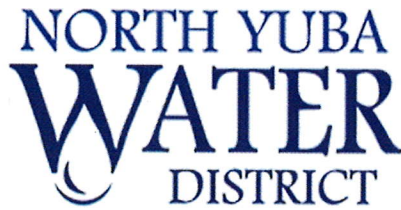


Mike Mayo
Director
Division 1

Steve Ronneberg
Director
Division 2

Gloria Bozza
Director
Division 3



Marieke Furnee
Vice President
Division 4

Ann Plumb
President
Division 5

Leona Harris
General Manager

AGENDA

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

5:30 PM ♦ THURSDAY ♦ MAY 28, 2026

NOTICE: THIS MEETING WILL BE PHYSICALLY OPEN TO THE PUBLIC AT THE DISTRICT OFFICE LOCATED AT 8691 LA PORTE RD, BROWNSVILLE, CA 95919. HOWEVER, THE MEETING WILL ALSO TAKE PLACE VIA ZOOM. MEMBERS OF THE PUBLIC MAY ATTEND AND PARTICIPATE IN THE MEETING VIA VIDEOCONFERENCE AT:

NYWD Board Room is inviting you to a scheduled Zoom meeting.

Topic: NYWD Board Room's Zoom Meeting

Time: May 28, 2026 05:30 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/82970044749?pwd=4LCT79plt29ISxxkWgygfWDaoAOH1.1>

View meeting insights with Zoom AI Companion

<https://us02web.zoom.us/launch/edl?muid=d9a333e7-ac6a-4df8-a7e1-248506d53978>

Meeting ID: 829 7004 4749

Passcode: 015384

One tap mobile

+16699009128,,82970044749#,,,,*015384# US (San Jose)

+16694449171,,82970044749#,,,,*015384# US

Join by SIP

• 82970044749@zoomcrc.com

Join instructions

<https://us02web.zoom.us/meetings/82970044749/invitations?signature=q3gDvY6uo0KvYtIqyzGZ8h8U2Y3JUxJiP7gFSMQPvho>

**COMMENCEMENT OF
MEETING**

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact North Yuba Water District office staff at 530-675-2567 or fax 530-675-0462. Requests must be made as early as possible and at least one-full business day before the start of the meeting.

The Board of Directors will provide at least twice the allotted time to a member of the public who utilizes a translator to ensure that non-English speakers receive the same opportunity to directly address the Board. Please contact District office staff at 530-675-2567 or fax 530-675-0462 at least 24 hours prior to the board meeting so a translator can be provided. Non-English speakers are welcomed to provide their own translator.

- A. CALL TO ORDER
- B. ROLL CALL
- C. PLEDGE OF ALLEGIANCE
- D. OPPORTUNITY FOR PUBLIC COMMENT

At the beginning of a regular meeting, the public has the opportunities to address the District Board of Directors about matters that are on the agenda, and about matters that are not on the agenda, but that are within the jurisdiction of the Board of Directors. Public comment is limited to no more than four (4) minutes per person, twenty (20) minutes total for all speakers on all items on or off the agenda.

OPEN SESSION ACTION CALENDAR

E. CONSENT ITEMS

- 1. Approval of **Minutes for Regular Board Meeting of April 23, 2026**
- 2. Approval of **Payroll for the Month of April 2026: \$ 102,339.30**
- 3. Approval of **Bills for the Month of April 2026: \$ 297,787.58**

F. BUDGET 26/27

The Board will discuss and possibly act / approve the District's Budget for the Fiscal year 26/27

G. STAFF REPORTS AND RECOMMENDATION

The Board will hear reports by District staff and receive their recommendations for future Board action, including but not necessarily limited to:

Financial Manager's Report/Requests

General Managers' Report/Requests

The General Manager will update the board on District operations, including the status of an Operations Memorandum.

Legal Counsel's Report

H. DIRECTORS REPORTS

CLOSED SESSION

- I. **Conference with Legal Counsel — existing litigation (1 Cases) – pursuant to Government Code section 54956.9, subdivision (d) (1): *North Yuba Water District v. South Feather Water and Power District*, Yuba County Superior Court Case No. Case No. CVCS21-0001857**
- J. **Conference with Legal Counsel — Anticipated litigation (2 cases) – pursuant to Government Code section 54956.9, subdivision (d) (2).**

RETURN TO OPEN SESSION

K. REPORT OF CLOSED SESSION ACTIONS

ADJOURNMENT

**REGULAR MEETING MINUTES OF THE BOARD OF DIRECTORS OF THE
NORTH YUBA WATER DISTRICT
Held at the District Office and Zoom
8691 LaPorte Road, Brownsville
Thursday, April 23rd, 2026**

NOTICE: This meeting will be physically open to the public at the District OFFICE located at 8691 La Porte Rd, Brownsville, Ca 95919. The meeting will also take place via zoom. Members of the public may attend and participate in the meeting via video conference at:

*NYWD BoardRoom is inviting you to a scheduled Zoom meeting.
Topic: NYWD BoardRoom's Zoom Meeting
Time: Apr 23, 2026 05:30 PM Pacific Time (US and Canada)
Join Zoom Meeting
<https://us02web.zoom.us/j/86844933516?pwd=zxI4vncpL3j5QicijEkDWpbTMGIzY5.1>
Meeting ID: 868 4493 3516
Passcode: 446813*

*One tap mobile
+16694449171,,86844933516#,,,,*446813# US
+16699009128,,86844933516#,,,,*446813# US (San Jose)*

*Join instructions
https://us02web.zoom.us/join/86844933516/invitations?signature=yvygJjL-ZSnX3IXeW3xG1caEajBc_vEZIYyXOz0QHJE*

NYWD Boardroom is inviting you to a scheduled Zoom meeting.

COMMENCEMENT OF MEETING

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A. CALL TO ORDER

The meeting was called to order at 5:30 PM, at the District Office in Brownsville, CA.

B. ROLL CALL

NAME	PRESENT	ABSENT	VISITORS INCLUDING:
PRESIDENT	Ann Plumb		Charles Sharp
VICE PRESIDENT	Marieke Furnee		
DIRECTORS:	Steven Ronneberg	Gloria Bozza	
	Mike Mayo		
GENERAL MANAGER	Leona Harris		
FINANCIAL MANAGER	Stacy Greene		
ATTORNEY	Paul Boylan via Zoom		

C. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Director Mayo.

D. OPPORTUNITY FOR PUBLIC COMMENT

At the beginning of a regular meeting, the public has the opportunities to address the District Board of Directors about matters that are on the agenda, and about matters that are not on the agenda, but that are within the jurisdiction of the Board of Directors. Public comment is limited to no more than four (4) minutes per person, twenty (20) minutes total for all speakers on all items on or off the agenda.

PUBLIC COMMENT:

Comment on previous manager wanting to eliminate irrigation customers, the previous division map and representation on the board for irrigation customers to south.

DISCUSSION/OPEN SESSION ACTION CALENDAR
--

E. CONSENT ITEMS

1. Approval of **Minutes for Regular Board Meeting of March 26, 2026**
2. Approval of **Payroll for the Month of March 2026: \$ 64,676.83**
3. Approval of **Bills for the Month of March 2026: \$ 247,021.12**

Vice President Furnee made a motion to approve consent items 1-3. Director Ronneberg seconded the motion. The motion was approved with a unanimous vote.

F. STAFF REPORTS AND RECOMMENDATION The Board will hear reports by District staff and receive their recommendations for future Board action, including but not necessarily limited to:

Financial Manager's Report/Requests:

Stacy Greene read the financial report. Cash on Hand and Income Statements for the period ending March 31st, 2026. Total cash on hand in all accounts including reserves was \$13,016,830.34. Total income for the fiscal year to date (July 1st, 2025 – March 31st, 2026) was \$1,861,678.84. Total expenses were \$1,721,257.91, leaving a net revenue over expenses of \$140,421.03. Expenses out of Reserves/Savings year to date totaled \$1,058,057.91.

General Manager's report/requests:

The General Manager updated the board on District operations, including the status of an Operations Memorandum.

Irrigation started April 15th and will take a couple days to get everyone regulated. Addressed the division map and made note that there are 2 directors on the board that represent irrigation customers to the south.

Legal Counsel's Report:

Boundary changes were addressed. Advised that they need to be reviewed every 10 years and that will be coming in a few years.

G. DIRECTORS REPORTS

Furnee and Leona attended an NCWA meeting today where there was a lot to talk about in the board meeting.

Director Mayo reported that the snow pack is not great right now. There was a lot of snow followed by warm rain, but believes improvement to ditches should help this year.

CLOSED SESSION

Entered into closed session at 5:42 p.m.

H. Conference with Legal Counsel — Anticipated litigation (4 cases) – pursuant to Government Code section 54956.9, subdivision (d) (2).

RETURN TO OPEN SESSION

Returned to Open Session at 5:53 p.m.

H. REPORT OF CLOSED SESSION ACTIONS

Met with legal counsel and gave directions.

ADJOURNMENT

The meeting was adjourned at 5:54 p.m.

Amanda Gilmore, Recording Secretary

North Yuba Water District
Monthly Net Payroll Report

TOTAL MONTHLY NET PAYROLL FOR THE MONTH OF APRIL, 2026

TOTAL APRIL, 2026 \$102,339.30

North Yuba Water District Monthly Check Listing

April 2026

1000A - Cash - GC Separate Accounts	Type	Date	Num	Name	Amount
PayPal	Check	04/01/2026	CC FEE	PayPal	-74.13
PayPal	Check	04/01/2026	CC FEE	PayPal	-74.13
Total PayPal					
11007 - River Valley Bank Checking					
Direct Deposit Fee	Liability Check	04/01/2026	DirD	QuickBooks Payroll Service	-60.00
Health Insurance	Bill Pmt -Check	04/08/2026	28851	ACWA/Jt Powers Ins Authority	-20,291.68
Water Testing Service.	Bill Pmt -Check	04/08/2026	28852	Cranmer Engineering Inc	-709.00
Vision Insurance	Bill Pmt -Check	04/08/2026	28853	Eye Med	-167.00
Combo padlock, utility knife, bug spray, bar oil, gate kit, (5) paint brushes	Bill Pmt -Check	04/08/2026	28854	Foothill Hardware	-112.48
WTP Computer Replacement, Board Meeting Computer Upgrade	Bill Pmt -Check	04/08/2026	28855	Gilmore Computer Services	-4,487.30
Meeting Minutes	Bill Pmt -Check	04/08/2026	28856	Gilmore, Amanda	-200.00
Billing Envelopes	Bill Pmt -Check	04/08/2026	28857	Harris Computer Systems	-526.95
Round Up	Bill Pmt -Check	04/08/2026	28858	Helena Specialty Products	-965.25
CPA Services	Bill Pmt -Check	04/08/2026	28859	Merritt, Robert	-810.00
Electricity	Bill Pmt -Check	04/08/2026	28860	Pacific Gas & Electric	-4,020.71
Cell Phone Service	Bill Pmt -Check	04/08/2026	28861	VERIZON WIRELESS	-238.16
Copier Lease	Bill Pmt -Check	04/08/2026	28862	Wells Fargo Vendor Financial Services, LL	-129.90
Credit Card Services	Check	04/11/2026	CC Fees	Clover Credit Card Services	-84.95
State Payroll Taxes	Liability Check	04/13/2026	E-pay	EDD	-1,426.89
Federal Payroll Taxes	Liability Check	04/13/2026	E-pay	United States Treasury	-7,962.04
State Payroll Taxes	Liability Check	04/13/2026	E-pay	EDD	-182.49
Federal Payroll Taxes	Liability Check	04/13/2026	E-pay	United States Treasury	-1,143.76
Employee Retirement Fee	Liability Check	04/13/2026	28876	CalPERS	-4,950.44
Legal Services	Bill Pmt -Check	04/14/2026	28877	BoutinJones Inc	-67,452.31
Propane Services	Bill Pmt -Check	04/14/2026	28878	Brown's Gas Co.	-539.94
Grant Writing Services	Bill Pmt -Check	04/14/2026	28879	Burdick & Company	-2,820.00
Pest Control Service	Bill Pmt -Check	04/14/2026	28880	CAL KING PEST CONTROL	-84.00
Telephone Services	Bill Pmt -Check	04/14/2026	28881	CALNET3	-844.37
T704 Check Engine Light, Hvac Controls	Bill Pmt -Check	04/14/2026	28882	Lithia Motors, Inc	-241.70
Legal Services	Bill Pmt -Check	04/14/2026	28883	Miliband Water Law	-9,350.00
T 707 Window Replacement	Bill Pmt -Check	04/14/2026	28884	Premier Auto Glass	-245.41

North Yuba Water District Monthly Check Listing

April 2026

	Type	Date	Num	Name	Amount
Trash Services	Bill Pmt -Check	04/14/2026	28885	Recology - Yuba Sutter	-284.74
T2 Certification	Bill Pmt -Check	04/14/2026	28886	SWRCB-DWOCP	-60.00
Legal Services	Bill Pmt -Check	04/14/2026	28887	Zanjero, Inc.	-13,497.50
Refund Customer Deposit	Check	04/14/2026	28888	Buelha, Andrew	-92.25
Direct Deposit Fee	Liability Check	04/15/2026	DirD	QuickBooks Payroll Service	-50.00
Direct Deposit Fee	Liability Check	04/15/2026	DirD	QuickBooks Payroll Service	-5.00
Employee Appreciation LH Reimbursement	Bill Pmt -Check	04/20/2026	28889	Dimmett, Jeremy-	-159.33
State Payroll Taxes	Liability Check	04/21/2026	E-pay	EDD	-2,619.60
Federal Payroll Taxes	Liability Check	04/21/2026	E-pay	United States Treasury	-424.80
(11) 1"X3" Repair Clamps, (3) 8" Flex Couplers, (20) 8" Pipe	Bill Pmt -Check	04/23/2026	28890	Ferguson Enterprises Inc	-3,068.68
Fire Extinguisher Annual Service	Bill Pmt -Check	04/23/2026	28891	Jorgensen Company	-466.83
Amazon Return Solar Control (-114.93), Amazon fuel meter \$270.61, Amazon (2) socket sets \$166.68, Adobe subscription \$39.98, Tractor Supply Fuel filter & Fuel meter \$330.31, Tractor Supply Return fuel meter (\$-300.29), Harbor freight \$160.86, Verizon cell upgrades \$422.60, Wienhoff Training \$350.00, Go Daddy Subscription \$119.88, Digital Path WTP Internet \$129.99, White pages subscription \$5.99, Idrive computer storage \$99.50, Adobe subscription \$239.88, Express notary fee \$15.00, Pryor plus subscription \$299.00, Yuba clerk file fee \$26.50, Wix website subscription \$36.00, Zoom subscription \$10.00, Lowes sunhat \$21.43, Home Depot battery \$159.80, Admin meal \$66.68, State water board operator fee \$66.79, Gold eagle water \$18.57, Diamond wheel \$70.35, Quick books annual fee \$1,954.00, Sams club coffee, shop towels, paper plates, forks, hand towels \$178.09, Postage lease and taxes \$479.24, Quill Ink, paper, binders, & cash receipt books \$2,802.63, Quick books monthly subscription \$25.00	Bill Pmt -Check	04/23/2026	28892	Mechanics Bank	-8,150.14
Legal Services	Bill Pmt -Check	04/23/2026	28893	Paul Nicolas Boylan, Esq.	-49,995.00
Annual Subscription Fee	Bill Pmt -Check	04/23/2026	28894	Quill Corporation	-75.76

North Yuba Water District Monthly Check Listing

April 2026

	Type	Date	Num	Name	Amount
State Payroll Taxes	Liability Check	04/27/2026	E-pay	EDD	-1,443.03
Federal Payroll Taxes	Liability Check	04/27/2026	E-pay	United States Treasury	-8,139.74
State Payroll Taxes	Liability Check	04/27/2026	E-pay	EDD	-3.90
Federal Payroll Taxes	Liability Check	04/27/2026	E-pay	United States Treasury	-45.90
Engineering for PLC at WTP	Bill Pmt -Check	04/27/2026	28910	Aqua Sierra Controls Inc.	-14,562.50
Employee Collection	Liability Check	04/27/2026	28911	Vehicle Registration Collections	-26.64
Direct Deposit Fee	Liability Check	04/29/2026	DirD	QuickBooks Payroll Service	-55.00
Direct Deposit Fee	Liability Check	04/29/2026	DirD	QuickBooks Payroll Service	-5.00
Property and Liability Insurance	Bill Pmt -Check	04/29/2026	28913	ACWA/Jt Powers Ins Authority	-26,564.05
Water Testing Services	Bill Pmt -Check	04/29/2026	28914	Cranmer Engineering Inc	-259.00
Vision Insurance	Bill Pmt -Check	04/29/2026	28915	Eye Med	-167.00
Copier Fees	Bill Pmt -Check	04/29/2026	28916	FlexTG - Caltronics	-326.36
Zoom Administration	Bill Pmt -Check	04/29/2026	28917	Gilmore Computer Services	-242.50
Meeting Minutes	Bill Pmt -Check	04/29/2026	28918	Gilmore, Amanda	-200.00
Mastication Progress Payment	Bill Pmt -Check	04/29/2026	28919	Hard Rock Engineering Inc.	-23,604.00
Dental Insurance	Bill Pmt -Check	04/29/2026	28920	Premier Access Insurance Co.	-1,270.36
Gasoline, Diesel and DEF Fluid	Bill Pmt -Check	04/29/2026	28921	Ramos Oil Company Inc.	-3,894.34
Postage	Bill Pmt -Check	04/29/2026	28922	Reserve Account	-500.00
Cleaning Service	Bill Pmt -Check	04/29/2026	28923	Shelton's Janitorial	-750.00
Union Dues	Liability Check	04/29/2026	28924	UPEC	-420.00
Vapor Recovery Test	Bill Pmt -Check	04/29/2026	28925	Hancock Petroleum Engineering	-1,144.20
Refund Customer Deposit	Check	04/29/2026	28926	Delgado, Ralph	-118.00
Employee Retirement Fee	Liability Check	04/30/2026	28912	CalPERS	-4,975.57
Total 11007 - River Valley Bank Checking					-297,713.45
Total 1000A - Cash - GC Separate Accounts					-297,787.58
TOTAL					-297,787.58

EXPENSES	2025/26 Actuals	Last Years Budget 2025/26	Proposed 2026/27 Budget
REGULATORS	Year TOTAL	Year TOTAL	Year TOTAL
Yuba Co Community Development (Yearly Fee-HMBP Business Plan)	\$578.50	\$531.08	\$636.35
CA Board of Eq. SWRCB Water Rights Tax	\$94,073.84	\$103,481.22	\$103,481.22
Domestic Water System Annual Fees (SWRCB Office)	\$2,952.20	\$2,959.70	\$3,247.42
Feather River Air Quality Control	\$699.21	\$785.40	\$769.13
Yuba/Butte County Sheriff Dept Alarm Permits	\$0.00	\$0.00	\$177.10
Fire Extinguisher Inspection & Certification	\$602.09	\$1,143.96	\$700.00
Yuba Co Hazardous Waste Disposal	\$0.00	\$5,000.00	\$5,000.00
Consultants/Engineers/Tests	\$3,899.68	\$5,000.00	\$5,000.00
Osha/Certifications/Seminars	\$1,483.51	\$3,344.22	\$1,928.56
Fuel/Diesel Tank Inspections	\$1,948.40	\$2,191.54	\$2,143.24
USFS Special Use Permit	\$0.00	\$100.00	\$100.00
Regulator Salaries & Benefits	\$16,217.31	\$30,000.00	\$18,001.21
FT Ditch Expenses			
FT Canal Salaries & Benefits (O&M)	\$91,248.49	\$126,000.00	\$103,986.71
Forbestown Canal Materials	\$2,895.70	\$5,000.00	\$5,000.00
Outside Services	\$0.00	\$1,000.00	\$1,000.00
Yuba City Water Sale (1/2)			
Yuba City Water Sale (1/2)	\$228,825.00	\$228,825.00	\$235,777.50
Board of Directors			
Salaries & Benefits	\$6,426.99	\$13,500.00	\$12,000.00
Meals/Supplies/Seminars	\$3,861.94	\$10,000.00	\$10,000.00
Recording Secretary	\$2,600.00	\$4,900.00	\$4,800.00
Election Expenses	\$0.00	\$1,000.00	\$3,500.00
Administrative			
Administrative Salaries & Benefits	\$429,996.48	\$441,701.00	\$468,806.63
Legal	\$58,064.50	\$70,000.00	\$70,000.00
Supplies	\$13,795.58	\$19,418.58	\$16,554.70
Utilities	\$32,421.96	\$37,423.82	\$38,906.35
Equip Maint-Leases/Equip Rental	\$6,781.75	\$6,501.52	\$7,459.93
Bank & Credit Card Fees	\$6,138.53	\$5,512.25	\$6,752.38
Outside Services	\$24,412.28	\$50,000.00	\$50,000.00
Organization Dues/Subscrip/Lodging/Seminars/Conf	\$44,743.38	\$49,013.99	\$53,692.06
Postage/Shipping	\$4,237.20	\$6,000.00	\$6,000.00
Employee Appreciation	\$3,680.79	\$3,500.00	\$4,200.00

EXPENSES		2025/26 Actuals	Last Years Budget 2025/26	Proposed 2026/27 Budget
		Year TOTAL	Year TOTAL	Year TOTAL
Water Treatment Plant				
Outside Services		\$61,661.37	\$24,151.69	\$80,159.78
Chemicals		\$22,216.69	\$36,068.45	\$30,000.00
Salaries & Benefits		\$183,509.97	\$186,000.00	\$193,398.38
Supplies/Maint/Repairs		\$8,098.32	\$25,740.50	\$25,740.50
Utilities		\$76,475.08	\$93,604.90	\$91,770.10
Water Testing		\$3,783.00	\$2,466.00	\$4,539.60
Irrigation				
Equipment Lease/Rental		\$0.00	\$5,000.00	\$5,000.00
Outside Services		\$0.00	\$11,500.00	\$11,500.00
Supplies/Maint & Repairs		\$8,309.13	\$9,417.71	\$10,801.87
Salaries & Benefits		\$169,662.73	\$180,000.00	\$193,325.63
Domestic				
Outside Services		\$1,000.00	\$3,514.73	\$2,000.00
Supplies/Maint & Repairs/Tests		\$70,366.03	\$41,125.12	\$84,439.24
Salaries & Benefits		\$310,888.69	\$305,000.00	\$350,086.45
Utilities		\$1,043.28	\$1,283.20	\$1,500.00
General				
Shop/Tools/Supplies		\$7,703.70	\$9,773.69	\$9,244.44
Fuel/Diesel		\$28,004.72	\$33,582.64	\$33,605.66
Equip Maintenance/Supplies - General		\$22,837.33	\$21,888.01	\$27,404.80
Outside Service - General		\$1,152.00	\$1,497.60	\$1,497.60
Salaries & Benefits		\$98,963.87	\$110,000.00	\$112,349.89
Protective Clothing / Safety Equipment		\$10,143.60	\$8,938.04	\$11,157.96
Liability & Property Ins/JPIA		\$59,172.72	\$63,122.50	\$77,089.99
TOTAL EXPENSES		\$2,227,577.54	\$2,407,508.06	\$2,596,232.37

EXPENSES (Paid out of Reserves/Savings)	
	Proposed 2026/27 Budget
Additional Legal	\$1,000,000.00
Public Relations	\$50,000.00
Grant Pursuits	\$50,000.00
Special Projects/Emergency Repairs	\$200,000.00
Water Treatment Plant Improvements/Repairs	\$100,000.00
FT Ditch	\$500,000.00
Office Maintenance/Shop	\$50,000.00
Radio Read Meters	\$250,000.00
Property Next Door	\$60,000.00
Truck-Pick-up	\$100,000.00
Water Losses (Reserve)	\$100,000.00
Irrigation Ditch	\$500,000.00
Total Expenses out of Reserves/Savings	\$2,960,000.00

Finance Report for May 28, 2026 Board Meeting:

As of April 30th, 2026 total cash in all accounts including reserves was **\$12,725,625.90.**

Total income for the fiscal year to date (July 1st, 2025 to April 30th, 2026) is **\$2,447,809.01.** Total expenses were **\$2,763,491.61.**

Net revenue over expenses were minus (**\$315,682.60**).

Expenses out of Reserves/Savings total **\$1,210,487.93** for this fiscal year.

**North Yuba Water District
FINANCIAL REPORT
July 2025 through April 2026**

Accrual Basis

	Jul '25 - Apr 26	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense					
Income					
4000A · Irrigation	80,159.53	26,197.67	53,961.86	305.98%	41,770.49
4050A · Domestic	227,304.92	231,578.72	-4,273.80	98.15%	274,614.38
4100.10 · Power Revenue SFPP	354,500.00	531,750.00	-177,250.00	66.67%	709,000.00
4100.11 · SFPW Net Revenues 50% Distr.	0.00	1,600,000.00	-1,600,000.00	0.0%	1,600,000.00
4150.10 · Younglife-Water Sales	2,161.00	2,161.00	0.00	100.0%	2,161.00
4200.10 · Yuba City-Water Sales	298,387.80	457,651.00	-159,263.20	65.2%	457,651.00
4215.13 · Other Revenue	522,412.95	166.68	522,246.27	313,422.7%	200.00
4215.37 · Grant Income	448,819.53	0.00	448,819.53	100.0%	0.00
4250.10 · Taxes - General	141,508.36	134,911.79	6,596.57	104.89%	267,025.78
4250D · Taxes - Domestic	45,018.98	46,570.42	-1,551.44	96.67%	83,220.12
4250I · Taxes - Irrigation	63,920.08	59,208.71	4,711.37	107.96%	121,109.76
4300A · Interest	263,615.86	0.00	263,615.86	100.0%	0.00
Total Income	2,447,809.01	3,090,195.99	-642,386.98	79.21%	3,556,752.53
Gross Profit	2,447,809.01	3,090,195.99	-642,386.98	79.21%	3,556,752.53
Expense					
5050.30 · F/T Ditch	83,525.58	110,000.00	-26,474.42	75.93%	132,000.00
5050.95 · Yuba City Water Sale (1/2)	228,825.00	190,687.50	38,137.50	120.0%	228,825.00
5100.00 · Water Treatment Plant (WTP)	283,344.43	306,692.96	-23,348.53	92.39%	368,031.54
5200.00 · Irrigation Expense	132,552.60	171,598.09	-39,045.49	77.25%	205,917.71
5251 · Domestic Expenses	258,318.84	292,435.89	-34,117.05	88.33%	350,923.05
5400 · Board of Dir	9,196.93	24,500.00	-15,303.07	37.54%	29,400.00
5500 · Admin	1,316,436.01	543,039.44	773,396.57	242.42%	651,647.34
5500U · Admin-Utilities	27,552.11	31,186.52	-3,634.41	88.35%	37,423.82
5600R · Regulator Driven	119,603.19	128,963.32	-9,360.13	92.74%	154,756.02
5700 · General	201,549.17	171,901.50	29,647.67	117.25%	206,281.80
5700F · Fuel	28,312.16	27,985.54	326.62	101.17%	33,582.64
5800 · OSHA/Safety	6,821.31	7,448.36	-627.05	91.58%	8,938.04
5900A · Benefits- V/S/H-Ins/Pen/W/C-Tax	67,454.28	0.00	67,454.28	100.0%	0.00
Total Expense	2,763,491.61	2,006,439.12	757,052.49	137.73%	2,407,726.96
Net Ordinary Income	-315,682.60	1,083,756.87	-1,399,439.47	-29.13%	1,149,025.57
Net Income	-315,682.60	1,083,756.87	-1,399,439.47	-29.13%	1,149,025.57

2025-26 EXPENSES OUT OF RESERVES/SAVINGS (July 01, 2025 - April 30, 2026)

MEMO	AMOUNT BILLED/PAID UP TO DATE	PAYMENTS/ GRANT FUNDS RECEIVED UP TO DATE	NET AMOUNT BILLED/PAID UP TO DATE	ANNUAL BUDGET
Additional Legal	\$1,530,113.13	-\$490,315.31	\$1,039,797.82	\$720,000.00
Public Relations	\$13,356.29		\$13,356.29	\$30,000.00
Grant Pursuits			\$0.00	\$50,000.00
Special Projects/Emergency Repairs				
Total Special Projects/Emergency Repairs to date			\$0.00	\$200,000.00
Water Treatment Plant Improvements/Repairs			\$0.00	\$350,000.00
FT Ditch				
Survey - FT Ditch (Grant Income from YWA for Survey FT Ditch) Canal Stabilization FT Ditch	\$93,027.53	-\$93,027.53		
Total FT Ditch			\$0.00	\$500,000.00
Office Maintenance/Shop			\$0.00	\$50,000.00
NY Flat Mastication Project (Special Project) (Grant from CAL FIRE)	\$63,084.50		\$63,084.50	\$250,000.00
Tanks				
(Grant Income from DWR) for Tanks (Grant Income from YWA) Fencing for Tanks		-\$177,750.60		
Total Tanks			-\$177,750.60	\$100,000.00
Truck-Pick-up	\$115,206.09		\$115,206.09	\$100,000.00
Water Losses			\$0.00	\$100,000.00
Irrigation Ditch				
Shotcrete (Grant Income from Yuba Water Agency) for Irrigation Ditch Shortcrete)	\$512,585.83	-\$355,792.00		
Total Irrigation Ditch			\$156,793.83	\$500,000.00
	\$2,327,373.37	-\$1,116,885.44	\$1,210,487.93	\$2,950,000.00

North Yuba Water District

Cash In Accounts prior Month Comparison

April 2026 compared to March 2026

	4/30/2026	3/31/2026	
	Amount	Amount	Increase/Decrease
River Valley Bank Checking	\$475,865.06	\$833,281.89	(\$357,416.83)
Savings Money Market Account (River Valley Bank)	\$1,547,289.67	\$1,544,113.68	\$3,175.99
PayPal Account	\$1,340.25	\$1,622.08	(\$281.83)
Petty & Register Cash	\$830.00	\$830.00	\$0.00
River Valley Bank (6 Month CD-matures 6/26/26-3.35%)	\$1,060,264.81	\$1,060,264.81	\$0.00
Tri Counties Bank (6 Month CD-matures 07/28/26 - 3.50%)	\$542,389.45	\$542,389.45	\$0.00
Tri Counties Bank (6 Month CD-matures 07/28/26 - 3.50%)	\$549,901.03	\$549,901.03	\$0.00
Tri Counties Bank (12 Month CD-matures 01/28/27 - 3.15%)	\$1,061,563.35	\$1,061,563.35	\$0.00
YC Treas Fund #637 (Gen Dist)	\$1,290,305.00	\$1,277,190.36	\$13,114.64
YC Treas Fund #641 (ID #1)	\$855,971.70	\$847,045.01	\$8,926.69
YC Treas Fund #642 (ID #2)	\$265,446.79	\$262,834.09	\$2,612.70
YC Treas Fund #639 (Fac Fee Domestic)	\$134,903.99	\$133,459.05	\$1,444.94
YC Treas Fund #640 (Savings)	\$571,695.95	\$565,369.15	\$6,326.80
YC Treas Fund #644 (Equip Res)	\$3,384.62	\$3,347.16	\$37.46
YC Treas Fund #646 (ID #6)	\$12,854.61	\$12,712.35	\$142.26
YC Treas Fund #647 (Annex Irr)	\$12.59	\$12.45	\$0.14
YC Treas Fund #648 (Annex Dom)	\$99.28	\$98.18	\$1.10
YC Treas Fund #649 (Off Equip Res)	\$6,182.42	\$6,114.00	\$68.42
YC Treas Fund #650 (Reserve)	\$2,406,886.88	\$2,380,250.52	\$26,636.36
YC Treas Fund #393 (Trmt Plnt)	\$3,089.46	\$3,055.27	\$34.19
Total Cash on Hand	\$10,790,276.91	\$11,085,453.88	(\$295,176.97)
Reserve Accounts			
Reserve Savings Money Market (River Valley Bank)	\$103,564.23	\$103,351.65	\$212.58
CIP Money Market Account (River Valley Bank)	\$1,172,014.42	\$1,169,608.73	\$2,405.69
Total in Reserve	\$1,275,578.65	\$1,272,960.38	\$2,618.27
Total in All Accounts not including FT Tank and YC Water Sale Account	\$12,065,855.56	\$12,358,414.26	(\$292,558.70)
FT Tank Money Market Account (River Valley Bank)	\$117,351.33	\$117,110.45	\$240.88
YC Water sale Account (River Valley Bank)	\$542,419.01	\$541,305.63	\$1,113.38
Total in All Accounts	\$12,725,625.90	\$13,016,830.34	(\$291,204.44)

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

April 2026

Apr 26

	<u>Apr 26</u>
OPERATING ACTIVITIES	
Net Income	-242,067.55
Adjustments to reconcile Net Income to net cash provided by operations:	
1200A · Accounts Receivable:1200.50 · Accounts Receivable Module	175.00
A/R:A/R Domestic Water	-1,105.72
A/R:A/R Irrigation	-132.00
1300.00 · Inventory-001	-3,120.30
2000.00 · Accounts Payable	-69,755.73
Payroll Liabilities	47.93
2150.30 · PR Tax-State Unemployment Tax	-2,940.00
Net cash provided by Operating Activities	-318,898.37
Expenses / Income from Reserve Savings CIP	
New York Flat Mastication Project	-23,604.00
Expenses / Income from Reserve Savings CIP	<u>-23,604.00</u>
Net cash increase for period	-342,502.37
Cash at beginning of period	13,082,274.75
Cash at end of period	<u><u>12,739,772.38</u></u>

May 21, 2026

Leona Harris, General Manager
Stacy Greene, Finance Manager
North Yuba Water District
Brownsville, CA 95919

Leona and Stacy,

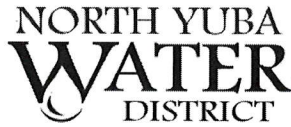
As you know I have been helping the North Yuba Water District over the last month with its accounting and audit preparation for the fiscal year 2025. Through this process we made several adjustments and changes to the fiscal 2025 and 2026 accounting records to prepare for the 2025 audit, and to provide more transparency and improve upon the accounting practices of the past. You brought to my attention yesterday two reports; a March 2026 year to date operating statement (previously presented to your Board of Directors), and an April 2026 year to date operating statement, that as of now, has not been presented to your Board of Directors. The difference between the two reports shows a decrease in revenues from March 2026 to April 2026, and an increase in expenses for the same time period. This resulted in a change in net income from a surplus being reported through March 2026, to a deficit through April 2026. There are two primary reasons for this change which I will discuss below.

In preparing for your fiscal 2025 audit, we reviewed accounting records and transactions in both fiscal 2025 and 2026. The reason for looking at 2026 activity is because often times transactions occurring in a subsequent year, need to be recorded in a previous year. This is the reason for the decrease in revenues from the March 2026 operating statement and the April 2026 operating statement. We found revenue items recorded in July 2026 that related to revenue in the 4th quarter of fiscal 2025. When we made this adjustment, it increased revenues in fiscal 2025, reduced the revenues in fiscal 2026, and consequently reduced the revenues being reported between March and April 2026. This reduction in revenue was one of the reasons also changing the 2026 year to date surplus into a deficit.

When we were reviewing the capital asset section of your 2025 balance sheet, we found legal expenses that were not related to a fixed asset or a construction project; rather these expenses were related to ongoing litigation the District is involved in. Expenses of this nature should not be "capitalized" on the balance sheet, rather they should be "expensed" on the operating statement. We moved these expenses from the balance sheet to the operating statement in fiscal 2025, and discovered that the same accounting treatment was given to these expenses in fiscal 2026. As we explored this account, we found this to be a long-time accounting practice. Because of this practice, these expenses were not reported on the March 2026 year to date operating statement. We then moved those 2026 legal expenses from the balance sheet to the operating statement, increasing the expenses being reported on the April 2026 year to date operating statement and thus, adding to the deficit.

In summary, the reasons for the significant change in operating results from March to April 2026 is because shifting revenues from July 2026 to June 2026, and reclassifying legal expenses in 2026 from the balance sheet to the operating statement. It's important to note that neither the "cash" received or "used" changed, just the time period when revenues are recognized, and changing how legal expenses are accounted for.

Rob Merritt, CPA



Memorandum

Date: May 22nd, 2026

To: Leona Harris

From: Operations

Subject: Monthly work production/ Schedule of Maintenance review

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

Transmission:

1. The Forbestown ditch is now in its summer cycle. The treatment plant is receiving approximately 1 cfs. South Feathers is receiving 9 cfs at wd 6 for their irrigation. Phase one of the Forbestown ditch planning grant is still underway. Surveyors have walked the Forbestown ditch and are currently conducting the survey. District staff is patrolling the ditch, cleaning trash racks, and removing fallen trees. During patrols staff is documenting problem areas for future repairs.

Distribution:

1. Domestic meter reads for Forbestown and Challenge were completed on time.
2. There were 2 service line leaks for the last Month. Job# 843. Job# 844.
3. There was 1 main line leak for the last month. Job# 842.
4. All blow offs were inspected; no problems were found.
5. All air releases were inspected; no problems were found.
6. All dead-end mains were flushed.

Water Treatment Plant:

1. With the new upgrades mentioned in previous reports, the treatment plant is functioning normal at this time with no issues. The aerators in the reservoir at the treatment plant are in use and operating normally.

Backflow:

1. All backflows are current, there were 31 backflow tests required within the last 8 weeks. Backflow surveys have been mailed out to all customers, per new state regulations.

Regulators:

1. All CDPH (Cal. Dept. of Public Health) and NPDES (Nat. Pollution Discharge Elimination System) tests and samples were taken and performed on time. These include 3 bacteriological distribution samples for the CDPH, which came back as non-detect.

DOH Canal:

1. The irrigation season started on April 15th at this time all service screens have been installed and balanced. District staff is patrolling the ditch, cleaning trash racks and removing falling trees.

Schedule of Maintenance:

1. The SOM (schedule of maintenance) for the treatment plant, regulators (local, state and federal) and UFC were completed for the previous two months. All regulatory (local, state and federal) reports for the current month were completed or are in process.

Safety Meetings:

1. Safety meetings are held weekly, all field employees are required to attend. The following is a list of completed safety meetings in the last 4 weeks.
2. #1 Construction site safety.
3. #2 Jackhammer safety.
4. #3 Lockout tagout.
5. #4 Heavey equipment safety.