

**DURHAM IRRIGATION DISTRICT****Regular Board Meeting****Board of Directors:*****Matt Doyle, Chair; Kevin Phillips, Treasurer; Derek Sohnrey*****Wednesday, October 21, 2026****District Office****5:30 PM****9341 Midway, Unit B, 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 REPORTS/ANNOUNCEMENTS FROM DIRECTORS

- 3.1 VINA GSA REPORT ([Vina GSA Calendar Link](#))
SUBJECT: Status report on Vina GSA.
FISCAL IMPACT: NONE
ACTION REQUESTED: Receive information, discuss and provide direction.

4 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.

- 4.1 Warrant Sheet from September 11, 2026 to October 14, 2026, including payments, deposits, and transaction adjustments.
SUBJECT: Approve payments, deposits, and transaction adjustments.
FISCAL IMPACT: See attachments.
ACTION REQUESTED: APPROVE
ATTACHMENTS:
4.1.1 2026-10 WARRANT SHEET DRAFT
4.1.2 FINANCIALS (09.2026)
4.1.3 BOARD RECAP, WATER SALES, AND ACCOUNTS RECEIVABLE AGING REPORT
- 4.2 Board of Directors Meeting Minutes for September 15, 2026.
4.2 REGULAR BOARD MEETING SEPTEMBER 15, 2026 – MINUTES

5 PUBLIC HEARING: ANNUAL CONNECTION FEE INCREASE

- 5.1 Introduction and Overview of Proposed Connection Fee Increase
- 5.2 Public Hearing: Receive public comment regarding the proposed annual connection fee increase analysis.
ACTION REQUESTED: Receive public comments.
ATTACHMENTS:
5.2 CONNECTION FEE ANALYSIS AND PROPOSED UPDATED CONNECTION FEES
- 5.3 Approve Proposed Connection Fee Increase
FISCAL IMPACT: Connection fees increased by 3.8%.
ACTION REQUESTED: Approve connection fee increase.
ATTACHMENTS:
5.3 RESOLUTION 2026-08 (10.21.2026) INCREASING WATER CONNECTION FEES

6 DISTRICT ENGINEER REPORT

- 6.1 USDA Community Project Funding – Water Storage Tank
SUBJECT: The District received federal funding approval for construction of a water storage tank. This grant requires a 25% local cost share of \$500,000 and preparation of a Preliminary Engineering Report.
FISCAL IMPACT: \$500,000 District share / \$2,000,000 overall project
ACTION REQUESTED: Receive information, discuss and provide direction.

7 WATER OPERATOR REPORT (NON-ACTION ITEMS)

- 7.1 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:
7.1A WATER OPERATOR LOG FOR SEPTEMBER 2026
7.1B WORK ORDER STATUS REPORT FOR OCTOBER 2026

8 DISTRICT COUNSEL REPORT (NON-ACTION ITEMS)

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

9 REGULAR AGENDA

- 9.1 USBR Grant-Funded Meter Replacement and Lead Service Laterals Assessment Project
SUBJECT: USBR Grant reimbursement update. This project was completed in late 2023 and consisted of two items, lead service line assessments and installation of forty-two water meters on unmetered connections. Since that time, the District has attempted to clear up issues that prevented approximately \$70,000 in grant monies from being paid out to the District.

In late April 2026, the federal contracting agency retracted grant funding from this grant and efforts to get more clarity from the agency have been unsuccessful.

FISCAL IMPACT: NONE
ACTION REQUESTED: Receive information, discuss and provide direction.
- 9.2 Cross-Connection Control and Backflow Protection Policy
SUBJECT: Discuss and approve a comprehensive backflow and cross-connection policy safeguarding the safety and integrity of the District's distribution system. This updated policy will replace "Section 14 – Cross Connection Control and Backflow Protection Policy" that was adopted on March 15, 2022.
FISCAL IMPACT: Increase backflow device annual inspection and repair costs
ACTION REQUESTED: Adopt Backflow and Cross-Connection Policy.
9.2 CROSS-CONNECTION CONTROL AND BACKFLOW PROTECTION POLICY (06.2026)
DRAFT

- 9.3 Emergency Potable Water Supply
SUBJECT: Butte County has ended a program that helped property owners with insufficient wells obtain potable water. Because of anticipated potable water requests from Butte County residents, the District will consider guidelines and pricing to possibly meet this need. This is for discussion only at this time; no action will be taken.
FISCAL IMPACT: Unknown
ACTION REQUESTED: Receive information, discuss, and provide direction.
- 9.4 Part-time General Manager
SUBJECT: Approve general manager job description.
FISCAL IMPACT: Unknown
ACTION REQUESTED: Discuss and provide direction.
ATTACHMENTS:
9.4 GENERAL MANAGER JOB DESCRIPTION– DRAFT
- 9.5 Financial Reserving Policy
SUBJECT: Establish prudent financial reserve policy separate from operating cash. A reserve fund is an account or liquid asset set aside to cover unexpected costs or future financial obligations. The financial reserve policy outlines the purpose of reserve funds, when and how those funds can be accessed, and how they will be managed and monitored.
FISCAL IMPACT: Unknown
ACTION REQUESTED: Discuss and provide direction.
ATTACHMENTS:
9.5 RESERVING POLICY (10.2026) DRAFT

10 ADJOURN TO CLOSED SESSION

- 10.1 Conference with Legal Counsel – Existing Litigation pursuant to Government Code §54956.9(d)(1).

Name of case:
Patrick Button v. Durham Irrigation District, a public agency, Butte County Case No. 25 AP00007

11 REPORT IN OPEN SESSION - Report action taken during the closed session.

12 FUTURE AGENDA ITEM DISCUSSION

Opportunity for Board to request items for future board consideration.

13 DIRECTORS' COMMENTS

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

14 ADJOURNMENT

Upcoming meetings of the Durham Irrigation District Board of Directors:

- Regular Board Meeting at 5:30 p.m. on November 18, 2026.

Check Issue Date: 10/21/2026

Cash Balance Date

9/30/2026

Check No.	Stmt Date	Invoice Number	Payee	Invoice Amount	Check Amount	Notes	Financial Category	\$	82,098.46
EXPENSES									
Administration (1)									
<i>Bank Service Charges</i>									
NONE				\$	-			\$	82,098.46
<i>Board Stipends</i>								\$	82,098.46
10692	Stipend Form	-	Matt Doyle	\$	100.00	10/21 - BOD		\$	81,998.46
10693	Stipend Form	-	Kevin Phillips	\$	100.00	10/21 - BOD		\$	81,898.46
10694	Stipend Form	-	Derek Sohnrey	\$	200.00	10/14 - Vina GSA BOD; 10/21 - DID Regular BOD		\$	81,698.46
<i>Fees, Dues, Memberships</i>								\$	81,698.46
ACH	9/1/2026		PaySafe/PayStation Fee	\$	582.72	"mtot" on bank statement - Aug 26 credit card processing		\$	81,115.74
SUBTOTAL Administration				\$	982.72		SUBTOTAL Balance	\$	81,115.74
Contract Services (2)									
<i>Accounting</i>									
10695	10/1/2026	8943	Sheryl Bosman	\$	625.00	09-2026 bookkeeping		\$	80,490.74
<i>Engineering</i>								\$	80,490.74
10696	10/6/2026	86151	NorthStar	\$	4,759.50	Meetings - \$ 574.50 Operational Support - \$ 656.50 USDA Grant - Water Tank - \$ 3528.50		\$	75,731.24
<i>Legal</i>								\$	75,731.24
NONE				\$	-			\$	75,731.24
<i>Management and Administration</i>								\$	75,731.24
NONE				\$	-			\$	75,731.24
SUBTOTAL Contract Services				\$	5,384.50		SUBTOTAL Balance	\$	75,731.24

DURHAM IRRIGATION DISTRICT

Check No.	Stmnt Date	Invoice Number	Payee	Invoice Amount	Check Amount	Notes	Financial Category
District Wages, Taxes, Insurance (3)							
Insurance							
NONE							\$ 75,731.24
Payroll Service Fees							\$ 75,731.24
ACH	9/18/2026		Paychex	\$ 82.28	payroll preparation		\$ 75,648.96
ACH	10/2/2026		Paychex	\$ 82.28	payroll preparation		\$ 75,566.68
ACH	10/16/2026		Paychex	\$ 106.28	payroll preparation; quarter end delivery		\$ 75,460.40
Payroll Tax Expense							\$ 75,460.40
ACH	9/18/2026	-	Paychex	\$ 93.34	employer withholdings		\$ 75,367.06
ACH	10/2/2026	-	Paychex	\$ 81.53	employer withholdings		\$ 75,285.53
ACH	10/16/2026	-	Paychex	\$ 70.28	employer withholdings		\$ 75,215.25
Property Taxes							\$ 75,215.25
10697	9/8/2026		Butte County Tax Collector	\$ 18.82	Property Taxes - FY2026-2027		\$ 75,196.43
Wages							\$ 75,196.43
ACH	9/18/2026	-	Paychex	\$ 1,220.10	employee gross wages		\$ 73,976.33
ACH	10/2/2026	-	Paychex	\$ 1,065.75	employee gross wages		\$ 72,910.58
ACH	10/16/2026	-	Paychex	\$ 918.75	employee gross wages		\$ 71,991.83
SUBTOTAL District Wages, Taxes, Insurance				\$ 3,739.41	SUBTOTAL Balance		\$ 71,991.83
Office Expenses (4)							
Office Expenses - Other							\$ 71,991.83
10698		DI-114	Arrow Construction Clean-Up	\$ 175.00	09-2026 office cleaning		\$ 71,816.83
ACH	10/9/2026		Chico Enterprise-Record	\$ 563.98	2026 Connection Fee Increase		\$ 71,252.85
Postage							\$ 71,252.85
106700	9/21/2026	RI 107516103	Francotyp-Postalia, Inc.	\$ 112.38	Q4 equipment lease		\$ 71,140.47
ACH	9/22/2026	-	FP Postal	\$ 300.00	postage download		\$ 70,840.47
Rent							\$ 70,840.47
10699	10/1/2026	-	Richard Billson	\$ 950.00	10-2026 rent		\$ 69,890.47
Software Fees and Website Hosting							\$ 69,890.47
10701	9/30/2026	388922	CivicPlus LLC	\$ 400.00	10-2026 PDF DocAccess		\$ 69,291.67
	10/1/2026	389540		\$ 198.80	10-2026 website mgmt		\$ 69,291.67
10702	9/30/2026		Sequoyah Software	\$ 130.00	08-2026 billing software		\$ 69,161.67
10703	10/1/2026	32827	VistaNet	\$ 89.40	10-2026 - Sophos monthly scan		\$ 68,654.49
	10/8/2026	32958		\$ 65.00	IT support - spam assessment		\$ 68,654.49
	10/1/2026	32808		\$ 60.00	Q4 perimeter scan		\$ 68,654.49
	9/17/2026	32730		\$ 292.78	IT support - purchase and install backup battery		\$ 68,654.49
Supplies							\$ 68,654.49
NONE							\$ 68,654.49
SUBTOTAL Office Expenses				\$ 3,337.34	SUBTOTAL Balance		\$ 68,654.49

DURHAM IRRIGATION DISTRICT

Check No.	Stmnt Date	Invoice Number	Payee	Invoice Amount	Check Amount	Notes	Financial Category
Utilities (5)							
Gas and Electric							\$ 68,654.49
ACH	9/27/2026				\$ 255.10	Acct 1506 000 899-0 Office	\$ 68,399.39
ACH	9/23/2026				\$ 5,781.90	Acct 5773 099 695-6 Library	\$ 62,617.49
ACH	9/24/2026		PGE		\$ 2,840.48	Acct 6812 590 736-7 Holland Ave - no pmt due	\$ 59,777.01
ACH	9/25/2026				\$ 33.96	Acct 7938 916 943-8 Holland Ave - no pmt due	\$ 59,743.05
ACH	9/25/2026				\$ 899.05	Acct 9856 464 057-5 Goodspeed	\$ 58,844.00
Telephone and Internet							\$ 58,844.00
ACH	9/18/2026		Comcast Internet		\$ 175.20	Internet - 9/23/2026-10/22/2026	\$ 58,668.80
ACH	9/15/2026		Comcast Phone		\$ 90.20	Phone - 8/15/2026-9/14/2026	\$ 58,578.60
SUBTOTAL Utilities					\$ 10,075.89	SUBTOTAL Balance	\$ 58,578.60
Water System Regular Operations and Maintenance (6)							
O&M Supplies and Parts							
10704	10/1/2026	6405-2975	Sierra Water Utility	\$ 677.16	\$ 677.16	chlorine	\$ 57,901.44
SCADA Software (Xio)							\$ 57,901.44
NONE					\$ -		\$ 57,901.44
Water Operator							\$ 57,901.44
10705	10/1/2026	6405-2970	Sierra Water Utility		\$ 3,836.00	10-2026 Water Operator Service	\$ 54,065.44
Water Testing							\$ 54,065.44
10706	9/23/2026	6795 78A	FGL Environmental	\$ 70.00	\$ 317.00	water quality testing - coliform	\$ 53,748.44
	10/5/2026	6795 77A		\$ 247.00		water quality testing - disinfection byproducts	\$ 53,748.44
Weed Management							\$ 53,748.44
10707	9/1/2026	16883	J.C. Hernandez Maintenance	\$ 800.00	\$ 1,600.00	Aug 2026 alley cleanup	\$ 52,148.44
	10/1/2026	16917		\$ 800.00		Sep 2026 alley cleanup	\$ 52,148.44
SUBTOTAL Water System Regular O&M					\$ 6,430.16	SUBTOTAL Balance	\$ 52,148.44

DURHAM IRRIGATION DISTRICT

Water System Repairs and Replacement (7)

Repairs - Outside Contractor

NONE					\$	-		\$	52,148.44
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Repairs - Water Operator

NONE					\$	-		\$	52,148.44
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SUBTOTAL Water System Repairs
and Replacement

\$ -

SUBTOTAL Balance \$ 52,148.44

Check No.	Stmt Date	Invoice Number	Payee	Invoice Amount	Check Amount	Notes	Financial Category
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Capital Improvement Projects

CIP Project XXX

NONE					\$	-		\$	52,148.44
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SUBTOTAL CIP Projects

\$ -

SUBTOTAL Balance \$ 52,148.44

Other Expenses

Development Project Fees

NONE								\$	52,148.44
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Miscellaneous Other Expenses

NONE					\$	-		\$	52,148.44
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SUBTOTAL Other Expenses

\$ -

SUBTOTAL Balance \$ 52,148.44

SUBTOTAL PAYMENTS

\$ 29,950.02

SUBTOTAL Remaining Balance \$ 52,148.44

CREDIT CARD BALANCE PAYMENT \$ 264.50

Check Refund/Cancelled Register Total \$ -

TOTAL REMAINING BALANCE \$ 52,412.94

DURHAM IRRIGATION DISTRICT

Petty Cash			
10/15/2026	Cash on Hand	\$	101.01
Balance Remaining On Hand		\$	101.01

Credit Card Payments / Cashback / Adjustments (10)

Date	CK/Pmt Refund	Status	Paid to	Check Amount	Notes
10/13/2026	ACH	CREDIT CARD PMT	TriCounties Bank Visa Acct -1530	\$ 286.13	total due on 9/30/2026 billing cycle credit card statement.
10/2/2026	CREDIT	CREDIT	Netflix	\$ (21.63)	Credit for fraudulent charge on 9/30/2026 statement. Old credit card -1530 closed and replaced with -6823
TOTAL Credit Card Payment				\$ 264.50	

DRAFT

DURHAM IRRIGATION DISTRICT

DEPOSITS			
Operating Revenue			
<i>Deposit Date</i>	<i>Description</i>	<i>Deposit Amount</i>	<i>Other Notes</i>
Connection Fees			
NONE			
Demand Request Fees			
NONE - see below			
Meter Sale Fees			
NONE			
Water Sales			
September-2026			
09/01/2026-09/30/2026	Paystation Deposits	\$ 15,277.11	includes \$463.95 in credit card fees collected
9/2/2026		\$ 3,308.61	
9/16/2026		\$ 4,018.24	
9/16/2026		\$ 155.36	cash
9/16/2026		\$ 5,770.05	
9/18/2026		\$ 393.67	cash
9/18/2026		\$ 8,683.22	
9/18/2026		\$ 6,447.35	
9/25/2026		\$ 122.50	Includes - Demand Request: \$122.50 / Acct 941 / 1025 APN 039-460-091 / 9340 La Rose Court \$0 new meter fee; \$30.00 demand request fee; \$92.50 unpaid billing; \$0.00 estimated usage
9/25/2026		\$ 5,645.10	
9/25/2026		\$ 3,303.52	
Bank Adjustments and Other Credits			
09/01/2026-09/30/2026	Paystation - Recovered Customer Convenience Fee	\$ 463.95	passthrough cc processing fees (see paystation summary)
SUBTOTAL Deposits		\$ 53,588.68	

Director Signature _____
Date _____

Director Signature _____
Date _____

Durham Irrigation District
Profit & Loss Budget vs. Actual
September 2026

4.1.2 Financials (09.2026)

	Sep 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Water Sales Income				
OPERATING REVENUES				
Water Sales	53,124.73	43,346.33	9,778.40	122.56%
Total OPERATING REVENUES	53,124.73	43,346.33	9,778.40	122.56%
Total Water Sales Income	53,124.73	43,346.33	9,778.40	122.56%
Total Income	53,124.73	43,346.33	9,778.40	122.56%
Expense				
Contract Services				
Accounting Fees	675.00	1,581.25	-906.25	42.69%
Engineering Support	2,065.00	5,833.33	-3,768.33	35.4%
Legal Fees	0.00	2,083.33	-2,083.33	0.0%
Management & Administration	175.00	1,000.00	-825.00	17.5%
Total Contract Services	2,915.00	10,497.91	-7,582.91	27.77%
OPERATING EXPENSES				
Administration				
Bank Service Charges	674.65	479.16	195.49	140.8%
Board Stipends	400.00	475.00	-75.00	84.21%
District Wages, Taxes, Insur.				
Insurance	0.00	895.50	-895.50	0.0%
Payroll Service Fees	164.56	206.25	-41.69	79.79%
Payroll Tax Expense	228.29	298.58	-70.29	76.46%
Wages	2,984.10	2,985.50	-1.40	99.95%
Total District Wages, Taxes, Insur.	3,376.95	4,385.83	-1,008.88	77.0%
Fees, Dues, Memberships	0.00	1,265.33	-1,265.33	0.0%
Office Expense				
Postage	300.00	345.42	-45.42	86.85%
Software/Website Hosting	1,113.20	1,150.75	-37.55	96.74%
Supplies	296.97	208.33	88.64	142.55%
Total Office Expense	1,710.17	1,704.50	5.67	100.33%
Rent	950.00	950.00	0.00	100.0%
Utilities				
Garbage	0.00	151.00	-151.00	0.0%
Gas & Electric	11,792.75	11,517.58	275.17	102.39%
Telephone/Internet	264.50	347.16	-82.66	76.19%
Total Utilities	12,057.25	12,015.74	41.51	100.35%
Water System Maint,Repair,Repl				
Regular Operations & Maint				
XIO Software	0.00	517.42	-517.42	0.0%
O & M Supplies	3,024.25	1,312.50	1,711.75	230.42%
Water Testing Fees	70.00	468.08	-398.08	14.96%
Weed Management	0.00	933.33	-933.33	0.0%
Total Regular Operations & Maint	3,094.25	3,231.33	-137.08	95.76%

Durham Irrigation District
Profit & Loss Budget vs. Actual
September 2026

	Sep 26	Budget	\$ Over Budget	% of Budget
Water System Repair & Repl.+				
Repairs By Outside Contractor	504.92			
Repairs by Water Operator	0.00	437.50	-437.50	0.0%
Contractor	0.00	4,375.00	-4,375.00	0.0%
Water Operator Fees	3,836.00	3,906.00	-70.00	98.21%
Total Water System Repair & Repl.+	4,340.92	8,718.50	-4,377.58	49.79%
Total Water System Maint,Repair,Repl	7,435.17	11,949.83	-4,514.66	62.22%
Total Administration	26,604.19	33,225.39	-6,621.20	80.07%
Total OPERATING EXPENSES	26,604.19	33,225.39	-6,621.20	80.07%
Total Expense	29,519.19	43,723.30	-14,204.11	67.51%
Net Ordinary Income	23,605.54	-376.97	23,982.51	-6,261.92%
Other Income/Expense				
Other Income				
NON-OPERATING REVENUE				
Interest Income	989.59	500.00	489.59	197.92%
Total NON-OPERATING REVENUE	989.59	500.00	489.59	197.92%
Total Other Income	989.59	500.00	489.59	197.92%
Other Expense				
Special District Projects				
Expenses				
Development Project Fees	0.00			
Total Expenses	0.00			
Total Special District Projects	0.00			
Total Other Expense	0.00			
Net Other Income	989.59	500.00	489.59	197.92%
Net Income	24,595.13	123.03	24,472.10	19,991.17%

Durham Irrigation District
Balance Sheet
As of September 30, 2026

Sep 30, 26

ASSETS

Current Assets

Checking/Savings

Current Assets

Cash	82,098.46
Cash on Hand	101.01
Development Fees	2,000.24
Savings	1,384.50
Development CLASS	36,378.33
DID CLASS	122,638.89
Main CLASS	183,941.58

Total Current Assets 428,543.01

Total Checking/Savings 428,543.01

Other Current Assets

Grant Receivable	70,293.00
Taxes Receivable	13,390.22
A/R	-13,390.22

Total Other Current Assets 70,293.00

Total Current Assets 498,836.01

Fixed Assets

CAPITAL ASSETS

Depreciable Assets

Equipment	155,351.70
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 660,580.70

Total CAPITAL ASSETS 660,580.70

Non-Depreciable Assets

Land	20,331.00
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Total Non-Depreciable Assets 20,331.00

Total Fixed Assets 680,911.70

Other Assets

Deposits	950.00
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Total Other Assets 950.00

TOTAL ASSETS 1,180,697.71

LIABILITIES & EQUITY

Equity

NET POSITION

Net Investment in Capital Asset	566,549.00
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Total NET POSITION 566,549.00

Unrestricted Net Assets 472,242.75

Net Income 141,905.96

Durham Irrigation District
Balance Sheet
As of September 30, 2026

	Sep 30, 26
Total Equity	<u>1,180,697.71</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,180,697.71</u></u>

Durham Irrigation District
Profit & Loss
January through September 2026

	Jan 26	Feb 26	Mar 26	Apr 26	May 26
Ordinary Income/Expense					
Income					
Water Sales Income					
OPERATING REVENUES					
Demand Fees	0.00	0.00	30.00	0.00	0.00
Water Sales	32,125.23	31,856.62	35,087.87	31,625.06	47,393.30
Total OPERATING REVENUES	32,125.23	31,856.62	35,117.87	31,625.06	47,393.30
Total Water Sales Income	32,125.23	31,856.62	35,117.87	31,625.06	47,393.30
Credit Card Fee Income	276.67	274.41	311.32	248.37	403.69
Total Income	32,401.90	32,131.03	35,429.19	31,873.43	47,796.99
Expense					
Contract Services					
Accounting Fees	775.00	775.00	1,400.00	675.00	675.00
Engineering Support	3,820.00	1,343.75	1,578.75	4,295.00	5,287.50
Legal Fees	0.00	532.00	3,868.00	2,176.00	2,416.00
Management & Administration	175.00	175.00	175.00	175.00	175.00
Total Contract Services	4,770.00	2,825.75	7,021.75	7,321.00	8,553.50
OPERATING EXPENSES					
Administration					
Bank Service Charges	436.17	364.36	356.03	372.29	403.44
Board Stipends	300.00	300.00	300.00	800.00	300.00
District Wages, Taxes, Insur.					
Insurance	1,020.36	18.27	0.00	0.00	0.00
Payroll Service Fees	445.30	155.80	555.80	270.84	164.56
Payroll Tax Expense	657.15	319.38	200.38	26.68	170.93
Wages	2,396.10	2,741.55	1,719.90	3,322.20	2,234.40
Total District Wages, Taxes, Insur.	4,518.91	3,235.00	2,476.08	3,619.72	2,569.89
Fees, Dues, Memberships	5,422.28	0.00	0.00	919.15	0.00
Office Expense					
Postage	0.00	200.00	200.00	300.00	424.96
Software/Website Hosting	462.55	994.31	1,020.05	864.52	948.20
Supplies	0.00	0.00	215.94	0.00	0.00
Total Office Expense	462.55	1,194.31	1,435.99	1,164.52	1,373.16
Rent	1,262.36	950.00	950.00	1,062.37	950.00
Utilities					
Garbage	140.97	104.03	0.00	0.00	0.00
Gas & Electric	5,656.50	5,316.10	8,465.29	3,958.59	3,550.46
Telephone/Internet	19.66	254.24	253.97	254.26	254.26
Total Utilities	5,817.13	5,674.37	8,719.26	4,212.85	3,804.72
Water System Maint,Repair,Repl					
Regular Operations & Maint					
O & M Supplies	933.66	492.48	340.88	1,050.55	255.75
Water Testing Fees	264.00	235.00	70.00	70.00	39.00
Weed Management	800.00	800.00	800.00	0.00	1,600.00
Total Regular Operations & Maint	1,997.66	1,527.48	1,210.88	1,120.55	1,894.75

Durham Irrigation District
Profit & Loss
January through September 2026

	Jan 26	Feb 26	Mar 26	Apr 26	May 26
Water System Repair & Repl.+					
Repairs By Outside Contractor	0.00	0.00	0.00	0.00	0.00
Repairs by Water Operator	0.00	320.79	2,859.66	0.00	0.00
Repair Supplies	0.00	0.00	784.35	0.00	0.00
Contractor	0.00	2,592.00	0.00	0.00	0.00
Water Operator Fees	3,720.00	3,836.00	3,836.00	3,836.00	3,836.00
Total Water System Repair & Repl.+	3,720.00	6,748.79	7,480.01	3,836.00	3,836.00
Total Water System Maint,Repair,Repl	5,717.66	8,276.27	8,690.89	4,956.55	5,730.75
Total Administration	23,937.06	19,994.31	22,928.25	17,107.45	15,131.96
Total OPERATING EXPENSES	23,937.06	19,994.31	22,928.25	17,107.45	15,131.96
Total Expense	28,707.06	22,820.06	29,950.00	24,428.45	23,685.46
Net Ordinary Income	3,694.84	9,310.97	5,479.19	7,444.98	24,111.53
Other Income/Expense					
Other Income					
NON-OPERATING REVENUE					
SCIF Dividends	0.00	0.00	0.00	0.00	0.00
Cash Rewards	0.00	23.84	0.00	0.00	16.67
Interest Income	658.53	673.98	948.01	736.07	800.71
Total NON-OPERATING REVENUE	658.53	697.82	948.01	736.07	817.38
Total Other Income	658.53	697.82	948.01	736.07	817.38
Other Expense					
Special District Projects					
Expenses					
Development Project Fees	1,277.50	320.00	617.50	0.00	130.00
Total Expenses	1,277.50	320.00	617.50	0.00	130.00
Total Special District Projects	1,277.50	320.00	617.50	0.00	130.00
Total Other Expense	1,277.50	320.00	617.50	0.00	130.00
Net Other Income	-618.97	377.82	330.51	736.07	687.38
Net Income	3,075.87	9,688.79	5,809.70	8,181.05	24,798.91

Durham Irrigation District
Profit & Loss
January through September 2026

	Jun 26	Jul 26	Aug 26	Sep 26	TOTAL
Ordinary Income/Expense					
Income					
Water Sales Income					
OPERATING REVENUES					
Demand Fees	30.00	30.00	90.00	0.00	180.00
Water Sales	44,708.16	54,071.50	57,271.99	53,124.73	387,264.46
Total OPERATING REVENUES	44,738.16	54,101.50	57,361.99	53,124.73	387,444.46
Total Water Sales Income	44,738.16	54,101.50	57,361.99	53,124.73	387,444.46
Credit Card Fee Income	376.18	309.19	552.30	0.00	2,752.13
Total Income	45,114.34	54,410.69	57,914.29	53,124.73	390,196.59
Expense					
Contract Services					
Accounting Fees	625.00	0.00	1,337.50	675.00	6,937.50
Engineering Support	2,012.50	0.00	9,854.25	2,065.00	30,256.75
Legal Fees	2,480.00	0.00	1,179.61	0.00	12,651.61
Management & Administration	175.00	0.00	175.00	175.00	1,400.00
Total Contract Services	5,292.50	0.00	12,546.36	2,915.00	51,245.86
OPERATING EXPENSES					
Administration					
Bank Service Charges	435.67	477.55	403.61	674.65	3,923.77
Board Stipends	400.00	0.00	600.00	400.00	3,400.00
District Wages, Taxes, Insur.					
Insurance	0.00	0.00	5,201.76	0.00	6,240.39
Payroll Service Fees	164.56	106.28	164.56	164.56	2,192.26
Payroll Tax Expense	188.36	105.93	133.26	228.29	2,030.36
Wages	2,462.25	1,447.95	1,741.95	2,984.10	21,050.40
Total District Wages, Taxes, Insur.	2,815.17	1,660.16	7,241.53	3,376.95	31,513.41
Fees, Dues, Memberships	0.00	0.00	747.00	0.00	7,088.43
Office Expense					
Postage	300.00	0.00	600.00	300.00	2,324.96
Software/Website Hosting	688.20	287.88	1,891.40	1,113.20	8,270.31
Supplies	0.00	407.45	0.00	296.97	920.36
Total Office Expense	988.20	695.33	2,491.40	1,710.17	11,515.63
Rent	1,900.00	166.00	1,062.37	950.00	9,253.10
Utilities					
Garbage	0.00	0.00	0.00	0.00	245.00
Gas & Electric	5,182.57	8,742.41	10,366.18	11,792.75	63,030.85
Telephone/Internet	264.16	264.16	264.16	264.50	2,093.37
Total Utilities	5,446.73	9,006.57	10,630.34	12,057.25	65,369.22
Water System Maint,Repair,Repl					
Regular Operations & Maint					
O & M Supplies	584.82	0.00	3,532.14	3,024.25	10,214.53
Water Testing Fees	266.00	0.00	1,802.00	70.00	2,816.00
Weed Management	800.00	0.00	1,600.00	0.00	6,400.00
Total Regular Operations & Maint	1,650.82	0.00	6,934.14	3,094.25	19,430.53

Durham Irrigation District
Profit & Loss
January through September 2026

	Jun 26	Jul 26	Aug 26	Sep 26	TOTAL
Water System Repair & Repl.+					
Repairs By Outside Contractor	0.00	0.00	9,187.00	504.92	9,691.92
Repairs by Water Operator	0.00	0.00	0.00	0.00	3,180.45
Repair Supplies	0.00	0.00	0.00	0.00	784.35
Contractor	0.00	0.00	0.00	0.00	2,592.00
Water Operator Fees	3,836.00	0.00	7,672.00	3,836.00	34,408.00
Total Water System Repair & Repl.+	3,836.00	0.00	16,859.00	4,340.92	50,656.72
Total Water System Maint,Repair,Repl	5,486.82	0.00	23,793.14	7,435.17	70,087.25
Total Administration	17,472.59	12,005.61	46,969.39	26,604.19	202,150.81
Total OPERATING EXPENSES	17,472.59	12,005.61	46,969.39	26,604.19	202,150.81
Total Expense	22,765.09	12,005.61	59,515.75	29,519.19	253,396.67
Net Ordinary Income	22,349.25	42,405.08	-1,601.46	23,605.54	136,799.92
Other Income/Expense					
Other Income					
NON-OPERATING REVENUE					
SCIF Dividends	194.00	0.00	0.00	0.00	194.00
Cash Rewards	0.00	0.00	28.03	0.00	68.54
Interest Income	924.61	965.52	973.98	989.59	7,671.00
Total NON-OPERATING REVENUE	1,118.61	965.52	1,002.01	989.59	7,933.54
Total Other Income	1,118.61	965.52	1,002.01	989.59	7,933.54
Other Expense					
Special District Projects					
Expenses					
Development Project Fees	0.00	0.00	482.50	0.00	2,827.50
Total Expenses	0.00	0.00	482.50	0.00	2,827.50
Total Special District Projects	0.00	0.00	482.50	0.00	2,827.50
Total Other Expense	0.00	0.00	482.50	0.00	2,827.50
Net Other Income	1,118.61	965.52	519.51	989.59	5,106.04
Net Income	23,467.86	43,370.60	-1,081.95	24,595.13	141,905.96

Durham Irrigation District
Profit & Loss
January through September 2026

TOTAL				
	Jan - Sep 26	Jan - Sep 25	\$ Change	% Change
Ordinary Income/Expense				
Income				
Water Sales Income				
OPERATING REVENUES				
Demand Fees	180.00	210.00	-30.00	-14.29%
Water Sales	387,264.46	329,905.33	57,359.13	17.39%
Total OPERATING REVENUES	387,444.46	330,115.33	57,329.13	17.37%
Total Water Sales Income	387,444.46	330,115.33	57,329.13	17.37%
Credit Card Fee Income	2,752.13	3,243.58	-491.45	-15.15%
Total Income	390,196.59	333,358.91	56,837.68	17.05%
Expense				
Contract Services				
Accounting Fees	6,937.50	15,785.00	-8,847.50	-56.05%
Engineering Support	30,256.75	37,845.82	-7,589.07	-20.05%
Legal Fees	12,651.61	10,693.00	1,958.61	18.32%
Management & Administration	1,400.00	6,024.29	-4,624.29	-76.76%
Total Contract Services	51,245.86	70,348.11	-19,102.25	-27.15%
OPERATING EXPENSES				
Administration				
Bank Service Charges	3,923.77	3,609.45	314.32	8.71%
Board Stipends	3,400.00	4,000.00	-600.00	-15.0%
District Wages, Taxes, Insur.				
Insurance	6,240.39	6,853.78	-613.39	-8.95%
Payroll Service Fees	2,192.26	1,603.10	589.16	36.75%
Payroll Tax Expense	2,030.36	2,529.81	-499.45	-19.74%
Wages	21,050.40	24,468.15	-3,417.75	-13.97%
Total District Wages, Taxes, Insur.	31,513.41	35,454.84	-3,941.43	-11.12%
Fees, Dues, Memberships	7,088.43	9,481.54	-2,393.11	-25.24%
Office Expense				
Meals	0.00	140.81	-140.81	-100.0%
Moving Expense	0.00	406.00	-406.00	-100.0%
Postage	2,324.96	2,397.60	-72.64	-3.03%
Software/Website Hosting	8,270.31	5,717.09	2,553.22	44.66%
Supplies	920.36	3,933.10	-3,012.74	-76.6%
Total Office Expense	11,515.63	12,594.60	-1,078.97	-8.57%
Rent	9,253.10	8,628.49	624.61	7.24%
Utilities				
Garbage	245.00	1,265.05	-1,020.05	-80.63%
Gas & Electric	63,030.85	86,559.74	-23,528.89	-27.18%
Telephone/Internet	2,093.37	2,291.49	-198.12	-8.65%
Total Utilities	65,369.22	90,116.28	-24,747.06	-27.46%
Water System Maint,Repair,Repl				
Regular Operations & Maint				
O & M Supplies	10,214.53	10,071.73	142.80	1.42%

Durham Irrigation District
Profit & Loss
January through September 2026

TOTAL				
	Jan - Sep 26	Jan - Sep 25	\$ Change	% Change
Water Testing Fees	2,816.00	4,271.96	-1,455.96	-34.08%
Weed Management	6,400.00	6,400.00	0.00	0.0%
Total Regular Operations & Maint	19,430.53	20,743.69	-1,313.16	-6.33%
Water System Repair & Repl.+				
Repairs By Outside Contractor	9,691.92	27,312.82	-17,620.90	-64.52%
Repairs by Water Operator	3,180.45	787.50	2,392.95	303.87%
Repair Supplies	784.35	61.18	723.17	1,182.04%
Contractor	2,592.00	0.00	2,592.00	100.0%
Water Operator Fees	34,408.00	32,673.55	1,734.45	5.31%
Total Water System Repair & Repl.+	50,656.72	60,835.05	-10,178.33	-16.73%
Total Water System Maint,Repair,Repl	70,087.25	81,578.74	-11,491.49	-14.09%
Total Administration	202,150.81	245,463.94	-43,313.13	-17.65%
Total OPERATING EXPENSES	202,150.81	245,463.94	-43,313.13	-17.65%
Total Expense	253,396.67	315,812.05	-62,415.38	-19.76%
Net Ordinary Income	136,799.92	17,546.86	119,253.06	679.63%
Other Income/Expense				
Other Income				
NON-OPERATING REVENUE				
SCIF Dividends	194.00	0.00	194.00	100.0%
Cash Rewards	68.54	157.90	-89.36	-56.59%
Interest Income	7,671.00	4,091.64	3,579.36	87.48%
Total NON-OPERATING REVENUE	7,933.54	4,249.54	3,684.00	86.69%
Total Other Income	7,933.54	4,249.54	3,684.00	86.69%
Other Expense				
Special District Projects				
Expenses				
Development Project Fees	2,827.50	0.00	2,827.50	100.0%
Total Expenses	2,827.50	0.00	2,827.50	100.0%
Total Special District Projects	2,827.50	0.00	2,827.50	100.0%
Total Other Expense	2,827.50	0.00	2,827.50	100.0%
Net Other Income	5,106.04	4,249.54	856.50	20.16%
Net Income	141,905.96	21,796.40	120,109.56	551.05%

Durham Irrigation District
General Ledger
As of September 30, 2026

Date	Num	Name	Memo	Paid Amount
Current Assets				
Cash				
09/01/2026		Deposit	Deposit	544.74
09/01/2026		Bank Charge		-674.65
09/02/2026		Deposit	Deposit	3,308.61
09/02/2026		Deposit	Deposit	441.90
09/03/2026		Visa		-561.47
09/03/2026		Deposit	Deposit	1,313.69
09/03/2026		Wages		-950.10
09/04/2026		Deposit	Deposit	252.68
09/04/2026		PG & E		-36.72
09/04/2026		Paychex		-82.28
09/04/2026		PG & E		-365.13
09/04/2026		Payroll Taxes		-948.85
09/04/2026		PG & E		-1,164.45
09/04/2026		PG & E		-4,099.69
09/04/2026		PG & E		-6,126.76
09/08/2026		Deposit	Deposit	676.90
09/08/2026		Deposit	Deposit	771.30
09/08/2026		Deposit	Deposit	331.15
09/08/2026		Deposit	Deposit	392.40
09/09/2026		Deposit	Deposit	691.38
09/10/2026		Deposit	Deposit	206.55
09/11/2026		Deposit	Deposit	212.40
09/14/2026		Deposit	Deposit	1,246.96
09/14/2026		Deposit	Deposit	112.33
09/14/2026		Deposit	Deposit	75.09
09/15/2026	10676	James M. Doyle	Sept 2026	-100.00
09/15/2026	10677	Kevin Phillips	Sept 2026	-100.00
09/15/2026	10678	Derek Sohnrey	Sept 2026	-200.00
09/15/2026	10679	Sheryl Bosman	Aug 2026	-675.00
09/15/2026	10680	Northstar Engineering		-2,065.00
09/15/2026	10681	Arrow Contruction Clean-up		-175.00
09/15/2026	10682	Richard Billson	Sept 2026 rent	-950.00
09/15/2026	10683	Civic Plus LLC	Sept 2026	-598.80
09/15/2026	10684	Sequoyah	Aug 2026	-130.00
09/15/2026	10685	Vista Net Inc.	monthly scans	-384.40
09/15/2026	10688	Hunt & Sons	hydraulic oil	-1,244.60
09/15/2026	10689	Sierra Water Utility	parts/chlorine	-1,779.65
09/15/2026	10690	Sierra Water Utility		-3,836.00
09/15/2026	10687	FGL Environmental		-70.00
09/15/2026	10691	Commercial Pump and Mechanical Inc.	top end work alley well 3	-504.92
09/16/2026		Deposit	Deposit	464.34
09/16/2026		Deposit	Deposit	5,770.05
09/16/2026		Deposit	Deposit	4,018.24
09/16/2026		Deposit	Deposit	155.36
09/16/2026		Deposit	Deposit	511.21
09/17/2026		Deposit	Deposit	2,618.44
09/17/2026		Wages		-667.65
09/18/2026		Deposit	Deposit	8,683.22
09/18/2026		Deposit	Deposit	6,447.35
09/18/2026		Deposit	Deposit	393.67
09/18/2026		Paychex		-82.28
09/18/2026		Payroll Taxes		-645.79
09/21/2026		Deposit	Deposit	234.16
09/21/2026		Deposit	Deposit	139.52
09/22/2026		Deposit	Deposit	256.29
09/23/2026		Deposit	Deposit	97.51
09/24/2026		Postalia		-300.00
09/24/2026		Transfer		-35,000.00
09/24/2026		Deposit	Deposit	329.93
09/25/2026		Deposit	Deposit	5,645.10
09/25/2026		Deposit	Deposit	3,303.52
09/25/2026		Deposit	Deposit	122.50
09/25/2026		Deposit	Deposit	101.65
09/28/2026		Deposit	Deposit	1,696.39
09/28/2026		Deposit	Deposit	180.34
09/29/2026		Deposit	Deposit	68.66

Durham Irrigation District
General Ledger
As of September 30, 2026

Date	Num	Name	Memo	Paid Amount
09/30/2026		Deposit	Deposit	1,309.20
		Total Cash		-11,394.46
		Cash on Hand		
		Total Cash on Hand		
		Development Fees		
		Total Development Fees		
		Savings		
09/30/2026		Deposit	Deposit	0.01
		Total Savings		0.01
		Development CLASS		
09/30/2026		Deposit	Deposit	113.80
		Total Development CLASS		113.80
		DID CLASS		
09/30/2026		Deposit	Deposit	383.65
		Total DID CLASS		383.65
		Main CLASS		
09/24/2026		Transfer		35,000.00
09/30/2026		Deposit	Deposit	492.13
		Total Main CLASS		35,492.13
		Total Current Assets		24,595.13
		Grant Receivable		
		Total Grant Receivable		
		Taxes Receivable		
		Total Taxes Receivable		
		A/R		
		Total A/R		
		CAPITAL ASSETS		
		Depreciable Assets		
		Equipment		
		Total Equipment		
		Mains		
		Total Mains		
		Pumps		
		Total Pumps		
		Structures		
		Total Structures		
		Wells		
		Total Wells		
		Less Accum. Dep'n		
		Total Less Accum. Dep'n		
		Total Depreciable Assets		
		Total CAPITAL ASSETS		
		Non-Depreciable Assets		
		Land		
		Total Land		
		Total Non-Depreciable Assets		
		Deposits		

Durham Irrigation District
General Ledger
As of September 30, 2026

Date	Num	Name	Memo	Paid Amount
Total Deposits				
NET POSITION				
Net Investment in Capital Asset				
Total Net Investment in Capital Asset				
Total NET POSITION				
Unrestricted Net Assets				
Total Unrestricted Net Assets				
Water Sales Income				
OPERATING REVENUES				
Demand Fees				
Total Demand Fees				
Water Sales				
09/01/2026		Deposit	Deposit	-544.74
09/02/2026		Deposit	Deposit	-3,308.61
09/02/2026		Deposit	Deposit	-441.90
09/03/2026		Deposit	Deposit	-1,313.69
09/04/2026		Deposit	Deposit	-252.68
09/08/2026		Deposit	Deposit	-676.90
09/08/2026		Deposit	Deposit	-771.30
09/08/2026		Deposit	Deposit	-331.15
09/08/2026		Deposit	Deposit	-392.40
09/09/2026		Deposit	Deposit	-691.38
09/10/2026		Deposit	Deposit	-206.55
09/11/2026		Deposit	Deposit	-212.40
09/14/2026		Deposit	Deposit	-1,246.96
09/14/2026		Deposit	Deposit	-112.33
09/14/2026		Deposit	Deposit	-75.09
09/16/2026		Deposit	Deposit	-464.34
09/16/2026		Deposit	Deposit	-5,770.05
09/16/2026		Deposit	Deposit	-4,018.24
09/16/2026		Deposit	Deposit	-155.36
09/16/2026		Deposit	Deposit	-511.21
09/17/2026		Deposit	Deposit	-2,618.44
09/18/2026		Deposit	Deposit	-8,683.22
09/18/2026		Deposit	Deposit	-6,447.35
09/18/2026		Deposit	Deposit	-393.67
09/21/2026		Deposit	Deposit	-234.16
09/21/2026		Deposit	Deposit	-139.52
09/22/2026		Deposit	Deposit	-256.29
09/23/2026		Deposit	Deposit	-97.51
09/24/2026		Deposit	Deposit	-329.93
09/25/2026		Deposit	Deposit	-5,645.10
09/25/2026		Deposit	Deposit	-3,303.52
09/25/2026		Deposit	Deposit	-122.50
09/25/2026		Deposit	Deposit	-101.65
09/28/2026		Deposit	Deposit	-1,696.39
09/28/2026		Deposit	Deposit	-180.34
09/29/2026		Deposit	Deposit	-68.66
09/30/2026		Deposit	Deposit	-1,309.20
Total Water Sales				-53,124.73
Total OPERATING REVENUES				-53,124.73
Total Water Sales Income				-53,124.73
Credit Card Fee Income				
Total Credit Card Fee Income				
Contract Services				
Accounting Fees				
09/15/2026	10679	Sheryl Bosman	Aug 2026	675.00
Total Accounting Fees				675.00

Durham Irrigation District
General Ledger
As of September 30, 2026

Date	Num	Name	Memo	Paid Amount
Engineering Support				
09/15/2026	10680	Northstar Engineering	CIP budget/rate study	665.00
09/15/2026	10680	Northstar Engineering	USBR engineering	
09/15/2026	10680	Northstar Engineering	grant application support	
09/15/2026	10680	Northstar Engineering	operational support	423.50
09/15/2026	10680	Northstar Engineering	meetings	786.50
09/15/2026	10680	Northstar Engineering	USDA grant - water tank	190.00
Total Engineering Support				2,065.00
Legal Fees				
Total Legal Fees				
Management & Administration				
09/15/2026	10681	Arrow Contruction Clean-up		175.00
Total Management & Administration				175.00
Total Contract Services				2,915.00
OPERATING EXPENSES				
Administration				
Bank Service Charges				
09/01/2026		Bank Charge		674.65
Total Bank Service Charges				674.65
Board Stipends				
09/15/2026	10676	James M. Doyle	Sept 2026	100.00
09/15/2026	10677	Kevin Phillips	Sept 2026	100.00
09/15/2026	10678	Derek Sohnrey	Sept 2026	200.00
Total Board Stipends				400.00
District Wages, Taxes, Insur.				
Insurance				
Total Insurance				
Payroll Service Fees				
09/04/2026		Paychex		82.28
09/18/2026		Paychex		82.28
Total Payroll Service Fees				164.56
Payroll Tax Expense				
09/03/2026		Wages		-813.90
09/04/2026		Payroll Taxes		948.85
09/17/2026		Wages		-552.45
09/18/2026		Payroll Taxes		645.79
Total Payroll Tax Expense				228.29
Wages				
09/03/2026		Wages		1,764.00
09/17/2026		Wages		1,220.10
Total Wages				2,984.10
Total District Wages, Taxes, Insur.				3,376.95
Fees, Dues, Memberships				
Total Fees, Dues, Memberships				
Office Expense				
Postage				
09/24/2026		Postalia		300.00
Total Postage				300.00
Software/Website Hosting				
09/15/2026	10683	Civic Plus LLC	Sept 2026	598.80
09/15/2026	10684	Sequoyah	Aug 2026	130.00

Durham Irrigation District
General Ledger
As of September 30, 2026

Date	Num	Name	Memo	Paid Amount
09/15/2026	10685	Vista Net Inc.	monthly scans	384.40
		Total Software/Website Hosting		1,113.20
Supplies				
09/03/2026		Visa	FP mailing - ink	184.57
09/03/2026		Visa	Lowe's - fridge	112.40
		Total Supplies		296.97
		Total Office Expense		1,710.17
Rent				
09/15/2026	10682	Richard Billson	Sept 2026 rent	950.00
		Total Rent		950.00
Utilities				
Garbage				
		Total Garbage		
Gas & Electric				
09/04/2026		PG & E		36.72
09/04/2026		PG & E		365.13
09/04/2026		PG & E		1,164.45
09/04/2026		PG & E		4,099.69
09/04/2026		PG & E		6,126.76
		Total Gas & Electric		11,792.75
Telephone/Internet				
09/03/2026		Visa	Comcast	89.30
09/03/2026		Visa	Comcast	175.20
		Total Telephone/Internet		264.50
		Total Utilities		12,057.25
Water System Maint, Repair, Repl				
Regular Operations & Maint				
O & M Supplies				
09/15/2026	10688	Hunt & Sons	hydraulic oil	1,244.60
09/15/2026	10689	Sierra Water Utility	parts/chlorine	1,779.65
		Total O & M Supplies		3,024.25
Water Testing Fees				
09/15/2026	10687	FGL Environmental		70.00
		Total Water Testing Fees		70.00
Weed Management				
		Total Weed Management		
		Total Regular Operations & Maint		3,094.25
Water System Repair & Repl.+				
Repairs By Outside Contractor				
09/15/2026	10691	Commercial Pump and Mechanical Inc.	top end work alley well 3	504.92
		Total Repairs By Outside Contractor		504.92
Repairs by Water Operator				
		Total Repairs by Water Operator		
Repair Supplies				
		Total Repair Supplies		
Contractor				
		Total Contractor		
Water Operator Fees				

Durham Irrigation District
General Ledger
As of September 30, 2026

Date	Num	Name	Memo	Paid Amount
09/15/2026	10690	Sierra Water Utility		3,836.00
		Total Water Operator Fees		3,836.00
		Total Water System Repair & Repl.+		4,340.92
		Total Water System Maint,Repair,Repl		7,435.17
		Total Administration		26,604.19
		Total OPERATING EXPENSES		26,604.19
NON-OPERATING REVENUE				
SCIF Dividends				
		Total SCIF Dividends		
Cash Rewards				
		Total Cash Rewards		
Interest Income				
09/30/2026		Deposit	Deposit	-0.01
09/30/2026		Deposit	Deposit	-383.65
09/30/2026		Deposit	Deposit	-492.13
09/30/2026		Deposit	Deposit	-113.80
		Total Interest Income		-989.59
		Total NON-OPERATING REVENUE		-989.59
Special District Projects				
Expenses				
Development Project Fees				
09/15/2026	10680	Northstar Engineering	Symmes	
09/15/2026	10680	Northstar Engineering	Creekside Estates	
		Total Development Project Fees		0.00
		Total Expenses		0.00
		Total Special District Projects		0.00
TOTAL				0.00

Durham Irrigation District
General Ledger
As of September 30, 2026

Balance

403,947.88
93,492.92
94,037.66
93,363.01
96,671.62
97,113.52
96,552.05
97,865.74
96,915.64
97,168.32
97,131.60
97,049.32
96,684.19
95,735.34
94,570.89
90,471.20
84,344.44
85,021.34
85,792.64
86,123.79
86,516.19
87,207.57
87,414.12
87,626.52
88,873.48
88,985.81
89,060.90
88,960.90
88,860.90
88,660.90
87,985.90
85,920.90
85,745.90
84,795.90
84,197.10
84,067.10
83,682.70
82,438.10
80,658.45
76,822.45
76,752.45
76,247.53
76,711.87
82,481.92
86,500.16
86,655.52
87,166.73
89,785.17
89,117.52
97,800.74
104,248.09
104,641.76
104,559.48
103,913.69
104,147.85
104,287.37
104,543.66
104,641.17
104,341.17
69,341.17
69,671.10
75,316.20
78,619.72
78,742.22
78,843.87
80,540.26
80,720.60
80,789.26

Durham Irrigation District
General Ledger
As of September 30, 2026

Balance
82,098.46
82,098.46
101.01
101.01
2,000.24
2,000.24
1,384.49
1,384.50
1,384.50
36,264.53
36,378.33
36,378.33
122,255.24
122,638.89
122,638.89
148,449.45
183,449.45
183,941.58
183,941.58
428,543.01
70,293.00
70,293.00
13,390.22
13,390.22
-13,390.22
-13,390.22
660,580.70
660,580.70
155,351.70
155,351.70
623,540.00
623,540.00
172,575.00
172,575.00
16,084.00
16,084.00
127,486.00
127,486.00
-434,456.00
-434,456.00
660,580.70
660,580.70
20,331.00
20,331.00
20,331.00
20,331.00
950.00

Durham Irrigation District
General Ledger
As of September 30, 2026

Balance
950.00
-566,549.00
-566,549.00
-566,549.00
-566,549.00
-472,242.75
-472,242.75
-334,319.73
-334,319.73
-180.00
-180.00
-334,139.73
-334,684.47
-337,993.08
-338,434.98
-339,748.67
-340,001.35
-340,678.25
-341,449.55
-341,780.70
-342,173.10
-342,864.48
-343,071.03
-343,283.43
-344,530.39
-344,642.72
-344,717.81
-345,182.15
-350,952.20
-354,970.44
-355,125.80
-355,637.01
-358,255.45
-366,938.67
-373,386.02
-373,779.69
-374,013.85
-374,153.37
-374,409.66
-374,507.17
-374,837.10
-380,482.20
-383,785.72
-383,908.22
-384,009.87
-385,706.26
-385,886.60
-385,955.26
-387,264.46
-387,264.46
-387,444.46
-387,444.46
-2,752.13
-2,752.13
48,330.86
6,262.50
6,937.50
6,937.50

Durham Irrigation District
General Ledger
As of September 30, 2026

Balance
28,191.75
28,856.75
28,856.75
28,856.75
29,280.25
30,066.75
30,256.75
30,256.75
12,651.61
12,651.61
1,225.00
1,400.00
1,400.00
51,245.86
175,546.62
175,546.62
3,249.12
3,923.77
3,923.77
3,000.00
3,100.00
3,200.00
3,400.00
3,400.00
28,136.46
6,240.39
6,240.39
2,027.70
2,109.98
2,192.26
2,192.26
1,802.07
988.17
1,937.02
1,384.57
2,030.36
2,030.36
18,066.30
19,830.30
21,050.40
21,050.40
31,513.41
7,088.43
7,088.43
9,805.46
2,024.96
2,324.96
2,324.96
7,157.11
7,755.91
7,885.91

Durham Irrigation District
General Ledger
As of September 30, 2026

Balance
8,270.31
8,270.31
623.39
807.96
920.36
920.36
11,515.63
8,303.10
9,253.10
9,253.10
53,311.97
245.00
245.00
51,238.10
51,274.82
51,639.95
52,804.40
56,904.09
63,030.85
63,030.85
1,828.87
1,918.17
2,093.37
2,093.37
65,369.22
62,652.08
16,336.28
7,190.28
8,434.88
10,214.53
10,214.53
2,746.00
2,816.00
2,816.00
6,400.00
6,400.00
19,430.53
46,315.80
9,187.00
9,691.92
9,691.92
3,180.45
3,180.45
784.35
784.35
2,592.00
2,592.00
30,572.00

Durham Irrigation District
General Ledger
As of September 30, 2026

Balance
34,408.00
34,408.00
50,656.72
70,087.25
202,150.81
202,150.81
-6,943.95
-194.00
-194.00
-68.54
-68.54
-6,681.41
-6,681.42
-7,065.07
-7,557.20
-7,671.00
-7,671.00
-7,933.54
2,827.50
2,827.50
2,827.50
2,827.50
2,827.50
2,827.50
2,827.50
2,827.50
2,827.50
0.00

10/15/2026

Durham Irrigation District
Monthly Billing Recap 9/1/2026 thru 9/30/2026

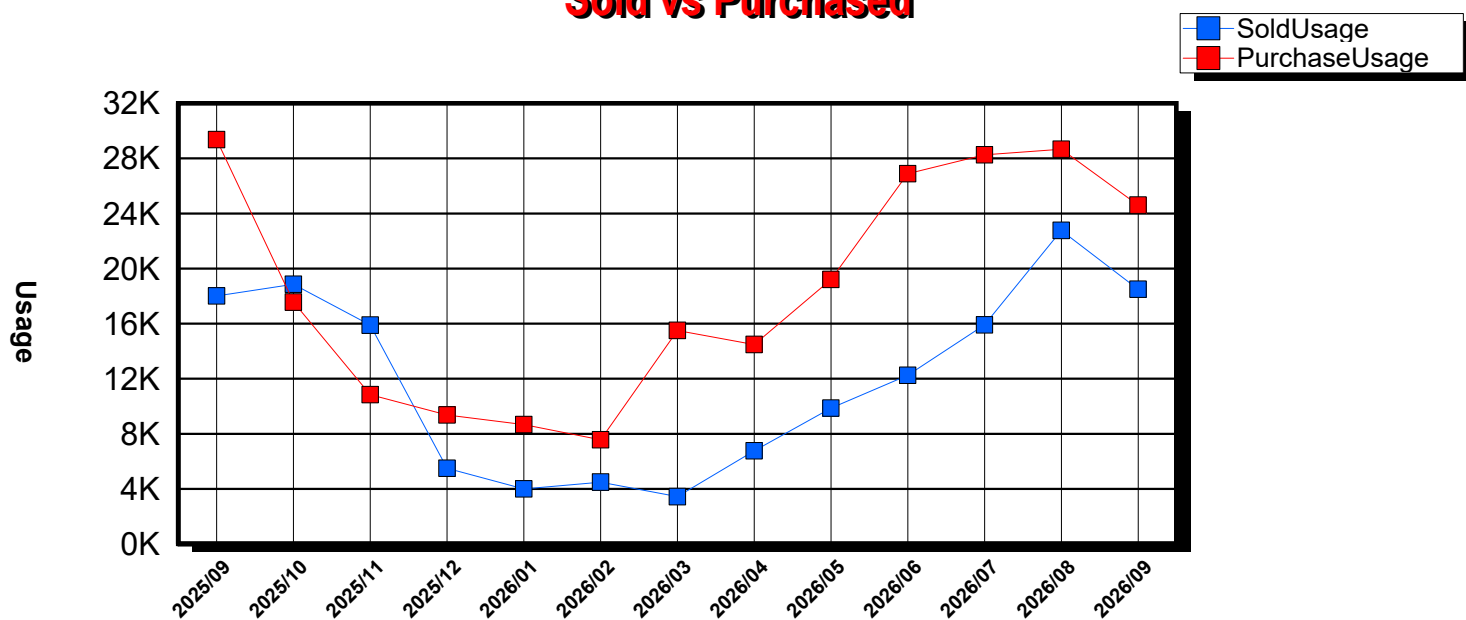
1

	<u>Amount</u>	<u>Count</u>
Water Purchased or Produced this month	0	
Water Sold this month	20,813	
Water System used or accountable loss	0	
Water Loss	0.00 %	20,813
Total Water Sales this month	54,888.62	474
Total Penalties this month	245.66	94
Total Adjustments this month	0.00	28
Total of other charges this month	513.50	6
Total Current Charges	55,647.78	
Current Balance	712.78	202
30 Days Past Due	2,852.47	27
60 Days Past Due	1,032.55	5
90 Days Past Due	1,900.33	30
Total Accounts Receivable	6,498.12	
Total Payments Received	52,688.86	403
New Memberships	0.00	3
Active Accounts	5,565.62	475
InActive Accounts	932.50	117
Forfeiture Accounts	0.00	0
Average Water Usage	43	
Average Water Charge	115.79	
Low Range	High Range	Usage
0	0	0
0	0	105
1	2,000	20,813
2,001	4,000	0
4,001	6,000	0
6,001	8,000	0
8,001	10,000	0
10,001	20,000	0
20,001	30,000	0
30,001	40,000	0
40,001	50,000	0
50,001	999,999,999	0
		20,813
		474
		54,888.62
Accounts Receivable Last Month Ending	3,539.20	
Sales/Charges this Month	55,647.78	
Adjustments this Month	0.00	
Less: Payments this Month	52,688.86	
Accounts Receivable Total	6,498.12	6,498.12

Pump Total

<u>Year/Month</u>	<u>Purchased</u>	<u>Sold</u>	<u>Loss</u>	<u>Pct</u>
2025/09	29,366	18,009	-11,357	-38.7
2025/10	17,567	18,858	1,291	7.3
2025/11	10,842	15,893	5,051	46.6
2025/12	9,369	5,493	-3,876	-41.4
2026/01	8,670	3,995	-4,675	-53.9
2026/02	7,566	4,487	-3,079	-40.7
2026/03	15,505	3,433	-12,072	-77.9
2026/04	14,482	6,763	-7,719	-53.3
2026/05	19,208	9,864	-9,344	-48.6
2026/06	26,892	12,249	-14,643	-54.5
2026/07	28,261	15,907	-12,354	-43.7
2026/08	28,667	22,767	-5,900	-20.6
2026/09	24,609	18,500	-6,109	-24.8

Sold vs Purchased



<u>Acct</u>	<u>Name</u>		<u>Balance</u>	10/1/2026 <u>Current</u>	<u>30 Days</u>	<u>60-Days</u>	<u>90-Days</u>
245	Durham Grange,	2393 Durham-Dayton Hwy	975.96	79.73	92.17	90.98	713.08
630	Parker, Bryan and Holly	2484 Marsh Ct	818.63	325.54	285.47	207.62	
128	Horn, Howard	2370 Serviss St	629.66	147.59	120.84	212.88	148.35
93	Bailey, Catherine	2374 Serviss St - Apt A	587.21	71.79	99.18	99.06	317.18
1017	Brown, Christopher & Nancy	9285 Sarah Ann Ct	552.21	191.79	170.83	189.59	
226	Bailey, Catherine	9393 Goodspeed St	519.04	83.04	106.81	89.05	240.14
75	MRAS Properties LLC,	9305 Midway	434.92	76.34	69.00	70.54	219.04
220	Andersen, Victoria	2409 Campbell St	295.85	47.59	53.65	52.89	141.72
978	Flores, Sheena	2413 Durham Street	287.14	90.09	96.73	100.32	
971	Sevelius, Raoul	2404 Brown St	266.15	56.34	68.15	80.92	60.74
1001	HUD c/o 24 Asset Manageme	2390 Brown St	244.31	43.84	45.81	110.16	44.50
260	Nees, Lawrence W.	9289 Goodspeed St	242.18	83.34	53.65	56.63	48.56
12		Total	\$5,853.27	\$1,297.02	\$1,262.29	\$1,360.64	\$1,933.32



DURHAM IRRIGATION DISTRICT
Regular Board Meeting
Board of Directors:

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

Tuesday, September 15, 2026 (rescheduled from September 16, 2026)

District Office

5:30 PM

9341 Midway, Unit B, Durham CA 95938

1 CALL TO ORDER – 5:32 PM

Present: Directors Doyle, Phillips, and Sohnrey
Absent: NONE
Also present: District Engineer Holly Kaschmitter, Water Operator Mike Butler
(remote attendance via telephone), and Admin. Assistant Jeannie Trizzino.

2 ROLL CALL / OPENING BUSINESS

2.1 AGENDA APPROVAL, ADDITIONS, AND/OR DELETIONS

2.2 PUBLIC COMMENT

Mr. Clay Carter requested information on specifications for extending water service to his parcels.

3 REPORTS/ANNOUNCEMENTS FROM DIRECTORS

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

SUBJECT: Status report on Vina GSA.

FISCAL IMPACT: NONE

ACTION REQUESTED: Receive information, discuss and provide direction.

Director Sohnrey reported that Vina GSA is nearing the end of litigation with AquAlliance and the Cattlemen's Association. He also reported that the recent board meeting of Vina GSA featured a presentation by Todd Greene on Alternative 3.

4 INFORMATION/CONSENT CALENDAR

4.1 Warrant Sheet from August 14, 2026 to September 10, 2026, including payments, deposits, and transaction adjustments.

SUBJECT: Approve payments, deposits, and transaction adjustments.

FISCAL IMPACT: See attachments.

ACTION REQUESTED: APPROVE

4.2 Board of Directors Meeting Minutes for June 17, 2026 and August 19, 2026 and for Special Board Meeting on July 7, 2026.

A motion was made by Director Phillips and seconded by Director Sohnrey to approve Items 4.1 and 4.2 of the Consent Agenda.

Aye: 3 – Doyle, Phillips, Sohnrey

Nay: 0

Absent: 0

Director Phillips commented that the District would benefit from setting up a detailed reserve policy so that District funds can earn revenue in high-yield low-risk financial instruments. Director Sohnrey had a similar comment with respect to the high cash balances on the District monthly financial reports.

5 DISTRICT ENGINEER REPORT

- 5.1 USDA Community Project Funding – Water Storage Tank
SUBJECT: The District received federal funding approval for construction of a water storage tank. This grant requires a 25% local cost share of \$500,000 and preparation of a Preliminary Engineering Report.
FISCAL IMPACT: \$500,000 District share / \$2,000,000 overall project
ACTION REQUESTED: Receive information, discuss and provide direction.

District Engineer Kaschmitter reported that USDA RD staff has reviewed the Preliminary Engineering Report (PER). USDA RD will condition approval of the project funds upon converting flat rate accounts to metered accounts. Staff estimated 40-50 remaining unmetered accounts in addition to those with open work orders for meter installation. USDA RD also asked that the District/District Engineer refrain from posting the project RFQ until they can do a thorough review on their end.

6 WATER OPERATOR REPORT (NON-ACTION ITEMS)

- 6.1 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.

District Water Operator noted that the sanitary system inspection conducted by the California Department of Water Resources went well. District PFAS sampling and testing is scheduled for the first quarter of 2027.

7 DISTRICT COUNSEL REPORT (NON-ACTION ITEMS)

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

District Counsel not present.

8 REGULAR AGENDA

- 8.1 USBR Grant-Funded Meter Replacement and Lead Service Laterals Assessment Project
SUBJECT: USBR Grant reimbursement update. This project was completed in late 2023 and consisted of two items, lead service line assessments and installation of forty-two water meters on unmetered connections. Since that time, the District has attempted to clear up issues that prevented approximately \$70,000 in grant monies from being paid out to the District.

In late April 2026, the federal contracting agency retracted grant funding from this grant and efforts to get more clarity from the agency have been unsuccessful.

FISCAL IMPACT: NONE

ACTION REQUESTED: Receive information, discuss and provide direction.

There have been no updates from USBR. Director Phillips will follow up again and report back.

8.2 Backflow and Cross-Connection Policy

SUBJECT: Discuss and approve a comprehensive backflow and cross-connection policy safeguarding the safety and integrity of the District's distribution system.

FISCAL IMPACT: Unknown

ACTION REQUESTED: Adopt Backflow and Cross-Connection Policy.

Water Operator Mike Butler reports that he is working with District Engineer Robin Kampmann to finalize and format a draft policy. He anticipates conducting required backflow device testing at the same rates as the District has been charged in the past by another firm. The pricing for required cross-connection risk assessments has not been finalized, but there will be at least two tiers of assessment, for residential and commercial connections. In some cases, the risk assessment will require installation of a protective device at the owner's expense.

8.3 Part-time General Manager

SUBJECT: Discuss District workload needs and ways to ensure it gets completed.

FISCAL IMPACT: Unknown

ACTION REQUESTED: Discuss and provide direction.

Director Phillips noted that the previous general manager job description is satisfactory but needs to be reviewed by counsel before posting. Director Phillips requested that the review and approval of the general manager job description as well as an appropriate salary range be agendaized for the October board meeting.

8.4 Board Expansion

SUBJECT: Discuss options, procedures, and timeline for filling in the expanded District board seats.

FISCAL IMPACT: NONE

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

Director Phillips reported that upon the Butte County Board of Supervisors' approval of District Resolution 2026-07, the District now has a five-person board. The District board can now send nominations to the Board of Supervisors can appoint to fill the vacant positions.

9 FUTURE AGENDA ITEM DISCUSSION

Future agenda items include District reserve policy and general manager job description and salary range.

10 DIRECTORS' COMMENTS – NONE**11 ADJOURNMENT**

There being no further business, the meeting adjourned at 6:10 pm.

Adjourned to the next Regular Board Meeting at 5:30 p.m. on October 21, 2026.

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

DRAFT

Memorandum

Date: January 13, 2025
To: Durham Irrigation District Board **From:** Robin Kampmann, PE
NS#: 20-001
RE: Durham Irrigation – Connection Fee Analysis

BACKGROUND

NorthStar was requested by the Durham Irrigation District to conduct a connection fee analysis, with the objective of updating fees for future connections. In this process, various factors were evaluated, including the cost associated with labor, materials, and the overall value of the system. Following determining these costs, NorthStar applied the American Water Works Association (AWWA) standards to establish the appropriate connection fees for each service size.

CONNECTION FEE ANALYSIS

Connection fees consist of three components, cost of the system assets buy-in, cost of system capacity buy-in, and cost of actual reimbursable expenses. The cost of systems assets buy-in and the cost of system capacity buy-in are both directly proportional to the impact on the system as related to water demand potential. We account for this by using the American Water Works Association equivalency factors (EF). These equivalency factors are based on actual hydraulic capacity of the related pipe sizes, see table below.

Service Size	EF
3/4"	1.00
1"	1.67
1-1/2"	3.33
2"	5.33
3"	10.00
4"	16.67
6"	33.33

Reimbursable Costs

Based on recent meter installation costs the reimbursable costs have been updated to reflect the actual cost for the materials (meters, meter box and associated piping/fittings) and the cost for a contractor to install the new meter.

Cost of System Assets Buy-in

The total assets of the system were calculated using the 2022 audited financial statement as a base point, which valued the system at \$1,070,128. NorthStar then added in the value of various improvements to the system that have occurred since 2022. These improvements include the USBR meter installation project, USBR well improvements, and the Brown/Faber water line replacement project. Depreciation percentages were applied to these values based



on what year the project was completed. The total assets, including the improvements since 2022 were then divided by the current equivalent customers (amount of customers per meter size with the equivalency factors applied). This resulted in the $\frac{3}{4}$ " cost of system asset buy-in being \$1,436. The larger meter sizes cost of system assets buy-in was calculated by multiplying the \$1,436 by the relevant equivalency factor.

Cost of System Capacity Buy-in

The purpose of the capacity buy-in is to recover a proportionate share of the value of the system's capacity. It ensures that new users contribute to the system's development and maintenance, rather than placing excessive financial burdens on existing users. In 2018, the cost of system capacity buy-in for a $\frac{3}{4}$ " service was set to \$4,000, with adjustments made for other service sizes based on the equivalency factors. For this analysis, the same cost of system capacity buy-in from 2018 was utilized.

See attached Exhibit A: Connection Fee Analysis January 13, 2025, for the analysis calculations.

Annual Fee Increase

It is suggested that the connection fee costs be adjusted automatically on July 1 of each fiscal year, beginning July 1, 2026, by a percentage equal to the previous year's April to April percentage of increase in the U.S. Consumer Price Index; U.S. cities average. Prior to increasing the fees the Board must conduct a public hearing at a board meeting each year approving said increases.

Durham Irrigation District
Exhibit A: Connection Fee Analysis
January 13, 2025

Improvements to Systems Since 2022				
Improvement	Year Completed	Value	% Depreciation	Current Value
USBR Meter Installation	2023	\$44,055	5%	\$41,852
USBR Well Improvements	2023	\$83,165	5%	\$79,007
Brown/Faber Line Replacement	2024	\$47,879	0%	\$47,879

Current Equivalent Customer Analysis			
Connection Size	Number of Connections	Equivalency Factor	Equivalent Customers
3/4"	362	1.00	362
1"	175	1.67	292.25
1-1/2"	25	3.33	83.25
2"	11	5.33	58.63
3"	0	10.00	0
4"	0	16.67	0
6"	2	33.33	66.66
Total			862.79

Total Assets 2022 Audit = \$1,070,128.00

Total Assets (Including Improvements Since 2022) = \$1,238,866.32

Current Equivalent Customers = 862.79

Average Net Equity to Determine Cost of System Assets Buy-in = \$1,435.88

Durham Irrigation District				
Meter Size	Reimbursable Costs	Cost of System Assets Buy-in	Cost of System Capacity Buy-in	Total Connection Fee
3/4"	\$1,260	\$1,436	\$4,000	\$6,696
1"	\$1,860	\$2,398	\$6,680	\$10,938
1-1/2"	\$2,560	\$4,781	\$13,320	\$20,661
2"	\$3,700	\$7,653	\$21,320	\$32,673
3"	\$4,750	\$14,359	\$40,000	\$59,109
4"	\$6,500	\$23,936	\$66,680	\$97,116
6"	\$12,500	\$47,858	\$133,320	\$193,678

*Each fee imposed pursuant to this table shall be adjusted automatically on July 1 of each fiscal year, beginning July 1, 2026, by a percentage equal to the previous year's April to April percentage of increase in the U.S. Consumer Price Index; U.S. cities average. Said increases shall become effective following public notice and hearing held during the Board's June meeting each year.

RESOLUTION NO. 2026-08

**RESOLUTION OF THE BOARD OF DIRECTORS OF
DURHAM IRRIGATION DISTRICT
INCREASING WATER CONNECTION FEES**

WHEREAS, Durham Irrigation District (“District”) is a California Irrigation District formed and existing under the provisions of Division 11 of the Water Code of the State of California; and

WHEREAS, the Board of Directors (“Board”) has the authority to establish, adjust, and collect facility capacity charges, connection fees, and service fees to cover the costs of expanding, operating, and maintaining the water system; and

WHEREAS, on January 22, 2025, the Board of Directors approved the Connection Fee Analysis and approved an annual adjustment to connection fees based on changes in the Consumer Price Index (CPI) for U.S. City Average as published by the U.S. Bureau of Labor Statistics; and

WHEREAS, such increase in connection fees shall occur on July 1 of each fiscal year, beginning July 1, 2026 by a percentage equal to the previous year’s April to April percentage of increase in the U.S. Consumer Price Index; U.S. cities average; and

WHEREAS, the Connection Fee Study, attached hereto as **Exhibit “A”** and incorporated by reference, outlines the proposed increase to the connection fees; and

WHEREAS, on October 21, 2026, the Board held a duly noticed public hearing, during which all interested individuals were given an opportunity to provide oral or written testimony regarding the proposed connection fee adjustment; and

WHEREAS, the Board of Directors has considered the comments, both oral and written, presented.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Durham Irrigation District as follows:

1. The Recitals set forth in this Resolution are true and correct statements and are incorporated as an operative part of this Resolution and made findings and determinations of the Board.
2. The updated Connection Fees, attached hereto as **Exhibit “A”** are hereby approved and adopted as specified.
3. The revenues generated by these updated fees shall be used exclusively to pay for capital improvement projects, infrastructure expansion, well/reservoir rehabilitation, and system capacity upgrades necessary to serve new development.

4. The fees approved by this Resolution are either not a project under the California Environmental Quality Act (“CEQA”) or are necessary for the operation and maintenance of the District and are, therefore, exempt from CEQA.
5. This Resolution shall take immediate effect upon its adoption.

PASSED AND ADOPTED by the Board of Directors of Durham Irrigation District at a Board Meeting held on October 21, 2026, by the following roll call vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

Chair of Board of Directors

Attest:

Secretary to the Board of Directors

**Durham Irrigation District
Exhibit A: Connection Fee Analysis
July 1, 2026**

Durham Irrigation District - Current Connection Fees (01-13-25 to 06-30-26)				
Meter Size	Reimbursable Costs	Cost of System Assets Buy-in	Cost of System Capacity Buy-in	Connection Fee
3/4"	\$1,260	\$1,436	\$4,000	\$6,696
1"	\$1,860	\$2,398	\$6,680	\$10,938
1-1/2"	\$2,560	\$4,781	\$13,320	\$20,661
2"	\$3,700	\$7,653	\$21,320	\$32,673
3"	\$4,750	\$14,359	\$40,000	\$59,109
4"	\$6,500	\$23,936	\$66,680	\$97,116
6"	\$12,500	\$47,858	\$133,320	\$193,678

Durham Irrigation District - Proposed Connection Fees (07-01-26 to 06-30-27)				
Meter Size	Reimbursable Costs	Cost of System Assets Buy-in	Cost of System Capacity Buy-in	Connection Fee
3/4"	\$1,308	\$1,490	\$4,152	\$6,950
1"	\$1,931	\$2,489	\$6,934	\$11,354
1-1/2"	\$2,657	\$4,963	\$13,826	\$21,447
2"	\$3,841	\$7,944	\$22,130	\$33,915
3"	\$4,931	\$14,904	\$41,520	\$61,355
4"	\$6,747	\$24,846	\$69,214	\$100,807
6"	\$12,975	\$49,677	\$138,386	\$201,038

*Each fee imposed pursuant to this table shall be adjusted automatically on July 1 of each fiscal year, beginning July 1, 2026, by a percentage equal to the previous year's April to April percentage of increase in the U.S. Consumer Price Index; U.S. cities average. Said increases shall become effective following public notice and hearing held during the Board's June meeting each year.



Month:	September 2026		
Date	Task Description/Notes	Operator Hrs (M-F)	Plumbing Hrs / After Hrs
09/01/2026	Performed daily checks, checked lubrication of all pumps.	1.75	
09/02/2026	Performed daily checks, checked lubrication of all pumps.	1.75	
09/03/2026	Performed daily checks, checked lubrication of all pumps.	1.75	
09/04/2026	Performed daily checks, checked lubrication of all pumps. USA 1hr	2.75	
09/07/2026	Performed daily checks, checked lubrication of all pumps. Chlorine Delivered Library Site 28 gallons	1.75	
09/08/2026	Performed daily checks, checked lubrication of all pumps.	1.75	
09/09/2026	Performed daily checks, checked lubrication of all pumps.	1.75	
09/10/2026	Performed daily checks, checked lubrication of all pumps.	1.75	
09/11/2026	Performed daily checks, checked lubrication of all pumps. w/o# 357 Final meter reading for 9340 La Rose Ct. USA 1hr	2.75	
09/14/2026	Performed daily checks, checked lubrication of all pumps.	1.75	
09/15/2026	Performed daily checks, checked lubrication of all pumps.	1.75	
09/16/2026	Performed daily checks, checked lubrication of all pumps.	1.75	
09/17/2026	Performed daily checks, checked lubrication of all pumps.	1.75	
09/18/2026	Performed daily checks, checked lubrication of all pumps.	1.75	
09/21/2026	Performed daily checks, checked lubrication of all pumps.	1.75	
09/22/2026	Performed daily checks, checked lubrication of all pumps.	1.75	
09/23/2026	Performed daily checks, checked lubrication of all pumps.	1.75	
09/24/2026	Performed daily checks, checked lubrication of all pumps. Chlorine Delivered Library Site 38 gallons	1.75	
09/25/2026	Performed daily checks, checked lubrication of all pumps. USA 1hr	2.75	
09/28/2026	Performed daily checks, checked lubrication of all pumps.	1.75	
09/29/2026	Performed daily checks, checked lubrication of all pumps.	1.75	
09/30/2026	Performed daily checks, checked lubrication of all pumps.	1.75	
Monthly Production			
24,609.43 CCF's			
Total Regular Hours		41.50	
Total Plumbing Hrs One Man			
Total Plumbing Hrs Two Man			
Total After Hours			
Signature:	<i>Michael Butler</i>		
Title:	Chief Operator		

10/13/2026 **Work Order Statistics** 01/01/2021 thru 10/31/2026 2

<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>
2026	08	4	2	2	4	65
2026	09	2	1	1	3	39
		240	216	24		

56 Items

10/13/2026

Work Order Statistics
01/01/2021 thru 10/31/2026

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	1836
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	1550
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	8		299	0
2023	02	2	2		628	0
2023	03	7	6	1	406	1318
2023	04	9	8	1	407	1284
2023	05	3	2	1	609	1265
2023	07	7	6	1	348	1191
2023	08	6	6		55	0
2023	09	8	7	1	75	1137
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	2		352	0
2024	05	7	6	1	87	890
2024	06	1	1		2	0
2024	07	8	7	1	-94920	828
2024	08	2	2		108	0
2024	09	5	4	1	73	767
2024	10	1	1		1	0
2024	11	3	3		3	0
2024	12	2	2		48	0
2025	01	5	5		62	0
2025	02	2	2		53	0
2025	03	2	1	1	344	584
2025	04	1	1		8	0
2025	06	2	2		11	0
2025	07	1		1	0	458
2025	08	5	4	1	24	443
2025	09	1		1	0	400
2025	10	1	1		21	0
2025	11	2	1	1	109	341
2025	12	2	2		0	0
2026	01	3		3	0	285
2026	02	2	1	1	0	250
2026	03	1	1		22	0
2026	04	1		1	0	189

<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	Meter Install	2542 Durham-Dayton
		039-450014				
119	201	10/28/21	R	Henry Mattei	Meter Install	2425 Durham St
		040-221-001				
194	955	8/3/22	R	Caitlin and Michael Crete	Meter Install	2514 Durham-Dayton
		039-450-005				
231	18	3/23/23	R	Rosemary Bennett	Meter Install	2404 Serviss St
		040-240-006				
243	285	4/26/23	R	Bonnie Caskey	Meter Install	2554 Durham-Dayton
		039-450-018				
247	88	5/15/23	R	Brian Moffitt	Meter Install	2395 Serviss St
		040-240-033				
254	279	7/28/23	R	James Patterson	Meter Install	2534 Durham-Dayton
		039-450-011				
267	975	9/20/23	R	Thomas and Valerie Boe	Meter Install	9304 Holland Ave
		040-223-021				
293	217	5/24/24	R	Randy Samuelson	Meter Install	9353 Goodspeed St
		040-221-014				
304	315	7/25/24	R	Kenneth and Jennifer Bryant	Meter Install	2514 Burdick Rd
		039-540-010				
309	129	9/24/24	R	Robert Hindman	Meter Install	2404 Campbell St
		040-221-018				
328	133	3/26/25	R	Wes Lybbert	Meter Install	2370 Campbell St
		040-222-006				
334	108	7/30/25	R	Teresa Spohr	Water Operator	9260 Goodspeed St
		040-250-001				
336	1006	8/14/25	R	Daniel Carlson	Meter Install	2368 Brown St
		040-231-025				

<u>Order No</u>	<u>Tap</u>	<u>Issued</u>	<u>Completed</u>	<u>Name</u>	<u>Assigned to</u>	<u>Location</u>
340	85	9/26/25	R	Kevin Spafford	Meter Install	9639 Duckling Dr
						039-520-030
343	182	11/24/25	R	Richard Funkhouser	Meter Install	2388 Serviss St
						040-240-052
345	45	1/13/26	R	Camp & McLaughlin	Staff	9418 Midway
						040-210-006
346	925	1/16/26	R	Michael Mandry	Water Operator	9359 Midway
						040-222-004
348	1011	1/27/26	R	Rose Skytte	Water Operator	2399 Serviss St
						040-240-032
350	1009	2/23/26	R	Jamie Payne	Meter Install	2415 Florida Ln
						040-240-002
352	188	4/25/26	R	Victor and Rosie Lopez	Meter Install	2345 Florida Ln
						040-240-054
355	70	8/27/26	R	Durham Unified Sch	Meter Install	9407 Putney - DUSD
						040-211-002
356	190	8/27/26	R	Kelsey and Jason Anderson	Meter Install	2332 Florida Ln
						040-233-005
358	102	9/22/26	R	Albert Amator	Meter Install	2400 Campbell St
						040-221-017

DURHAM IRRIGATION DISTRICT

CROSS-CONNECTION CONTROL AND BACKFLOW PROTECTION POLICY

(Revision and replacement to Section 14 of the District's Policies and Procedures)

Adopted by the Board of Directors on October 21, 2026

Resolution No. 2026-09

Purpose

The purpose of this Policy is to protect the Durham Irrigation District's public water supply system from contamination or pollution by cross-connections and backflow, in compliance with Title 17 of the California Code of Regulations (Sections 7583 through 7605, as amended) and the State Water Resources Control Board's Cross-Connection Control Policy Handbook (CCCPH), effective July 1, 2024 (or any subsequent version). This Policy expands and supersedes the previous language in Section 14 while maintaining its core requirements.

Adoption of Regulations

The requirements set forth in Title 17, California Code of Regulations, Chapter 5, Subchapter 1, Group 4, Articles 1, 2 and 3, and the CCCPH, as amended from time to time, are hereby adopted by reference and incorporated as though fully set forth herein. In the event of any conflict, the more stringent requirement shall apply.

Program Type – Premises Containment

The District's Cross-Connection Control Program shall be accomplished primarily through **premises containment**. Approved backflow prevention assemblies (reduced pressure principle assembly) shall be installed on the service line at or near the point of connection to the District's water system (at the meter or an alternate location acceptable to the District) to isolate the customer's entire water system from the District's distribution system. The District may, on a case-by-case basis, accept internal backflow prevention assemblies in lieu of premises containment when deemed appropriate by the District's Cross-Connection Control Specialist. The District shall not be responsible for identifying or abating all internal cross-connections within private property.

Applicability

This Policy applies to all improved parcels connected to the District's water system where circumstances present a risk of backflow into the system, including (without limitation) those listed in the original Section 14(c): parcels handling substances harmful to health under pressure, auxiliary water supplies, internal cross-connections, restricted-access parcels, repeated history of cross-connections, wastewater systems with pumps, greywater systems with pumps, and buildings with fire sprinkler systems.

Definitions

Terms used in this Policy shall have the meanings set forth in the CCCPH and Title 17 CCR unless otherwise defined below:

Approved Backflow Prevention Assembly: An assembly listed by an approved testing laboratory and meeting the standards referenced in the CCCPH.

Auxiliary Water Supply: Any water source other than the District's approved public water supply.

Backflow: The undesirable reversal of water flow or other substances into the District's public water system.

Cross-Connection: Any actual or potential connection between the public water system and any source of contamination.

Premises Containment: The installation of an approved backflow prevention assembly at the service connection to protect the District's distribution system.

Service Connection: The downstream end of the water meter or the point where the District's water supply enters the customer's premises.

Hazard Assessment and Determination

The District's contracted operator shall conduct hazard assessments to identify premises requiring backflow protection. Water users shall provide reasonable access during normal business hours for inspections and surveys. Refusal of access may result in the requirement to install a Reduced Pressure Principle (RP) assembly on all services to the premises. High-hazard premises listed in Appendix D of the CCCPH may be required to install protection without a full on-site evaluation.

Notice

Upon determining that backflow protection is required, the District shall provide written notice to the water user specifying the required type, location, and installation standards. The water user shall complete installation at their sole expense within the timeframe specified in the notice.

Installation

All required backflow prevention assemblies shall be installed at the water user's sole cost and expense. Installation shall be performed in accordance with District standards, manufacturer specifications, and applicable codes. Assemblies shall be located at or near the property line or immediately outside the building (before the first branch line) unless an alternate location is approved by the District. If freeze protection is utilized, it shall do so without the use of hazardous materials.

Inspection, Testing, and Maintenance

(A) All assemblies shall be field-tested upon installation, after repair or relocation, and annually thereafter by a certified Backflow Prevention Assembly Tester. More frequent testing may be required on a case-by-case basis.

(B) Water users may arrange for their own certified tester (proof of test results due to the District by June 1 each year) or the District (or its contracted operator) may perform the test and bill the landowner.

(C) Rates (effective upon adoption):

Annual backflow testing: \$100 per test

Repairs: \$125 per hour

Installation and other services: billed at standard plumbing trade-work rates (device cost passed through).

(D) If an assembly fails testing, the water user shall complete repairs or replacement within the timeframe specified by the District and submit passing test results. All costs of testing, repair, replacement, and any administrative fees shall be borne by the water user. Failure to provide proof of testing by June 1 shall result in the District performing the test and billing the landowner.

Enforcement

The District is committed to enforcing this Policy to protect the integrity of the public water system. Because termination of water service may not be available or appropriate in all circumstances, the District shall utilize the following enforcement measures, among others available under applicable law:

(A) Administrative fees, reinspection fees, testing costs, and enforcement costs billed to the owner (added to water bill or collected otherwise).

(B) Compliance is a condition precedent to new service, service transfers, or approval of new/modified connections.

(C) Referral of serious/repeated violations to Butte County Environmental Health or the State Water Board.

(D) Narrow carve-out only for clear and immediate hazards posing imminent public health threat — temporary protective measures (including possible service interruption if legally authorized and after reasonable notice). All costs remain on the owner.

Administration

The District's contracted operator shall administer and enforce this Policy under the direction of the Board of Directors. A certified Cross-Connection Control Specialist shall oversee program implementation. The District shall maintain records of all required assemblies, tests, and enforcement actions as required by the CCCPH.

Cost Responsibility

All costs for installation, testing, maintenance, repair, replacement, and any related administrative fees shall be the sole responsibility of the property owner/water user, consistent with the original Section 14 of the District's Policies and Procedures. No District capital funds shall be used for these purposes.

Severability

If any provision of this Policy is held invalid, the remainder shall continue in full force and effect.

Effective Date

This revised Policy shall take effect immediately upon adoption by the Board of Directors.

ADOPTED by the Board of Directors of Durham Irrigation District on October 21, 2026.

Matt Doyle, Board President

Secretary

This Policy supersedes and replaces all prior versions of Section 14 – Cross Connection Control and Backflow Protection.

DRAFT

General Manager

Job Description

SUMMARY

The District Manager is responsible for the following activities:

- directing and overseeing administrative support staff including assignments and projects;
- coordinating water system and service improvements with Water Operator;
- providing Manager's updates at monthly Board meetings; and represent and advocate for the District's interests with federal, state, and local agencies, organizations, and other entities (such as USBR, Water Boards, LAFCo, Butte County Development Services, Vina GSA, etc.);
- manage and oversee the preparation, review, and implementation of District documents including RFP/RFQs, grant applications, policy and procedure documents, capital improvement plans, will-serve letters, agendas, and minutes, etc.

DEFINITION

Under policy direction, the General Manager:

- plans, organizes, and provides administrative direction and oversight for all District functions and activities;
- provides policy guidance and program evaluation to the Board of Directors and administrative staff;
- facilitates provision of water services to District customers;
- fosters cooperative working relationships with intergovernmental and regulatory agencies and various public and private groups; and
- performs related work as required.

SUPERVISION RECEIVED AND EXERCISED

The General Manager receives policy direction from the Board of Directors.

Exercises direction and supervision to District administrative staff.

Coordinates with the Water Operator to ensure that water services are provided to District customers and that the District is compliant with all rules and regulations pertaining to water quality and timely regulatory reporting.

GENERAL DUTIES (Illustrative Only)

1. Plans, organizes, administers, and evaluates District operations, programs, projects, and activities in accordance with applicable laws, ordinances, and regulations, strategic plans, and Board policies and objectives.
2. Directs and coordinates the development and implementation of long-range strategic planning goals and objectives for the District, including implementation of the District's Capital Improvement Plan; develops administrative policies, procedures, and work standards to ensure that the District's goals and objectives are met and that programs provide mandated services in an effective, efficient, and economical manner.

3. Recommends long- and short-term plans for District capital improvements and funding needs. Develops and prepares annual capital improvement and operating budgets for the District in coordination with the Board of Directors, Water Operator, District Engineer, and other technical consultants.
4. Advises the Board of Directors on issues, programs, and needs of the District; and directs the development of specific proposals for action regarding current and future District needs.
5. Coordinates ongoing community outreach including workshops, newsletters, and social media initiatives to increase public education regarding District services and programs as well as solicit public and stakeholder input and engagement.
6. Oversees the administration of all District infrastructure, facilities, and equipment. Coordinates with the Water Operator all construction, use and maintenance of District infrastructure, facilities, and equipment including new utilities as well as repairs and replacements. Oversees record keeping for all work orders, repairs, and improvements.
7. Represents and advocates the District's interests with federal, state, and local agencies, organizations, and other entities.
8. Represents the District and the Board of Directors in meetings with governmental agencies, community groups, and various business, professional, educational, regulatory, and legislative organizations.
9. Provides for the investigation and resolution of complaints regarding the administration of and services provided by the District.
10. Uses discretion to contact legal counsel on resolutions and ordinances, as necessary.
11. Provides for contract services and ensures proper performance of obligations to the District; has responsibility for enforcement of all District policies and procedures.
12. Oversees the selection, training, professional development, and work evaluation of District staff; oversees the implementation of effective employee relations and related programs; provides policy guidance and interpretation to staff.
13. Directs the preparation of and prepares a variety of correspondence, reports, policies, procedures, and other written materials.
14. Oversees the maintenance of working and official District files.
15. Monitors changes in laws, regulations, and technology that may affect District operations; implements policy and procedural changes as required. Advises Board on their actions to keep in compliance with the Government Code, Brown Act, and other governing instruments that the Board is obligated and bound to obey.
16. Satisfies requirements of outside agencies and organizations (SDRMA, CSDA, Butte County, LAFCO, etc.) by updating information forms, paying dues, etc. in a timely manner. Certain issues may need to be reviewed by the Board in a meeting.
17. Performs other duties as assigned.

BOARD SECRETARY/CLERK

Under administrative direction from the Board of Directors, plans, organizes, directs, and coordinates the work of staff assigned to scheduling and preparing the Board of Directors agenda, records the proceedings of Board meetings, and maintains the official records and reports of Board actions.

The day-to-day functions of this position are performed by the Administrative Assistant.

The Clerk also responds to inquiries concerning past, present, and future business of the Board of Directors and Board actions and performs the full range of assignments necessary to assist with the



conduct and recording of Board meetings and actions. Other responsibilities include: maintaining records of appointment of members to various boards, committees and commissions appointed by the Board of Directors; publishing legal notices; and maintaining the District's Policies and Procedures Manual.

QUALIFICATIONS

Knowledge of:

1. Administrative principles and practices, including goal setting, program development, implementation and evaluation, budget development and administration, and supervision of staff, either directly or through subordinate levels of supervision.
2. Principles and practices of capital improvement program, budget, and contract development and administration.
3. Principles and practices of employee supervision, either directly or through subordinate levels of supervision, including work planning, assignment review and evaluation, and the training of staff in work procedures.
4. Organization and management practices as applied to the development, analysis, and evaluation of programs, policies, and operational needs of the assigned functional area.
5. Principles and practices of water production, distribution, and storage systems operations and maintenance program development and administration.
6. Applicable federal, state, and local laws, regulatory codes, ordinances, and procedures relevant to assigned area of responsibility.
7. Principles, practices, and procedures of public administration including financial management, human resources, and labor relations programs.
8. Functions, authority, responsibilities, and limitations of an elected Board of Directors.
9. General principles of risk management related to the functions of the assigned area.
10. Technical, legal, financial, and public relations problems associated with the management of water production and distribution operations and maintenance projects and programs.
11. Modern office practices, methods, and computer equipment and applications.
12. English usage, grammar, spelling, vocabulary, and punctuation.
13. Techniques for effectively representing the District in contacts with government agencies; community groups; and various business, professional, regulatory, and legislative organizations.
14. Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and District staff.

Ability to:

1. Plan, administer, coordinate, review, and evaluate the functions, activities, and staff of the District.
2. Work cooperatively with, provide staff support to, and implement the policies of the Board of Directors.
3. Develop and implement goals, objectives, policies, procedures, work standards, and internal controls.
4. Administer complex and technical human resources, financial management, and water production, distribution, and storage systems operations and maintenance, capital improvement, and related programs in an independent and cooperative manner.
5. Interpret, apply, explain, and ensure compliance with federal, state, and local policies, procedures, laws, and regulations.

6. Effectively represent the District in meetings with governmental agencies, community groups, and various business, professional, educational, regulatory, and legislative organizations, and the media.
7. Direct the preparation of and prepare clear and concise reports, correspondence, policies, procedures, and other written materials.
8. Prepare accurate and effective reports, policies, procedures, and other written materials.
9. Analyze problems, identify alternative solutions, project consequences of proposed actions, and implement recommendations in support of goals.
10. Use sound independent judgment within general legal, policy, and procedural guidelines.
11. Organize and prioritize a variety of projects and multiple tasks in an effective and timely manner; organize own work, set priorities, and meet critical time deadlines.
12. Operate modern office equipment, including computer equipment and software programs.
13. Use English effectively to communicate in person, over the telephone, and in writing.
14. Use tact, initiative, prudence, and independent judgment within general policy and procedural guidelines.
15. Understand, and adhere to established District standards, policies, and procedures.
16. Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

EDUCATION/EXPERIENCE

Any combination of training and experience that would provide the required knowledge, skills, and abilities is qualifying.

A typical way to obtain the required qualifications would be:

Equivalent to graduation from a four-year college or university with major coursework in business or public administration, engineering, finance, public policy, management, or a related field AND seven (7) years of management or administrative experience in a public agency setting, preferably in the water industry. Master's degree is desirable. Experience working with an elected board or council is desirable.

LICENSE/CERTIFICATIONS

Possession of, or ability to obtain, a valid California Driver's License by time of appointment.

PHYSICAL DEMANDS

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; to operate a motor vehicle to visit various District and meeting sites; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone or radio. This is primarily a sedentary office classification, although standing and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift, carry, push, and pull materials and objects weighing up to 25 pounds.

ENVIRONMENTAL ELEMENTS

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to potentially hazardous physical substances. Employees may interact with upset staff, public and private representatives, and/or contractors in interpreting and enforcing District policies and procedures.

DRAFT

Reserving Policy

Durham Irrigation District

Adoption date: [Insert upon Board approval]

Effective date: [Insert upon Board approval]

Resolution or policy number: [Insert]

1 Introduction

Durham Irrigation District shall maintain designated reserve funds to support reliable water service, financial stability, emergency response, and timely replacement of infrastructure and equipment. This policy establishes reserve purposes, funding targets, approval requirements, and procedures for annual review. It shall be known as the Durham Irrigation District Reserving Policy.

2 Objectives

- Maintain sufficient liquidity to meet District obligations and continue essential operations.
- Provide financial flexibility for revenue fluctuations, drought, emergencies, and unanticipated costs.
- Accumulate funds for planned infrastructure and equipment replacement and eligible project matching requirements.
- Support stable, sustainable water rates and long-term financial planning.
- Protect restricted funds and establish transparent Board oversight of reserve balances and use.

3 General Reserve Guidelines

The Board of Directors shall establish, modify, and discontinue reserve designations through action at a duly noticed public meeting. Reserve allocations and expenditures shall be reflected in the adopted budget or a subsequent Board-approved action.

Board-designated reserves are unrestricted resources assigned by the Board for particular purposes. Externally restricted funds are subject to enforceable restrictions imposed by law, debt documents, grant agreements, or other third-party agreements. A Board designation alone does not make a fund externally restricted for financial reporting purposes.

Maintain separate accounting records for each reserve. Board-designated funds may be pooled for investment without separate bank accounts. Restricted funds shall be segregated and held as required by their governing provisions. The same cash or investment balance shall not be counted toward more than one reserve.

Only available cash and investments shall support funded reserve balances. Receivables, capital assets, and depreciation entries are not funded reserves. Staff shall reconcile reserve allocations to available resources, accounting for current liabilities, encumbrances, and externally restricted amounts.

4 Reserve Targets

The following targets shall be calculated annually using the adopted fiscal-year budget and applicable schedules. The Board shall select a funded target within each range. Upper targets are planning benchmarks; balances above them require review rather than automatic expenditure.

Order	Board designated reserve	Calculation base	Minimum	Upper target
1	Operating Fund	Annual operating budget base	17%	100%
2	Water Rate Stabilization Fund	Annual budgeted water rate revenue	10%	20%
3	Emergency Fund	Annual operating budget base	25%	25% baseline
4	Drought Management Fund	Annual budgeted consumption revenue	25%	50%
5	Equipment Replacement Fund	Equipment depreciation schedule	Current-year depreciation	Accumulated depreciation
6	Long Term Capital Fund	Ten-year capital plan total	10%	100%

The Emergency Fund target is at least 25% of the operating budget base. The Board may approve a higher amount based on system risk, insurance coverage, deductibles, and potential reimbursement delays.

Calculation definitions

Operating budget base means annual budgeted cash operating expenses, debt service, and District-installed pipeline projects. Exclude depreciation and other noncash charges, transfers between reserves, and pipeline costs already included elsewhere in the base. Identify each component in the annual reserve calculation.

Water rate revenue means budgeted recurring fixed service charges plus consumption charges. Exclude grants, debt proceeds, capacity charges, investment earnings, and other non-rate revenues. Consumption revenue means only the portion from volumetric water sales.

The capital plan base is the estimated total cost of projects in the Board-approved ten-year capital plan. Separately identify restricted funding, committed grants, debt proceeds, and the District's unfunded share so the Board can assess how much unrestricted cash is needed.

Equipment targets are dollar amounts derived from the current-year and accumulated depreciation schedules for eligible equipment. Depreciation does not itself supply cash. Replacement costs and timing shall also be considered. If the schedules are unavailable or produce an inappropriate range, the Board shall adopt an interim target supported by a replacement schedule.

Restricted fund requirements take precedence over the priority order. The Board may change funding priorities to meet urgent needs, documented liabilities, or approved project commitments.

5 Board Designated Reserve Funds

Operating Fund

Purpose: Provide working cash for general operations, timely payment of obligations, and liquidity throughout the year. Maintain 17%–100% of the operating budget base, with 17% representing approximately two months of that base. The Board shall select a target based on cash flow and risk.

Use: Pay expenditures authorized in the adopted budget or by subsequent Board action. The District Manager or designee may process payments within existing purchasing and payment authority. Keep funds needed for near-term obligations readily available.

Water Rate Stabilization Fund

Purpose: Address temporary fluctuations in water rate revenues and reduce abrupt rate impacts. Maintain 10%–20% of annual budgeted water rate revenue.

Use: Transfer funds to operations only through the adopted budget or specific Board approval identifying the revenue shortfall and amount. This reserve shall not routinely finance an ongoing structural operating deficit; staff shall recommend corrective measures when a shortfall is expected to continue.

Emergency Fund

Purpose: Support timely response to natural disasters, major system failures, and other emergencies affecting essential water service. Maintain at least 25% of the operating budget base, or a higher Board-approved target.

Use: Fund emergency response, temporary operations, and necessary emergency repairs. Expenditures require Board approval unless authorized under an existing lawful emergency delegation. This policy does not independently expand emergency contracting or spending authority. Notify the Board at the earliest practical opportunity and report the amount used, remaining balance, and expected recovery.

Insurance proceeds, disaster assistance, and other recoveries attributable to expenditures financed by this reserve shall replenish it to the extent permitted by the recovery's conditions. Do not treat anticipated reimbursements as available cash.

Drought Management Fund

Purpose: Offset temporary reductions in consumption revenue and eligible drought-response costs. Maintain 25%–50% of annual budgeted consumption revenue.

Use: The Board shall approve withdrawals for documented drought-related revenue losses or response needs. Coordinate use with the Water Rate Stabilization Fund and identify which reserve finances each expense or shortfall to avoid duplicate allocations.

Equipment Replacement Fund

Purpose: Accumulate cash for replacement and upgrade of District vehicles, mobile equipment, and related operational equipment. Use the depreciation-based range in Section 4, informed by expected replacement costs and timing.

Use: Fund replacements identified in the adopted budget or otherwise approved by the Board. Review the equipment inventory, useful lives, and replacement costs annually; comprehensively review the allocation methodology at least every five years.

Long Term Capital Fund

Purpose: Accumulate funds for acquisition, construction, rehabilitation, replacement, and upgrade of water infrastructure and capital assets. Maintain 10%–100% of the ten-year capital plan total, with a Board-approved funded target.

Use: Fund Board-approved projects and authorized local matching contributions. Maintain project subaccounts when useful. Distinguish assets funded here from equipment funded by the Equipment Replacement Fund. A local match designation remains Board-designated unless an enforceable agreement imposes a restriction.

6 Other Designated and Restricted Funds

Sick and Annual Leave Fund

Purpose: Provide cash for accrued leave payments required upon employee separation under applicable personnel policies, agreements, and law. This fund is Board-designated unless an enforceable external restriction requires otherwise.

Target and use: Fund 100% of the accrued leave liability payable upon separation, calculated at applicable pay rates with associated employer payroll costs. Staff shall distinguish cash-payable obligations from other compensated-absence accounting liabilities. Include sick leave only where payment is required; this policy does not create or expand any employee benefit. Process payments under existing payroll authority and report material reserve draws to the Board.

Facility Capacity Fee Fund

Purpose: Hold capacity charges, if collected by the District, for the eligible facilities and purposes for which the charges were imposed. Deposit applicable charges into a separate capital facilities fund and track them apart from operating resources, subject to applicable law.

Target and use: Maintain the unspent restricted charges and attributable earnings until eligible expenditure or other lawful disposition. Use only for authorized purposes, with Board approval. Interest attributable to the fund shall remain in the fund where required by law. Prepare applicable annual public reporting; ordinary service revenues and installation reimbursements shall not automatically be classified as capacity charges.

Debt Reserve Fund

Purpose: Meet reserve obligations imposed by any District bond, loan, or other financing agreement. Establish separate accounting by financing when required.

Target and use: Maintain the amount and permitted form of reserve required by the governing financing documents, including any replenishment requirements. Use, custody, investment, and earnings shall follow those documents and applicable law. Do not assume a uniform reserve amount or permission to use reserves for final debt payments. If no reserve is required by a financing, report that requirement as not applicable.

Debt Proceeds Construction Project Fund

Purpose: Hold unspent financing proceeds for the projects and costs authorized by the applicable financing documents.

Target and use: Maintain remaining unspent proceeds and related restricted earnings, subject to authorized disbursements. Track balances and costs by project and financing. Board-approved expenditures must comply with financing restrictions; unused proceeds shall be handled as required by those documents.

Grant and Contract Restricted Funds

Purpose: Account for grant advances, restricted contributions, and other contractually limited funds for specific projects or purposes. Establish subaccounts only when applicable agreements or receipts create a need.

Target and use: Maintain the amount required by the agreement and track receipts, eligible expenditures, required matching funds, and remaining obligations. Apply governing conditions to interest, reimbursement, and disposition of unused balances. A pending grant award or reimbursement receivable does not constitute a funded cash reserve.

Any fire-protection or other agency agreement requiring dedicated funds shall be addressed through a specific Board-approved designation consistent with that agreement.

7 Funding and Replenishment

All unrestricted revenues shall be recorded in the Operating Fund until allocated by the Board. Restricted receipts shall be assigned promptly to their required funds. The Board may fund designated reserves through annual budget appropriations, available operating surpluses, lawful one-time revenues, or approved transfers.

Annual allocations shall first satisfy externally imposed requirements and protect essential liquidity. Staff shall then recommend funding in the priority order in Section 4, subject to documented risk and project commitments. No transfer may override an external restriction.

If a reserve falls below its minimum, the District Manager shall present a replenishment plan at the next practicable public Board meeting. The plan shall identify the shortfall, reason, proposed funding sources, annual contributions, and expected restoration date. The Board may approve a phased approach based on financial capacity and service needs.

Use of reserves below a minimum shall be accompanied by a stated reason and a replenishment plan. An emergency use within existing authority shall be reported promptly, followed by a plan as soon as practical. Reserve shortfalls do not automatically authorize rate increases or borrowing.

Balances above an upper target shall be reviewed during the budget process. The Board may retain them with a stated purpose, revise the target, or reallocate available unrestricted amounts. Restricted resources shall remain subject to their governing conditions.

8 Investment Earnings and Liquidity

Reserve investments shall comply with the District's Investment Policy and applicable requirements. Safety, liquidity, and the timing of anticipated expenditures shall guide investment decisions. This policy does not expand the authority of the Treasurer, District Manager, or investment designee.

Investment earnings on Board-designated reserves shall be credited to the Operating Fund unless otherwise directed by the Board. Earnings on restricted funds shall be credited and used as required by law or the governing agreement. Allocate pooled earnings through a documented, consistent method.

9 Annual Evaluation and Reporting

The District Manager, with assistance from the Treasurer and staff or consultant responsible for accounting, shall prepare a reserve analysis for Board review during the annual budget process. Update the analysis for fiscal-year opening balances and present it at the July meeting or the first practical meeting after balances are available.

For each reserve, report the beginning balance, receipts and earnings, transfers, expenditures, ending or projected balance, calculation base, minimum and selected target, surplus or shortfall, restrictions, and any replenishment plan. Identify actual balances separately from estimates.

Present an updated analysis after a significant reserve expenditure, material change in revenues or obligations, or identification of a balance below minimum. Provide reserve status with regular financial reports, at least quarterly, and reconcile year-end amounts to the District's financial records.

10 Board Review and Administration

The Board shall review this policy annually at a public meeting and may revise reserve categories, targets, priorities, or procedures by formal action. The District Manager shall administer the policy and maintain supporting calculations and approval records.

At adoption, the Board shall approve initial reserve allocations based on verified available balances, establish targets within the stated ranges, and approve a funding plan for any shortfalls. This policy does not represent that the District currently has sufficient cash to fund every target. Applicable law and enforceable agreements control over inconsistent policy provisions.