>	
Training/Meeting Date: <u>6-5-24</u>	Training Instructor/Meeting Leader Name(s): <u>D. LEBERT</u>
Description of Training Provided or Safety Meeting Topic(s): <u>COLLECTION SYSTEM SAFETY</u>	
Course or Meeting Handouts (attach to this form): 	



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

Hello Community,

It has come to our attention that some residences that are receiving water in town may be “second units” not on record with Redway Community Services District.

Many RCSD customers have second (housing) units as defined by the State (Government Code Section 65852.150). RCSD encourages affordable rental housing in our town but these units do create demands on the water and sewer system. The costs of these demands are paid by all ratepayers if the second unit is not appropriately paying their share. Many of these units are providing income to their owners while others provide a benefit by housing friends or family members for free. Redway Community Services District, We recognize that our recent rate increase obligates us to ensure that we are fairly apportioning the costs of providing our communities with water and sewer services. Some accounts are not paying their fair share, renting out units without having paid hookup fees or separate monthly service charges. While we support the provision of local housing, other rate payers should not, and legally must not subsidize those who have undeclared units. We are starting inspections to ensure all homes connected to the water and sewer system are paying their share appropriately. In correcting this issue we hope to defer future rate increases for all customers.

We recognize that the capacity fees (hook up charges) are a large obligation to property owners in a currently depressed economy. In order to get all of the housing units paying their monthly bills appropriately, for a limited window of time, Redway Community Services District is willing to waive 50% of the regular hook up charges for any units that did not pay them when



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

their service started. Furthermore payment plans will be available spreading this obligation out over 3 years. New billing rates for affected customers will be issued starting on July 1, 2024. Any property coming into compliance after this time will be charged 100% of hook up charges.

Contact the office to schedule an inspection or wait until we work our way through town to your neighborhood and we will contact you.

Thank you for your assistance in this matter.

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

										actual as of 6-30-2024											
										Jul '23 - Jun 24	2024-2025										
Expense																					
Administrative & General																					
5000 · Advertising										386	\$750.00										
5010 · Bad Debts										0	\$500.00										
5015 · Bank Charges										2,173	\$2,000.00										
5020 · Dues & Memberships										6,272	\$7,000.00										
5030 · Education & Training										550	\$1,460.40										
Insurance																					
5035 · Retiree Health Insurance										970	\$0.00	no retirees participating									
5040 · Employee Health Insurance																					
Employee Portion Health										-35,981	-\$39,579.10	10% increase estimate									
5040 · Employee Health Insurance - Other										151,003	\$166,103.30	10% increase estimate									
Total 5040 · Employee Health Insurance										115,022	\$126,524.20										
5041 · Employee Life Insurance																					
Employee Portion Life										-7,717	-\$8,488.70	10% increase estimate									
5041 · Employee Life Insurance - Other										11,963	\$13,159.30	10% increase estimate									
Total 5041 · Employee Life Insurance										4,246	\$4,670.60										
5045 · Workers' Comp										31,458	\$16,981.00	increase per SDRMA									
5050 · Liability/Fire										56,314	\$32,153.00	Anticipated amount									
Total Insurance										208,010	\$180,328.80										
5070 · Licenses, Permits & Fees										15,775	\$16,563.75	5% increase estimate									
5075 · Mileage/Travel										3,987	\$5,000.00										
5120 · Repairs & Maintenance										0	\$500.00										
Office Expense																					
5055 · Internet-only										1,724	\$2,000.00										
5060 · Computers & Software Expense										7,263	\$8,000.00										
5062 · Finance Charges										629	\$682.80										
5081 · Office Expense										7,019	\$6,000.00										
5105 · Postage										4,218	\$4,500.00										
5106 · Rent										9,300	\$10,800.00	estimate new building									
5130 · Office Supplies										6,855	\$5,000.00										
5135 · Telephone-all phones										10,505	\$9,936.00										
5145 · Utilities-pg&e & blue star only										5,667	\$1,000.00	office pg&e no more blue star									
5146 · Professional Development										700	\$3,500.00										
Total Office Expense										53,880	\$51,418.80										
5085 · Outside Services										7,420	\$7,880.40										
5100 · Payroll Taxes										43,388	\$47,726.80	10% increase estimate to match payroll									
5101 · Penalties										1,177	\$500.00										
Professional Fees																					
5111 · Accounting										19,976	\$23,046.10										
5112 · Director Fees										4,025	\$4,000.00										
5113 · Legal Fees										16,430	\$17,500.00										
5114 · Other Consultants										0	\$12,000.00										
Total Professional Fees										40,431	\$56,546.10										
5115 · Property Tax Admin Fees										4,070	\$5,728.80										
5125 · Retirement										31,970	\$35,610.00	10% increase estimate to match payroll									
5150 · Wages										272,181	\$299,399.10	10% increase estimate to payroll									
Total Administrative & General										691,670	\$718,912.95										

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

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CONFLICT OF INTEREST CODE FOR REDWAY COMMUNITY SERVICES DISTRICT

The Political Reform Act (Government Code Section 81000 et seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation (2 California Code of Regulations Section 18730) which contains the terms of a standard conflict of interest code that can be incorporated by reference in an agency's code. After public notice and hearing it may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code of Regulations Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This regulation and the attached Appendix designating officials and employees and establishing disclosure categories, shall constitute the conflict of interest code of the REDWAY COMMUNITY SERVICES DISTRICT.

Designated employees shall file statements of economic interests on Form 700 with the REDWAY COMMUNITY SERVICES DISTRICT, who will make the statements available for public inspection and reproduction. [Government Code Section 81008.] Statements for all designated employees will be retained by the REDWAY COMMUNITY SERVICES DISTRICT (the "District").

Members of the Board of Directors of the District qualify as officials with the responsibility of managing public funds and public investments pursuant to Government Code section 87200 et seq., and are therefore required to file statements of economic interests on Form 730 with the District, which will retain a copy and forward the originals to the Board of Supervisors of Humboldt County, which shall be the filing officer, who will make the statements available for public inspection and reproduction.

Regulations of the Fair Political Practices Commission, Title 2, Division 6 of the California Code of Regulations:

18730. Provisions of Conflict of Interest Codes.

(a) Incorporation by reference of the terms of this regulation along with the designation of employees and the formulation of disclosure categories in the Appendix referred to below constitute the adoption and promulgation of a conflict of interest code within the meaning of Government Code Section 87300 or the amendment of a conflict of interest code within the meaning of Government Code Section 87306 if the terms of this regulation are substituted for terms of a conflict of interest code already in effect. A code so amended or adopted and promulgated requires the reporting of reportable items in a manner substantially equivalent to the requirements of Article 2 of Chapter 7 of the Political Reform Act, Government Code Sections 81000, et seq. The requirements of a conflict of interest code are in addition to other requirements of the Political Reform Act, such as the general prohibition against conflicts of interest contained in Government Code Section 87100, and to other state or local laws pertaining to conflicts of interest.

(b) The terms of a conflict of interest code amended or adopted and promulgated pursuant to this regulation are as follows:

(1) Section 1. Definitions.

The definitions contained in the Political Reform Act of 1974, regulations of the Fair Political Practices Commission (2 California Code of Regulations Section 18100, et seq.), and any amendments to the Act or regulations, are incorporated by reference into this Conflict of Interest Code.

(2) Section 2. Designated Employees.

The persons holding positions listed in the Appendix are designated employees. It has been determined that these persons make or participate in the making of decisions which may foreseeably have a material effect on economic interests.

(3) Section 3. Disclosure Categories.

This code does not establish any disclosure obligation for those designated employees who are also specified in Government Code Section 87200 if they are designated in this code in that same capacity or if the geographical jurisdiction of this agency is the same as or is wholly included within the jurisdiction in which those persons must report their economic interests pursuant to Article 2 of Chapter 7 of the Political Reform Act, Government Code Sections 87200, et seq.

In addition, this code does not establish any disclosure obligation for any designated employees who are designated in a conflict of interest code for another agency, if all of the following apply:

(A) The geographical jurisdiction of this agency is the same as or is wholly included within the jurisdiction of the other agency;

(B) The disclosure assigned in the code of the other agency is the same as that required under article 2 of chapter 7 of the Political Reform Act, Government Code Sections 87200 et seq.; and

(C) The filing officer is the same both agencies.¹

Such persons are covered by this code for disqualification purposes only. With respect to all other designated employees, the disclosure categories set forth in the Appendix specify which kinds of financial interests are reportable. Such a designated employee shall disclose in his or her statement of economic interests those financial interests he or she has which are of the kind described in the disclosure categories to which he or she is assigned in the Appendix. It has been determined that the economic interests set forth in a designated employee's disclosure categories are the kinds of economic interests which he or she foreseeably can affect materially through the conduct of his or her office.

(4) Section 4. Statements of Economic Interests: Place of Filing.

The code reviewing body shall instruct all designated employees within its code to file statements of economic interests with the agency or with the code reviewing body, as provided by the code reviewing body in the agency's conflict of interest code.²

¹Designated employees who are required to file statements of economic interests under any other agency's conflict of interest code, or under article 2 for a different jurisdiction, may expand their statement of economic interests to cover reportable interests in both jurisdictions, and file copies of this expanded statement with both entities in lieu of filing separate and distinct statements, provided that each copy of such expanded statement filed in place of an original is signed and verified by the designated employee as if it were an original. See Government Code Section 81004.

²See Government Code Section 81010 and 2 California Code of Regs. Section 18115 for the duties of filing officers and persons in agencies who make and retain copies of statements and forward the originals to the filing officer.

(5) Section 5. Statements of Economic Interests: Time of Filing.

(A) Initial Statements. All designated employees employed by the agency on the effective date of this Code, as originally adopted, promulgated and approved by the code reviewing body, shall file statements within 30 days after the effective date of this code. Thereafter, each person already in a position when it is designated by an amendment to this Code shall file an initial statement within 30 days after the effective date of the amendment.

(B) Assuming Office Statements. All persons assuming designated positions after the effective date of this code shall file statements within 30 days after assuming the designated positions, or if subject to State Senate confirmation, 30 days after being nominated or appointed.

(C) Annual Statements. All designated employees shall file statements no later than April 1.

(D) Leaving Office Statements. All persons who leave designated positions shall file statements within 30 days after leaving office.

(5.5) Section 5.5. Statements for Persons who Resign Prior to Assuming Office.

Any person who resigns within 12 months of initial appointment, or within 30 days of the date of notice provided by the filing officer to file an assuming office statement, is not deemed to have assumed office or left office, provided he or she did not make or participate in the making of, or use his or her position to influence any decision and did not receive or become entitled to receive any form of payment as a result of his or her appointment. Such persons shall not file either an assuming or leaving office statement.

(A) Any person who resigns a position within 30 days of the date of a notice from the filing officer shall do both of the following:

- (1) File a written resignation with the appointing power; and
- (2) File a written statement with the filing officer declaring under penalty of perjury that during the period between appointment and resignation he or she did not make, participate in the making, or use the position to influence any decision of the agency or receive, or become entitled to receive, any form of payment by virtue of being appointed to the position.

(6) Section 6. Contents of and Period Covered by Statements of Economic Interests.

(A) Contents of Initial Statements.

Initial statements shall disclose any reportable investments, interests in real property and business positions held on the effective date of the code, and income received during the 12 months prior to the effective date of the code.

(B) Contents of Assuming Office Statements.

Assuming office statements shall disclose any reportable investments, interests in real property and business positions held on the date of assuming office or, if subject to State Senate confirmation or appointment, on the date of nomination, and income received during the 12 months prior to the date of assuming office with a date of being appointed or nominated, respectively.

(C) Contents of Annual Statements. Annual statements shall disclose any reportable investments, interests in real property, income and business positions held or received during the previous calendar year provided, however, that the period covered by an employee's first annual statement shall begin on the effective date of the code or the date of assuming office whichever is later, or for a board or commission member subject to Government Code Section 87302.6, the day after the closing date of the most recent statement filed by the member pursuant to 2 Cal. Code Regs. Section 18754.

(D) Contents of Leaving Office Statements.

Leaving office statements shall disclose reportable investments, interests in real property, income and business positions held or received during the period between the closing date of the last statement filed and the date of leaving office.

(7) Section 7. Manner of Reporting.

Statements of economic interests shall be made on forms prescribed by the Fair Political Practices Commission and supplied by the agency, and shall contain the following information:

(A) Investments and Real Property Disclosure.

When an investment or an interest in real property³ is required to be reported,⁴ the statement shall contain the following:

³For the purpose of disclosure only (not disqualification), an interest in real property does not include the principal residence of the filer.

- (1) A statement of the nature of the investment or interest;
- (2) The name of the business entity in which each investment is held, and a general description of the business activity in which the business entity is engaged;
- (3) The address or other precise location of the real property;
- (4) A statement whether the fair market value of the investment or interest in real property exceeds two thousand dollars (\$2,000), exceeds ten thousand dollars (\$10,000), exceeds one hundred thousand dollars (\$100,000), or exceeds one million dollars (\$1,000,000)

⁴Investments and interests in real property which have a fair market value of less than \$2,000.00) are not investments and interests in real property within the meaning of the Political Reform Act. However, investments or interests in real property of an individual include those held by the individual's spouse and dependent children as well as a pro rata share of any investment or interest in real property of any business entity or trust in which the individual, spouse and dependent children own, in the aggregate, a direct, indirect or beneficial interest of 10% or greater.

(B) Personal Income Disclosure. When personal income is required to be reported,⁵ the statement shall contain:

(1) The name and address of each source of income aggregating five hundred dollars (\$500) or more in value, or fifty dollars (\$50) or more in value if the income was a gift, and a general description of the business activity, if any, of each source;

(2) A statement whether the aggregate value of income from each source, or in the case of a loan, the highest amount owed to each source, was one thousand dollars (\$1,000) or less, greater than one thousand dollars (\$1,000), greater than ten thousand dollars (\$10,000), or greater than one hundred thousand dollars (\$100,000);

(3) A description of the consideration, if any, for which the income was received;

(4) In the case of a gift, the name, address and business activity of the donor and any intermediary through which the gift was made; a description of the gift; the amount or value of the gift; and the date on which the gift was received;

(5) In the case of a loan, the annual interest rate and the security, if any, given for the loan and the term of the loan.

⁵A designated employee's income includes his or her community property interest in the income of his or her spouse but does not include salary or reimbursement for expenses received from a state, local or federal government agency.

(C) Business Entity Income Disclosure. When income of a business entity, including income of a sole proprietorship, is required to be reported,⁶ the statement shall contain:

(1) The name, address and a general description of the business activity of the business entity;

(2) The name of every person from whom the business entity received payments if the filer's pro rata share of gross receipts from such person was equal to or greater than ten thousand dollars (\$10,000).

(D) Business Position Disclosure. When business positions are required to be reported, a designated employee shall list the name and address of each business entity in which he or she is a director, officer, partner, trustee, employee, or in which he or she holds any position of management, a description of the business activity in which the business entity is engaged, and the designated employee's position with the business entity.

(E) Acquisition or Disposal During Reporting Period. In the case of an annual or leaving office statement, if an investment or an interest in real property was partially or wholly acquired or disposed of during the period covered by the statement, the statement shall contain the date of acquisition or disposal.

(8) Section 8. Prohibition on Receipt of Honoraria.

(A) No member of a state board or commission, and no designated employee of a state or local government agency, shall accept any honorarium from any source, if the member or employee would be required to report the receipt of income or gifts from that source on his or her statement of economic interests. This section shall not apply to any part-time member of the governing body of any public institution of higher education, unless the member is also an elected official.

Subdivisions (a), (b) and (c) of Government Code Section 89501 shall apply to the prohibitions in this section.

⁶Income of a business entity is reportable if the direct, indirect or beneficial interest of the filer and the filer's spouse in the business entity aggregates a 10% or greater interest. In addition, the disclosure of persons who are clients or customers of a business entity is required only if the clients or customers are within one of the disclosure categories of the filer.

This section shall not limit or prohibit payments, advances, or reimbursements for travel and related lodging and subsistence authorized by Government Code Section 89506.

(8.1) Section 8.1. Prohibition on Receipt of Gifts in Excess of \$420.

No member of a state board or commission, and no designated employee of a state or local government agency, shall accept gifts with a total value of more than \$420 in a calendar year from any single source, if the member or employee would be required to report the receipt of income or gifts from that source on his or her statement of economic interests. This section shall not apply to any part-time member of the governing board of any public institution of higher education, unless the member is also an elected official.

Subsections (e), (f), and (g) of Government Code Section 89503 shall apply to the prohibitions in this section.

(8.2) Section 8.2. Loans to Public Officials.

(A) No elected officer of a state or local government agency shall, from the date of his or her election to office through the date that he or she vacates office, receive a personal loan from any officer, employee, member, or consultant of the state or local government agency in which the elected officer holds office or over which the elected officer's agency has direction and control.

(B) No public official who is exempt from the state civil service system pursuant to subdivisions (c), (d), (e), (f), and (g) of Section 4 of Article VII of the Constitution shall, while he or she holds office, receive a personal loan from any officer, employee, member, or consultant of the state or local government agency in which the public official holds office or over which the public official's agency has direction and control. This subdivision shall not apply to loans made to a public official whose duties are solely secretarial, clerical, or manual.

(C) No elected officer of a state or local government agency shall, from the date of his or her election to office through the date that he or she vacates office, receive a personal loan from any person who has a contract with the state or local government agency to which that elected officer has been elected or over which that elected officer's agency has direction and control. This subdivision shall not apply to loans made by banks or other financial institutions or to any indebtedness created as part of a retail installment or credit card transaction, if the loan is made or the

indebtedness created in the lender's regular course of business on terms available to members of the public without regard to the elected officer's official status.

(D) No public official who is exempt from the state civil service system pursuant to subdivisions (c), (d), (e), (f), and (g) of Section 4 of Article VII of the Constitution shall, while he or she holds office, receive a personal loan from any person who has a contract with the state or local government agency to which that elected officer has been elected or over which that elected officer's agency has direction and control. This subdivision shall not apply to loans made by banks or other financial institutions or to any indebtedness created as part of a retail installment or credit card transaction, if the loan is made or the indebtedness created in the lender's regular course of business on terms available to members of the public without regard to the elected officer's official status. This subdivision shall not apply to loans made to a public official whose duties are solely secretarial, clerical, or manual.

(E) This section shall not apply to the following:

(1) Loans made to the campaign committee of an elected officer or candidate for elective office.

(2) Loans made by a public official's spouse, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, or first cousin, or the spouse of any such persons, provided that the person making the loan is not acting as an agent or intermediary for any person not otherwise exempted under this section.

(3) Loans from a person which, in the aggregate, do not exceed five hundred dollars (\$500) at any given time.

(4) Loans made, or offered in writing, before January 1, 1998.

(8.3) Section 8.3. Loan Terms.

(A) Except as set forth in subdivision (B), no elected officer of a state or local government agency shall, from the date of his or her election to office through the date he or she vacates office, receive a personal loan of five hundred dollars (\$500) or more, except when the loan is in writing and clearly states the terms of the loan, including the parties to the loan agreement, date of the loan, amount of the loan, term of the loan, date or dates when payments shall be due on the loan and the amount of the payments, and the rate of interest paid on the loan.

(B) This section shall not apply to the following types of loans:

(1) Loans made to the campaign committee of the elected officer.

(2) Loans made to the elected officer by his or her spouse, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, or first cousin, or the spouse of any such person, provided that the person making the loan is not acting as an agent or intermediary for any person not otherwise exempted under this section.

(3) Loans made, or offered in writing, before January 1, 1998.

(C) Nothing in this section shall exempt any person from any other provision of Title 9 of the Government Code.

(8.4) Section 8.4. Personal Loans.

(A) Except as set forth in subdivision (B), a personal loan received by any designated employee shall become a gift to the designated employee for the purposes of this section in the following circumstances:

(1) If the loan has a defined date or dates for repayment, when the statute of limitations for filing an action for default has expired.

(2) If the loan has no defined date or dates for repayment, when one year has elapsed from the later of the following:

a. The date the loan was made.

b. The date the last payment of one hundred dollars (\$100) or more was made on the loan.

c. The date upon which the debtor has made payments on the loan aggregating to less than two hundred fifty dollars (\$250) during the previous 12 months.

(B) This section shall not apply to the following types of loans:

(1) A loan made to the campaign committee of an elected officer or a candidate for elective office.

(2) A loan that would otherwise not be a gift as defined in this title.

(3) A loan that would otherwise be a gift as set forth under subdivision (A), but on which the creditor has taken reasonable action to collect the balance due.

(4) A loan that would otherwise be a gift as set forth under subdivision (A), but on which the creditor, based on reasonable business considerations, has not undertaken collection action. Except in a criminal action, a creditor who claims that a loan is not a gift on the basis of this paragraph has the burden of proving that the decision for not taking collection action was based on reasonable business considerations.

(5) A loan made to a debtor who has filed for bankruptcy and the loan is ultimately discharged in bankruptcy.

(C) Nothing in this section shall exempt any person from any other provisions of Title 9 of the Government Code.

(9) Section 9. Disqualification.

No designated employee shall make, participate in making, or in any way attempt to use his or her official position to influence the making of any governmental decision which he or she knows or has reason to know will have a reasonably foreseeable material financial effect, distinguishable from its effect on the public generally, on the official or a member of his or her immediate family or on:

(A) Any business entity in which the designated employee has a direct or indirect investment worth two thousand dollars (\$2,000) or more;

(B) Any real property in which the designated employee has a direct or indirect interest worth Two Thousand Dollars (\$2,000.00) or more;

(C) Any source of income, other than gifts and other than loans by a commercial lending institution in the regular course of business on terms available to the public without regard to official status, aggregating five hundred dollars (\$500) or more in value provided to, received by or promised to the designated employee within 12 months prior to the time when the decision is made;

(D) Any business entity in which the designated employee is a director, officer, partner, trustee, employee or holds any position of management; or

(E) Any donor of, or any intermediary or agent for a donor of, a gift or gifts aggregating \$420 or more provided to, received by or promised to the designated employee within 12 months prior to the time when the decision is made.

(9.3) Section 9.3. Legally Required Participation.

No designated employee shall be prevented from making or participating in the making of any decision to the extent his or her participation is legally required for the decision to be made. The fact that the vote of a designated employee who is on a voting body is needed to break a tie does not make his or her participation legally required for purposes of this section.

(9.5) Section 9.5. Disqualification of State Officers and Employees.

In addition to the general disqualification provisions of Section 9, no state administrative official shall make, participate in making, or use his or her official position to influence any governmental decision directly relating to any contract where the state administrative official knows or has reason to know that any party to the contract is a person with whom the state administrative official, or any member of his or her immediate family has, within 12 months prior to the time when the official action is to be taken:

(A) Engaged in a business transaction or transactions on terms not available to members of the public, regarding any investment or interest in real property; or

(B) Engaged in a business transaction or transactions on terms not available to members of the public regarding the rendering of goods or services totaling in value one thousand dollars (\$1,000) or more.

(10) Section 10. Disclosure of Disqualifying Interest.

When a designated employee determines that he or she should not make a governmental decision because he or she has a disqualifying interest in it, the determination not to act must be accompanied by disclosure of the disqualifying interest.

(11) Section 11. Assistance of the Commission and Counsel.

Any designated employee who is unsure of his or her duties under this code may request assistance from the Fair Political Practices Commission pursuant to Government Code Section 83114 and 2 Cal. Code Regs. Sections 18329 and 18329.5 or from the attorney for his or her agency, provided that nothing in this section requires the attorney for the agency to issue any formal or informal opinion.

(12) Section 12. Violations.

This code has the force and effect of law. Designated employees violating any provision of this code are subject to the administrative, criminal and civil sanctions provided in the Political

Reform Act, Government Code Sections 81000 to 91015. In addition, a decision in relation to which a violation of the disqualification provisions of this code or of Government Code Section 87100 or 87450 has occurred may be set aside as void pursuant to Government Code Section 91003.

NOTE: Authority Cited: Section 83112, Government Code. Reference: Sections 87103(e), 87300-87302, 89501, 89502, 89503 Government Code

APPENDIX A

PART I – DESIGNATED EMPLOYEES

<u>Position</u>	<u>Disclosure Category</u>
Board Members	1-4
General Manager	1-4
Operations Manager	1-4
Consultants	1-2

PART II – DISCLOSURE CATEGORIES

1. Investments, business positions in any business entity, and sources of income, including gifts, loans and travel payments, from persons or entities which provide services, facilities, materials, supplies, machinery or equipment of the type utilized by the District, including but not limited to those services listed in Exhibit B attached hereto and incorporated herein by this reference.
2. All interests in real property located within the jurisdiction of the District and/or within a two mile radius of any property owned by the District.
3. Investments, business positions in any business entity, sources of income, and/or interests in real property related to business entities or persons who are:
 - a. Owners of interests in real property located within the District; or
 - b. Engaged in the real estate sales and/or development business within the jurisdictional boundaries of the District.
4. Investments and business positions in business entities and sources of income, including gifts, loans and travel payments, from persons or entities which provide financial and banking services of the type utilized by the District, including but not limited to financial and/or banking institutions and/or investment vehicles that are of the type in which this District is empowered to invest its funds.
5. Consultants shall disclose all sources of income, interests in real property and investments and business positions in business entities as set forth in disclosure categories 1, and 2 above.

The General Manager of the District may determine in writing that a particular consultant, although a “designated position,” is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements described in this section. Such written determination shall include a description of the consultant’s duties and, based upon that description, a statement of the extent of disclosure requirements. Such determination shall be a public record and shall be retained for public inspection in the same manner and locations as this conflict of interest code.

APPENDIX B

All interests in real property as well as investments and business positions in business entities and income from sources which provide facilities, services, supplies, or equipment of the type utilized by the District, including but not limited to:

Irrigation equipment including but not limited to pipes, valves, fittings, pumps, motors, etc.

Construction and building materials

Fire protection equipment

Water and Wastewater facility equipment, maintenance equipment or supplies,

Engineering services

Construction contractors

Safety equipment and facilities including personal protective equipment

Hardware tools and supplies

Freight and hauling

Motor vehicles, heavy equipment, special vehicles and parts and services thereto

Petroleum products

Communications equipment and services

Electrical equipment, including pumping equipment

Computer hardware and software

Appraisal services

Printing, reproduction, record keeping, etc.

Office equipment

Accounting services

Real estate agents/brokers and investment firms

Title companies

Public utilities

Insurance companies

Legal service providers

Bank and trust companies

Financial advisory firms

REDWAY COMMUNITY SERVICES DISTRICT

FINANCIAL STATEMENTS

June 30, 2023

REDWAY COMMUNITY SERVICES DISTRICT

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June 30, 2023

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ANDERSON, LUCAS, SOMERVILLE & BORGES, LLP

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EUGENE B. LUCAS (1950-2013)
DAVID A. SOMERVILLE, INACTIVE

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

June 5, 2024
Fortuna, California

BASIC FINANCIAL STATEMENTS

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	<u>13,510</u>	<u>14,166</u>
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	<u>1,282,716</u>	<u>1,449,785</u>
TOTAL LIABILITIES	<u>1,575,372</u>	<u>1,693,260</u>
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	<u>619,006</u>	<u>934,909</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>(17,321)</u>
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><u>\$ 2,720,636</u></u>	<u><u>\$ 1,693,501</u></u>	<u><u>\$ 4,414,137</u></u>	<u><u>\$ 4,672,575</u></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)
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	<u>14,184</u>	<u>8,746</u>
Net (Decrease) 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>

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 (Used) 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	<u>217,277</u>	<u>304,924</u>
Net Cash (Used) Provided by Operating Activities	<u>\$ (156,848)</u>	<u>\$ 164,350</u>
 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	<u>\$ 894,847</u>	<u>\$ 1,165,532</u>
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	<u>340,732</u>	<u>428,973</u>
	<u>\$ 894,847</u>	<u>\$ 1,165,532</u>

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

NOTES TO FINANCIAL STATEMENTS

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 appropriate 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	88,543	2,427	-	90,970
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	5,248,412	13,000	-	\$ 5,261,412
Less: Accumulated Depreciation	(2,827,450)	(105,933)	-	(2,933,383)
Total Net Assets	\$ 2,509,505	\$ (90,506)	\$ -	\$ 2,418,999
	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	419,621	216,316	-	635,937
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	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	5,662,046	-	-	\$ 5,662,046
Less: Accumulated Depreciation	(3,743,607)	(145,690)	-	(3,889,297)
Total Net Assets	\$ 2,338,060	\$ 70,626	\$ -	\$ 2,408,686
Total Capital Assets, Net				\$ 4,827,685

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

NOTE 3 - CAPITAL ASSETS AND DEPRECIATION (Continued)

	6/30/2021	Additions (Provisions)	Deletions / Transfers	Balance 6/30/2022
<u>Water Utility Plant</u>				
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>
<u>Solid Waste Utility Plant</u>	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 I	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	<u>\$ 1,527,891</u>	<u>\$ -</u>	<u>\$ (162,597)</u>	<u>\$ 1,365,294</u>	<u>\$ 87,579</u>

	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	<u>\$ 1,612,016</u>	<u>\$ -</u>	<u>\$ (84,125)</u>	<u>\$ 1,527,891</u>	<u>\$ 86,097</u>

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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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

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**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**



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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Redway Community Services District Board of Directors Policy

Statement of Duties and Responsibilities of All Board Members

Function: To establish and revise RCSD policy as appropriate. To guide District staff in providing services to the community.

Authority: All authority to act or speak on behalf of the District and/or supervise District staff is vested in the Board of Directors as a whole; Board members individually have no more authority than any other citizen residing within the boundaries of the District, and no board member nor officer has any authority to act as an individual on behalf of the District except as explicitly stated in this policy or as delegated or assigned by specific action of the Board. Board Members are empowered as a member of the whole body, not as an individual.

Responsibilities:

- Participates in Board meetings, planning and committees.
- Develops Board policy.
- Reports regularly to the Chairperson and to their committees.
- Contributes a positive attitude toward other Board members, staff and special district representatives with regard to RCSD.
- Represent the interests of RCSD to the best of their abilities in conjunction with all members of the Board.
- Maintains confidentiality of matters discussed in closed session.
- Complies with RCSD policy and state codes regarding conflict of interest.

Statement of Duties and Responsibilities
The RCSD Board of Directors Chairperson

Function: The primary duty of the chairperson shall be to serve as the presiding officer of Redway Community Services District.

Authority: The chairperson must ensure that all actions of the organization meet appropriate laws and government regulations. The chairperson has the authority to speak on behalf of RCSD.

Responsibilities:

- Acts on behalf of the Board as specified or directed by the Board.
- In cases of emergency, act unilaterally on the Board's behalf.
- Reports to voting members of the organization at the monthly meetings.
- Subject to those policies established and approved by the Board of Directors for any actions taken between meetings.
- Appoints committees.
- Serves as the chief spokesperson of the organization on policy issues and other activities affecting RCSD.
- Presides over all Board of Directors meetings
- Sets meeting agenda with District Board Secretary for all meetings of the Board.
- Primary liaison with District Staff.
- Representative of the Board for periodic staff performance evaluations.
- Primary co-signer for checks over \$500.00.
- Calls special meetings of the Board of Directors when necessary.

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Statement of Duties and Responsibilities
RCSD Vice Chairperson

Function: In the absence or disability of the Chairperson, the Vice Chairperson shall exercise all the Chairperson's functions.

Authority: To carry out the program of work which has been approved by the RCSD Board, and assist the Chairperson as necessary.

Responsibilities:

- To act as board Chairperson when the Chairperson is unavailable.
- Co-signer for District checks over \$500.00 when the Board Chair is unavailable.

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Statement of Duties and Responsibilities
RCSD Board Recording Secretary (Secretary to the Board of Directors)

Function: The Secretary shall record meeting minutes, prepare resolutions and review all Board meeting minutes and agendas with the Board Chair and Management Staff.

Responsibilities:

- Ensures the accurate recording of motions and other official actions taken by the Board of Directors.
- Records the minutes of each meeting.
- Under direction of the Board Chair, prepares Board meeting agendas.
- Maintains confidentiality of matters discussed in closed session.
- Reports to the RCSD Chairperson regularly.

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REDWAY COMMUNITY SERVICES DISTRICT

CROSS-CONNECTION CONTROL PLAN AND PROGRAM

MAY 21ST 2024

DRAFT

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Chapter 1 – Program Overview

1.1 Purpose

The purpose of this Cross Connection Control Program is to protect the public by isolating the Redway CSD's potable water distribution system from the other systems from which contamination could occur as a result of unauthorized or accidental cross connections; and provide for the maintenance of a continuing program which will systematically and effectively prevent such unauthorized or accidental cross connections.

1.2 Applicability

The Redway Community Services District complies with the CA-EPA-CCCPH Standards and Principles for California's Public Water Systems as defined in California Health and Safety Code **(CHSC section 116275 (h))**. Compliance with the CA-EPA-CCCPH is mandatory for the Redway Community Services District

The Redway Community Services District maintains a licensed General Tester by either the North Coast Backflow Prevention Association (NCBPA) or the American Water Works Association, (AWWA). The Redway CSD also maintains a Cross Connection Control Specialist/Coordinator so that the CCCP is administered correctly on an annual, Quarterly, and monthly basis with its 700+ connections regardless of the minimum 3000 connection requirement which dictates the need for a District Specialist according to the State of CA, EPA. Redway CSD tests the Backflow devices throughout the township of Redway on a yearly basis.

Prior to the CA-EPA-CCCPH, The Redway CSD conformed to the standards established by the American Water Works Association (AWWA), as set forth in its publication entitled: A.W.W.A.C506-78 Standards for Reduced Pressure Principle, and Double Check backflow prevention devices. A "Certificate of Approval" issued by an approved testing laboratory, certifying full compliance with AWWA Standards. Additional language found in the previous Redway CSD CCCP for procedures for field testing backflow preventers was taken directly from USC's 9th and then 10th edition Manual of Cross-Connection Control.

1.3 California Safe Drinking Water Act

In 2014, the State Water Resources Control Board assumed responsibility for the drinking water, and financial programs throughout the State, prior to that it was CA-DHS. On October 6, 2017, Assembly Bill 1671 (AB 1671) was approved and filed with the Secretary of State (see Appendix A). AB 1671 amended California's SDWA through the establishment of CHSC sections 116407 and 116555.5. AB 1671 also amended section 116810 of the CHSC, which is briefly discussed in Appendix G.

On October 2nd, 2019, Assembly Bill 1180 (AB 1180) was approved and filed with the Secretary of State. AB 1180 Amended Section 116407 of the CHSC and added section 13521.1 to the water code. AB 1180 requires that the CA-EPA-CCCPH include provisions of the swivel or change over device (swivel-ell).

1.4 The California EPA's Cross Connection Control Policy Handbook Adoption

The California Environmental Protection Agency completed development of the Cross Connection Control Policy Handbook for standards and principles for California's Public Water Systems. In this document for the Redway Community Services District, it will be referred to as the CA-EPA-CCCPH. The State Water Resources Control Board adopted the CA-EPA-CCCPH on December 19th, 2023, and went into effect on July 1st, 2024. The Redway Community Services District adopted the CA-EPA-CCCP on 6-19-2024 after an initial hazard/survey assessment had been completed. Upon the effective date of the CA-EPA-CCCPH, the previous cross-connection control standards become inoperative, and are repealed 90 days later, unless the State Water Board determines not to repeal a specific existing regulation.

A PWS must implement a cross-connection control program that complies with the standards adopted by the State Water Board. The development of the CA-EPA-CCCPH included consultation with stakeholders, including state and local agencies, on an array of subjects related to cross-connection control, consistent with the statutory mandate, as well as consideration of input from other stakeholders and the general public in a February 20, 2020, workshop.

Chapter 2 – Background on Backflow Protection

and Cross-Connection Control

2.1 What is a Cross-Connection?

A cross-connection is an interconnection between a potable water supply and a non-potable source via any actual or potential connection or structural arrangement between a PWS and any source or distribution system containing liquid, gas, or other substances not from an approved water supply. Bypass arrangements, jumper connections, removable sections, improperly installed swivel, or change-over devices and other temporary or permanent devices through which, or because of which backflow can occur are cross-connections.⁵ The CA-EPA-CCCPH includes acceptable installation criteria for swivel-ell and other types of backflow prevention assemblies (BPAs) to prevent backflow.

Backflow is the undesired or unintended reversal of flow of water and/or other liquids, gases, or other substances into PWS's distribution system or approved water supply. The presence of a cross-connection represents a location in a distribution system through which backflow of contaminants or pollutants can occur. Backflow occurs when a non-potable source is at a greater pressure than the potable water distribution system. Backflow can occur from either back-siphonage or backpressure. Back-siphonage occurs when a non-potable source enters the drinking water supply due to negative (i.e., sub-atmospheric) distribution system pressure. Backpressure occurs when the pressure from a non-potable source exceeds the pressure in the potable water distribution system.

Back-siphonage may be caused by a variety of circumstances, such as main breaks, flushing, pump failure, or emergency firefighting water demand. Backpressure may occur when heating, cooling, waste disposal, or industrial manufacturing systems are connected to potable supplies and the pressure in the external system exceeds the pressure in the distribution system. Both situations act to change the direction of water, which normally flows from the distribution system to the customer, so that non-potable substances from industrial, commercial, or residential premises flows back into the distribution system through a cross-connection.

Cross-connections are not limited to industrial or commercial facilities. Submerged inlets are found on many common plumbing fixtures and are sometimes necessary features of the fixtures if they are to function properly. Examples of this type of design are siphon-jet urinals or water closets, flushing rim slop sinks, and dental cuspidors.

Older bathtubs and lavatories may have supply inlets below the flood level rims, but modern sanitary design has minimized or eliminated this cross-connection in new fixtures. Chemical and

industrial process vats sometimes have submerged inlets where the water pressure is used as an aid in diffusion, dispersion, and agitation of the vat contents. Even though a supply pipe may be installed above a vat, back-siphonage can still occur. Siphon action has been shown to raise a liquid in a pipe such as water almost 34 feet. Some submerged inlets are difficult to control, including those which are not apparent until a significant change in water level occurs or where a supply may be conveniently extended below the liquid surface by means of a hose or auxiliary piping. A submerged inlet may be created in numerous ways, and its detection may be difficult.

Chemical and biological contaminants have caused illness and deaths during known incidents of backflow, with contamination affecting several service connections, and the number of incidents reported is believed to be a small percentage of the total number of backflow incidents that occur. The public health risk from cross-connections and backflow is a function of a variety of factors including cross-connection and backflow occurrence and type and number of contaminants.

2.2 Applicability of the Redway CSD Cross Connection Control Program

A public water system (PWS) must comply with the requirements of the CA-EPA-CCCPH

The Redway Community Services District's Cross Connection Control Program provides the basis for regulating the use and the management of our Cross Connection Control Program. Activities or uses outside of the scope of the Redway CSD that are not related to us as a PWS, are not regulated by the RCSD CCCP.

Chapter 3 - Standard for Backflow Protection and Cross Connection Control

Article 1 - Definitions and General Requirements

3.1.1 Definitions

The following definitions apply to the terms in the RSDC – CCCP:

“Air-gap separation” or **“AG”** means a physical vertical separation of at least two (2) times the effective pipe diameter between the free-flowing discharge end of a potable water supply pipeline and the flood level of an open or non-pressurized receiving vessel, and in no case less than one (1) inch.

“AMI” means automated meter infrastructure. Smart Meter, Electronic Meter

“Approved water supply” means a water source that has been approved by the State Water Board for domestic use in a public water system and designated as such in a domestic water supply permit issued pursuant to section 116525 of the CHSC.

“Auxiliary water supply” means a source of water, other than an approved water supply, that is either used or equipped, or can be equipped, to be used as a water supply and is located on the premises of, or available to, a water user.

“Backflow” means an undesired or unintended reversal of flow of water and/or other liquids, gases, or other substances into a public water system’s distribution system or approved water supply.

“Backflow prevention assembly” or **“BPA”** means a mechanical assembly designed and constructed to prevent backflow, such that while in-line it can be maintained and its ability to prevent backflow, as designed, can be field tested, inspected and evaluated.

“Backflow prevention assembly tester” means a person who is certified as a backflow prevention assembly tester.

“BPA” means Backflow Prevention Assembly.

“Community water system” means a public water system that serves at least 15 service connections used by yearlong residents or regularly serves at least 25 year-long residents of the area served by the system.

“Cross-connection” means any actual or potential connection or structural arrangement between a public water system, including a piping system connected to the public water system located on the premises of a water user or available to the water user, and any source or distribution system containing liquid, gas, or other substances not from an approved water supply.

“Cross-connection control specialist” means a person who is certified as a cross-connection control specialist.

“District Boundary” Is a boundary established by a local agency formation commission or organization, established within the county where services are served, and may not serve outside the District Boundary.

“Distribution system” has the same meaning as defined in section 63750.50 of CCR, Title 22, Division 4, Chapter 2.

“Double check detector backflow prevention assembly” or **“DCDA”** means a double check valve backflow prevention assembly that includes a bypass with a water meter and double check backflow prevention assembly, with the bypass’s water meter accurately registering flow rates up to two gallons per minute and visually showing a registration for all rates of flow. This type of assembly may only be used to isolate low hazard cross-connections. See Diagram 1, Appendix C.

“Double check valve backflow prevention assembly” or **“DC”** means an assembly consisting of two independently acting internally loaded check valves, with tightly closing shut-off valves located at each end of the assembly (upstream and downstream of the two check valves) and fitted with test cocks that enable accurate field testing of the assembly. This type of assembly may only be used to isolate low hazard cross connections.
See Diagram 3, Appendix C.

“Existing public water system” or **“existing PWS”** means a public water system initially permitted on or before July 1, 2024, as a public water system by the State Water Board.

“General Tester” means a person who is certified/licensed through an approved organization that is accepted by the local water purveyor and is capable of performing routine tests on approved backflow devices.

“Hazard Assessment” means an evaluation of a user premises designed to evaluate the types and degrees of hazard at a user’s premises.

“High hazard cross-connection” means a cross-connection that poses a threat to the potability or safety of the public water supply. Materials entering the public water supply through a high hazard cross-connection are contaminants or health hazards.

“NCBPA” means North Coast Backflow Prevention Association

“PWS” means Public Water Supply.

“RP” or Reduced Pressure Principle Backflow Prevention Assembly means an assembly with an independently-acting internally-loaded check valve and an independently-acting loaded air inlet valve located on the discharge side of the check valve; with test cocks and tightly closing shutoff valves located at each end of the assembly that enable accurate field testing of the assembly. This type of assembly may only be used for protection from back siphonage and is not to be used to protect from backpressure.

“Reduced pressure principle detector backflow prevention assembly” or “RPDA” means a reduced pressure principle backflow prevention assembly that includes a bypass with a water meter and reduced pressure principle backflow prevention assembly, with the bypass’s water meter accurately registering flow rates up to two gallons per minute and visually showing a registration for all rates of flow. See Diagram 6, Appendix C.

“State Water Board”, unless otherwise specified, means the State Water Resources Control Board or the local primacy agency having been delegated the authority to enforce the requirements of the CCCPH by the State Water Resources Control Board.

“Swivel-Ell” means a reduced pressure principle backflow prevention assembly combined with a changeover piping configuration (swivel-ell connection) designed and constructed for recycled water/no-potable switchover situations within a Services District.

“User premises” means the property under the ownership or control of a water user and is served, or is readily capable of being served, with water via a service connection with a public water system.

“User’s service connection” means either the point where a water user’s piping is connected to a water system or the point in a water system where the approved water supply can be protected from backflow using an air gap or backflow prevention assembly.

“User Supervisor” means a person designated by a water user to oversee a water use site and responsible for the avoidance of cross-connections.

3.1.2 Legal Authority

The Redway Community Services District has operating rules, By-laws, and regulations established for enforcement throughout the District. The Redway CSD’s Water Ordinance No.6 establishing these rules, rates and regulations for water service was established May 17th, 2017.

Article 2 Hazard Assessment and Required BPA Protection

The Redway Community Services District's Cross Connection Control Specialist conducts an overall annual survey throughout the District Boundary in Redway CA. The District always maintains a Licensed General Tester throughout the year as well. The Redway Community Services District owns and operates a (SWTF) "Surface Water Treatment Facility" as well as a (WWTF). "Wastewater Treatment Facility" The District utilizes (SCADA), "Supervisory Control and Data Acquisition", as well as an (AMI) "Automated Meter Infrastructure". With these tools available to our District we can easily conduct an annual hazard survey. As well as the high hazard priority BFA's which are at our sewer lift stations and the Wastewater Treatment Plant.

All new applicants will go through the hazard assessment, which includes new businesses, and residential tenants. The assessment of the degree of hazard is conducted by the Districts CCC Specialist, and the District Specialist decides whether it is a high, or a low hazard. There are three types of assemblies that are allowed in our Distribution System. For Very high hazards, to high the District allows Reduced Pressure Principle Backflow Prevention Assemblies, and Air Gap's. for medium to high, the District allows Double Check Valve Assemblies.

For High Hazard Fire Protection Systems, as well as Low Hazard Fire Protection Systems, the District requires DC Assemblies. For high hazard fire protection systems that utilize a chemical addition require DC or DCDA. For existing systems that do not meet section 3.2.2 (e)(3) in the CE-EPA-CCCPH, or cannot install DC protection within ten years, the Redway CSD will write a plan for the installation of the appropriate BPA for said user. Once the plan has been written by the District's Specialist, the user has no less than one year to execute.

Article 3 – Backflow Prevention Assemblies

3.3.1 Standards for Types of Backflow Protection

(a) Redway CSD must ensure that each AG used for its Cross-Connection Control Program meets the minimum requirements for Air Gaps for Generally used Plumbing Fixtures, page 4 of the American Society of Mechanical Engineers (ASME) A112.1.2-2012(R2017)

(b) Redway CSD must ensure that each replaced or newly installed AG, RP, or DC, for protection of the PWS is approved through both laboratory and field evaluation tests performed in accordance with at least one of the following:

(1) Standards found in Chapter 10 of the Manual of Cross-Connection Control, Tenth Edition, published by the University of Southern California Foundation for Cross-Connection Control and Hydraulic Research; or

(2) certification requirements for BPAs in the Standards of ASSE International current as of 2022 that include ASSE 1015-2021 for the DC, ASSE 1048-2021 for the DCDA & DCDA-II, ASSE 1013-2021 for the RP, and ASSE 1047-2021 for the RPDA.

(c) BPAs must not be modified following approval granted under section 3.3.1 (b). PWS must require BPA testers to notify the PWS if a water user or PWS-owned BPA has been modified from the CCCPH section 3.3.1 (b) approval.

3.3.2 Installation Requirements for Backflow Protection

(a) For AGs, the following is required:

(1) The receiving water container must be located on the water user's premises at the water user's service connection unless an alternate location has been approved by the District.

(2) all piping between the water user's service connection and the discharge location of the receiving water container must be above finished grade and be accessible for visual inspection unless an alternative piping configuration is approved by the District.

(3) the Redway CSD must ensure that the AG specified in CA-EPA-CCCPH section 3.3.1 (a) has been installed; and

(4) any new air gap installation at a user's service connection must be reviewed and approved by the State Water Board prior to installation.

(b) RPs must be installed such that the lowest point of an assembly is a minimum of twelve inches above grade, and a maximum of thirty-six inches above the finished grade, unless an alternative is approved by the District.

(c) DCs installed or replaced after the adoption of the CCCPH must be installed according to CCCPH section 3.3.2 (b). Below ground installation can be considered if approved by the PWS where it determines no alternative options are available.

(d) A RP or DC installed after the adoption of the CCCPH must have a minimum side clearance of twelve inches, except that a minimum side clearance of twenty-four inches must be provided on the side of the assembly that contains the test cocks. The District may approve alternate clearances providing that there is adequate clearance for field testing and maintenance.

(e) Backflow protection must be located as close as practical to the water user's service connection unless one or more alternative locations have been approved by Redway CSD. If internal protection is provided in lieu of premises containment, the District must obtain access to the user premises and must ensure that the on-site protection meets the requirements of this Chapter for installation, field testing, and inspections.

(f) Each BPA and air gap separation must be accessible for field testing, inspection, and maintenance.

3.3.3 Field Testing and Repair of Backflow Prevention Assemblies and Air Gap Inspection

(a) The Redway CSD ensures that all BPAs installed for its Cross-Connection Control Program are field tested following installation, repair, depressurization for winterizing, or permanent relocation. All required field testing must be performed by certified backflow prevention assembly testers. This can be achieved by the Redway CSD's maintained in-house General tester. If the user would prefer someone else to perform a test, installation, or repair, this person must be a certified general tester, certified through either NCBPA, or the AWWA as a General Tester.

(b) BPAs must be field tested at least annually. The CCCPH does not preclude RCSD, the State Water Board, or a local health agency from requiring more frequent field testing for premises with high hazard cross-connection or BPA at increased risk of testing failure.

(c) Air-gap separations must be visually inspected at least annually to determine compliance with this Chapter by persons certified as backflow prevention assembly testers or certified as a cross-connection control specialist pursuant to this Chapter.

(d) Redway CSD must receive passing field tests before providing continuous service to a water user with a newly installed BPA.

(e) Redway CSD ensures that BPAs that fail the field test are repaired or replaced within 30 days of notification of the failure. Extensions may be allowed by the PWS if included as part of the Cross-Connection Control Plan.²⁵

(f) Redway CSD requires backflow prevention assembly testers to notify the District as soon as possible within 24 hours if a backflow incident or an unprotected cross-connection is observed at the BPA or prior to the user premises during field testing. PWS must immediately conduct an investigation and discontinue service to the user premises if a backflow incident is confirmed, and water service must not be restored to that user premises until the District receives a confirmation of a passing BPA field test from a backflow prevention assembly tester and the assembly is protecting the Water Distribution System.

3.3.3 Field Testing and Repair of BPA's and AG's

- (a) Redway CSD ensures that all BPAs installed for its Cross-Connection Control Program are field tested following installation, repair, depressurization for winterizing, or permanent relocation. All required field testing must be performed by certified backflow prevention assembly testers.
- (b) BPAs must be field tested at least annually. The CCCPH does not preclude a PWS, the State Water Board, or a local health agency from requiring more frequent field testing for premises with high hazard cross-connection or BPA at increased risk of testing failure.
- (c) Air-gap separations must be visually inspected at least annually to determine compliance with this Chapter by persons certified as backflow prevention assembly testers or certified as a cross-connection control specialist pursuant to this Chapter.
- (d) Redway CSD must receive passing field tests before providing continuous service to a water user with a newly installed BPA.
- (e) Redway CSD ensures that BPAs that fail the field test are repaired or replaced within 30 days of notification of the failure. Extensions may be allowed by the PWS if included as part of the Cross-Connection Control Plan.

Article 4 – Recordkeeping, Backflow Incident Response, and Notification

3.4.1 Recordkeeping

- (1) The two most recent hazard assessments for each user premise, conducted pursuant to CCCPH section 3.2.1 (Hazard Assessment);
- (2) for each BPA, the associated hazard or application, location, owner, type, manufacturer and model, size, installation date, and serial number.
- (3) for each AG installation, the associated hazard or application and the location, owner, and as-built plans of the AG;
- (4) results of all BPA field testing, AG inspection, and swivel-ell inspections and field tests for the previous three calendar years, including the name, test date, repair date, and certification number of the backflow prevention assembly tester for each BPA field test and AG and swivel-ell;

(5) repairs made to, or replacement or relocation of, BPAs for the previous three calendar years.

(6) the most current cross-connection tests (e.g. shutdown test, dye test).

(7) if a user supervisor is designated for a user premise, the current contact information for the user supervisor and water user, and any applicable training and qualifications as described by CCCPH section 3.2.2(f).

(8) descriptions and follow-up actions related to all backflow incidents.

(9) if any portion of the cross-connection control program is carried out under contract or agreement, a copy of the current contract or agreement.

(10) the current Cross-Connection Control Plan as required in CA-EPA-CCCPH and is revised every other year.

(11) any public outreach or education materials issued as required by CA-EPA-CCCPH section 3.1.3.(a)(9) for the previous three calendar years.

(b) All information in subsection (a) must be available to the State Water Board upon request.

3.4.2 Backflow Incident Response Procedure

The Redway CSD responds to complaints of water quality throughout the District that same day, we take every complaint very seriously as it could be a potential cross connection somewhere. We also utilize AML, these are meters in the ground that monitor flows 24/7 throughout the District's Distribution System, we receive a report every morning from all of the meters. At the time of an incident the specialist will review all past water quality samples taken as well as all pressure readings in that part of the Distribution system.

The Districts General Tester is also involved in the Backflow incident response procedure. In the event that the backflow incident has been identified as an "actual", and not a "potential" cross connection, then the general tester will confirm that all, or any BPA's upstream 4 connections, as well as downstream four connections, are all operating correctly, and this is achieved by a test. If there are no BPA, the tester will need to go to the nearest BPA and perform a test, as well as take a Chlorine residual at this point.

DEPARTMENT OF WATER RESOURCES

P.O. BOX 942836
SACRAMENTO, CA 94236-0001
(916) 653-5791



June 24, 2024

Redway Community Service District
Attention: Glenn Gradin

Payoff Letter for Loan Contract D50041, D50041DI, D157289, & D157289DI

This is to confirm that your last payment of \$41,160.08 was received on 06/24/2024. Your loan Contract No D50041, D50041DI, D157289, & D157289DI under the Davis-Grunsky Act are paid in full.

Please contact Ghasia Yang at 916-902-7052 or Ghasia.yang@water.ca.gov if you have any questions regarding this payoff.

Sincerely,

Vonda Coltrin

6/24/2024

Vonda Coltrin
Accounting Administrator I, Supervisor
Governmental Billings Section