



DURHAM IRRIGATION DISTRICT
Meeting Agenda
Special Board Meeting
Board of Directors:

Matt Doyle, Chair; Kevin Phillips, Treasurer; Derek Sohnrey

Thursday, April 24, 2025 – rescheduled from April 15, 2025
5:30 PM

District Office
9431 Midway, Unit B (new address)
Durham CA 95938

COPY OF AGENDA and AGENDA PACKET AVAILABLE FROM:
Durham Irrigation District Office or [District Website Link](#)

ADDRESSING THE BOARD

- Any person desiring to address the Board shall first secure permission of the presiding officer.
- Matters under the jurisdiction of the Board and not on the Agenda may be addressed by the Public at the time provided in the Agenda under Public Comment. The Board limits testimony on those items to three minutes per person and no more than three individuals shall address the same subject.
- As required by Govt. Code Section 54957.5, any public record distributed to the Board of Directors less than 72 hours prior to this meeting in connection with any agenda item shall be made available for public inspection at the Durham Irrigation District office, 9341 Midway, Unit B, Durham, CA 95938. Public records distributed during the meeting will be available for public inspection at the meeting if prepared by the District. If the public record is prepared by any other party and distributed at the meeting, it will be made available for public inspection following the meeting at the District.
- Parties with a disability as provided by the Americans with Disabilities Act who require special accommodations or aides to participate in the public meeting should make the request to the District office three full business days prior to the meeting at (530) 343-1594.

1 CALL TO ORDER – 5:30 PM

2 ROLL CALL / OPENING BUSINESS

2.1 AGENDA APPROVAL, ADDITIONS AND/OR DELETIONS

2.2 PUBLIC COMMENT

Members of the public wishing to address the Board on items not listed on the Agenda:

The Durham Irrigation District Board of Directors may take official action only on items included in the posted agenda for a specific scheduled meeting.

Items addressed during the Public Comment section are generally matters not included on the agenda and therefore, the Board will not take action at this scheduled meeting. However, such items may be put on the agenda for a future meeting. The public shall have the opportunity to address items that are on the posted agenda.

Speakers shall be limited to three minutes each.

3 CORRESPONDENCE - NONE**4 PRESENTATIONS – NONE****5 REPORTS/ANNOUNCEMENTS FROM DIRECTORS**5.1 VINA GSA REPORT ([Vina GSA Calendar Link](#))

SUBJECT: Status report on Vina GSA.

FISCAL IMPACT: NONE

ACTION REQUESTED: Receive information, discuss and provide direction.

6 PUBLIC HEARINGS - NONE

These matters are scheduled at the time stated and will be heard by the Board as close to the time stated as possible.

7 INFORMATION/CONSENT CALENDAR

All items listed under the Consent Agenda are considered to be routine and will be enacted by one motion unless an item is removed. Resolutions will be read by title only.

There will be no separate discussion of these items unless members of the Board, or persons in the audience, request specific items to be removed from the Consent Agenda to the Regular Agenda for separate discussion, prior to the time the Board votes on the motion to adopt the Consent Agenda. If any item(s) are removed from the Consent Agenda, the item(s) will be considered immediately following action on the Consent Agenda.

7.1 Warrant Sheet from March 14, 2025 to April 15, 2025, including payments, deposits, and transaction adjustments.

SUBJECT: Approve payments, deposits, and transaction adjustments.

FISCAL IMPACT: See attachments.

ACTION REQUESTED: APPROVE

ATTACHMENTS:

7.1.1 WARRANT SHEET

7.1.2 FINANCIALS

7.1.3 BOARD RECAP, WATER SALES AND AR AGING REPORT

7.2 Board of Directors Meeting Minutes for March 18,2025 and March 28, 2025.

SUBJECT: Approve draft minutes.

FISCAL IMPACT: NONE.

ACTION REQUESTED: APPROVE

ATTACHMENTS:

7.2A REGULAR BOARD MEETING MARCH 18, 2025 BOARD MINUTES

7.2B SPECIAL BOARD MEETING MARCH 28, 2025 BOARD MINUTES – SPECIAL BOARD MEETING

- 7.3 2024-2026 Audit Services Proposal, Horton McNulty Saeteurn, LLP
SUBJECT: Accept Proposal for Independent Audit Services with Horton McNulty Saeteurn, LLP for preparation of the District's annual financial audit and the state-mandated Annual Report of Financial Transactions (FTR).
FISCAL IMPACT: \$33,100 over three years.
ACTION REQUESTED: Approve proposal.
ATTACHMENTS:
7.3 HORTON MCNULTY SAETEURN LLP PROPOSAL (03.11.2025) 2024-2026 AUDIT SERVICES
- 7.4 Operations and Maintenance (O&M) Services Agreement, Sierra Water Utility LLC
SUBJECT: Approve the Operations and Maintenance Services Agreement with Sierra Water Utility. The current agreement terminates in April 2025.
FISCAL IMPACT: \$43,000 annually in 2024.
ACTION REQUESTED: Approve Operations and Maintenance Services Agreement with Sierra Water Utility.
ATTACHMENTS:
7.4 IN PROGRESS – SIERRA WATER UTILITY OPERATIONS AND MAINTENANCE SERVICES AGREEMENT

8 DISTRICT ENGINEER REPORT

- 8.1 Cost of Service Analysis
SUBJECT: As directed, the District Engineer prepared a draft cost of service analysis for the District. This study is used as the basis for rate changes for District customers. The District Engineer has compiled the financial data from 2022, 2023 & 2024 and has prepared two rate change scenarios (20% versus 25%) for board discussion for the Year One rate increase so that the new rate covers the District's expenses.
FISCAL IMPACT: NONE
ACTION REQUESTED: Review of the rate increase scenarios and direction from the Board in preparation for finalizing the Cost of Service Analysis.
ATTACHMENTS:
8.1 COST OF SERVICE - RATE INCREASE SCENARIOS (04.22.2025)
- 8.2 USBR Grant-Funded Meter Replacement and Lead Service Laterals Assessment Project
SUBJECT: USBR Grant reimbursement update.
FISCAL IMPACT: NONE
ACTION REQUESTED: Receive information, discuss and provide direction.

9 DISTRICT OUTREACH REPORT (NON-ACTION ITEMS)

SUBJECT: Report by Nicole Johansson on the following areas:
(a) funding opportunities / legislative outreach
(b) Regroup Mass notification system
FISCAL IMPACT: NONE
ACTION REQUESTED: Receive information, discuss and provide direction.

10 WATER OPERATOR REPORT (NON-ACTION ITEMS)

10.1 Monthly Water Operator Report

SUBJECT: Report by water operator on previous month's activities.

FISCAL IMPACT: NONE

ACTION REQUESTED: Receive information, discuss and provide direction.

ATTACHMENTS:

10.1A WATER OPERATOR LOG FOR MARCH 2025

10.1B WORK ORDER STATUS REPORT FOR MARCH 2025

11 DISTRICT COUNSEL REPORT (NON-ACTION ITEMS)

SUBJECT: Verbal report by counsel on district-related activities. *See also regular agenda.*

12 REGULAR AGENDA

12.1 Strategic Planning – Director Doyle

SUBJECT: Update on District strategic planning process. The first strategic planning meeting is scheduled for May 5, 2025 at the District office.

FISCAL IMPACT: Unknown

ACTION REQUESTED: Receive information, discuss, and provide direction.

12.2 Additional Active Unmetered Service Lines

SUBJECT: A District customer has two unmetered and unbilled service lines in addition to the active metered service. Staff wishes direction on whether to coordinate with customer to set up new accounts, consolidate the lines, or abandon the 'extra' service lines.

FISCAL IMPACT: Unknown

ACTION REQUESTED: Review and provide guidance to staff.

ATTACHMENTS:

12.2 MEMORANDUM TO BOARD (04.08.2025) UNMETERED LINES

12.3 Butte Local Agency Formation Commission (LAFCO) 2025 Election

SUBJECT: Board to consider and elect Special District Regular "Non-Enterprise" Member and an Alternate "Enterprise/Non-Enterprise" Member. Both terms will begin on June 1, 2025 and will expire May 31, 2029.

FISCAL IMPACT: None

ACTION REQUESTED: Review and provide guidance to staff.

ATTACHMENTS:

12.3A LTR. FROM LAFCO (2025.03.18) NOMINATION RESULTS

12.3B BUTTE LAFCO ELECTION BALLOT (2025.03.18)

- 12.4 Adopt Resolution 2025-02 relating to AB 2257 establishing an independent administrative remedy that must be exhausted prior to any Proposition 218 litigation.
SUBJECT: Approve Resolution 2025-02 - Administrative Remedy Relating to Proposition 218 Litigation.
FISCAL IMPACT: NONE.
ACTION REQUESTED: Discuss and adopt Resolution 2025-02.
ATTACHMENTS:
12.4 IN PROGRESS - RESOLUTION 2025-02 – ADMINISTRATIVE REMEDY RELATING TO PROPOSITION 218 LITIGATION.

- 12.5 Adopt policy authorizing administrative assistant to make routine payments for District expenses, such as paying utilities and rent.
SUBJECT: District board authorizes administrative assistant to make routine payments for date-sensitive utility and operations accounts, such as PGE, office supplies, postage, software, and others. The Board will set a reasonable limit per transaction.
FISCAL IMPACT: ???
ACTION REQUESTED: Discuss and adopt policy / resolution?
ATTACHMENTS:
12.5 IN PROGRESS

13 CLOSED SESSION - NONE

14 FUTURE AGENDA ITEM DISCUSSION

Opportunity for Board to discuss specific items for future board meetings.

15 DIRECTORS' COMMENTS

Opportunity for Board comments on items not listed on the agenda.

16 ADJOURNMENT

Adjourn to the next Regular Board Meeting at 5:30 p.m. on June 18, 2025.

There will be a special board meeting for strategic planning on May 5, 2025 from 8:30 am – 12 pm at the District office. There Board will not meet in regular session in May due to staff vacation.

All meetings will be held at the District office at 9341 Midway, Unit B unless otherwise noted.

DURHAM IRRIGATION DISTRICT

7.1.1

Check Issue Date: 4/24/2025

Cash Balance Date

3/31/2025

Check No.	Stmnt Date	Invoice Number	Payee	Invoice Amount	Check Amount	Notes	Financial Category	\$	100,458.44
Stipends									
10359	Stipend Form	-	Matt Doyle		\$ 300.00	(1) 3/28 DID SPECIAL BOD; (2) 4/24/DID BOD; (3) 4/9 Vina GSA BOD		\$	100,158.44
10360	Stipend Form	-	Kevin Phillips		\$ 200.00	(1) 3/28 DID SPECIAL BOD; (2) 4/24/DID BOD		\$	99,958.44
10361	Stipend Form	-	Derek Sohnrey		\$ 200.00	(1) 3/28 DID SPECIAL BOD; (2) 4/24/DID BOD		\$	99,758.44
					Subtotal Stipend	\$ 700.00	Subtotal Balance	\$	99,758.44
Regular Water System Maintenance and Operations									
10362	4/1/2025	15885	J.C. Hernandez		\$ 800.00	March 2025 alley cleanup		\$	98,958.44
10363	28-Mar	252 802 257	Pace Analytical Services LLC		\$ 263.00	2024 CCR Preparation		\$	98,695.44
10364	3/18/2025	572 047A	FGL Environmental	\$ 34.00	\$ 440.00	water quality testing - N		\$	98,255.44
	3/18/2025	572 048A	FGL Environmental	\$ 34.00		water quality testing - N		\$	98,255.44
	3/18/2025	572 046A	FGL Environmental	\$ 34.00		water quality testing - N		\$	98,255.44
	3/27/2025	572 049A	FGL Environmental	\$ 275.00		water quality testing - Chromium VI		\$	98,255.44
	4/2/2025	572 529A	FGL Environmental	\$ 63.00		water quality testing - coliform		\$	98,255.44
10365	4/2/2025	6405-1296	Sierra Water Utility		\$ 289.10	March 2025 chlorine		\$	97,966.34
					Subtotal Water Operations	\$1,792.10	Subtotal Balance	\$	97,966.34
Water System Emergency Repair/Replacement									
10366	3/25/2025	188 8307	Ferguson Waterworks		\$ 61.18	parts		\$	97,905.16
10367	2/3/2025	A30391	North State Electric & Pump		\$ 3,763.90	replace mechanical seal - Holland site		\$	94,141.26
					Subtotal Water System Repair	\$3,825.08	Subtotal Balance	\$	94,141.26

DURHAM IRRIGATION DISTRICT

Check No.	Stmt Date	Invoice Number	Payee	Invoice Amount	Check Amount	Notes	Financial Category
Utility & Supplies							
VISA	4/15/2025	-	Comcast Internet		\$ 181.95	4/15/2025 - 5/14/2025 Internet only	\$ 93,959.31
VISA	4/1/2025	-	Comcast Phone		\$ 24.94	through 3/31/2025	\$ 93,934.37
VISA	4/16/2025	-	Comcast Phone		\$ 65.71	through 3/31/2025	\$ 93,868.66
online debit	3/27/2025	-	FP Mailing Solutions		\$ 200.00	postage (online download)	\$ 93,668.66
online debit	3/28/2025	HB05 272 834 312 CUS	Adobe Acrobat		\$ 69.41	Acrobat Pro - prorated through 6/25	\$ 93,599.25
online debit	3/21/2025	2025 031401	Paychex		\$ 75.10	payroll fees + PTO accrual fee	\$ 93,524.15
online debit	4/4/2025	2025 032801	Paychex		\$ 75.10	payroll fees + PTO accrual fee	\$ 93,449.05
online debit	4/18/2025	2025 041101	Paychex		\$ 75.10	payroll fees + PTO accrual fee	\$ 93,373.95
10356	4/1/2025	-	Kari and Richard Billson	\$ 950.00	\$ 1,900.00	April 2025 Rent - 9341 Midway, Unit B	\$ 91,473.95
	4/1/2025	-		\$ 950.00		Security deposit - 9341 Midway, Unit B	\$ 91,473.95
10368	4/24/2025	-	Kari and Richard Billson		\$ 950.00	May 2025 Rent - 9341 Midway, Unit B	\$ 90,523.95
10369	4/24/2025	-	Camp & McLaughlin		\$ 754.80	April 2025 Rent + prorated 5 days May rent	\$ 89,769.15
10370	3/22/2025	RI 106 589 342	FP Mailing Solutions		\$ 111.33	quarterly equipment lease - Q2	\$ 89,657.82
10358	3/27/2025		PGE	\$ 95.12	\$ 4,255.29	9418 Midway #C (Office)(0596196710-5)	\$ 85,402.53
	3/26/2025			\$ 1,290.22		Holland Ave E/S & 500S Serviss (6812590736-7)	\$ 85,402.53
	3/27/2025			\$ 31.87		Holland Ave S 300' (7938916943-8)	\$ 85,402.53
	3/27/2025			\$ 2,838.08		9389 Goodspeed St (9856464057-5)	\$ 85,402.53
10371	3/27/2025		PGE - stmt delayed, so not pd with other billing		\$ 1,720.54	Durham Dayton Rd 20'W (5773099695-6)	\$ 83,681.99
10372	3/31/2025	855 100 315 3371	Recology		\$ 140.97	garbage service (Well 5)	\$ 83,541.02
VISA	4/10/2025	-	Chico Enterprise-Record		\$ 378.29	public notice publication (change meeting date)	\$ 83,162.73
10373	3/31/2025	-	Sequoyah Software		\$ 130.00	billing software; email bill service	\$ 83,032.73
VISA	3/26/2025	-	USPS		\$ 217.62	postage for certified mailing - LIEN25 notices	\$ 82,815.11
10374	4/1/2025	460814F9-0054	Streamline		\$ 190.00	website host; ADA compliance	\$ 82,625.11
10375	4/1/2025	27716	Vista Net, Inc.	\$ 60.00	\$ 133.75	Q2 perimeter (external network) scan	\$ 82,491.36
	4/1/2025	27715		\$ 73.75		Sophos monthly scan - Apr 2025	\$ 82,491.36
VISA	4/8/2025	34590-D	Two Men and A Truck 0229		\$ 406.00	office move	\$ 82,085.36
VISA	4/4/2025	INV 2999 963 881	Zoom Communications, Inc.		\$ 159.90	Zoom Workspace Pro - Annual	\$ 81,925.46
Subtotal Utility					\$12,215.80		Subtotal Balance \$ 81,925.46

DURHAM IRRIGATION DISTRICT

Check No.	Stmt Date	Invoice Number	Payee	Invoice Amount	Check Amount	Notes	Financial Category
District Administration, Operations & Management							
Payroll & Insurance							
online debit	3/21/2025	-	Withholdings - Trizzino		\$ 808.64		\$ 81,116.82
online debit	4/4/2025	-	Withholdings - Trizzino		\$ 778.21		\$ 80,338.61
online debit	4/18/2025	-	Withholdings - Trizzino		\$ 787.28		\$ 79,551.33
online debit	3/21/2025	-	Employee - Trizzino		\$ 805.30	Administrative Support	\$ 78,746.03
online debit	4/4/2025	-	Employee - Trizzino		\$ 788.42	Administrative Support	\$ 77,957.61
online debit	4/18/2025	-	Employee - Trizzino		\$ 795.18	Administrative Support	\$ 77,162.43
Contractors							
10376	4/1/2025	8640	Sheryl Bosman		\$ 550.00	Bookkeeping Services	\$ 76,612.43
10377	2/1/2025	1235	Nicole L. Johansson	\$ 430.00	\$ 1,255.00	January 2025 outreach	\$ 75,357.43
	3/1/2025	1239	Nicole L. Johansson	\$ 487.50		February 2025 outreach	\$ 75,357.43
	4/1/2025	1241	Nicole L. Johansson	\$ 337.50		March 2025 outreach	\$ 75,357.43
10378	4/3/2025	83777	NorthStar		\$ 6,402.50	Brown-Faber Pipeline Replacement - \$ 0 CIP Budget/Rate Study - \$ 5652.50 DUSD Easement - \$ 0 USBR Engineering - \$ 0 USBR Cultural Compliance - \$ 0 Meetings - \$ 375 Operational Support - \$ 375 Grant Application Support - \$ 0 Litigation - Meetings - \$ 0 Litigation - Cost of Service Study - \$ 0	\$ 68,954.93
10379	4/1/2025	7457	Prentice Long, PC		\$ 1,165.50	Legal Services	\$ 67,789.43
Water Operations							
10380	4/1/2025	6405-1277	Sierra Water Utility		\$ 3,558.71	Water Operator Services	\$ 64,230.72
Subtotal Admin. Ops. & Mgmt.					\$17,694.74		Subtotal Balance \$ 64,230.72

DURHAM IRRIGATION DISTRICT

Check No.	Stmt Date	Invoice Number	Payee	Invoice Amount	Check Amount	Notes	Financial Category
Agency Fees, Association Dues & Reimbursables							
Fees & Dues							
online debit	4/2/2025	-	PaySafe/PayStation Fee		\$ 370.37	"mtot" on bank statement	\$ 63,860.35
10381	4/1/2025	30758	Butte County Air Quality Management District		\$ 793.60	backup generator permits - 2025-2026	\$ 63,066.75
Reimbursable Payments							
NONE							\$ 63,066.75
Subtotal Fees & Reimbursables					\$1,163.97	Subtotal Balance \$ 63,066.75	
Other Expenses							
NONE							\$ 63,066.75
Other Expenses					\$0.00	Subtotal Balance \$ 63,066.75	
Development Projects							
			Contractor				Project
NONE							\$ 63,066.75
Subtotal Development Projects					\$ -	Subtotal Balance \$ 63,066.75	
SUBTOTAL PAYMENTS					\$37,391.69		
							Subtotal Remaining Balance \$ 63,066.75
							CREDIT CARD PAYMENT \$ 6,653.58
							Check Refund/Cancelled Register Total \$ 6,653.58
							TOTAL REMAINING BALANCE \$ 76,373.91

DURHAM IRRIGATION DISTRICT

Petty Cash

4/18/2025	Comcast Gift Card	\$	19.66
4/18/2025	Cash on Hand	\$	100.01
Balance Remaining On Hand		\$	119.67

Check / Payment Refund / Cancel or Void Check Register

Date	CK/Pmt Refund	Status	Paid to	Check Amount	Notes
4/10/2025	ACH	CREDIT CARD PMT	TriCounties Bank Visa Acct -1530	\$ 6,653.58	Payment of Mar-2025 credit card statement. These charges were previously reported as line items "VISA" on 03/2025 warrant.
-	10357	VOID	--	\$ -	Check spoiled.

Director Signature _____ Date _____	Director Signature _____ Date _____
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DURHAM IRRIGATION DISTRICT

Deposit Register

Date	Deposit	Deposit Amount	Other Notes
4-Mar-25	Cash/Check Deposit	\$ 1,964.68	
11-Mar-25	Cash/Check Deposit	\$ 1,851.11	
11-Mar-25	Cash/Check Deposit	\$ 5,536.75	
11-Mar-25	Cash/Check Deposit	\$ 4,743.99	
18-Mar-25	Cash/Check Deposit	\$ 3,373.30	
18-Mar-25	Cash/Check Deposit	\$ 1,996.14	
25-Mar-25	Cash/Check Deposit	\$ 2,148.16	
28-Mar-25	Cash/Check Deposit	\$ 131.84	
3/31/2025	Adobe Acrobat	\$ 42.99	Acrobat Standard - credit prorated through 6/25
03/01/2025-03/31/2025	Paystation Payments	\$ 9,639.75	Includes \$169.82 in credit card fees.
	Subtotal Water Sales Deposits	\$ 31,428.71	<i>No USBR Meter fees collected.</i>

Water Meter Sales	Location
NONE	
Bank Adjustments & Other	Notes
--	\$ -
Other	\$ -
Total Deposits	\$ 31,428.71

Deposit Register for Development Projects Account

NONE	
Total Development Project Deposits	\$ -

Director Signature _____ Date _____	Director Signature _____ Date _____
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Balance Sheet

As of March 31, 2025

Mar 31, 25**ASSETS****Current Assets****Checking/Savings****Current Assets**

Cash 100,458.44

Cash on Hand 119.67

Development Fees 36,660.24

Savings 14,383.53

California CLASS 115,526.13

Total Current Assets 267,148.01**Total Checking/Savings** 267,148.01**Other Current Assets**

Taxes Receivable 751.54

A/R -751.54**Total Other Current Assets** 0.00**Total Current Assets** 267,148.01**Fixed Assets****CAPITAL ASSETS****Depreciable Assets**

Equipment 152,825.43

Mains 623,540.00

Pumps 172,575.00

Structures 16,084.00

Wells 127,486.00

Less Accum. Dep'n -434,456.00**Total Depreciable Assets** 658,054.43**Total CAPITAL ASSETS** 658,054.43**Non-Depreciable Assets**Land 20,331.00**Total Non-Depreciable Assets** 20,331.00**Total Fixed Assets** 678,385.43**Other Assets**Deposits 4,738.00**Total Other Assets** 4,738.00**TOTAL ASSETS** 950,271.44**LIABILITIES & EQUITY****Liabilities****Current Liabilities****Other Current Liabilities**Tri Co. Visa 6,434.61**Total Other Current Liabilities** 6,434.61**Total Current Liabilities** 6,434.61**Total Liabilities** 6,434.61**Equity****NET POSITION**

Durham Irrigation District

Balance Sheet

As of March 31, 2025

Mar 31, 25

Net Investment in Capital Asset	<u>566,549.00</u>
Total NET POSITION	566,549.00
Unrestricted Net Assets	386,892.71
Net Income	<u>-9,604.88</u>
Total Equity	943,836.83
TOTAL LIABILITIES & EQUITY	<u><u>950,271.44</u></u>

Durham Irrigation District
Profit & Loss
January through March 2025

	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>TOTAL</u>
Ordinary Income/Expense				
Income				
Water Sales Income				
OPERATING REVENUES				
Water Sales	31,129.85	28,323.51	31,385.72	90,839.08
Total OPERATING REVENUES	<u>31,129.85</u>	<u>28,323.51</u>	<u>31,385.72</u>	<u>90,839.08</u>
Total Water Sales Income	<u>31,129.85</u>	<u>28,323.51</u>	<u>31,385.72</u>	<u>90,839.08</u>
Total Income	31,129.85	28,323.51	31,385.72	90,839.08
Expense				
Contract Services				
Accounting Fees	725.00	1,410.00	10,350.00	12,485.00
Engineering Support	4,052.32	5,547.25	5,915.50	15,515.07
Legal Fees	0.00	2,479.00	999.00	3,478.00
Total Contract Services	<u>4,777.32</u>	<u>9,436.25</u>	<u>17,264.50</u>	<u>31,478.07</u>
OPERATING EXPENSES				
Administration				
Board Stipends	400.00	300.00	300.00	1,000.00
District Wages, Taxes, Insur.				
Insurance	1,018.86	0.00	0.00	1,018.86
Payroll Service Fees	396.20	150.20	150.20	696.60
Payroll Tax Expense	792.42	251.75	248.62	1,292.79
Wages	3,557.40	2,160.90	2,579.85	8,298.15
Total District Wages, Taxes, Insur.	<u>5,764.88</u>	<u>2,562.85</u>	<u>2,978.67</u>	<u>11,306.40</u>
Fees, Dues, Memberships	6,991.56	0.00	0.00	6,991.56
Office Expense				
Postage	300.00	200.00	200.00	700.00
Software	73.75	551.25	100.17	725.17
Supplies	0.00	0.00	174.16	174.16
Website Hosting	190.00	190.00	190.00	570.00
Total Office Expense	<u>563.75</u>	<u>941.25</u>	<u>664.33</u>	<u>2,169.33</u>
Rent	650.00	650.00	650.00	1,950.00
Software Fees	130.00	130.00	250.00	510.00
Utilities				
Garbage	137.29	140.97	140.97	419.23
Gas & Electric	10,193.92	6,717.37	6,258.52	23,169.81
Telephone/Internet	181.70	191.76	388.34	761.80
Total Utilities	<u>10,512.91</u>	<u>7,050.10</u>	<u>6,787.83</u>	<u>24,350.84</u>
Water System Maint,Repair,Repl				
Regular Operations & Maint				
O & M Supplies	2,292.93	886.98	416.36	3,596.27
Water Testing Fees	131.40	329.56	63.00	523.96
Weed Management	800.00	800.00	800.00	2,400.00
Total Regular Operations & Maint	<u>3,224.33</u>	<u>2,016.54</u>	<u>1,279.36</u>	<u>6,520.23</u>
Water System Repair & Repl.+				
Repairs & Maint.	620.02	3,332.60	0.00	3,952.62

Durham Irrigation District
Profit & Loss
January through March 2025

	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>TOTAL</u>
Water Operator	3,558.71	3,558.71	3,558.71	10,676.13
Total Water System Repair & Repl.+	4,178.73	6,891.31	3,558.71	14,628.75
Total Water System Maint,Repair,Repl	7,403.06	8,907.85	4,838.07	21,148.98
Total Administration	32,416.16	20,542.05	16,468.90	69,427.11
Bank Service Charges	408.59	331.49	362.31	1,102.39
Total OPERATING EXPENSES	<u>32,824.75</u>	<u>20,873.54</u>	<u>16,831.21</u>	<u>70,529.50</u>
Total Expense	37,602.07	30,309.79	34,095.71	102,007.57
Net Ordinary Income	-6,472.22	-1,986.28	-2,709.99	-11,168.49
Other Income/Expense				
Other Income				
NON-OPERATING REVENUE				
Cash Rewards	8.76	0.00	0.00	8.76
Interest Income	616.22	508.90	429.73	1,554.85
Total NON-OPERATING REVENUE	<u>624.98</u>	<u>508.90</u>	<u>429.73</u>	<u>1,563.61</u>
Total Other Income	624.98	508.90	429.73	1,563.61
Net Other Income	624.98	508.90	429.73	1,563.61
Net Income	<u><u>-5,847.24</u></u>	<u><u>-1,477.38</u></u>	<u><u>-2,280.26</u></u>	<u><u>-9,604.88</u></u>

Durham Irrigation District
Profit & Loss
 January through March 2025

		TOTAL			
		Jan - Mar 25	Jan - Mar 24	\$ Change	% Change
Ordinary Income/Expense					
Income					
Water Sales Income					
OPERATING REVENUES					
Demand Fees		0.00	60.00	-60.00	-100.0%
Meter Sales		0.00	843.36	-843.36	-100.0%
Water Sales		90,839.08	97,499.00	-6,659.92	-6.83%
Total OPERATING REVENUES		90,839.08	98,402.36	-7,563.28	-7.69%
Total Water Sales Income		90,839.08	98,402.36	-7,563.28	-7.69%
Total Income		90,839.08	98,402.36	-7,563.28	-7.69%
Expense					
Contract Services					
Accounting Fees		12,485.00	11,166.91	1,318.09	11.8%
Engineering Support		15,515.07	9,970.00	5,545.07	55.62%
Legal Fees		3,478.00	5,605.50	-2,127.50	-37.95%
Management & Administration		0.00	4,209.19	-4,209.19	-100.0%
Total Contract Services		31,478.07	30,951.60	526.47	1.7%
OPERATING EXPENSES					
Administration					
Board Stipends		1,000.00	900.00	100.00	11.11%
District Wages, Taxes, Insur.					
Insurance		1,018.86	1,283.20	-264.34	-20.6%
Payroll Service Fees		696.60	676.90	19.70	2.91%
Payroll Tax Expense		1,292.79	1,230.46	62.33	5.07%
Wages		8,298.15	7,483.00	815.15	10.89%
Total District Wages, Taxes, Insur.		11,306.40	10,673.56	632.84	5.93%
Fees, Dues, Memberships		6,991.56	5,243.16	1,748.40	33.35%
Office Expense					
Postage		700.00	800.00	-100.00	-12.5%
Software		725.17	0.00	725.17	100.0%
Supplies		174.16	-8.05	182.21	2,263.48%
Website Hosting		570.00	252.00	318.00	126.19%
Total Office Expense		2,169.33	1,043.95	1,125.38	107.8%
Rent		1,950.00	2,171.64	-221.64	-10.21%
Software Fees		510.00	510.00	0.00	0.0%
Utilities					
Garbage		419.23	408.34	10.89	2.67%
Gas & Electric		23,169.81	14,337.64	8,832.17	61.6%
Telephone/Internet		761.80	800.16	-38.36	-4.79%
Total Utilities		24,350.84	15,546.14	8,804.70	56.64%
Water System Maint,Repair,Repl					
Regular Operations & Maint					
O & M Supplies		3,596.27	967.35	2,628.92	271.77%
Water Testing Fees		523.96	656.24	-132.28	-20.16%

Durham Irrigation District
Profit & Loss
January through March 2025

	TOTAL			
	Jan - Mar 25	Jan - Mar 24	\$ Change	% Change
Weed Management	2,400.00	2,400.00	0.00	0.0%
Total Regular Operations & Maint	6,520.23	4,023.59	2,496.64	62.05%
Water System Repair & Repl.+				
Repairs & Maint.	3,952.62	6,015.00	-2,062.38	-34.29%
Contractor	0.00	3,373.24	-3,373.24	-100.0%
Water Operator	10,676.13	10,676.13	0.00	0.0%
Total Water System Repair & Repl.+	14,628.75	20,064.37	-5,435.62	-27.09%
Total Water System Maint,Repair,Repl	21,148.98	24,087.96	-2,938.98	-12.2%
Total Administration	69,427.11	60,176.41	9,250.70	15.37%
Bank Service Charges	1,102.39	968.50	133.89	13.82%
Total OPERATING EXPENSES	70,529.50	61,144.91	9,384.59	15.35%
Total Expense	102,007.57	92,096.51	9,911.06	10.76%
Net Ordinary Income	-11,168.49	6,305.85	-17,474.34	-277.11%
Other Income/Expense				
Other Income				
NON-OPERATING REVENUE				
Cash Rewards	8.76	0.00	8.76	100.0%
Interest Income	1,554.85	1,371.57	183.28	13.36%
Total NON-OPERATING REVENUE	1,563.61	1,371.57	192.04	14.0%
Total Other Income	1,563.61	1,371.57	192.04	14.0%
Net Other Income	1,563.61	1,371.57	192.04	14.0%
Net Income	-9,604.88	7,677.42	-17,282.30	-225.11%

Durham Irrigation District
General Ledger
As of March 31, 2025

Date	Num	Name	Memo	Paid Amount	Balance
Current Assets					267,731.66
Cash					101,471.82
03/03/2025		Deposit	Deposit	570.97	102,042.79
03/03/2025		Deposit	Deposit	479.05	102,521.84
03/03/2025		Deposit	Deposit	14.00	102,535.84
03/03/2025		Bank Charge		-362.31	102,173.53
03/04/2025		Deposit	Deposit	1,964.68	104,138.21
03/04/2025		Deposit	Deposit	604.11	104,742.32
03/05/2025		Deposit	Deposit	285.43	105,027.75
03/06/2025		Deposit	Deposit	246.78	105,274.53
03/06/2025		Wages		-821.21	104,453.32
03/07/2025		Deposit	Deposit	698.79	105,152.11
03/07/2025		Paychex		-75.10	105,077.01
03/07/2025		Payroll Taxes		-393.32	104,683.69
03/10/2025		Deposit	Deposit	581.01	105,264.70
03/10/2025		Deposit	Deposit	35.07	105,299.77
03/11/2025		Deposit	Deposit	5,536.75	110,836.52
03/11/2025		Deposit	Deposit	4,743.99	115,580.51
03/11/2025		Deposit	Deposit	1,851.11	117,431.62
03/12/2025		Deposit	Deposit	659.17	118,090.79
03/12/2025		Visa		-355.86	117,734.93
03/13/2025		Deposit	Deposit	300.05	118,034.98
03/14/2025		Deposit	Deposit	788.47	118,823.45
03/17/2025		Deposit	Deposit	535.29	119,358.74
03/17/2025		Deposit	Deposit	248.49	119,607.23
03/17/2025		Deposit	Deposit	208.26	119,815.49
03/18/2025	10339	James M. Doyle	Mar 2025	-100.00	119,715.49
03/18/2025	10340	Kevin Phillips	Mar 2025	-100.00	119,615.49
03/18/2025	10341	Derek Sohnrey	Mar 2025	-100.00	119,515.49
03/18/2025	10343	JC Hernandez Maint...	Feb 2025 alley cleanup	-800.00	118,715.49
03/18/2025	10342	FGL Environmental		-63.00	118,652.49
03/18/2025	10344	Sierra Water Utility	chlorine	-416.36	118,236.13
03/18/2025	10345	Camp & McLaughlin	Mar 2025 rent	-650.00	117,586.13
03/18/2025	10346	PG & E		-4,768.55	112,817.58
03/18/2025	10347	Recology	garbate service - well 5	-140.97	112,676.61
03/18/2025	10348	Sequoyah		-250.00	112,426.61
03/18/2025	10349	Streamline		-190.00	112,236.61
03/18/2025	10350	Vista Net Inc.		-73.75	112,162.86
03/18/2025	10351	Sheryl Bosman		-600.00	111,562.86
03/18/2025	10352	Horton McNulty & S...	2023 financial audit	-9,750.00	101,812.86
03/18/2025	10353	Northstar Engineering		-5,915.50	95,897.36
03/18/2025	10354	Prentice Long, PC		-999.00	94,898.36
03/18/2025	10355	Sierra Water Utility		-3,558.71	91,339.65
03/18/2025		Deposit	Deposit	3,373.30	94,712.95
03/18/2025		Deposit	Deposit	1,996.14	96,709.09
03/19/2025		Deposit	Deposit	36.53	96,745.62
03/20/2025		Deposit	Deposit	177.54	96,923.16
03/20/2025		Wages		-805.30	96,117.86
03/21/2025		Paychex		-75.10	96,042.76
03/21/2025		Payroll Taxes		-808.64	95,234.12
03/21/2025		Deposit	Deposit	222.60	95,456.72
03/24/2025		Deposit	Deposit	307.24	95,763.96
03/24/2025		Deposit	Deposit	84.30	95,848.26
03/25/2025		Deposit	Deposit	2,148.16	97,996.42
03/25/2025		Deposit	Deposit	105.94	98,102.36
03/25/2025		Deposit	Deposit	1,115.29	99,217.65
03/28/2025		Deposit	Deposit	131.84	99,349.49
03/28/2025		Adobe Acrobat		-69.41	99,280.08
03/31/2025		Postalia		-200.00	99,080.08
03/31/2025		Deposit	Deposit	219.53	99,299.61
03/31/2025		Deposit	Deposit	911.41	100,211.02
03/31/2025		Deposit	Deposit	204.43	100,415.45
03/31/2025		Deposit	Adobe refund	42.99	100,458.44
Total Cash				-1,013.38	100,458.44
Cash on Hand					119.67
Total Cash on Hand					119.67

Durham Irrigation District
General Ledger
As of March 31, 2025

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Paid Amount</u>	<u>Balance</u>	
Development Fees						36,660.24
Total Development Fees						36,660.24
Savings						14,383.41
03/31/2025		Deposit	Deposit	0.12	14,383.53	
Total Savings					0.12	14,383.53
California CLASS						115,096.52
03/31/2025		Deposit	Deposit	429.61	115,526.13	
Total California CLASS					429.61	115,526.13
Total Current Assets					-583.65	267,148.01
Taxes Receivable						751.54
Total Taxes Receivable						751.54
A/R						-751.54
Total A/R						-751.54
CAPITAL ASSETS						658,054.43
Depreciable Assets						658,054.43
Equipment						152,825.43
Total Equipment						152,825.43
Mains						623,540.00
Total Mains						623,540.00
Pumps						172,575.00
Total Pumps						172,575.00
Structures						16,084.00
Total Structures						16,084.00
Wells						127,486.00
Total Wells						127,486.00
Less Accum. Dep'n						-434,456.00
Total Less Accum. Dep'n						-434,456.00
Total Depreciable Assets						658,054.43
Total CAPITAL ASSETS						658,054.43
Non-Depreciable Assets						20,331.00
Land						20,331.00
Total Land						20,331.00
Total Non-Depreciable Assets						20,331.00
Deposits						0.00
03/18/2025	136		PG & E - 1/30/25	4,738.00	4,738.00	
Total Deposits					4,738.00	4,738.00
Tri Co. Visa						0.00
03/18/2025	136			-6,434.61	-6,434.61	
Total Tri Co. Visa					-6,434.61	-6,434.61
NET POSITION						-566,549.00
Net Investment in Capital Asset						-566,549.00
Total Net Investment in Capital Asset						-566,549.00
Total NET POSITION						-566,549.00
Unrestricted Net Assets						-386,892.71
Total Unrestricted Net Assets						-386,892.71
Water Sales Income						-59,453.36
OPERATING REVENUES						-59,453.36

Durham Irrigation District
General Ledger
As of March 31, 2025

Date	Num	Name	Memo	Paid Amount	Balance
Water Sales					-59,453.36
03/03/2025		Deposit	Deposit	-570.97	-60,024.33
03/03/2025		Deposit	Deposit	-479.05	-60,503.38
03/03/2025		Deposit	Deposit	-14.00	-60,517.38
03/04/2025		Deposit	Deposit	-1,964.68	-62,482.06
03/04/2025		Deposit	Deposit	-604.11	-63,086.17
03/05/2025		Deposit	Deposit	-285.43	-63,371.60
03/06/2025		Deposit	Deposit	-246.78	-63,618.38
03/07/2025		Deposit	Deposit	-698.79	-64,317.17
03/10/2025		Deposit	Deposit	-581.01	-64,898.18
03/10/2025		Deposit	Deposit	-35.07	-64,933.25
03/11/2025		Deposit	Deposit	-5,536.75	-70,470.00
03/11/2025		Deposit	Deposit	-4,743.99	-75,213.99
03/11/2025		Deposit	Deposit	-1,851.11	-77,065.10
03/12/2025		Deposit	Deposit	-659.17	-77,724.27
03/13/2025		Deposit	Deposit	-300.05	-78,024.32
03/14/2025		Deposit	Deposit	-788.47	-78,812.79
03/17/2025		Deposit	Deposit	-535.29	-79,348.08
03/17/2025		Deposit	Deposit	-248.49	-79,596.57
03/17/2025		Deposit	Deposit	-208.26	-79,804.83
03/18/2025		Deposit	Deposit	-3,373.30	-83,178.13
03/18/2025		Deposit	Deposit	-1,996.14	-85,174.27
03/19/2025		Deposit	Deposit	-36.53	-85,210.80
03/20/2025		Deposit	Deposit	-177.54	-85,388.34
03/21/2025		Deposit	Deposit	-222.60	-85,610.94
03/24/2025		Deposit	Deposit	-307.24	-85,918.18
03/24/2025		Deposit	Deposit	-84.30	-86,002.48
03/25/2025		Deposit	Deposit	-2,148.16	-88,150.64
03/25/2025		Deposit	Deposit	-105.94	-88,256.58
03/25/2025		Deposit	Deposit	-1,115.29	-89,371.87
03/28/2025		Deposit	Deposit	-131.84	-89,503.71
03/31/2025		Deposit	Deposit	-219.53	-89,723.24
03/31/2025		Deposit	Deposit	-911.41	-90,634.65
03/31/2025		Deposit	Deposit	-204.43	-90,839.08
Total Water Sales				-31,385.72	-90,839.08
Total OPERATING REVENUES				-31,385.72	-90,839.08
Total Water Sales Income				-31,385.72	-90,839.08
Contract Services					14,213.57
Accounting Fees					2,135.00
03/18/2025	10351	Sheryl Bosman		600.00	2,735.00
03/18/2025	10352	Horton McNulty & S...	2023 financial audit	9,750.00	12,485.00
Total Accounting Fees				10,350.00	12,485.00
Engineering Support					9,599.57
03/18/2025	10353	Northstar Engineering	Brown-Faber pipeline repl.		9,599.57
03/18/2025	10353	Northstar Engineering	CIP budget/rate study	5,103.00	14,702.57
03/18/2025	10353	Northstar Engineering	USBR engineering		14,702.57
03/18/2025	10353	Northstar Engineering	meetings	375.00	15,077.57
03/18/2025	10353	Northstar Engineering	operational support	437.50	15,515.07
Total Engineering Support				5,915.50	15,515.07
Legal Fees					2,479.00
03/18/2025	10354	Prentice Long, PC		999.00	3,478.00
Total Legal Fees				999.00	3,478.00
Total Contract Services				17,264.50	31,478.07
OPERATING EXPENSES					53,698.29
Administration					52,958.21
Board Stipends					700.00
03/18/2025	10339	James M. Doyle	Mar 2025	100.00	800.00
03/18/2025	10340	Kevin Phillips	Mar 2025	100.00	900.00

Durham Irrigation District
General Ledger
As of March 31, 2025

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Paid Amount</u>	<u>Balance</u>
03/18/2025	10341	Derek Sohnrey	Mar 2025	100.00	1,000.00
		Total Board Stipends		300.00	1,000.00
		District Wages, Taxes, Insur.			8,327.73
		Insurance			1,018.86
		Total Insurance			1,018.86
		Payroll Service Fees			546.40
03/07/2025		Paychex		75.10	621.50
03/21/2025		Paychex		75.10	696.60
		Total Payroll Service Fees		150.20	696.60
		Payroll Tax Expense			1,044.17
03/06/2025		Wages		-266.59	777.58
03/07/2025		Payroll Taxes		393.32	1,170.90
03/20/2025		Wages		-686.75	484.15
03/21/2025		Payroll Taxes		808.64	1,292.79
		Total Payroll Tax Expense		248.62	1,292.79
		Wages			5,718.30
03/06/2025		Wages		1,087.80	6,806.10
03/20/2025		Wages		1,492.05	8,298.15
		Total Wages		2,579.85	8,298.15
		Total District Wages, Taxes, Insur.		2,978.67	11,306.40
		Fees, Dues, Memberships			6,991.56
		Total Fees, Dues, Memberships			6,991.56
		Office Expense			1,505.00
		Postage			500.00
03/31/2025		Postalia		200.00	700.00
		Total Postage		200.00	700.00
		Software			625.00
03/18/2025	10350	Vista Net Inc.		73.75	698.75
03/28/2025		Adobe Acrobat		69.41	768.16
03/31/2025		Deposit	Adobe refund	-42.99	725.17
		Total Software		100.17	725.17
		Supplies			0.00
03/12/2025		Visa	Staples	174.16	174.16
		Total Supplies		174.16	174.16
		Website Hosting			380.00
03/18/2025	10349	Streamline		190.00	570.00
		Total Website Hosting		190.00	570.00
		Total Office Expense		664.33	2,169.33
		Rent			1,300.00
03/18/2025	10345	Camp & McLaughlin	Mar 2025 rent	650.00	1,950.00
		Total Rent		650.00	1,950.00
		Software Fees			260.00
03/18/2025	10348	Sequoyah		250.00	510.00
		Total Software Fees		250.00	510.00
		Utilities			17,563.01
		Garbage			278.26
03/18/2025	10347	Recology	garbate service - well 5	140.97	419.23

Durham Irrigation District
General Ledger
As of March 31, 2025

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Paid Amount</u>	<u>Balance</u>
		Total Garbage		140.97	419.23
		Gas & Electric			16,911.29
03/18/2025	136		PG & E	1,489.97	18,401.26
03/18/2025	10346	PG & E		4,768.55	23,169.81
		Total Gas & Electric		6,258.52	23,169.81
		Telephone/Internet			373.46
03/12/2025		Visa	Comcast	181.70	555.16
03/18/2025	136		Comcast	206.64	761.80
		Total Telephone/Internet		388.34	761.80
		Total Utilities		6,787.83	24,350.84
		Water System Maint,Repair,Repl			16,310.91
		Regular Operations & Maint			5,240.87
		O & M Supplies			3,179.91
03/18/2025	10344	Sierra Water Utility	chlorine	416.36	3,596.27
		Total O & M Supplies		416.36	3,596.27
		Water Testing Fees			460.96
03/18/2025	10342	FGL Environmental		63.00	523.96
		Total Water Testing Fees		63.00	523.96
		Weed Management			1,600.00
03/18/2025	10343	JC Hernandez Maint...	Feb 2025 alley cleanup	800.00	2,400.00
		Total Weed Management		800.00	2,400.00
		Total Regular Operations & Maint		1,279.36	6,520.23
		Water System Repair & Repl.+			11,070.04
		Repairs & Maint.			3,952.62
		Total Repairs & Maint.			3,952.62
		Water Operator			7,117.42
03/18/2025	10355	Sierra Water Utility		3,558.71	10,676.13
		Total Water Operator		3,558.71	10,676.13
		Total Water System Repair & Repl.+		3,558.71	14,628.75
		Total Water System Maint,Repair,Repl		4,838.07	21,148.98
		Total Administration		16,468.90	69,427.11
		Bank Service Charges			740.08
03/03/2025		Bank Charge		362.31	1,102.39
		Total Bank Service Charges		362.31	1,102.39
		Total OPERATING EXPENSES		16,831.21	70,529.50
		NON-OPERATING REVENUE			-1,133.88
		Cash Rewards			-8.76
		Total Cash Rewards			-8.76
		Interest Income			-1,125.12
03/31/2025		Deposit	Deposit	-429.61	-1,554.73
03/31/2025		Deposit	Deposit	-0.12	-1,554.85
		Total Interest Income		-429.73	-1,554.85
		Total NON-OPERATING REVENUE		-429.73	-1,563.61
TOTAL				0.00	0.00

4/19/2025

Durham Irrigation District
Monthly Billing Recap 3/1/2025 thru 3/31/2025

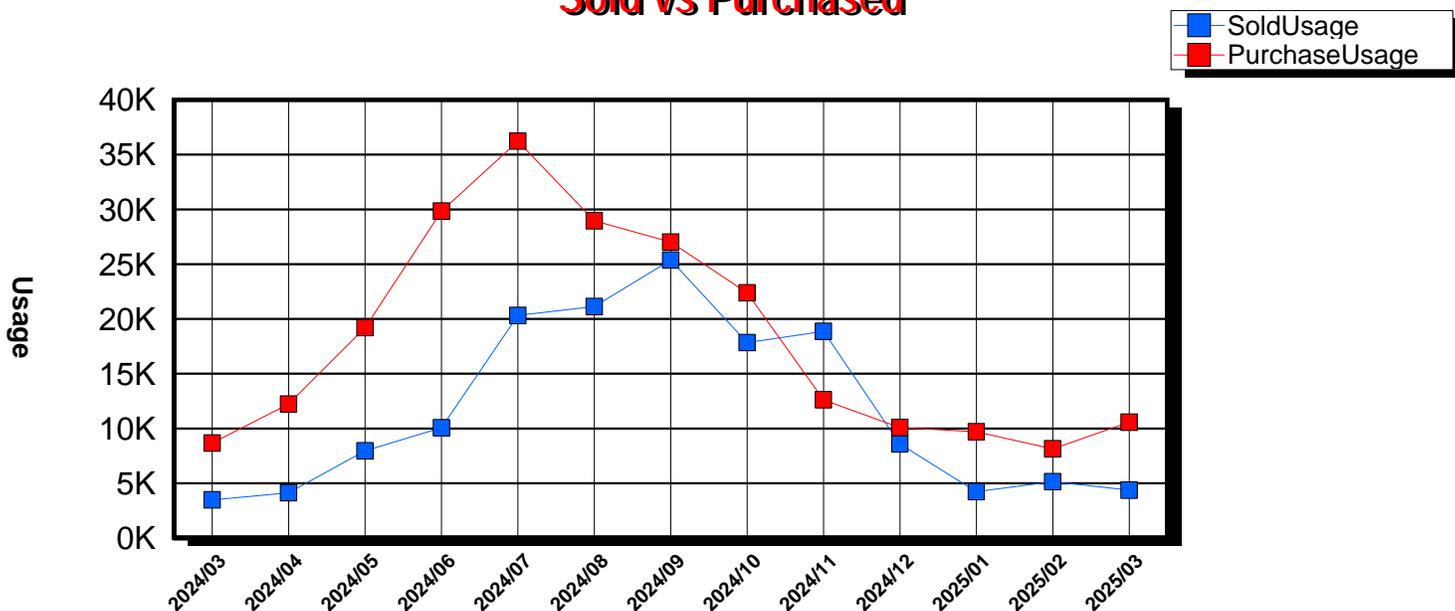
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	<u>Amount</u>	<u>Count</u>				
Water Purchased or Produced this month	0					
Water Sold this month	4,712					
Water System used or accountable loss	0					
Water Loss	0.00 %	4,712				
<hr/>						
Total Water Sales this month	27,989.19	474				
Total Penalties this month	444.21	92				
Total Adjustments this month	0.00	33				
Total of other charges this month	115.00	5				
Total Current Charges	28,548.40					
<hr/>						
Current Balance	-2,240.35	190				
30 Days Past Due	2,980.57	16				
60 Days Past Due	2,388.27	9				
90 Days Past Due	20,842.75	48				
Total Accounts Receivable	23,971.23					
<hr/>						
Total Payments Received	30,559.41	386				
<hr/>						
New Memberships	0.00	2				
<hr/>						
Active Accounts	23,121.92	475				
InActive Accounts	849.31	85				
Forfeiture Accounts	0.00	0				
<hr/>						
Average Water Usage	9					
Average Water Charge	59.04					
<hr/>						
Low Range	High Range	Usage	Count	Sales	% Usage	% Sales
0	0	0	0	0.00	0.00	0.00
0	0	0	129	7,930.82	0.00	28.34
1	2,000	4,712	345	20,058.37	100.00	71.66
2,001	4,000	0	0	0.00	0.00	0.00
4,001	6,000	0	0	0.00	0.00	0.00
6,001	8,000	0	0	0.00	0.00	0.00
8,001	10,000	0	0	0.00	0.00	0.00
10,001	20,000	0	0	0.00	0.00	0.00
20,001	30,000	0	0	0.00	0.00	0.00
30,001	40,000	0	0	0.00	0.00	0.00
40,001	50,000	0	0	0.00	0.00	0.00
50,001	999,999,999	0	0	0.00	0.00	0.00
		4,712	474	27,989.19		
<hr/>						
Accounts Receivable Last Month Ending	25,982.24					
Sales/Charges this Month	28,548.40					
Adjustments this Month	0.00					
Less: Payments this Month	30,559.41					
Accounts Receivable Total	23,971.23	23,971.23				

Pump Total

<u>Year/Month</u>	<u>Purchased</u>	<u>Sold</u>	<u>Loss</u>	<u>Pct</u>
2024/03	8,666	3,477	-5,189	-59.9
2024/04	12,233	4,127	-8,106	-66.3
2024/05	19,204	7,954	-11,250	-58.6
2024/06	29,843	10,066	-19,777	-66.3
2024/07	36,230	20,317	-15,913	-43.9
2024/08	28,958	21,131	-7,827	-27.0
2024/09	27,021	25,378	-1,643	-6.1
2024/10	22,385	17,836	-4,549	-20.3
2024/11	12,614	18,866	6,252	49.6
2024/12	10,084	8,584	-1,500	-14.9
2025/01	9,705	4,225	-5,480	-56.5
2025/02	8,137	5,145	-2,992	-36.8
2025/03	10,566	4,366	-6,200	-58.7

Sold vs Purchased



<u>Acct</u>	<u>Name</u>		<u>Balance</u>	<u>4/1/2025</u> <u>Current</u>	<u>30 Days</u>	<u>60-Days</u>	<u>90-Days</u>
212	Kellogg, Deanna	2415 Florida Ln	2,693.56	38.07	73.39	91.82	2,490.28
291	Guerra, Diego & Marissa	9665 Teal Ln	2,570.37	109.43	153.02	143.22	2,164.70
683	Seegert, James	9369 La Rose Ct	2,015.72	67.43	83.14	88.30	1,776.85
80	Day, David	9389 Midway	1,867.17	44.07	67.64	64.96	1,690.50
108	Sierra Christian Services,	9260 Goodspeed St	1,496.35	88.07	110.30	108.38	1,189.60
237	Rosemarie Taylor Revocable '	2399 Serviss St	1,234.89	47.07	65.70	63.94	1,058.18
128	Horn, Howard	2370 Serviss St	1,206.14	51.07	68.27	68.49	1,018.31
114	Grigsby, Daniel	2410 Brown St	1,135.28	63.78	78.13	77.17	916.20
174	Cole, Leslie Ray and Kevin G	9415 Putney Dr	1,102.85	37.07	52.06	52.49	961.23
331	Sonsteng, Chimene	9642 Duckling Dr	1,050.00	50.43	71.73	66.96	860.88
936	Fosdick, Devin	2390 Brown St	986.87	35.07	47.17	46.64	857.99
943	LaChappelle, Michael	9216 Goodspeed St	946.95	35.07	46.73	46.21	818.94
30	Casper, J. Payan and C.	2375 Serviss St	857.19	35.07	46.00	45.48	730.64
606	Harris, James	9424 Putney Dr	853.21	35.07	45.65	45.12	727.37
57	Dotson, Kevin Dolz and Dan	9386 Goodspeed St	498.52	40.07	44.02	44.45	369.98
916	Bresson, Christopher & Kimb	9416 Goodspeed St	434.11	40.07	52.74	55.12	286.18
53	Horn, Nathan	2379 Serviss St	428.53	156.43	72.36	71.33	128.41
152	Wurm, Anita	2409 Florida Ln	416.02	35.07	40.37	41.85	298.73
935	9926 Midway LLC,	9296 Midway	319.99	102.50	107.67	109.82	
219	Sims, Jeffrey	2370 Brown St	286.54	63.78	71.14	70.18	81.44
919	Sanchez, Jose	9259 Midway	284.88	61.07	72.04	76.83	74.94
13	Catherine Bailey, Doug Sutto	9200 Holland Ave	266.92	37.07	49.37	43.71	136.77
22	Hait, Jed	2393 Brown St	247.78	38.07	41.08	40.50	128.13
912	Hernandez, Luis	2357 Florida Ln	244.19	39.07	41.02	47.44	116.66
978	Flores, Sheena	2413 Durham Street	238.58	56.07	59.73	65.87	56.91
183	Ownby, Karen Koehly	2455 Durham-Dayton Hwy	216.01	40.07	44.26	44.34	87.34
220	Andersen, Victoria	2409 Campbell St	184.54	37.07	40.21	40.64	66.62
27		Total	\$24,083.17	\$1,483.18	\$1,744.94	\$1,761.26	\$19,093.79



DURHAM IRRIGATION DISTRICT

Meeting Minutes

Regular Board Meeting

Board of Directors:

Matt Doyle, Chair; Kevin Phillips, Treasurer; Derek Sohnrey

Tuesday, March 18, 2025

5:30 PM

District Office

9418-C Midway

Durham CA 95938

1 CALL TO ORDER – 5:30 PM

Present: Directors Doyle, Phillips and Sohnrey.

Absent: NONE

Also present: District Engineer Mark Adams; Water Operator Mike Butler; Public Outreach Nicole Johansson; General Counsel Amanda Uhrhammer, and Administrative Assistant Jeannie Trizzino.

2 ROLL CALL / OPENING BUSINESS

2.1 AGENDA APPROVAL, ADDITIONS AND/OR DELETIONS – NO CHANGES

2.2 PUBLIC COMMENT

Mr. Patrick Button commented asked whether the directors were aware of changes to the Proposition 218 rate increase procedures due to the passage of AB 2257 and whether the District intended to comply with these changes.

Director Phillips commented that the District will take all necessary steps to follow the procedures when it brings forward the resolution to increase the rates in the future.

3 CORRESPONDENCE

3.1 Ltr. from SDRMA (03.03.2025) Renewal estimate
No discussion.

4 PRESENTATIONS – NONE

5 REPORTS/ANNOUNCEMENTS FROM DIRECTORS

5.1 VINA GSA REPORT ([Vina GSA Calendar Link](#))

SUBJECT: Status report on Vina GSA.

FISCAL IMPACT: NONE

ACTION REQUESTED: Receive information, discuss and provide direction.

No one from the District was able to attend the March 12, 2025 Vina GSA Board meeting.

6 PUBLIC HEARINGS – NONE

7 INFORMATION/CONSENT CALENDAR

- 7.1 Warrant Sheet from February 13, 2025 to March 13, 2025, including payments, deposits, and transaction adjustments.

SUBJECT: Approve payments, deposits, and transaction adjustments.

FISCAL IMPACT: See attachments.

ACTION REQUESTED: APPROVE

- 7.2 Board of Directors Meeting Minutes for February 18, 2025.

SUBJECT: Approve draft minutes.

FISCAL IMPACT: NONE.

ACTION REQUESTED: APPROVE

A motion was made by Director Phillips and seconded by Director Sohnrey to approve the Consent Agenda.

Aye: 3 – Doyle, Phillips, Sohnrey

Nay: 0

Absent: 0

8 DISTRICT ENGINEER REPORT

- 8.1 Cost of Service Analysis

SUBJECT: As directed, the District Engineer prepared a draft cost of service analysis for the District. This study is used as the basis for rate changes for District customers. The District Engineer has compiled the financial data from 2022, 2023 & 2024 and has prepared a draft of the projected operational expenses for the next five years.

FISCAL IMPACT: NONE

ACTION REQUESTED: Review of the Cost of Service Analysis and direction from the Board.

District Engineer Mark Adams called to attention a few items from the draft cost of service analysis (COSA): (a) cost of future PFAS testing, (b) rate history of the District as confirmed by District staff, (c) the budget summary was based on comments and input from last month's cost data sheet, (d) the budget projection for 2025 is subject to change depending on how quickly a rate increase can be implemented, and (e) that usage was estimated to decrease by 5% upon the rate increase. The schedule for the five-year increase will be Year 1 – 15% increase, Years 2-5 – 10% increase.

Director Phillips noted an error in the table under the Rate Comparison section of the draft COSA that the District Engineer will correct. The board intends to accept the COSA and the accompanying resolution at its April board meeting. Discussion ensued to confirm that the next board meeting will be held on April 16, 2025.

PUBLIC COMMENT

Mr. Button asked whether the District would use property-based feeds to replace the old wharf fire hydrants.

Director Phillips commented that the specifics would be determined on a case-by-case basis. District Engineer Adams commented that the wharf hydrants would be replaced when the affected pipeline was replaced.

Mr. Button asked whether there would be a community workshop. Director Phillips commented that there would be.

Mr. Button asked why the connection fees did not go up with the cost of living and additionally referred to previous statements from the District that new developments should pay their own way.

- 8.2 USBR Grant-Funded Meter Replacement and Lead Service Laterals Assessment Project
SUBJECT: USBR Grant reimbursement update.
FISCAL IMPACT: NONE
ACTION REQUESTED: Receive information, discuss and provide direction.

District Engineer Adams commented that there was no new information from USBR.

9 DISTRICT OUTREACH REPORT (NON-ACTION ITEMS)

SUBJECT: Report by Nicole Johansson on the following areas:

- (a) funding opportunities / legislative outreach
- (b) Regroup Mass notification system

FISCAL IMPACT: NONE

ACTION REQUESTED: Receive information, discuss and provide direction.

Outreach consultant Johansson reported that Congressman LaMalfa's office requested that the District resubmit its proposal requesting community project funding for the 2-MG water storage tank project. Johansson will review the previous proposal and update as needed for re-submittal.

10 WATER OPERATOR REPORT (NON-ACTION ITEMS)

10.1 Monthly Water Operator Report

SUBJECT: Report by water operator on previous month's activities.

FISCAL IMPACT: NONE

ACTION REQUESTED: Receive information, discuss and provide direction.

Water Operator Michael Butler reports that Adam Daigle will continue to clear open work orders for connections needing new or replacement meters.

10.2 State Water Resources Control Board Notice of Violation – Nitrate Monitoring

SUBJECT: Report by water operator on State Water Resources Control Board (SWRCB) Notice of Violation relating to required nitrate monitoring - CITATION NO. 21-25C-004.

FISCAL IMPACT: NONE

ACTION REQUESTED: Receive information, discuss and provide direction.

Water Operator Michael Butler reports that the reminder/notification system did not issue reminders for nitrate monitoring in 2024, so the District did not test for nitrates as

required, hence the Notice of Violation. He has changed to new water quality testing laboratory which will oversee tracking of chain of custody, bottle preparation, and SWRCB monitoring requirements.

11 DISTRICT COUNSEL REPORT (NON-ACTION ITEMS)

SUBJECT: Verbal report by counsel on district-related activities. *See also regular agenda.*
No report.

12 REGULAR AGENDA

12.1 Annual Audit - 2023

SUBJECT: 2023 Audit Report by Horton McNulty and Saeteurn LLP
FISCAL IMPACT: NONE
ACTION REQUESTED: Receive information and discuss 2023 audit.

Director Phillips commented that he reviewed the draft audit and collaborated with the auditor to answer questions they had.

A motion was made by Director Phillips and seconded by Director Sohnrey to approve the 2023 Annual Audit results.

Aye: 3 – Doyle, Phillips, Sohnrey

Nay: 0

Absent: 0

12.2 2024-2026 Audit Services Proposal, Horton McNulty Saeteurn, LLP

SUBJECT: Review and approve the Proposal for Independent Audit Services with Horton McNulty Saeteurn, LLP for preparation of the District's annual financial audit and the state-mandated Annual Report of Financial Transactions (FTR). The current agreement concluded with the completion of the 2023 financial audit (Agenda Item 12.1).

FISCAL IMPACT: \$33,100 over three years.

ACTION REQUESTED: Discussion only. Receive information, discuss, and provide direction.

Director Phillips commented that he found the proposal to be reasonable and further noted that the audit firm is local, which is a plus in terms of pricing and convenience.

District Counsel noted that the action requested in the agenda did not include approving the agreement, only discussion. Therefore, approval of the agreement would need to be re-agendized at the District's April 2025 board meeting but could be moved to the consent portion of the agenda in the interest of efficiency.

12.3 Strategic Planning – Director Doyle

SUBJECT: Consider holding a strategy meeting with the Board and staff to develop a 3- to 5-year strategic plan.

FISCAL IMPACT: Unknown

ACTION REQUESTED: Receive information, discuss, and provide direction to staff.

Director Doyle reported that Margaret Schmidt is available to serve as a strategic planning facilitator for the District. The board selected a date and Margaret's proposal

will be presented for board approval. Director Phillips will send the Paradise Irrigation District Strategic Plan for the directors to review.

- 12.4 New District Office Location Consideration – Director Sohnrey
SUBJECT: Lease regarding new potential District office location
FISCAL IMPACT: \$300 per month through 2028
ACTION REQUESTED: 1) Discuss and consider lease and location for new District office; 2) approve lease agreement and new office location; 3) authorize District President to execute lease agreement; and 4) provide direction to staff.

Tabled to next board meeting as the lease agreement is still pending.

- 12.5 Operations and Maintenance (O&M) Services Agreement, Sierra Water Utility LLC
SUBJECT: Review and approve the Operations and Maintenance Services Agreement with Sierra Water Utility. The current agreement terminates in April 2025.
FISCAL IMPACT: \$43,000 annually in 2024.
ACTION REQUESTED: Discussion only. Receive information, discuss, and provide direction.

Tabled to next board meeting as the agreement is still pending.

The Board moved into Closed session at 6:50 p.m.

13 CLOSED SESSION

- 13.1 Public Employee Performance Evaluation (Government Code 54957(b)(1)) – District Water Operator
13.2 Public Employee Performance Evaluation (Government Code 54957(b)(1)) – District Counsel
13.3 Public Employee Performance Evaluation (Government Code 54957(b)(1)) – District Engineer

The Board returned from Closed Session at 7:15 p.m.

On each item 13.1, 13.2, and 13.3, direction was given to staff. No reportable actions were taken.

14 FUTURE AGENDA ITEM DISCUSSION

Director Phillips directed District Counsel to draft a spending resolution for consideration at the April board meeting that enables District administrative assistant to pay certain routine and necessary bills, such as PGE, as needed.

15 DIRECTORS' COMMENTS

No comments.

16 ADJOURNMENT

There being no further business, the meeting adjourned at 7:21 p.m. The next regular Board Meeting is scheduled for 5:30 p.m. on Wednesday April 9, 2025.



DURHAM IRRIGATION DISTRICT

Meeting Minutes

Special Board Meeting

Board of Directors:

Matt Doyle, Chair; Kevin Phillips, Treasurer; Derek Sohnrey

Friday, March 28, 2025

4:00 PM

District Office

9418-C Midway

Durham CA 95938

1 CALL TO ORDER – 4:00 PM

Director Doyle noted that the posted agenda had an error that listed Item 1 with a 3:00 pm start time, whereas the header noted a 4:00 pm start time. The latter time of 4:00 pm is the correct time.

Present: Directors Doyle, Phillips and Sohnrey.

Absent: NONE

Also present: Administrative Assistant Jeannie Trizzino.

2 ROLL CALL / OPENING BUSINESS

2.1 AGENDA APPROVAL, ADDITIONS AND/OR DELETIONS

2.2 PUBLIC COMMENT - NONE

3 REGULAR AGENDA

- 3.1 Margaret Schmidt Business Solutions Strategic Planning Development Proposal Approval
 SUBJECT: Review and approve the Proposal for Strategic Planning Services with Margaret Schmidt Business Solutions Scope of Work for assistance with strategic planning not to exceed \$2,250.00.

Additionally, the date/s for strategic planning sessions must also be determined.

FISCAL IMPACT: NTE \$2,250.00

ACTION REQUESTED: Approve Margaret Schmidt Business Solutions proposal to develop strategic plan for Durham Irrigation District.

After discussion with staff, the board agreed to hold the strategic planning meeting on Monday May 5, 2025 with lunch to be provided by the District. To accommodate additional expenses, the board agreed to authorize a not-to-exceed amount of \$2,500.00 for the day, including the consulting services.

A motion was made by Director Phillips and seconded by Director Sohnrey to approve strategic planning services for consultant and additional expenses for a not-to-exceed amount of \$2,500.00. The date for such meeting is expected to be on May 5, 2025.

Aye: 3 – Doyle, Phillips, Sohnrey

Nay: 0

Absent: 0

3.2 New District Office Lease Approval

SUBJECT: Lease regarding new potential District office location

FISCAL IMPACT: \$985 per month

ACTION REQUESTED: Approve lease agreement with Kari and Richard Bilson for the offices located at 9341 Midway, Unit B, Durham CA 95938 for Durham Irrigation District.

Staff noted that draft lease agreement provided to District did not include rental amounts and escalators and that counsel had reviewed and had specific amendments to the standard agreement. Director Sohnrey will communicate District requests and negotiate final agreement with owners, not to exceed \$985.00 per month.

A motion was made by Director Phillips and seconded by Director Doyle to approve the lease agreement for 9341 Midway, Unit B, Durham CA 95938 for an amount not to exceed \$985.00 per month.

Aye: 3 – Doyle, Phillips, Sohnrey

Nay: 0

Absent: 0

4 ADJOURNMENT

Adjourn to the next Regular Board Meeting at 5:30 p.m. on Wednesday April 24, 2025.

This is a change from the previously posted agenda which noted a meeting date of April 9, 2025, which conflicted with the posted meeting date and time for the Vina GSA board meeting. In accordance with lease signing, District staff are coordinate the office move the week of April 14, 2025 so the board meeting was rescheduled to April 24, 2025.

Proposal for Independent Audit Services
Years Ending December 31, 2024, 2025, and 2026

Prepared by Joy L. McNulty, CPA, Partner
55 Independence Circle, Suite 102
Chico, CA 95973
530.588.7427 x308





March 10, 2025

Board of Directors
Durham Irrigation District
9418-C Midway
Durham, CA 95938

Dear Board of Directors:

The partners and staff of Horton McNulty & Saeteurn, LLP (HM&S), would like to express their appreciation to you and your staff for the effort and cooperation during our recent audit of Durham Irrigation District (the District), and for your interest in continuing your professional services with HM&S. We are confident that HM&S can provide the quality services you seek at a reasonable cost.

One of our core business practices is to align our firm with clients that share our high standards for quality and ethics in the workplace, and we know the District is just that. Outlined below and throughout our proposal, we will demonstrate why HM&S is the right choice for you.

Who We Are

At Horton McNulty & Saeteurn, LLP (HM&S), the value of service begins with a focus on our clients. We constantly look for ways to impart value in the services we provide. We leverage the strength of our people, and are proactive in identifying issues and opportunities affecting our clients. Like you, we know that we are in a business where communication, relationships, and understanding common goals are essential to our success and the success of our clients.

Our philosophy has always been to provide the finest auditing, accounting, tax, and management advisory services that are available in the communities we serve; to be associated with clients who wish to reach their maximum potential; and to be a firm that is enjoyable to work for and rewarding to work with. Our goals are to contribute to the community and the profession to which we belong and to grow, but never to lose the personal relationship with clients who are the foundation of our practice.

We are organized to provide a full range of accounting, auditing, tax, management consulting, and related services. We are committed to excellence of service; we take a constructive approach and maintain uniformly high standards of quality and responsibility in every area of our practice. We have industry experts within our firm available to deal with specific problems. Every engagement we undertake is under the personal direction of a partner of the firm. We continue to be concerned with the development of new approaches and techniques, all directed toward rendering the highest quality services at a reasonable cost.

Our quality control system meets the independence requirements of the Standards for Audits of Governmental Organizations, Programs, Activities and Functions, published by the United States General Accounting Office. We meet all specific requirements imposed by state or local law or rules and regulations. We follow the American Institute of Certified Public Accountants', *Interpretation 501-3, Failure to Follow Standards and/or Procedures or Other Requirements in Governmental Audits*.

Service

We would like to emphasize our commitment to maintaining professional staff continuity in servicing this engagement. Many of our clients rely on having the same resources available to them because it reflects a commitment to their organizations and a deeper understanding of what their organizations are trying to achieve. Our staff builds a relationship based upon integrity, trust, and mutual respect, which is a primary reason that we maintain long-term professional relationships.

At HM&S, we understand that your audit will only be as effective as the people performing the task, which is the reason our partners play such a significant role in our engagements. We work closely with our clients and are highly involved in all phases of the audit, from planning and preparation through fieldwork and financial reporting.

Our approach is management-oriented, and our engagements are professionally staffed. We concentrate on maintaining a close and constructive relationship with our clients at all times and on being responsive to their needs throughout the engagement. We also stress the importance of utilizing the client's personnel to the extent possible as a means of reducing costs and as a basis for transferring skills to the District. Our staff is composed of many individuals who have helped train and supervise our entry-level staff so that our approach is technically competent, and at the same time responsive to clients' unique accounting and reporting situations.

As experts in traditional services to LEAs, we provide:

- Worry-free financial reporting.
- Compliance for your peace of mind.
- Audit tools (such as an electronic portal), early planning, and open communication with the District to ensure the ease of audit completion and to minimize the interruption of the District's normal operations.

Technical Expertise

When working with us, you will have two knowledgeable primary points of contact to ensure you always have immediate access to the resources you need. All licensed professional staff are required to receive a certain number of continuing professional education hours in various disciplines each year and certification period. It is our job to bring the right resources to the District, rather than your team having to determine who they should call with a question.

We subscribe to several professional and educational services that provide daily and weekly updates. Regular updates are provided to all professional staff via email, in-house technical training sessions and self-selected continuing professional education (CPE).

Each engagement team member is proactive in communicating applicable proposed accounting standards changes to clients. We want to make sure we are sharing the information that is most pertinent to your business, rather than flooding you with every bit of information available.

Rotation of Auditors – California Government Code, Section 12410.6(b)

Our size allows for a rotation of auditors periodically so that the audits are continually evaluated by accountants with fresh and skeptical eyes. HM&S’s governmental auditing team includes three partners with extensive experience auditing governmental entities. This provides for the rotation of auditors in accordance with *California Government Code*, Section 12410.6(b), whereby the lead audit partner having primary responsibility for the audits can be rotated within our firm at least once every six years.

Audit Work to be Completed

The audits will be conducted in accordance with auditing standards generally accepted in the United States of America; the State Controller’s *Minimum Audit Requirements for California Special Districts*; and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Audit Timeline

Audit Schedule	Proposed Timing	Location
<p>FIELDWORK Internal control understanding Permanent file information Board minutes Complete account analysis: Cash Accounts receivable Inventories Prepaid expenses Capital assets Accounts payable Advances from customers Revenue and other Finalize analytical review Review</p>	<p>A mutually convenient time between February-May</p>	<p>Audit Partner Experienced Audit Associate Work completed from District office and HM&S office</p>
<p>AUDIT COMPLETION PHASE Report preparation Submit draft for management review Deliver final report</p>	<p>Approximately 1 month after scheduled fieldwork date</p>	<p>Audit Partner Quality Review Partner Experienced Audit Associate Work completed from HM&S office</p>

Fee Proposal

We provide a value proposition that brings a quality audit with certainty in price. We believe our rates are comparable to those of other accounting firms. However, we believe that our service approach and techniques provide a unique capability to achieve cost savings while maintaining the highest quality standards.

Due to the proposed timing of the audit, the fees below are offered at a discount from our standard rates for work performed between February and May. The maximum fees for services furnished in connection with the following services will not exceed the amounts specified below:

One-Year Contract		12/31/24
Audit of financial statements and Report to the Board of Directors.	\$	11,000
Preparation of Annual Report of Financial Transactions for Special Districts.	\$	750

We seek to reward client loyalty and pass on the savings gained from the continuity of long-term relationships with our clients. The following worry-free reporting fees reflect a discount for the District's commitment to a three-year agreement. The maximum fees for services furnished in connection with the following services will not exceed the amounts specified below:

Three-Year Contract	12/31/24	12/31/25	12/31/26
Audit of financial statements and Report to the Board of Directors.	\$ 10,500	\$ 11,000	\$ 11,600
Preparation of Annual Report of Financial Transactions for Special Districts.	\$ 750	\$ 775	\$ 800

The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered while performing the work. We understand that you will provide us with all financial records and related information required for our audit and that you are responsible for the accuracy and completeness of that information. We will provide you with lists of information and various forms that can be used to provide us with the financial records and related information required for our audit. Your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing. The District will complete the closing process each year. The auditor may provide audit adjustments, however, is prohibited from completing the closing process to maintain independence to provide an opinion on the financial statements. Should unforeseen circumstances arise that involves significant additional time, we will discuss this with you before incurring charges and arrive at a new fee estimate. Whenever possible, we will attempt to use District's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.

Unlimited Access Provision

In addition, HM&S provides unlimited access to the intellectual capital of our firm. This access enables you to regularly exchange ideas—by phone, email, or in meetings, at no additional cost to you. However, should such consultation require additional work or research, you would be obligated to compensate us at our standard hourly rates. We will be sure to discuss additional fees with you before performing the additional work or research. Our standard hourly rates, which are adjusted annually in January, are currently as follows: Partner \$315; Manager \$270; Senior \$215.

We appreciate the opportunity to present our professional qualifications to you, and we will be pleased to provide any additional information you require.

Very truly yours,

Horton McNulty & Saeteurn, LLP

A handwritten signature in black ink, appearing to read "Joy McNulty". The signature is fluid and cursive, with a large initial "J" and "M".

Joy L. McNulty, CPA, Partner
Email: joy.mcnulty@hms-cpas.com

20% FOR YEAR ONE OF INCREASE



		2025/2026	2027	2028	2029	2030
	Fixed	20.00%	10.00%	10.00%	10.00%	10.00%
	Quantity	20.00%	10.00%	10.00%	10.00%	10.00%
	220	\$ 42.08	\$ 46.29	\$ 50.92	\$ 56.01	\$ 61.62
	221	\$ 55.72	\$ 61.29	\$ 67.42	\$ 74.16	\$ 81.57
	Quantity	\$ 1.20	\$ 1.32	\$ 1.45	\$ 1.60	\$ 1.76
		2026	2027	2028	2029	2030
	Operating Revenue	499,350.10	540,304.62	584,456.54	632,035.81	683,286.36
	Other Revenue	-	-	-	-	-
	TOTAL REVENUE	499,350.10	540,304.62	584,456.54	632,035.81	683,286.36
	Operating Expense	485,155.00	517,974.00	549,452.00	584,085.00	621,660.00
*	Net Income Not Including CIP Reserve	14,195.10	22,330.62	35,004.54	47,950.81	61,626.36

*Annual contribution to CIP reserve depends on actual revenue received and can be determined during annual budget process.

25% FOR YEAR ONE OF INCREASE



		2025/2026	2027	2028	2029	2030
	Fixed	25.00%	10.00%	10.00%	10.00%	10.00%
	Quantity	25.00%	10.00%	10.00%	10.00%	10.00%
	220	\$ 43.84	\$ 48.22	\$ 53.04	\$ 58.35	\$ 64.18
	221	\$ 58.04	\$ 63.84	\$ 70.23	\$ 77.25	\$ 84.97
	Quantity	\$ 1.25	\$ 1.38	\$ 1.51	\$ 1.66	\$ 1.83
		2026	2027	2028	2029	2030
	Operating Revenue	520,156.35	562,817.31	608,808.90	658,370.63	711,756.62
	Other Revenue	-	-	-	-	-
	TOTAL REVENUE	520,156.35	562,817.31	608,808.90	658,370.63	711,756.62
	Operating Expense	485,155.00	517,974.00	549,452.00	584,085.00	621,660.00
*	Net Income Not Including CIP Reserve	35,001.35	44,843.31	59,356.90	74,285.63	90,096.62

*Annual contribution to CIP reserve depends on actual revenue received and can be determined during annual budget process.



Month:	March 2025		
Date	Task Description/Notes	One Man Hrs and Duties (M-F)	Additional Man Hrs and Duties (M-F)
3/3/2025	Performed daily checks, checked lubrication of all pumps.	1.75	
3/4/2025	Performed daily checks, checked lubrication of all pumps.	1.75	
3/5/2025	Performed daily checks, checked lubrication of all pumps.	1.75	
3/6/2025	Performed daily checks, checked lubrication of all pumps. USA (1hr)	2.75	
3/7/2025	Performed daily checks, checked lubrication of all pumps.	1.75	
3/10/2025	Performed daily checks, checked lubrication of all pumps.	1.75	
3/11/2025	Performed daily checks, checked lubrication of all pumps.	1.75	
3/12/2025	Performed daily checks, checked lubrication of all pumps.	1.75	
3/13/2025	Performed daily checks, checked lubrication of all pumps.	1.75	
3/14/2025	Performed daily checks, checked lubrication of all pumps.	1.75	
3/17/2025	Performed daily checks, checked lubrication of all pumps. Alley Site 35 gallons of chlorine delivered.	1.75	
3/18/2025	Performed daily checks, checked lubrication of all pumps.	1.75	
3/19/2025	Performed daily checks, checked lubrication of all pumps.	1.75	
3/20/2025	Performed daily checks, checked lubrication of all pumps.	1.75	
3/21/2025	Performed daily checks, checked lubrication of all pumps.	1.75	
3/24/2025	Performed daily checks, checked lubrication of all pumps. 2) USA (2hr)	3.75	
3/25/2025	Performed daily checks, checked lubrication of all pumps. Make contact with customers and attempt to locate and identify sevicees for DID Work ordr list. (4hr) Meet with CPM for estimate on Alley pump repairs (1hr)	6.75	
3/26/2025	Performed daily checks, checked lubrication of all pumps. w/o# 235 Install new meter for account 965 3/4" meter (1hr)	2.75	
3/27/2025	Performed daily checks, checked lubrication of all pumps. w/o# 114 Install new 3/4" meter for account 936 (2.5hrs 2man) w/o# 244 locate and prep service for new meter install for account 968 (2hr 2man)	1.75	4.5
3/28/2025	Performed daily checks, checked lubrication of all pumps. w/o# 314 replace broken 3/4" meter at account 31 (1hr) w/o# 297 replace broken 1" meter at account 909 (1.5 hr) w/o# 324 Replace broken 1" meter at account 956 (1hr)	5.25	
3/31/2025	Performed daily checks, checked lubrication of all pumps. Electronic Annual Report Submission. USA (1hr)	3.75	

Monthly Production			
10,566.59 ccf			
Total Regular Hours		51.25	
Total Extra 1 Man Hours over 48 hrs/month, excluding meter reading		3.25	
Total Additional Man Hours			
Total After Hours		4.5	
Signature:	<i>Michael Butler</i>		
Title:	Chief Operator		

4/19/2025

Work Order Statistics
01/01/2021 thru 04/30/2025

1

<u>Year</u>	<u>Month</u>	<u>Issued</u>	<u>Complete</u>	<u>Open</u>	<u>Avg Comp Days</u>	<u>Avg Open Days</u>
2021	09	6	6		98	0
2021	10	24	22	2	268	1287
2021	11	2	2		69	0
2021	12	12	12		186	0
2022	01	7	7		47	0
2022	02	12	12		242	0
2022	03	6	6		181	0
2022	04	3	3		24	0
2022	05	5	5		21	0
2022	06	6	6		89	0
2022	07	2	2		10	0
2022	08	8	7	1	207	1001
2022	09	7	7		69	0
2022	10	5	5		5	0
2022	11	1	1		13	0
2022	12	1	1		154	0
2023	01	8	6	2	188	827
2023	02	2	1	1	178	793
2023	03	7	5	2	305	769
2023	04	9	6	3	243	735
2023	05	3	1	2	384	722
2023	07	7	5	2	235	642
2023	08	6	6		55	0
2023	09	8	7	1	75	588
2023	10	2	2		4	0
2023	11	1	1		0	0
2023	12	3	3		142	0
2024	01	4	4		99	0
2024	02	2	2		197	0
2024	03	3	3		395	0
2024	04	2	1	1	61	372
2024	05	7	6	1	87	341
2024	06	1	1		2	0
2024	07	8	7	1	-94920	279
2024	08	2	2		108	0
2024	09	5	4	1	73	218
2024	10	1	1		1	0
2024	11	3	3		3	0
2024	12	2	2		48	0
2025	01	5	4	1	19	93
2025	02	2	1	1	51	64
2025	03	2		2	0	34
2025	04	1		1	0	16

213

188

25

43 Items

<u>Order No</u>	<u>Tap</u>	<u>Issued</u>	<u>Completed</u>	<u>Name</u>	<u>Assigned to</u>	<u>Location</u>
112	920	10/13/21		R Ilukowicz & Leach	Water Operator	2542 Durham-Dayton
039-450014 Install meter. 10/26/2021 - install meter on previously unmetered account. Meter fee paid under Acct 282.						
119	201	10/28/21		R Henry Mattei	Water Operator	2425 Durham St
040-221-001 Replace meter. 10/27/2022 - water operator contacted owner; cannot locate meter box. Will have Advanced Leak Detection search for meter box. 10/28/2021 - meter not working; estimated readings since 5/26/2020.						
194	955	8/3/22		R Caitlin and Michael Crete	Water Operator	2514 Durham-Dayton
039-450-005 Install meter. 8/3/2022 - Please install new meter for a previously unmetered account (new connection or conversion from flat rate). New meter fee has been paid under Acct 248.						
221	961	1/24/23		R Albert Amator	Water Operator	2397 Campbell St
040-223-006 Install meter. 1/24/2023 jlt: Please install new meter for a previously unmetered accounts (conversion and consolidation from flat rate account). See 12/2022 BOD discussion. New meter fee has paid under Acct 961.						
223	962	1/24/23		R Geraldine Gillham	Water Operator	9348 Midway
040-200-095 Install meter. 1/4/2023 jlt: Install new meter for a previously unmetered account (conversion from flat rate). Also update meter book - need to add new page. New meter fee has been charged to Acct 72.						
228	964	2/27/23		R Carol Wagner	Water Operator	2393 Durham St
040-221-008 Install meter. 2/27/2023: Please install new meter for a previously unmetered account (conversion from flat rate). Owner identified by APN lookup. Also update meter book - need to add new page. New meter fee has been paid under acct 123.						
231	18	3/23/23		R Rosemary Bennett	Water Operator	2404 Serviss St
040-240-006 Install meter. 03/21/2023 jlt: Please install new meter for a previously unmetered account (new connection or conversion from flat rate). Please also install a customer shut-off valve on their side of the meter. New meter fee has been billed (03/2023).						

<u>Order No</u>	<u>Tap</u>	<u>Issued</u>	<u>Completed</u>	<u>Name</u>	<u>Assigned to</u>	<u>Location</u>
232	33/23/23			R Rosemary Bennett	Water Operator	2396 Campbell St
040-221-016 Install meter. 03/23/2023 jlt: Please install new meter for a previously unmetered account (new connection or conversion from flat rate). Please also install a customer shut-off valve on their side of the meter. New meter fee has been billed (03/2023).						
239	141 4/26/23			R Billy Woodward	Water Operator	2403 Brown St
040-233-015 Replace or install meter. 5/3/2023 jlt: per water operator - accessibility issue that he will look into. Repeated estimated readings - does this location have a meter? If not, please arrange for installation.						
241	173 4/26/23			R John Staples	Water Operator	2381 Durham St
040-221-011 Replace meter. 4/26/2023 - meter broken						
243	285 4/26/23			R Bonnie Caskey	Water Operator	2554 Durham-Dayton
039-450-018 Replace meter. 4/26/2023 jlt: water operator reports meter is broken.						
244	968 5/2/23			R Kanon Taylor	Water Operator	2368 Brown St
040-231-025 Install meter. 3/27/25 jlt: locate and prep service for new meter install. 5/2/2023 jlt: Install new meter for a previously unmetered account (new connection or conversion from flat rate). New meter fee has been paid.						
247	88 5/15/23			R Brian Moffitt	Water Operator	2395 Serviss St
040-240-033 Install meter. 5/15/2023 jlt: Please install new meter for a previously unmetered account (conversion from flat rate). See: Ltr. to Owner - Acct 88 (05.09.2023) meter conversion. Meter fee paid under Acct 88.						
252	4 7/27/23			R Albert Amator	Water Operator	2399 Campbell St
040-223-005 Replace meter. 7/27/2023: Water Operator reports meter is broken. Sight glass is scratched.						
254	279 7/28/23			R James Patterson	Water Operator	2534 Durham-Dayton
039-450-011 Replace meter. 7/28/2023: Water Operator reports scratched sight glass.						

<u>Order No</u>	<u>Tap</u>	<u>Issued</u>	<u>Completed</u>	<u>Name</u>	<u>Assigned to</u>	<u>Location</u>
267	975	9/20/23		R Thomas and Valerie Boe	Water Operator	9304 Holland Ave
040-223-021 Install meter. 9/20/2023 - Please install new meter for a previously unmetered account (new connection or conversion from flat rate). New meter fee has been paid under Acct 97.						
288	688	4/23/24		R Midway Mini-Storage	Water Operator	9318 Midway
040-200-088 Change meter. 03/27/2025 jlt: Note: Acct billing rate was changed to 1" / Rate 220 in advance of physical meter change. 04/23/2024 jlt: replace 1" meter with 3/4" meter.						
293	217	5/24/24		R Randy Samuelson	Water Operator	9353 Goodspeed St
040-221-014 Install meter. 5/24/2024 jlt: Please install new meter for a previously unmetered account (new connection or conversion from flat rate). New meter fee has been paid under Acct 217.						
304	315	7/25/24		R Kenneth and Jennifer Bryant	Water Operator	2514 Burdick Rd
039-540-010 Replace meter. 7/25/2024 jlt: Water Operator reports sight scratched and unreadable.						
309	129	9/24/24		R Robert Hindman	Water Operator	2404 Campbell St
040-221-018 Replace meter. 9/24/2024: Repeated identical readings.						
325	221	1/27/25		R Jim Young	Water Operator	2475 Durham-Dayton
039-460-013 Replace meter. 1/27/2025 jlt: Repeated estimated readings.						
327	501	2/25/25		R Goodspeed Commons	Water Operator	9225 Goodspeed St
040-240-067 Replace meter. 2/24/2025 - Apartment A - Water operator notes meter reading not changing for over three months.						
328	133	3/26/25		R Wes Lybbert	Water Operator	2370 Campbell St
040-222-006 Replace meter 3/21/2025 - Water Operator reports repeated estimated readings and possible broken meter.						
329	988	3/27/25		R Cindy and Thomas Steffen	Water Operator	9339 Goodspeed St

<u>Order No</u>	<u>Tap</u>	<u>Issued</u>	<u>Completed</u>	<u>Name</u>	<u>Assigned to</u>	<u>Location</u>
040-223-009						
Install meter.						
03/27/2025 jlt: Please install new meter for a previously unmetered account (new connection or conversion from flat rate).						
New meter fee paid under Acct 261.						

330	41 4/14/25			R	Water Operator	9319 Midway - Memo
Durham Rec & Park						

040-232-002

4/14/2025 jlt: Water operator reports that there is a leak at Memorial Hall. There are two service lines to the building; one metered (serving kitchen) and one not (serving bathrooms). After discussion btw the owner and the water operator, DRPD will abandon the unmetered line and connect to the metered service line.

Water operator needs to locate shut off for unmetered line, then can proceed with the work.

STAFF REPORT

TO:	BOARD OF DIRECTORS
FROM:	JEANNIE TRIZZINO
SUBJECT:	UNMETERED SERVICE LINES ACCT 806 – 2404 DURHAM-DAYTON HIGHWAY
DATE:	APRIL 8, 2025
CC:	

The District Water Operator notified the District that in the course of installing meters for the USBR Grant project, he discovered and marked four water service lines serving one parcel, as listed below. This information was confirmed by Advanced Pipeline as well.

1. Water line to parking lot – meter blank installed, appears to be unused
2. Water line to front of parcel – not metered, unknown usage
3. Water line to back of parcel – metered 3/4" connection showing seasonal usage
4. Water line that appears to be used for landscape irrigation – not metered

The next steps in this unusual matter will require guidance from board and counsel before discussions with the property owner can begin. It appears that Line 2 and Line 4 need to be closed/sealed or set up as new accounts.

See also District Work Order # 245 for more information.

Acct 804
2404 Durham-Dayton Highway
Rate 220 – 3/4" Metered Service
Account is in good standing

Durham Irrigation District Work Order

<p>Customer Name/Address</p> <p style="text-align: center;">Durham CUMC Parson</p> <p>P.O. Box 66</p> <p>Durham CA 95938</p> <p>Home Phone Business</p>	<p>Work Order # 245</p> <p>Tap 806</p> <p>Date Issued 4/7/2023</p> <p>Date Completed 3/27/2025</p> <p>Completed Y</p>
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Location 2404 Durham-Dayton Hwy

Description of Work

040-212-004

CLOSED - REFERRED TO BOARD

3/27/2025 jlt: three shutoffs identified plus an additional line. Unknown if all lines are being used. This is now a board and counsel matter as lines 2 and 4 need to be closed or set up as new accounts.

1. line to parking lot - meter blank; not used
2. line to front of the church - not metered
3. line to back of the church - metered
4. larger line likely used for irrigation - not metered

11/1/2023 jlt: Note - USBR Project

9/13/2022 jlt: Advanced Pipeline verified water service line "coming from future meter supply hookup on Midway." - \$200

5/11/2023: Per water operator:

There are three possible service connectins, two of which have been identified. There may be a cross connection between residence; the parking lot could have its own service line. Brown Engineering to continue to work to locate last service line.

4/24/2023: Brown Engineering unable to locate service line.

4/14/2023: unable to detect line with metal detector.

4/11/2023: Installed repair band to patch customer's pipe; still attempting to locate District service line.

4/7/2023: Water operator invesitgating leak; difficutly locating shut-off and service line.

Current Meter	Work Completed by Water Operator
New Meter	
Current Reading	Total Cost
New Reading	

Signed _____



BUTTE LOCAL AGENCY FORMATION COMMISSION

1453 Downer Street, Suite C • Oroville, California 95965-4950
 (530)538-7784 • Fax (530)538-2847 • www.buttelafco.org

TO: Butte County Special Districts
 Butte County Special District Association

FROM: Krystal Bradford, Office Manager

SUBJECT: Election of a Special District *Regular* "Non-Enterprise" Member and an *Alternate* "Enterprise/Non-Enterprise" Member

DATE: March 18, 2025

Nominations Requested

On February 7, 2025, the Butte Local Agency Formation Commission called for nominations for:

- One (1) Special District *Regular* "Non-Enterprise" Member. The term for this seat is four years and will begin June 1, 2025 and expire May 31, 2029; and
- One (1) Special District *Alternate* "Enterprise/Non-Enterprise" Member. The term for this seat is four years and will begin June 1, 2025 and expire May 31, 2029.

Nominations Received

The nomination period closed on Friday, March 14, 2025. Valid nominations received are as follows:

For the *Regular* "Non-Enterprise" Member:

- Larry Bradley, Durham Recreation & Park District (Non-Enterprise)
- Larry Evans, Gridley-Biggs Cemetery District (Non-Enterprise)
- Al McGreehan, Paradise Recreation & Park District (Non-Enterprise)

For the *Alternate* "Enterprise/Non-Enterprise" Member:

- Larry Bradley, Durham Recreation & Park District (Non-Enterprise)

Instructions:

1. **Votes shall be made by official action of the Districts' Board of Directors.**
2. Ballots shall be certified by the signature of the Chair, or an alternate District Board Member **chosen by the Districts' Board** for the purpose of signing the attached ballot AND counter-signed by **the Districts' General Manager/Secretary of Board.**
3. Ballots shall be returned no later than **4:00 p.m. on Friday, May 16, 2025**. Ballots postmarked after the closing date will not be accepted.
4. Districts may submit their ballots one of the following ways:

Hand Delivered	Electronic Mail	Certified Mail
Shannon Costa Deputy Executive Officer Butte LAFCO 1453 Downer Street, Suite C Oroville, CA 95965	scosta@buttecounty.net	Shannon Costa Deputy Executive Officer Butte LAFCO 1453 Downer Street, Suite C Oroville, CA 95965

5. District ballots returned by electronic mail shall be scanned copies of the original signed certified ballot.
6. If you do not have a District Board meeting scheduled within this time frame, a special meeting shall be scheduled in order to submit a valid ballot.

In order for the election to be valid, a quorum of districts must complete and return their ballots. Otherwise, the process will repeat until such time we receive ballots from a majority of the districts.

This is an important ballot, as your Special District LAFCO Commissioner will be making decisions on budget issues, policies and projects that may have a direct impact on your district. Please participate in this election and submit your vote.

Should you have any questions, please feel free to contact me.

Attachment



BUTTE LOCAL AGENCY FORMATION COMMISSION
1453 Downer Street, Suite C
Oroville, CA 95965 – (530) 538-7784

2025 ELECTION BALLOT

Special District *Regular* "Non-Enterprise" Member and a Special District *Alternate* "Enterprise/Non-Enterprise" Member

Regular "Non-Enterprise" Member **Please Vote for One (1)**

- Larry Bradley – Durham Recreation & Park District
- Larry Evans – Gridley-Biggs Cemetery District
- Al McGreehan – Paradise Recreation & Park District

_____ (Write in Candidate) _____ (Name of District)

Alternate "Enterprise/Non-Enterprise" Member **Please Vote for One (1)**

- Larry Bradley – Durham Recreation & Park District

_____ (Write in Candidate) _____ (Name of District)

Certification of Ballot

District Board Chair or Designee

District Manager/Secretary of the Board

District

Date