



PO Box 261
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Notice of:
Board Member Study Session
Public Welcome

Date: **Monday, February 13, 2023** Time: **5:00 PM**
Location: **via Zoom (see below for Zoom information)**

STUDY SESSION

- Jon Blomberg/Blomberg & Griffin, CPA will provide a thirty (30) minute study session on reading and interpreting financial and audit reports. No formal action will be taken.

Agenda of:
Regular Public Meeting
Of the
Forestville Water District Board of Directors

Date: **Monday, February 13, 2023** Time: **5:30 PM**
Location: **6530 Mirabel Rd. Forestville, CA 95436 & Virtual video conference***

To join Zoom Meeting: <https://zoom.us/join>
To participate by telephone: 1-669-900-9128
Meeting ID: 861 9793 9315
Password: 335718

RECORDING OF MEETING ANNOUNCEMENT:

This meeting may be recorded to assist in preparation of minutes. Recordings will only be kept for 30 days following the meeting as mandated by the Ralph M. Brown Act.

- I. **CALL TO ORDER**
- II. **ROLL CALL**
- III. **APPROVAL OF AGENDA**
- IV. **STATEMENT OF ABSTENTION**
- V. **PUBLIC COMMENT** (Public testimony is limited to three minutes)
- VI. **CONSENT ITEMS**
 1. Financial Reports for January 2023
 2. Minutes for January 10, 2023, Regular Board Meeting
- VII. **PUBLIC HEARING** (No public hearing tonight)
- VIII. **ACTION ITEMS**
 - A. FISCAL YEAR 2021-22 AUDITED FINANCIAL STATEMENT
 - B. ENFORCEMENT OF ORDINANCE 61
 - C. DIRECTOR'S TRAINING
 - D. DISTRICT GOAL UPDATES
 - E. ESTABLISHING BYLAWS

- F. 2018 SEWER IMPROVEMENT PROJECT
- G. PRV REPLACEMENT OPTIONS
- H. SEWER FORCE MAIN PROJECT
- I. PRELIMINARY BUDGET FY 2023-2024
- J. NEW WATER RATE STRUCTURE
- K. RECYCLE WATER TRUCK FILL STATION
- L. WATER CONSERVATION
- M. GRANTS OPPORTUNITIES
- N. DISTRICT'S MISSION AND VISION STATEMENTS
- O. LAFCO ELECTION
- P. CORRESPONDENCE

IX. DISTRICT ENGINEER MONTHLY REPORT

X. GENERAL MANAGER MONTHLY REPORT

XI. GRATON/FWD SUB-COMMITTEE REPORT

XII. DIRECTORS' REPORT AND CALL FOR FUTURE AGENDA ITEMS

XIII. ADJOURNMENT

**In accordance with AB 361, Governor Newsom's March 4, 2020, State of Emergency due to the COVID-19 pandemic, Sonoma County Public Health Officer's Recommendation for Teleconferenced Meetings, and the Forestville Water District Board of Directors Resolution 413(o), the February 13, 2023, Board of Supervisors Meeting will be facilitated using virtual format with listening and participation available through Zoom.*

Forestville Water District ("District"), in complying with the Americans with Disabilities Act ("ADA"), requests individuals who require special accommodations to access and/or participate in District Board meetings, to please contact the District office at (707) 887-1551 or info@forestvillewd.com, at least three (3) business days before the scheduled District Board meeting to ensure that the District may assist you.

How to get an item on the agenda

Items for the agenda of the regular meetings of the Forestville Water District must be submitted to the District in writing. Regular meetings are held the 2nd Tuesday of each month. Submissions must be received by the District no later than ten (10) calendar days before the meeting.

Submit your agenda items to either:

- Mail to: Forestville Water District, Post Office Box 261, Forestville, CA 95436
- Email to: info@forestvillewd.com

Be sure to include your name, address, and phone number. **Anonymous submissions will not be considered for discussion.**

Forestville Water District Expense and Revenue Report

cc: Feb. 13, 2023
Board Packet
VI. Consent Item #1

Water Operation Checking, Period Ending 01/31/2023

Type	Date	Num	Name	Memo	Amount	Balance
Beginning Balance						764,021.17
Cleared Transactions						
Checks and Payments - 74 items						
Mat & Supplies	12/13/2022	15751	USA Bluebook	supplies	-354.72	-354.72
Other Admin	12/13/2022	15744	Becoming Independent	Secured Document Shredding	-80.00	-434.72
Various	12/28/2022	15755	BRCE	Various	-5,067.50	-5,502.22
Permit Fees	12/28/2022	15758	SWRCB	Annual Fees (July 1, '22-6/30/23)	-3,128.49	-8,630.71
Web/Internet	12/28/2022	15757	Request IT	Monthly licenses and security	-1,770.00	-10,400.71
Health/Dental	12/28/2022	15756	Humana Insur. Co.	Jan '23 Coverage	-1,531.54	-11,932.25
Other Admin	12/28/2022	15759	Wizix Tech. Group, Inc.	Contract charge - copies	-71.21	-12,003.46
Merch Fee	01/03/2023	ACH	Bankcard	Merchant Fee	-113.51	-12,116.97
Payroll Liability	01/04/2023	E-pay	Umpqua Bank	Fed Tax PP #1 (12/18-12/31)	-5,624.46	-17,741.43
Payroll Liability	01/04/2023	ACH	Tony D Lopes	PP #1 (12/18-12/31)	-4,197.26	-21,938.69
CalPERS	01/04/2023	ACH	CalPERS	PP #1 (12/18-12/31) CalPERS Retire Contr	-3,141.58	-25,080.27
Comp/Liability	01/04/2023	15760	ACWA/JPIA	2nd Qtr '22-'23 WC Ins.	-3,058.85	-28,139.12
Payroll Liability	01/04/2023	ACH	John H Southard	PP #1 (12/18-12/31)	-2,689.57	-30,828.69
Mat & Supplies	01/04/2023	15762	Pace Supply Corp.	water - supplies	-2,663.68	-33,492.37
Payroll Liability	01/04/2023	ACH	Cory M. Ipsen	PP #1 (12/18-12/31)	-2,536.99	-36,029.36
Payroll Liability	01/04/2023	ACH	Rodrick A Wheeler	PP #1 (12/18-12/31)	-1,897.91	-37,927.27
Payroll Liability	01/04/2023	ACH	Dawn M. Colen-Leith	PP #1 (12/18-12/31)	-1,853.30	-39,780.57
Payroll Liability	01/04/2023	ACH	Gwen M Taylor	PP #1 (12/18-12/31)	-1,551.94	-41,332.51
Payroll Liability	01/04/2023	ACH	CalPERS	PP #1 (12/18-12/31) PEPRA Contributions	-1,206.31	-42,538.82
Payroll Liability	01/04/2023	E-pay	CA EDD	State Tax PP #1 (12/18-12/31)	-1,113.53	-43,652.35
Payroll Liability	01/04/2023	15764	CDTFA	Payroll Deduction	-1,024.68	-44,677.03
Payroll Liability	01/04/2023	ACH	CalPERS	CalPERS 457 Employee Contributions	-781.44	-45,458.47
Payroll Liability	01/04/2023	E-pay	EDD	State Tax PP #1 (12/18-12/31)	-504.41	-45,962.88
Payroll Liability	01/04/2023	ACH	CalPERS	Repayment 457 Loan	-295.00	-46,257.88
Web/Internet	01/04/2023	15763	Streamline	Website hosting and compliance	-200.00	-46,457.88
Various	01/04/2023	15761	Ideal Hardware	Various charges	-185.51	-46,643.39
Payroll Liability	01/04/2023	E-pay	Umpqua Bank	Fed Tax PP #1 (12/18-12/31)	-131.59	-46,774.98
Payroll Liability	01/04/2023	ACH	Destiny Harp	PP #1 (12/18-12/31)	-75.44	-46,850.42
Vision	01/05/2023	15765	ACWA/JPIA	February '23 Vision	-161.10	-47,011.52
CUSI Software	01/06/2023	15766	CUSI	Annual Hosting Fees per Contract	-6,000.00	-53,011.52
Garbage	01/06/2023	15767	Recology	Garbage & Recycled Service - Dec '22	-132.48	-53,144.00
Various	01/09/2023	15769	Umpqua Bank	CC statement-12/31/22	-2,018.86	-55,162.86
Lab Testing	01/09/2023	15768	B&R Lab	Lab testing services for Dec '22	-152.00	-55,314.86
Bank Fee	01/10/2023	ACH	Umpqua Bank	analysis activity	-212.32	-55,527.18
Payroll Liability	01/17/2023	ACH	Dawn M. Colen-Leith	PTO Cash Out	-1,105.16	-56,632.34
Fuel	01/17/2023	ACH	Robinson Oil	Fuel	-408.73	-57,041.07
Payroll Liability	01/17/2023	ACH	Umpqua Bank	Fed Tax (PTO Cash Out)	-33.90	-57,074.97
Payroll Liability	01/17/2023	E-pay	EDD	State Tax (PTO Cash Out)	-31.86	-57,106.83
Payroll Liability	01/18/2023	E-pay	Umpqua Bank	Fed Tax PP #2 (1/1-1/14)	-6,199.44	-63,306.27
Payroll Liability	01/18/2023	ACH	Tony D Lopes	PP #2 (1/1-1/14)	-4,197.26	-67,503.53
Payroll Liability	01/18/2023	ACH	Cory M. Ipsen	PP #2 (1/1-1/14)	-3,838.01	-71,341.54
CalPERS	01/18/2023	ACH	CalPERS	PP #2 (1/1-1/14) CalPERS Retirement Contrib	-3,105.39	-74,446.93
Payroll Liability	01/18/2023	ACH	John H Southard	PP #2 (1/1-1/14)	-2,576.29	-77,023.22
Payroll Liability	01/18/2023	ACH	Dawn M. Colen-Leith	PP #2 (1/1-1/14)	-1,954.85	-78,978.07
Payroll Liability	01/18/2023	ACH	Gwen M Taylor	PP #2 (1/1-1/14)	-1,551.94	-80,530.01

Forestville Water District Expense and Revenue Report

Water Operation Checking, Period Ending 01/31/2023

Payroll Liability	01/18/2023	E-pay	CA EDD	State Tax PP #2(1/1-1/14)	-1,293.06	-81,823.07
Payroll Liability	01/18/2023	ACH	CalPERS	PP #2 (1/1-1/14) PEPRA Contributions	-1,206.31	-83,029.38
Payroll Liability	01/18/2023	ACH	Rodrick A Wheeler	PP #2 (1/1-1/14)	-705.59	-83,734.97
Payroll Liability	01/18/2023	ACH	CalPERS	CalPERS 457 Employee Contributions	-670.18	-84,405.15
Payroll Liability	01/18/2023	E-pay	Umpqua Bank	Fed Tax PP #2 (1/1-1/14)	-345.94	-84,751.09
Payroll Liability	01/18/2023	ACH	CalPERS	Repayment 457 Loan	-295.00	-85,046.09
Payroll Liability	01/18/2023	E-pay	EDD	State Tax PP #2 (1/1-1/14)	-293.84	-85,339.93
Payroll Liability	01/18/2023	E-pay	Umpqua Bank	Fed Tax PP #2 (1/1-1/14)	-76.64	-85,416.57
Payroll Liability	01/18/2023	ACH	Destiny Harp	PP #2 (1/1-1/14)	-75.45	-85,492.02
Payroll Liability	01/18/2023	E-pay	CA EDD	State Tax PP #2 PP #2 (1/1-1/14)	-40.07	-85,532.09
Payroll Liability	01/18/2023	E-pay	Umpqua Bank	Fed Tax PP #2 (1/1-1/14)	-8.32	-85,540.41
Health/Dental	01/19/2023	ACH	CalPERS Health Insurance	February 2023 Health Insurance	-12,202.08	-97,742.49
Various	01/19/2023	15772	BRCE	Various Water Projects	-805.00	-98,547.49
Web/Internet	01/19/2023	15770	Airespring	Internet Service (Jan charges)	-598.99	-99,146.48
Telephone	01/19/2023	15773	Graybar Fin. Serv.	Office phones lease	-276.18	-99,422.66
Other Admin	01/19/2023	15771	Becoming Independent	Secured Document Shredding	-80.00	-99,502.66
Audit	01/20/2023	15777	Blomberg CPA	FY 2021-2022 Audit	-6,950.00	-106,452.66
Attorney	01/20/2023	15779	Perry Law	Legal Services (FY '22-'23)	-1,472.50	-107,925.16
Other Admin	01/20/2023	15778	Wizix Tech. Group, Inc.	Contract charge - copies	-112.34	-108,037.50
Water A/R	01/20/2023	1287	Water A/R	NSF Check	-81.22	-108,118.72
Water A/R	01/24/2023	1302	Water A/R	ACH Autopay chargeback	-81.22	-108,199.94
Fuel	01/31/2023	ACH	Robinson Oil	Fuel	-496.99	-108,696.93
Payroll Liability	02/01/2023	ACH	Tony D Lopes	PP #3 (1/15-1/28)	-4,197.26	-112,894.19
Payroll Liability	02/01/2023	ACH	Cory M. Ipsen	PP #3 (1/15-1/28)	-3,136.43	-116,030.62
Payroll Liability	02/01/2023	ACH	John H Southard	PP #3 (1/15-1/28)	-2,407.89	-118,438.51
Payroll Liability	02/01/2023	ACH	Dawn M. Colen-Leith	PP #3 (1/15-1/28)	-1,853.30	-120,291.81
Payroll Liability	02/01/2023	ACH	Rodrick A Wheeler	PP #3 (1/15-1/28)	-1,715.36	-122,007.17
Payroll Liability	02/01/2023	ACH	Gwen M Taylor	PP #3 (1/15-1/28)	-1,551.93	-123,559.10
Payroll Liability	02/01/2023	ACH	Destiny Harp	PP #3 (1/15-1/28)	-89.16	-123,648.26
Total Checks and Payments					-123,648.26	-123,648.26
Deposits and Credits - 53 items						
	12/01/2022		Water A/R		83.00	83.00
	12/07/2022		Water A/R		326.00	409.00
	12/13/2022		Water A/R		70.75	479.75
	12/31/2022		Water A/R		81.22	560.97
	12/31/2022		Water A/R		81.22	642.19
	12/31/2022		Water A/R		100.00	742.19
	01/03/2023		Water A/R		1,041.37	1,783.56
	01/04/2023		Umpqua Bank	VOID: 94-1518734 QB Tracking # 777677082	0.00	1,783.56
	01/04/2023		Umpqua Bank	VOID: 94-1518734 QB Tracking # 777575082	0.00	1,783.56
	01/04/2023		Water A/R		443.17	2,226.73
	01/05/2023		Water A/R		243.66	2,470.39
	01/06/2023		Water A/R		1,536.59	4,006.98
	01/06/2023		Water A/R		7,484.60	11,491.58
	01/09/2023		Deposit	George Roberts Health Ins.	196.30	11,687.88
	01/09/2023		Water A/R		292.40	11,980.28
	01/09/2023		Water A/R		330.00	12,310.28
	01/09/2023		Water A/R		426.10	12,736.38
	01/09/2023		Water A/R		617.28	13,353.66

Forestville Water District Expense and Revenue Report

Water Operation Checking, Period Ending 01/31/2023

01/09/2023	Water A/R	626.50	13,980.16
01/09/2023	Water A/R	841.11	14,821.27
01/09/2023	Water A/R	21,735.95	36,557.22
01/10/2023	Water A/R	162.50	36,719.72
01/10/2023	Water A/R	294.79	37,014.51
01/10/2023	Water A/R	2,208.59	39,223.10
01/19/2023	Water A/R	162.44	39,385.54
01/19/2023	Water A/R	194.94	39,580.48
01/19/2023	Water A/R	243.66	39,824.14
01/19/2023	Water A/R	285.39	40,109.53
01/19/2023	Water A/R	406.10	40,515.63
01/19/2023	Water A/R	461.38	40,977.01
01/19/2023	Water A/R	688.81	41,665.82
01/19/2023	Water A/R	715.64	42,381.46
01/19/2023	Water A/R	811.20	43,192.66
01/19/2023	Water A/R	26,232.77	69,425.43
01/20/2023	Water A/R	360.00	69,785.43
01/20/2023	Water A/R	5,551.36	75,336.79
01/23/2023	Water A/R	460.21	75,797.00
01/23/2023	Water A/R	10,239.46	86,036.46
01/23/2023	Water A/R	19,647.44	105,683.90
01/24/2023	Water A/R	156.08	105,839.98
01/24/2023	Water A/R	253.01	106,092.99
01/24/2023	Water A/R	259.90	106,352.89
01/25/2023	Water A/R	1,040.07	107,392.96
01/25/2023	Water A/R	6,821.47	114,214.43
01/26/2023	Water A/R	216.63	114,431.06
01/26/2023	Water A/R	632.28	115,063.34
01/30/2023	Water A/R	89.95	115,153.29
01/30/2023	Water A/R	91.22	115,244.51
01/30/2023	Water A/R	91.22	115,335.73
01/30/2023	Water A/R	554.63	115,890.36
01/30/2023	Water A/R	1,012.60	116,902.96
01/30/2023	Water A/R	7,277.70	124,180.66
01/31/2023	Water A/R	137.54	124,318.20
	Total Deposits and Credits	124,318.20	124,318.20
	Total Cleared Transactions	669.94	669.94
Cleared Balance		669.94	764,691.11
	Uncleared Transactions		
	Checks and Payments - 4 items		
11/27/2019	14931 Accu-Bore	-50.00	-50.00
01/19/2023	15775 Sonoma County Water Agency	-19,924.82	-19,974.82
01/19/2023	15774 Humana Insurance Co.	-1,531.54	-21,506.36
01/19/2023	15776 Verizon Wireless	-291.57	-21,797.93
	Total Checks and Payments	-21,797.93	-21,797.93
	Deposits and Credits - 2 items		
01/30/2023	Water A/R	329.66	329.66
01/31/2023	Water A/R	1,038.28	1,367.94
	Total Deposits and Credits	1,367.94	1,367.94

Forestville Water District Expense and Revenue Report

Water Operation Checking, Period Ending 01/31/2023

	Total Uncleared Transactions	-20,429.99	-20,429.99
Register Balance as of 01/31/2023		-19,760.05	744,261.12
New Transactions			
Checks and Payments - 20 items			
02/01/2023	E-pay Umpqua Bank	-5,856.92	-5,856.92
02/01/2023	ACH CalPERS	-3,144.59	-9,001.51
02/01/2023	ACH CalPERS	-1,206.31	-10,207.82
02/01/2023	E-pay CA Employment Development Department	-1,164.51	-11,372.33
02/01/2023	ACH CalPERS	-737.02	-12,109.35
02/01/2023	ACH CalPERS	-295.00	-12,404.35
02/01/2023	E-pay EDD	-111.82	-12,516.17
02/01/2023	E-pay Umpqua Bank	-29.17	-12,545.34
02/06/2023	15785 Request IT	-1,770.00	-14,315.34
02/06/2023	15788 CDTFA	-1,034.63	-15,349.97
02/06/2023	15790 Umpqua Bank	-988.94	-16,338.91
02/06/2023	15789 Perry, Johnson, Anderson, Miller	-625.00	-16,963.91
02/06/2023	15781 Airespring	-608.04	-17,571.95
02/06/2023	ACH PG&E	-517.30	-18,089.25
02/06/2023	15786 Streamline	-200.00	-18,289.25
02/06/2023	15782 Brelje & Race Laboratories, Inc.	-190.00	-18,479.25
02/06/2023	15780 ACWA/Joint Powers Insurance Authority	-161.10	-18,640.35
02/06/2023	15784 Recology Sonoma Marin	-132.48	-18,772.83
02/06/2023	15783 Canyon Rock Co., Inc.	-92.65	-18,865.48
02/06/2023	15787 SWRCB-DWOCP	-60.00	-18,925.48
	Total Checks and Payments	-18,925.48	-18,925.48
Deposits and Credits - 4 items			
02/01/2023	Water A/R	307.50	307.50
02/01/2023	Water A/R	1,369.42	1,676.92
02/03/2023	Water A/R	286.59	1,963.51
02/03/2023	Water A/R	1,282.94	3,246.45
	Total Deposits and Credits	3,246.45	3,246.45
	Total New Transactions	-15,679.03	-15,679.03
Ending Balance		-35,439.08	728,582.09

FORESTVILLE WATER DISTRICT
WATER OPERATIONS
SCHEDULE OF CASH & INVESTMENTS
JANUARY 2023

BROKERAGE ACCOUNT	DATE	Investments Total
STEWARD PARTNERS	2/8/2023	\$614,422.25

SONOMA COUNTY TREASURY INVESTMENT POOL	DATE	TOTAL
	12/31/2022	\$748,303.19

COMBINED TOTAL OF INVESTMENTS **\$1,362,725.44**

UMPQUA BANK:
 OPERATIONS CHECKING 1/31/2023 **\$759,212.45**

GRAND TOTAL **\$2,121,937.89**

BOARD CLERK SIGNATURE: x _____

BOARD CHAIR SIGNATURE x _____

Forestville Water District
"Water" Profit & Loss Budget vs. Actual
 July 2022 through January 2023

	Jul '22 - Jan 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
41000 · Water Sales				
RECYCLED WATER ACCOUNTS				
41800 · Recycled Water	22,163.30	33,132.64	-10,969.34	66.89%
Total RECYCLED WATER ACCOUNTS	22,163.30	33,132.64	-10,969.34	66.89%
41000R · Sales Allowance & Adjustment	-4,931.29			
41100 · Residential	524,012.60			
41200 · Business	27.61			
41700 · Other	4,090.43			
41700.1 · Outside Sales	13,224.79			
41000 · Water Sales - Other	0.00	1,177,565.08	-1,177,565.08	0.0%
Total 41000 · Water Sales	558,587.44	1,210,697.72	-652,110.28	46.14%
42000 · Water Service				
42100 · Fire Protection	1,272.00			
42302 · Meters	885.00			
Total 42000 · Water Service	2,157.00			
49000 · Non-Operating				
49100 · Re-Connect Fees-Late Pay Chrgs	7,175.00			
49200 · Interest	90.93	6,114.36	-6,023.43	1.49%
49300 · Taxes & Assessments	193,874.00	179,311.13	14,562.87	108.12%
49521 · Home Owners Property Tax Relief	834.00			
49600 · Other	15.00			
49650 · Connection Fees	24,689.00			
Total 49000 · Non-Operating	226,677.93	185,425.49	41,252.44	122.25%
Total Income	787,422.37	1,396,123.21	-608,700.84	56.4%
Cost of Goods Sold				
Purchased Water From SCWA				
51300 · Purchased Water	152,897.81	447,960.82	-295,063.01	34.13%
51310 · Aquaduct Fund	45,906.98			
51320 · Cotati Intertie	1,776.00	3,729.60	-1,953.60	47.62%
Total Purchased Water From SCWA	200,580.79	451,690.42	-251,109.63	44.41%
Total COGS	200,580.79	451,690.42	-251,109.63	44.41%
Gross Profit	586,841.58	944,432.79	-357,591.21	62.14%
Expense				
Employee Benefits				
56350 · Unemployment Insurance	854.53	2,400.00	-1,545.47	35.61%
56400 · Health & Dental Insurance	95,372.93	134,000.00	-38,627.07	71.17%
56450 · Vision Care Insurance	1,127.70	2,000.00	-872.30	56.39%
56500 · Social Security & Medicare	26,895.93	44,000.00	-17,104.07	61.13%
56501 · CalPERS for Classic	100,879.83	46,500.00	54,379.83	216.95%
56505 · CalPERS for PEPRAs employees	12,198.79	50,500.00	-38,301.21	24.16%
Total Employee Benefits	237,329.71	279,400.00	-42,070.29	84.94%
Operations & Maintenance				
54120 · Labor (RRU)	0.00	0.00	0.00	0.0%
54210 · Materials & Supplies	6,470.33	13,000.00	-6,529.67	49.77%
54220 · Machine Hire	0.00	20,000.00	-20,000.00	0.0%
54230 · Maintenance & Repair	27,411.42	25,000.00	2,411.42	109.65%
54235 · Garbage+Recycled Waste Service	927.36	1,900.00	-972.64	48.81%
56210 · Office Supplies	5,184.73	18,000.00	-12,815.27	28.8%
56211 · Bank Service Charges	1,862.49	3,100.00	-1,237.51	60.08%
56212 · Uniforms	1,711.87	2,000.00	-288.13	85.59%

Forestville Water District
"Water" Profit & Loss Budget vs. Actual
 July 2022 through January 2023

	Jul '22 - Jan 23	Budget	\$ Over Budget	% of Budget
56213 · Merchant Fees	1,716.03	4,000.00	-2,283.97	42.9%
56214 · Web/Internet Expenses (shared)	17,979.91			
56220 · PG&E	2,253.96	3,000.00	-746.04	75.13%
56221 · Sewer Direct Charges - Annual	1,115.96	1,500.00	-384.04	74.4%
56231 · Telephone	4,092.86	7,000.00	-2,907.14	58.47%
56232 · Translation Services	345.28	2,000.00	-1,654.72	17.26%
56233 · CUSI software annual fee	6,000.00	9,000.00	-3,000.00	66.67%
56236 · Vehicle Fuel Expense (shared)	6,363.95	6,000.00	363.95	106.07%
56239 · Training	4,520.41	5,000.00	-479.59	90.41%
56240 · Other Administrative Expenses	2,855.77	7,000.00	-4,144.23	40.8%
56241 · Other Admin Services (shared)	3,251.22	7,000.00	-3,748.78	46.45%
56242 · Membership Dues (include LAFCO)	20,526.82	18,000.00	2,526.82	114.04%
56243 · Election	0.00	4,000.00	-4,000.00	0.0%
56245 · Permit Fees	3,128.49	3,000.00	128.49	104.28%
56246 · Consulting-Office Tech/Support	825.00	10,000.00	-9,175.00	8.25%
56300 · Comp & Liability Insurance				
56301 · Liability & Property	28,584.83	25,000.00	3,584.83	114.34%
56302 · Workers Comp	6,465.46	12,000.00	-5,534.54	53.88%
Total 56300 · Comp & Liability Insurance	35,050.29	37,000.00	-1,949.71	94.73%
56702 · Lab Testing- Water Analysis	1,140.00	2,600.00	-1,460.00	43.85%
56800 · Audit	6,950.00	5,800.00	1,150.00	119.83%
56801 · Attorney-specific water issues	200.00	4,000.00	-3,800.00	5.0%
56802 · Attorney-Retainer	8,272.50	10,000.00	-1,727.50	82.73%
56804 · Truck Expense	328.55	10,000.00	-9,671.45	3.29%
56806 · Engineer-specific water issues	5,270.00	15,000.00	-9,730.00	35.13%
56807 · Engineer	3,000.00	6,000.00	-3,000.00	50.0%
56810 · Recycled Water Chrgs to FWD SSZ	0.00	35,000.00	-35,000.00	0.0%
Total Operations & Maintenance	178,755.20	294,900.00	-116,144.80	60.62%
Salaries & Wages				
54100 · Management (Salaries)				
54100.9 · General Manager Salary	88,505.74	140,759.61	-52,253.87	62.88%
Total 54100 · Management (Salaries)	88,505.74	140,759.61	-52,253.87	62.88%
54104 · Administration PTO				
54104.1 · Vacation	4,788.14			
54104.2 · Sick Pay	2,026.73			
54104.3 · Comp Time	650.80			
Total 54104 · Administration PTO	7,465.67			
54105 · Operations PTO				
54105.1 · Vacation - LPO	7,674.52			
54105.2 · Sick Pay - LPO	1,450.58			
54105.3 · Comp Time - LPO	500.20			
54105.4 · Vacation - Operator	6,462.14			
54105.5 · Sick Pay - Operator	4,581.78			
54105.6 · Comp Time - Operator	6,658.82			
Total 54105 · Operations PTO	27,328.04			
54106 · Lead Plant Operator Salary				
54106.1 · Lead Plant Op Overtime Pay	8,140.77	9,000.00	-859.23	90.45%
54106.2 · Lead Plant Op Standby Pay	5,531.85	6,000.00	-468.15	92.2%
54106.3 · Holiday Pay Grade III	2,501.00			
54106.4 · LPO- Bi Wk hourly	47,731.10	103,063.95	-55,332.85	46.31%
54106 · Lead Plant Operator Salary - Other	0.00	0.00	0.00	0.0%
Total 54106 · Lead Plant Operator Salary	63,904.72	118,063.95	-54,159.23	54.13%

Forestville Water District
"Water" Profit & Loss Budget vs. Actual
 July 2022 through January 2023

	Jul '22 - Jan 23	Budget	\$ Over Budget	% of Budget
54107 · Water/Sewer Grade 2 Op Salary				
54107.1 · Water/Sewer Grade 2 Op Overtime	1,023.99	8,000.00	-6,976.01	12.8%
54107.2 · Water/Sewer Grade 2 Op Standby	5,464.55	6,000.00	-535.45	91.08%
54107.3 · Holiday Pay-Grade II Operator	2,895.90			
54107.4 · Grade II Operator- Bi Wk Hourly	31,407.72	85,629.14	-54,221.42	36.68%
54107 · Water/Sewer Grade 2 Op Salary - Other	0.00	0.00	0.00	0.0%
Total 54107 · Water/Sewer Grade 2 Op Salary	40,792.16	99,629.14	-58,836.98	40.94%
54109 · Water/Sewer Grade 2 Op Salary 2				
54109.1 · Water/Sewer Grade 2 Op OT 2	0.00	8,000.00	-8,000.00	0.0%
54109.2 · Water/Sewer Grade 2 Standby 2	5,632.80	6,000.00	-367.20	93.88%
54109.3 · Holiday Pay - Grade II (#2)	2,493.60			
54109.4 · Comp Time Paid Out (#2)	207.80			
54109 · Water/Sewer Grade 2 Op Salary 2 - Other	37,459.36	85,220.05	-47,760.69	43.96%
Total 54109 · Water/Sewer Grade 2 Op Salary 2	45,793.56	99,220.05	-53,426.49	46.15%
54110 · Office Admin/Board Clerk Salary				
54110.5 · Temp. Office Assistant-Bi-Wk Ho	825.00			
54110.6 · Cust Serv/Admin Asst	909.14			
54110.7 · Holiday Pay-Cust Serv/Admin	3,863.00			
54111 · Office Admin Salary	28,826.74	62,743.44	-33,916.70	45.94%
54110 · Office Admin/Board Clerk Salary - Other	37,968.87	64,858.80	-26,889.93	58.54%
Total 54110 · Office Admin/Board Clerk Salary	72,392.75	127,602.24	-55,209.49	56.73%
54999 · Merit Salary Increase	0.00	5,214.15	-5,214.15	0.0%
Total Salaries & Wages	346,182.64	590,489.14	-244,306.50	58.63%
54115 · Comp Time Cashed In	2,805.02			
54116 · - Vacation Paid-Out	4,078.61			
54118 · Employee Reimbursement	299.51			
Total Expense	769,450.69	1,164,789.14	-395,338.45	66.06%
Net Ordinary Income	-182,609.11	-220,356.35	37,747.24	82.87%
Other Income/Expense				
Other Income				
56805 · Reimbursement from Sewer	0.00	421,100.67	-421,100.67	0.0%
Total Other Income	0.00	421,100.67	-421,100.67	0.0%
Net Other Income	0.00	421,100.67	-421,100.67	0.0%
Net Income	-182,609.11	200,744.32	-383,353.43	-90.97%

Forestville Water District
Balance Sheet
As of January 31, 2023

	Jan 31, 23
ASSETS	
Current Assets	
Checking/Savings	
13102 · Umpqua Bank Operation Checking	759,212.45
13400 · Imprest Cash	75.00
Total Checking/Savings	759,287.45
Accounts Receivable	
13710 · A/R - Utility Services	17,863.95
13750 · Miscellaneous Receivables	981.50
13800 · Allowance for Uncollectibles	-2,071.29
13900 · Property Taxes	50,964.12
Total Accounts Receivable	67,738.28
Other Current Assets	
13200.4 · So Co Investment Interest	326,721.56
13705 · So Co Investment Pool	417,741.50
13716 · Steward Partners	669,965.00
14300 · Inventory of Materials-Supplies	8,243.10
14400 · Prepaid Insurance	5,103.75
Total Other Current Assets	1,427,774.91
Total Current Assets	2,254,800.64
Fixed Assets	
11120 · Utility Plant Land	46,880.00
11163 · Water Meter Replacement	1,000.00
11164 · 7590 Mirabel Rd Water Project	28,093.52
11165 · Fiber Optic Project - Office	9,525.68
11166 · Kyocera Copier - New 2022	8,674.58
11169 · Hydrant Repair - El Molino	10,662.95
11170 · Utility Plant in Service	1,945,064.58
11171 · A/D - Utility Plant in Service	-1,525,640.26
11172 · Hydrant Replacement Project	20,132.87
11173 · Anderson Water Main Building	59,391.38
11174 · GIS Mapping Platform-Water	8,425.00
11176 · CUSI Billing System	26,984.00
11177 · Hydraulic Modeling/50-90 Valve	7,359.87
11178 · PRV Repair/Replacement	296,493.77
11179 · Wohler Bridge Pipe Abandonment	63,915.00
11180.1 · Office Equipment	43,068.49
11180.2 · Tools & Equipment	43,445.62
11180.3 · Transportation Equipment	86,195.40
11180.4 · Utility Plant Building	107,219.75
11181 · A/D - Office Equipment	-41,335.22
11182 · A/D - Tools & Equipment	-41,462.53
11183 · A/D - Transportation Equipment	-67,028.94
11184 · A/D - Utility Plant Building	-40,381.00
Total Fixed Assets	1,096,684.51
TOTAL ASSETS	3,351,485.15
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
22200 · Accounts Payable	-18,739.52
Total Accounts Payable	-18,739.52
Other Current Liabilities	
22600 · Customer Deposits	250.00
22803 · Audit Adj-accounts payable	16,658.00

	<u>Jan 31, 23</u>
22900 · Payroll Liabilities	
22901 · Social Security	-22.00
22902 · Medicare	-5.18
22903 · FIT	-44.00
22904 · SIT	31.73
22905 · State Unemployment	-7.37
22906 · Employment Training Tax	-0.21
22908 · Disability Insurance - Employee	3.82
22900 · Payroll Liabilities - Other	2,773.49
	<hr/>
Total 22900 · Payroll Liabilities	2,730.28
22910 · Accrued Vacation	23,527.00
22912 · Employee Benefits Payable	-75.54
23500 · Due to "Sewer"-shared cost back	32,874.65
	<hr/>
Total Other Current Liabilities	75,964.39
	<hr/>
Total Current Liabilities	57,224.87
Long Term Liabilities	
26000 · GASB 68 Pension Liability	
26001 · Deferred Inflows - GASB 68	7,080.00
26002 · Deferred Outflows - GASB 68	-250,184.00
26000 · GASB 68 Pension Liability - Other	607,745.00
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Total 26000 · GASB 68 Pension Liability	364,641.00
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Total Long Term Liabilities	364,641.00
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Total Liabilities	421,865.87
Equity	
11100 · Retained Earnings	1,883,142.44
30000 · Opening Bal Equity	-212,551.99
30100 · Contributed Capital	180,451.53
31000.1 · R/E - Unreserved	191,750.41
31000.2 · Capital Outlay	503,194.00
31000.3 · For Repair/Replace for Exist	566,242.00
Net Income	-182,609.11
	<hr/>
Total Equity	2,929,619.28
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TOTAL LIABILITIES & EQUITY	3,351,485.15
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Sewer Service Zone
Expense and Revenue Report
Sewer Checking Accounts, Period Ending 01/31/2023

Sewer "Operations" Checking

Type	Date	Num	Name	Memo	Amount	Balance
Beginning Balance						1,369,751.58
Cleared Transactions						
Checks and Payments - 23 items						
Various	12/13/2022	5765	Umpqua Bank	CC Statement ending -11/30/22	-1,236.07	-1,236.07
Various	12/28/2022	5768	BRCE	Various Sewer Projects	-45,512.50	-46,748.57
Sewer A/R	12/28/2022	5769	Food For Thought	Credited FY '21-22 Sewer Direct Charge	-2,704.12	-49,452.69
Chemicals	12/28/2022	5770	Superior Pool Products	Sewer Chemicals	-1,832.54	-51,285.23
Mat/Supp	12/28/2022	5771	USA Bluebook	Lab sample testing	-588.67	-51,873.90
Telephone	12/28/2022	5767	AT&T	SSZ monitor monthly charges	-68.96	-51,942.86
Mat/Supp	12/28/2022	5766	Alhambra Drinking Water	Rental + water	-60.45	-52,003.31
Lab	01/09/2023	5772	B & R Lab	Lab testing services for Dec '22	-2,296.00	-54,299.31
Various	01/09/2023	5774	Umpqua Bank	CC Statement ending-12/31/22	-704.55	-55,003.86
Mat/Supp	01/09/2023	5773	USA Bluebook	Supplies	-81.21	-55,085.07
Audit	01/13/2023	5778	Blomberg CPA	FY 2021-2022 Audit - Sewer	-6,950.00	-62,035.07
Various	01/19/2023	5776	BRCE	Various Sewer Projects	-31,038.48	-93,073.55
PG&E	01/19/2023	ACH	PG&E	Sewer plant	-8,053.29	-101,126.84
Chemicals	01/19/2023	5777	Univar USA Inc.	Chemicals	-6,175.68	-107,302.52
PG&E	01/19/2023	ACH	PG&E	Lift station electricity	-1,371.72	-108,674.24
Telephone	01/19/2023	5775	AT&T	SSZ monitor monthly charges	-69.11	-108,743.35
PG&E	01/19/2023	ACH	PG&E	Covey Bldg electricity	-38.65	-108,782.00
Mach Hire	01/20/2023	5779	MIKSIS	Emergency Service - Liftstation	-3,536.00	-112,318.00
Utilities	01/20/2023	ACH	FWD	Nov/Dec '22 water - Sewer Plant	-194.94	-112,512.94
Utilities	01/20/2023	ACH	FWD	Nov/Dec '22 water - Covey Rd Bldg	-113.72	-112,626.66
Utilities	01/20/2023	ACH	FWD	Nov/Dec '22 water - Lift Stations	-113.72	-112,740.38
Utilities	01/20/2023	ACH	FWD	Nov/Dec '22 water - Headworks	-81.22	-112,821.60
Loan/Interest	01/31/2023	ACH	Umpqua Bank	Sewer Loan payment	-75,479.58	-188,301.18
Total Checks and Payments					<u>-188,301.18</u>	<u>-188,301.18</u>
Total Cleared Tra FWD					<u>-188,301.18</u>	<u>-188,301.18</u>
Cleared Balance			FWD		-188,301.18	1,181,450.40
Uncleared Transactions						
Checks and Payments - 1 item						
Bill Pmt -Check	01/23/2023	5780	Alhambra Drinking Water		-9.99	-9.99
Total Checks and Payments					<u>-9.99</u>	<u>-9.99</u>
Total Uncleared Tr FWD					<u>-9.99</u>	<u>-9.99</u>
Register Balance as of 01/31/2023			FWD		-188,311.17	1,181,440.41
New Transactions						
Checks and Payments - 9 items						
Bill Pmt -Check	02/06/2023	5788	Univar USA Inc.		-4,916.87	-4,916.87
Bill Pmt -Check	02/06/2023	5783	Brelje and Race Laboratories, Inc.		-2,595.00	-7,511.87
Bill Pmt -Check	02/06/2023	5784	Leete Generators		-1,799.84	-9,311.71
Bill Pmt -Check	02/06/2023	5781	Aaction Rents		-1,684.00	-10,995.71
Bill Pmt -Check	02/06/2023	5789	Umpqua Bank		-1,088.39	-12,084.10
Bill Pmt -Check	02/06/2023	5782	Aspect Engineering Group		-1,063.75	-13,147.85
Bill Pmt -Check	02/06/2023	5785	Power Industries, Inc.		-157.48	-13,305.33
Bill Pmt -Check	02/06/2023	5787	State Water Resources Control Board		-110.00	-13,415.33

Sewer Service Zone
Expense and Revenue Report
Sewer Checking Accounts, Period Ending 01/31/2023

Bill Pmt -Check	02/06/2023	5786	Roger's Pool and Spa Service, Inc.	-52.44	-13,467.77
			Total Checks and Payments	-13,467.77	-13,467.77
			Deposits and Credits - 1 item		
Deposit	02/03/2023		Deposit	46,165.00	46,165.00
			Total Deposits and Credits	46,165.00	46,165.00
			Total New Trans FWD	32,697.23	32,697.23
Ending Balance			FWD	-155,613.94	1,214,137.64

Sewer Service Zone
Expense and Revenue Report
Sewer Checking Accounts, Period Ending 01/31/2023

Sewer "Connection" Checking

Type	Date	Num	Name	Memo	Amount	Balance
Beginning Balance						199,736.13
Cleared Balance						199,736.13
Register Balance as of 1/31/2023						199,736.13
Ending Balance						199,736.13

FORESTVILLE WATER DISTRICT
"SEWER SERVICE ZONE"
SCHEDULE OF CASH & INVESTMENTS
JANUARY 2023

BROKERAGE ACCOUNT	DATE	Investments Total
STEWARD PARTNERS	2/8/2023	\$137,645.60

SONOMA COUNTY TREASURY INVESTMENT POOL	DATE	TOTAL
	12/31/2022	\$199,262.79

COMBINED TOTAL OF INVESTMENTS **\$336,908.39**

UMPQUA BANK:

OPERATIONS CHECKING	1/31/2023	\$1,181,440.41
CONNECTION FEE CHECKING	1/31/2023	<u>\$199,736.13</u> (RESTRICTED)

GRAND TOTAL **\$1,718,084.93**

BOARD CLERK SIGNATURE: x _____

BOARD CHAIR SIGNATURE x _____

Sewer Service Zone
Profit & Loss Budget vs. Actual
 July 2022 through January 2023

	Jul '22 - Jan 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
41000 · SEWER INCOME				
41200 · Fstvl Dir Chrgs-frm Tax Roll CY	574,879.86	660,701.72	-85,821.86	87.01%
41250 · MH Dir Chrgs-from Tax Roll CY	338,945.38	348,289.22	-9,343.84	97.32%
41300 · El Molino HS Dir Chrgs-CY	47,281.02	52,626.88	-5,345.86	89.84%
41350 · Fvl Elem School-Dir Chrgs CY	28,410.08	31,245.18	-2,835.10	90.93%
41400 · SoCo Pub Wks-Dir Chrgs CY	1,861.88	2,261.20	-399.32	82.34%
41450 · Steelhead Beach Direct Charges	18,544.60	18,211.20	333.40	101.83%
41452 · Fstvl Fire Protect-CY Dir Chgs	6,062.84	5,380.10	682.74	112.69%
41453 · FWD Direct Charges/Office Bldg	1,115.96	1,065.92	50.04	104.7%
41460 · Miscellaneous Income	375.00			
41465 · Recycled Water-Irrigation	0.00	19,270.03	-19,270.03	0.0%
41470 · Recycled Water-Ag Users	96.27	13,862.61	-13,766.34	0.69%
Total 41000 · SEWER INCOME	1,017,572.89	1,152,914.06	-135,341.17	88.26%
41461 · Grant Income	2,458.91			
41463 · RCAC Grant Income Reimbursement	170,582.00			
Total Income	1,190,613.80	1,152,914.06	37,699.74	103.27%
Gross Profit	1,190,613.80	1,152,914.06	37,699.74	103.27%
Expense				
Loans				
59021 · Loan Fees	80,000.00			
59100 · Interest paid on loans				
59014 · USDA Loan 92-14-Interest Expens	35,290.00	73,000.00	-37,710.00	48.34%
59016 · USDA Loan 92-16-Interest Expens	13,815.00	29,000.00	-15,185.00	47.64%
59017 · USDA Loan 92-17-Interest Expens	3,405.75	7,000.00	-3,594.25	48.65%
59100 · Interest paid on loans - Other	88,585.58			
Total 59100 · Interest paid on loans	141,096.33	109,000.00	32,096.33	129.45%
59101 · Principal for Budgeting Purpose				
59114 · USDA Loan 92-14-Principal	38,300.00	38,300.00	0.00	100.0%
59116 · USDA Loan 92-16-Principal	15,300.00	15,300.00	0.00	100.0%
59117 · USDA Loan 92-17- Principal	4,100.00	4,100.00	0.00	100.0%
Total 59101 · Principal for Budgeting Purpose	57,700.00	57,700.00	0.00	100.0%
Total Loans	278,796.33	166,700.00	112,096.33	167.24%
Operations & Maintenance				
54210 · Materials & Supplies	745.00	10,000.00	-9,255.00	7.45%
54220 · Machine Hire	16,120.00	10,000.00	6,120.00	161.2%
54230 · Maint/Repair System	9,935.70	30,000.00	-20,064.30	33.12%
54235 · Garbage+Recycled Waste Services	81.60	551.00	-469.40	14.81%
54240 · Collection Systems Maintenance	2,374.66	10,000.00	-7,625.34	23.75%
56210 · Office supplies, postage, etc.	86.85			
56211 · Office Supplies (shared)	930.02	5,220.00	-4,289.98	17.82%
56212 · Uniforms	0.00	580.00	-580.00	0.0%
56213 · Bank Service Charges (shared)	0.00	899.00	-899.00	0.0%
56220 · PG&E Plant Usage	61,938.81	110,000.00	-48,061.19	56.31%
56221 · P.G. & E. - (shared)	0.00	870.00	-870.00	0.0%
56225 · Utilities-Forestville Water	1,510.80	3,000.00	-1,489.20	50.36%
56230 · Telephone- plant useage	2,350.29	8,000.00	-5,649.71	29.38%
56231 · Telephone- (shared)	0.00	2,030.00	-2,030.00	0.0%
56232 · Translation Services	0.00	2,000.00	-2,000.00	0.0%
56235 · Memberships & LAFCO charges	2,037.00	2,100.00	-63.00	97.0%
56236 · Vehicle Fuel Expense (shared)	0.00	1,740.00	-1,740.00	0.0%

Sewer Service Zone
Profit & Loss Budget vs. Actual
 July 2022 through January 2023

	Jul '22 - Jan 23	Budget	\$ Over Budget	% of Budget
56239 · Training	110.00	2,000.00	-1,890.00	5.5%
56240 · Other Admin costs (sewer only)	8,816.03	2,030.00	6,786.03	434.29%
56241 · Other Admin Services (shared)	189.50	2,030.00	-1,840.50	9.34%
56245 · Permit Fees	7,480.00	9,500.00	-2,020.00	78.74%
56246 · Consulting-Sewer Tech/Support	0.00	2,900.00	-2,900.00	0.0%
56301 · Insurance- Liabil/Prop (shared)	0.00	7,250.00	-7,250.00	0.0%
56302 · Insurance-Workers' Comp(shared)	0.00	3,480.00	-3,480.00	0.0%
56701 · Chemicals	25,733.52	50,000.00	-24,266.48	51.47%
56702 · Lab/sample testing-Wastewater	16,083.60	25,000.00	-8,916.40	64.33%
56800 · Audit	6,950.00	5,000.00	1,950.00	139.0%
56801 · Attorney Services	1,300.00	3,000.00	-1,700.00	43.33%
56802 · Attorney Retainer- (shared)	0.00	2,900.00	-2,900.00	0.0%
56804 · Truck Expense - (shared)	0.00	2,900.00	-2,900.00	0.0%
56805 · Reimburse "Water"- shared costs	0.00	421,100.67	-421,100.67	0.0%
56806 · Engineering Services-Sewer only	9,920.00	20,000.00	-10,080.00	49.6%
56807 · Engineering Retainer- (shared)	0.00	1,740.00	-1,740.00	0.0%
Total Operations & Maintenance	174,693.38	757,820.67	-583,127.29	23.05%
PAYROLL and BENEFITS				
Employee Benefits				
56350 · Unemployment - (shared)	0.00	696.00	-696.00	0.0%
56400 · Health/Dental - (shared)	0.00	38,860.00	-38,860.00	0.0%
56450 · Vision Care Insurance-(shared)	0.00	580.00	-580.00	0.0%
56500 · Social Security - (shared)	0.00	12,760.00	-12,760.00	0.0%
56504 · General Manager @ 50% Sewer	0.00	15,286.00	-15,286.00	0.0%
56505 · CalPERS for PEPRAs employees	0.00	12,327.00	-12,327.00	0.0%
56506 · Lead Plant Op @ 100% Sewer	0.00	22,387.00	-22,387.00	0.0%
Total Employee Benefits	0.00	102,896.00	-102,896.00	0.0%
Salaries & Wages				
54100 · General Manager Salary (shared)	0.00	70,379.81	-70,379.81	0.0%
54106 · Lead Plant Operator Salary				
54106.1 · Lead Plant Operator Overtime	0.00	9,000.00	-9,000.00	0.0%
54106.2 · Lead Plant Operator Standby	0.00	6,000.00	-6,000.00	0.0%
54106 · Lead Plant Operator Salary - Other	0.00	103,063.95	-103,063.95	0.0%
Total 54106 · Lead Plant Operator Salary	0.00	118,063.95	-118,063.95	0.0%
54107 · Water/Sewer Grade 2 Op Salary				
54107.1 · Water/Sewer Grade 2 Overtime	0.00	2,320.00	-2,320.00	0.0%
54107.2 · Water/Sewer Grade 2 Op Standby	0.00	1,740.00	-1,740.00	0.0%
54107 · Water/Sewer Grade 2 Op Salary - Other	0.00	24,832.45	-24,832.45	0.0%
Total 54107 · Water/Sewer Grade 2 Op Salary	0.00	28,892.45	-28,892.45	0.0%
54109 · Water/Sewer Grade 2 Op 2 Salary				
54109.1 · Water/Sewer Grade 2 Op 2 OT	0.00	2,320.00	-2,320.00	0.0%
54109.2 · Water/Sewer Grade 2 Op 2 Standby	0.00	1,740.00	-1,740.00	0.0%
54109 · Water/Sewer Grade 2 Op 2 Salary - Other	0.00	24,713.81	-24,713.81	0.0%
Total 54109 · Water/Sewer Grade 2 Op 2 Salary	0.00	28,773.81	-28,773.81	0.0%
54110 · Board Clerk Salary - (shared)	0.00	18,809.05	-18,809.05	0.0%
54111 · Office Admin Salary	0.00	18,195.60	-18,195.60	0.0%
Total Salaries & Wages	0.00	283,114.67	-283,114.67	0.0%
Total PAYROLL and BENEFITS	0.00	386,010.67	-386,010.67	0.0%
Total Expense	453,489.71	1,310,531.34	-857,041.63	34.6%
Net Ordinary Income	737,124.09	-157,617.28	894,741.37	-467.67%
Other Income/Expense				
Other Income				

Sewer Service Zone
Profit & Loss Budget vs. Actual
 July 2022 through January 2023

49200 · Interest Income
 Total Other Income
 Net Other Income
 Net Income

Jul '22 - Jan 23	Budget	\$ Over Budget	% of Budget
98.09	2,000.00	-1,901.91	4.91%
98.09	2,000.00	-1,901.91	4.91%
98.09	2,000.00	-1,901.91	4.91%
737,222.18	-155,617.28	892,839.46	-473.74%

Sewer Service Zone

Balance Sheet

As of January 31, 2023

	Jan 31, 23
ASSETS	
Current Assets	
Checking/Savings	
13101 · Umpqua Sewer Operation Checking	1,181,440.41
13301 · Umpqua Connection Fee Account	199,736.13
Total Checking/Savings	1,381,176.54
Accounts Receivable	
13710 · Accounts Receivable	435,380.41
Total Accounts Receivable	435,380.41
Other Current Assets	
13200 · SoCo Investment Interest	48,240.22
13705 · SoCo Investment Pool	150,000.00
13722 · Steward Partners	144,510.00
16000 · Connection Fee Receivable	-7,074.00
16001 · Allowance- Conn.Fee Receivable	7,074.00
Total Other Current Assets	342,750.22
Total Current Assets	2,159,307.17
Fixed Assets	
11120 · Land	5,900.00
11170 · System Improvements	162,921.42
11171 · FWD Recycled Water Fill Station	37,704.61
11172 · Lift Station VFD Upgrade	5,400.20
11180 · Office Equipment-Capital Outlay	2,135.51
11181 · Plant Equipment	
11183.1 · Hypochlorite Project	23,350.12
11181 · Plant Equipment - Other	2,456.34
Total 11181 · Plant Equipment	25,806.46
11182 · Buildings & Improvements	8,930,068.12
11184 · A/D - Office Equipment	-289,587.00
11185 · A/D- Buildings & Improvements	-5,159,885.60
11186 · RCAC Grant	374,300.47
11187 · ProDSS Handheld Analyzer	7,689.75
11188 · SCADA System	448,635.10
11189 · Groundwater Monitoring WW Plan	53,927.00
11190 · Sewer Force Main - Covey Rd	11,498.65
Total Fixed Assets	4,616,514.69
Other Assets	
13720 · Multiple Unit Note Receivables	
13720.2 · Note Receivable - Coffey	9,805.48
Total 13720 · Multiple Unit Note Receivables	9,805.48
Total Other Assets	9,805.48
TOTAL ASSETS	6,785,627.34
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
22200 · Accounts Payable	1,161.93
Total Accounts Payable	1,161.93

	<u>Jan 31, 23</u>
Other Current Liabilities	
22000 · Due to "Water" for shared costs	3,707.94
23000 · Interest Payable	44,956.02
24000 · Due to other governments	51,900.00
	<hr/>
Total Other Current Liabilities	100,563.96
	<hr/>
Total Current Liabilities	101,725.89
	<hr/>
Long Term Liabilities	
25018 · Umqua Bank - Loan	2,087,906.00
	<hr/>
Total Long Term Liabilities	2,087,906.00
	<hr/>
Total Liabilities	2,189,631.89
	<hr/>
Equity	
30000 · Opening Bal Equity	3,842,914.15
30100 · Contributed Capital	260,129.97
39000 · Retained Earnings	-301,970.85
Net Income	794,922.18
	<hr/>
Total Equity	4,595,995.45
	<hr/>
TOTAL LIABILITIES & EQUITY	<u>6,785,627.34</u>

**Minutes of:
Regular Public Meeting
Of the
Forestville Water District Board of Directors**

Date: **Tuesday, January 10, 2023**

Time: **5:30 PM**

Location: **Videoconference via Zoom**

I. CALL TO ORDER at 5:31 p.m. by Chair McDermott

II. ROLL CALL

DIRECTORS PRESENT: Griffith, McDermott, Monroe, Stapleton, and Stuart.

OTHERS PRESENT: GM- Tony Lopes, Board Clerk - Dawn Leith, FWD Legal Counsel - Martin Hirsch, and FWD Engineer Consultant - Dave Coleman.

III. APPROVAL OF AGENDA

- **MOTION** made by Director Monroe, seconded by Director Griffith, and passed 4-0-1 to approve the agenda as presented.

IV. STATEMENT OF ABSTENTION: None

V. PUBLIC COMMENT: None

VI. CONSENT ITEMS:

- **MOTION** made by Director Monroe, seconded by Director Stuart, and passed 4-0-1 to approve Financial Reports for December 2022.
- **MOTION** made by Director Monroe, seconded by Director Stuart, and passed 4-0-1 to approve Minutes for December 13, 2022, Regular Board Meeting

VII. PUBLIC HEARING (No public hearing tonight)

VIII. ACTION ITEMS

A. 2022 CSDA BOARD CLERK CONFERENCE

- The Board Clerk provided an overview summary of attended training sessions. No action was taken by the Board.

B. ENFORCEMENT OF ORDINANCE 61

- The Board instructed FWD Staff to contact North Bay Realtor to request to speak at the meeting to inform agents of the ordinance.

C. RESOLUTION 413(o)-CONTINUANCE OF TELECONFERENCING

- **MOTION** made by Director Stuart, seconded by Director Griffith, and passed 4-0-1 to approve Resolution 413(o) as presented.

D. SERVICE AGREEMENTS

- **MOTION** made by Director Griffith, seconded by Director Stapleton, and passed 4-0-1 to approve new Service Agreements with the recommended changes.

E. DIRECTOR'S TRAINING

- The Board Clerk updated the Board of due trainings. No action was taken by the Board.

F. DISTRICT GOAL UPDATES

- The Board Clerk provided status on the variety of projects FWD staff is working on. No action was taken by the Board.

G. ESTABLISHING BYLAWS

- The Sub-committee had no new updates to report. No action was taken by the Board.

H. 2018 SEWER IMPROVEMENT PROJECT

- GM Lopes and FWD Engineer briefed the Board of the progress on the field work and the issue with the line servicing the elementary. No action was taken by the Board.

I. PRV REPLACEMENT OPTIONS

- GM Lopes gave outline of actions taken to get project rescheduled. No action was taken by the Board.
- J. SEWER FORCE MAIN PROJECT
 - GM/FWD Engineer provided current stage on the project. No action was taken by the Board.
- K. EXTERNAL DISTRICT AUDIT
 - The Board Clerk provided the Board of the dates the audit will be conducted. No action was taken by the Board.
- L. NEW WATER RATE STRUCTURE
 - The sub-committee will meet at 10:30 am on January 24, 2023. No action was taken by the Board.
- M. PRELIMINARY BUDGET FY 2023-2024
 - The sub-committee will meet at 10:30 am on January 31, 2023. No action was taken by the Board.
- N. WATER METER REPLACEMENT
 - GM Lopes briefed the Board on the progress of the project. No action was taken by the Board.
- O. RECYCLE WATER TRUCK FILL STATION
 - GM Lopes announced that the State Water Resources Control Board approved the addendum allowing the recycle water fill station. No action was taken by the Board.
- P. WATER CONSERVATION
 - GM Lopes provided an update of the recent water conservation statistics for the District.
 - The sub-committee had no new updates to report to the Board. No action was taken by the Board.
- Q. GRANTS OPPORTUNITIES
 - The Board was notified of two grant writing trainings available. No action was taken by the Board.
- R. DISTRICT'S MISSION AND VISION STATEMENTS
 - The Board postponed to February 13, 2023 board meeting.
- S. LAFCO ELECTION
 - The Board postponed to February 13, 2023 board meeting.
- T. CORRESPONDENCE
 - No requests or instructions were given for the three (3) pieces of correspondence provided in the board packet.
- IX. DISTRICT ENGINEER MONTHLY REPORT**
 - FWD Engineer provided current updates for "Water" and "Wastewater" projects in order as listed on Agenda.
- X. GENERAL MANAGER MONTHLY REPORT**
 - GM Lopes provided current updates for "Water" and "Wastewater" operations.
- XI. GRATON/FWD SUB-COMMITTEE REPORT**
 - Director McDermott will contact Chad to schedule a meeting. No action was taken by the Board.
- XII. DIRECTORS' REPORT AND CALL FOR FUTURE AGENDA ITEMS**
 - No reports provided or requests for future agendas.
- XIII. ADJOURNMENT**
 - **MOTION** made by Director Stuart, seconded by Director Stapleton, and passed 4-0-1 to adjourn at 8:11 p.m.

APPROVED: February 13, 2023

Submitted by: _____
Dawn Leith, Board Clerk

Attest: _____
Chair of the Board of Directors

Agenda Item:

FWD 2021-2022 AUDITED FINANCIAL STATEMENTS

Summary:

February 13, 2023:

Blomberg & Griffin will present the draft of the FWD 2021-2022 Audited Financial Statements for discussion and possible approval by the FWD Board.

The Special Districts Financial Transaction and Compensation Report for FWD was submitted to the State Controller's Office by Blomberg & Griffin before the January 31, 2023, deadline.

A draft copy of FWD's Audit for Fiscal Year 2021-2022 is included.

Potential Board Actions:

The Board may either:

1. Approve the FWD Audited Financials for Fiscal Year 2021-2022 as presented tonight.
2. Approve with changes.
3. Direct Staff with further instructions

Staff Recommendation: None

Report created by: Dawn Leith, Interim Board Clerk

cc: Feb. 13, 2023
Board Packet
ASR "A"

**FORESTVILLE WATER DISTRICT
AND
SEWER SERVICE ZONE**

Independent Auditor's Report
and
Basic Financial Statements

For the Fiscal Years Ended June 30, 2022 and 2021

FORESTVILLE WATER DISTRICT AND SEWER SERVICE ZONE

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Blomberg & Griffin Accountancy Corporation
Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Forestville Water District and Sewer Service Zone
Forestville, California

Opinions

We have audited the accompanying financial statements of the and for the years ended June 30, 2022, and 2021 and the related notes to the financial statements, which collectively comprise the Forestville Water District and Sewer Service Zone, 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 Forestville Water District and Sewer Service Zone, as of June 30, 2022 and 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special District. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Forestville Water District and Sewer Service Zone, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute

assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Forestville Water District and Sewer Service Zone'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 Forestville Water District and Sewer Service Zone'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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 3-8) and schedule of CalPERS (omitted) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The accompanying information, listed as supplementary information in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements of the District.

Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion on it or provide any assurance on it.

Blomberg & Griffin A.C.
Stockton, CA
December 08, 2022

FORESTVILLE WATER DISTRICT AND SEWER SERVICE ZONE
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2022 and 2021

This section of the Forestville Water District and Sewer Service Zone annual financial report presents an analysis of the District's financial performance during the fiscal years ended June 30, 2022 and 2021. This information is presented in conjunction with the audited basic financial statements, which follow this section.

FINANCIAL HIGHLIGHTS FOR FISCAL YEAR 2021-22

- The District's net position decreased by \$346,226 or 5.41% from \$6,403,137 to \$6,056,911 mainly due to pension related adjustment.
- Operating Revenues decreased by \$95,080 or 4.08% from \$2,332,515 to \$2,237,435.
- Operating expenses increased by \$658,168 or 33.98% to \$2,594,959 due to pension related adjustment.
- District is currently receiving property tax revenues of \$193,789 an increase of \$15,181.

FINANCIAL HIGHLIGHTS FOR FISCAL YEAR 2020-21

- The District's net position increased by \$492,724 or 8.34% from \$5,910,413 to \$6,403,137.
- Operating Revenues increased by \$163,593 or 7.54% from \$2,168,922 to \$2,332,515.
- Operating expenses decreased by \$74,052 or 3.68% from \$2,010,843 to \$1,936,791.
- District is currently receiving property tax revenues of \$178,608 an increase of \$8,142 over the prior year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of the following three parts: Management's Discussion and Analysis, Basic Financial Statements and Other Required Supplementary Information. The Financial Statements include notes which explain in detail some of the information included in the basic financial statements.

REQUIRED FINANCIAL STATEMENTS

The Financial Statements of the District report information utilizing the full accrual basis of accounting. The Financial Statements conform to accounting principles which are generally accepted in the United States of America. The Statements of Net Position include information on the District's assets and liabilities and provide information about the nature and amounts of investments in resources (assets) and the obligations to District creditors (liabilities). The Statements of Revenues, Expenses and Changes in Net Position identify the District's revenues and expenses for the fiscal year ended June 30, 2022. This statement provides information on

**FORESTVILLE WATER DISTRICT AND SEWER SERVICE ZONE
MANAGEMENT'S DISCUSSION AND ANALYSIS**

June 30, 2022 and 2021

REQUIRED FINANCIAL STATEMENTS (continued)

the District's operations over the past year and can be used to determine whether the District has recovered all of its actual and projected costs through user fees and other charges. The third financial statement is the Statements of Cash Flows. This statement provides information on the District's cash receipts, cash payments and changes in cash resulting from operations, investments and financing activities. From the Statements of Cash Flows, the reader can obtain information on the source and use of cash and the change in the cash and cash equivalents.

FINANCIAL ANALYSIS OF THE DISTRICT

The Statements of Net Position and the Statements of Revenues, Expenses and Changes in Net Position provide an indication of the District's financial condition and also indicate that the financial condition of the District improved during the last fiscal year. The District's net position reflects the difference between assets and liabilities. An increase in net position over time typically indicates an improvement in financial condition.

NET POSITION

A summary of the District's Statements of Net Position is presented below.

Table 1

Condensed Statements of Net Position

	2022	2021	Dollar Change	Percent Change
Current and Other Assets	\$ 4,834,349	\$ 4,357,618	\$ 476,731	10.94%
Capital Assets, Net	5,265,023	5,068,523	196,500	3.88%
Total Assets	10,099,372	9,426,141	673,231	7.14%
Long-term Debt	2,055,700	2,107,600	(51,900)	-2.46%
Other Liabilities	1,986,761	915,404	1,071,357	117.04%
Total Liabilities	4,042,461	3,023,004	1,019,457	33.72%
Net Position Invested in Capital Assets, Net of Related Debt	3,157,423	2,858,267	299,156	10.47%
Designated Net Position	1,849,099	1,813,607	35,492	1.96%
Undesignated Net Position	1,050,389	1,731,263	(680,874)	-39.33%
Total Net Position	\$ 6,056,911	\$ 6,403,137	\$ (346,226)	-5.41%

FORESTVILLE WATER DISTRICT AND SEWER SERVICE ZONE
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2022 and 2021

NET POSITION (continued)

FY2021/22 - As the above table indicates, total assets increased by \$673,231 from \$9,426,141 to \$10,099,372 during the fiscal year ended June 30, 2022. This is comprised of an increase of \$476,731 in current and other assets and an increase of \$196,500 in capital assets. The increase in capital assets, net is primarily due to Sewer Fund improvements.

Total liabilities reflect an increase of \$1,019,457. This includes the loan balance decrease of \$57,700, a decrease of \$9,661 in accounts payable and accrued expenses, an increase of \$620,968 related to pension liability, increase of \$446,086 in amount due to water funds, and a decrease of \$1,198 in accrued interest and other payables.

FY2020/21 - As the above table indicates, total assets increased by \$496,854 from \$8,929,287 to \$9,426,141 during the fiscal year ended June 30, 2021. This is comprised of an increase of \$189,065 in current and other assets and an increase of \$307,789 in capital assets. The increase in capital assets, net is primarily due to Sewer Fund improvements.

Total liabilities reflect an increase of \$4,130. This includes the loan balance decrease of \$54,800, an increase of \$65,323 in accounts payable and accrued expenses, an increase of \$30,905 related to pension liability and a decrease of \$19,313 in accrued interest and other payables.

Table 2

Condensed Statements of Revenues, Expenses and Changes in Net Position

	2022	2021	Dollar Change	Percent Change
Operating Revenues	\$ 2,237,435	\$ 2,332,515	\$ (95,080)	-4.08%
Nonoperating Revenues	11,298	97,000	(85,702)	-88.35%
Total Revenues	2,248,733	2,429,515	(180,782)	-7.44%
Depreciation Expense	276,218	233,407	42,811	18.34%
Other Operating Expenses	2,318,741	1,703,384	615,357	36.13%
Total Expenses	2,594,959	1,936,791	658,168	33.98%
Change in Net Position	(346,226)	492,724	(838,950)	-170.27%
Beginning Net Position	6,403,137	5,910,413	492,724	8.34%
Ending Net Position	\$ 6,056,911	\$ 6,403,137	\$ (346,226)	-5.41%

**FORESTVILLE WATER DISTRICT AND SEWER SERVICE ZONE
MANAGEMENT'S DISCUSSION AND ANALYSIS**

June 30, 2022 and 2021

NET POSITION (Continued)

FY2021/22 - The Statements of Revenues, Expenses and Changes in Net Position identify the various revenue and expense items which affect the change in net position. As the information in Table 2 indicates, a net operating expense of \$357,524 coupled with net non-operating income of \$11,298 resulted in a decrease of \$346,226 in net position for the year ended June 30, 2022.

The table 2 also indicated that the District's total revenues decreased by \$180,782 or 7.44% to \$2,248,733 in the fiscal year ended June 30, 2022. The decrease in revenue was due mainly to a decrease in charges of services income of \$95,604, and non-operating income decrease of \$85,702 primarily from unrealized loss of investments. Total expenses increased by \$658,168. This increase is primarily due mainly to pension related adjustments.

FY2020/21 - The Statements of Revenues, Expenses and Changes in Net Position identify the various revenue and expense items which affect the change in net position. As the information in Table 2 indicates, a net operating income of \$395,724 coupled with net non-operating income of \$97,000 resulted in an increase of \$492,724 in net position for the year ended June 30, 2021.

The table 2 also indicated that the District's total revenues increased by \$131,131 or 5.71% to \$2,429,515 in the fiscal year ended June 30, 2021 from \$2,298,384 the prior year. The increase in revenue was due mainly to an increase in charges of services income of \$156,345, and non-operating income decrease of \$32,462 primarily from decrease in Grant and interest income. Total expenses decreased by \$74,052. This decrease is due mainly to decrease in collection, treatment and disposal of \$31,399, decrease in administrative expenses by \$66,909 and decrease in water transmission and distribution of \$37,368.

CAPITAL ASSETS

FY2021/22 - As of June 30, 2022, the District's investment in capital assets totaled \$5,265,023, which is a net increase of \$196,500 or 3.88% over the capital asset balance of \$5,068,523 as of June 30, 2021. The increase is due to utility plant improvements. A comparison of the District's capital assets over the past two fiscal years is presented in Note D of the financial statements.

FY2020/21 - As of June 30, 2021, the District's investment in capital assets totaled \$5,068,523, which is a net increase of \$307,789 or 6.47% over the capital asset balance of \$4,760,734 as of June 30, 2020. The increase is due to utility plant improvements. A comparison of the District's capital assets over the past two fiscal years is presented in Note D of the financial statements.

**FORESTVILLE WATER DISTRICT AND SEWER SERVICE ZONE
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2022 and 2021**

LONG-TERM DEBT

FY2021/22 - As of June 30, 2022, the District had \$2,107,600 in outstanding debt due to the USDA. The loan provided funding for an upgrade of its wastewater treatment plant. Refer to the Note F to financial statements for greater details.

FY2020/21 - As of June 30, 2021, the District had \$2,165,300 in outstanding debt due to the USDA. The loan provided funding for an upgrade of its wastewater treatment plant. Refer to the Note F to financial statements for greater details.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Board of Directors adopts the District's budget on an annual basis which provides funding for the District's operating, capital and debt service costs for upcoming fiscal year. The District's service charge rates are reviewed by staff and the Board of Directors on an as-needed basis. The District's primary source of revenue comes from supplying water and providing sanitation services to residential and commercial users.

ADDITIONAL FINANCIAL INFORMATION

This financial report is designed to provide the District's customers, investors and other interested parties with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information; please contact the Forestville Water District and Sewer Service Zone General Manager at 6530 Mirabel Rd, Forestville, CA 95436. Contact number (707) 887-1551.

FORESTVILLE WATER DISTRICT AND SEWER SERVICE ZONE
STATEMENT OF NET POSITION
ENTERPRISE FUNDS
JUNE 30, 2022
 (with year 2021 comparative totals)

	<u>WATER FUND</u> <u>2022</u>	<u>SEWER FUND</u> <u>2022</u>	<u>TOTAL</u> <u>2022</u>	<u>TOTAL</u> <u>2021</u>
Assets				
Current Assets				
Cash	\$ 465,133	\$ 1,606,911	\$ 2,072,044	\$ 2,033,088
Investment in Sonoma County pooled investment fund	744,463	198,240	942,703	937,319
Certificates of deposit	585,643	132,288	717,931	814,475
Trade receivable	193,144	34,533	227,677	295,692
Other receivable	449,794	9,805	459,599	13,513
Inventory	8,243	-	8,243	8,243
Prepaid Expenses	5,341	-	5,341	5,104
Total Current Assets	<u>2,451,761</u>	<u>1,981,777</u>	<u>4,433,538</u>	<u>4,107,434</u>
Noncurrent Assets				
Capital assets (net of accumulated depreciation)				
Land	46,880	5,900	52,780	52,780
Utility plant	907,686	4,202,020	5,109,706	4,949,605
Tools and service equipment	84,551	17,986	102,537	66,138
Total Noncurrent Assets	<u>1,039,117</u>	<u>4,225,906</u>	<u>5,265,023</u>	<u>5,068,523</u>
Deferred Outflows of Resources				
Deferred Outflows of Resources	400,811	-	400,811	250,184
Total Assets	<u>3,891,689</u>	<u>6,207,683</u>	<u>10,099,372</u>	<u>9,426,141</u>
Liabilities				
Current Liabilities				
Accounts payable and accrued expenses	119,470	41,557	161,027	170,688
Accrued interest payable to other governments	-	43,758	43,758	44,956
Due to other governments	-	51,900	51,900	57,700
Due to Sewer Fund/water	-	449,794	449,794	3,708
Total Current Liabilities	<u>119,470</u>	<u>587,009</u>	<u>706,479</u>	<u>277,052</u>
Noncurrent Liabilities				
Compensated absences	44,489	-	44,489	23,527
Due to other governments	-	2,055,700	2,055,700	2,107,600
Net Pension Liability	659,194	-	659,194	607,745
Total Noncurrent Liabilities	<u>703,683</u>	<u>2,055,700</u>	<u>2,759,383</u>	<u>2,738,872</u>
Deferred Inflows of Resources				
Deferred Inflows of Resources	576,599	-	576,599	7,080
Total Liabilities	<u>1,399,752</u>	<u>2,642,709</u>	<u>4,042,461</u>	<u>3,023,004</u>
Net Position				
Investment in capital assets, Net of related debt	1,039,117	2,118,306	3,157,423	2,858,267
Restricted for:				
Capital Outlay	649,612	-	649,612	649,612
Connection fees	755,388	444,099	1,199,487	1,163,995
Unrestricted	47,820	1,002,569	1,050,389	1,731,263
Total Net Position	<u>\$ 2,491,937</u>	<u>\$ 3,564,974</u>	<u>\$ 6,056,911</u>	<u>\$ 6,403,137</u>

The notes to the financial statements are an integral part of this statement

FORESTVILLE WATER DISTRICT AND SEWER SERVICE ZONE
STATEMENT OF REVENUES EXPENSES AND CHANGE IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2022
(with year 2021 comparative totals)

	<u>WATER FUND</u> <u>2022</u>	<u>SEWER FUND</u> <u>2022</u>	<u>TOTAL</u> <u>2022</u>	<u>TOTAL</u> <u>2021</u>
Operating Revenues				
Charges for services	\$ 1,021,098	\$ 1,180,845	\$ 2,201,943	\$ 2,297,547
Connection fees	31,112	4,380	35,492	34,968
Total Operating Revenues	<u>1,052,210</u>	<u>1,185,225</u>	<u>2,237,435</u>	<u>2,332,515</u>
Operating Expenses				
Source of supply	363,569	-	363,569	430,181
Collection, treatment and disposal	-	619,003	619,003	551,587
Water transmission and distribution	692,221	-	692,221	362,620
Administrative and general	506,295	137,653	643,948	358,996
Depreciation and Amortization	51,144	225,074	276,218	233,407
Total Operating Expenses	<u>1,613,229</u>	<u>981,730</u>	<u>2,594,959</u>	<u>1,936,791</u>
Operating income (loss)	<u>(561,019)</u>	<u>203,495</u>	<u>(357,524)</u>	<u>395,724</u>
Nonoperating revenues (expense)				
Taxes and assessments	193,789	-	193,789	178,608
Grants/Misc. Income	3,230	10,409	13,639	4,408
Interest expense	-	(105,261)	(105,261)	(108,123)
Unrealized Gain (Loss)	(87,497)	(12,770)	(100,267)	-
Investment earnings	7,619	1,779	9,398	22,107
Total Nonoperating revenues (expense)	<u>117,141</u>	<u>(105,843)</u>	<u>11,298</u>	<u>97,000</u>
Net Income (loss) before transfer of capital	(443,878)	97,652	(346,226)	492,724
Net Position - Beginning of Year	<u>2,935,815</u>	<u>3,467,322</u>	<u>6,403,137</u>	<u>5,910,413</u>
Net Position - End of Year	<u>\$ 2,491,937</u>	<u>\$ 3,564,974</u>	<u>\$ 6,056,911</u>	<u>\$ 6,403,137</u>

FORESTVILLE WATER DISTRICT AND SEWER SERVICE ZONE
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED JUNE 30, 2022
(with year 2021 comparative totals)

	<u>WATER FUND 2022</u>	<u>SEWER FUND 2022</u>	<u>TOTAL 2022</u>	<u>TOTAL 2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Receipts from Customers	\$ 1,136,532	\$ 1,234,930	\$ 2,371,462	\$ 2,236,796
Cash payments to suppliers for goods and services	(977,174)	(213,076)	(1,190,250)	(989,636)
Cash Payments to administration and general	(478,902)	(137,653)	(616,555)	(679,629)
Net Cash Provided (Used) by Operating Activities	<u>(319,543)</u>	<u>884,201</u>	<u>564,658</u>	<u>567,531</u>
CASH FLOWS FROM NON-CAPITAL ACTIVITIES:				
Grants received	3,230	10,409	13,639	4,408
Cash received from tax proceeds and assessments	193,789	-	193,789	178,608
Net Cash Provided (Used) by Non-Capital Activities	<u>197,019</u>	<u>10,409</u>	<u>207,428</u>	<u>183,016</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisitions of capital assets	(138,769)	(333,949)	(472,718)	(541,196)
Principal payments - other governments	-	(57,700)	(57,700)	(54,800)
Interest payments - other governments	-	(106,459)	(106,459)	(109,261)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(138,769)</u>	<u>(498,108)</u>	<u>(636,877)</u>	<u>(705,257)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Unrealized Loss on investments	(87,497)	(12,770)		
Interest received on investments	7,619	1,779	9,398	25,879
Net Cash Provided (Used) by Investing Activities	<u>(79,878)</u>	<u>(10,991)</u>	<u>9,398</u>	<u>25,879</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(341,171)	385,511	44,340	71,169
CASH - BEGINNING OF YEAR	<u>1,550,767</u>	<u>1,419,640</u>	<u>2,970,407</u>	<u>2,899,238</u>
CASH - END OF YEAR	<u>\$ 1,209,596</u>	<u>\$ 1,805,151</u>	<u>\$ 3,014,747</u>	<u>\$ 2,970,407</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:				
Net Operating Income	\$ (561,019)	\$ 203,495	\$ (357,524)	\$ 395,724
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:				
Depreciation	51,144	225,074	276,218	233,407
Change in Assets and Liabilities:				
Decrease (Increase) in trade receivables	30,532	37,483	68,015	(111,022)
Decrease (Increase) in other receivables	(446,086)	-	(446,086)	15,303
(Increase) Decrease in prepaid insurance	(237)	-	(237)	(475)
Decrease (Increase) in certification of deposits	84,322	12,222	96,544	36,848
(Decrease) Increase in accounts payable/accrued expenses	51,460	(40,159)	11,301	58,743
(Decrease) Increase in due to sewer funds	-	446,086	446,086	(11,595)
(Decrease) Increase in net pension liability	470,341	-	470,341	(49,402)
Net Cash Provided by (used for) Operating Activities	<u>\$ (319,543)</u>	<u>\$ 884,201</u>	<u>\$ 564,658</u>	<u>\$ 567,531</u>

FORESTVILLE WATER DISTRICT AND SEWER SERVICE ZONE
WATER FUND
STATEMENT OF NET POSITION
ENTERPRISE FUNDS
JUNE 30, 2022 and 2021

Assets	<u>2022</u>	<u>2021</u>
Current Assets		
Cash	\$ 465,133	\$ 810,556
Investment in Sonoma County pooled investment fund	744,463	740,211
Certificates of deposit	585,643	669,965
Trade receivable	193,144	223,676
Other receivable	449,794	3,708
Inventory	8,243	8,243
Prepaid Expenses	5,341	5,104
Total Current Assets	<u>2,451,761</u>	<u>2,461,463</u>
Noncurrent Assets		
Capital assets (net of accumulated depreciation)		
Land	46,880	46,880
Utility plant	907,686	859,504
Tools and service equipment	84,551	45,108
Total Noncurrent Assets	<u>1,039,117</u>	<u>951,492</u>
Deferred Outflows of Resources		
Deferred Outflows of Resources	<u>400,811</u>	<u>250,184</u>
Total Assets	<u>3,891,689</u>	<u>3,663,139</u>
Liabilities		
Current Liabilities		
Accounts payable and accrued expenses	119,470	88,972
Due to Sewer Fund	-	-
Total Current Liabilities	<u>119,470</u>	<u>88,972</u>
Noncurrent Liabilities		
Compensated absences	44,489	23,527
Net Pension Liability	659,194	607,745
Total Noncurrent Liabilities	<u>703,683</u>	<u>631,272</u>
Deferred Inflows of Resources		
Deferred Inflows of Resources	<u>576,599</u>	<u>7,080</u>
Total Liabilities	<u>1,399,752</u>	<u>727,324</u>
Net Position		
Investment in capital assets, Net of related debt	1,039,117	951,492
Restricted for:		
Capital Outlay	649,612	649,612
Connection fees	755,388	724,276
Unrestricted	47,820	610,435
Total Net Position	<u>\$ 2,491,937</u>	<u>\$ 2,935,815</u>

The notes to the financial statements are an integral part of this statement

FORESTVILLE WATER DISTRICT AND SEWER SERVICE ZONE
WATER FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEARS ENDED JUNE 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Operating Revenues		
Charges for services	\$ 1,021,098	\$ 1,144,633
Connection fees	31,112	10,135
	<u>1,052,210</u>	<u>1,154,768</u>
Operating Expenses		
Source of supply	363,569	430,181
Water transmission and distribution	692,221	362,620
Administrative general	506,295	221,003
Depreciation and Amortization	51,144	46,883
	<u>1,613,229</u>	<u>1,060,687</u>
Operating income (loss)	<u>(561,019)</u>	<u>94,081</u>
Nonoperating revenues (expense)		
Taxes and assessments	193,789	178,608
Grants/Misc.	3,230	4,408
Unrealized Gain (Loss)	(87,497)	-
Investment earnings	7,619	20,391
	<u>117,141</u>	<u>203,407</u>
Income (loss) before transfer of capital	(443,878)	297,488
Net Position - Beginning of Year	<u>2,935,815</u>	<u>2,638,327</u>
Net Position - End of Year	<u>\$ 2,491,937</u>	<u>\$ 2,935,815</u>

FORESTVILLE WATER DISTRICT AND SEWER SERVICE ZONE
WATER FUND
STATEMENT OF CASH FLOW
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Customers	\$ 1,136,532	\$ 1,117,789
Cash payments to suppliers for goods and services	(977,174)	(633,371)
Cash Payments to administration and general	<u>(478,902)</u>	<u>(428,160)</u>
Net Cash Provided (Used) by Operating Activities	<u>(319,543)</u>	<u>56,258</u>
CASH FLOWS FROM NON-CAPITAL ACTIVITIES:		
Grants Revised	3,230	4,408
Cash received from tax proceeds and assessments	<u>193,789</u>	<u>178,608</u>
Net Cash Provided (Used) by Non-Capital Activities	<u>197,019</u>	<u>183,016</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisitions of capital assets	<u>(138,769)</u>	<u>(197,482)</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(138,769)</u>	<u>(197,482)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Unrealized Loss on investments	(87,497)	-
Interest received on investments	<u>7,619</u>	<u>24,163</u>
Net Cash Provided (Used) by Investing Activities	<u>(79,878)</u>	<u>24,163</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(341,171)	65,955
CASH - BEGINNING OF YEAR	<u>1,550,767</u>	<u>1,484,812</u>
CASH - END OF YEAR	<u>\$ 1,209,596</u>	<u>\$ 1,550,767</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Net Operating Income	\$ (561,019)	\$ 94,081
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:		
Depreciation	51,144	46,883
Change in Assets and Liabilities:		
Decrease (Increase) in Certificates of Deposit	84,322	36,856
Decrease (Increase) in receivables	(415,554)	(36,979)
Decrease in prepaid insurance	(237)	(475)
(Decrease) Increase in accounts payable/accrued expenses	51,460	(19,403)
(Decrease) Increase in due to sewer funds	-	(15,303)
(Decrease) Increase in pension related	<u>470,341</u>	<u>(49,402)</u>
Net Cash Provided by (used for) Operating Activities	<u>\$ (319,543)</u>	<u>\$ 56,258</u>

The notes to the financial statements are an integral part of this statement

FORESTVILLE WATER DISTRICT AND SEWER SERVICE ZONE
SEWER FUND
STATEMENT OF NET POSITION
ENTERPRISE FUNDS
JUNE 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Assets		
Current Assets		
Cash	\$ 1,606,911	\$ 1,222,532
Investment in Sonoma County pooled investment fund	198,240	197,108
Certificates of deposit	132,288	144,510
Trade receivable	34,533	72,016
Other receivable	9,805	9,805
Total Current Assets	<u>1,981,777</u>	<u>1,645,971</u>
Noncurrent Assets		
Capital assets (net of accumulated depreciation)		
Land	5,900	5,900
Utility plant	4,202,020	4,090,101
Tools and Sewer Equipment	17,986	21,030
Total Noncurrent Assets	<u>4,225,906</u>	<u>4,117,031</u>
Total Assets	<u>6,207,683</u>	<u>5,763,002</u>
Liabilities		
Current Liabilities		
Accounts payable and accrued expenses	41,557	81,716
Accrued interest payable to other governments	43,758	44,956
Due to other governments	51,900	57,700
Due to Water Fund	449,794	3,708
Total Current Liabilities	<u>587,009</u>	<u>188,080</u>
Noncurrent Liabilities		
Due to other governments	2,055,700	2,107,600
Total Noncurrent Liabilities	<u>2,055,700</u>	<u>2,107,600</u>
Total Liabilities	<u>2,642,709</u>	<u>2,295,680</u>
Net Position		
Investment in capital assets, Net of related debt	2,118,306	1,906,775
Restricted for:		
Connection fees	444,099	439,719
Unrestricted	1,002,569	1,120,828
Total Net Position	<u>\$ 3,564,974</u>	<u>\$ 3,467,322</u>

The notes to the financial statements are an integral part of this statement

FORESTVILLE WATER DISTRICT AND SEWER SERVICE ZONE
SEWER FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEARS ENDED JUNE 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Operating Revenues		
Charges for services	\$ 1,180,845	\$ 1,152,914
Connection Fees	4,380	24,833
	<u>1,185,225</u>	<u>1,177,747</u>
Operating Expenses		
Collection, treatment and disposal	619,003	551,587
Administrative general	137,653	137,993
Depreciation and Amortization	225,074	186,524
	<u>981,730</u>	<u>876,104</u>
Total Program Expenses	<u>981,730</u>	<u>876,104</u>
Operating income (loss)	<u>203,495</u>	<u>301,643</u>
Nonoperating revenues (expense)		
Reimbursements and Grants	10,409	-
Unrealized Gain (Loss)	(12,770)	-
Investment earnings	1,779	1,716
Interest expense	(105,261)	(108,123)
	<u>(105,843)</u>	<u>(106,407)</u>
Total Nonoperating revenues (expense)	<u>(105,843)</u>	<u>(106,407)</u>
Income (loss) before transfer of capital	97,652	195,236
Net Position - Beginning of Year	<u>3,467,322</u>	<u>3,272,086</u>
Net Position - End of Year	<u>\$ 3,564,974</u>	<u>\$ 3,467,322</u>

FORESTVILLE WATER DISTRICT AND SEWER SERVICE ZONE
SEWER FUND
STATEMENT OF CASH FLOW
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Customers	\$ 1,234,930	\$ 1,119,007
Cash payments to suppliers for goods and services	(213,076)	(356,265)
Cash Payments to administration & general	(137,653)	(251,469)
Net Cash Provided (Used) by Operating Activities	<u>884,201</u>	<u>511,273</u>
CASH FLOWS FROM NON-CAPITAL ACTIVITIES:		
Grants Received	<u>10,409</u>	<u>-</u>
Net Cash Provided (Used) by Non-Capital Activities	<u>10,409</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisitions of capital assets	(333,949)	(343,714)
Principal payments - other governments	(57,700)	(54,800)
Interest payments - other governments	(106,459)	(109,261)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(498,108)</u>	<u>(507,775)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Unrealized Loss on investments	(12,770)	-
Interest received on investments	<u>1,779</u>	<u>1,716</u>
Net Cash Provided (Used) by Investing Activities	<u>(10,991)</u>	<u>1,716</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	385,511	5,214
CASH - BEGINNING OF YEAR	<u>1,419,640</u>	<u>1,414,426</u>
CASH - END OF YEAR	<u>\$ 1,805,151</u>	<u>\$ 1,419,640</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Net Operating Income	\$ 203,495	\$ 301,643
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:		
Depreciation	225,074	186,524
Change in Assets and Liabilities:		
Decrease (Increase) in trade receivables	37,483	(74,043)
Decrease (Increase) in other receivables	-	15,303
Decrease in Certificate of Deposit	12,222	(8)
(Decrease) Increase in accounts payable/accrued expenses	(40,159)	78,146
(Decrease) Increase in accounts due to Water Fund	<u>446,086</u>	<u>3,708</u>
Net Cash Provided by (used for) Operating Activities	<u>\$ 884,201</u>	<u>\$ 511,273</u>

The notes to the financial statements are an integral part of this statement

FORESTVILLE WATER DISTRICT AND SEWER SERVICE ZONE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

Note A. Defining the Financial Reporting Entity

The Forestville Water District and Sewer Service Zone (the "District") was established to serve as a special District in the Forestville area of the County of Sonoma (the "County"). The District's original purpose was to supply water to residential and commercial users and provide for connections to and the servicing of the delivery system.

Effective July 1, 2004, the District assumed the management responsibilities of the Forestville Sanitation District from the Sonoma County Water Agency (the "SCWA"). In connection therewith, the District became responsible for maintaining and operating the sanitation and collection system and treatment plant which provide sanitation services to residential and commercial users. The District also assists in providing for connections to the system.

Note B. Summary of Significant Accounting Policies

Measurement focus, basis of accounting, and financial statement presentation

The District applies the provisions of Governmental Accounting Standards Board ("GASB") Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB and AICPA Pronouncement. The statement incorporates into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in the following pronouncements issued on or before November 30, 1989, which does not conflict with GASB pronouncements: 1) Financial Accounting Standards Board ("FASB") Statements and Interpretations; 2) Accounting Principles Board ("APB") Opinions; and 3) Accounting Research Bulletins ("ARB") of the American Institute of Certified Public Accountants' ("AICPA") Committee on Accounting Procedure.

The District also applies GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position; and GASB Statement No. 65, Items Previously Reported as Assets and Liabilities. These statements establish standards for reporting deferred outflows of resources, deferred inflows of resources and net position for all state and local governments.

The District has adopted the financial reporting provisions of GASB Statement No. 34, Basic Financial Statements - and Management Discussion and Analysis - for State and Local Governments but has elected not to present Management's Discussion and Analysis (MD&A) that GASB has determined is necessary to supplement, although not required to be part of, the basic financial statements.

The District uses a proprietary (enterprise) fund to account for its activities. The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Enterprise funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity is financed with debt that is solely secured by a pledge of net revenues.

FORESTVILLE WATER DISTRICT AND SEWER SERVICE ZONE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

Note B. Summary of Significant Accounting Policies (continued)

Measurement focus, basis of accounting, and financial statement presentation

Basis of accounting refers to the point at which revenues or expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied. The District's activities are presented on the accrual basis of accounting.

Property taxes are reported in the period for which they are levied. Other nonexchange revenues, including intergovernmental revenues and grants, are reported when all eligibility requirements have been met. Fees and charges and other exchange revenues are recognized when earned and expenses are recognized when incurred.

The District has elected under Government Accounting Standards Board (GASB) Statement No. 20, Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting, to apply all applicable GASB pronouncements as well as any applicable pronouncement of the Financial Accounting Standards Board or any Accounting Research Bulletins issued on or before November 20, 1989, unless those pronouncements conflict with or contradict GASB pronouncement. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes generally accepted accounting principles (GAAP) for governmental units.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District are charges for water sales and sanitation service. Operating expenses for the District include expenses related to the purchase and transmission of water; collection, treatment and disposal of waste; administrative expenses; and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenues and expenses. When both restricted and unrestricted net assets are available, restricted resources are used only when agreed to by a majority vote of the Board of Directors.

Cash and investments

The District applies the provisions of Governmental Accounting Standards Board "GASB") Statement No. 31, Accounting and Financial Reporting for Certain Investments and External Investment Pools, which requires governmental entities, including governmental external investment pools, to report certain investments at fair value in the statement of net position and recognize the corresponding change in the fair value of investments in the year in which the change occurred. For the purposes of the statement of cash flows, the District considers all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

FORESTVILLE WATER DISTRICT AND SEWER SERVICE ZONE
NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2022 AND 2021

Note B. Summary of Significant Accounting Policies (continued)

Trade receivables

Trade receivables consist primarily of uncollected fees for services and flat charges which are established annually and billed through the County of Sonoma's property tax system. Trade receivables are reported at the amount management expects to collect from outstanding balances. The District has established an allowance for doubtful trade receivables based upon factors pertaining to credit risk of specific customers, historical trends, and other information. Delinquent accounts are written off when it is determined that the amounts are uncollectible. As of June 30, 2022, and 2021, the allowance for doubtful trade receivables amounted to \$2,071.

Inventory

Inventory consists of materials and supplies and is stated at the lower of cost or market determined by the first-in, first-out method.

Restricted assets

Restricted assets represent cash and investments maintained in accordance with bond resolutions or by agreement, for the purpose of funding certain debt service payments and improvements and extensions to the water distribution system and the wastewater treatment system.

Capital assets

Capital assets are stated at cost or estimated historical cost. Costs incurred in construction and installation of capital assets, which benefit future periods, are capitalized. Depreciation is charged as an expense of operations and is based on the estimated useful lives of the assets using the straight- line method as follows:

Utility plant	5-75 years
Office equipment	5-10 years
Tools and service equipment	10 years
Transportation equipment	5-10 years

The costs of normal maintenance and repairs that do not add value to the asset or materially extend the asset's useful life are expensed as incurred.

FORESTVILLE WATER DISTRICT AND SEWER SERVICE ZONE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

Note B. Summary of Significant Accounting Policies (continued)

Compensated absences

The District's employees are entitled to certain compensated absences based on their length of employment. Employees may accumulate earned vacation benefits that can be accrued up to a maximum of 160 to 400 hours per employee based on years of service. Terminated employees are entitled to full payment of unused vacation benefits. Employees may also accumulate sick leave with a maximum accumulated time of 960 hours. The District does not reimburse employees for unused sick leave upon termination; however, sick leave may be utilized towards an employee's longevity factor under his or her retirement, pursuant to the requirements of the California Public Employees Retirement System ("PERS").

A liability is calculated for all of the costs of compensated absences based upon benefits earned by employees in the current period for which there is a probability of payment at termination. The salary rates and related payroll costs are those in effect at June 30, 2022. Compensated absences are recorded as an expense when the benefit is earned, and the liability is recorded.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expenses) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenues) until that time.

The District's employee retirement plan qualifies for reporting in this category. Refer to Note G for additional information on deferred inflows and outflows of resources.

Net position

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use, either through enabling legislation adopted through external restrictions imposed by creditors, grantors, laws or regulation of other governments or restrictions imposed by the Board of Directors.

Restricted assets represent cash, investments and receivables maintained in accordance with resolutions and formal actions of the Board of Directors for the purpose of funding certain improvements, repairs, and extensions of the water and sewer systems and funding debt service payments.

FORESTVILLE WATER DISTRICT AND SEWER SERVICE ZONE
NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2022 AND 2021

Note B. Summary of Significant Accounting Policies (continued)

Budget and budgetary accounting

The Board of Directors adopts a budget annually to be effective July 1st for the ensuing fiscal year. The general manager of the District is authorized to transfer budgeted amounts within the District except for transfers between major expense classes or transfers between capital assets and operating expenses. Such transfers require approval by the Board of Directors

Property taxes

Property taxes, including tax rates, are regulated by the State of California and are administered locally by the County. The County is responsible for assessing, collecting and distributing property taxes in accordance with state law. The County is responsible for the allocation of property taxes to the District. The County has adopted the Teeter Alternative Method of Property Tax Allocation known as the "Teeter Plan". The State Revenue and Taxation Code allows counties to distribute secured real property and supplemental property taxes on an accrual basis resulting in full payment to the District each fiscal year. Any subsequent delinquent payments and related penalties and interest revert to Sonoma County. Property taxes are recognized as revenue when they are levied because they are considered to be both measurable and available.

Sonoma County assesses properties and collects secured property taxes as follows:

Lien date	January 1
Assessment date	July 1
Due dates	November 1 (50%) February 1 (50%)
Delinquent dates	December 10 April 10

Real property taxes are reported as "nonoperating" revenue under governmental accounting and financial reporting principles since they are not directly related to the sale of water. However, the property taxes collected by the District are designed to assist the District in recovering operating costs associated with fire protection and the provision of readily available water service to the entire District. Those costs are included in the operating expenses.

Charges for sewer service are levied and collected through Sonoma County property tax rolls. The amounts collected are reported as "charges for services" revenue under the governmental accounting and financial reporting principles since they are directly related to the collection, treatment and disposal of waste.

Use of estimates

The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

FORESTVILLE WATER DISTRICT AND SEWER SERVICE ZONE
NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2022 AND 2021

Note C. Cash and Investments

In accordance with California Governmental Code Section 53630, the District's investment policy authorizes investments only in savings accounts or certificates of deposit with federally insured financial institutions, or through the Sonoma County pooled investment fund (the "Pool").

Pooled Investment Guidelines

The District's pooled cash and investments are invested pursuant to investment policy guidelines established by the County Treasurer and approved by the County Board of Supervisors. The objectives of the policy are, in order of priority: 1) safety of capital, 2) liquidity and 3) maximum rate of return. The policy addresses the soundness of financial institutions in which the Treasurer will deposit funds, types of investment instruments as permitted by the California Government Code, and the percentage of the portfolio that may be invested in certain instruments with longer terms to maturity.

Permitted investments include the following:

- U.S. Treasury and federal agency securities
- Bonds issued by local agencies
- Registered State warrants and municipal notes
- Negotiable certificates of deposit
- Bankers' acceptances Commercial paper
- Medium-term corporate notes
- Local agency investment fund (State pool) demand deposits
- Repurchase agreements
- Reverse repurchases agreements
- Shares of a mutual fund average life
- Collateralized mortgage obligations

A copy of the County investment policy is available upon request from the County Treasurer at 585 Fiscal Drive, Room 100F, Santa Rosa, California, 95403.

Statement of Net Position

A reconciliation of cash and investments shown on the accompanying statement of net position is as follows:

	<u>2022</u>	<u>2021</u>
Cash	\$ 2,072,044	\$ 2,033,088
Investment in Sonoma County pooled investment fund	942,703	937,319
Investment in Mutual Funds	<u>717,931</u>	<u>814,475</u>
Total	<u>\$ 3,732,678</u>	<u>\$ 3,784,882</u>

FORESTVILLE WATER DISTRICT AND SEWER SERVICE ZONE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

Note C. Cash and Investments (continued)

Statement of Net Position (continued)

As of June 30, 2022 and 2021, the District's investments consisted of \$942,703 and \$937,319, respectively, in the Pool managed by the County Treasurer, which carry a weighted average maturity of approximately one year.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer-term investments, and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity, evenly over time, as necessary to provide the cash flow and liquidity needed for operations.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

The District's investments at June 30, 2022, are categorized to give an indication of the level of risk assumed by the District. Category 1 includes investments that are insured or registered, or for which the securities are held by the District or its agent in the District's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the District's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agency but not in the District's name. Investments in pools managed by other governments or in mutual funds are not required to be categorized.

At June 30, 2022, all the District's investments are in pools managed by other governments and are therefore not subject to categorization.

Cash and certificates of deposit with fiscal agents are collateralized by securities held by the financial institutions acting as fiscal agent. Such securities are typically held in a pool for the purpose of providing collateral and are not held in the name of the District. Funds are available for their designated purpose on short notice.

FORESTVILLE WATER DISTRICT AND SEWER SERVICE ZONE
NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2022 AND 2021

Note C. Cash and Investments (continued)

Concentration of Credit Risk

At various times during the year ended June 30, 2022, the District had on deposit with financial institutions amounts in excess of the \$250,000 Federal Deposit Insurance Corporation limit ("FDIC"). As of June 30, 2021, the District had amounts on deposit in financial institutions in excess of the FDIC limit which are fully collateralized by agreement with the financial institution.

Note D. Capital Assets - Water

Capital assets as of June 30, 2022, consist of the following:

	Beginning Balance July 1, 2021	Additions	Retirements/ Adjustments	Ending Balance June 30, 2022
Capital assets, not being depreciated:				
Land	\$ 46,880	\$ -	\$ -	\$ 46,880
Total capital assets, not being depreciated	46,880	-	-	46,880
Capital assets, being depreciated:				
Utility plant	2,359,190	118,835	-	2,478,025
office equipment	68,319	19,934	-	88,253
Tools and service equipment	51,871	-	-	51,871
Transportation equipment	86,195	-	-	86,195
Total capital assets, being depreciated	2,565,575	138,769	-	2,704,344
Less accumulated depreciation for:				
Utility plant	1,499,686	39,339	-	1,539,025
Office equipment	44,319	2,698	-	47,017
Tools and service equipment	43,207	1,924	-	45,131
Transportation equipment	73,751	7,183	-	80,934
Total accumulated depreciation	1,660,963	51,144	-	1,712,107
Total capital assets, being depreciated, net	904,612	87,625	-	992,237
Capital assets, net	\$ 951,492	\$ 87,625	\$ -	\$ 1,039,117

Depreciation and amortization expense amounted to \$51,144 and \$46,883 for the fiscal years ended June 30, 2022 and 2021, respectively.

FORESTVILLE WATER DISTRICT AND SEWER SERVICE ZONE
NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2022 AND 2021

Note D. Capital Assets – Sewer (Continued)

Capital assets as of June 30, 2022 consist of the following:

	Beginning Balance July 1, 2021	Additions	Retirements/ Adjustments	Ending Balance June 30, 2022
Capital assets, not being depreciated:				
Land	\$ 5,900	\$ -	\$ -	\$ 5,900
Total capital assets, not being depreciated	5,900	-	-	5,900
Capital assets, being depreciated:				
Utility plant	9,524,971	333,948	-	9,858,919
office equipment	2,135	-	-	2,135
Tools and service equipment	33,496	-	-	33,496
Transportation equipment	-	-	-	-
Total capital assets, being depreciated	9,560,602	333,948	-	9,894,550
Less accumulated depreciation for:				
Utility plant	5,434,870	222,030	-	5,656,900
Office equipment	2,135	-	-	2,135
Tools and service equipment	12,466	3,044	-	15,510
Transportation equipment	-	-	-	-
Total accumulated depreciation	5,449,471	225,074	-	5,674,545
Total capital assets, being depreciated, net	4,111,131	108,874	-	4,220,005
Capital assets, net	\$ 4,117,031	\$ 108,874	\$ -	\$ 4,225,905

Depreciation and amortization expense amounted to \$225,074 and \$186,524 for the years ended June 30, 2022, and 2021, respectively.

Note E. Line of Credit

On September 11, 2012, the Board of Directors authorized a line of credit of up to \$250,000 from the water system reserves to fund the sewer system's contract for removal of bio solids from the holding pond. The line of credit bears interest 2.5% per annum and is due in equal monthly installments over 10 years, commencing on the date of first draw of funds. As of June 30, 2022, there were no funds disbursed.

Note F. Due to Other Governments

During the fiscal year ended June 30, 2002, the District received a loan from the United States Department of Agriculture ("USDA") to help fund an upgrade of its wastewater treatment plant. This upgrade was necessary to comply with the North Coast Regional Water Quality Control Board's Basin Plan for the Russian River. As of June 30, 2022, the District had received \$2,838,300 from the USDA and has a remaining payable of \$2,107,600.

FORESTVILLE WATER DISTRICT AND SEWER SERVICE ZONE
NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2022 AND 2021

Note F. Due to Other Governments (continued)

The loan currently calls for semiannual payments of approximately \$81,500. The expected term is 40 years at annual interest rates ranging from 4.75% to 5.00% with the last payment scheduled for February 2042.

Annual debt service requirements for the next five years and in the aggregate for amounts due to other governments are as follows:

Year ending June 30,	<u>Principal</u>	<u>Interest</u>
2023	\$ 99,694	\$ 140,189
2024	143,192	171,754
2025	82,167	68,609
Thereafter	<u>1,782,547</u>	<u>619,428</u>
	<u>\$ 2,107,600</u>	<u>\$ 999,980</u>

Note G. Employees' Retirement Plan

Plan Description

The District contributes to PERS, an agent multiple-employer public employee defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the state of California. Benefit provisions and all other requirements are established by state statute and District ordinance. Copies of PERS' annual financial report may be obtained from its executive office: 400 Q Street, Sacramento, California 95811.

In September 2012, Governor Brown signed the Public Employee Pension Reform Act of 2013 ("PEPRA"). PEPRA went into effect on January 1, 2013. The impact of PEPRA on the District retirement benefits is that all new employees are mandated into a new tier of PERS retirement benefits titled 2.0% at age 62. The 2.0% at age 62 is a lesser benefit than the 2.7% at age 55 unless an employee works past the age of 66.

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ending June 30, 2021 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2020, with update procedures used to roll forward the total pension liability. For the fiscal years ended June 30, 2022, and 2021, the District total pension liability were based on the following actuarial methods and assumptions.

FORESTVILLE WATER DISTRICT AND SEWER SERVICE ZONE
NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2022 AND 2021

Note G. Employees' Retirement Plan (continued)

Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.15% Net of Pension Plan Investment and Administrative Expenses; includes Inflation
Post Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

Funding policy

Employees are not required to contribute. The District makes all contributions required of employees on their behalf. Generally, the District is required to contribute at an actuarially determined rate of annual covered payroll. The miscellaneous plan actuarial determined contribution rate for the year ended June 30, 2021, was 13.35%, plus a flat contribution in the amount of \$48,347 for the employer's payment of the unfunded liability. The PEPR miscellaneous plan actuarial determined contribution rate for the year ended June 30, 2022, was 14.34%, plus a flat contribution in the amount of \$3,132 for the employer's payment of the unfunded liability. The contribution requirements of plan members and the District are established and may be amended by PERS.

Pension Liability, Pension Expense, and Deferred Outflows/ Inflows of Resources and Deferred Inflows of Resources Related to Pensions

For the years ended June 30, 2022 and 2021, the District reported a liability of \$659,194 and \$607,745, respectively, for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all Pension Plan participants, actuarially determined.

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely results in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate, and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

FORESTVILLE WATER DISTRICT AND SEWER SERVICE ZONE
NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2022 AND 2021

Note G. Employees' Retirement Plan (continued)

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10</u>	<u>Real Return Years 11 +</u>
Global Equity	50.0%	48.0%	5.98%
Global Fixed Income	28.00	1.00	2.62
Inflation Sensitive	-	0.77	1.81
Private Equity	8.00	6.30	7.23
Real Estate	13.00	3.75	4.92
Liquidity	1.00	-	(0.92)

The following presents the net pension liability/(assets) of the Plan as of the measurement date, calculated using the discount rate of 7.15 percent, as well as what the net pension liability/(asset) would be if it were calculated using a discount rate that is 1 percentage-point lower (6.15 percent) or 1 percentage-point higher (8.15 percent) than the current rate:

	<u>Discount Rate - 1% (6.15%)</u>	<u>Current Discount Rate (7.15%)</u>	<u>Discount Rate + 1% (8.15%)</u>
Plan's Net Pension Liability/(Asset) - June 30, 2022	\$ 658,312	\$ 659,194	\$ 411,918
Plan's Net Pension Liability/(Asset) - June 30, 2021	\$ 901,712	\$ 607,745	\$ 364,849

FORESTVILLE WATER DISTRICT AND SEWER SERVICE ZONE
NOTES TO BASIC FINANCIAL STATEMENTS
 JUNE 30, 2022 AND 2021

Note G. Employees' Retirement Plan (continued)

As of June 30, 2022 and 2021, the Forestville Water District and Sewer Service Zone reports other amounts for the Plan as deferred outflows and deferred inflows of resources related to pensions as follows:

	<u>FY22 Deferred Outflows of Resources</u>	<u>FY22 Deferred Inflows of Resources</u>	<u>FY21 Deferred Outflows/(Inflows) of Resources - Net</u>
Difference between Expected and Actual Experience	\$ 73,922	\$ -	\$ 31,319
Changes of Assumptions	-	-	(4,335)
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	575,442	18,054
Difference between Employer's Contribution and Proportionate Share of Contribution	50,779	1,157	4,984
Pension Contributions made Subsequent to Measurement Date	145,056	-	-
Changes in Employees Proportion	<u>131,054</u>	<u>-</u>	<u>17,108</u>
Total	<u>\$ 400,811</u>	<u>\$ 576,599</u>	<u>\$ 198,084</u>

Amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

<u>Measurement Period Ended June 30,</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2023	(2,153)
2024	(19,302)
2025	(53,335)
2026	(130,011)
2027	29,012
Thereafter	●

FORESTVILLE WATER DISTRICT AND SEWER SERVICE ZONE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

Note H. Commitments and Contingencies

Mirabel Heights Special Assessment District- Water

The annexation and formation of the Mirabel Heights Special Assessment District was completed September 1, 1979. The District received a grant of \$346,700 from the Farmers Home Administration for the construction of new facilities for this area, and special assessment bonds in the amount of \$125,500 were issued by the District to pay the remainder of these costs. Interest is payable semi-annually at the rate of 5% per annum on the bonds which mature serially through 2019. These bonds are paid by the individual property owners through special assessments and are therefore, not reported as liabilities of the District. The County of Sonoma, through the Treasurer's office, collects the assessments and services the debt. The District is contingently liable in the event that individual property assessments are not collected.

Mirabel Heights Special Assessment District - Sewer

Bonded indebtedness of \$1,762,400 was incurred in 1999 for the construction of the Mirabel Heights Water Pollution Control Project (the "Project"). The Project consists of a collection system allowing for the delivery of wastewater for treatment and disposal. Interest is payable semi-annually at a rate of 4.75% per annum on the bonds which mature serially through 2038. These bonds are paid by the individual property owners through special assessments and are therefore, not reported as liabilities of the District. The County of Sonoma, through the Treasurer's office, collects the assessments and services the debt. The District is contingently liable in the event that individual property assessments are not collected.

Note I. Subsequent Events

The District has evaluated subsequent to June 30, 2022, to assess the need for potential recognition or disclosures in the financial statements. Such events were evaluated through January 11, 2023, the date these financial statements were available to be issued. Based upon this evaluation, it was determined that, no subsequent events occurred that require recognition or additional disclosures in the financial statements.

FORESTVILLE WATER DISTRICT AND SEWER SERVICE ZONE
Roster of Board Members

		<u>4-Year Term Expires</u>
1	Matthew McDermott - Board Chair	December 2022
2	Ben Monroe - Vice Chair	December 2024
3	Steve Griffith	December 2024
4	Heather Aldridge	December 2022
5	Brad Stuart	December 2022

The audit of the Forestville Water District and Sewer Service Zone as of and for the year ended June 30, 2022, was authorized by the Board of Directors of the District.

Agenda Item:

ORDINANCE # 61 – IMPLEMENTATION OF ENFORCEMENT

Summary:

February 13, 2023:

FWD Staff is in communication with Joe Schneider/North Bay Realtor. Joe is researching if the disclosure for Graton’s private sewer inspection can include Forestville Water District. He will also reach out to the individuals who set up the weekly meetings.

Also, First American Title provided a Farming Report at no charge. This report provides all the current property owners on record (not including any transfers in the past five months) within our service district boundaries and their mailing address. FWD Staff is currently using this report to update our new billing system, UMS.

HISTORICAL

January 10, 2023:

The FWD Staff contacted Deva Proto/County of Sonoma regarding recording a "Notice" to alert parties of Ordinance #61. We provided the example of a recorded "Notice" previously provided to FWD.

1. County generally requires notices to have an owner's signature, which The "Notice" doesn't have.
 - Deva recommended having FWD's attorney look up the code sections referenced on the attached document type, which doesn't require the owner's signature for this type of document.
2. Will a notice appear on the title report, especially if not indexed by the owner's name?
 - FWD Staff reached out to a few title companies. North Coast Title & Fidelity Title believe it will appear on the title report. Old Republic Title said it would not since the notice likely won't follow the property after the sale.
3. The Notice will not stop someone from doing construction over a certain dollar amount.
 - FWD Staff is attempting to open a line of communication with PRMD to establish a process that will allow FWD to put a "Hold" on the permit.

Obtaining current owner information.

- Assessed Owner – \$62/hr. Research Fee to provide Assessed Owner information on specific APNs. The County is currently approximately five (5) months behind inputting ownership changes, so any recent sales will not be reflected in the assessment ownership records.
- Assessor’s Office would provide a data report on specific tax rate area. The report is \$98.
- Recently recorded deeds – A Kiosk is available for FWD Staff in the Recorder’s office. The deeds don’t provide the legal owner contact information.

January 11, 2022:

Per North Bay Realtor cannot include District specific disclosure but had included the following general disclosure:

5.5. **SEWER LATERAL ORDINANCES:** The Property may be served by a sewer system that is under the jurisdiction of a Sewer District, Water District, Community Services District, or other governmental agency ("District"). Seller and Buyer are advised that many such Districts have enacted ordinances requiring that inspection/testing and repair or replacement of sewer service laterals be completed prior to any sale or other transfer of ownership of the Property. Each such ordinance has different requirements. Other governmental agencies in the County may in the future enact similar ordinances. Buyer and Seller are advised to review the language of any sewer lateral ordinance that applies to the property, and address any concerns relating to the ordinance during their negotiations of the Purchase Agreement for the sale of the property. Seller is advised to engage a qualified inspector to inspect the condition of the sewer lateral, according to the terms of the applicable ordinance and related regulations/standards, prior to entering into a Purchase Agreement for the sale of the property. Brokers and agents do not have expertise in this area and are unable to advise Buyers and Sellers regarding these ordinances, sewer lateral testing, repair or replacement, related issues, or the associated costs, which may be significant. The parties are advised to obtain the latest information regarding all such applicable ordinances, whether enacted or merely proposed, that currently affect or that might in the future affect the Property or the cost to make any changes or improvements to the property.

FWD Staff wants to move forward with recording a "Notice" with the Sonoma County Recorder’s Office. By having a notice on file title companies will contact FWD when a property has opened escrow. This is the best solution at this time to assist with customers being notified of Ordinance 61 before the closing of escrow. Currently FWD staff is checking Realtor.com weekly and attempts to contact the listing agent to disclose Ordinance 61.

Potential Board Actions:

Staff Recommendation: Work on a Notice that is acceptable for the County to record.

Report created by: Dawn Leith, Board Clerk

Agenda Item:

DIRECTOR’S TRAINING

Summary:

February 13, 2023:

Upcoming Mandatory Training for Directors:

- [Ethics Training](#) (Required every two years)
 - All Board Members are current until September 2023
- [ACWA/JPIA](#) ☼ = mandatory for Liability Coverage
 - [Brown Act Refresher & Updates](#) ☼*
 - Director McDermott
 - Director Monroe
 - Director Stapleton
 - [Public Records Act Training](#) ☼*
 - Director McDermott
 - Director Monroe
 - Director Stapleton
 - [Rules of Order Made Easy!](#)*
 - Director Griffith
 - Director McDermott
 - Director Monroe
 - Director Stuart
 - Director Stapleton
 - GM Lopes

**Each Director is already registered for the pieces of training through the CSDA’s on-demand webinars. CSDA sent out emails to everyone with the links and instructions of how-to login. For more information on the course click on the course title.*

Upcoming Director Training/Conference Opportunities:

- Mar. 1 & Mar. 2, 9 am – CSDA 3 hrs. Virtual Workshop: [Policy & Procedure Writing](#) – \$200
- Mar. 6-Mar. 13 , 1 pm – CSDA 4 hrs. Virtual Workshop: [Build the Board Chair & Manager Connection](#) – \$200
- Mar. 22, 9 am – CSDA 7 hrs. In-person Workshop (Sacramento): [SDLA Governance Foundations](#) - \$125
- Mar. 29, 9am – CSDA 7 hrs. In-person Workshop (Contra Costa): [Rate Setting Under Prop. 218 & 26](#) - \$250

If any member of the Board wishes to attend a training that involves a cost, FWD will cover the cost & register the Board member at the same time.

Potential Board Actions: Successfully complete mandatory/required training on or before date listed.

Staff Recommendation: Directors stay in compliance with State regulations and mandatory training. Attend non-mandatory training/conference as they choose.

Report created by: Dawn Leith, Board Clerk



CSDA Governance Training Options for 2023

By [Kristin Withrow](#) posted 2 days ago



Whether you are a new or experienced board member looking to grow or refresh your knowledge of good governance best practices or you are looking to attain governance training to apply to [Special District Leadership Foundation](#) programs – We have you covered in 2023!

Registration link for [all events](#) listed below

Option #1:

Attend ANY module of the [Special District Leadership Academy](#) (only in-person in 2023)

- Workshop: [SDLA Module #1: Governance Foundations, January 25, 2023, in Costa Mesa](#)
- Workshop: [SDLA Module #1: Governance Foundations, Tuesday, March 22, 2023, in Sacramento](#)
- Workshop: [SDLA Module #1: Governance Foundations, Monday, August 28, 2023, in Monterey](#), a pre-conference workshop

Any of these workshops meet the 6 hours of governance training required for the SDLF District of Distinction.

Option #2:

Attend the [Special District Leadership Academy Conference](#)

- [February 26 – March 1, 2023, in La Quinta](#) (Palm Springs area)
- [October 22 – 25, 2023, in Santa Rosa](#) (Sonoma County)

Completing all four modules of the [Special District Leadership Academy](#), either as standalone workshops OR completing the first-time attend track of the Special District Leadership Academy counts toward the [Certificate in Special District Governance](#), which is also a requirement for higher levels of [District of Distinction](#).

Option #3:

- [Board Member Best Practices VIRTUAL Workshop](#), January 18 and 19, 9:00 a.m. – 12:00 p.m. each day
 - PLUS, TWO on-demand webinars:
 - [Board Member and District Liability Issues](#)
 - [Who Does What? Best Practices in Board / Staff Relations](#)

Completing these three items meets the 6 hours of governance training required for the [SDLF District of Distinction](#).

Option #4:

Can't make it to one of CSDA's scheduled governance training? Would your district prefer internal training at your location? We have you covered! With CSDA's "[Governance to Go](#)" program, you can complete an online request for training that works for you and your district. All of our governance training options also meet the requirement for six hours of governance training for the District of Distinction program from the Special District Leadership Foundation. Details, fees, and request forms are available here: [Workshop Requests - California Special Districts Association \(csda.net\)](#)

Agenda Item:

DISTRICT GOALS UPDATES

Summary:

February 13, 2023:

Administration

- Employee Job Descriptions: 20%
- Employee Handbook: 51%
- Mirabel Lift Station Access & Land Rights: %
- External Audit: 25%

Operations

- Water Distribution updated spreadsheets: 83%
- Lift Station VFD Electrical Upgrade: %
- TSO and Grant Application for Sewer Treatment Plant: %
- Water Meter Replacement: %

Office

- Document Retention (archive): 16%
- Transfer Dropbox to OneDrive: 80%
- UMS update all service addresses with APN #'s: 60%
- Obtain property owner's info from Sonoma County Assessor's: 100%
- Create Public Record Act form & procedures: 12%
- New Service online application: 80%
- Will Service online application: 80%

Board

- Compilation of "Orientation" manual for new Director: 65%*
- *Rules Code of Conduct Policy: 5%
- *Draft Minutes & ASR policy: 20%
- *Legal Claims Policy: 0%
- *Code of Ethics: 50%
- Communication Policy: 0%
- Standard Operating Procedures and Statements of Policy: 0%
- *Social Media Policy: 10%
- *Cyber Security Policy: 80%
- Digital Signature Policy: 0%

Potential Board Actions:

FWD Board may choose to select any item above and request it be placed on a future Agenda if it is deemed that action is needed by FWD Board.

Staff Recommendation: None

Report created by: Dawn Leith, Board Clerk

Agenda Item:

ESTABLISHING BYLAWS

Summary:

February 13, 2023:

The Sub-committee will brief the Board.

Historical:

January 10, 2023:

No action taken by the Board.

December 13, 2022:

The drafts of Articles are still in the review process.

November 8, 2022:

All first drafts of Articles are completed and currently under review for further updates by the subcommittee.

Policies the District will need to draft to be include in the bylaws:

- Code of Ethics
- Standard Operating Procedures and Statements of Policy
- Communication Policy
- Social Media Policy
- Cyber Security Policy

October 11, 2022:

The outline of article contents and Articles 1 through 3 have been submitted to the subcommittee for review. The Board Clerk is checking for any policies the District will need to draft to include in the bylaws.

September 13, 2022:

The outline of article contents for the District's bylaws has been completed. Dawn has started compiling each content. Director Stuart will meet up with Dawn after September 16, 2022, to review.

August 9, 2022:

The Board to discuss further on how to proceed.

July 12, 2022:

The Board Clerk has compiled all examples of other District bylaws in Dropbox in the "Subcommittee Projects" file. The Board Clerk will start working on the bylaws in August. Should the Board still see fit, a subcommittee is still needed; the Board Clerk requests a subcommittee to be established at this meeting to help expedite the process.

June 14, 2022:

The Board Clerk has provided a few bylaw examples in the board packet for review. These and additional bylaw examples are available for review in Dropbox in the "Subcommittee Projects" file.

May 10, 2022:

The Board tabled to next month's meeting and instructed the Board Clerk to provide examples in the June board packet.

Subcommittee: Directors McDermott & Stuart

Potential Board Actions: The Board may review, discuss and/or give further instructions to the FWD Staff.

Staff Recommendation: None

Report created by: Dawn Leith, Board Clerk

Agenda Item:

2018 SEWER IMPROVEMENT PROJECT

Summary:

February 13, 2023:

The District received the 2022 3rd Quarter reimbursement of \$46,165.00 on January 27, 2023. The 2022 4th quarter disbursement has been submitted for processing.

HISTORICAL:

January 10, 2023:

Brelje & Race continues to develop contract drawings and specifications for the combined (Project “A” and Project “B”) project. Field work is being conducted to determine the level of peak flows at the elementary school to facilitate the proposed pump station sizing.

December 13, 2022:

Board gave instruction for the Engineer to proceed with his suggestions to resolve issues with right away easements and to include extension of purple pipe in scope of work and investigate the verbiage for the 10’ line gate from Hwy 116 to Forestville Street.

November 8, 2022:

The General Manager and District Engineer met with the Superintendent/Principal of the Elementary School to coordinate site survey and design activities planned for the lower elementary school site. Topographic Survey is scheduled for the week beginning October 31st.

District Engineer has received comments back from the County regarding existing encroachments into the County Easements. District Engineer will be working with the General Manager to coordinate with the associated property owners.

October 11, 2022:

GM and Engineer will update the Board and review the attached memorandum, encroachment, and easements.

September 13, 2022:

FWD Engineer has developed a preliminary sewer replacement design for the Conor Court/Packinghouse sewer that will be part of the sewer improvement project. The District received three (3) disbursement checks from the grant totaling \$154,210.00.

August 9, 2022:

Brelje & Race has prepared a list of Easement and ROW issues that require coordination with the County and/or private property owners, in order to advance design activities.

July 12, 2022:

Director Monroe, GM Lopes and BRCE met with the property owners adjacent to the First Street alley to discuss Right of Way (ROW) encroachment. BRCE commenced surveying the areas for Phase 2 of the project

GM Lopes will also provide an up regarding the disbursement.

June 14, 2022:

DFA has provided an e-mail address to which the disbursement requests can be sent. There are currently three requests prepared.

May 10, 2022:

FWD Engineer provided status on progress of work and of disbursement. No action taken by the Board.

April 12, 2022:

FWD Engineer provided status on progress of work, delay of disbursement, and announced loan requirement changed to 100% grant funding. No action taken by the Board.

February 15, 2022:

FWD Engineer updates:

- a. Design is progressing including preparation of the Caltrans application for the crossing of 116 (Main Street) with a pipe bursting method.
- b. A site visit with property owners in the alleys off of 1st and 2nd Streets will be scheduled for the last week of February or the first week of March.
- c. PG&E has indicated that neither of the two gas mains in Forestville Alley (east of 1st Street) can be abandoned. Therefore, B&R has adjusted the design to move the new sewer alignment approximately 1 foot north to minimize potential conflict with the 4-inch gas main.

January 11, 2022:

Director Monroe to speak to customers on behalf of the District.

December 14, 2021:

FWD Engineer described areas of concern & actions needed before starting the project.

November 9, 2021:

Brelje & Race (BRCE) prepared and transmitted to the District the Quarterly Status report and Disbursement Request documents for District signature and submittal to State DFA. Also, preparing application to Caltrans for the crossing of Route 116 (Main Street) involved with the project and consulting with PG&E concerning the gas mains on Forestville Lane that are affecting alignment.

October 12, 2021:

BRCE completed the Quarterly Report and Disbursement Request (for the previous almost 4 years) the week of Monday, October 11th for the District to submit.

September 14, 2021:

FWD Staff received the Construction Installment Sale Agreement from the State Water Resources Board fully executed.

Dyanna/B&R has started the process of compiling B&R expenses from Dec. 17, 2018, to date.

A copy of the agreement is included in the board packet.

Potential Board Actions: May review, discuss and/or give further instructions to the FWD Staff.

Staff Recommendation: None

Report created by: Dawn Leith, Board Clerk

Agenda Item:

PRESSURE REDUCE VALVE (PRV) REPLACEMENT OPTIONS

Summary:

February 13, 2023:

Piazza is scheduled to be onsite on February 15, 2023, to continue the PRV #1 and PRV #2 projects.

HISTORICAL:

January 10, 2023:

Piazza Construction has not yet re-scheduled resumption of work for the Trenton Road PRV removal or the Giusti Road PRV rehabilitation

December 13, 2022:

GM & FWD Engineer, Coleman met with James Piazza, Nov. 10, 2022, to discuss the insertion valve process. As of December 6, 2022, Piazza Construction has not provided a continuation date.

November 8, 2022:

The contractor (Piazza Construction) has not yet rescheduled a site meeting to discuss their concerns on the valve insertion work.

October 11, 2022:

GM Lopes successfully contacted Piazza and scheduled a project meeting which Piazza postponed due to a medical issue with one of their staff members. They will reschedule soon.

September 13, 2022:

The contractor has not yet updated the anticipated construction schedule for the two change order components of the work.

August 9, 2022:

FWD Engineer has not received feedback from the contractor as to schedule of work.

July 12, 2022:

Piazza Construction is to still provide a proposed change order amount for the Giusti/Mirabel Road PRV replacement along with scheduled date for beginning the PRV removal on Trenton Road.

June 14, 2022:

BRCE is waiting for confirmation of a start date from Piazza Construction to continue this project.

The contractor is preparing a change order request for the Giusti PRV improvement and is scheduling the work for the Trenton Road PRV removal and valve extension.

May 10, 2022:

Engineer, Dyanna/BRCE prepared Change Order #2 for the PRV #3 replacement and sent to Piazza.

Copies of Change Orders #1 & #2 included.

April 12, 2022:

Piazza was onsite, Mar. 28, 2022, to eliminate the PRV on Trenton Road and North Covey Road. All the valves were closed and found that the East side valve into the PRV would not close enough to do the project. Dyanna/BRCE sent a change order to Piazza to have Tap Masters install a insertion valve and just abandon the failing valve.

February 15, 2022:

BRCE believes it will be most efficient and cost effective to implement the replacement of PRV 2 (Mirabel & Giusti) completed as a change order to the PRV 3 (Anderson & Covey) project. BRCE has prepared an exhibit with the details and specifications necessary for replacement of PRV 2. If the District agrees with the approach, BRCE will transmit the exhibit to Piazza so that they can prepare the change order request.

Copies of exhibit with details included.

January 11, 2022:

FWD Engineer briefed the Board on the Change Order Request received from Piazza for the leaking valves.

December 14, 2021:

Dyanna/BRCE has finalized plans and drawings with Piazza Construction for the Anderson/Covey line stop and the remaining project on Trenton Road. A fire hydrant repair will also be made on Trenton Road, since all the equipment will be on-site.

November 9, 2021:

Piping and PRV equipment have been installed in the Anderson Road Valve Building. The PRVs that were installed require replacement of pilot valve springs for the correct valve pressure operation. Submitted traffic control plan has been approved allowing the contractor to perform work in Covey Road. The contractor still needs to prepare a submittal for the "line-stop" equipment and the construction sequence plan to continue work.

*** SEE ASR FROM OCTOBER 12, 2021, BOARD MEETING FOR PRIOR HISTORICAL DATA RELATED TO THIS AGENDA ITEM ***

Potential Board Actions: May review, discuss and/or give further instructions to the FWD Staff.

Staff Recommendation: None

Report created by: Dawn Leith, Board Clerk

Agenda Item:

SEWER FORCE MAIN PROJECT

Summary:

February 13, 2023:

The District will install the 23 HP sewer pump for the intermediate lift station on February 14, 2023. We will also be replacing the 5 HP pump at the terminal lift station to determine if we need to purchase another 10 HP pump.

Historical:

January 10, 2023:

Brelje & Race is working with District operations to develop more pump and force main design criteria.

December 13, 2022:

GM and FWD Engineer brief the Board on the status of the project and less invasive approach of using ice pigging. No action was taken by the Board.

November 8, 2022:

District Engineer has evaluated the pump replacement options and has advised the General Manager. Lift station's sewer pumps will be pulled and tested Monday, November 11, by Bartley Pumps.

October 11, 2022:

GM Lopes is expecting proposals from Pumpman to replace the 23 HP pump at the Trenton Road lift station. GM Lopes is also working with Brelje & Race Consulting Engineers (BRCE) to confirm the proper impeller specifications before placing an order.

September 13, 2022:

Once the Covey Road pumps have been rehabilitated, additional flow testing should be performed to help determine the scope of additional improvements.

August 9, 2022:

FWD Engineer is preparing a plan for the replacement of the blow-off on the Covey Road force main.

July 12, 2022:

BRCE met with District staff to review current pumping operations in conjunction with preparing for force main analysis.

GM Lopes and FWD Operations Staff worked on confirming which equipment is satisfactory for the intermediate lift station and will update the Board with their findings.

June 14, 2022:

FWD Engineer Coleman met with Tony and Cory in the field on May 18th and determined that the Covey Road force main blowoff will not be operated in its current condition. A blowoff replacement is being designed. A field survey was conducted on May 25th. Hydraulic analysis on the pump and force main system is also being conducted.

Pictures of the main included in the board packet.

May 10, 2022:

Engineer David Coleman/BRCE will open a discussion regarding the sewer force main that runs from Intermediate Lift Station on Trenton Road to the treatment facility. Coleman will also discuss the exploration process necessary and a budget amount to commence.

Potential Board Actions: May review, discuss and/or give further instructions to the FWD Staff.

Staff Recommendation: None

Report created by: Dawn Leith, Board Clerk

Forestville Water District - Agenda Summary Report



Agenda Item:

FISCAL YEAR 2023/2024 PRELIMINARY BUDGETS

Summary:

February 13, 2023:

The Preliminary Budgets for Water and Sewer for Fiscal Year 2023-2024 will be presented by the FWD Ad-Hoc Budget Committee.

Drafts of the “Water” and “Sewer” Preliminary Budgets and “Notice of Public Hearing” to announce any proposed changes in FWD “Water” and/or “Sewer” rates are included in Board Packet.

Historical:

January 10, 2023:

The Sub-committee met on December 16, 2022, to collect and review data. GM Lopes will update the Board on the Sub-committee’s requested items.

December 13, 2022:

GM and FWD Engineer worked on the budgets’ General Reserve Fund projections for the next five (5) years.

November 8, 2022:

Fiscal Year 2023/2024 Preliminary Budget Subcommittee is meeting on November 8, 2022.

October 11, 2022:

Preliminary Budget discussions need to begin for the 2023/2024 fiscal year. FWD Board may select Budget Committee members and set some meeting dates for information and data collection for the Budget Ad-HOC Committee to start discussing budget(s).

Subcommittee: Directors McDermott & Stuart

Potential Board Actions: The Board may review, discuss and/or give further instructions to the FWD Staff.

Staff Recommendation: None

Report created by: Dawn Leith, Board Clerk

FWD Water Service Zone

cc: Feb. 13, 2023
Board Packet
ASR "I"

Employee Benefits - All benefits at 29%, 50% and 100% are combined in accounts 56350 through 56501	Final Actual	Final Adopted	Projected	Projected	Projected	Projected	Projected	Projected
	Jul 21 - Jun 22	Jul 22 - Jun 23	Jul 23 - Jun 24	Jul 24 - Jun 25	Jul 25 - Jun 26	Jul 26 - Jun 27	Jul 27 - Jun 28	Jul 28 - Jun 29
Ordinary Income/Expense								
Income		0.0%	6.0%	5.0%	5.0%	5.0%	5.0%	5.0%
41000 · Water Sales								
Potable water rate (\$/1,000 gal)		8.12	8.61	9.04	9.49	9.96	10.46	10.99
Recycled Water Rate (\$/1,000 gal)		3.25	3.44	3.62	3.80	3.99	4.18	4.39
Fixed Meter Charges (\$)								
1,000 gal Units Sold (above meter allow.)								
AF sold (above meter allow.)								
Total AF delivered								
41100 to 41700.2 · Potable Water Sales & Adj.	1,030,068.31	1,177,565.08	1,091,872.41	1,146,466.03	1,203,789.33	1,263,978.80	1,327,177.74	1,393,536.62
41800 · Recycled Water	37,175.49	33,132.64	50,000.00	52,500.00	55,125.00	57,881.25	60,775.31	63,814.08
Total 41000 · Water Sales	1,067,243.80	1,210,697.72	1,141,872.41	1,198,966.03	1,258,914.33	1,321,860.05	1,387,953.05	1,457,350.70
49000 · Non-Operating		1.0%		1.0%	1.0%	1.0%	1.0%	1.0%
49200 · Interest	4,348.63	6,114.36	6,114.36	6,175.50	6,237.26	6,299.63	6,362.63	6,426.25
49300 · Taxes & Assessments	183,723.46	179,311.13	179,311.13	181,104.24	182,915.28	184,744.44	186,591.88	188,457.80
49700 · Interest from CD Accounts		0.00	0.00	0.00	0.00	0.00	0.00	0.00
49000 - Non-Operating Miscellaneous	3,230.00	0.00						
Total 49000 · Non-Operating	191,302.09	185,425.49	185,425.49	187,279.75	189,152.55	191,044.08	192,954.52	194,884.06
Total Income	\$1,258,545.89	\$1,396,123.21	\$1,327,297.90	\$1,386,245.78	\$1,448,066.88	\$1,512,904.12	\$1,580,907.57	\$1,652,234.77
Cost of Goods Sold								
Purchased Water From SCWA		5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Water Price (\$/AF)		1,050.48	1,050.48	1,103.00	1,158.15	1,216.06	1,276.87	1,340.71
Total AF Purchased								
51300 · Purchased Water	360,016.79	447,960.82	378,017.63	396,918.51	416,764.44	437,602.66	459,482.79	482,456.93
51320 · Cotati Intertie	3,552.00	3,729.60	3,729.60	3,916.08	4,111.88	4,317.48	4,533.35	4,760.02
Total Purchased Water From SCWA	363,568.79	451,690.42	381,747.23	400,834.59	420,876.32	441,920.14	464,016.14	487,216.95
Total COGS	363,568.79	451,690.42	381,747.23	400,834.64	420,876.37	441,920.19	464,016.19	487,217.00
Gross Profit	894,977.10	944,432.79	945,550.67	985,411.14	1,027,190.51	1,070,983.94	1,116,891.37	1,165,017.76
Expense								
Employee Benefits			3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
shared w/ sewer 56350 · Unemployment Insurance (shared)	1,332.55	1,028.72	1,059.58	1,091.37	1,124.11	1,157.83	1,192.57	1,228.35
56400 · Health & Dental Insurance (shared)	114,875.09	74,824.95	77,069.70	79,381.79	81,763.24	84,216.14	86,742.62	89,344.90
56450 · Vision Care Insurance (shared)	1,611.00	1,075.82	1,108.09	1,141.34	1,175.58	1,210.84	1,247.17	1,284.59
56500 · Social Security & Medicare (shared)	36,009.58	22,344.05	23,014.37	23,704.80	24,415.95	25,148.43	25,902.88	26,679.96
56501 · CalPERS for Classic/PEPRA (shared)	102,362.62	46,599.98	47,997.98	49,437.92	50,921.06	52,448.69	54,022.15	55,642.81
Total Employee Benefits	331,593.96	145,873.52	150,249.73	154,757.22	159,399.93	164,181.93	169,107.39	174,180.61
Operations & Maintenance				2.0%	2.0%	2.0%	2.0%	2.0%
54210 · Materials & Supplies	11,349.41	13,000.00	13,000.00	13,260.00	13,525.20	13,795.70	14,071.62	14,353.05
54220 · Machine Hire	82.99	20,000.00	20,000.00	20,400.00	20,808.00	21,224.16	21,648.64	22,081.62
54230 · Maintenance & Repair	45,444.80	25,000.00	30,000.00	30,600.00	31,212.00	31,836.24	32,472.96	33,122.42
* 54235 · Garbage+Recycled Waste Services (shared)	1,621.98	1,900.00	1,900.00	1,938.00	1,976.76	2,016.30	2,056.62	2,097.75
* 56210 · Office Supplies (shared)	27,213.08	18,000.00	18,000.00	18,360.00	18,727.20	19,101.74	19,483.78	19,873.45
* 56211 · Bank Service Charges (shared)	3,176.70	3,100.00	3,100.00	3,162.00	3,225.24	3,289.74	3,355.54	3,422.65
* 56212 · Uniforms (shared)	1,309.69	2,000.00	2,000.00	2,040.00	2,080.80	2,122.42	2,164.86	2,208.16
56213 · Merchant Fees	2,322.61	4,000.00	4,000.00	4,080.00	4,161.60	4,244.83	4,329.73	4,416.32
* 56214 · Web/Internet Expenses (shared)		30,804.00	30,000.00	30,600.00	31,212.00	31,836.24	32,472.96	33,122.42
* 56220 · PG&E (shared)	6,066.47	3,000.00	5,000.00	5,100.00	5,202.00	5,306.04	5,412.16	5,520.40
56221 · Sewer Direct Charges - Annual	1,564.22	1,500.00	1,500.00	1,530.00	1,560.60	1,591.81	1,623.65	1,656.12
* 56231 · Telephone (shared)	5,596.21	7,000.00	7,000.00	7,140.00	7,282.80	7,428.46	7,577.03	7,728.57

FWD Water Service Zone

Employee Benefits - All benefits at 29%, 50% and 100% are combined in accounts 56350 through 56501	Final Actual	Final Adopted	Projected	Projected	Projected	Projected	Projected	Projected
	Jul 21 - Jun 22	Jul 22 - Jun 23	Jul 23 - Jun 24	Jul 24 - Jun 25	Jul 25 - Jun 26	Jul 26 - Jun 27	Jul 27 - Jun 28	Jul 28 - Jun 29
56232 - Translation Services	0.00	2,000.00	2,000.00	2,040.00	2,080.80	2,122.42	2,164.86	2,208.16
56233 - CUSI billing software annual fee	8,862.00	9,000.00	9,000.00	9,159.00	9,159.00	9,159.00	9,159.00	9,159.00
* 56236 - Vehicle Fuel Expense (shared)	10,381.70	6,000.00	8,000.00	8,160.00	8,323.20	8,489.66	8,659.46	8,832.65
56239 - Training	6,178.93	5,000.00	9,000.00	9,180.00	9,363.60	9,550.87	9,741.89	9,936.73
56240 - Other Administrative Expenses	5,432.97	7,000.00	7,000.00	7,140.00	7,282.80	7,428.46	7,577.03	7,728.57
* 56241 - Other Admin Services (shared)	9,034.64	7,000.00	7,000.00	7,140.00	7,282.80	7,428.46	7,577.03	7,728.57
56242 - Membership Dues (include LAFCO)	17,576.59	18,000.00	23,000.00	23,460.00	23,929.20	24,407.78	24,895.94	25,393.86
56243 - Election	0.00	4,000.00	4,000.00	4,080.00	4,161.60	4,244.83	4,329.73	4,416.32
56245 - Permit Fees	3,003.66	3,000.00	3,000.00	3,060.00	3,121.20	3,183.62	3,247.30	3,312.24
* 56246 - Consulting-Office Tech/Support (shared)	11,243.48	10,000.00	10,000.00	10,200.00	10,404.00	10,612.08	10,824.32	11,040.81
* 56301 - Liability & Property (shared)	24,328.68	25,000.00	25,000.00	25,500.00	26,010.00	26,530.20	27,060.80	27,602.02
* 56302 - Workers Comp (shared)	15,004.47	12,000.00	18,000.00	18,360.00	18,727.20	19,101.74	19,483.78	19,873.45
56702 - Lab Testing- Water Analysis	2,536.50	2,600.00	2,600.00	2,652.00	2,705.04	2,759.14	2,814.32	2,870.61
56800 - Audit	4,975.00	5,800.00	5,800.00	5,916.00	6,034.32	6,155.01	6,278.11	6,403.67
56801 - Attorney-specific water issues	2,196.97	4,000.00	4,000.00	4,080.00	4,161.60	4,244.83	4,329.73	4,416.32
* 56802 - Attorney-Retainer (shared)	10,772.18	10,000.00	10,000.00	10,200.00	10,404.00	10,612.08	10,824.32	11,040.81
* 56804 - Truck Expense (shared)	11,919.44	10,000.00	10,000.00	10,200.00	10,404.00	10,612.08	10,824.32	11,040.81
56806 - Engineer-specific water issues	7,723.75	15,000.00	15,000.00	15,300.00	15,606.00	15,918.12	16,236.48	16,561.21
* 56807 - Engineer-Retainer (shared)	6,000.00	6,000.00	6,000.00	6,120.00	6,242.40	6,367.25	6,494.59	6,624.48
56810 - Recycled Water Chrgs to FWD SSZ	46,146.08	35,000.00	50,000.00	51,000.00	52,020.00	53,060.40	54,121.61	55,204.04
Total Operations & Maintenance	309,065.20	325,704.00	363,900.00	371,157.02	378,396.98	385,781.74	393,314.19	400,997.30
Salaries & Wages		4.0%		2.5%	2.5%	2.5%	2.5%	2.5%
* 54100 - General Manager Salary (shared 50/50)	135,002.60	140,759.61	196,968.00	201,892.20	206,939.51	212,112.99	217,415.82	222,851.21
* 54106 - Lead Plant Operator Salary (shared 100% Sewer)	98,839.90	103,063.95	108,217.00	110,922.43	113,695.49	116,537.87	119,451.32	122,437.60
* 54106.1 - Lead Plant Operator Overtime Pay (shared 100% Sewer)	10,433.16	9,000.00	9,000.00	9,225.00	9,455.63	9,692.02	9,934.32	10,182.67
* 54106.2 - Lead Plant Operator Standby Pay (shared 100% Sewer)	5,590.26	6,000.00	9,878.00	10,124.95	10,378.07	10,637.53	10,903.46	11,176.05
* 54107 - Water/Sewer Grade 2 Operator Salary (shared 71/29)	81,254.00	85,629.14	89,910.00	92,157.75	94,461.69	96,823.24	99,243.82	101,724.91
* 54107.1 - Water/Sewer Grade 2 Operator Overtime Pay (shared 71/29)	2,792.48	8,000.00	8,000.00	8,200.00	8,405.00	8,615.13	8,830.50	9,051.27
* 54107.2 - Water/Sewer Grade 2 Operator Standby Pay (shared 71/29)	5,446.92	6,000.00	9,878.00	10,124.95	10,378.07	10,637.53	10,903.46	11,176.05
* 54109 - Water/Sewer Grade 2 Operator Salary (shared 71/29)	81,369.69	85,220.05	89,481.00	91,718.03	94,010.98	96,361.25	98,770.28	101,239.54
* 54109.1 - Water/Sewer Grade 2 Operator Overtime Pay (shared 71/29)	0.00	8,000.00	8,000.00	8,200.00	8,405.00	8,615.13	8,830.50	9,051.27
* 54109.2 - Water/Sewer Grade 2 Operator Standby Pay (shared 71/29)	6,354.74	6,000.00	9,878.00	10,124.95	10,378.07	10,637.53	10,903.46	11,176.05
* 54110 - Office Administration/Board Clerk Salary (shared 71/29)	72,850.41	64,858.80	74,911.00	76,783.78	78,703.37	80,670.95	82,687.73	84,754.92
* 54110.5 Part-Time Employee	2,150.00	2,500.00	2,500.00	2,562.50	2,626.56	2,692.23	2,759.53	2,828.52
* 54111 - Office Administration Salary (shared 71/29)	60,219.91	62,743.44	65,880.00	67,527.00	69,215.18	70,945.55	72,719.19	74,537.17
* 54999 - Merit Salary Increase (shared) 1% increase	0.00	5,214.15	6086.00	6238.15	6394.10375	6553.956344	6717.805252	6885.750384
Total Salaries & Wages	562,304.07	587,774.99	688,587.00	705,801.68	723,446.72	741,532.88	760,071.21	779,072.99
Total Expense	1,202,963.23	1,059,352.51	1,202,736.73	1,231,715.91	1,261,243.63	1,291,496.56	1,322,492.79	1,354,250.90
Net Ordinary Income	-307,986.13	-114,919.72	-257,186.06	-246,304.77	-234,053.12	-220,512.62	-205,601.42	-189,233.13
Other Income/Expense								
Other Income								
56805 - Reimbursement from Sewer	449,794.40	421,100.67	521,956.02	519,808.18	533,379.18	547,308.32	561,605.17	576,279.52
Total Other Income	449,794.40	421,100.67	521,956.02	519,808.18	533,379.18	547,308.32	561,605.17	576,279.52
Net Income (Available for Capital Outlay/Unrestricted Reserve)	141,808.27	306,180.95	264,769.96	273,503.41	299,326.06	326,795.71	356,003.75	387,046.39
Capital Improvement Project Expenses	137,035.23	600,000.00	952,000.00	672,000.00	540,000.00	515,000.00	515,000.00	515,000.00
Subtotal	4,773.04	-293,819.05	-687,230.04	-398,496.59	-240,673.94	-188,204.29	-158,996.25	-127,953.61
Balance Sheet Total	2,070,264.11	1,776,445.06	1,089,215.02	690,718.43	450,044.49	261,840.19	102,843.94	-25,109.67

	Final Actual	Final Adopted	Projected	Projected	Projected	Projected	Projected	Projected
	Jul 21 - Jun 22	Jul 22 - Jun 23	Jul 23 - Jun 24	Jul 24 - Jun 25	Jul 25 - Jun 26	Jul 26 - Jun 27	Jul 27 - Jun 28	Jul 28 - Jun 29
General Reserve Fund								
Expenses								
El Molino Hydrant Repair								
Hydrant Replacement Project								
Anderson Road Valve Building	3,220.00							
Fiber Optic Project - Office	9,525.68							
Kyocera Copier	8,674.58							
Billing software purchase (CUSI)								
7590 Mirabel Rd Water Project	28,093.52							
GIS Mapping Platform								
Hydraulic Modeling/50-90 Valve								
PRV Replacements/Repairs	87,521.45	200,000.00						
PRV #6 First Street Replacement Design			20,000					
PRV #6 First Street Replacement Construction			175,000					
Post Project Hydraulic Analysis			10,000					
PRV #7 Mirabel Rd Replacement Design			15,000					
PRV #7 Mirabel Rd Replacement Construction			150,000					
PRV #8 Ellen Lane Replacement Engineering				12,000				
PRV #8 Ellen Lane Replacement Construction				120,000				
Water Meter & Endpoints Replacement			400,000					
Water Meter Boxes Replacement			42,000					
Minor Water Facilites Replacement								
Water Main Replacement Project		400,000.00		400,000	400,000	400,000	400,000	400,000
Water Main Replacement Project Engineering			50,000	50,000	50,000	50,000	50,000	50,000
Water Main Replacement CM			50,000	50,000	50,000	50,000	50,000	50,000
Easement Maintenance			15,000	15,000	15,000	15,000	15,000	15,000
Truck Replacement			25,000	25,000	25,000			
Hwy 116 Tank Road Rehabilitation Engineering & Const.								
Little Wohler Bridge Water Pipe Engineering & Const.								
Asset Management Plan								
TOTAL - Capital Improvement Project Expenses	137,035.23	600,000.00	952,000.00	672,000.00	540,000.00	515,000.00	515,000.00	515,000.00

FWD Sewer Service Zone Budget

Employee Benefits - All benefits at 29%, 50% and 100% are combined in accounts 56350 through 56501	shared with water @ 29%		Final Actual	Final Adopted	Projected	Projected	Projected	Projected	Projected
	Jul '21 - Jun 22	Jul '22- Jun 23	Jul '23 - Jun 24	Jul '24 - Jun 25	Jul '25 - Jun 26	Jul '26 - Jun 27	Jul '27 - Jun 28	Jul '28 - Jun 29	
Ordinary Income/Expense									
Ordinary Income		0.0%	5.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
41000 · SEWER INCOME									
41200 · Fstvl Dir Chrgs-frm Tax Roll CY	649,123.35	660,701.72	681,579.52	702,026.90	723,087.71	744,780.34	767,123.75	790,137.46	
Debt Service				0.00	0.00	0.00	0.00	0.00	
Direct Charges				0.00	0.00	0.00	0.00	0.00	
41250 · MH Dir Chrgs-from Tax Roll CY	366,081.48	348,289.22	384,385.55	395,917.12	407,794.63	420,028.47	432,629.33	445,608.21	
41300 · El Molino HS Dir Chrgs-CY	53,290.68	52,626.88	55,955.21	57,633.87	59,362.89	61,143.77	62,978.09	64,867.43	
41350 · Fvl Elem School-Dir Chrgs CY	35,243.72	31,245.18	37,005.91	38,116.08	39,259.57	40,437.35	41,650.47	42,899.99	
41400 · FC Public Utility (Pac Bell)-Dir Chrgs CY	1,776.32	2,261.20	1,865.14	1,921.09	1,978.72	2,038.08	2,099.23	2,162.20	
41450 · Steelhead Beach Direct Charges	18,544.60	18,211.20	19,471.83	20,055.98	20,657.66	21,277.39	21,915.72	22,573.19	
41452 · Forestville Fire Dist. Direct Charges	7,794.50	5,380.10	8,184.23	8,429.75	8,682.64	8,943.12	9,211.42	9,487.76	
41453 · FWD Direct Charges/Office Building	1,564.22	1,065.92	1,642.43	1,691.70	1,742.46	1,794.73	1,848.57	1,904.03	
41465 · Recycled Water - Irrigation	23,308.35	19,270.03	19,270.03	19,848.13	20,443.57	21,056.88	21,688.59	22,339.25	
41470 · Recycled Water-Ag Users	14,241.82	13,862.61	30,729.97	31,651.87	32,601.43	33,579.47	34,586.85	35,624.46	
41461 - PSL Inspection Certifications	905.00		1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
41463 - RCAC Grant Reimbursement		300,257.00							
Total 41000 · SEWER INCOME	1,171,874.04	1,152,914.06	1,241,089.81	1,278,292.51	1,316,611.28	1,356,079.62	1,396,732.01	1,438,603.97	
41461 - Insurance Reimbursement	10,409.09								
Gross Income	\$1,182,283.13	\$1,152,914.06	\$1,241,089.81	\$1,278,292.51	\$1,316,611.28	\$1,356,079.62	\$1,396,732.01	\$1,438,603.97	
Expense									
Employee Benefits			3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
* 56350 · Unemployment	386.44	819.28	819.00	843.57	868.88	894.94	921.79	949.45	
* 56400 · Health/Dental	33,313.78	59,864.01	59,864.00	61,659.92	63,509.72	65,415.01	67,377.46	69,398.78	
* 56450 · Vision Care Insurance	467.19	857.38	857.00	882.71	909.19	936.47	964.56	993.50	
* 56500 · Social Security/Medicare	10,442.78	20,302.22	23,108.00	23,801.24	24,515.28	25,250.74	26,008.26	26,788.51	
* 56501 · CalPERS for Classic/PEPRA	35,623.90	50,223.68	58,173.00	59,918.19	61,715.74	63,567.21	65,474.22	67,438.45	
Total Employee Benefits	135,158.79	132,066.57	142,821.00	147,105.63	151,518.80	156,064.36	160,746.29	165,568.68	
2022 Loan									
Interest paid on Loan			71,363.00	68,608.92	65,747.08	62,773.67	59,684.54	56,475.73	
Principal paid on Loan			79,092.00	82,167.00	85,370.00	88,694.00	92,135.00	95,735.00	
Total Interest and Principal paid on Loan			150,455.00	150,775.92	151,117.08	151,467.67	151,819.54	152,210.73	

FWD Sewer Service Zone Budget

Employee Benefits - All benefits at 29%, 50% and 100% are combined in accounts 56350 through 56501	Final Actual	Final Adopted	Projected	Projected	Projected	Projected	Projected	Projected
	Jul '21 - Jun 22	Jul '22- Jun 23	Jul '23 - Jun 24	Jul '24 - Jun 25	Jul '25 - Jun 26	Jul '26 - Jun 27	Jul '27 - Jun 28	Jul '28 - Jun 29
49200 · Interest Income	1,230.82	2,000.00	2,002.00	2,003.00	2,004.00	2,004.00	2,004.00	2,004.00
49300 · Intergovernmental Revenue								
Total Other Income	1,230.82	2,000.00	2,002.00	2,003.00	2,004.00	2,004.00	2,004.00	2,004.00
Net Available for General Reserve Fund	262,699.55	226,654.82	250,050.79	266,991.41	284,544.63	302,741.74	321,614.10	341,146.57
* Sewer reimburses Water at percentage of total line item cost noted. See Water Budget for more information.								
Total - Expenses Reimbursed to Water	\$449,794.40	\$450,996.24	\$521,956.02	\$519,808.18	\$533,379.18	\$547,308.32	\$561,605.17	\$576,279.52
Capital Improvement Project Expenses	333,948.27	370,000.00	523,500.00	511,500.00	254,500.00	192,000.00	192,000.00	192,000.00
Subtotal	-71,248.72	-143,345.18	-273,449.21	-244,508.59	30,044.63	110,741.74	129,614.10	149,146.57
Balance Sheet Total	1,937,171.55	1,793,826.37	1,520,377.16	1,275,868.58	1,305,913.20	1,416,654.94	1,546,269.04	1,695,415.61

	Final Actual	Final Adopted	Projected	Projected	Projected	Projected	Projected	Projected
	Jul '21 - Jun 22	Jul '22- Jun 23	Jul '23 - Jun 24	Jul '24 - Jun 25	Jul '25 - Jun 26	Jul '26 - Jun 27	Jul '27 - Jun 28	Jul '28 - Jun 29
General Reserve Fund								
Expenses								
System Improvements								
Buildings & Improvements								
Pro DSS Handheld Analyzer								
10-yr CRP Outline								
Recycled Water Truck Fill Station	3,687.50		10,000	2,000	2,000	2,000	2,000	2,000
Recycled Water Low Pressure Pump Replacement					40,000			
Sewer Facility Entrance Paving Engineering			2,500	2,500	2,500			
Sewer Facility Entrance Paving Construction			9,000	20,000	20,000			
SCADA Upgrade at Sewer Facility	150,068.70		3,000	3,000	3,000	3,000	3,000	3,000
Pall Filtration Syatem Replacement Equipment			2,000	2,000	2,000	2,000	2,000	2,000
FYP Groundwater Quarterly Sampling & Analysis	32,371.27	15,000.00						
Report Of Sewer Facility Waste Discharge Preparation			25,000					
Wastewater Grant Application for Plant & Lift Station Improvements Planning								
MMP for Cyanide, dichlorobromomethane								
2018 Sewer Grant Improvement Engineering & Design	132,638.20		25,000	25,000	25,000	25,000	25,000	25,000
2018 Sewer Improvements (construction expense from loan portion only)								
2018 Sewer Grant Improvement Construction			150,000	150,000	150,000	150,000	150,000	150,000
2018 Sewer Grant Improvement Easement Clearing			10,000	10,000	10,000	10,000	10,000	10,000
Sewer Facility Aerator Replacement Engineering				5,000				
Sewer Facility Aerator Replacement Equipment Procurement				60,000				
Trenton Road Lift Station Intermediate Project								
Force Main Evaluation Redesign	9,782.40	40,000.00						
Force Main Blowoff Construction			40,000					
Force Main ARV Replacement Construction			10,000					
Force Main Improvements CM			10,000					
Force Main Ice Pigging Engineering & Contracting			25,000					
Lift Station Electrical Engineering Evaluation			35,000					
Lift Station Electrical Improvements Design			15,000					
Lift Station Improvements Construction		100,000.00	120,000					
Lift Station Junction Box Improvement Design			12,000					
Lift Station Junction Box Improvement Construction				75,000				
Lift Station Junction Box Improvement CM				7,000				
Mirabel Road Lift Station Terminal Project								
Lift Station Pump Replacement Engineering	5,400.20	65,000.00	2,000					
Lift Station Pump Replacement Equipment Procurement			18,000					
CCTV Smoke Testing Collection System		150,000.00		150,000				
TOTAL - General Reserve Fund Expenses	333,948.27	370,000.00	523,500.00	511,500.00	254,500.00	192,000.00	192,000.00	192,000.00

FORESTVILLE WATER DISTRICT
6530 MIRABEL ROAD / P. O. BOX 261 FORESTVILLE, CA 95436-0261
(707) 887-1551 / E-mail: info@forestvillewd.com

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN, there will be a public hearing on Tuesday, **May 11, 2021** at 5:30 p.m. at the regular meeting location of the Board, **6530 Mirabel Road**, Forestville, California. **Members of the public may participate in the meeting via Zoom. Instructions to join the meeting using Zoom will be provided in the meeting notice, which will be available at least 72 hours before the meeting.**

Proposed Water Connection Fee increase based on increases to the cost of providing services, Water Rate Increase: + 5% –and– Proposed Sewer Rate Change: Annual Cost based on increases to the cost of providing services.

(1.) **ADOPTION OF “WATER RATES” ORDINANCE NUMBER 76:**

(a.) Proposed **increase** to minimum bi-monthly charges as follows:

Meter Size	2021-2022 Minimum Bi-Monthly Charge	2021-2022 Minimum Bi-Monthly Charge
5/8 inch	\$81.22	\$81.22
3/4 inch	\$97.46	\$97.46
1-inch	\$113.72	\$113.72
1 1/2-inch	\$129.95	\$129.95
2-inch	\$194.93	\$194.93
3-inch	\$324.88	\$324.88
4-inch	\$487.33	\$487.33

(b.) Proposed **increase** from **\$7.74 to \$8.13** per 1,000 gallons in Potable Water Rates and from **\$10.28 to \$10.79** per 1,000 gallons for **Surplus Water Users**, to be effective as of July 1, 2021.

(2.) **ADOPTION OF “SEWER” ORDINANCE NUMBER 77:**

(a.) **SEWER RATES for Fiscal Year 2021-2022 based on Winter Water Use and the cost of providing services:** Annual Sewer Direct Charges are based on **up to four (4) factors:** (1.) **Fixed Charge** – per water meter size for each property; (2.) **Usage Charge** – based on water use per property during bi-monthly billing periods of November/December + January/February each year; (3.) **Debt Service Charge** per property for repayment of debt for use of Sewer System; and (4.) **High Strength Surcharge** for commercial and industrial uses whose wastewater strengths exceed threshold values for influent loading to the treatment plant. The method for determining Sewer Rates will not change; however, certain of the charges factored into the Sewer Rates are proposed to increase or change as follows:

1. **Annual Fixed Charge:** Proposed **increase** for each meter size as follows:

Meter Size	2021-2022 Annual Fixed Charge	2021-2022 Annual Fixed Charge
1-inch & Smaller	\$899.56	\$899.56
1.5-inch	\$5,181.44	\$5,181.44
2-inch	\$9,211.46	\$9,211.46
3-inch	\$20,725.78	\$20,725.78

2. **Annual Usage Charges:** Proposed increase from **\$18.18 to \$18.52** for each 1,000 gallons of wastewater discharged to the sewer annually. The cap for usage charges for single-family residential properties will increase from **\$2,031.62 to \$2,289.08** (based on three times the current median single-family residential annual usage of **41,200** gallons).

3. **High Strength Surcharge:** Proposed **increase** for each high strength constituent as follows:

Constituent	2021-2020 Surcharge Rate	2021-2020 Surcharge Rate
BOD	\$1.20 / lb.	\$1.20 / lb.
TSS	\$1.86 / lb.	\$1.86 / lb.

4. **Annual Service Charge:** Proposed **increase** for properties with no water meter **from \$1,425.12 per ESD to \$1,451.06 per ESD.**

(b.) The magnitude of increase for the **Sewer Connection Fees** are directly tied to the **April 2021** Engineering News Record Construction Cost Index (ENR-CCI) for San Francisco: **the increase per the April 2021 ENR-CCI will be approximately + 2.5%.**

(c.) A sample calculation for the annual Sewer Charges for a typical single-family residential customer is shown below. **It is for illustrative purposes only.**

Factor	Measurement	Charge
Fixed Charge	¾" meter	\$899.56
Total Winter Water Use, November through February	12,000 gallons (gal.)	NA
Monthly Wastewater Discharged to Sewer	12,000 gal. ÷ 4 = 3,000 gal.	NA
Annual Wastewater Discharged to Sewer	3,000 gal. x 12 = 36,000 gal.	NA
Usage Charge	36,000 gal. x \$18.52 per 1,000 gal.	\$666.72
Debt Service Charge (Forestville Central only)*	1 ESD x \$396.00 per ESD	\$396.00*
	*** SAMPLE ONLY*** TOTAL	\$1,962.28

*Mirabel Heights Customers pay a debt service charge as an independent line item on their property tax bill.

NOTICE IS FURTHER GIVEN, that at said time, date and place there will be a hearing held pursuant to California Health & Safety Code Section 5473 to allow the public to review the Ordinance set for adoption by the Board of Directors during their **May 11, 2021** Board Meeting. Anyone wishing to review it may do so by stopping by any of the following locations where notices will be posted:

1. Forestville Water District Bulletin Board, 6530 Mirabel Road, Forestville, CA 95436
2. Community Bulletin Board, between 6661 & 6665 Front Street, Forestville CA 95436
3. US Post Office Bulletin Board, 6484 Mirabel Road, Forestville CA 95436
4. Laundromat Bulletin Board, 6658 Hwy. 116, Forestville CA 95436

Alternatively, for a reasonable fee of \$5 (to cover the photocopy and handling costs) a copy of the proposed Ordinance may be obtained by stopping by the District office described above during normal business hours.

Members of the public may register protests at the Public Hearing, or either email or mail in advance of the Public Hearing to:

info@forestvillewd.com

Board of Directors
Forestville Water District
P. O. Box 261 Forestville, CA 95436-0261

Published: Sonoma West Times and News: Thursday, April 29, 2021 and Thursday, May 6, 2021

Agenda Item:

NEW WATER RATE STRUCTURE

Summary:

February 13, 2023:

The Sub-committee met on January 24, 2023, to discuss the rate structure. The Sub-committee will schedule another meeting to review the requested information received from Ben Bryant/Brelje & Race Engineering Consultant (BRCE) to present at the March 14, 2023 board meeting.

Historical:

January 10, 2023:

Sub-committee will meet at 10:30 am on January 24, 2023. No action was taken by the Board.

December 13, 2022:

Brelje & Race Consultant Engineering has updated the water rate structure model and sent it to GM Lopes for the next sub-committee meeting.

November 8, 2022:

The Subcommittee met with GM Lopes on November 1, 2022, to continue discussions and modeling for the water rate structure format.

October 11, 2022:

The Subcommittee will meet November 1, 2022 @ 10 am.

September 13, 2022-August 9, 2022:

No new updates to report. No action was taken by the Board.

May 10, 2022:

The sub-committee met on Apr. 19, 2022 but had nothing new to report to the Board. No action taken by the Board.

April 12, 2022:

The sub-committee will meet Apr. 19, 2022 @ 10 am.

February 15, 2022:

The Subcommittee met on January 25, 2022 to review requested adjustments and findings.

January 11, 2022

Sub-Committee will meet Jan. 25, 2022, at 10:00 am.

December 14, 2021:

FWD Engineer will make the requested adjustments and provide findings to the Sub-Committee to report at January's meeting.

November 9, 2021:

The sub-committee met on November 8, 2021 and will email some adjustments for BRCE to make on the module.

October 12, 2021:

The Water Rate Structure Subcommittee will meet on Oct. 14, 2021, at 3:30 p.m. via Zoom.

September 14, 2021:

The Sub-committee will discuss the next scheduled meeting date.

August 10, 2021:

Tabled to next month for more data to be collected with the drought and obtain more information with the recycled water and Graton.

July 13, 2021:

Subcommittee met on 6/22/21 to discuss the topic further. Subcommittee may meet again in late August or September to gather more data from drought response.

June 8, 2021:

Water Rate Structure Sub-Committee met on 5/25/21, and discussed options. Brelje and Race developed an excel spreadsheet model to simulate and evaluate alternate water rate plans for the District to be considered. The model was presented to, and shared with, the Water Rate Structure Subcommittee.

May 11, 2021:

FWD Engineer is preparing a first draft of a new rate structure to test using 2020 metered water use. FWD Engineer will inform Board about progress.

April 13, 2021:

GM Lopes met with FWD Engineers, David Long & David Coleman to discuss a new water rate structure on Apr. 5, 2021.

The Board approved B&R to initiate research for a new fee structure not to exceed \$5k.

Subcommittee: Directors McDermott & Monroe

Potential Board Actions: May review, discuss and/or give further instructions to the FWD Staff.

Staff Recommendation: None

Report created by: Dawn Leith, Board Clerk

Agenda Item:

RECYCLE WATER TRUCK FILL STATION

Summary:

February 13, 2023:

Currently, the District has received four (4) fully executed contracts and three (3) more contracts pending signatures. Mandatory training is being set up for these contracted users to do truck filling test runs, including inspection of trucks & documentation, which the District requires.

Historical:

January 10, 2023:

On December 19, 2022, the State Water Resources Control Board (SWRCB) stated that SWRCB would give final comments in early January 2023.

December 13, 2022:

GM Lopes has received two of the five recycled contracts signed for the water truck fill station. The state still needs to provide the final approval.

November 8, 2022:

District Engineer's staff responded to the Drinking Water Department (DDW) request for information regarding the recycled water truck fill station addendum. Included are five (5) recycled water agreements GM Lopes prepared pending the DDW approval.

October 11, 2022:

Division of Drinking Water Department (DDW) representative will be meeting with Brelje & Race Consulting Engineers (BRCE) on October 11, 2022, to review the Title 22 Engineering Report Addendum to get an overview of our fill station program.

September 13, 2022:

The Recycled Water Truck Fill Station addendum is with the Division of Drinking Water Department (DDW). The District's Permit Handler was not provided an expected approval date from DDW. A contract template has been drafted in anticipation of the DDW's approval that will be used for these customers that were previously on potable water surplus before the drought.

December 14, 2021:

State Board has not provided any recent communication regarding the decision.

November 9, 2021:

As of assembly of the board packet, GM Lopes had not received any new updates from the State.

October 12, 2021:

GM Lopes still has not received any feedback from SWRCB.

September 14, 2021:

GM Lopes finalizing the Recycled Fill Station Title 22 Report addendum.

August 10, 2021:

GM Lopes had a meeting on 8/2/21 with SWRCB staff to continue discussing the necessary paperwork to implement a recycled water fill station at FWD's facility. GM Lopes will present a detailed update to the Board.

July 13, 2021:

GM Lopes has described FWD plans to add a recycle water fill station at the sewer facility to State Water Resources Control Board. An addendum will have to be composed and added to the existing NPDES permit.

June 8, 2021:

GM Lopes has been working on a program to transfer potable surplus customers (non-residential) to pick-up recycled water at our wastewater facility.

Potential Board Actions: The Board may review, discuss and/or give further instructions to the FWD Staff.

Staff Recommendation: None

Report created by: Dawn Leith, Board Clerk

Forestville Water District - Agenda Summary Report

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Agenda Item:

WATER CONSERVATION

Summary:

February 13, 2023:

Water Conservation Efforts – GM Lopes will update the Board with the January 2023 data.

Water Conservation – The Sub-committee will provide any new updates to the Board and discuss attached Press Democrat article.

Historical:

January 10, 2023:

Water Conservation Efforts – GM Lopes will update the Board with the December data.

Water Conservation – The Sub-committee will provide any new updates to the Board

December 13, 2022:

Water Conservation Efforts – GM Lopes will update the Board with the November data and attached article.

Rainwater Capture Program – Mailer approved for Nov/Dec '22 billing.

November 8, 2022:

Water Conservation Efforts - GM Lopes will provide an update on the recent water conservation statistics for the District along with recent State Water Board regulation (alert included). The Water Conservation Subcommittee will brief the board and discuss the two (2) attached articles - ACWA (Stuart) & Press Democrat (Griffith)

Rainwater Capture Program - The Water Conservation Subcommittee will discuss the mailer insert for the Rainwater Capture program (mock-up attached) to be included in the Nov/Dec '22 billing.

October 11, 2022:

Water Conservation Efforts - GM Lopes will provide an update on the recent water conservation statistics for the District.

Rainwater Capture Program - The Water Conservation Subcommittee will update the board on the program. They will also discuss further actions the District may consider for encouraging continued conservation during the Fall & Winter seasons, along with prospective outreach to the customers. (PD articles on the drought and an example from the City of Santa Rosa's newsletter included)

September 13, 2022:

Water Conservation Efforts - GM Lopes will provide an update of the recent water conservation statistics for the District along with articles and alerts for the State. (6 articles/alerts included)

Rainwater Capture Program - Noelle Johnson/Gold Ridge RCD (copy of email included) will provide an overview to the Board of the options of FWD participating in a rebate program. Director Griffith will share the rainwater capture system he installed at his home (pictures included).

August 9, 2022:

MOTION made by Director Stuart, seconded by Director Aldridge, and passed 5-0-0 to approve combining action item "Rebate Program" with "Water Conservation" action item.

GM Lopes will update the recent water conservation statistics and discuss the two Press Democrat articles on Windsor's Recycle Water Program for Residence (articles included).

Rainwater Capture - Director Griffith will brief the board on a rebate program for rainwater capture.

July 12, 2022:

GM Lopes will illustrate the comparative results from the past two (2) years and brief the Board on Sonoma Water's allocations (response to SB 552) for July 1 through October 31, 2022.

Rainwater Capture - Director Griffith to inquire if Daily Acts could present at the August regular board meeting.

June 14, 2022:

GM will update the Board.

Copies (eight (8) pieces) of articles and alerts on the drought and conservation efforts included.

May 10, 2022:

GM Lopes attended the Water Advisory Committee meeting on 5/2/22 to listen in on the water drought updates. Sonoma Water using a new slogan, "Drought is still here..."

Statistics & graphs from the Water Advisory Committee meeting included.

April 12, 2022:

GM Lopes provided current usage and shared ACWA Advisory on the expansion of the Governor's Conservation Executive Order. No action taken by the Board.

Subcommittee: Directors Griffith & Stuart

Potential Board Actions: The Board may review, discuss and/or give further instructions to the FWD Staff.

Staff Recommendation: None

Report created by: Dawn Leith, Board Clerk

Fisher: How to save all that stormwater

California has seen so much rain that farm fields are inundated and normally dry creeks and drainage ditches have become torrents of water racing toward the ocean. | 3

ANDREW FISHER

ANDREW FISHER IS A PROFESSOR AT UC SANTA CRUZ.

January 15, 2023

The views and opinions expressed in this commentary are those of the author and don't necessarily reflect The Press Democrat editorial board's perspective. The opinion and news sections operate separately and independently of one another.

California has seen so much rain in the past few weeks that farm fields are inundated and normally dry creeks and drainage ditches have become torrents of water racing toward the ocean. At the same time, most of the state is still in severe drought.

All that runoff raises the question — why can't more rainwater be collected and stored for the long, dry spring and summer when it's needed?

As a hydrogeologist, I'm interested in what can be done to collect runoff from storms like this on a large scale. There are two primary sources for large-scale water storage that could help make a dent in the drought: storing it behind dams and in the ground.

When California gets storms like this, water managers around the state are probably shaking their head and asking, why can't we hold on to more of that water? The reality is, it's a complicated issue.

California has big dams and reservoirs that can store large volumes of water, but they tend to be in the mountains. And once they're near capacity, water has to be released to be ready for the next storm. Unless there's another reservoir downstream, a lot of that water is going out to the ocean.

In more populated areas, one of the reasons stormwater runoff isn't automatically collected for use on a large scale is because the first runoff from roads is often contaminated. Flooding can also cause septic system overflows. So, that water would have to be treated.

You might say, well, the captured water doesn't have to be drinking water, we could just use it in parks, golf courses and strips along highways. But then you would need a place to store the water, and you would need a way to distribute it, with separate pipes and pumps, because you can't put it in the same pipes as drinking water.

There's another option, and that's to put it in the ground where it could help to replenish groundwater supplies.

The process is called managed recharge, and it has been used for decades in many areas. The techniques have been gaining more attention lately as wells run dry amid the long-running drought. More than 340 local recharge projects in California have been proposed, and the state estimates they could store an additional 500,000 acre-feet of water in wet years if all were built.

More than 340 proposed water recharge projects in California envision capturing stormwater and storing it for later use. (ALISHA JUCEVIC / New York Times)

One method being discussed by the state Department of Water Resources is Flood-MAR, or flood-managed aquifer recharge. When there are big flows in rivers, managers could potentially divert some of that flow onto large parts of the landscape and inundate thousands of acres to recharge the aquifers below. The concept is to flood the land in winter and farm in summer.

Flood-MAR is promising, provided we can find people who are willing to inundate their land and secure water rights. In addition, not every part of the landscape is prepared to take that water.

You could inundate 1,000 acres on a ranch, and a lot of it might stay flooded for days or weeks. Depending on how quickly that water soaks in, some crops will be OK, but other crops could be harmed. There are also concerns about creating habitat that encourages pests or risks food safety.

Another challenge is that most of the big river flows are in the northern part of the state, and many of the areas experiencing the worst groundwater deficits are in Central and Southern California. To get that excess water to the places that need it requires transport and distribution, which can be complex and expensive.

In the Pajaro Valley, an important agricultural region at the edge of Monterey Bay, regional colleagues and I are trying a different type of groundwater recharge project where there is a lot of runoff from hill slopes during big storms.

The idea is to siphon off some of that runoff and divert it to infiltration basins, occupying a few acres, where the water can pool and percolate into the ground. That might be on agricultural land or open space with the right soil conditions. We look for coarse soils that make it easier for water to percolate through gaps between grains, but much of the landscape is covered or underlain by finer soils that don't allow rapid infiltration. Careful site selection is important.

One aquifer recharge method involves flooding agricultural or open space land and allowing stormwater to percolate underground for storage. (MAX WHITTAKER / New York Times)

One program in the Pajaro Valley encourages landowners to participate in recharge projects by giving them a rebate on the fee they pay for water use through a "recharge net metering" mechanism. We did a cost-benefit analysis of this approach and found that even when you add in all the capital costs for construction and hauling away some soil, the costs

are competitive with finding alternative supplies of water and cheaper than desalination or water recycling.

In any case, it's going to take many methods and several wet years to make up for a long period of low rainfall. One storm certainly doesn't do it, and even one wet year doesn't do it.

For basins that are dependent on groundwater, the recharge process takes years.

Andrew Fisher is a professor in the Earth & Planetary Sciences Department at UC Santa Cruz. This article was produced in partnership with The Conversation. From the Los Angeles Times.

You can send letters to the editor to letters@pressdemocrat.com.

Agenda Item:

GRANTS

Summary:

February 13, 2023:

The Board & staff will discuss further on grant opportunities.

HISTORICAL

January 10, 2023:

CSDA currently has an on-demand [webinar](#) for Grant Writing and a free upcoming one hour [webinar](#) on March 28 @ 10 am.

December 13, 2022:

Board & staff reviewed & discussed current opportunities for grants that would benefit the District for upgrades and alternate energy. No action was taken by the Board.

November 8, 2022:

Director Stuart will brief the Board on the outcomes of the conversation with Noelle along with open discussion of other possible grants available (CSDA article attached).

Potential Board Actions: Review, discuss and/or give further instructions to the FWD Staff.

Staff Recommendation: None

Report created by: Dawn Leith, Board Clerk

Agenda Item:

MISSION AND VISION STATEMENTS

Summary:

February 13, 2023:

The Board will further discuss at the meeting.

HISTORICAL

January 10, 2023:

Postponed to February 13, 2023 meeting.

December 13, 2022:

The Board to open a discussion regarding the process of reviewing and possibly amending the District's mission and vision statements.

November 8, 2022:

The Board to open a discussion regarding the process of reviewing and possibly amending the District's mission and vision statements.

Mission Statement:

"The Forestville Water District is committed to professionally managing the precious water, sewer and recycled water resources in a reliable, efficient, environmentally friendly and cost effective manner in order to provide the finest service to our customers, both present and future."

Vision Statement:

"To maintain definitive policies and practices, including rate and fee structure that will ensure our long-term financial stability, while remaining sensitive to our customer needs;

Maintain and improve the efficiency, reliability and security of District facilities;

ensure adequate storage and distribution for our customer's current and future needs;

Sustain wastewater collection, treatment, disposal and water recycling to meet regulatory requirements and community demands while providing for a healthy natural environment;

Continue to work with other Sonoma county agencies to implement opportunities for cooperation and collaboration:

Maintain a highly qualified, motivated, environmentally conscious and innovative workforce to ensure a high performing organization and;

enhance our public information, education and outreach to ensure public awareness of issues of importance to the community that we serve."

Potential Board Actions:

FWD Board may either:

1. Refer the main motion to a Subcommittee.
2. Review, discuss and/or give further instructions to the FWD Staff.
3. Postpone until the February 2023 board meeting

Staff Recommendation: None

Report created by: Dawn Leith, Board Clerk

Agenda Item:

LAFCO ELECTION

Summary:

February 13, 2023:

The Board will open discussion on the candidates running for the LAFCO Special District Representative Class II.

HISTORICAL

January 10, 2023:

Postponed to February 13, 2023 meeting.

Potential Board Actions: May approve to vote as a District on a candidate for Special District Rep Class II.

Staff Recommendation: None

Report created by: Dawn Leith, Board Clerk



Date: November 14, 2022
To: All Independent Special Districts
Subject: Election of Special District Representative Class II

Attached please find the materials associated with an election to fill the position of Special District Representative Class II Regular Member to Sonoma LAFCO for the remainder of the term ending May 2025. As a result of an earlier notification by Sonoma LAFCO to special districts, two nominations were submitted by the October 28th, 2022 deadline.

Nominations for this position were restricted to board members of ambulance, cemetery, health and hospital, pest control, recreation and parks, resource conservation, wastewater, and water districts.

All independent special districts have the right to vote in the election.

The election process requires that Sonoma LAFCO send to each district copies of the following:

1. A ballot and certification form, with voting instructions
2. All nominations received by the established deadline

All ballots should be returned to the LAFCO office by February 15, 2023. Ballots received by the deadline will be counted and the results announced within seven days.

Ballot sheet and certification may be emailed to Kassandra.Bowen@sonoma-county.org, to meet deadline requirements. However, originals must be mailed to the LAFCO office as soon as possible thereafter. The LAFCO mailing address is P.O. Box 1428, Santa Rosa, CA 95404

Please note that ballots representing a majority of the districts must be received by the deadline date for the election to be considered valid. In the event a majority of districts have not cast ballots by the deadline, Sonoma LAFCO will extend the deadline date by 60 days to allow those districts that have not returned a ballot to do so.

On behalf of the Commission, we urge your district to participate in this election for special district representation to Sonoma LAFCO and to return the ballot by the February 15th deadline.

If you have any questions or need additional information, please contact Sonoma LAFCO at 707-565-2577.

SONOMA LOCAL AGENCY FORMATION COMMISSION

BALLOT

Special District Representative Class II Term of Office Ending May 2025

1. Vote for only one candidate for Special District Representative.
2. The presiding officer or his/her designated alternate, acting on behalf of the district, must cast the district's vote by marking the space to the right of a candidate's name and then complete, sign, and date the certification.
3. Place the marked ballot sheet and certification into the envelope provided and mail to Sonoma LAFCO, P.O. Box 1428, Santa Rosa, CA 95404. Ballot sheet and certification may be emailed to Kassandra.Bowen@sonoma-county.org, to meet deadline requirements. However, originals must be mailed to the LAFCO office as soon as possible thereafter.
5. **Submit ballot and certification by Wednesday, February 15th, 2023**

VOTE

Tamara Davis, Marin Sonoma Mosquito & Vector Control _____

Rich Holmer, Sweet Water Springs Water District _____

CERTIFICATION

I certify, under penalty of perjury, that I, _____
(Print Name of Presiding Officer or Alternate)

I am the Presiding Officer of _____
(Print Name of Special District)

or his/her designated alternate, and I am authorized by my district to cast the district's vote for Special District Representative to the Local Agency Formation Commission in this election.

(Date)

(Signature)

SONOMA LOCAL AGENCY FORMATION COMMISSION

575 ADMINISTRATION DRIVE, ROOM 104A, SANTA ROSA, CA 95403
(707) 565-2577 FAX (707) 565-3778
www.sonomalafco.org

APPLICATION FOR SPECIAL DISTRICT REPRESENTATIVE (CLASS II)

This application has been designed to provide pertinent information about each candidate applying for the position of Class II Special District Representative to LAFCO. Class II districts include ambulance, cemetery, health and hospital, pest control, recreation and parks, resource conservation, wastewater, and water districts.

Please read the application carefully and type your responses or print in ink.

Date Submitted: September 22, 2022

Name: Tamara Davis

Address: 903 Hacienda Circle, Rohmert Park, CA 94928

Phone(s): 707-585-6153

Email: PhineasChapmanRP@gmail.com

Name of District You Represent: Main/Sonoma Mosquito & Vector Control District

Date of Most Current Election/Appointment: 2018

Date Term Expires: 2022

Total years with District: 20+ years

Total Years Associated with Government/ Community Service: 40+ years

List any other agencies/special Districts you have been or are currently involved with:

pls refer to attached document

List Community Service Activities including Names of Organizations and Dates of Service:

pls refer to attached document

SONOMA LOCAL AGENCY FORMATION COMMISSION

Have you attended LAFCO meetings? If yes, when?

Yes, but not recently

Please explain why you want to serve on the Sonoma Local Agency Formation Commission (LAFCO).

I have a long history of involvement in public services within Sonoma County and would like to use my experience working with LAFCO.

The Marin/Sonoma Mosquito & Vector Control District staff works in all areas of Sonoma County and the local cities. This would be helpful to me while working with LAFCO.

I have long been interested in the goals of this agency and would like to have the opportunity to participate.

From your perspective, explain the purpose of LAFCO:

LAFCO is focused on the efficient delivery of public services and the effective formation of local government.

Protecting agricultural land and open space is a priority and as someone who grew up in Sonoma County, very important to me. This also means limiting urban sprawl.

I have observed the activities of LAFCO from when I was with the city of Cotati and various groups over the years. I think I can bring an objective view point to this work.

TAMARA DAVIS

903 Hacienda Circle - Rohnert Park, CA 94928
(707) 585-6153 - phineaschapmanrp@gmail.com

OBJECTIVE

LAFCO Special District Representative (Class II)

PUBLIC SERVICE HIGHLIGHTS

- Trustee - Marin/Sonoma Mosquito and Vector Control District (Member of Executive Committee) representing County of Sonoma at-large since 2002.
 - Past President of Mosquito and Vector Control Association of California (MVCAC) Trustee Council. Eight years on Trustee Council. Currently serving on Legislative Committee & Board.
 - Second Vice-President & Trustee Representative for Coastal & Sacramento Valley Regions of the Vector Control Joint Powers Agency (VCJPA) - Board of Directors.
 - California Affiliated Risk Management Authorities (CARMA) - Board of Directors Alternate
 - Sonoma County Consolidated Oversight Board (Member)
-

PROFESSIONAL EXPERIENCE

STATE FARM INSURANCE - 34 Years of Service - Retired in 2004

Held various progressively responsible positions:

- Public Affairs Manager (focus on legislative, public policy issues, education, community outreach and media relations)
 - Fire Claims Superintendent (focus on home and business claims and claims involving litigation and also managed a litigation unit)
 - Re-inspector/Trainer (focus on reinspecting handled claims and assisting in training new claim representatives)
 - Claim Representative (handled home and business claims and a variety of disasters - hailstorms in New Mexico, Colorado and Wyoming)
 - Life Company - cash control clerk, administrative assistant
 - Auto Underwriting - assistant auto underwriter
-

PRIOR COMMUNITY INVOLVEMENT

- Goodwill Industries of the Redwood Empire - Board of Directors
- Mosquito Research Foundation - Board of Directors
- Mayor and Council Member - City of Cotati
- Corporate Council - State Conference of NAACP

- Santa Rosa Chamber of Commerce - Government Review Committee
- Alliance of North Bay Chambers of Commerce - Board of Directors
- Rohnert Park Chamber of Commerce
- Cotati Chamber of Commerce
- Sonoma State University - Ambassador for Higher Education
- Sonoma County Business Education Round Table - past president of Board of Directors
- Insurance Information Network of California - Past President of Board of Directors - member of IINC Communications Committee
- Personal Insurance Federation of California - communications and legislation committee member
- Professional Business Women of California - past Board of Directors member, Advisory Committee member
- Recipient of the 2001 Women and Industry award for Insurance and the 2001 Women and Industry Award for Community Involvement
- Leadership California - graduate
- The Association for Women in Communications - member
- Redwood Municipal Insurance Fund - Board of Directors
- Governor's School to Career Advisory Council - appointed by Governor Pete Wilson
- Sonoma County School to Career Partnership - past president and founding board member

EDUCATION

BACHELOR OF ARTS (B.A.) Sonoma State University

ASSOCIATE OF ARTS (A.A) Santa Rosa Junior College

FELLOW OF THE LIFE OFFICE MANAGEMENT ASSOCIATION (LOMA)

SONOMA LOCAL AGENCY FORMATION COMMISSION

111 SANTA ROSA AVE STE 240, SANTA ROSA, CA 95404
(707) 565-2577 www.sonomalafco.org

APPLICATION FOR SPECIAL DISTRICT REPRESENTATIVE (CLASS II)

This application has been designed to provide pertinent information about each candidate applying for the position of Class II Special District Representative to LAFCO. Class II districts include ambulance, cemetery, health and hospital, pest control, recreation and parks, resource conservation, wastewater, and water districts.

Please read the application carefully and type your responses or print in ink.

Date Submitted: October 22, 2022 _____

Name: Richard L Holmer _____

Address: PO Box 22, Villa Grande, CA 95486 _____

Phone(s): 707-865-2998, 707-327-8660 _____

Email: richandwanda@sbcglobal.net _____

Name of District You Represent: Sweetwater Springs Water District _____

Date of Most Current Election/Appointment: June, 2011 _____

Date Term Expires: Dec., 2022 _____

Total years with District: 11 years _____

Total Years Associated with Government/ Community Service: 45 years _____

List any other agencies/special Districts you have been or are currently involved with:

Sonoma LAFCO, Sept. 2016 to present _____

Creekside Wastewater Authority, 2013-2019 _____

County of Sonoma, 1972-2004 _____

List Community Service Activities including Names of Organizations and Dates of Service:

Friends of Villa Grande a 501c3 corporation formed for the benefit of the community of Villa Grande, 2015 to present

California Onsite Wastewater Association, 2003-2004 _____

Sonoma County Administrative Management Council, 1996-2004 _____

Russian River Historical Society, 1998-1999 _____

Kenwood Community Club, 1974-1978 _____



October 7, 2022

TO: Sonoma LAFCO

To Whom It May Concern:

By this letter I hereby attest that the Board of Directors of the Sweetwater Springs Water District at their October 6, 2022 Board Meeting approved a motion to nominate Sweetwater Director Richard Holmer for Class II Representative for LAFCO. Motion was made by Director Robb-Wilder, seconded by Director Lipinski, and approved by a vote of 5-0.

Sincerely,

Julie Kenny
Secretary to the Board
Sweetwater Springs Water District
(707) 869-4000

PO Box 22
Villa Grande, CA 95486

Phone 707-865-2998
E-mail
richandwanda@sbcgloabl.net

Richard L Holmer, Resume

Objective

I am applying to serve on the Board of Directors of the Local Agency Formation Commission.

Education

1964 to 1968, San Jose State University, San Jose, CA
Bachelor of Arts degree in Environmental Health Sciences

1968 to 1969, University of California, Berkeley, CA
Post graduate work in the field of Environmental Health Sciences

Work experience

1969 to 1972, County of Santa Clara, Department of Public Health: Environmental Health Specialist

1972 to 1995, County of Sonoma, Department of Health Services: Environmental Health Specialist, Land Use Specialist, Supervising Environmental Health Specialist

1995 to 2004, County of Sonoma, Permit and Resource Management Department: Operations Division Manager

2004 to present, retired

Summary of qualifications

I have extensive experience in governmental oversight of land development in Sonoma County during my tenure at the Sonoma County Department of Health Services and the Sonoma County Permit and Resource Management Department. These duties included review of projects, review of environmental impacts of projects and direct participation as a member of staff level review panels. Additionally, I gave staff input to the Planning Commission, Board of Zoning Adjustments and the Board of Supervisors. These activities provide a solid background of experience to serve effectively as a member of LAFCO.

During my ten years as a manger at the Permit and Resource Management Department, I gained considerable experience in interacting with staff members, the public and elected bodies. I feel that I have good communication skills and the ability to make effective and well thought out decisions.

In my elected position as a Board member of the Sweetwater Springs Water District (including one year as Board chair), I have gained valuable knowledge regarding the operation of a special district, the problems faced by special districts and financing issues of special districts.

Community activities

Sweetwater Springs Water District, Board member and chair, 2011 to present

Friends of Villa Grande, Board member and President, 2005 to present

Creekside Wastewater Authority, Board member, 2015 to present

California Onsite Wastewater Association, Board member, 2003-04

Sonoma County Administrative Management Council, Board member, 1996 to 2004

Russian River Historical Society, Board member, 1998-99

Agenda Item:

CORRESPONDENCE

Summary:

February 13, 2023:

The following pieces of correspondence are included in the FWD Board Package:

1. CSDA – State Budget
2. CSDA – AB 361 & AB 2449
3. Sonoma County – Housing Projects
4. ACWA/JPIA – QuenchCA Partner Program

Potential Board Actions:

FWD Board may choose to select any item above and request it be placed on a future Agenda if it is deemed that action is needed by FWD Board.

Staff Recommendation: None

Report created by: Dawn Leith, Board Clerk



Governor Newsom's State Budget Proposal Guards Reserves in Face of \$22.5 Billion Shortfall

By [Vanessa Gonzales](#)



In response to the proposed State Budget, CSDA Chief Executive Officer Neil McCormick encouraged California Governor Gavin Newsom to partner with special districts to secure the future of our communities and our state. McCormick stated, "On behalf of California's water, flood protection, fire protection, healthcare, and other special districts, CSDA applauds Governor Newsom's commitment to wildfire, drought, and flood protection during today's State Budget release. Our members are on the front lines confronting our

statewide challenges at the local level and look forward to working with the administration and legislative leaders toward strengthening our partnership in meeting the needs of the communities we collectively serve."

On Tuesday, January 10, 2023, Governor Newsom presented his proposed 2023-24 State Budget. The proposed \$296.9 billion budget (\$223.6 billion in General Fund) projects a \$22.5 billion shortfall. This shortfall is slightly lower than the estimated \$24 billion shortfall hypothesized by the [Legislative Analyst's Office](#). The Governor's proposed State Budget forecasts General Fund revenues to be \$29.5 billion lower than that of the 2022 Budget Act's projections for the coming fiscal year.

Aware of the coming fiscal shortfall and the prospect of a recession due to continued high inflation, stock market declines, and multiple federal reserve bank interest rate increases, the Governor's proposed budget would leave untouched the state's \$35.6 billion in total budgetary reserves (Budget Stabilization Account: \$22.4 billion; Public School System Stabilization Account: \$8.5 billion; Special Fund for Economic Uncertainties (SFEU): \$3.8 billion; and Safety Net Reserve: \$900 million). Notably, the state's Budget Stabilization Account balance is currently at its constitutional maximum amount, with a total of \$951 million required to be used for infrastructure investments in the current fiscal year.

Although Governor Newsom's proposed budget does not officially project a recession, the administration signaled it has plans in place should economic revenue conditions weaken in the spring. Such plans include withdrawals from the state's reserve accounts in addition to program reductions. Conversely, should economic conditions improve, then the administration may reconsider proposed spending delays and reductions.

To close the projected State Budget shortfall, the Governor's Budget proposal includes:

- **\$7.4 billion in funding delays** for multiple items across the 2023-22 through 2023-24 fiscal years.
- **\$5.7 billion in reductions and pullbacks** reducing spending and pulling back certain items that were included in the 2022 Budget Act. Significant items include \$3 billion included in the 2022 Budget as an inflationary adjustment and a \$750 million Unemployment Trust Fund debt payment this fiscal year.
- **\$4.3 billion in fund shifts** moving certain expenditures in the 2022-23 and 2023-24 fiscal years from the General Fund to other funds including, among other things, shifting certain zero-emission vehicle commitments to the Greenhouse Gas Reduction Fund.
- **\$3.9 billion in trigger reductions** placing certain items on a trigger that would potentially restore reductions in the 2024 Governor's Budget. Commitments include constitutional obligations, baseline adjustments, and the cost of funding for all items included in the trigger. The Governor's Budget notes that these items are mainly in housing, parks, workforce training, and climate and transportation.
- **\$1.2 billion in limited revenue generation and borrowing**, with most of the funds in the category coming from loans from special funds and from the renewal of the Managed Care Organization (MCO) Tax.

Additionally, the proposed budget will utilize several resiliency measures to close shortfalls projected in the coming years, including future inflationary adjustments being withdrawn: a \$1.7 billion general obligation bond liability, \$2.1 billion to reduce lease revenue bond liability, \$4 billion in supplemental deposits to the Budget Stabilization Account, and \$4 billion in additional safety net reserve deposits.

Even in addressing the budgetary shortfall, the Governor's Budget will continue making investments from recent budgets advancing the shared priorities of the Governor and the Legislature that may impact special districts, including climate change, homelessness, retirement liabilities, and general governance.

Climate Change

Over the past two years, the Governor and the Legislature have allocated nearly \$54 billion over the next five years to advance the state's climate agenda. Although the proposed budget reflects the projected decline in General Fund revenues, the budget maintains a reduced amount of roughly \$48 billion in the previously outlined climate investments.

Proposed climate program reductions are spread across several areas. If the state realizes sufficient revenues come January 2024, the Governor proposes reversing most of these reductions. Further, the administration will continue to pursue available federal funding, including the Inflation Reduction Act (IRA) and the Infrastructure Investment and Jobs Act (IIJA), to offset the decrease of state funds for these climate-related programs. As a final backstop, the Governor and his administration have indicated they will engage the Legislature to explore a natural resources general obligation bond for the November 2024 statewide ballot.

Zero-Emission Vehicles (ZEV) Acceleration

The 2021 and 2022 Budget Acts committed \$10 billion over the next five years in investments to adhere to the state's ZEV agenda, including infrastructure and incentives for in-state manufacturing. Governor Newsom's Proposed 2023-24 State Budget maintains \$8.9 billion in those investments but includes \$2.5 billion of General Fund reductions across various ZEV programs, partially offset by \$1.4 billion in funds shifted from the Cap-and-Trade Greenhouse Gas Auction Revenues. In addition to continuing to pursue federal funding opportunities, the proposed budget includes a mechanism to allocate any discretionary Cap-and-Trade auction proceeds towards the reduced ZEV programs.

Other significant budget adjustments include:

- **Equitable ZEV and Infrastructure:** A reduction of General Fund money offset by a shift to the Greenhouse Gas Reduction Fund, maintaining approximately \$2.1 billion for programs expanding ZEV infrastructure access.
- **Heavy-Duty Zero-Emission Vehicles and Supporting Infrastructure:** The proposed budget maintains \$5.3 billion for programs that support port ZEVs and infrastructure that support drayage, transit, and school buses.
- **Zero-Emission Mobility:** The proposed budget maintains \$180 million for sustainable community-based transportation equity projects.
- **Emerging Opportunities and Federal Programs:** Maintains \$1.3 billion to invest in pilot projects in high carbon-emitting sectors in addition to supporting hydrogen infrastructure and vehicle grid integration at scale.

Other significant budget adjustments relating to climate change:

- **California Arrearage Payment Program:** To address residential utility arrearages arising during the COVID-19 pandemic, the proposed budget will revert \$400 million in California Emergency Relief Funds in 2022-23 to the General Fund for savings from this program based on applications received and approved for funding.
- **Industrial Grid Support and Decarbonization:** Maintains roughly \$90 million for projects supporting decarbonization and to provide grid support.

Wildfire and Forest Resilience

The proposed budget reflects a reduction of \$91 million in General Fund investments partially offset by a \$14 million shift to Proposition 98 funding. In total, the proposed budget

maintains \$2.7 billion of the previously budgeted \$2.8 billion in funding to support investments in forest health and fire prevention. Moreover, the proposed budget includes a “trigger” such that reductions not otherwise offset by other funds will be restored in January 2024 if sufficient General Funds materialize.

Drought Response and Water Resilience

In the category of Drought Response and Water Resilience, the proposed budget maintains \$8.6 billion of already committed funding with \$194 in General Fund reductions. To continue to support the state’s drought response, the implementation of the state’s water supply strategy, and increase flood preparedness and response, the proposed budget makes the following significant new investments:

- Urban Flood Risk Reduction: \$135.5 million over two years to support local agencies in reducing urban flood risk.
- Delta Levees: \$40.6 million for ongoing Delta projects to reduce the risk of levee failure and flooding and reduce the risk of saltwater intrusion while providing habitat benefits.
- Central Valley Flood Protection: \$25 million to contribute to ecosystem restoration and agricultural sustainability by supporting projects that can reduce the risk of flooding in the Central Valley.
- Urban Water Use Objectives: \$7 million General Fund over the next four years to implement [Senate Bill 1157](#) (Chapter 679, Statutes of 2022).

Areas of Drought Response and Water Resilience that will be reduced to address the budget shortfall:

- Watershed Resilience Programs: Reduction of \$24 million in 2023-24 and a delay of \$270 million to 2024-25.
- Perfluoroalkyl and Polyfluoroalkyl Substances (PFAS) Cleanup: A reduction of \$70 million in 2023-24 and a delay of \$30 million in 2024-25.
- Water Recycling: A reduction of \$40 million in 2023-24.
- State Water Efficiency and Enhancement Program: A reduction of \$40 million in 2022-23.

Extreme Heat and Community Resilience

The proposed budget maintains \$444 million of extreme heat funding and \$1.6 billion for community resilience funding over the next several years to build long-term climate resilience and reduce the urgent risks associated with extreme heat. These programs are designed to advance environmental justice, position economic resilience with California’s climate agenda, and empower regional, tribal, and local communities.

Cannabis Enforcement

There is \$3.8 million in the Cannabis Control Fund and \$4.2 million to continue the Department of Fish and Wildlife’s Cannabis Regulatory and Enforcement Program to support state agencies that will assist in compliance with regulatory program requirements in assisting with the verifying compliance with regulatory program requirements including

mitigation measures in permits, licenses, and CEQA documents. Furthermore, the proposed budget includes \$95.4 million in 2023-24 to backfill estimated declines in revenues funding clean-up, remediation, and enforcement of environmental impacts created by illegal cannabis cultivation (\$133.9 million) amongst other items.

Housing and Homelessness

Housing

The Governor's administration expressed the need for each level of government to prioritize housing preservation and production; allocate any additional resources; and continue collaboration to reach shared housing, transportation, climate, and infrastructure goals. The proposed budget reflects \$350 million in reductions related to housing programs from the 2022 Budget Act, maintaining \$2.85 billion of the allocations it proposed for 2023-24. Should there be sufficient General Fund funding in January 2024, these reductions will be restored.

The 2022 Budget Act included \$50 million one-time General Fund for the California Housing Finance Agency's Accessory Dwelling Unit (ADU) program. The proposed budget seeks to revert \$50 million in one-time ADU funding in 2022-23.

According to the Governor's State Budget Summary: "The state remains focused on using new tools and scaling existing efforts that unlock residential and community development in alignment with the state's climate goals. This includes practical innovations in land use, construction, and finance that can lower housing production costs. The Administration will continue identifying administrative or statutory barriers that delay housing production and increase housing costs, with a priority on removing barriers for extremely-low-income housing and permanent supportive housing."

Homelessness

In addition to the \$7.3 billion provided in 2021 and the \$10.2 billion allocated through the 2022 Budget Act, the state continues to face an increase in the number of people experiencing homelessness. The California Interagency Council on Homelessness (Cal ICH) is responsible for advancing the state's coordinated response to homelessness. The Governor's administration has provided \$3 billion to local governments through four rounds of the Homeless Housing, Assistance and Prevention (HHAP) Program and includes an additional \$1 billion for a fifth round of HHAP grants, and \$400 million for a third round of encampment resolution grants through the Encampment Resolution Funding (ERF) Program.

General Government

Paying Down Unfunded Pension Liabilities

The state has taken significant steps towards addressing the state's retirement liabilities through public pension law reform, and has allocated billions of dollars in supplemental funding to pay down unfunded school and state employee pension and retiree health benefits to the California Public Employees' Retire System (CalPERS) and the California State Teachers' Retirement System (CalSTRS). The proposed budget includes \$8.5 billion for the statutorily required yearly state contribution to CalPERS. This is \$255 million higher

than last year's Budget Act. In addition, the Proposed Budget includes \$1.2 billion in one-time Proposition 2 debt repayment funding toward the state plans' unfunded liabilities. This is anticipated to reduce pension costs for the State of California over time.

High Speed Internet Implementation

The Budget maintains existing funding for broadband middle-mile, last-mile, and the Loan Loss Reserve Fund activities. However, to address anticipated budget shortfalls, the proposed budget includes the deferral of \$550 million at the California Public Utilities Commission (CPUC) for last-mile infrastructure grants in 2023-24 to future years (\$200 million in 2024-25, \$200 million in 2025-26, and \$150 million in 2026-27). The proposed budget also includes deferral of \$175 million from 2022-23 and \$400 million from 2023-24 for the Loan Loss Reserve Fund at the CPUC to future years (\$300 million in 2024-25 and \$275 million in 2025-26).

Local Libraries

The 2022 Budget Act provided an additional \$50 million and assumed an additional \$100 million in 2023-24 to support local library infrastructure projects. The proposed budget seeks to delay the \$100 million to the 2024-25 (\$33 million), 2025-26 (\$33 million), and 2026-27 (\$34 million) fiscal years.

Permalink

<https://www.csda.net/blogs/vanessa-gonzales/2023/01/17/governor-newsoms-state-budget-proposal-guards-rese>



How to Comply with Shifting Brown Act Remote Meeting Laws and Help CSDA with Extending AB 361 Emergency Remote Meeting Statute

By [Vanessa Gonzales](#)

Do you need a sample policy for AB 2449 teleconferencing? Would your district use AB 361 remote meetings if confronted with an emergency other than COVID-19? Did you know that the COVID-19 state-of-emergency expires February 28?

- The provisions enacted into law as part of [Assembly Bill 361 \(R. Rivas, 2021\)](#) currently remain in place until 2024.
- However, the state-of-emergency related to COVID-19 in the state of California terminates on February 28, 2023.
- The end of the state-of-emergency means local agencies cannot use AB 361's provisions after that date for COVID-19 reasons.

Did you know that the COVID-19 state-of-emergency expires February 28?

On October 17, 2022, Governor Gavin Newsom [announced](#) that the state-of-emergency proclamation related to COVID-19 would terminate at the end of February 2023.

The impending repeal of the Governor's COVID-19 proclamation means that local agencies conducting remote meetings using AB 361 based on the COVID-19 State of Emergency must transition to either:

1. In-person meetings,
2. "Typical" teleconferenced meetings (as they existed pre-COVID, replete with all the corresponding open meeting requirements including those related to agenda postings, remote meeting site identification, and others), or
3. "AB 2449-style" teleconferenced meetings (i.e., teleconferenced meetings using the framework provided as a result of the passage of [Assembly Bill 2449 \[Rubio, 2022\]](#)).

Would your district use AB 361 remote meetings if confronted with an emergency other than COVID-19?

While the ability to use AB 361 emergency remote meetings for COVID-19-related reasons will expire February 28, the provisions of law codified as a result of the bill's passage will remain in place until 2024 at which point they will be repealed by their own provisions. This means that, should a new state of emergency proclamation be issued by the Governor in connection with a disaster that makes it impossible to meet in-person safely, local agencies would again be able to turn to AB 361's provisions to continue meeting remotely during the course of the emergency (at least, until the end of 2023). CSDA wants to work with the Legislature to remove this statute's sunset date and retain AB 361 emergency remote meeting authorization for future disasters in 2024 and beyond, but we need your help.

CSDA is interested in hearing whether AB 361 emergency remote meeting flexibility would have been useful in disasters that preceded COVID-19 as well as those that may arise in the future (e.g., during select wildfires, earthquakes, floods, or other large-scale disasters that may or may not have involved mandatory evacuation orders). Your quick response to this simple question is critical to efforts to secure continued legal access to remote meetings during future emergencies.

Please visit [this page](#) to provide CSDA with your feedback on two short questions.

Do you need a sample policy for AB 2449 teleconferencing?

Effective January 1, 2023, [Assembly Bill 2449 \(Rubio\)](#) established a new avenue for a minority of a local agency's board to meet remotely without noticing or providing public access to their remote meeting location under modified Brown Act requirements provided that the agency abides by the strict substantive and procedural requirements within the legislation. Local agencies may avail themselves of the alternative agenda posting and teleconference requirements, potentially making it easier for local agency board members to participate in a meeting remotely under certain circumstances that would've otherwise precluded that participation.

CSDA has previously written about AB 2449 in an earlier article, "[What to Know About Brown Act Legislation Reaching the Finish Line](#)." Now, CSDA business affiliate Atkinson, Andelson, Loya, Ruud & Romo has released an AB 2449 [Board Member Teleconferencing Policy](#) free to CSDA members.

By working proactively and establishing board policies for board member teleconferencing, your district may avoid some of the pitfalls of these shifting laws.

CSDA members interested in more discussion on this topic may be interested in watching the free on-demand recording of the recent webinar: "[Brown Act: Come for the Basics, Stay for the Updates](#)."

Permalink

<https://www.csda.net/blogs/vanessa-gonzales/2023/01/30/how-to-comply-with-shifting-brown-act-remote-meeti>

February 1, 2023

Key Community Engagement Opportunities

{Español abajo}

Housing Element Update!

We're hearing quite a bit from West County communities about the Draft Environmental Impact Review (DEIR) which proposes upzoning of certain properties to provide additional housing in unincorporated areas. So we thought we'd take a moment to fill you in on process, share upcoming opportunities to comment and participate, and also provide some background.

I want to start by saying that I am a big supporter and proponent of affordable and workforce housing. We need more of it! In fact, I'd like to see an increase in affordable and workforce housing in our towns. AND I'd also like to point out that the way the state is going about this process is absolute garbage. It limits our ability to thoughtfully plan out our unincorporated communities by essentially forcing the County to squeeze every possible unit out of every possible acre that has access to water and sewer, even in high-fire-risk and flood-prone rural areas. The timeline also prevents us from creating a holistic Specific Area Plan to better plan out supportive infrastructure like sidewalks, bike lanes, parks, and other amenities.

This issue is complicated. It's not black-and-white. You can be pro-housing and also want to talk about how and where. I hope we won't let this state-driven process divide our communities, and that we can come together to exchange ideas and brainstorm solutions. The bottom line is: We need more housing. How do we go about it? And what resources do we need if additional housing is going to be developed in our small towns?

Some quick up front points:

1. **The Planning Commission will be discussing the Housing Element tomorrow, Feb 2nd. The meeting starts at 1PM.** Any comments you make at that meeting will be considered formally and responded to as part of the environmental review process. Additionally, **public comments on the DEIR can be submitted by February 13, 2023 to PermitSonoma-Housing@sonoma-county.org.**
2. In this email we are providing you with the addresses of the properties proposed for upzoning (which, in case you haven't read through the 600-page DEIR, is located on page 82.) That way you'll know where the upzoning is proposed, and can Google-stalk or Zillow-stalk the properties to your heart's content.
3. The DEIR also contains the number of units proposed for each property. (Look on pages 100 and 101.) The total proposed housing unit increase for Graton — that is, the sum of all proposed upzones — is 443. The total proposed housing unit increase for Guerneville is 616. The total proposed housing unit increase for Forestville is 1,484.
4. This zoning proposal has not yet gone before the Planning Commission or Board of Supervisors. Also, it does NOT force property owners to do anything. A property will

only be developed if an owner chooses to develop or sell. At that point, additional environmental review would be required prior to moving forward with development.

A few of my longer, more rambling thoughts, for what they're worth:

This process is really all about the Regional Housing Needs Allocation, or RHNA (an acronym which, when said aloud — “reeeenah” — sort of sounds like a disease. Or maybe that's just me.) The RHNA is determined by the Association of Bay Area Governments — A-BAG, which sounds like something you need at a grocery checkout — and ultimately the State of California.

Basically, the state tells us we have to create opportunities to build more housing. If we don't comply, they have ways of forcing our hand: by taking over our zoning, by letting builders move forward with projects automatically (the so-called “builder's remedy”), or by withholding funding.

The last time we went through the RHNA process, the State told us we needed to accommodate 515 additional housing units. No problem!

This time, the state told us we needed to upzone to accommodate 3,881 units — a 654% increase from our last allocation. Ouf! We formally protested this number, but got nowhere.

That is 3,881 units JUST in unincorporated Sonoma County, mind you — outside of city limits. We have urban growth boundaries for a reason. We believe in city centered growth. We have experienced firsthand the dangers of dense housing in the wildland-urban interface. Many of our unincorporated areas have experienced severe wildfires and floods. Many of our unincorporated communities lack effective public transit, sidewalks, bike lanes, and standard-width roads. They simply aren't set up like cities are to accommodate large scale growth. Despite all of this, the state wants us to facilitate the housing equivalent of a city the size of Sebastopol in unincorporated Sonoma County. (The City of Dublin, with two BART stations and a population of 544,107 residents, has a lower RHNA allocation than unincorporated Sonoma County! So much for transit-oriented development.)

I think about this issue both from the policy perspective as a Supervisor, but also on a personal level as a resident of unincorporated Sonoma County. I am lucky enough to live in unincorporated Sonoma County within walking distance to a school. I'm not just lucky, I'm ridiculously lucky. Many of my friends have moved out of state due to the high cost of living in Sonoma County. They just couldn't afford to raise their kids here. As a result, we have fewer kids in our schools, and fewer amenities and childcare options for families.

I'd love to see more families able to afford to live in unincorporated areas, and more parents walking their kids to school like I do. But that's hard to do when rural roads remain dangerous for cyclists and pedestrians. I take my life and my kids' lives in my hands every morning that I walk to school on rural roads. Just last week, a mom walking with her baby on the side of a country road (Burnside, north of Bloomfield) was hit by a vehicle. More housing demands better infrastructure. And we need infrastructure that allows us to leave our cars at home — to bike and walk and enjoy the beautiful scenery of this place we call home.

(Hey, State of California, are you listening? Give us money for better bike and pedestrian infrastructure, not to mention rural broadband, and then we'll be better equipped to build more homes.)

More housing in cities? Bring it! We need more housing in urban cores. And we actually need more affordable housing for folks close to the commercial cores in our unincorporated towns that have water and sewer, too. BUT in these unincorporated communities, with limited resources, dangerous roads, and limited bike and pedestrian

infrastructure — we need to think about development thoughtfully. I look forward to continued conversations on the subject as the DEIR process moves forward.

Here's a list of the properties, by community:

Guerneville

14156 Sunset Avenue
16450 Laughlin Road
16500 Cutten Court
16050 Laughlin Road
16451 River Road
17081 CA-116

Graton

9001 Donald Street
3400 Ross Road
3155 Frei Road
3280 Hicks Road
8525 Graton Road

Forestville

6555 Covey Road
6898 Nolan Road
6220 Highway 116 N
6090 Van Keppel Road
6475 Packing House Road
6250 Forestville Street
Mirabel Road and Highway 116

¡Actualización del elemento de vivienda!

Estamos escuchando bastante de las comunidades del oeste del condado sobre el Borrador de Revisión de Impacto Ambiental (DEIR) que propone la zonificación de ciertas propiedades para proporcionar viviendas adicionales en áreas no incorporadas. Así que pensamos en tomarnos un momento para informarle sobre el proceso, compartir las próximas oportunidades para comentar y participar, y también brindarle algunos antecedentes.

Quiero comenzar diciendo que soy un gran partidario y defensor de la vivienda asequible y para la fuerza laboral. ¡Necesitamos más de eso! De hecho, me gustaría ver un aumento en las viviendas asequibles y para trabajadores en nuestras ciudades. Y también me gustaría señalar que la forma en que el estado está llevando a cabo este proceso es una basura absoluta. Limita nuestra capacidad de planificar cuidadosamente nuestras comunidades no incorporadas al obligar esencialmente al Condado a exprimir cada unidad posible de cada acre posible que tenga acceso a agua y alcantarillado, incluso en áreas rurales de alto riesgo de incendios y propensas a inundaciones. El cronograma también nos impide crear un Plan de Área Específico holístico para planificar mejor la infraestructura de apoyo como aceras, carriles para bicicletas, parques y otras comodidades.

Este tema es complicado. No es en blanco y negro. Puedes estar a favor de la vivienda y también querer hablar sobre cómo y dónde. Espero que no permitamos que este proceso impulsado por el estado divida a nuestras comunidades y que podamos unirnos para intercambiar ideas y generar soluciones. La conclusión es: Necesitamos más viviendas. ¿Cómo lo hacemos? ¿Y qué recursos necesitamos si se van a desarrollar viviendas adicionales en nuestros pequeños pueblos?

QuenchCA Partner Program

About the Campaign

QuenchCA is a statewide education campaign launched by the Association of California Water Agencies (ACWA) to educate Californians about the importance and positive benefits of investing in our state's water infrastructure.

Why Now?

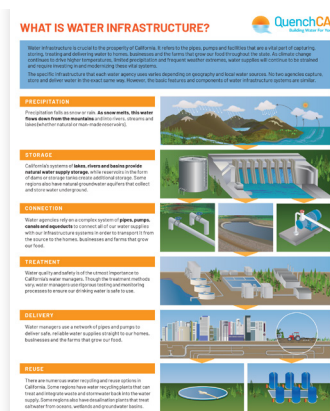
The effects of our changing climate are all around us. Weather patterns are becoming more extreme, unpredictable and impactful at a rate faster than ever before. Proactively investing in necessary water infrastructure will provide a reliable water supply that current and future generations can rely on.

For decades, California water agencies have been hard at work investing in water infrastructure: launching new local supply projects, encouraging ratepayers to conserve and leading environmental restoration programs. We need to continue to take direct action to quench California's human, economic and environmental water needs today and tomorrow.

Available Resources

The following resources are available to download at www.QuenchCA.com and can be used to help educate Californians about the water infrastructure needs in their communities.

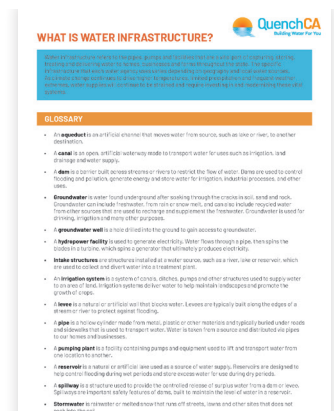
- Water Infrastructure Infographic
- Water Infrastructure Glossary
- Social Media Graphics & Sample Copy
- Newsletter Articles for General, Agriculture-Minded and Urban-Minded Audiences
- Videos for General, Agriculture-Minded and Urban-Minded Audiences



Water Infrastructure Infographic



Social Media Graphic



Water Infrastructure Glossary

Become a QuenchCA Partner

In 2023, the QuenchCA campaign will be looking to partner with member agencies and other water industry organizations to amplify the critical campaign messaging and align it with your similar efforts. The following framework highlights how the QuenchCA Partner Program can benefit the campaign, your agency or organization and the water industry.

Tier I: <\$5,000

- Additional ads with custom logos placed directly in your service area/region to maximize message visibility in front of your specific target audience
- Newsletter featuring regular campaign updates and exclusive access to toolkit resources, such as social media graphics, infographics and other sample content for your organization's use

Tier II: \$5,000 – \$9,999

- Additional ads with custom logos placed directly in your service area/region to maximize message visibility in front of your specific target audience
- Multiple ad design options to choose from that can be customized with your logo, providing the ability to choose messaging/graphics that resonate with your preferred audience
- Metrics reporting tailored to your specific area/region to gain actionable insights from how the campaign is performing in your service area/region
- Newsletter featuring regular campaign updates and exclusive access to toolkit resources, such as social media graphics, infographics and other sample content for your organization's use

Tier III: \$10,000+

- Targeted ad placement with custom logos tailored to your specific area/region or preferred audience to maximize campaign impact
- Provide direction/input on ad designs, customized based on your preferred audience
- Metrics reporting tailored to your specific area/region to gain actionable insights from the campaign
- Newsletter featuring regular campaign updates and exclusive access to toolkit resources, such as social media graphics, infographics and other sample content for your organization's use

**The food we eat.
The products we buy.
The communities we create.**
Water infrastructure is at the heart of it all.

[Click to learn more.](#)



Agenda Item:

General Manager Lopes Water and Sewer Operations Report for January 2023

Summary:

February 13, 2023:**Water Operations:**

USA Checks: 11

Water Work Orders: 16

We had 3 separate water main leaks on customer connections this month. One was repaired by our staff, and one by our regular contractor. The big one occurred on highway 116 just past Hidden Lake Road, and as you can imagine it's a traffic nightmare. Hired Ghilotti Construction to perform the emergency repair, started at 3:30 pm and project was completed, and water turned back on by 9:15 pm.

We found 3 leaks on customer side of meter that have all been repaired, leak adjustments to be created after the February meter reads.

Staff replaced 2 failing water meters.

We found a water customer that had a well on property but no backflow meter. We notified them and they had it professionally installed.

Had our certified backflow operator perform a certification and charged the customer our time, due to no response to our backflow deadline from customer.

The water leak at the FUSD has progressed, so I spoke with them about having a leak detection company come out to locate.

Our staff locked off 3 meters due to nonpayment, 2 paid by end of day and water was restored. Third customer still not responding, most likely not currently at residence.

JPIA, our insurance company sent out a rep to physically look at all our insured assets for confirmation. Showed them all the new assets in the district for their files. They will be sending out a company to perform our new air compressor permit, and infrared testing at all our electrical panels at no charge.

Sewer operations:

Received 17.75 inches of rain first 15 days of January, which gave us 5 consecutive days of over 300,000 gallons per day, which is 5 times the daily regular flow.

We were asked by GCSD to inquire about the possibility of receiving wastewater flow delivered to our facility by a privately owned local company. I had talks with them regarding costs and received their lab results which are satisfactory and did a delivery test run. We are awaiting their final answer.

Coleman and I pulled sewer manholes during the storm to physically see how much extra flow we receive.

I sent the official illicit discharge report to our SWRCB rep.

The 4th quarter wastewater report was completed.

I had our initial new NPDES permit meeting with SWRCB and our B&R staff to receive their information requests to start the new permit process. Our current permit expires this September.

I had an onsite meeting with Sitologiq to discuss the possible energy savings that would make us eligible for a possible water grant.

I have received the most recent grease interceptor traps pumping's from our current customers for our files.

Recycled water:

FWD has sent 5.37 MG to GCSD to date, and they have been discharging to creek. We supplied the recycled water with a zero cl2 residual.

We may have to do one more 3 day run, and then attempt to store recycled water and prepare to be as full as possible when frost protection starts.

We just received our first PGE billing since we shut off the extra 40 HP recycled pump during non-irrigation season and our bill went down \$1,336 first month.

Recycled water 4 th quarter report completed.

We have started the sewer facility driveway and culvert concrete and paving project to prepare our facility for the truck pickup of recycled water.

District Staff:

We have continued our monthly staff safety meetings.

I had a meeting for our staff to discuss not supplying info and opinions to residents regarding the new proposed housing locations in Forestville. We need to have only 1 voice to answer the known info as to not create a distorted view of how FWD feels about the possible project. I have answered questions myself and have asked B&R to research basic sewer capacity implications.

We have had an employee out sick an entire week, and still have an employee out on FMLA.

Potential Board Actions:

No FWD Board action needed: for informational purposes only.

Staff Recommendation:

None

Report created by: Tony Lopes, General Manager

Agenda Item:

**STANDING SUB-COMMITTEE
GRATON COMMUNITY SERVICE DISTRICT (GCSD) & FORESTVILLE WATER DISTRICT (FWD)**

Summary:

February 13, 2023:

GM Lopes reached out to GCSD and FWD Sub-committee members to set a meeting date.

HISTORICAL:**January 10, 2023:**

No action taken by the Board.

December 13, 2022:

No new updates to report. No action taken by the Board.

November 8, 2022:

GM updated the Board on the progress with the test run of the recycle intertie.

September 13, 2022:

Sub-Committee met on Aug. 23, 2022, to further discuss the recycled water pipeline agreement between the two districts.

Aug. 9, 2022:

Sub-Committee met on July 21, 2022, to further discuss and create a recycled water pipeline agreement between the districts.

July 12, 2022:

The Sub-committee met on July 6, 2022, to discuss the continued Mutual Aid Agreement between the two districts. The sub-committee and both district GMs discussed the proposed plan of action to use the recycled water intertie pipeline in hopes of eliminating the need for the districts to discharge to Jones Creek in the winter.

May 10, 2022:

Director McDermott will be meeting with Graton's new Board President in the coming weeks. No action taken by the Board.

March 8, 2022:

The Subcommittee will update the Board.

January 11, 2022

The Subcommittee will need to select future meeting date.

December 14, 2021:

December 2's GCSD/FWD Sub-committee meeting was cancelled and has not yet been rescheduled to a future date.

November 9, 2021:

Next scheduled meeting will be December 2, 2021, at 5:30 p.m. via Zoom.

*** SEE ASR FROM OCTOBER 12, 2021, BOARD MEETING FOR PRIOR HISTORICAL DATA RELATED TO THIS AGENDA ITEM ***

Potential Board Actions: The Board may review, discuss and/or give further instructions to the FWD Staff.

Staff Recommendation: None

Report created by: Dawn Leith, Board Clerk

Healdsburg floating solar—a good idea then and now



June 2021, during severe drought, former Mayor Brigette Mansell tours the wastewater treatment plant's completed floating solar project.

MERRILYN JOYCE
January 23, 2023

“When the City of Healdsburg unveiled our floating solar project in 2021, it was the largest floating solar project in the United States, generating about 8% of the City's electricity needs. Not only did our

floating solar project exceed our expectations in providing our community a reliable & affordable long-term source of clean energy, it also provided a huge improvement in the water quality of the ponds it floats on. I'm proud of our city in finding creative ways to take real action in moving the needle towards a cleaner future for our community.” —Vice Mayor David Hagele*

I was asked at a recent Climate Action Healdsburg meeting to retell a personal story about a not-so-wild idea I'd shared at a city council meeting:

When my husband and I moved from Graton to Healdsburg in 2001 I regularly attended city council meetings; public participation was sparse in those days. One particular night the wastewater treatment facility manager reported a perplexing problem they had with duckweed overgrowth on their treatment ponds.

As an activist back in Graton I'd helped form a locally controlled sewer district. The Graton sewer treatment plant had grappled with duckweed a few years earlier.





Duckweed in the Russian River. Amie Windsor photo.

[What the heck is that green stuff in the Russian River?](#)

Duckweed is not all bad but when it proliferates in a still recycled water storage pond it can lower dissolved oxygen, cause anaerobic conditions and spikes in fecal chloroform.

Graton tried various low-tech fixes, including labor-intensive duckweed skimming. As we brainstormed, the biologist and two engineers landed on an idea to shade the pond with free-floating rafts. I asked, “could we add solar panels to the floats and generate energy to power the facility and possibly the town of Graton?”

The idea generated a lot of excitement — I even designed a Graton Solar log o— but, In the end, the project proved too formidable for our small district, and we controlled the duckweed with a cheap blue dye additive called Aqua Shade.

But I was still in love with the solar idea, so when the Healdsburg City Council asked for public comment that night, I popped up to the podium and suggested shading the pond with floating solar panels and creating a giant solar array. Then I waxed on about the benefits: in addition to clean energy generation, such a project would displace duckweed, reduce water evaporation, reduce algae growth, deter waterfowl, and bring fame & fortune to Healdsburg! I knew the idea was innovative and sound but nevertheless was surprised when the staff listened with great interest. What happened after that I don’t know.

As an artist, not an engineer, sustainability and systems thinking had become a habit, and asking, “How can solving this one problem create an opportunity for added benefits?”

Our ideas matter. We miss an opportunity to participate in solutions when we sit back and blame or assume we must be experts to speak up. Attitudes around shared decision-making are shifting. The City Council, City Manager Jeff Kay, Assistant CM Andrew Sturfels and their staff welcome input. Everyone holds a piece of the puzzle.

*David Hagele, is Healdsburg’s Vice Mayor, was Mayor in 2019 and among other duties, serves as the representative to the Northern California Power Agency (NCPA)—Commissioner/Past Chair. Watch for a future in-depth floating solar article.