

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

**REGULAR BUSINESS MEETING**

**Location:** RCSD Business Office, 3168 Redwood Drive  
**Date:** February 26 , 2025  
**Time:** 5:45 P.M.  
**Posted:** February 21, 2025

**I. CALL TO ORDER:**

**II. ROLL CALL:**

___ Arthur M'Clure Chairman	___ Marie Etherton	___ Tammy Willison	___
___ Dian Griffith Vice-Chairwoman	___ Michael McKaskle		

**III. LAND ACKNOWLEDGEMENT:**

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

**IV. APPROVAL OF THE AGENDA:**

**V. REPORT FROM CHAIRMAN OF THE BOARD:**

**VI. PUBLIC COMMENT:**

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

**VII. PREVIOUS MINUTES:**

1. Consider Approval of the Minutes of the Board of Director December 18, 2024 Regular Business Meeting minutes and January 24, 2025 Special Business Meeting minutes.

**VIII. CONSENT CALENDAR:**

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

1. Operation Manager's Report: Review of the December 2024 and January 2025 Operation Manager's Report.
- 2 Production Report: Review of December 2024 and January 2025 Production Reports.
3. Safety Report: Review of the December 2024 and January 2025 Safety Reports.

**IX. FINANCIAL, OFFICE MANAGER AND GENERAL MANAGER'S REPORT:**

1. Financial Report: Review of the December 2024 and January 2025 Financial Reports.
2. Office Manager's Report: Review of the December 2024 and January 2025 Office Manager's Reports. **PAGE 71**
3. General Manager's Report: Review of the December 2024 and the January 2025 General Manager's Reports. **PAGE 73**

**X. ACTION / DISCUSSION ITEMS; CONTINUED AND NEW ITEMS:**

1. *Updating Place of Use Boundary; Expansion of Place of Use and Extension of Time Applications.* **GM REPORT**

*ACTION REQUIRED: Discussion / Report / Action*

2. *Updating Water Ordinance.* **GM REPORT**

*ACTION REQUIRED: Discussion / Report / Action*

3. *Ad-Hoc Committee Report:* **DID NOT MEET**

*ACTION REQUIRED: Discussion / Report / Action*

4. *New Connections:*

*a) Property Amnesty Letter*

*b) New Connections Waiting List*

*c) Houses Not Connect to Collection System*

*ACTION REQUIRED: Discussion / Report / Action*

5. *Inspection.*

*ACTION REQUIRED: Discussion / Report / Action .*

6. *Grants:*

*a) Emergency Water Storage and Supply Project*

*b) Wastewater Improvements Project*

*ACTION REQUIRED: Discussion / Report*

7. *Security:* **GM REPORT**

*a) Fencing of District Properties*

*b) ERCP Clean up*

*ACTION REQUIRED: Discussion / Report / Action*

8. *Capital Improvemens.* **GM REPORT**

*ACTION REQUIRED: Discussion / Report / Action*

9. *Election of Officers.*

*ACTION REQUIRED: Discussion / Report / Action*

10. *Appointment of Ad-Hoc Committee Members.*

*ACTION REQUIRED: Discussion / Report / Action*

11. *2023/2024 Audit; Review and Ruling.* **PAGE 81 & 105**

*ACTION REQUIRED: Discussion / Report / Action*

**XI. CORRESPONDENCE:**

**XII. BOARD MEMBER / STAFF REPORTS:**

1. DIRECTORS' REPORT

a. RREDC

**XIII. COMMENTS FROM MEMBERS OF THE BOARD:**

**XIV. MEDIA COMMUNICATION:**

**XV. ADVANCED AGENDA:**

**Furthert items may be placed by the Board Members for the March 2025 Regular Business Meeting of the Board of Directors under this item of business: No Action**

**XVI. ADJOURNMENT:**

Location of related writings is available for public review: Redway CSD Office, 3168 Redwood Dr. Redway, Ca.

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In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the RCSD at (707)923-3101. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting (28 CFR 35.102-35.104 ADA Title II).

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## Water Treatment

We were operating at 300 GPM **12/9/24**. The South Fork of the Eel River is currently flowing at 1550 CFS. We are expecting more rain toward the end of this week leading into the weekend. Hours of operation are currently at 5-6 hours per day, and we are keeping the tank full. On this morning as we came into the Water Plant and started up operations the ABB Variable Frequency Drive that operates our #1 Booster had blown up right in front of us and subsequently tripped the main and shut down operations. We trouble shot it with the help of one of Bob Downing's Electricians because of the 480-leg coming in, and our policy being that we call when we deal with power that big. Our findings were that the 400 amp, and 200-amp breakers attached for protection were functioning properly, the failure was isolated solely to the VFD itself.

Once we established power again at the Plant, we isolated the #1 VFD and now only have #2 online, so we do not have redundancy currently. We became over silted in our infiltration gallery after these last rains. Staff ran the silt pump in the gallery several cycles until it cleared up. Once this was achieved, we started flocking much better in the Clarifier. Other than the VFD that is currently down, we are under normal operations at the Water Treatment Plant.

## Wastewater Treatment

I am please to report that operations are under normal conditions out at the Wastewater Plant. During the Earthquake that we just experienced on 12/5/2024, the power went out momentarily, and then operations came back online. There weren't any issues that were reported by our Wastewater Plant Operator Marshall Moore concerning any instrumentation or controls. He monitored closely via SCADA throughout the night. I also aske him to make sure and compare the flows for the next 48 hours to the previous flows prior to the Earthquake, as this is the only way to make sure that there were no large separations. Marshall continues to waste, waste activated sludge to the drying beds, as of yet he has not wasted using any coagulant.

Nitrification, and denitrification at this point still require daily adjustments, all sampling reporting has been well within the threshold for the State requirement guidelines. Marshall has reported that there have been some issues with the John Deere tractor's transmission that we use to move sludge, and it not going into gear. We will be reaching out to Ferndale Tractor.

## Wastewater Collection

The crew continues to have problems with the sewer line near the bottom of Rusk Lane. We have had to Rod it out again and this time using every single section of Rod line. The crew asked if they could order a Vac truck, and I denied it. We are too close to getting our truck that we ordered. We are set to receive the Vac truck by the end of this month. There is a week of training that comes with this truck, and it will be all hands-on deck for this. There is already a lot of maintenance that is scheduled once we receive the Combo truck. We will start with the lift stations, and then work



our way out to the Wastewater Treatment Plant. At the WWTP we will be cleaning the racetrack as well as the contact chamber.

There will be a new SOP for sewer maintenance, as well as for the Wastewater Plant concerning the use of the Combo Truck. The only other thing that we will have to do is figure out which shop to perform the annual maintenance on, here or in Eureka. Marshall and I have been talking about a few potential changes that could save us in water usage at the Wastewater Plant. Currently we are the biggest users in the District at the Wastewater Plant. What we are considering is using our own finished contact chamber treated effluent before it goes to the ponds.

What this would entail is a small 1 horse pump in the contact chamber that would be attached to the line that feeds the chlorine batch plant tank. This would also have to include a small filter with a meter, and we already have the meter. Currently we are using 33290 CU/FT each month, which is 249,009.2 gallons each month. If we are capable of doing this, and its not a problem with our regulator then we will move forward on this. This could also reduce the use of the chlorine itself, since the chlorine residual that exists in the chamber would be recycled.

## Water Distribution

The West Coast Capital Improvements project is still moving forward, the rains held us up a bit but this week we will continue to lay pipe and we will soon be crossing the road. Once the pipe is laid and the hydrants have all been installed, we will then super chlorinate the new main line, and we will then send a Bac-t sample in. At that point we will run new laterals to each meter, and then test for leaks. By the end of December, we need to have all the Backflow Assemblies tested throughout town, the ones that we have on our list.

I have already submitted our annual Cross Connection Hazzard Assessment for Redway. We have done a good job here there are four new Assemblies that we have installed in the course of two years. There are at least two more assemblies that need to go in, one being Redway Feed, and

another assembly up at McGowens Trailer park during the Capital Improvements project.

We also discussed eliminating effluent discharge point 001 “South fork of the Eel River”, all together, this was something that Marshall brought up. This would be a large cost savings for us. Even though we haven’t discharged to this point for years, the State still requires us to take an annual acute toxicity test each year for the trout. We will also be contacting our Wastewater regulator concerning this as well. Starting January Marshall will be submitting an operations report for the Wastewater plant, and will attending Board meetings quarterly.

Cody Cox

GM

RCSD

## Water Treatment

We were operating at 300 GPM for most of the month of December. It has been a busy one for January and on into February with atmospheric rivers, cold weather with frost, and ice. Our Chief Plant Operator reported that they have really been utilizing the Jar Tester, for coagulant dosing and has become our standard operating procedure once we start seeing these high NTU's that start coming into the turbidimeter influent from the river. Doug our CPO at the Water plant reported "it has been very beneficial to operating the Water Plant to say the least, with everybody involved in the utilization/training of the jar testing equipment.

After receiving the Variable Frequency Drive for Raw Booster Pump #1, Bob Downing Electric changed it out. Kevin Tupes, our SCADA Tech went through the programming to get it set up and had Cale, from Bob Downing Electric help with some wiring differences. This was an updated replacement and had some different connections, unlike the old one.

## Wastewater Treatment

I am pleased to report that operations are under normal conditions out at the Wastewater Plant. During these heavy rains. Operations remained online, and all reporting was submitted on time. Marshall moore continues maintain his biological environment within the treatment process, "keeping the bugs alive" during this hydraulic overloading that is experienced during these rains. Again, I am always very pleased to report that we are still not

using any coagulant at the Wastewater Plant for wasting the waste activated sludge, to the drying bed at the plant. I would like to add that we still only have the pilot program filter bed online which was only intended to prove that this is a possibility here in Humboldt County with its winter rains. We plan to have at least three of these beds online ultimately.

Right now, we have the John Deer front loader down yet again at the wastewater plant, Ferndale tractor is now closed and no longer in business. Eric and Marshall both are looking into quotes. There are a few mechanical issues, one being the transmission, and the other being the ignition.

## Wastewater Collection

We continue the fight against the I&I that enters our sanitary sewer during these heavy rains. As mentioned in the previous Op's report we average a very high flow during heavy rains. It was report by our operator's that at one point it was 950 GPM, and at times higher entering the Wastewater Treatment Plant. When this occurs, we see a rise across the board at the Wastewater Plant. Increase in OT. Chemical "Cl2", increase in power consumption, as well as an increase is in our potable water usage. The increase in the potable water usage is because of the Cl2 batch plant, the more raw sewage, mixed with the infiltrated water that enters the Plant, the more chlorine we have to use, which increases the demand of potable water needed.

We have received our new combo truck for jetting and vacuuming out the sewer system and have also received our hands on training. The training went well, with it being myself, along with Todd Lewis "Utility 1 operator", and Eric Moore, field supervisor. We conducted our training in the Pacific Street area neighborhood. While we were training, we could see how much I&I was and is occurring in this neighborhood and have a general idea of where it is coming from. There was a PSA that went out on Monday the 17<sup>th</sup> which was a holiday stating that we will be working throughout the town, I mentioned that we will be performing sewer line maintenance throughout the town.

I also mentioned that a large portion of the I&I comes from our customer sewer lateral which is caused by root intrusion on there side. In the PSA it states that we will be cleaning with the combo truck, and then coming back and inspecting the laterals. After inspection is done on a number of roads, letters will go out requesting repair or replacement of these laterals.

I am currently studying for my CSM 1 Certification through CWEA, and I am all set to take the exam at Cal Poly at the end of next month the 25<sup>th</sup> of March 2025.

## Water Distribution

The West Coast Capital Improvements project has been on hold because of rains. There have been a few lateral leaks that have been repaired. I mentioned in the previous Op's report that we need to have all the Backflow assemblies tested and repaired. We have achieved that except for the Apartments on Orchard. There is another BFA that Redwoods Rural owns that has a leak out of the vent that requires repair. The assembly is working correctly but does have the leak. Redwoods Rural requested a quote for repair or replacement, and we did send them that. We have not heard back after letting them know that the assembly requires replacement.

The District will let them know again that they can have repairs and or any replacements of BFA's done on their own, we would just require that there be documentation stating that it was performed by a certified General Tester. The other thing that is hanging out there still is the spring property with the cleanup that needs to happen there along with the old redwood tank site. I am reaching out to CCCP this week and was wondering what the Board's thoughts were on a PSA geared toward volunteer help for this job, or should we keep it program based for liability purposes.

The crew has been busy lately with the 48-hour notices. We have been handing out an average of about 15-20 notices each week. We are moving out of the 90 days past due, and moving into sixty, and then ultimately

thirty, which is the standard that we will keep once caught up. Remember this started back when COVID hit. We are also operating in our new billing software, "El dorado". There was not a whole lot of training that Dru received, was hard to get customer support on the phone as we began using it, this was difficult for her, but she did work through it, and got he bills out on her own with little to no help on El Dorado's end in the beginning. They are communicating much better now, and we are ready for the next billing cycle.

Cody Cox

GM

RCSD

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

<b>Primary Checking Account</b>	<b>Previous Balance =</b> \$59,736.78	As of NOVEMBER 30th, 2024
Revenues		
1 Customer Revenues Collected per QuickBooks	\$122,265.92	
2	\$0.00	
3	\$0.00	
4 Rivercrest Mutual Water Testing	\$0.00	
5	\$0.00	
6		
7 TRANSFER CONNECTION FEE	\$15,378.69	
8 WWTP REIMBURSEMENT	\$125,940.00	
9 DWR REIMBURSEMENT	\$0.00	
10 EDD OVERPAYMENT	\$0.00	
11	\$0.00	
<b>Total Income (reconciled bank deposits)</b>	<b>\$263,584.61</b>	
<b>Total Withdrawals (reconciled withdrawals)</b>	<b>\$235,656.38</b>	
<b>Quick Books Balance - Primary Checking Account</b>	<b>\$87,665.01</b>	As of DECEMBER 31st, 2024

<b>UBmax Income: Payments Received</b>		
Water payments - w/ late, reconnect fees, adjustments and deposits		\$51,460.98
Sewer Payments		\$61,773.72
SEF Water fees paid		\$23.46
SEF Sewer fees paid		\$3,979.82
Water Syst. Loan Fund		\$6,124.14
this amount includes monies going to tax roll(\$68,768.42)	<b>Total Payments Received</b>	<u>\$123,362.12</u>
	<b>Other Income</b>	<u>\$141,318.69</u>
	<b>Net Total Income</b>	<u>\$264,680.81</u>

<b>Billing for Sales of Water &amp; Sewer Services</b>					
Date: This Year	December-24		Date: Prior Year	December-23	
	WATER	SEWER		WATER	SEWER
WSLF	\$6,568.52		WSLF	\$6,649.54	
Residential	\$28,579.66	\$44,148.42	Residential	\$26,870.70	\$35,690.02
Commercial	\$7,840.45	\$15,972.90	Commercial	\$8,221.40	\$16,132.03
Sub total W&S only	\$42,988.63	\$60,121.32	Sub total W&S only	\$41,741.64	\$51,822.05
SEF	\$0.00	\$4,112.72	SEF	\$7,832.99	\$7,951.65
Sub total	\$42,988.63	\$64,234.04	Sub total	\$49,574.63	\$59,773.70
Reconnect fees	\$55.00		Reconnect fees	\$0.00	
Late Fees	\$2,568.00		Late Fees	\$2,376.00	
Adjustments	-\$162.49		Adjustments	-\$2,949.00	
<b>Total Sales/Use</b>	Dec-24	\$109,683.18	<b>Total Sales/Use</b>	Dec-23	\$108,775.33

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Redway Community Services District  
Balance Sheet - Collapsed w/ Prior Year  
As of December 31, 2021

	Dec 31, 21	Dec 31, 20
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
1004 - Cash in Bank CCUSH - 71	28,684.25	64,755.71
1010 - CCUSH - Business Savings -00	25.01	25.01
1015 - CCUSH - Connection Fees -52	50,014.04	56,174.52
1020 - CCUSH - Meadows Deposits - 51	16,040.36	16,023.65
1050 - Petty Cash	300.00	300.00
<b>Cash in County - Water</b>		
1100 - #2546 SRF Water Proj Loan Fund	285,386.04	267,138.34
1105 - #2547 SRF Payment Reserve Fund	82,015.40	81,701.80
1110 - #2548 Davis Grunsky '68 Reserve	4,566.58	4,566.58
1115 - #2549 Davis Grunsky '74 Reserve	18,492.59	18,421.88
1120 - #2550 Tax Revenue Fund-Water	89,192.42	61,320.27
1125 - #2555 SEF - Water	335,583.98	321,595.08
1130 - #2557 T & D Rehab Proj. Fund	24,710.93	51,987.79
<b>Total Cash in County - Water</b>	<b>839,947.94</b>	<b>806,731.74</b>
<b>Cash in County - Sewer</b>		
1135 - #2551 Tax Revenue -Sewer	73,979.21	51,715.88
1140 - #2554 RCSD RECD Grant Sewer	837.88	834.68
1145 - #2556 SEF - Sewer	75,165.61	124,557.86
1150 - #2558 I & I Project Fund-Sewer	5,767.56	30,630.56
1155 - #9855 95 COP Payment Fund-Sewer	1,307.05	1,302.06
1160 - #9856 '95 Reserve Fund Sewer	48,108.09	47,924.55
<b>Total Cash in County - Sewer</b>	<b>205,165.40</b>	<b>256,965.59</b>
<b>Total Checking/Savings</b>	<b>1,140,177.00</b>	<b>1,200,976.22</b>
<b>Other Current Assets</b>		
Prepaid Expenses	3,000.00	3,000.00
Prepaid Insurance	10,857.37	0.00
Employee Advance	176.72	0.00
Prepaid Rent	700.00	0.00
<b>1300 - Accounts Receivable</b>		
1301 - Allowance for Doubtful Accounts	-4,500.00	-4,500.00
1300 - Accounts Receivable - Other	175,447.49	149,579.70
<b>Total 1300 - Accounts Receivable</b>	<b>170,947.49</b>	<b>145,079.70</b>
1400 - Other Receivables	9,000.00	0.00
1600 - Inventory - Water	15,820.61	15,820.61
1650 - Inventory - Sewer	1,742.98	1,742.98
<b>Total Other Current Assets</b>	<b>212,245.17</b>	<b>165,643.29</b>
<b>Total Current Assets</b>	<b>1,352,422.17</b>	<b>1,366,619.51</b>
<b>Fixed Assets</b>		
<b>Fixed Assets - Water</b>		
1700 - Land	31,282.45	31,282.45
1705 - Source of Supply Plant	457,413.70	457,413.70
1710 - Autos & Trucks	17,676.58	27,972.90
1715 - Pumping Plant	83,511.68	83,511.68
1720 - Water Treatment Plant	288,733.63	288,733.63
1725 - Structures & Improvements	4,115,506.08	4,115,506.08
1730 - Water Plant - Small Equipment	230,616.77	230,616.77
1735 - Construction in Progress	57,261.00	57,261.00
<b>Total Fixed Assets - Water</b>	<b>5,282,001.89</b>	<b>5,292,298.21</b>

Redway Community Services District  
Balance Sheet - Collapsed w/ Prior Year  
As of December 31, 2021

	Dec 31, 21	Dec 31, 20
<b>Fixed Assets - Sewer</b>		
1740 - Land	93,493.07	93,493.07
1742 - Road Improvements	116,000.00	0.00
1745 - New WW Plant & Lift Stations	2,037,438.28	2,037,438.28
1750 - New Collection Facility	1,748,872.91	1,748,872.91
1755 - Lab Equipment - Plant	43,665.29	43,665.29
1760 - Permanent Seasonal Perc Pond	166,654.40	166,654.40
1765 - Easements	4,633.00	4,633.00
1770 - Collection Facilities - Lift St	607,991.35	607,991.35
1775 - Treatment Plant - Structures	466,708.60	466,708.60
1776 - Treatment Plant - Improvements	100,333.88	80,884.53
1780 - Sludge Bed Construction	64,884.76	64,884.76
1790 - Office Furniture & Equipment	22,544.53	22,544.53
1795 - Autos & Trucks	72,630.85	83,155.65
1796 - Tools & Equipment	154,155.60	154,155.60
1797 - Construction in Progress	180,070.96	38,404.65
<b>Total Fixed Assets - Sewer</b>	<b>5,880,077.48</b>	<b>5,613,486.62</b>
<b>Accumulated Depreciation-Water</b>		
1800 - Plant	0.00	-2,633,926.38
Accumulated Depreciation-Water - Other	-2,722,514.06	0.00
<b>Total Accumulated Depreciation-Water</b>	<b>-2,722,514.06</b>	<b>-2,633,926.38</b>
<b>Accumulated Depreciation-Sewer</b>		
1805 - Autos & Trucks	0.00	-65,478.79
1810 - Collection Facility	0.00	-484,230.15
1815 - Lab Equipment	0.00	-43,665.29
1820 - New Sewer Project	0.00	-2,287,709.53
1825 - Office Equipment & Furniture	0.00	-22,544.53
1830 - Tools & Equipment	0.00	-154,155.88
1835 - Treatment Facility	0.00	-374,848.95
Accumulated Depreciation-Sewer - Other	-3,599,487.18	-43,141.86
<b>Total Accumulated Depreciation-Sewer</b>	<b>-3,599,487.18</b>	<b>-3,475,774.98</b>
<b>Total Fixed Assets</b>	<b>4,840,078.13</b>	<b>4,796,083.47</b>
<b>Other Assets</b>		
1900 - COP Issuance Costs	14,820.95	15,438.49
<b>Total Other Assets</b>	<b>14,820.95</b>	<b>15,438.49</b>
<b>TOTAL ASSETS</b>	<b>6,207,321.25</b>	<b>6,178,141.47</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
2000 - Accounts Payable	63,669.48	44,298.56
<b>Total Accounts Payable</b>	<b>63,669.48</b>	<b>44,298.56</b>
<b>Other Current Liabilities</b>		
Other Current Liabilities	0.00	240.00
2115 - Accrued 457b - Employer	105.00	250.69
2120 - Accrued 457b - Employee	105.00	275.86
2100 - Accrued FWH/FICA	0.00	-11.81
2110 - Accrued SUI/ETT	27.06	27.72
2125 - Accrued Vacation	14,190.42	13,369.26
2300 - Customer Deposits	13,495.88	14,991.82
2340 - Water Connection Deposit	2,650.00	2,650.00
2350 - Sewer Connections Deposit	1,310.00	1,310.00
2400 - Temporary Inv - W&J Project	11,900.00	11,900.00
Current Portion of Long-Term De	125,363.71	123,903.35
<b>Total Other Current Liabilities</b>	<b>169,147.07</b>	<b>168,906.89</b>
<b>Total Current Liabilities</b>	<b>232,816.55</b>	<b>213,205.45</b>

Redway Community Services District  
**Balance Sheet - Collapsed w/ Prior Year**  
As of December 31, 2021

	Dec 31, 21	Dec 31, 20
<b>Long Term Liabilities</b>		
2500 - Loan Payable - SRF Loan	956,250.00	1,032,750.00
2600 - Loan Payable - 95 WW Project	535,000.00	562,000.00
2700 - Loan Payable - Davis Grunsky	93,766.02	93,766.02
2800 - Interest Payable - Deferred	13,968.60	13,968.60
Less Current Portion of LTD	-125,363.71	-123,903.35
<b>Total Long Term Liabilities</b>	<b>1,473,620.91</b>	<b>1,578,581.27</b>
<b>Total Liabilities</b>	<b>1,706,437.46</b>	<b>1,791,786.72</b>
<b>Equity</b>		
<b>Water Equity</b>		
3050 - Retained Earnings - Water	2,130,632.89	2,048,668.19
3100 - Debt Reserve - Water	369,070.60	396,623.60
<b>3200 - Contributed Capital - Water</b>		
3250 - Less Accumulated Amortization	-150,001.65	-150,001.65
3200 - Contributed Capital - Water - Other	409,340.77	409,340.77
<b>Total 3200 - Contributed Capital - Water</b>	<b>259,339.12</b>	<b>259,339.12</b>
<b>Total Water Equity</b>	<b>2,759,042.61</b>	<b>2,704,630.91</b>
<b>Sewer Equity</b>		
3000 - Retained Earnings - Sewer	-1,059,469.24	-1,183,883.96
3150 - Debt Reserve - Sewer	49,117.18	49,117.18
<b>3300 - Contributed Capital - Sewer</b>		
3350 - Less Accumulated Amortization	-939,028.76	-939,028.76
3300 - Contributed Capital - Sewer - Other	3,743,489.16	3,743,489.16
<b>Total 3300 - Contributed Capital - Sewer</b>	<b>2,804,460.40</b>	<b>2,804,460.40</b>
<b>Total Sewer Equity</b>	<b>1,794,108.34</b>	<b>1,669,693.62</b>
32000 - Retained Earnings	1,117.20	0.00
Net Income	-53,384.36	12,030.22
<b>Total Equity</b>	<b>4,500,883.79</b>	<b>4,386,354.75</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,207,321.25</b>	<b>6,178,141.47</b>

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Redway Community Services District  
Profit & Loss  
December 2024

	Sewer	Water	TOTAL
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>Water Charges</b>			
4100 · Residential	0.00	28,417.17	28,417.17
4150 · Commercial	0.00	7,840.45	7,840.45
<b>Total Water Charges</b>	<b>0.00</b>	<b>36,257.62</b>	<b>36,257.62</b>
<b>Sewer Charges</b>			
4200 · Residential	44,148.42	0.00	44,148.42
4250 · Commercial	15,972.90	0.00	15,972.90
<b>Total Sewer Charges</b>	<b>60,121.32</b>	<b>0.00</b>	<b>60,121.32</b>
4450 · Reconnect Fees	0.00	55.00	55.00
4500 · Late Charges	0.00	2,568.00	2,568.00
7200 · Interest Income	0.00	2.63	2.63
<b>Total Income</b>	<b>60,121.32</b>	<b>38,883.25</b>	<b>99,004.57</b>
<b>Gross Profit</b>	<b>60,121.32</b>	<b>38,883.25</b>	<b>99,004.57</b>
<b>Expense</b>			
66000 · Payroll Expenses	0.00	80.00	80.00
<b>Administrative &amp; General</b>			
5015 · Bank Charges	0.00	85.75	85.75
5030 · Education & Training	131.25	0.00	131.25
<b>Insurance</b>			
<b>5040 · Employee Health Insurance</b>			
Employee Portion Health	-1,136.43	-1,136.43	-2,272.86
5040 · Employee Health Insurance - O...	6,338.92	6,338.92	12,677.84
<b>Total 5040 · Employee Health Insurance</b>	<b>5,202.49</b>	<b>5,202.49</b>	<b>10,404.98</b>
<b>5041 · Employee Life Insurance</b>			
Employee Portion Life	-265.36	-265.36	-530.72
5041 · Employee Life Insurance - Other	402.51	402.51	805.02
<b>Total 5041 · Employee Life Insurance</b>	<b>137.15</b>	<b>137.15</b>	<b>274.30</b>
<b>Total Insurance</b>	<b>5,339.64</b>	<b>5,339.64</b>	<b>10,679.28</b>
5070 · Licenses, Permits & Fees	3,945.00	6,866.08	10,811.08
5075 · Mileage/Travel	48.24	48.24	96.48
<b>Office Expense</b>			
5055 · Internet-only	110.50	110.50	221.00
5060 · Computers & Software Expense	9.99	10.00	19.99
5062 · Finance Charges	13.62	13.63	27.25
5081 · Office Expense	159.33	159.37	318.70
5105 · Postage	117.43	199.98	317.41
5106 · Rent	900.00	900.00	1,800.00
5130 · Office Supplies	450.52	450.53	901.05

Redway Community Services District  
Profit & Loss  
December 2024

	Sewer	Water	TOTAL
5135 · Telephone-all phones	642.20	349.76	991.96
5145 · Utilities-pg&e & blue star only	30.65	30.66	61.31
<b>Total Office Expense</b>	<b>2,434.24</b>	<b>2,224.43</b>	<b>4,658.67</b>
5085 · Outside Services	50.00	50.00	100.00
5100 · Payroll Taxes	1,612.85	1,895.56	3,508.41
<b>Professional Fees</b>			
5111 · Accounting	6,106.25	6,106.25	12,212.50
5112 · Director Fees	125.00	125.00	250.00
<b>Total Professional Fees</b>	<b>6,231.25</b>	<b>6,231.25</b>	<b>12,462.50</b>
5125 · Retirement	1,173.23	1,173.23	2,346.46
5150 · Wages	11,917.55	12,523.93	24,441.48
<b>Total Administrative &amp; General</b>	<b>32,883.25</b>	<b>36,438.11</b>	<b>69,321.36</b>
<b>Water Treatment</b>			
5200 · Lab Tests	0.00	295.00	295.00
5205 · Repairs & Maintenance	0.00	9,688.08	9,688.08
5210 · Supplies-water treatment	0.00	4,403.38	4,403.38
5215 · Utilities	0.00	5,737.62	5,737.62
5220 · Wages	0.00	9,575.84	9,575.84
5230 · Tools & Safety Equipment	0.00	25.94	25.94
5240 · Truck expenses			
5245 · Water Fuel expenses	0.00	1,008.53	1,008.53
5240 · Truck expenses - Other	0.00	271.02	271.02
<b>Total 5240 · Truck expenses</b>	<b>0.00</b>	<b>1,279.55</b>	<b>1,279.55</b>
<b>Total Water Treatment</b>	<b>0.00</b>	<b>31,005.41</b>	<b>31,005.41</b>
<b>Water Trans &amp; Distribution</b>			
5305 · Repairs & Maintenance	0.00	1,655.65	1,655.65
5310 · Supplies	0.00	363.50	363.50
5315 · Utilities	0.00	431.87	431.87
5320 · Wages	0.00	2,762.82	2,762.82
5330 · Tools and Safety Equipment	0.00	174.46	174.46
<b>Total Water Trans &amp; Distribution</b>	<b>0.00</b>	<b>5,388.30</b>	<b>5,388.30</b>
<b>Sewer Treatment</b>			
5400 · Lab Tests	3,675.00	0.00	3,675.00
5405 · Repairs & Maintenance	49.19	0.00	49.19
5410 · Supplies-sewer treatment	4,342.14	0.00	4,342.14
5415 · Utilities	6,487.21	0.00	6,487.21
5420 · Wages	5,541.49	0.00	5,541.49
5430 · Tools & Equipment	25.95	0.00	25.95

Redway Community Services District  
Profit & Loss  
December 2024

	Sewer	Water	TOTAL
<b>5440 - Truck Expenses</b>			
5445 - Sewer fuel expenses	1,008.54	0.00	1,008.54
5440 - Truck Expenses - Other	271.02	0.00	271.02
<b>Total 5440 - Truck Expenses</b>	<b>1,279.56</b>	<b>0.00</b>	<b>1,279.56</b>
<b>Total Sewer Treatment</b>	<b>21,400.54</b>	<b>0.00</b>	<b>21,400.54</b>
<b>Sewer Collection</b>			
5505 - Repairs & Maintenance	6,152.00	0.00	6,152.00
5510 - Supplies	47.37	0.00	47.37
5515 - Utilities	2,369.44	0.00	2,369.44
5520 - Wages	3,466.27	0.00	3,466.27
5530 - Tools & Equipment	25.94	0.00	25.94
<b>Total Sewer Collection</b>	<b>12,061.02</b>	<b>0.00</b>	<b>12,061.02</b>
<b>Total Expense</b>	<b>66,344.81</b>	<b>72,911.82</b>	<b>139,256.63</b>
<b>Net Ordinary Income</b>	<b>-6,223.49</b>	<b>-34,028.57</b>	<b>-40,252.06</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
5900 - SEF Fees - Sewer	4,112.72	0.00	4,112.72
4400 - SRF Fees	0.00	6,568.52	6,568.52
7300 - Capital Grant Income	125,940.00	0.00	125,940.00
<b>Total Other Income</b>	<b>130,052.72</b>	<b>6,568.52</b>	<b>136,621.24</b>
<b>Other Expense</b>			
<b>8300 - Capital Improvements</b>			
8320 - Cap Improvements - Water Dist	0.00	113,864.81	113,864.81
<b>Total 8300 - Capital Improvements</b>	<b>0.00</b>	<b>113,864.81</b>	<b>113,864.81</b>
<b>Total Other Expense</b>	<b>0.00</b>	<b>113,864.81</b>	<b>113,864.81</b>
<b>Net Other Income</b>	<b>130,052.72</b>	<b>-107,296.29</b>	<b>22,756.43</b>
<b>Net Income</b>	<b><u>123,829.23</u></b>	<b><u>-141,324.86</u></b>	<b><u>-17,495.63</u></b>

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Accrual Basis

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

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>1004 - Cash in Bank CCUSH - 71</b>							28,033.74
Deposit	12/02/2024			ALL PAID	167.78		28,201.52
Paycheck	12/02/2024	15364	Cox, Cody R.			2,320.58	25,880.94
Liability C...	12/02/2024	E-pay	United States Treasury	94-1634964 QB Tracking # 300727714		5,591.08	20,289.86
Liability C...	12/02/2024	EFT	Employment Development D...	800-3247-7		580.12	19,709.74
Liability C...	12/02/2024	EFT	Employment Development D...	800-3247-7		242.35	19,467.39
Check	12/03/2024	15366	Michael McKaskle	RREDC - NOVEMBER		146.48	19,320.91
Deposit	12/03/2024			ALL PAID	226.00		19,546.91
Liability C...	12/04/2024		QuickBooks Payroll Service	Created by Payroll Service on 12/02/2024		5,231.75	14,315.16
Liability C...	12/04/2024	15367	Variable Annuity Life Ins. Co.			2,058.54	12,256.62
Liability C...	12/04/2024	E-pay	United States Treasury	94-1634964 QB Tracking # 491013714		362.30	11,894.32
Liability C...	12/04/2024	EFT	Employment Development D...	800-3247-7		22.82	11,871.50
Deposit	12/04/2024			ALL PAID	1,273.78		13,145.28
Paycheck	12/05/2024	DD1423	Chaille, Calvin C	Direct Deposit	0.00		13,145.28
Paycheck	12/05/2024	DD1424	Cherubini, Dru A	Direct Deposit	0.00		13,145.28
Paycheck	12/05/2024	15365	Esget, Douglas R			2,094.76	11,050.52
Paycheck	12/05/2024	DD1425	Gradin, Glenn A	Direct Deposit	0.00		11,050.52
Paycheck	12/05/2024	15361	Lewis, Todd C			1,329.92	9,720.60
Paycheck	12/05/2024	15362	Moore, Eric S			2,318.93	7,401.67
Paycheck	12/05/2024	15363	Moore, Marshall C			2,328.38	5,073.29
Check	12/05/2024	15369	Postmaster Redway	NOVEMBER Billing		234.86	4,838.43
Deposit	12/05/2024			ALL PAID	1,058.50		5,896.93
Paycheck	12/06/2024	15368	Cox, Cody R.			1,847.53	4,049.40
Deposit	12/06/2024			ALL PAID	525.04		4,574.44
Deposit	12/06/2024			Deposit	12,660.87		17,235.31
Bill Pmt -...	12/06/2024	15370	Calpers	100000017742301- Health Care Premiums - DEC 2024		10,270.57	6,964.74
Bill Pmt -...	12/06/2024	15371	Pacific Gas & Electric	WastePlant, Evergreen B&LS, Office		3,082.10	3,882.64
Check	12/08/2024	15452	Bob Downing Electric	INV 910		3,577.41	305.23
Deposit	12/09/2024			ALL PAID	2,919.12		3,224.35
Bill Pmt -...	12/09/2024	15372	Dazey's/Stephen's	OCT 2024 Billing		718.43	2,505.92
Bill Pmt -...	12/09/2024	15373	Frontier	ALL- Field Land Lines		624.40	1,881.52
Bill Pmt -...	12/09/2024	15374	Metron Farnier, LLC	INV#100009159 -1 CELL SERVICE PLAN x 12		120.00	1,761.52
Bill Pmt -...	12/09/2024	15375	quill	NOV INVOICES		48.47	1,713.05
Check	12/10/2024	15376	Moore, Marshall C	Advance 12-10-2024		435.00	1,278.05
Deposit	12/10/2024			ALL PAID	748.71		2,026.76
Deposit	12/10/2024			Deposit	9,615.09		11,641.85
Deposit	12/10/2024			Deposit	2,992.57		14,634.42
Deposit	12/11/2024			ALL PAID	3,879.09		18,513.51
Deposit	12/11/2024			Deposit	4,360.58		22,874.09
Bill Pmt -...	12/11/2024	15377	Metron Farnier, LLC	INV#100011228 -1 CELL SERVICE PLAN x 32		320.00	22,554.09
Bill Pmt -...	12/11/2024	15378	Mission Linen	Customer # 322538 door mat		18.06	22,536.03
Bill Pmt -...	12/11/2024	15379	Mobile Diesel Repair	INV# 8293 Inspection		4,276.33	18,259.70
Bill Pmt -...	12/11/2024	15380	Pacific Gas & Electric	Water Plant & Lift Stfations- July billing		6,197.30	12,062.40

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Redway Community Services District  
Checking Account Activity  
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Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill Pmt -...	12/11/2024	15381	Recology Eel River	Debris .09 ton- November Billing #261479		13.29	12,049.11
Bill Pmt -...	12/11/2024	15382	Recology Humboldt County	INV#33208760- Office		34.94	12,014.17
Deposit	12/12/2024			ALL PAID	321.83		12,336.00
Deposit	12/12/2024			WWTP #5	61,625.00		73,961.00
Deposit	12/12/2024			WWTP#6	64,315.00		138,276.00
Bill Pmt -...	12/12/2024	15383	GHD Inc	INV# 380-0056703 - WATER STORAGE		7,826.94	130,449.06
Bill Pmt -...	12/12/2024	15384	GHD Inc	INV# 380-0059936 WaterStorage		3,912.48	126,536.58
Bill Pmt -...	12/12/2024	15385	GHD Inc	INV# 380-0058386 - water storage		31,086.90	95,449.68
Bill Pmt -...	12/12/2024	15386	GHD Inc	INV# 380-0054604 - WWTP		64,314.70	31,134.98
Deposit	12/12/2024			Deposit	12,704.29		43,839.27
Deposit	12/13/2024			ALL PAID	1,821.60		45,660.87
Deposit	12/13/2024			Deposit	5,002.36		50,663.23
Deposit	12/16/2024			ALL PAID	1,243.21		51,906.44
Deposit	12/17/2024			ALL PAID	958.90		52,865.34
Deposit	12/17/2024			Deposit	9,312.25		62,177.59
Deposit	12/17/2024			Deposit	7,676.87		69,854.46
Paycheck	12/17/2024	15393	Cherubini, Dru A			100.00	69,754.46
Paycheck	12/17/2024	15394	Cox, Cody R.			100.00	69,654.46
Paycheck	12/17/2024	15395	Esget, Douglas R			100.00	69,554.46
Paycheck	12/17/2024	15396	Gradin, Glenn A	Direct Deposit		100.00	69,454.46
Paycheck	12/17/2024	15397	Lewis, Todd C			100.00	69,354.46
Paycheck	12/17/2024	15398	Moore, Eric S			100.00	69,254.46
Paycheck	12/17/2024	15399	Moore, Marshall C			100.00	69,154.46
Check	12/17/2024	15400	Nancy Jurrens	Christmas Appreciation		100.00	69,054.46
Liability C...	12/17/2024	E-pay	United States Treasury	94-1634964 QB Tracking # 951603714		117.38	68,937.08
Liability C...	12/17/2024	15401	Variable Annuity Life Ins. Co.			1,886.08	67,051.00
Liability C...	12/18/2024		QuickBooks Payroll Service	Created by Payroll Service on 12/17/2024		3,748.73	63,302.27
Check	12/18/2024	15402	Moore, Marshall C	PPO reimbursement Boots		103.78	63,198.49
Bill Pmt -...	12/18/2024	15403	Advanced Security Systems	INV# 715919 installation and service 11/1/2024~2/28/...		550.00	62,648.49
Bill Pmt -...	12/18/2024	15404	Blue Star	INV#MULTIPLE tank rentals (4)		426.72	62,221.77
Bill Pmt -...	12/18/2024	15405	David Katz	DEC RENT 2024 3168 Redwood Drive		900.00	61,321.77
Bill Pmt -...	12/18/2024	15406	Dazey's/Stephen's	NOV 2024 Billing		172.50	61,149.27
Bill Pmt -...	12/18/2024	15407	Jamie Corsetti, CPA	INV#13469 Audit prep / year end accounting / reports		1,162.50	59,986.77
Bill Pmt -...	12/18/2024	15408	Kingscote Chemicals	INV#S23272 Turbo Fog M45 Smoke Generator hose		69.23	59,917.54
Bill Pmt -...	12/18/2024	15409	McMurchie Law Firm	INV#4837		325.00	59,592.54
Bill Pmt -...	12/18/2024	15410	Microbac	October 2024 Statement 11-1~11-31		3,970.00	55,622.54
Bill Pmt -...	12/18/2024	15411	Milt's Saw Shop	INV#2024-1265		166.99	55,455.55
Bill Pmt -...	12/18/2024	15412	Pace Supply	Multiple - West Coast Project		11,422.20	44,033.35
Bill Pmt -...	12/18/2024	15413	Randall Sand & Gravel	INV# 21368,21400 sand		879.30	43,154.05
Bill Pmt -...	12/18/2024	15414	Sabre Backflow LLC	INV# 4427		148.51	43,005.54
Bill Pmt -...	12/18/2024	15415	SWRCB - W & WW Cert	T3 RE-EXAM MARSHALL MOORE- under payment		36.00	42,969.54
Bill Pmt -...	12/18/2024	15416	True Value	1451		49.08	42,920.46
Bill Pmt -...	12/18/2024	15417	Umpqua Bank	November Billing		1,932.16	40,988.30

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Redway Community Services District  
Checking Account Activity  
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Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill Pmt -...	12/18/2024	15418	Valley Pacific	195225 NOV 2024		1,150.67	39,837.63
Bill Pmt -...	12/18/2024	15419	Verizon	CELL PHONE month billing - NOV 5~DEC 4		259.47	39,578.16
Bill Pmt -...	12/18/2024	15420	Wyckoff's-Fortuna	Customer #2-7001 11-30-2024 statement		2.50	39,575.66
Check	12/18/2024	15421	Chaille, Calvin C	Insurance reimbursement 2 of 18		600.00	38,975.66
Check	12/18/2024	15422	Rogelio Martinez	WWTP Cert #3 on loan for the month of December 20...		1,250.00	37,725.66
Check	12/18/2024	15425	SRF Water Project Loan Fu...	For Deposit to fund #2546		6,636.00	31,089.66
Check	12/18/2024	15426	SEF Sewer	Acct# 2556000-800940		4,156.00	26,933.66
Check	12/18/2024	15429	Dian Griffith	Regular Board Meeting Dec 18, 2024		50.00	26,883.66
Check	12/18/2024	15427	Marie Etherton	Regular Board Meeting Dec 18, 2024		50.00	26,833.66
Check	12/18/2024	15428	Michael McKaskle	Regular Board Meeting Dec 18, 2024		50.00	26,783.66
Check	12/18/2024	15430	Tammy Willison	Regular Board Meeting Dec 18, 2024		50.00	26,733.66
Check	12/18/2024	15431	Humboldt Co. Clerk-Recorder	2024 CEQA		50.00	26,683.66
Deposit	12/18/2024			Deposit	9,231.04		35,914.70
Deposit	12/18/2024			ALL PAID	1,755.75		37,670.45
Paycheck	12/19/2024	DD1426	Chaille, Calvin C	Direct Deposit	0.00		37,670.45
Paycheck	12/19/2024	DD1427	Cherubini, Dru A	Direct Deposit	0.00		37,670.45
Paycheck	12/19/2024	15392	Cox, Cody R.			3,065.51	34,604.94
Paycheck	12/19/2024	15388	Esget, Douglas R			2,162.73	32,442.21
Paycheck	12/19/2024	DD1428	Gradin, Glenn A	Direct Deposit	0.00		32,442.21
Paycheck	12/19/2024	15389	Lewis, Todd C			1,526.54	30,915.67
Paycheck	12/19/2024	15390	Moore, Eric S			1,683.37	29,232.30
Paycheck	12/19/2024	15391	Moore, Marshall C			1,228.39	28,003.91
Liability C...	12/19/2024	E-pay	United States Treasury	94-1634964 QB Tracking # 950419714		4,609.06	23,394.85
Liability C...	12/19/2024	EFT	Employment Development D...	800-3247-7		381.89	23,012.96
Liability C...	12/19/2024	EFT	Employment Development D...	800-3247-7		133.49	22,879.47
Deposit	12/19/2024			ALL PAID	290.49		23,169.96
Deposit	12/20/2024			Deposit	3,621.55		26,791.51
Deposit	12/20/2024			ALL PAID	308.12		27,099.63
Deposit	12/20/2024			Deposit	1,945.60		29,045.23
Deposit	12/23/2024			ALL PAID	620.57		29,665.80
Deposit	12/24/2024			ALL PAID	138.40		29,804.20
Deposit	12/24/2024			Deposit	7,769.61		37,573.81
Check	12/26/2024	15432	Cox, Cody R.	12-26-2024 Cash Advance		500.00	37,073.81
Check	12/26/2024	15433	Moore, Marshall C	12-26-2024 Cash Advance		400.00	36,673.81
Deposit	12/26/2024			ALL PAID	1,136.88		37,810.69
Deposit	12/26/2024			ALL PAID	776.81		38,587.50
Deposit	12/27/2024			ALL PAID	431.56		39,019.06
Deposit	12/27/2024			Deposit	370.75		39,389.81
Deposit	12/27/2024			Deposit	3,077.80		42,467.61
Deposit	12/27/2024			Deposit	626.15		43,093.76
Check	12/30/2024	15434	Eric Moore	Employee Advance 12-30-2024		400.00	42,693.76
Deposit	12/30/2024			ALL PAID	591.41		43,285.17
Deposit	12/30/2024			Deposit	6,718.62		50,003.79

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

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Deposit	12/30/2024			Deposit	500.00		50,503.79
Deposit	12/31/2024			Deposit	1,355.37		51,859.16
Liability C...	12/31/2024	E-pay	United States Treasury	94-1634964 QB Tracking # 1708220518		4,892.32	46,966.84
Liability C...	12/31/2024	EFT	Employment Development D...	800-3247-7		481.94	46,484.90
Liability C...	12/31/2024	EFT	Employment Development D...	800-3247-7		237.27	46,247.63
Bill Pmt -...	12/31/2024	15441	David Katz	JAN RENT 2025 3168 Redwood Drive		900.00	45,347.63
Bill Pmt -...	12/31/2024	15445	Industrial Electric Arcata Inc.	IN52450 replace seals and ring HOMA PUMP		2,502.43	42,845.20
Bill Pmt -...	12/31/2024	15442	Industrial Service & Supply Inc	INV# 037190 Accu Tab		6,275.36	36,569.84
Bill Pmt -...	12/31/2024	15443	Kevin Tupes Fabrication	INV to 11-20-2024		1,170.00	35,399.84
Bill Pmt -...	12/31/2024	15444	six rivers portable toilets	INV#192185 December		171.76	35,228.08
Bill Pmt -...	12/31/2024	15446	SWRCB - annual permit fees			3,945.00	31,283.08
Bill Pmt -...	12/31/2024	15447	SWRCB - annual permit fees	WD-0278817		4,849.00	26,434.08
Liability C...	12/31/2024	15448	Variable Annuity Life Ins. Co.			2,082.27	24,351.81
General J...	12/31/2024	Transfer		transfer new connection to operations	15,378.69		39,730.50
Check	12/31/2024	15454	Storey Kenworthy	PINV1220244 - bill cards		84.84	39,645.66
Check	12/31/2024	15453	Bob Downing Electric	INV 917		9,576.54	30,069.12
Deposit	12/31/2024			Deposit	1,531.00		31,600.12
General J...	12/31/2024	GAG		ACH iCHECK GATEWAY 12-31-24		30.00	31,570.12
Check	12/31/2024			Service Charge		55.75	31,514.37
Total 1004 - Cash in Bank CCUSH - 71					263,584.61	260,103.98	31,514.37
<b>TOTAL</b>					<b>263,584.61</b>	<b>260,103.98</b>	<b>31,514.37</b>

**Redway Community Services District**  
**Reconciliation Summary**  
1004 - Cash in Bank CCUSH - 71, Period Ending 12/31/2024

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	<u>Dec 31, 24</u>
<b>Beginning Balance</b>	59,736.78
<b>Cleared Transactions</b>	
Checks and Payments - 105 items	-235,656.38
Deposits and Credits - 54 items	263,584.61
<b>Total Cleared Transactions</b>	<u>27,928.23</u>
<b>Cleared Balance</b>	<u><b>87,665.01</b></u>
<b>Uncleared Transactions</b>	
Checks and Payments - 35 items	-56,285.58
Deposits and Credits - 1 item	100.00
<b>Total Uncleared Transactions</b>	<u>-56,185.58</u>
<b>Register Balance as of 12/31/2024</b>	<u><b>31,479.43</b></u>
<b>New Transactions</b>	
Checks and Payments - 38 items	-64,567.91
Deposits and Credits - 19 items	38,972.01
<b>Total New Transactions</b>	<u>-25,595.90</u>
<b>Ending Balance</b>	<u><u><b>5,883.53</b></u></u>

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Accrual Basis

Redway Community Services District  
Savings Account Activity  
As of December 31, 2024

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>1010 - CCUSH - Business Savings -00</b>							25.01
Total 1010 - CCUSH - Business Savings -00							25.01
<b>1015 - CCUSH - Connection Fees -52</b>							313.10
Deposit	01/31/2024			Interest	0.03		313.13
Deposit	02/29/2024			Interest	0.02		313.15
Deposit	03/31/2024			Interest	0.03		313.18
Deposit	04/30/2024			Interest	0.03		313.21
Deposit	05/31/2024			Interest	0.03		313.24
Deposit	06/30/2024			Interest	0.03		313.27
Deposit	07/31/2024			Interest	0.03		313.30
Deposit	08/31/2024			Interest	0.03		313.33
Deposit	09/30/2024			Interest	0.03		313.36
General J...	10/31/2024	GAG		572 orchard - tenario	15,065.00		15,378.36
Deposit	10/31/2024			Interest	0.07		15,378.43
Deposit	11/30/2024			Interest	1.26		15,379.69
General J...	12/31/2024	Transfer		transfer new connection to operations		15,378.69	1.00
Deposit	12/31/2024			Interest	1.26		2.26
Total 1015 - CCUSH - Connection Fees -52					15,067.85	15,378.69	2.26
<b>1020 - CCUSH - Meadows Deposits - 51</b>							16,072.42
Deposit	01/31/2024			Interest	1.37		16,073.79
Deposit	02/29/2024			Interest	1.28		16,075.07
Deposit	03/31/2024			Interest	1.37		16,076.44
Deposit	04/30/2024			Interest	1.32		16,077.76
Deposit	05/31/2024			Interest	1.37		16,079.13
Deposit	06/30/2024			Interest	1.32		16,080.45
Deposit	07/31/2024			Interest	1.37		16,081.82
Deposit	08/31/2024			Interest	1.37		16,083.19
Deposit	09/30/2024			Interest	1.32		16,084.51
Deposit	10/31/2024			Interest	1.37		16,085.88
Deposit	11/30/2024			Interest	1.32		16,087.20
Deposit	12/31/2024			Interest	1.37		16,088.57
Total 1020 - CCUSH - Meadows Deposits - 51					16.15	0.00	16,088.57

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Accrual Basis

Redway Community Services District  
Savings Account Activity  
As of December 31, 2024

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>Cash in County - Water</b>							681,641.79
<b>1100 - #2546 SRF Water Proj Loan Fund</b>							221,339.37
General J...	02/02/2024	GAG		JAN 2024 Payment		38,250.00	183,089.37
Check	04/17/2024	14844	SRF Water Project Loan Fu...	For Deposit to fund #2546 For JAN, FEB, MAR 2023	19,818.00		202,907.37
General J...	05/31/2024	County			3,875.14		206,782.51
General J...	06/28/2024	GAG		transfer from SEF-Water to bring WSLF account current t...	59,873.00		266,655.51
General J...	06/30/2024	GAG		trn from 2556 to bring account current to 5-31-2024	72,985.00		339,640.51
General J...	06/30/2024	County			1,327.41		340,967.92
Check	08/28/2024	15135	SRF Water Project Loan Fu...	To close fiscal 2023/2024	6,670.00		347,637.92
Check	09/20/2024	15204	SRF Water Project Loan Fu...	July 2024 deposit	6,631.00		354,268.92
Check	10/31/2024	15281	SRF Water Project Loan Fu...	August 2024 deposit	6,642.00		360,910.92
Check	12/18/2024	15425	SRF Water Project Loan Fu...	September 2024 deposit	6,636.00		367,546.92
Total 1100 - #2546 SRF Water Proj Loan Fund					184,457.55	38,250.00	367,546.92
<b>1105 - #2547 SRF Payment Reserve Fund</b>							84,655.94
General J...	05/31/2024	County			1,647.54		86,303.48
General J...	06/30/2024	County			571.61		86,875.09
Total 1105 - #2547 SRF Payment Reserve Fund					2,219.15	0.00	86,875.09
<b>1110 - #2548 Davis Grunsky '68 Reserve</b>							4,731.69
General J...	05/31/2024	County			92.09		4,823.78
General J...	06/13/2024	County				4,823.78	0.00
General J...	06/30/2024	County			31.95		31.95
Total 1110 - #2548 Davis Grunsky '68 Reserve					124.04	4,823.78	31.95
<b>1115 - #2549 Davis Grunsky '74 Reserve</b>							19,087.98
General J...	05/31/2024	County			371.48		19,459.46
General J...	06/13/2024	County				16,918.41	2,541.05
General J...	06/13/2024	County				2,485.58	55.47
General J...	06/30/2024	County			128.89		184.36
Total 1115 - #2549 Davis Grunsky '74 Reserve					500.37	19,403.99	184.36



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Accrual Basis

Redway Community Services District  
Savings Account Activity  
As of December 31, 2024

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>1120 - #2550 Tax Revenue Fund-Water</b>							135,165.09
General J...	01/03/2024	GAG				23,519.26	111,645.83
General J...	05/31/2024	Prop Tax			66,198.51		177,844.34
General J...	05/31/2024	County			2,656.33		180,500.67
General J...	06/13/2024	County				2,516.32	177,984.35
General J...	06/28/2024	GAG		Transfer to SEF-Water		140951.00	37,033.35
General J...	06/28/2024	GAG		transfer to SEF Sewer		25,745.00	11,288.35
General J...	06/30/2024	County			1,055.43		12,343.78
General J...	06/30/2024	Prop Tax			4,760.97		17,104.75
Total 1120 - #2550 Tax Revenue Fund-Water					74,671.24	192731.58	17,104.75
<b>1125 - #2555 SEF - Water</b>							190,799.23
General J...	02/12/2024	GAG		Transfer from savings for Truck purchase		50,000.00	140,799.23
Check	03/19/2024	14785	SEF Water	Acct# 2555000-reimburse excess truck purchase funds	10,738.52		151,537.75
General J...	05/27/2024	GAG		transfer to OP for Metron Farnier meters		69,018.51	82,519.24
General J...	05/31/2024	County			3,972.54		86,491.78
General J...	06/13/2024	County				14,415.99	72,075.79
General J...	06/28/2024	GAG		Transfer from Water Tax brings SEF W current to 6=30-2...	140951.00		213,026.79
General J...	06/28/2024	GAG		transfer to WSLF to bring WSLF account current to 6-30-...		59,873.00	153,153.79
Check	06/28/2024	15007	SEF Water	#2555 For bring current to 5-31-2024	85,975.00		239,128.79
General J...	06/30/2024	GAG		Transfer to SEF Sewer to make SEF S current to 5-31-20...		87,438.00	151,690.79
General J...	06/30/2024	County			1,104.70		152,795.49
General J...	08/19/2024	GAG		SDRMA LIABILITY PAYMENT TRANSFER TO OPERATI...		27,498.36	125,297.13
Check	08/28/2024	15133	SEF Water	To close fiscal 2023/2024	7,857.00		133,154.13
General J...	09/10/2024	GAG		metron farnier INV#100005285 125 residential meters		56,932.41	76,221.72
Total 1125 - #2555 SEF - Water					250598.76	365176.27	76,221.72
<b>1130 - #2557 T &amp; D Rehab Proj. Fund</b>							25,862.49
General J...	03/12/2024	GAG		MIKSIS Manhole Rehab		23,216.00	2,646.49
General J...	05/31/2024	County			503.33		3,149.82
General J...	06/30/2024	County			140.83		3,290.65
Total 1130 - #2557 T & D Rehab Proj. Fund					644.16	23,216.00	3,290.65
Total Cash in County - Water					513215.27	643601.62	551,255.44

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Accrual Basis

Redway Community Services District  
Savings Account Activity  
As of December 31, 2024

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>Cash in County - Sewer</b>							115,928.81
<b>1135 - #2551 Tax Revenue -Sewer</b>							28,195.23
General J...	02/01/2024	GAG		Feb 2024 Interest Payment		10,732.50	17,462.73
General J...	05/31/2024	County			914.22		18,376.95
General J...	05/31/2024	Prop Tax			58,221.22		76,598.17
General J...	06/28/2024	GAG		transfer to SEF Sewer		70,000.00	6,598.17
General J...	06/30/2024	County			352.02		6,950.19
General J...	06/30/2024	Prop Tax			4,501.15		11,451.34
Total 1135 - #2551 Tax Revenue -Sewer					63,988.61	80,732.50	11,451.34
<b>1140 - #2554 RCSD RECD Grant Sewer</b>							864.86
General J...	05/31/2024	County			16.83		881.69
General J...	06/30/2024	County			5.84		887.53
Total 1140 - #2554 RCSD RECD Grant Sewer					22.67	0.00	887.53
<b>1145 - #2556 SEF - Sewer</b>							29,708.08
General J...	01/29/2024	GAG		Pump for Azalea Lift Station		13,618.19	16,089.89
General J...	05/31/2024	County			524.94		16,614.83
General J...	06/28/2024	GAG		Transfer from Sewer TAX to be current to 6-30-2023	95,745.00		112,359.83
General J...	06/30/2024	GAG		Transfer from SEF Water to make SEF S current to 5-31...	87,438.00		199,797.83
General J...	06/30/2024	GAG		trn to 2546 to make WSLF current to 5-31-2024		72,985.00	126,812.83
General J...	06/30/2024	County			134.82		126,947.65
Check	08/28/2024	15134	SEF Sewer	To close fiscal 2023/2024	7,977.00		134,924.65
Check	09/20/2024	15203	SEF Sewer	July 2024 payment	4,153.00		139,077.65
Check	10/31/2024	15280	SEF Sewer	August 2024 payment	4,160.00		143,237.65
Check	12/18/2024	15426	SEF Sewer	September 2024 payment	4,156.00		147,393.65
Total 1145 - #2556 SEF - Sewer					204288.76	86,603.19	147,393.65
<b>1150 - #2558 I &amp; I Project Fund-Sewer</b>							6,267.48
General J...	05/31/2024	County			121.97		6,389.45
General J...	06/30/2024	County			42.32		6,431.77
Total 1150 - #2558 I & I Project Fund-Sewer					164.29	0.00	6,431.77
<b>1155 - #9855 95 COP Payment Fund-Sewer</b>							1,346.15
General J...	05/31/2024	County			26.20		1,372.35
General J...	06/30/2024	County			9.09		1,381.44
Total 1155 - #9855 95 COP Payment Fund-Sewer					35.29	0.00	1,381.44

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 Accrual Basis

Redway Community Services District  
 Savings Account Activity  
 As of December 31, 2024

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>1160 - #9856</b>			<b>'95 Reserve Fund Sewer</b>				49,547.01
General J...	05/31/2024	County			964.25		50,511.26
General J...	06/30/2024	County			334.55		50,845.81
Total 1160 - #9856 '95 Reserve Fund Sewer					1,298.80	0.00	50,845.81
Total Cash in County - Sewer					269798.42	167335.69	218,391.54
<b>TOTAL</b>					<b>798097.69</b>	<b>826316.00</b>	<b>785,762.82</b>

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

Type	Date	Memo	Amount
<b>1300 - Accounts Receivable</b>			
Deposit	12/02/2024	ALL PAID	-167.78
Deposit	12/03/2024	ALL PAID	-226.00
Deposit	12/04/2024	ALL PAID	-1,273.78
Deposit	12/05/2024	ALL PAID	-1,058.50
Deposit	12/06/2024	ALL PAID	-525.04
Deposit	12/06/2024	Deposit	-12,660.87
Deposit	12/09/2024	ALL PAID	-2,919.12
Deposit	12/10/2024	ALL PAID	-748.71
Deposit	12/10/2024	Deposit	-9,615.09
Deposit	12/10/2024	Deposit	-2,992.57
Deposit	12/11/2024	ALL PAID	-3,879.09
Deposit	12/11/2024	Deposit	-4,360.58
Deposit	12/12/2024	ALL PAID	-321.83
Deposit	12/12/2024	Deposit	-12,704.29
Deposit	12/13/2024	ALL PAID	-1,821.60
Deposit	12/13/2024	Deposit	-5,002.36
Deposit	12/16/2024	ALL PAID	-1,243.21
Deposit	12/17/2024	ALL PAID	-958.90
Deposit	12/17/2024	Deposit	-9,312.25
Deposit	12/17/2024	Deposit	-7,676.87
Deposit	12/18/2024	Deposit	-9,231.04
Deposit	12/18/2024	ALL PAID	-1,755.75
Deposit	12/19/2024	ALL PAID	-290.49
Deposit	12/20/2024	Deposit	-3,621.55
Deposit	12/20/2024	ALL PAID	-308.12
Deposit	12/20/2024	Deposit	-1,945.60
Deposit	12/23/2024	ALL PAID	-620.57
Deposit	12/24/2024	ALL PAID	-138.40
Deposit	12/24/2024	Deposit	-7,769.61
Deposit	12/26/2024	ALL PAID	-1,136.88
Deposit	12/26/2024	ALL PAID	-776.81
Deposit	12/27/2024	ALL PAID	-431.56
Deposit	12/27/2024	Deposit	-370.75
Deposit	12/27/2024	Deposit	-3,077.80
Deposit	12/27/2024	Deposit	-626.15
Deposit	12/30/2024	ALL PAID	-591.41
Deposit	12/30/2024	Deposit	-6,718.62
Deposit	12/30/2024	Deposit	-500.00
Deposit	12/31/2024	Deposit	-1,355.37
Deposit	12/31/2024	Deposit	-1,531.00
Total 1300 - Accounts Receivable			-122,265.92
<b>TOTAL</b>			<b>-122,265.92</b>

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**Redway Community Services District**  
**A/P Aging Summary**  
As of January 31, 2025

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
<b>4JsConsulting</b>	0.00	8,937.17	0.00	0.00	0.00	8,937.17
<b>Anderson Lucas Sommerville &amp; Borg...</b>	0.00	11,000.00	0.00	0.00	0.00	11,000.00
<b>C&amp; K</b>	0.00	329.36	0.00	0.00	0.00	329.36
<b>California Rural Water Association</b>	782.00	0.00	0.00	0.00	0.00	782.00
<b>Copiers Plus</b>	0.00	420.23	0.00	0.00	0.00	420.23
<b>Dazey's/Stephen's</b>	35.29	0.00	0.00	0.00	0.00	35.29
<b>GHD Inc</b>	0.00	0.00	426,752.52	0.00	135,680.18	562,432.70
<b>Industrial Electric Arcata Inc.</b>	8,215.94	0.00	0.00	0.00	0.00	8,215.94
<b>Just Rent It</b>	29.09	0.00	0.00	0.00	0.00	29.09
<b>Metron Farnier, LLC</b>	0.00	113,884.81	0.00	0.00	0.00	113,884.81
<b>Microbac</b>	3,459.00	0.00	0.00	0.00	0.00	3,459.00
<b>NTU Technologies</b>	2,028.00	2,028.00	0.00	0.00	0.00	4,056.00
<b>quill</b>	32.31	0.00	0.00	0.00	0.00	32.31
<b>Randall Sand &amp; Gravel</b>	400.72	0.00	0.00	0.00	0.00	400.72
<b>six rivers portable toilets</b>	171.76	0.00	0.00	0.00	0.00	171.76
<b>Valley Pacific</b>	0.00	2,017.07	0.00	0.00	0.00	2,017.07
<b>Verizon</b>	0.00	210.72	0.00	0.00	0.00	210.72
<b>Verizon One Talk</b>	107.01	0.00	0.00	0.00	0.00	107.01
<b>TOTAL</b>	<u>15,261.12</u>	<u>138,827.36</u>	<u>426,752.52</u>	<u>0.00</u>	<u>135,680.18</u>	<u>716,521.18</u>

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Redway Community Services District  
Payroll Details by Account  
December 2024

	Dec 24	Dec 23	Jul - Dec 24
<b>Ordinary Income/Expense</b>			
<b>Expense</b>			
<b>Administrative &amp; General</b>			
<b>Insurance</b>			
5040 - Employee Health Insuran...	12,677.84	12,946.18	72,923.08
5045 - Workers' Comp	0.00	0.00	15,526.76
<b>Total Insurance</b>	12,677.84	12,946.18	88,449.84
5100 - Payroll Taxes	3,508.41	3,193.82	22,784.28
5150 - Wages	24,441.48	20,085.34	148,425.88
<b>Total Administrative &amp; General</b>	40,627.73	36,225.34	259,660.00
<b>Water Treatment</b>			
5220 - Wages	9,575.84	5,315.97	51,205.06
<b>Total Water Treatment</b>	9,575.84	5,315.97	51,205.06
<b>Water Trans &amp; Distribution</b>			
5320 - Wages	2,762.82	4,624.95	30,348.90
<b>Total Water Trans &amp; Distribution</b>	2,762.82	4,624.95	30,348.90
<b>Sewer Treatment</b>			
5420 - Wages	5,541.49	8,097.65	46,477.26
<b>Total Sewer Treatment</b>	5,541.49	8,097.65	46,477.26
<b>Sewer Collection</b>			
5520 - Wages	3,466.27	4,126.18	22,518.47
<b>Total Sewer Collection</b>	3,466.27	4,126.18	22,518.47
<b>Total Expense</b>	61,974.15	58,390.09	410,209.69
<b>Net Ordinary Income</b>	-61,974.15	-58,390.09	-410,209.69
<b>Net Income</b>	<b>-61,974.15</b>	<b>-58,390.09</b>	<b>-410,209.69</b>

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## Past Due List Status

<b>Past Due Status as of 12-31-2024</b>	<b>amount</b>
Number of accounts on the past due list	77
The Average Bill	\$799.15
The Median Bill	\$683.02
Low Balance at 90 days	\$11.57
High Balance at 90 days	\$3,112.97
Current balance Past Due List	\$61,534.25
Current Balance of at 90 days	\$27,006.97
Addresses currently off	19
<b>Past Due status as of 11-30-2024</b>	<b>amount</b>
Number of accounts on the past due list	127
The Average Bill	\$910.41
The Median Bill	\$760.31
Low Balance at 90 days	\$11.57
High Balance at 90 days	\$3,112.97
Current balance Past Due List	\$115,321.67
Current Balance of at 90 days	\$49,391.61
Addresses currently off	19

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Redway Community Services District  
Monthly Financial Statement to JANUARY 31st, 2025

<b>Primary Checking Account</b>	<b>Previous Balance =</b> \$87,665.01	As of DECEMBER 31st, 2024
Revenues		
1 Customer Revenues Collected per QuickBooks	\$118,621.65	
2	\$0.00	
3	\$0.00	
4 Rivercrest Mutual Water Testing	\$172.00	
5 Del Oro	\$184.40	
6	\$0.00	
7 TRANSFER CONNECTION FEE	\$0.00	
8 WWTP REIMBURSEMENT	\$0.00	
9 DWR REIMBURSEMENT	\$0.00	
10 EDD OVERPAYMENT	\$0.00	
11 UBCC rebate	\$345.02	
<b>Total Income (reconciled bank deposits)</b>	<b>\$119,323.07</b>	
<b>Total Withdrawals (reconciled withdrawals)</b>	<b>\$139,043.65</b>	
<b>Quick Books Balance - Primary Checking Account</b>	<b>\$67,944.43</b>	As of JANUARY 31st, 2025

<b>UBmax Income: Payments Received</b>		
Water payments - w/ late, reconnect fees, adjustments and deposits		\$45,555.03
Sewer Payments		\$60,323.49
SEF Water fees paid		\$0.00
SEF Sewer fees paid		\$4,216.80
Water Syst. Loan Fund		\$6,766.93
this amount includes monies going to tax roll(\$68,768.42)	<b>Total Payments Received</b>	<u>\$116,862.25</u>
	<b>Other Income</b>	\$701.42
	<b>Net Total Income</b>	<u>\$117,563.67</u>

<b>Billing for Sales of Water &amp; Sewer Services</b>					
Date: This Year	January-25		Date: Prior Year	January-24	
	WATER	SEWER		WATER	SEWER
WSLF	\$3,937.91		WSLF	\$6,627.46	
Residential	\$55,387.58	\$43,838.61	Residential	\$28,412.16	\$35,828.94
Commercial	\$0.00	\$0.00	Commercial	\$8,015.98	\$15,948.15
Sub total W&S only	\$59,325.49	\$43,838.61	Sub total W&S only	\$43,055.60	\$51,777.09
SEF	\$0.00	\$2,300.82	SEF	\$7,807.01	\$7,924.35
Sub total	\$59,325.49	\$46,139.43	Sub total	\$50,862.61	\$59,701.44
Reconnect fees	\$0.00		Reconnect fees	\$0.00	
Late Fees	\$3,129.53		Late Fees	\$2,208.00	
Adjustments	\$1,151.75		Adjustments	-\$169.67	
<b>Total Sales/Use</b>	Jan-25	\$109,746.20	<b>Total Sales/Use</b>	Jan-24	\$112,602.38

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Redway Community Services District  
Balance Sheet - Collapsed w/ Prior Year

As of January 31, 2022

	Jan 31, 22	Jan 31, 21
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
1004 - Cash in Bank CCUSH - 71	25,947.83	43,060.12
1010 - CCUSH - Business Savings -00	25.01	25.01
1015 - CCUSH - Connection Fees -52	50,018.29	56,181.68
1020 - CCUSH - Meadows Deposits - 51	16,041.72	16,025.69
1050 - Petty Cash	-105.00	300.00
<b>Cash in County - Water</b>		
1100 - #2546 SRF Water Proj Loan Fund	247,136.04	242,311.34
1105 - #2547 SRF Payment Reserve F...	82,015.40	81,701.80
1110 - #2548 Davis Grunsky '68 Reserve	4,566.58	4,566.58
1115 - #2549 Davis Grunsky '74 Reserve	18,492.59	18,421.88
1120 - #2550 Tax Revenue Fund-Water	66,147.00	61,320.27
1125 - #2555 SEF - Water	335,583.98	337,387.08
1130 - #2557 T & D Rehab Proj. Fund	24,710.93	51,987.79
<b>Total Cash in County - Water</b>	<b>778,652.52</b>	<b>797,696.74</b>
<b>Cash in County - Sewer</b>		
1135 - #2551 Tax Revenue -Sewer	37,515.71	51,715.88
1140 - #2554 RCSD RECD Grant Sewer	837.88	834.68
1145 - #2556 SEF - Sewer	99,591.61	140,184.86
1150 - #2558 I & I Project Fund-Sewer	5,767.56	30,630.56
1155 - #9855 95 COP Payment Fund-Se...	1,307.05	1,302.06
1160 - #9856 '95 Reserve Fund Sewer	48,108.09	47,924.55
<b>Total Cash in County - Sewer</b>	<b>193,127.90</b>	<b>272,592.59</b>
<b>Total Checking/Savings</b>	<b>1,063,708.27</b>	<b>1,185,881.83</b>
<b>Other Current Assets</b>		
Prepaid Expenses	3,000.00	3,000.00
Prepaid Insurance	10,857.37	0.00
Prepaid Rent	700.00	0.00
<b>1300 - Accounts Receivable</b>		
1301 - Allowance for Doubtful Accounts	-4,500.00	-4,500.00
1300 - Accounts Receivable - Other	160,692.64	133,538.77
<b>Total 1300 - Accounts Receivable</b>	<b>156,192.64</b>	<b>129,038.77</b>
1400 - Other Receivables	9,000.00	0.00
1600 - Inventory - Water	15,820.61	15,820.61
1650 - Inventory - Sewer	1,742.98	1,742.98
<b>Total Other Current Assets</b>	<b>197,313.60</b>	<b>149,602.36</b>
<b>Total Current Assets</b>	<b>1,261,021.87</b>	<b>1,335,484.19</b>

Redway Community Services District  
Balance Sheet - Collapsed w/ Prior Year

As of January 31, 2022

	Jan 31, 22	Jan 31, 21
<b>Fixed Assets</b>		
<b>Fixed Assets - Water</b>		
1700 · Land	31,282.45	31,282.45
1705 · Source of Supply Plant	457,413.70	457,413.70
1710 · Autos & Trucks	17,676.58	27,972.90
1715 · Pumping Plant	83,511.68	83,511.68
1720 · Water Treatment Plant	288,733.63	288,733.63
1725 · Structures & Improvements	4,115,506.08	4,115,506.08
1730 · Water Plant - Small Equipment	230,616.77	230,616.77
1735 · Construction in Progress	57,261.00	57,261.00
<b>Total Fixed Assets - Water</b>	<b>5,282,001.89</b>	<b>5,292,298.21</b>
<b>Fixed Assets - Sewer</b>		
1740 · Land	93,493.07	93,493.07
1742 · Road Improvements	116,000.00	0.00
1745 · New WW Plant & Lift Stations	2,037,438.28	2,037,438.28
1750 · New Collection Facility	1,748,872.91	1,748,872.91
1755 · Lab Equipment - Plant	43,665.29	43,665.29
1760 · Permanent Seasonal Perc Pond	166,654.40	166,654.40
1765 · Easements	4,633.00	4,633.00
1770 · Collection Facilities - Lift St	607,991.35	607,991.35
1775 · Treatment Plant - Structures	466,708.60	466,708.60
1776 · Treatment Plant - Improvements	100,333.88	80,884.53
1780 · Sludge Bed Construction	64,884.76	64,884.76
1790 · Office Furniture & Equipment	22,544.53	22,544.53
1795 · Autos & Trucks	72,630.85	83,120.65
1796 · Tools & Equipment	154,155.60	154,155.60
1797 · Construction in Progress	180,070.96	38,404.65
<b>Total Fixed Assets - Sewer</b>	<b>5,880,077.48</b>	<b>5,613,451.62</b>
<b>Accumulated Depreciation-Water</b>		
1800 · Plant	0.00	-2,633,926.38
Accumulated Depreciation-Water - Other	-2,722,514.06	0.00
<b>Total Accumulated Depreciation-Water</b>	<b>-2,722,514.06</b>	<b>-2,633,926.38</b>
<b>Accumulated Depreciation-Sewer</b>		
1805 · Autos & Trucks	0.00	-65,513.79
1810 · Collection Facility	0.00	-484,230.15
1815 · Lab Equipment	0.00	-43,665.29
1820 · New Sewer Project	0.00	-2,287,709.53
1825 · Office Equipment & Furniture	0.00	-22,544.53
1830 · Tools & Equipment	0.00	-154,155.88
1835 · Treatment Facility	0.00	-374,848.95
Accumulated Depreciation-Sewer - Other	-3,599,487.18	-43,141.86
<b>Total Accumulated Depreciation-Sewer</b>	<b>-3,599,487.18</b>	<b>-3,475,809.98</b>
<b>Total Fixed Assets</b>	<b>4,840,078.13</b>	<b>4,796,013.47</b>
<b>Other Assets</b>		
1900 · COP Issuance Costs	14,820.95	15,438.49
<b>Total Other Assets</b>	<b>14,820.95</b>	<b>15,438.49</b>
<b>TOTAL ASSETS</b>	<b>6,115,920.95</b>	<b>6,146,936.15</b>



Redway Community Services District  
Balance Sheet - Collapsed w/ Prior Year

As of January 31, 2022

	Jan 31, 22	Jan 31, 21
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
2000 - Accounts Payable	44,922.66	56,094.66
<b>Total Accounts Payable</b>	<b>44,922.66</b>	<b>56,094.66</b>
<b>Other Current Liabilities</b>		
Other Current Liabilities	0.00	240.00
2115 - Accrued 457b - Employer	105.00	0.00
2120 - Accrued 457b - Employee	105.00	0.00
2100 - Accrued FWH/FICA	0.00	-11.81
2110 - Accrued SUI/ETT	807.77	651.82
2125 - Accrued Vacation	14,190.42	13,369.26
2300 - Customer Deposits	12,850.00	14,840.60
2340 - Water Connection Deposit	2,650.00	2,650.00
2350 - Sewer Connections Deposit	1,310.00	1,310.00
2400 - Temporary Inv - W&J Project	11,900.00	11,900.00
Current Portion of Long-Term De	125,363.71	123,903.35
<b>Total Other Current Liabilities</b>	<b>169,281.90</b>	<b>168,853.22</b>
<b>Total Current Liabilities</b>	<b>214,204.56</b>	<b>224,947.88</b>
<b>Long Term Liabilities</b>		
2500 - Loan Payable - SRF Loan	918,000.00	994,500.00
2600 - Loan Payable - 95 WW Project	535,000.00	562,000.00
2700 - Loan Payable - Davis Grunsky	74,891.21	93,766.02
2800 - Interest Payable - Deferred	10,979.70	13,968.60
Less Current Portion of LTD	-125,363.71	-123,903.35
<b>Total Long Term Liabilities</b>	<b>1,413,507.20</b>	<b>1,540,331.27</b>
<b>Total Liabilities</b>	<b>1,627,711.76</b>	<b>1,765,279.15</b>
<b>Equity</b>		
<b>Water Equity</b>		
3050 - Retained Earnings - Water	2,130,632.89	2,048,668.19
3100 - Debt Reserve - Water	369,070.60	396,623.60
<b>3200 - Contributed Capital - Water</b>		
3250 - Less Accumulated Amortization	-150,001.65	-150,001.65
3200 - Contributed Capital - Water - Ot...	409,340.77	409,340.77
<b>Total 3200 - Contributed Capital - Water</b>	<b>259,339.12</b>	<b>259,339.12</b>
<b>Total Water Equity</b>	<b>2,759,042.61</b>	<b>2,704,630.91</b>
<b>Sewer Equity</b>		
3000 - Retained Earnings - Sewer	-1,059,469.24	-1,183,883.96
3150 - Debt Reserve - Sewer	49,117.18	49,117.18
<b>3300 - Contributed Capital - Sewer</b>		
3350 - Less Accumulated Amortization	-939,028.76	-939,028.76
3300 - Contributed Capital - Sewer - Ot...	3,743,489.16	3,743,489.16
<b>Total 3300 - Contributed Capital - Sewer</b>	<b>2,804,460.40</b>	<b>2,804,460.40</b>
<b>Total Sewer Equity</b>	<b>1,794,108.34</b>	<b>1,669,693.62</b>

Redway Community Services District  
Balance Sheet - Collapsed w/ Prior Year  
As of January 31, 2022

	Jan 31, 22	Jan 31, 21
32000 - Retained Earnings	1,117.20	0.00
Net Income	-66,058.96	7,332.47
Total Equity	4,488,209.19	4,381,657.00
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,115,920.95</b>	<b>6,146,936.15</b>

Redway Community Services District  
**Profit & Loss**  
January 2025

	Sewer	Water	TOTAL
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>Water Charges</b>			
4100 · Residential	0.00	56,539.33	56,539.33
<b>Total Water Charges</b>	0.00	56,539.33	56,539.33
<b>Sewer Charges</b>			
4200 · Residential	43,838.61	0.00	43,838.61
<b>Total Sewer Charges</b>	43,838.61	0.00	43,838.61
4500 · Late Charges	0.00	3,129.53	3,129.53
4600 · Other Operating Revenue	0.00	356.40	356.40
<b>Total Income</b>	43,838.61	60,025.26	103,863.87
<b>Gross Profit</b>	43,838.61	60,025.26	103,863.87
<b>Expense</b>			
<b>Administrative &amp; General</b>			
5015 · Bank Charges	0.00	64.75	64.75
5020 · Dues & Memberships	2,160.00	2,942.00	5,102.00
<b>Insurance</b>			
<b>5040 · Employee Health Insurance</b>			
Employee Portion Health	-1,675.03	-1,675.04	-3,350.07
5040 · Employee Health Insurance - O...	6,338.92	6,338.92	12,677.84
<b>Total 5040 · Employee Health Insurance</b>	4,663.89	4,663.88	9,327.77
<b>5041 · Employee Life Insurance</b>			
Employee Portion Life	-358.12	-358.13	-716.25
5041 · Employee Life Insurance - Other	672.74	672.75	1,345.49
<b>Total 5041 · Employee Life Insurance</b>	314.62	314.62	629.24
<b>Total Insurance</b>	4,978.51	4,978.50	9,957.01
5070 · Licenses, Permits & Fees	399.00	0.00	399.00
5075 · Mileage/Travel	32.09	32.10	64.19
<b>Office Expense</b>			
5062 · Finance Charges	57.31	57.33	114.64
5081 · Office Expense	67.47	67.47	134.94
5105 · Postage	117.43	117.43	234.86
5130 · Office Supplies	33.16	33.18	66.34
5135 · Telephone-all phones	618.32	323.79	942.11
<b>Total Office Expense</b>	893.69	599.20	1,492.89

Redway Community Services District  
**Profit & Loss**  
 January 2025

	Sewer	Water	TOTAL
<b>5085 · Outside Services</b>	457.50	9,394.67	9,852.17
<b>5100 · Payroll Taxes</b>	2,542.26	3,004.07	5,546.33
<b>Professional Fees</b>			
<b>5111 · Accounting</b>	867.48	892.50	1,759.98
<b>5112 · Director Fees</b>	137.50	137.50	275.00
<b>Total Professional Fees</b>	1,004.98	1,030.00	2,034.98
<b>5125 · Retirement</b>	1,867.59	1,867.60	3,735.19
<b>5150 · Wages</b>	16,135.43	16,115.87	32,251.30
<b>Total Administrative &amp; General</b>	30,471.05	40,028.76	70,499.81
<b>Water Treatment</b>			
<b>5200 · Lab Tests</b>	0.00	476.00	476.00
<b>5205 · Repairs &amp; Maintenance</b>	0.00	8,372.40	8,372.40
<b>5210 · Supplies-water treatment</b>	0.00	2,398.66	2,398.66
<b>5215 · Utilities</b>	0.00	5,862.45	5,862.45
<b>5220 · Wages</b>	0.00	15,665.53	15,665.53
<b>5240 · Truck expenses</b>	0.00	19.33	19.33
<b>Total Water Treatment</b>	0.00	32,794.37	32,794.37
<b>Water Trans &amp; Distribution</b>			
<b>5305 · Repairs &amp; Maintenance</b>	0.00	408.01	408.01
<b>5310 · Supplies</b>	0.00	90.36	90.36
<b>5320 · Wages</b>	0.00	2,417.12	2,417.12
<b>Total Water Trans &amp; Distribution</b>	0.00	2,915.49	2,915.49
<b>Sewer Treatment</b>			
<b>5400 · Lab Tests</b>	2,983.00	0.00	2,983.00
<b>5410 · Supplies-sewer treatment</b>	115.50	0.00	115.50
<b>5415 · Utilities</b>	1,250.00	0.00	1,250.00
<b>5420 · Wages</b>	7,392.49	0.00	7,392.49
<b>5440 · Truck Expenses</b>	19.32	0.00	19.32
<b>Total Sewer Treatment</b>	11,760.31	0.00	11,760.31
<b>Sewer Collection</b>			
<b>5505 · Repairs &amp; Maintenance</b>	197.94	0.00	197.94
<b>5510 · Supplies</b>	8.61	0.00	8.61

Redway Community Services District  
**Profit & Loss**  
 January 2025

	<u>Sewer</u>	<u>Water</u>	<u>TOTAL</u>
5515 · Utilities	2,327.83	0.00	2,327.83
5520 · Wages	4,632.93	0.00	4,632.93
<b>Total Sewer Collection</b>	<b>7,167.31</b>	<b>0.00</b>	<b>7,167.31</b>
<b>Total Expense</b>	<b>49,398.67</b>	<b>75,738.62</b>	<b>125,137.29</b>
<b>Net Ordinary Income</b>	<b>-5,560.06</b>	<b>-15,713.36</b>	<b>-21,273.42</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
5900 · SEF Fees - Sewer	2,300.82	0.00	2,300.82
4400 · SRF Fees	0.00	3,937.91	3,937.91
<b>Total Other Income</b>	<b>2,300.82</b>	<b>3,937.91</b>	<b>6,238.73</b>
<b>Net Other Income</b>	<b>2,300.82</b>	<b>3,937.91</b>	<b>6,238.73</b>
<b>Net Income</b>	<b><u>-3,259.24</u></b>	<b><u>-11,775.45</u></b>	<b><u>-15,034.69</u></b>

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Redway Community Services District

Checking Account Activity

As of January 31, 2025

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>1004 - Cash in Bank CCUSH - 71</b>							31,514.37
Paycheck	01/01/2025	15436	Cox, Cody R.			3,242.21	28,272.16
Paycheck	01/02/2025	DD1430	Cherubini, Dru A	Direct Deposit	0.00		28,272.16
Paycheck	01/02/2025	15435	Esget, Douglas R			1,810.17	26,461.99
Paycheck	01/02/2025	DD1431	Gradin, Glenn A	Direct Deposit	0.00		26,461.99
Paycheck	01/02/2025	15437	Lewis, Todd C			1,339.77	25,122.22
Paycheck	01/02/2025	15438	Moore, Eric S			1,945.25	23,176.97
Paycheck	01/02/2025	15439	Moore, Marshall C			1,979.45	21,197.52
Liability Check	01/02/2025		QuickBooks Payroll Service	Created by Payroll Service on 12/31/2024		3,487.20	17,710.32
Check	01/02/2025	15449	Postmaster Redway	DECEMBER Billing		234.86	17,475.46
Deposit	01/02/2025			ALL PAID	804.98		18,280.44
Deposit	01/02/2025			ALL PAID	265.00		18,545.44
Deposit	01/03/2025			ALL PAID	1,861.87		20,407.31
Deposit	01/07/2025			ALL PAID	200.00		20,607.31
Deposit	01/07/2025			Deposit	8,380.00		28,987.31
Deposit	01/08/2025			ALL PAID	703.91		29,691.22
Deposit	01/08/2025			Deposit	8,221.53		37,912.75
General Jour...	01/08/2025	GAG		iCHECK GATEWAY		30.00	37,882.75
Check	01/09/2025	15450	Moore, Eric S	employee advance 1-9-2025		500.00	37,382.75
Check	01/09/2025	15451	Cox, Cody R.	employee advance 1-9-2025		500.00	36,882.75
Check	01/09/2025	15455	Rogelio Martinez	WWTP Cert #3 on loan for the month of January 2025		1,250.00	35,632.75
Check	01/09/2025	15456	Chaille, Calvin C	Insurance reimbursement 3 of 18		600.00	35,032.75
Check	01/09/2025	15457	Cherubini, Dru A	Mileage 12-31-2024		64.19	34,968.56
Check	01/10/2025	15458	SWRCB - W & WW Cert	GRADE III EXAM C.COX		399.00	34,569.56
Deposit	01/10/2025			ALL PAID	742.37		35,311.93
Deposit	01/10/2025			Deposit	5,451.00		40,762.93
Deposit	01/10/2025			ALL PAID	1,204.38		41,967.31
Deposit	01/10/2025			Deposit	1,355.00		43,322.31
Bill Pmt -Che...	01/10/2025	15459	C& K	32585		141.64	43,180.67
Bill Pmt -Che...	01/10/2025	15460	Calpers	100000017773696- Health Care Premiums - JAN 2025		11,380.69	31,799.98
Bill Pmt -Che...	01/10/2025	15461	colonial Life	E5494117 Invoice for DEC 5, 19 2024		780.16	31,019.82
Bill Pmt -Che...	01/10/2025	15462	Fire Risk Management Services	Extended Benefits Dental, Vision, Life JAN 2024		749.26	30,270.56
Bill Pmt -Che...	01/10/2025	15463	Pacific Gas & Electric			13,410.73	16,859.83
Bill Pmt -Che...	01/10/2025	15464	Verizon One Talk	DESK PHONE month billing NOV 8 - DEC 7		106.93	16,752.90
Bill Pmt -Che...	01/10/2025	15465	Hach	INV # 14301890		125.00	16,627.90
Bill Pmt -Che...	01/10/2025	15466	Humboldt County Sheriff's Office	Attention: Alarm Permitting- 556 Barnes Lane		25.00	16,602.90
Bill Pmt -Che...	01/10/2025	15467	Jamie Corsetti, CPA	INV#10025 year end accounting		50.00	16,552.90
Bill Pmt -Che...	01/10/2025	15468	Mission Linen	Customer # 322538 door mat		18.06	16,534.84
Bill Pmt -Che...	01/10/2025	15469	quill	DEC INVOICES		79.69	16,455.15
Bill Pmt -Che...	01/10/2025	15470	Recology Eel River	Debris .16 TON DEC BILL #00264275		31.96	16,423.19
Bill Pmt -Che...	01/10/2025	15471	Recology Humboldt County	INV#33315532- Office		34.94	16,388.25
Bill Pmt -Che...	01/10/2025	15472	Security Lock & Alarm	INV#220034128		231.00	16,157.25
Bill Pmt -Che...	01/10/2025	15473	True Value	1451		30.16	16,127.09
Bill Pmt -Che...	01/10/2025	15474	Wyckoff's-Fortuna	Customer #2-7001 12-31-2024 statement		185.58	15,941.51
Liability Check	01/13/2025	EFT	Employment Development Departme...	800-3247-7		80.00	15,861.51
Deposit	01/13/2025			ALL PAID	532.42		16,393.93
Deposit	01/14/2025			ALL PAID	307.55		16,701.48
Liability Check	01/15/2025		QuickBooks Payroll Service	Created by Payroll Service on 01/14/2025		3,916.89	12,784.59
Deposit	01/15/2025			ALL PAID	725.57		13,510.16
Deposit	01/15/2025			Deposit	86.00		13,596.16
Deposit	01/15/2025			Deposit	86.00		13,682.16
Deposit	01/15/2025			Deposit	184.40		13,866.56
Deposit	01/15/2025			Deposit	1,987.31		15,853.87
Deposit	01/15/2025			Deposit	5,872.72		21,726.59
Liability Check	01/15/2025	E-pay	United States Treasury	94-1634964 QB Tracking # -1244622582		5,106.00	16,620.59
Liability Check	01/15/2025	EFT	Employment Development Departme...	800-3247-7		463.26	16,157.33

Redway Community Services District

Checking Account Activity

As of January 31, 2025

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Liability Check	01/15/2025	EFT	Employment Development Departme...	800-3247-7		239.99	15,917.34
Deposit	01/15/2025			Deposit	14,106.01		30,023.35
Paycheck	01/16/2025	DD1432	Cherubini, Dru A	Direct Deposit	0.00		30,023.35
Paycheck	01/16/2025	15475	Cox, Cody R.			2,742.22	27,281.13
Paycheck	01/16/2025	15476	Esget, Douglas R			2,830.11	24,451.02
Paycheck	01/16/2025	DD1433	Gradin, Glenn A	Direct Deposit	0.00		24,451.02
Paycheck	01/16/2025	15477	Lewis, Todd C			1,340.71	23,110.31
Paycheck	01/16/2025	15478	Moore, Eric S			1,717.96	21,392.35
Paycheck	01/16/2025	15479	Moore, Marshall C			1,432.81	19,959.54
Deposit	01/16/2025			ALL PAID	466.49		20,426.03
Deposit	01/17/2025			ALL PAID	194.25		20,620.28
Deposit	01/17/2025			Deposit	4,950.74		25,571.02
Bill Pmt -Che...	01/20/2025	15481	California Special Districts Association	CSDA Membership Dues 2025		4,320.00	21,251.02
Bill Pmt -Che...	01/20/2025	15480	Frontier	ALL- Field Land Lines		625.56	20,625.46
Bill Pmt -Che...	01/20/2025	15482	Pace Supply	INV#0210048558, 029799939-2		756.35	19,869.11
Bill Pmt -Che...	01/20/2025	15483	SWRCB - annual permit fees	SM-1047973		1,967.08	17,902.03
Bill Pmt -Che...	01/20/2025	15484	Umpqua Bank	November Billing		1,452.86	16,449.17
Deposit	01/21/2025			ALL PAID	750.00		17,199.17
Deposit	01/22/2025			ALL PAID	15,701.20		32,900.37
Deposit	01/22/2025			Deposit	7,342.14		40,242.51
Deposit	01/23/2025			ALL PAID	271.65		40,514.16
Deposit	01/23/2025			Deposit	3,580.86		44,095.02
Deposit	01/24/2025			ALL PAID	739.22		44,834.24
Deposit	01/24/2025			Deposit	3,940.63		48,774.87
Deposit	01/27/2025			ALL PAID	582.47		49,357.34
Deposit	01/28/2025			ALL PAID	693.78		50,051.12
Liability Check	01/28/2025	15513	Variable Annuity Life Ins. Co.			2,198.83	47,852.29
Deposit	01/28/2025			Deposit	13,782.91		61,635.20
Liability Check	01/29/2025		QuickBooks Payroll Service	Created by Payroll Service on 01/28/2025		3,657.39	57,977.81
Check	01/29/2025	15485	Art McClure	Chair Special Board Meeting January 24, 2024		75.00	57,902.81
Check	01/29/2025	15486	Dian Griffith	Special Board Meeting January 24, 2024		50.00	57,852.81
Check	01/29/2025	15487	Michael McKaskle	Special Board Meeting January 24, 2024		50.00	57,802.81
Check	01/29/2025	15488	Marie Etherton	Special Board Meeting January 24, 2024		50.00	57,752.81
Check	01/29/2025	15489	Tammy Willison	Special Board Meeting January 24, 2024		50.00	57,702.81
Deposit	01/29/2025			ALL PAID	1,024.27		58,727.08
Deposit	01/29/2025			Deposit	2,707.04		61,434.12
Deposit	01/29/2025			UBCC REBATE UNKNOWN REASON WHO IS UBCC	345.02		61,779.14
Paycheck	01/30/2025	DD1434	Cherubini, Dru A	Direct Deposit	0.00		61,779.14
Paycheck	01/30/2025	15494	Cox, Cody R.			2,742.21	59,036.93
Paycheck	01/30/2025	15493	Esget, Douglas R			1,794.02	57,242.91
Paycheck	01/30/2025	DD1435	Gradin, Glenn A	Direct Deposit	0.00		57,242.91
Paycheck	01/30/2025	15492	Lewis, Todd C			1,339.76	55,903.15
Paycheck	01/30/2025	15491	Moore, Eric S			2,103.03	53,800.12
Paycheck	01/30/2025	15490	Moore, Marshall C			1,731.65	52,068.47
Deposit	01/30/2025			ALL PAID	728.55		52,797.02
Deposit	01/30/2025			Deposit	7,911.26		60,708.28
Deposit	01/31/2025			ALL PAID	532.57		61,240.85
Check	01/31/2025	15514	Ella Mcfarland	Office Cleaning 1-13,1-27 2025		75.00	61,165.85
Check	01/31/2025			Service Charge		34.75	61,131.10
Total 1004 - Cash in Bank CCUSH - 71					119,323.07	89,706.34	61,131.10
<b>TOTAL</b>					<b>119,323.07</b>	<b>89,706.34</b>	<b>61,131.10</b>



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**Redway Community Services District**  
**Reconciliation Summary**  
1004 · Cash in Bank CCUSH - 71, Period Ending 01/31/2025

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	<u>Jan 31, 25</u>
<b>Beginning Balance</b>	87,665.01
<b>Cleared Transactions</b>	
Checks and Payments - 72 items	-139,043.65
Deposits and Credits - 41 items	119,323.07
<b>Total Cleared Transactions</b>	<u>-19,720.58</u>
<b>Cleared Balance</b>	<u><u>67,944.43</u></u>
<b>Uncleared Transactions</b>	
Checks and Payments - 21 items	-6,913.33
Deposits and Credits - 1 item	100.00
<b>Total Uncleared Transactions</b>	<u>-6,813.33</u>
<b>Register Balance as of 01/31/2025</b>	<u><u>61,131.10</u></u>
<b>New Transactions</b>	
Checks and Payments - 58 items	-222,759.96
Deposits and Credits - 14 items	193,352.25
<b>Total New Transactions</b>	<u>-29,407.71</u>
<b>Ending Balance</b>	<u><u>31,723.39</u></u>

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Accrual Basis

Redway Community Services District

Savings Account Activity

As of January 31, 2025

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>1010 - CCUSH - Business Savings -00</b>							25.01
Total 1010 - CCUSH - Business Savings -00							25.01
<b>1015 - CCUSH - Connection Fees -52</b>							313.10
Deposit	01/31/2024			Interest	0.03		313.13
Deposit	02/29/2024			Interest	0.02		313.15
Deposit	03/31/2024			Interest	0.03		313.18
Deposit	04/30/2024			Interest	0.03		313.21
Deposit	05/31/2024			Interest	0.03		313.24
Deposit	06/30/2024			Interest	0.03		313.27
Deposit	07/31/2024			Interest	0.03		313.30
Deposit	08/31/2024			Interest	0.03		313.33
Deposit	09/30/2024			Interest	0.03		313.36
General Jour...	10/31/2024	GAG		572 orchard - tenario	15,065.00		15,378.36
Deposit	10/31/2024			Interest	0.07		15,378.43
Deposit	11/30/2024			Interest	1.26		15,379.69
General Jour...	12/31/2024	Transfer		transfer new connection to operations		15,378.69	1.00
Deposit	12/31/2024			Interest	1.26		2.26
Total 1015 - CCUSH - Connection Fees -52					15,067.85	15,378.69	2.26
<b>1020 - CCUSH - Meadows Deposits - 51</b>							16,072.42
Deposit	01/31/2024			Interest	1.37		16,073.79
Deposit	02/29/2024			Interest	1.28		16,075.07
Deposit	03/31/2024			Interest	1.37		16,076.44
Deposit	04/30/2024			Interest	1.32		16,077.76
Deposit	05/31/2024			Interest	1.37		16,079.13
Deposit	06/30/2024			Interest	1.32		16,080.45
Deposit	07/31/2024			Interest	1.37		16,081.82
Deposit	08/31/2024			Interest	1.37		16,083.19
Deposit	09/30/2024			Interest	1.32		16,084.51
Deposit	10/31/2024			Interest	1.37		16,085.88
Deposit	11/30/2024			Interest	1.32		16,087.20
Deposit	12/31/2024			Interest	1.37		16,088.57
Total 1020 - CCUSH - Meadows Deposits - 51					16.15	0.00	16,088.57
<b>Cash in County - Water</b>							681,641.79
<b>1100 - #2546 SRF Water Proj Loan Fund</b>							221,339.37
General Jour...	02/02/2024	GAG		JAN 2024 Payment		38,250.00	183,089.37
Check	04/17/2024	14844	SRF Water Project Loan Fund #2546	For Deposit to fund #2546 For JAN, FEB, MAR 2023	19,818.00		202,907.37
General Jour...	05/31/2024	County			3,875.14		206,782.51
General Jour...	06/28/2024	GAG		transfer from SEF-Water to bring WSLF account current to 6-30-2023	59,873.00		266,655.51
General Jour...	06/30/2024	GAG		trn from 2556 to bring account current to 5-31-2024	72,985.00		339,640.51
General Jour...	06/30/2024	County			1,327.41		340,967.92
General Jour...	07/01/2024	County				1,436.33	339,531.59
General Jour...	07/30/2024	GAG		JULY 2024 Payment		38,250.00	301,281.59
Check	08/28/2024	15135	SRF Water Project Loan Fund #2546	To close fiscal 2023/2024	6,670.00		307,951.59
Check	09/20/2024	15204	SRF Water Project Loan Fund #2546	July 2024 deposit	6,631.00		314,582.59
General Jour...	10/01/2024	County				1,881.78	312,700.81
Check	10/31/2024	15281	SRF Water Project Loan Fund #2546	August 2024 deposit	6,642.00		319,342.81
Check	12/18/2024	15425	SRF Water Project Loan Fund #2546	September 2024 deposit	6,636.00		325,978.81
Total 1100 - #2546 SRF Water Proj Loan Fund					184,457.55	79,818.11	325,978.81

Redway Community Services District

Savings Account Activity

As of January 31, 2025

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>1105 - #2547 SRF Payment Reserve Fund</b>							84,655.94
General Jour...	05/31/2024	County			1,647.54		86,303.48
General Jour...	06/30/2024	County			571.61		86,875.09
General Jour...	07/01/2024	County				607.16	86,267.93
General Jour...	10/01/2024	County				670.24	85,597.69
Total 1105 - #2547 SRF Payment Reserve Fund					2,219.15	1,277.40	85,597.69
<b>1110 - #2548 Davis Grunsky '68 Reserve</b>							4,731.69
General Jour...	05/31/2024	County			92.09		4,823.78
General Jour...	06/13/2024	County				4,823.78	0.00
General Jour...	06/30/2024	County			31.95		31.95
General Jour...	07/01/2024	County				31.71	0.24
General Jour...	10/01/2024	County				0.49	-0.25
Total 1110 - #2548 Davis Grunsky '68 Reserve					124.04	4,855.98	-0.25
<b>1115 - #2549 Davis Grunsky '74 Reserve</b>							19,087.98
General Jour...	05/31/2024	County			371.48		19,459.46
General Jour...	06/13/2024	County				16,918.41	2,541.05
General Jour...	06/13/2024	County				2,485.58	55.47
General Jour...	06/30/2024	County			128.89		184.36
General Jour...	07/01/2024	County				127.96	56.40
General Jour...	10/01/2024	County				2.39	54.01
Total 1115 - #2549 Davis Grunsky '74 Reserve					500.37	19,534.34	54.01
<b>1120 - #2550 Tax Revenue Fund-Water</b>							135,165.09
General Jour...	01/03/2024	GAG				23,519.26	111,645.83
General Jour...	05/31/2024	Prop Tax			66,198.51		177,844.34
General Jour...	05/31/2024	County			2,656.33		180,500.67
General Jour...	06/13/2024	County				2,516.32	177,984.35
General Jour...	06/28/2024	GAG		Transfer to SEF-Water		140,951.00	37,033.35
General Jour...	06/28/2024	GAG		transfer to SEF Sewer		25,745.00	11,288.35
General Jour...	06/30/2024	County			1,055.43		12,343.78
General Jour...	06/30/2024	Prop Tax			4,760.97		17,104.75
General Jour...	07/01/2024	County				1,196.32	15,908.43
General Jour...	10/01/2024	County				144.93	15,763.50
Total 1120 - #2550 Tax Revenue Fund-Water					74,671.24	194,072.83	15,763.50

Redway Community Services District

Savings Account Activity

As of January 31, 2025

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>1125 - #2555 SEF - Water</b>							190,799.23
General Jour...	02/12/2024	GAG		Transfer from savings for Truck purchase		50,000.00	140,799.23
Check	03/19/2024	14785	SEF Water	Acct# 2555000-reimburse excess truck purchase funds	10,738.52		151,537.75
General Jour...	05/27/2024	GAG		transfer to OP for Metron Farnier meters		69,018.51	82,519.24
General Jour...	05/31/2024	County			3,972.54		86,491.78
General Jour...	06/13/2024	County				14,415.99	72,075.79
General Jour...	06/28/2024	GAG		Transfer from Water Tax brings SEF W current to 6=30-2023	140,951.00		213,026.79
General Jour...	06/28/2024	GAG		transfer to WSLF to bring WSLF account current to 6-30-2023		59,873.00	153,153.79
Check	06/28/2024	15007	SEF Water	#2555 For bring current to 5-31-2024	85,975.00		239,128.79
General Jour...	06/30/2024	GAG		Transfer to SEF Sewer to make SEF S current to 5-31-2024		87,438.00	151,690.79
General Jour...	06/30/2024	County			1,104.70		152,795.49
General Jour...	07/01/2024	County				904.69	151,890.80
General Jour...	08/19/2024	GAG		SDRMA LIABILITY PAYMENT TRANSFER TO OPERATIONS		27,498.36	124,392.44
Check	08/28/2024	15133	SEF Water	To close fiscal 2023/2024	7,857.00		132,249.44
General Jour...	09/10/2024	GAG		metron farnier INV#100005285 125 residential meters		56,932.41	75,317.03
General Jour...	10/01/2024	County				921.81	74,395.22
Total 1125 - #2555 SEF - Water					250,598.76	367,002.77	74,395.22
<b>1130 - #2557 T &amp; D Rehab Proj. Fund</b>							25,862.49
General Jour...	03/12/2024	GAG		MIKSIS Manhole Rehab		23,216.00	2,646.49
General Jour...	05/31/2024	County			503.33		3,149.82
General Jour...	06/30/2024	County			140.83		3,290.65
General Jour...	07/01/2024	County				23.00	3,267.65
General Jour...	10/01/2024	County				25.39	3,242.26
Total 1130 - #2557 T & D Rehab Proj. Fund					644.16	23,264.39	3,242.26
Total Cash in County - Water					513,215.27	689,825.82	505,031.24
<b>Cash in County - Sewer</b>							115,928.81
<b>1135 - #2551 Tax Revenue -Sewer</b>							28,195.23
General Jour...	02/01/2024	GAG		Feb 2024 Interest Payment		10,732.50	17,462.73
General Jour...	05/31/2024	County			914.22		18,376.95
General Jour...	05/31/2024	Prop Tax			58,221.22		76,598.17
General Jour...	06/28/2024	GAG		transfer to SEF Sewer		70,000.00	6,598.17
General Jour...	06/30/2024	County			352.02		6,950.19
General Jour...	06/30/2024	Prop Tax			4,501.15		11,451.34
General Jour...	07/01/2024	County				497.19	10,954.15
General Jour...	10/01/2024	County			115.99		11,070.14
Total 1135 - #2551 Tax Revenue -Sewer					64,104.60	81,229.69	11,070.14
<b>1140 - #2554 RCSD RECD Grant Sewer</b>							864.86
General Jour...	05/31/2024	County			16.83		881.69
General Jour...	06/30/2024	County			5.84		887.53
General Jour...	07/01/2024	County				6.20	881.33
General Jour...	10/01/2024	County				6.85	874.48
Total 1140 - #2554 RCSD RECD Grant Sewer					22.67	13.05	874.48

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02/19/25

Accrual Basis

Redway Community Services District

Savings Account Activity

As of January 31, 2025

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>1145 - #2556 SEF - Sewer</b>							29,708.08
General Jour...	01/29/2024	GAG		Pump for Azalea Lift Station		13,618.19	16,089.89
General Jour...	05/31/2024	County			524.94		16,614.83
General Jour...	06/28/2024	GAG		Transfer from Sewer TAX to be current to 6-30-2023	95,745.00		112,359.83
General Jour...	06/30/2024	GAG		Transfer from SEF Water to make SEF S current to 5-31-2024	87,438.00		199,797.83
General Jour...	06/30/2024	GAG		trn to 2546 to make WSLF current to 5-31-2024		72,985.00	126,812.83
General Jour...	06/30/2024	County			134.82		126,947.65
General Jour...	07/01/2024	County				153.19	126,794.46
Check	08/28/2024	15134	SEF Sewer	To close fiscal 2023/2024	7,977.00		134,771.46
Check	09/20/2024	15203	SEF Sewer	July 2024 payment	4,153.00		138,924.46
General Jour...	10/01/2024	County				1,553.28	137,371.18
Check	10/31/2024	15280	SEF Sewer	August 2024 payment	4,160.00		141,531.18
Check	12/18/2024	15426	SEF Sewer	September 2024 payment	4,156.00		145,687.18
Total 1145 - #2556 SEF - Sewer					204,288.76	88,309.66	145,687.18
<b>1150 - #2558 I &amp; I Project Fund-Sewer</b>							6,267.48
General Jour...	05/31/2024	County			121.97		6,389.45
General Jour...	06/30/2024	County			42.32		6,431.77
General Jour...	07/01/2024	County				44.95	6,386.82
General Jour...	10/01/2024	County				49.62	6,337.20
Total 1150 - #2558 I & I Project Fund-Sewer					164.29	94.57	6,337.20
<b>1155 - #9855 95 COP Payment Fund-Sewer</b>							1,346.15
General Jour...	05/31/2024	County			26.20		1,372.35
General Jour...	06/30/2024	County			9.09		1,381.44
General Jour...	07/01/2024	County				9.65	1,371.79
General Jour...	10/01/2024	County				10.66	1,361.13
Total 1155 - #9855 95 COP Payment Fund-Sewer					35.29	20.31	1,361.13
<b>1160 - #9856 '95 Reserve Fund Sewer</b>							49,547.01
General Jour...	05/31/2024	County			964.25		50,511.26
General Jour...	06/30/2024	County			334.55		50,845.81
General Jour...	07/01/2024	County				355.36	50,490.45
General Jour...	10/01/2024	County				392.27	50,098.18
Total 1160 - #9856 '95 Reserve Fund Sewer					1,298.80	747.63	50,098.18
Total Cash in County - Sewer					269,914.41	170,414.91	215,428.31
<b>TOTAL</b>					<b>798,213.68</b>	<b>875,619.42</b>	<b>736,575.39</b>

**Redway Community Services District**  
**Payments from Customers**  
 As of January 31, 2025

Type	Date	Memo	Amount
<b>1300 - Accounts Receivable</b>			
Deposit	01/02/2025	ALL PAID	-804.98
Deposit	01/02/2025	ALL PAID	-265.00
Deposit	01/03/2025	ALL PAID	-1,861.87
Deposit	01/07/2025	ALL PAID	-200.00
Deposit	01/07/2025	Deposit	-8,380.00
Deposit	01/08/2025	ALL PAID	-703.91
Deposit	01/08/2025	Deposit	-8,221.53
Deposit	01/10/2025	ALL PAID	-742.37
Deposit	01/10/2025	Deposit	-5,451.00
Deposit	01/10/2025	ALL PAID	-1,204.38
Deposit	01/10/2025	Deposit	-1,355.00
Deposit	01/13/2025	ALL PAID	-532.42
Deposit	01/14/2025	ALL PAID	-307.55
Deposit	01/15/2025	ALL PAID	-725.57
Deposit	01/15/2025	Deposit	-1,987.31
Deposit	01/15/2025	Deposit	-5,872.72
Deposit	01/15/2025	Deposit	-14,106.01
Deposit	01/16/2025	ALL PAID	-466.49
Deposit	01/17/2025	ALL PAID	-194.25
Deposit	01/17/2025	Deposit	-4,950.74
Deposit	01/21/2025	ALL PAID	-750.00
Deposit	01/22/2025	ALL PAID	-15,701.20
Deposit	01/22/2025	Deposit	-7,342.14
Deposit	01/23/2025	ALL PAID	-271.65
Deposit	01/23/2025	Deposit	-3,580.86
Deposit	01/24/2025	ALL PAID	-739.22
Deposit	01/24/2025	Deposit	-3,940.63
Deposit	01/27/2025	ALL PAID	-582.47
Deposit	01/28/2025	ALL PAID	-693.78
Deposit	01/28/2025	Deposit	-13,782.91
Deposit	01/29/2025	ALL PAID	-1,024.27
Deposit	01/29/2025	Deposit	-2,707.04
Deposit	01/30/2025	ALL PAID	-728.55
Deposit	01/30/2025	Deposit	-7,911.26
Deposit	01/31/2025	ALL PAID	-532.57
Total 1300 - Accounts Receivable			-118,621.65
<b>TOTAL</b>			<b>-118,621.65</b>

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**Redway Community Services District**  
**A/P Aging Summary**  
As of January 31, 2025

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
<b>4JsConsulting</b>	0.00	8,937.17	0.00	0.00	0.00	8,937.17
<b>Anderson Lucas Sommerville &amp; Borges</b>	0.00	11,000.00	0.00	0.00	0.00	11,000.00
<b>C&amp; K</b>	0.00	329.36	0.00	0.00	0.00	329.36
<b>California Rural Water Association</b>	782.00	0.00	0.00	0.00	0.00	782.00
<b>Calpers</b>	11,462.58	0.00	0.00	0.00	0.00	11,462.58
<b>colonial Life</b>	1,320.63	0.00	0.00	0.00	0.00	1,320.63
<b>Copiers Plus</b>	0.00	420.23	0.00	0.00	0.00	420.23
<b>Dazey's/Stephen's</b>	333.37	0.00	0.00	0.00	0.00	333.37
<b>Fire Risk Management Services</b>	749.26	0.00	0.00	0.00	0.00	749.26
<b>Frontier</b>	624.38	0.00	0.00	0.00	0.00	624.38
<b>GHD Inc</b>	0.00	0.00	426,752.52	0.00	135,680.18	562,432.70
<b>Industrial Electric Arcata Inc.</b>	8,215.94	0.00	0.00	0.00	0.00	8,215.94
<b>Jamie Corsetti, CPA</b>	1,759.98	0.00	0.00	0.00	0.00	1,759.98
<b>Just Rent It</b>	29.09	0.00	0.00	0.00	0.00	29.09
<b>Metron Farnier, LLC</b>	0.00	113,884.81	0.00	0.00	0.00	113,884.81
<b>Microbac</b>	3,459.00	0.00	0.00	0.00	0.00	3,459.00
<b>Nancy Jurrens</b>	915.00	0.00	0.00	0.00	0.00	915.00
<b>Napa Auto Parts</b>	62.00	0.00	0.00	0.00	0.00	62.00
<b>NTU Technologies</b>	2,028.00	2,028.00	0.00	0.00	0.00	4,056.00
<b>Pacific Gas &amp; Electric</b>	8,190.28	0.00	0.00	0.00	0.00	8,190.28
<b>quill</b>	66.34	0.00	0.00	0.00	0.00	66.34
<b>Randall Sand &amp; Gravel</b>	400.72	0.00	0.00	0.00	0.00	400.72
<b>Recology Humboldt County</b>	34.94	0.00	0.00	0.00	0.00	34.94
<b>six rivers portable toilets</b>	171.76	0.00	0.00	0.00	0.00	171.76
<b>Thrifty Supply Co.</b>	7.29	0.00	0.00	0.00	0.00	7.29
<b>Valley Pacific</b>	0.00	2,017.07	0.00	0.00	0.00	2,017.07
<b>Verizon</b>	0.00	210.72	0.00	0.00	0.00	210.72
<b>Verizon One Talk</b>	107.01	0.00	0.00	0.00	0.00	107.01
<b>Wahlund Construction Inc.</b>	0.00	0.00	0.00	0.00	1,777.64	1,777.64
<b>Wyckoff's-Fortuna</b>	156.46	0.00	0.00	0.00	0.00	156.46
<b>TOTAL</b>	<b>40,876.03</b>	<b>138,827.36</b>	<b>426,752.52</b>	<b>0.00</b>	<b>137,457.82</b>	<b>743,913.73</b>

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02/19/25

Redway Community Services District  
**A/P Aging Summary**  
As of February 19, 2025

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	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
<b>GHD Inc</b>	0.00	0.00	0.00	426,752.52	135,680.18	562,432.70
<b>TOTAL</b>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>426,752.52</u></u>	<u><u>135,680.18</u></u>	<u><u>562,432.70</u></u>

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Redway Community Services District  
 Payroll Details by Account  
 January 2025

	Jan 25	Jan 24	Jul '24 - Jan ...
<b>Ordinary Income/Expense</b>			
<b>Expense</b>			
<b>Administrative &amp; General</b>			
<b>Insurance</b>			
5040 · Employee Health Insura...	12,677.84	12,946.18	85,600.92
5045 · Workers' Comp	0.00	0.00	15,526.76
<b>Total Insurance</b>	12,677.84	12,946.18	101,127.68
5100 · Payroll Taxes	5,546.33	4,620.60	28,330.61
5150 · Wages	32,251.30	26,520.54	180,677.18
<b>Total Administrative &amp; General</b>	50,475.47	44,087.32	310,135.47
<b>Water Treatment</b>			
5220 · Wages	15,665.53	7,254.90	66,870.59
<b>Total Water Treatment</b>	15,665.53	7,254.90	66,870.59
<b>Water Trans &amp; Distribution</b>			
5320 · Wages	2,417.12	6,149.95	32,766.02
<b>Total Water Trans &amp; Distribution</b>	2,417.12	6,149.95	32,766.02
<b>Sewer Treatment</b>			
5420 · Wages	7,392.49	7,301.19	53,869.75
<b>Total Sewer Treatment</b>	7,392.49	7,301.19	53,869.75
<b>Sewer Collection</b>			
5520 · Wages	4,632.93	4,091.07	27,151.40
<b>Total Sewer Collection</b>	4,632.93	4,091.07	27,151.40
<b>Total Expense</b>	80,583.54	68,884.43	490,793.23
<b>Net Ordinary Income</b>	-80,583.54	-68,884.43	-490,793.23
<b>Net Income</b>	<b>-80,583.54</b>	<b>-68,884.43</b>	<b>-490,793.23</b>

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To: RCSD Board of Directors

Office Manager's Memo

February 21, 2025

Credit card processing. For the month of January, we had 58 transactions with a value of \$26,238.57. In December we had 88 transactions with a value of \$24,261.99. With ALLPAID the customers are charged 2.25% for each phone, website or in-person transaction with no fees to RCSD. We will have a second credit card processor which is attached to the billing software. With the new billing software, the customer can view their bill just as they would when it arrives in the PO Box there, they can arrange an ACH transaction or proceed with a credit card payment. We will have to abort ALLPAID once we get Intuity linked to the website and fully integrated with the office staff.

El Dorado billing software. We started utilizing El Dorado software as of January 1<sup>st</sup>. We will be using El Dorado starting the month of January. I am reviewing the receipts and will investigate irregularities, which may take a couple of months.

Profit to Loss. Fiscal 2024/2025 has just begun. July 1<sup>st</sup> to January 31<sup>st</sup> is 58.3% of the Fiscal year. Income was \$810,330 which is 52% of operational funding of \$1,568,554. Expenses through August totaled \$858,656 which is 60.0% of the projected approved expenses of \$1,441,825 for the 2024/2025 fiscal year. I have received statements from the county regarding the savings accounts and I should have deposits integrated into the next meeting packet.

Billing and Allocations. Our past due for the month of January is approximately \$98,000.00 In December it was \$61,534.25. In November it was \$115,321.67. It appears that the past due fluctuates around \$10,000 up or down every month. The highest in February 2024 was \$141,986.14 from \$37,000 in March 2020.

2023-2024 Audit. Attached to this packet are the draft audit and the acceptance letter. Please review and accept the audit. As you can see, we are months ahead of other recent audits that we have conducted.

Past Due accounts. Currently we have nineteen properties shut off. A couple of the shut-off accounts are due to customer requests, not past due. Redway CSD has always been quite easy to work with as far as managing a past due account, but our past due accounts are increasing in numbers and increasing in value, the patience we do have but with the great influx of past due accounts will influence our daily operations. Therefore, we are increasing our efforts to have delinquent accounts become current. Once we have addressed the 90

past due window, we will be focusing on the sixty days past due to become current or have services shut off after 77 days (60 per state law, 15 days for letter or phone call, 48-hour notice). Currently it is ninety days before any action takes place beyond the phone calls. We will increase the number of 48-hour notices going out and become sterner on the amount to be paid. This is a community, and we all live and work here. It is sad to see our fellow community members do poorly, but we all must adjust in the present economy. I wished the Cannabis legalization had more to do with the real economic factors' mom & pop. When the moms and pops do well our entire community does well.

Redway Emergency water storage and supply project. In this project we have secured funding for electronic meters. We have in our possession 575 electronic meters. We have received \$165,540.32 from DWR for reimbursement of 400 meters. We may need a handful of meters every now and then. Todd is managing the inventory and will take on the responsibility of meter warranty items and work with me in getting them replaced or fixed.

New Connections. I have reviewed the New Connections list. The Redway Community Services District approved fifteen new SFRE Connections after the last capacity analysis. As of now we still have four unclaimed new connections available. If everyone on the list had their proposed build outs listed as active construction, we would be in a deficit of thirty-five new connections. We have three Applicants who have paid their Application fees for their various projects but have elected to let the residents fill out the list for the remaining four unclaimed SFRE's.

Savings Accounts with County. All accounts are caught up to November 30<sup>th</sup>, 2024. Money billed in month one, they are collected in month two and disbursed into the savings accounts in month three.

Respectfully,

**Glenn Gradin**

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





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

## General Manager's Report

December 10, 2024

We have the clean, marked version of the Water Ordinance as well as a redline, this will be reviewed by the ordinance committee, and will be on the agenda in January 2025. All corrections have been made and the correct literature for ADU's has also been included. I have also completed the clean version of the District's Cross Connection Control Policy Handbook, and we are ahead of schedule on this Document which has already been submitted to our SWRCB Regulator Zack Chandler. This will also be on the Agenda during January's meeting.

Along with the CCCP Handbook, I have also completed the Districts hazard assessment document that needed to be included with in our program per CAL EPA. Our General Tester Eric Moore and I have conducted the hazard assessment for Redway. Included in the assessment there have been three new backflow assemblies that have been installed. There are three more that are still pending that need to be installed for low hazard accounts. This next year we will be billing these twenty-nine accounts that have backflow assemblies, which will now occur each year during the same quarter.

We will continue annually with hazard assessments as well, which will result in one or two new installations for the next couple of years, then just testing and repairs there after once we are current with all the accounts that require one.

*Security*, we still need to secure the fencing at the Wastewater percolation ponds, as well as update the signage there at the ponds, and the bridge. Security is up to date with SCADA operations, as well as overall cyber security, we are tight here. We had Eel River crew 2 come out and clean up around Dogwood, keeping it clean around the perimeter, and clearing all the way down Dogwood Lane clear down to our vault so that we can drive



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down and check on the vault from time to time, this is where the 10" goes under the river to the Wastewater Plant, critical point.

It is important to keep this area clear because as we all know we have had theft occurred here; we have had our fuel stolen before. The fencing at the Wastewater plant is also in bad shape and has been for quite some time, we need to start budgeting for fencing this next fiscal year.

**DWR**, we are keeping things moving forward. We had the tank site visit on the 11<sup>th</sup>, and it went well. I included the 50% full set plan in the last packet which included the filter work. We are really trying to stretch this money out, and we do have our DIR number for contractors when we go out to bid. We have also received the last of our meters, which totals out to 500 meters. We have about 230 or so in service currently. There have been a few issues with the meters not reporting to Waterscope, which is our viewable software that we utilize in the office, and the shop. This has been a handful of meters.

This does not mean that they are not totalizing, they are, we just have to go and check on them from time to time, and there are not always the same ones. They always come back into communication, and most times they come back the next day. There was one meter that had a comm hardware failure, and Metron Farnier is replacing this meter.

**West Coast Capital Improvements Project**, we continue to lay pipe, and we are about to cross the road and head up toward Mill Street. Once we hit the intersection at Mill, we will be installing an intersection "T" assembly with three RW Valves in the ground. We will be laying 4" C-900 pipe down Mill and ending the lay with a 6" Commercial Fire Hydrant. After that we continue to the very end of West Coast and install a commercial hydrant and the end there as well. Beyond that as mentioned in the Op's report will chlorinate, sample, and then come back and hook up the laterals as we can.



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### *Wastewater Infrastructure Improvements Project/Planning,*

As mentioned in the last board packet we received the executed amendment for this project of 1.49 million. We are currently at 90% design. We are waiting for some reimbursement from the State, they are slow. This 1.49 will allow us to dig into the collection system again and finalize some things. We have learned quite a bit with this planning grant. One of the things that we have learned is what has happened to the West Coast Lift Station over the years. Several flows have been added to this lift station over the years, not necessarily engineered. This lift station desperately needs to be updated. Giuseppe, our project manager with GHD for this project, is aware of this. He understands the need for a size up here.

Once we are done with the preliminary engineering, we move into the CWSRF Financial Assistance Application for Construction, were getting there everybody.

We had an infrastructure committee on the 2<sup>nd</sup> of December. The discussion items were the CCCO, and the hazard assessment that was conducted, the Combo truck and the training associated with it, the issues that we are facing on Rusk lanes sewer line, the Old Tank site visit off of Redwood Drive, we talked about security, and then we talked about the new SOP for the silt pump at the Water Plant. One of the items that we need to discuss at the Board level is the clean up of the old tank site.

Cody Cox  
GM

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

## General Manager's Report

January- February 19<sup>th</sup> 2024

I mentioned in the December General Managers Report that we had the clean version of the Water Ordinance and that it would be ready for review. David McMurchie “our attorney” and I had been experiencing issues when we went to print the document out in its entirety, and ultimately discovered that the document was corrupted. What this means is that we had to start working out of the previous document which is from August 2024. David tried to revise that original draft to see if we can evade whatever computer corruptions exist in that more recent draft that I had been working out of that originated from a previous GM. We tried to delete the table of contents, in hopes that we would only have to start over in that part since that is where the problem seems to exist, and that did not work.

Glenn and I are now working in the ordinance to see if we can avoid hiring a transcriptionist, which was what our Attorney advised us to do. My hope is that we can fix this problem, get rid of corruption in the coming weeks and have it ready for a first reading at the March Board meeting and then go through the ordinance procedure checklist thereafter.

Hopefully, no news is good news with our Regulator on the water side of things who is Zack Chandler. He has indicated that the Cross Control Policy Handbook has been accepted, but I have not heard back regarding the Hazzard Assessment that was completed in December 2024. I have emailed him. The hazard assessments will be on an annual basis for the District. I will request something in writing stating that we are in compliance with SWRCB.

with the submittal of the District Cross Connection Control Program, which includes the hazard assessment.



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We will continue annually with hazard assessments as well, which will result in one or two new installations for the next couple of years, then just testing and repairs there after once we are current with all the accounts that require one. There were a few BFA's that were missed in the Hazzard assessment. The apartments on Orchard have two large assemblies, one for fire flow, and the other for the apartments. I have looked for performed testing documentation on these assemblies and have found nothing, so we will be testing these as soon as possible, and will be adding them to our list.

**Security**, fencing as we are all aware of at this point is on our list and we need to start budgeting for this. We have the signage for the ponds, and will be installing them soon after we stretch, and repair some existing wire out at the ponds. A few of our computers will need to go into Emerald Tech for some security updates as well in February.

**Place of Use**, the State Waterboard Division of Water Rights intends to issue the notices for the two petitions near the end of February. Other than this there is nothing new to report.

**DWR**, we Continue to move forward. We have had a few other meetings regarding the Filter Media Replacement. There was a back and forth between RCSD and GHD regarding whether or not we would self-perform the trough replacement within the filter's where the water flows into after the Clarifier at the Water Treatment Plant and cascades out onto the filter media. I want it to be clear that it is to be replaced by the contractor that secures the bid. During this month we also received Invoice # 4 via DocuSign that had been completed during this month as well.

**West Coast Capital Improvements Project**, Eric Moore, our Field supervisor, and I have been utilizing our ARC GIS map in preparation of crossing the road to continue up the road we have yet to cross due to rains this month along with other pending projects along with training.



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## ***Wastewater Infrastructure Improvements Project/Planning,***

We are still in 90% design currently. We have yet to move into the CWSRF Financial Assistance Application for Construction. We have also received invoice #7 and has been Docusigned and sent out for reimbursement to the Department of Financial Assistance "DFA". GHD is also aware of the success of the drying/filter beds out at the Wastewater Plant. We may not even need the cyclone separator cyclone technology at our plant because of how well the one bed is working at this point.

Cody Cox  
GM

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**REDWAY COMMUNITY SERVICES DISTRICT**

**FINANCIAL STATEMENTS**

**June 30, 2024**

**DRAFT**

**REDWAY COMMUNITY SERVICES DISTRICT**

**Table of Contents**

**June 30, 2024**

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Statement of Revenues, Expenses and Changes in Net Position	5
Statement of Cash Flows	6-7
<b>NOTES TO FINANCIAL STATEMENTS</b>	8

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## INDEPENDENT AUDITORS' REPORT

**DRAFT**

Board of Directors  
Redway Community Services District  
Redway, California

### **Opinions**

We have audited the accompanying financial statements of the business-type activities of the Redway Community Services District as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, of the Redway Community Services District as of June 30, 2024 and the respective changes in financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

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

### **Responsibilities of Management for the Financial Statements**

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

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

### **Auditor's Responsibility for the Audit of the Financial Statements**

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

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

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

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

**DRAFT**

Board of Directors  
Page 3

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Management has omitted the Management's Discussion and Analysis information. Our opinion on the basic financial statements is not affected by this missing information.

**ANDERSON, LUCAS, SOMERVILLE, & BORGES, LLP**

December 27, 2024  
Fortuna, California

**DRAFT**

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**BASIC FINANCIAL STATEMENTS**

**DRAFT**

**REDWAY COMMUNITY SERVICES DISTRICT**

**Statement of Net Position**

June 30, 2024 and 2023

**DRAFT**

**ASSETS**

	<u>2024</u>	<u>2023</u>
<b>Current Assets</b>		
Cash and Cash Equivalents	\$ 45,444	\$ 86,395
Cash in County	318,909	467,720
Restricted Cash	480,287	340,732
Accounts Receivable, Net of Allowance	234,129	177,970
Grant Receivable	-	-
Prepaid Expenses	15,379	57,934
Inventory	17,564	17,564
Total Current Assets	<u>1,111,712</u>	<u>1,148,315</u>
<b>Noncurrent Assets</b>		
Capital Assets, Net of Depreciation	4,176,281	4,230,185
Construction in Progress	739,746	597,499
<b>Other Assets</b>		
COP Issuance Costs, Net of Amortization	12,766	13,510
<b>TOTAL ASSETS</b>	<u><u>\$ 6,040,505</u></u>	<u><u>\$ 5,989,509</u></u>

**LIABILITIES AND NET POSITION**

**LIABILITIES**

**Current Liabilities**

Accounts Payable	\$ 78,162	\$ 146,102
Accrued Payroll Liabilities	21,724	15,978
Accrued Interest Payable	8,944	9,497
Current Portion of Long-Term Obligations	107,500	90,569
Customer Deposits	14,550	18,610
Other Accrued Liabilities	11,900	11,900
Total Current Liabilities	<u>242,780</u>	<u>292,656</u>

**Noncurrent Liabilities**

Noncurrent Portion of Long-Term Obligations	<u>1,134,500</u>	<u>1,282,716</u>
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<b>TOTAL LIABILITIES</b>	1,377,280	1,575,372
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**NET POSITION**

Invested in Capital Assets, Net of Related Debt	3,674,027	3,454,399
Restricted for Debt Service & Capital Improvement	480,287	340,732
Unrestricted	<u>508,911</u>	<u>619,006</u>

<b>TOTAL NET POSITION</b>	<u><u>\$ 4,663,225</u></u>	<u><u>\$ 4,414,137</u></u>
---------------------------	----------------------------	----------------------------

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

**REDWAY COMMUNITY SERVICES DISTRICT**  
**Statement of Revenues, Expenses and Changes in Net Position**  
For the Year Ended June 30, 2024 with Comparative 2023

	<u>Water</u>	<u>Waste Water</u>	<u>Total 2024</u>	<u>Total 2023</u>
<b>OPERATING REVENUES</b>				
Utility Sales - Residential	\$ 385,766	\$ 452,892	\$ 838,658	\$ 628,744
Utility Sales - Business	97,348	172,842	270,190	182,487
System Expansion Fees	93,831	95,315	189,146	189,726
System Loan Fees	79,654	-	79,654	79,767
Connection Fees	3,960	-	3,960	-
Insurance Claim	652	3,505	4,157	-
Other Revenues	29,957	-	29,957	28,450
Total Operating Revenues	<u>691,168</u>	<u>724,554</u>	<u>1,415,722</u>	<u>1,109,174</u>
<b>OPERATING EXPENSES</b>				
Salaries and Wages	282,228	282,516	564,744	545,938
Bad Debt	-	-	-	-
Payroll Taxes	21,542	21,851	43,393	43,218
Employee Benefits	70,981	70,981	141,962	137,466
Materials and Supplies	32,510	24,738	57,248	44,070
Transportation	20,096	18,904	39,000	21,163
Utilities	56,302	57,440	113,742	124,241
Administrative	24,652	21,616	46,268	41,048
Insurance	21,814	21,814	43,628	35,298
Professional Services	22,248	21,211	43,459	52,645
Rent and Utilities	5,977	8,090	14,067	9,931
Communications	5,738	5,342	11,080	12,829
Repairs and Maintenance	52,018	61,818	113,836	92,331
Outside Services	8,387	1,958	10,345	6,202
Permits and Fees	12,889	2,836	15,725	17,910
Other Expenses	10,193	43,543	53,736	46,731
Depreciation and Amortization	108,222	148,272	256,494	252,278
Total Operating Expenses	<u>755,797</u>	<u>812,930</u>	<u>1,568,727</u>	<u>1,483,299</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(64,629)</u>	<u>(88,376)</u>	<u>(153,005)</u>	<u>(374,125)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Property Taxes and Exemptions	72,576	65,173	137,749	134,075
Property Tax Shifts and Fees	(1,620)	(2,450)	(4,070)	(3,957)
Interest Income	17,500	3,447	20,947	14,184
Interest Expense	(1,144)	(21,576)	(22,720)	(25,504)
Capital Grant Income	68,468	201,619	270,087	-
Other Income	100	-	100	-
Sewer Project expense	-	-	-	(3,111)
Total Non-operating Revenues (Expenses)	<u>155,880</u>	<u>246,213</u>	<u>402,093</u>	<u>115,687</u>
<b>CHANGE IN NET POSITION</b>	91,251	157,837	249,088	(258,438)
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>2,720,636</u>	<u>1,693,501</u>	<u>4,414,137</u>	<u>4,672,575</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ 2,811,887</u>	<u>\$ 1,851,338</u>	<u>\$ 4,663,225</u>	<u>\$ 4,414,137</u>

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



**REDWAY COMMUNITY SERVICES DISTRICT**

**Statement of Cash Flows**

For the Years Ended June 30, 2024 and 2023

**DRAFT**

	<u>2024</u>	<u>2023</u>
<b>Cash Flows From Operating Activities</b>		
Cash Received from Customers	\$ 1,398,058	\$ 1,026,741
Cash Paid for Employees	(558,998)	(545,192)
Cash Paid for Goods and Services	(815,429)	(638,397)
	<hr/>	<hr/>
<b>Net Cash (Used) Provided by Operating Activities</b>	<b>23,631</b>	<b>(156,848)</b>
<b>Cash Flows From Non-Capital Financing Activities</b>		
Property Tax Revenues	133,679	130,118
	<hr/>	<hr/>
<b>Net Cash Provided by Non-Capital Financing Activities</b>	<b>133,679</b>	<b>130,118</b>
<b>Cash Flows From Capital and Related Financing Activities</b>		
Acquisition of Capital Assets	(344,093)	(218,743)
Grant Proceeds	270,087	-
Reduction of Long-Term Debt	(131,285)	(13,892)
Interest Paid on Long-Term Debt	(23,173)	(25,504)
	<hr/>	<hr/>
<b>Net Cash (Used) by Capital and Related Financing Activities</b>	<b>(228,464)</b>	<b>(258,139)</b>
<b>Cash Flows From Investing Activities</b>		
Interest on Investments	20,947	14,184
	<hr/>	<hr/>
<b>Net Cash Provided by Investing Activities</b>	<b>20,947</b>	<b>14,184</b>
<b>Net (Decrease) in Cash and Cash Equivalents</b>	<b>(50,207)</b>	<b>(270,685)</b>
<b>Cash and Cash Equivalents - Beginning of Year</b>	<b>894,847</b>	<b>1,165,532</b>
	<hr/>	<hr/>
<b>Cash and Cash Equivalents - End of Year</b>	<b>\$ 844,640</b>	<b>\$ 894,847</b>
	<hr/>	<hr/>

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

**REDWAY COMMUNITY SERVICES DISTRICT**

**Statement of Cash Flows**

For the Years Ended June 30, 2024 and 2023

**DRAFT**

	<u>2024</u>	<u>2023</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash (Used) Provided by Operating Activities</b>		
Operating Income (Loss)	\$ (153,005)	\$ (374,125)
Adjustment to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:		
Depreciation and Amortization	256,494	252,278
(Increase) Decrease in Accounts Receivable	(56,159)	(38,099)
(Increase) Decrease in Prepaid Expense	42,555	(45,134)
Increase (Decrease) in Accounts Payable	(67,940)	46,686
Increase (Decrease) Increase in Accrued Liabilities	5,746	746
Increase (Decrease) in Customer Deposits	<u>(4,060)</u>	<u>800</u>
Total Adjustments	<u>176,636</u>	<u>217,277</u>
<b>Net Cash (Used) Provided by Operating Activities</b>	<u><u>\$ 23,631</u></u>	<u><u>\$ (156,848)</u></u>
 <b>Reconciliation of Cash and Cash Equivalents per Statement of Cash Flows to Cash and Cash Equivalents per Balance Sheets</b>		
Cash and Cash Equivalents per Statements of Cash Flows	<u><u>\$ 844,640</u></u>	<u><u>\$ 894,847</u></u>
Cash and Cash Equivalents per Balance Sheets:		
Cash and Cash Equivalents	45,444	86,395
Cash in County Treasury	318,909	467,720
Restricted Cash in County Treasury	<u>480,287</u>	<u>340,732</u>
	<u><u>\$ 844,640</u></u>	<u><u>\$ 894,847</u></u>

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

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**NOTES TO FINANCIAL STATEMENTS**

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**REDWAY COMMUNITY SERVICES DISTRICT**  
**Notes to Financial Statements**  
June 30, 2024

**DRAFT**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

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

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

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

REDWAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2024

DRAFT

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

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

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

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

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

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

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

**Compensated Absences** - Qualified employees of the District accrue vacation, sick, compensatory, and other leave time. Upon retirement, resignation, or dismissal, employees are paid in cash for vacation leave time accumulated. The District has modified its employee benefits to reflect payment of accrued sick leave upon retirement up to 24 days maximum for employees hired prior to January 1, 2010. For employees hired prior to January 1, 2010, a medical benefit of \$600 per month for each year of actual employment for a minimum of fifteen years of actual service. The liability for compensated absences at June 30, 2024 was \$21,671 which included sick payout of \$6,300 for an employee retiring that was hired prior to January 1, 2010, and at June 30, 2023 was \$14,583 and has been reflected on the Balance Sheet.

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

**REDWAY COMMUNITY SERVICES DISTRICT**

**Notes to Financial Statements**

June 30, 2024

**DRAFT**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

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

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

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

**NOTE 2 - CASH AND CASH EQUIVALENTS**

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

<u>2024</u>	<u>Cash in Checking</u>	<u>Cash in Savings</u>	<u>Cash in County</u>	<u>Petty Cash</u>	<u>Total</u>
Insured by FDIC	\$ 45,349	\$ 25	\$ -	\$ 70	\$ 45,444
Pooled with County	-	-	799,196	-	799,196
	<u>\$ 45,349</u>	<u>\$ 25</u>	<u>\$ 799,196</u>	<u>\$ 70</u>	<u>\$ 844,640</u>
<u>2023</u>	<u>Cash in Checking</u>	<u>Cash in Savings</u>	<u>Cash in County</u>	<u>Petty Cash</u>	<u>Total</u>
Insured by FDIC	\$ 86,300	\$ 25	\$ -	\$ 70	\$ 86,395
Pooled with County	-	-	808,452	-	808,452
	<u>\$ 86,300</u>	<u>\$ 25</u>	<u>\$ 808,452</u>	<u>\$ 70</u>	<u>\$ 894,847</u>

**REDWAY COMMUNITY SERVICES DISTRICT**

**Notes to Financial Statements**

June 30, 2024

**DRAFT**

**NOTE 3 - CAPITAL ASSETS AND DEPRECIATION**

Capital Assets for the District for the years ended June 30, 2024 and 2023 consisted of the following:

	Balance 6/30/2023	Additions (Provisions)	Deletions / Transfers	Balance 6/30/2024
<b>Water Utility Plant</b>				
Land	\$ 31,282	\$ -	\$ -	\$ 31,282
Construction in Progress	59,688	79,611	-	139,299
Non Depreciable Assets	<u>90,970</u>	<u>79,611</u>	-	<u>170,581</u>
Source of Supply - Plant	457,414	-	-	457,414
Water Treatment Plant	288,734	-	-	288,734
Tools and Equipment	285,569	4,185	-	289,754
Pumping Plant	83,512	-	-	83,512
Structures and Improvements	4,128,506	132,031	-	4,260,537
Vehicles	17,677	18,481	-	36,158
Total	<u>5,261,412</u>	<u>154,697</u>	-	<u>\$ 5,416,109</u>
Less: Accumulated Depreciation	<u>(2,933,383)</u>	<u>(107,479)</u>	-	<u>(3,040,862)</u>
Total Net Assets	<u>\$ 2,418,999</u>	<u>\$ 126,829</u>	\$ -	<u>\$ 2,545,828</u>
<b>Solid Waste Utility Plant</b>				
Land	\$ 93,493	\$ -	\$ -	\$ 93,493
Easements	4,633	-	-	4,633
Construction in Progress	537,811	62,635	-	600,446
Non Depreciable Assets	<u>635,937</u>	<u>62,635</u>	-	<u>698,572</u>
Collection Facility 1/Lift Stn	607,992	-	-	607,992
Sewer Treatment Plant 1	466,708	-	-	466,708
Treatment Plant improvements	80,884	-	-	80,884
Sludge Bed	84,334	-	-	84,334
Wastewater Plant & Lift Station	2,037,438	-	-	2,037,438
Collection Facility	1,748,873	8,645	-	1,757,518
Seasonal Perc Pond	166,654	-	-	166,654
Tools and Equipment	214,322	20,024	-	234,346
Lab Equipment	43,665	-	-	43,665
Vehicles	72,631	18,481	(54,954)	36,158
Road Improvements	116,000	-	-	116,000
Office Equipment	22,545	-	-	22,545
Total	<u>5,662,046</u>	<u>47,150</u>	<u>(54,954)</u>	<u>\$ 5,654,242</u>
Less: Accumulated Depreciation	<u>(3,889,297)</u>	<u>(148,272)</u>	54,954	<u>(3,982,615)</u>
Total Net Assets	<u>\$ 2,408,686</u>	<u>\$ (38,487)</u>	\$ -	<u>\$ 2,370,199</u>
<b>Total Capital Assets, Net</b>				<u><u>\$ 4,916,027</u></u>

**REDWAY COMMUNITY SERVICES DISTRICT**

**Notes to Financial Statements**

June 30, 2024

**DRAFT**

**NOTE 3 - CAPITAL ASSETS AND DEPRECIATION (Continued)**

	Balance 6/30/2022	Additions (Provisions)	Deletions / Transfers	Balance 6/30/2023
Water Utility Plant				
Land	\$ 31,282	\$ -	\$ -	\$ 31,282
Construction in Progress	<u>57,261</u>	<u>2,427</u>	<u>-</u>	<u>59,688</u>
Non Depreciable Assets	88,543	2,427	-	90,970
Source of Supply - Plant	457,414	-	-	457,414
Water Treatment Plant	288,734	-	-	288,734
Tools and Equipment	285,569	-	-	285,569
Pumping Plant	83,512	-	-	83,512
Structures and Improvements	4,115,506	13,000	-	4,128,506
Vehicles	<u>17,677</u>	<u>-</u>	<u>-</u>	<u>17,677</u>
Total	<u>5,248,412</u>	<u>13,000</u>	<u>-</u>	<u>\$ 5,261,412</u>
Less: Accumulated Depreciation	<u>(2,827,450)</u>	<u>(105,933)</u>	<u>-</u>	<u>(2,933,383)</u>
Total Net Assets	<u>\$ 2,509,505</u>	<u>\$ (90,506)</u>	<u>\$ -</u>	<u>\$ 2,418,999</u>

	Balance 6/30/2022	Additions (Provisions)	Deletions / Transfers	Balance 6/30/2023
Solid Waste Utility Plant				
Land	\$ 93,493	\$ -	\$ -	\$ 93,493
Easements	4,633	-	-	4,633
Construction in Progress	<u>321,495</u>	<u>216,316</u>	<u>-</u>	<u>537,811</u>
Non Depreciable Assets	419,621	216,316	-	635,937
Collection Facility I/Lift Stn	607,992	-	-	607,992
Sewer Treatment Plant I	466,708	-	-	466,708
Treatment Plant improvements	80,884	-	-	80,884
Sludge Bed	84,334	-	-	84,334
Wastewater Plant & Lift Station	2,037,438	-	-	2,037,438
Collection Facility (new)	1,748,873	-	-	1,748,873
Seasonal Perc Pond	166,654	-	-	166,654
Tools and Equipment	214,322	-	-	214,322
Lab Equipment	43,665	-	-	43,665
Vehicles	72,631	-	-	72,631
Road Improvements	116,000	-	-	116,000
Office Equipment	<u>22,545</u>	<u>-</u>	<u>-</u>	<u>22,545</u>
Total	<u>5,662,046</u>	<u>-</u>	<u>-</u>	<u>\$ 5,662,046</u>
Less: Accumulated Depreciation	<u>(3,743,607)</u>	<u>(145,690)</u>	<u>-</u>	<u>(3,889,297)</u>
Total Net Assets	<u>\$ 2,338,060</u>	<u>\$ 70,626</u>	<u>\$ -</u>	<u>\$ 2,408,686</u>

**Total Capital Assets, Net** \$ 4,827,685



**REDWAY COMMUNITY SERVICES DISTRICT**

**Notes to Financial Statements**

June 30, 2024

**DRAFT**

**NOTE 4 - LONG-TERM DEBT**

Long-term debt of the District for the years ended June 30, 2024 and 2023 consisted of the following:

	6/30/2023	Additions	Principal Payments	Balance 06/30/24	Due within One Year
Davis - Grunsky	\$ 55,544	\$ -	\$ (55,544)	\$ -	\$ -
SRF CDPH	803,250	-	(38,250)	765,000	76,500
RECD Loan	506,500	-	(29,500)	477,000	31,000
<b>Total</b>	<b>\$ 1,365,294</b>	<b>\$ -</b>	<b>\$ (123,294)</b>	<b>\$ 1,242,000</b>	<b>\$ 107,500</b>

  

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

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

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

- a. Principal Amounts
  - (1) Loan No. D-GLC11 dated 03/21/68 \$ 116,000
  - (2) Loan No. D-GLC44 dated 04/09/74 430,000
  - \$ 546,000**
- b. Interest rate – 2 ½% per annum
- c. Principal and interest were both deferred for ten years from loan date, with the deferred interest equally divided over the remaining years of payment (50 years for loan D-GLC11 and 40 years for loan D-GLC44).
- d. Loan funds are for constructing distribution lines.
- e. Taxes are to be levied as necessary to assure adequate funds to meet loan payment provisions.

These two loans were paid off in 2024.

REDWAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2024

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NOTE 4 - LONG-TERM DEBT (Continued)

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

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

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

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

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

**REDWAY COMMUNITY SERVICES DISTRICT**  
**Notes to Financial Statements**  
June 30, 2024

DRAFT

**NOTE 4 - LONG-TERM DEBT (Continued)**

**State Revolving Fund Loan** - In August 2010, the District entered into an agreement with the State of California Department of Public Health (CDPH) to fund the District's water system improvement project. The estimate of total project costs provided by the District to the CDPH was \$3,206,000, of which CDPH agreed to provide a \$1,530,000 loan and a \$1,676,000 grant. According to the agreement, the loan is disbursed before the grant. Additionally, the loan has an interest rate of 0% and is payable in semiannual installments over 20 years beginning July 2014. To service this debt, the District instituted a monthly surcharge of \$8.50 per utility end user in December 2009, which totaled \$79,654 and \$79,767 for the years ended June 30, 2024 and 2023, respectively. Interest has not been imputed at this time.

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

USDA/RECD			
<u>Year(s) Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	31,000	20,768	51,768
2026	32,000	19,350	51,350
2027	33,500	17,876	51,376
2028	35,000	16,335	51,335
2029	37,000	14,715	51,715
2030-2034	210,500	46,586	257,086
2035-2036	98,000	4,455	102,455
	<u>\$477,000</u>	<u>\$140,085</u>	<u>\$617,085</u>

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

SRF			
<u>Year(s) Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	76,500	-	76,500
2026	76,500	-	76,500
2027	76,500	-	76,500
2028	76,500	-	76,500
2029	76,500	-	76,500
2030-2034	382,500	-	382,500
	<u>\$765,000</u>	<u>\$ -</u>	<u>\$765,000</u>

**REDWAY COMMUNITY SERVICES DISTRICT**

**Notes to Financial Statements**

June 30, 2024

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**NOTE 5 - INSURANCE**

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

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

**NOTE 6 - PROPERTY TAXES/EXEMPTIONS**

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

	<u>2024</u>	<u>2023</u>
Current Secured Taxes	\$ 125,050	\$ 121,814
Current Unsecured Taxes	5,329	5,070
Taxes - Prior Years	3,733	4,052
Taxes - Current Supplemental Rolls	2,082	1,671
Supplemental - Prior Years	397	279
State - Homeowners' Exemptions	1,126	1,189
Wildlife Refuge in lieu Tax	35	
Less: Property Tax Administration Fees	<u>(4,070)</u>	<u>(3,957)</u>
Rounding	(3)	
Total Taxes/Exemptions	<u>\$ 133,679</u>	<u>\$ 130,118</u>

**REDWAY COMMUNITY SERVICES DISTRICT**

**Notes to Financial Statements**

June 30, 2024

**NOTE 7 – COMMITMENTS / SUBSEQUENT EVENTS**

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

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

System Expansion Fees

To fund capital improvement projects, the District instituted a monthly expansion fee of \$5.00 per utility end user in January 2014 with annual increases of \$1.00 for five years. As of June 30, 2024, and 2023 the Water SEF revenue totaled \$93,831 and \$93,980, respectively. Effective July 2024, there will be no Water System Expansion fees.

The Sewer system expansion fee revenue totaled \$95,315 and \$95,746 for June 30, 2024 and 2023, respectively. Effective July 2024, the Sewer System Expansion fees will be \$5.50 per month

**NOTE 8 – NEW ACCOUNTING PRONOUNCEMENTS**

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

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

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

**REDWAY COMMUNITY SERVICES DISTRICT**

**Notes to Financial Statements**

June 30, 2024

**DRAFT**

**NOTE 9 – RETIREMENT PLAN**

The District provides a deferred compensation plan for its eligible employees. The Redway Community Services District Deferred Compensation Plan is a 457(b) or “eligible” deferred compensation plan that is administered by the Variable Annuity Life Insurance Company (“VALIC”). Contributions of permanent full-time employees who choose to participate in the plan start at 3% of gross pay. The District will contribute 7%. Permanent part-time employees may participate in the plan after two years of employment. Employee contributions start at 3% of gross pay. The District does not contribute on behalf of part-time employees. Employee deferrals for the years ended June 30, 2024 and 2023 were \$22,159 and \$26,602, respectively. The District’s contributions for the years ended June 30, 2024 and 2023 were \$31,970 and \$35,374, respectively.

**NOTE 10 – CONTINGENCIES**

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

**NOTE 11 – RECLASSIFICATIONS**

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

**NOTE 12 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through December 27, 2024, the date the financial statements were available to be issued.

The Redway Community Services District (RCSD) has secured grant funding for the planning and design of improvements to the wastewater treatment and collection system infrastructure. The District entered into funding Agreement D-190101400 Project C-06-8413-110 with the State Water Resources Control Board on January 22, 2020. The purpose of the project is to rehabilitate and replace aging infrastructure at the facility to provide better reliability and increase wastewater treatment capacity to provide sufficient treatment capacity during wet weather events. The project is also improving lift station operations by installing equipment to support maintenance activities, replacing aging pumps and installing communications and monitoring equipment to provide automation and remote monitoring. To date GHD has invoiced for \$486,114, with original budget of \$1,490,000. The project is on hold until certain funding matters are addressed.

**REDWAY COMMUNITY SERVICES DISTRICT**

**Notes to Financial Statements**

June 30, 2024

**DRAFT**

**NOTE 12 – SUBSEQUENT EVENTS (*Continued*)**

The District has also secured funding for The Emergency Water Storage and Supply Project. The funding agreement between the State of California (Department of Water Resources) and Redway Community Services District is part of the Small Community Drought Relief Program funded by Budget Act of 2021. The District entered into the funding agreement #4600015464 on September 11, 2023. The maximum amount payable shall not exceed \$1,620,070. To date the District has been reimbursed for \$68,467.57. All work is to be completed by June 30, 2025.

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

December 27, 2024

Anderson, Lucas, Somerville & Borges  
1338 Main Street  
Fortuna, CA 95540

This representation letter is provided in connection with your audit of the financial statements of Redway Community Services District, which comprise the respective financial position of the business-type activities as of June 30, 2024, and the respective changes in financial position, and cash flows for the year then ended, and the disclosures, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgement of a reasonable person relying on the information would be changed or influenced by the omission or misstatements. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of December 27, 2024, the following representations made to you during your audits.

#### **Financial Statements**

1. The financial statements referred to above are fairly presented in conformity with U.S. generally accepted accounting principles and include all properly classified funds and other financial information of the business-type activities required by generally accepted accounting principles to be included in the financial reporting entity.
2. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 17, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
3. We acknowledge our responsibility 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.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5. The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S.GAAP.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
8. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S.GAAP.

### **Information Provided**

9. We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters, if any.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of the Redway Community Services District Board of Directors.
10. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
11. We have no knowledge of any fraud or suspected fraud that affects the District and involves:
  - Management,
  - Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.
12. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse whose effects should be considered when preparing financial statements.
13. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

### **Government Specific**

14. There have been no communications from regulatory agencies concerning

noncompliance with, or deficiencies in, financial reporting practices.

15. The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.

16. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

17. We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.

18. There are no violations or possible violations of budget ordinances, laws, and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

19. As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.

20. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral.

21. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

22. Components of net position (net investment in capital assets; restricted; and unrestricted) and classification of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.

23. Provisions for uncollectible receivables have been properly identified and recorded.

24. Interfund balances have been appropriately classified and reported.

25. Deposits and investment securities, if any, are properly classified as to risk, and investments are properly valued.

26. Capital assets are properly capitalized, reported, and, if applicable, depreciated.

To the best of our knowledge and belief, no events, including instances of noncompliance, have occurred after the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the financial statements.

Signed: \_\_\_\_\_

Title: \_\_\_\_\_