

**Durham Irrigation District Board of Directors
Board Meeting**

September 19, 2023 - 5:30 PM

AGENDA

COPIES OF THIS AGENDA AVAILABLE FROM:

Durham Irrigation District Office or Online at www.didwater.org

- *The Board of Directors is committed to making its meetings accessible to all citizens. Any person requiring special accommodation to participate is requested to contact the District Office at 530-343-1594 at least 48 hours in advance of the meeting.*
- *The Board of Directors or its Chair, pursuant to Government Code section 54954.3, reserve the right to impose reasonable regulations governing public participation on agenda and non-agenda items, including limiting the total amount of time allocated to public testimony on particular issues and for each individual speaker.*
- **Starred items (*) indicate materials in the agenda packet.**
Posted: 11:00 AM, September 15, 2023, at 9418-C Midway, Durham, CA 95938 and www.didwater.org.

Board of Directors:

Matt Doyle, Chair
Raymond Cooper, Director
Kevin Phillips, Director

District Staff:

Mark Adams, District Engineer
Amanda Uhrhammer, District Counsel
Mike Butler, Water Operator
Adam Daigle, Assistant Water Operator
Nicole Johansson, Public Outreach
Jeannie Trizzino, Administrative Assistant

AGENDA ITEMS:

1 CALL TO ORDER

- 1.1 Roll Call/Establishment of Quorum
- 1.2 Introduction of Guests

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 PRESENTATIONS

All Items Informational/Possible Action

4 CONSENT AGENDA

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.

Action Requested: That the Board of Directors approve the following Consent Agenda items.

- 4.1 Monthly Financial Report for August 2023, including:
 - 4.1.1 * Balance Sheet
 - 4.1.2 * Profit & Loss Statement
 - 4.1.3 * Previous Year Comparison
 - 4.1.4 * General Ledger
 - 4.1.5 * Board Recap, Water Sales and AR Aging Report
- 4.2 * Approval of the Warrant Sheet from August 18, 2023 to September 14, 2023, including payments, deposits, and transaction adjustments.
- 4.3 * Approval of the Minutes for the July 18, 2023, August 22, 2023 Regular Board Meetings, and September 11, 2023 Special Board Meeting.
- 4.4 Settlement of Claim with Jeff Carter / Carter Law Office. General terms: settlement of all claims in exchange for \$118,171.50.

5 REGULAR AGENDA

- 5.1 Items Removed from Consent Agenda

6 CORRESPONDENCE

All Items Informational/Possible Action/Direction

- 6.1 NONE

7 GENERAL BUSINESS

- 7.1 District Activities and Status Report from District Engineer.
(All Items Informational/Possible Action/Direction)
 - 7.1.1 Capital Improvement Plan Update
 - 7.1.2 District Funding Options Update
Action Requested: Board action/approval is requested to set a date for CIP/Funding Workshop.
 - 7.1.3 Update: USBR Grant-Funded Meter Replacement and Lead Service Laterals Assessment Project
Requested: Status Report
 - 7.1.4 Update: Easement Agreement between DID and DUSD for connections along east side of Durham Dayton Highway.
Requested: Status Report
- 7.2 Development Projects. Review status of development projects' activities.
 - 7.2.1 Creekside Estates (aka Keeney Development)
Requested: Status report on service agreement.
 - 7.2.2 Butte County Farm Bureau – 9412 Jones Avenue
Requested: Status Report.

- 7.3 Annual Audit 2021
 - * Action Requested: Discuss and accept 2021 Audit
- 7.4 Interim District Fiscal Officer
 - Requested: District Fiscal Officer proposed job description.
- 7.5 Policy and Procedure Manual Updates.
 - 7.5.1 Introduction (Doyle)
 - 7.5.2 Water Rates, Operating fees, and Billing Procedure (Phillips)
- 7.6 Community Advisory Committee Structure.
 - Requested: Status Update

8 WATER OPERATIONS BUSINESS

- 8.1 Ongoing/New Business
 - All Items Informational/Possible Action/Direction
- 8.2 * Review of Water Operator Log for August 2023 (Operator Mike Butler)
- 8.3 * Monthly Work Order Status Report through September 15, 2023

9 ATTORNEY REPORT

- 9.1 Updates from Legal Counsel not discussed under other Agenda Items

10 VINA GSA

(All Items Informational/Possible Action/Direction)

See Vina GSA Calendar online here: <https://www.vinagsa.org/calendar>

- 10.1 Vina GSA SHAC Meetings
- 10.2 Vina GSA Board Meetings
- 10.3 Vina GSA/RCRD GSA Board Meetings

11 DIRECTORS' COMMENTS:

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

12 ADJOURNMENT

Adjourn to the next Regular Board Meeting, October 17, 2023.

Attachments

Durham Irrigation District

Balance Sheet

As of August 31, 2023

4.1.1

Aug 31, 23

ASSETS

Current Assets

Checking/Savings

Current Assets

| | |
|------------------|-----------|
| Cash | 43,156.49 |
| Cash on Hand | 100.00 |
| Development Fees | 36,660.24 |
| Savings | 14,381.27 |
| California CLASS | 98,845.64 |

| | |
|----------------------|------------|
| Total Current Assets | 193,143.64 |
|----------------------|------------|

| | |
|------------------------|------------|
| Total Checking/Savings | 193,143.64 |
|------------------------|------------|

| | |
|----------------------|------------|
| Total Current Assets | 193,143.64 |
|----------------------|------------|

Fixed Assets

CAPITAL ASSETS

Depreciable Assets

| | |
|-------------------|-------------|
| Equipment | 101,440.80 |
| 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 | 606,669.80 |
|--------------------------|------------|

| | |
|----------------------|------------|
| Total CAPITAL ASSETS | 606,669.80 |
|----------------------|------------|

Non-Depreciable Assets

| | |
|------|-----------|
| Land | 20,331.00 |
|------|-----------|

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

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|--------------------|------------|
| Total Fixed Assets | 627,000.80 |
|--------------------|------------|

| | |
|--------------|------------|
| TOTAL ASSETS | 820,144.44 |
|--------------|------------|

LIABILITIES & EQUITY

Equity

NET POSITION

| | |
|---------------------------------|------------|
| Net Investment in Capital Asset | 566,549.00 |
|---------------------------------|------------|

| | |
|--------------------|------------|
| Total NET POSITION | 566,549.00 |
|--------------------|------------|

| | |
|-------------------------|------------|
| Unrestricted Net Assets | 329,892.09 |
|-------------------------|------------|

| | |
|------------|------------|
| Net Income | -76,296.65 |
|------------|------------|

| | |
|--------------|------------|
| Total Equity | 820,144.44 |
|--------------|------------|

| | |
|----------------------------|------------|
| TOTAL LIABILITIES & EQUITY | 820,144.44 |
|----------------------------|------------|

Durham Irrigation District

Profit & Loss

January through August 2023

4.1.2

Ordinary Income/Expense

Income

Water Sales Income

OPERATING REVENUES

| | Jan 23 | Feb 23 | Mar 23 | Apr 23 | May 23 | Jun 23 | Jul 23 | Aug 23 | TOTAL |
|-------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Demand Fees | 0.00 | 0.00 | 60.00 | 0.00 | 90.00 | 0.00 | 30.00 | 0.00 | 180.00 |

| | | | | | | | | | |
|-------------|------|----------|----------|----------|--------|--------|------|------|----------|
| Meter Sales | 0.00 | 1,300.00 | 1,300.00 | 2,600.00 | 650.00 | 650.00 | 0.00 | 0.00 | 6,500.00 |
|-------------|------|----------|----------|----------|--------|--------|------|------|----------|

| | | | | | | | | | |
|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| Water Sales | 30,527.77 | 18,553.94 | 22,799.91 | 16,321.23 | 29,838.74 | 26,072.19 | 51,453.80 | 46,734.02 | 242,301.60 |
|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|

| | | | | | | | | | |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Total OPERATING REVENUES | 30,527.77 | 19,853.94 | 24,159.91 | 18,921.23 | 30,578.74 | 26,722.19 | 51,483.80 | 46,734.02 | 248,981.60 |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|

| | | | | | | | | | |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Total Water Sales Income | 30,527.77 | 19,853.94 | 24,159.91 | 18,921.23 | 30,578.74 | 26,722.19 | 51,483.80 | 46,734.02 | 248,981.60 |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|

| | | | | | | | | | |
|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Total Income | 30,527.77 | 19,853.94 | 24,159.91 | 18,921.23 | 30,578.74 | 26,722.19 | 51,483.80 | 46,734.02 | 248,981.60 |
|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|

Expense

Contract Services

| | | | | | | | | | |
|-----------------|--------|--------|----------|----------|--------|--------|--------|--------|-----------|
| Accounting Fees | 850.00 | 649.73 | 6,481.25 | 1,175.00 | 525.00 | 525.00 | 475.00 | 575.00 | 11,255.98 |
|-----------------|--------|--------|----------|----------|--------|--------|--------|--------|-----------|

| | | | | | | | | | |
|---------------------|----------|----------|----------|----------|----------|------|-----------|----------|-----------|
| Engineering Support | 6,972.50 | 6,922.50 | 5,810.50 | 5,155.00 | 3,757.50 | 0.00 | 12,615.50 | 7,963.50 | 49,197.00 |
|---------------------|----------|----------|----------|----------|----------|------|-----------|----------|-----------|

| | | | | | | | | | |
|------------|----------|-----------|----------|----------|----------|----------|----------|----------|-----------|
| Legal Fees | 2,160.00 | 13,893.06 | 6,689.50 | 9,763.00 | 1,350.00 | 4,040.07 | 5,181.50 | 1,809.50 | 44,886.63 |
|------------|----------|-----------|----------|----------|----------|----------|----------|----------|-----------|

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|-----------------------------|------|----------|------|----------|--------|------|----------|----------|----------|
| Management & Administration | 0.00 | 1,818.75 | 0.00 | 1,275.00 | 618.75 | 0.00 | 3,000.00 | 1,500.00 | 8,212.50 |
|-----------------------------|------|----------|------|----------|--------|------|----------|----------|----------|

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|--------------------------------|-----------------|------------------|------------------|------------------|-----------------|-----------------|------------------|------------------|-------------------|
| Total Contract Services | 9,982.50 | 23,284.04 | 18,981.25 | 17,368.00 | 6,251.25 | 4,565.07 | 21,272.00 | 11,848.00 | 113,552.11 |
|--------------------------------|-----------------|------------------|------------------|------------------|-----------------|-----------------|------------------|------------------|-------------------|

OPERATING EXPENSES

Administration

| | | | | | | | | | |
|----------------|--------|--------|--------|--------|--------|--------|--------|--------|----------|
| Board Stipends | 300.00 | 400.00 | 800.00 | 400.00 | 400.00 | 400.00 | 300.00 | 600.00 | 3,600.00 |
|----------------|--------|--------|--------|--------|--------|--------|--------|--------|----------|

| | | | | | | | | | |
|-------------------|------|------|------|------|------|------|--------|------|--------|
| Contract Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 507.50 | 0.00 | 507.50 |
|-------------------|------|------|------|------|------|------|--------|------|--------|

District Wages, Taxes, Insur.

| | | | | | | | | | |
|-----------|----------|------|------|------|------|------|----------|------|----------|
| Insurance | 1,190.86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,817.96 | 0.00 | 7,008.82 |
|-----------|----------|------|------|------|------|------|----------|------|----------|

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|----------------------|--------|--------|--------|--------|--------|--------|--------|--------|----------|
| Payroll Service Fees | 298.20 | 123.20 | 134.40 | 134.40 | 134.40 | 209.00 | 141.80 | 141.80 | 1,317.20 |
|----------------------|--------|--------|--------|--------|--------|--------|--------|--------|----------|

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|---------------------|--------|--------|--------|-------|--------|--------|--------|--------|----------|
| Payroll Tax Expense | 302.55 | 459.13 | 248.21 | 20.11 | 232.40 | 276.32 | 199.21 | 247.40 | 1,985.33 |
|---------------------|--------|--------|--------|-------|--------|--------|--------|--------|----------|

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|-------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|
| Wages | 2,597.00 | 3,941.00 | 3,003.00 | 3,374.00 | 3,038.00 | 3,612.00 | 2,604.00 | 3,234.00 | 25,403.00 |
|-------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|

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|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Total District Wages, Taxes, Insur. | 4,388.61 | 4,523.33 | 3,385.61 | 3,528.51 | 3,404.80 | 4,097.32 | 8,762.97 | 3,623.20 | 35,714.35 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|

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|--------------------------------|-----------------|-------------|-------------|---------------|-------------|-------------|-------------|---------------|-----------------|
| Fees, Dues, Memberships | 4,990.58 | 0.00 | 0.00 | 454.94 | 0.00 | 0.00 | 0.00 | 701.15 | 6,146.67 |
|--------------------------------|-----------------|-------------|-------------|---------------|-------------|-------------|-------------|---------------|-----------------|

Office Expense

| | | | | | | | | | |
|-------|------|------|------|------|------|-------|------|------|-------|
| Meals | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 23.25 | 0.00 | 0.00 | 23.25 |
|-------|------|------|------|------|------|-------|------|------|-------|

| | | | | | | | | | |
|---------|--------|--------|--------|--------|--------|--------|--------|--------|----------|
| Postage | 800.00 | 200.00 | 200.00 | 464.35 | 111.33 | 404.60 | 310.31 | 200.00 | 2,690.59 |
|---------|--------|--------|--------|--------|--------|--------|--------|--------|----------|

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|----------|------|--------|------|------|--------|--------|------|------|--------|
| Software | 0.00 | 137.50 | 0.00 | 0.00 | 124.99 | 179.88 | 0.00 | 0.00 | 442.37 |
|----------|------|--------|------|------|--------|--------|------|------|--------|

| | | | | | | | | | |
|----------|--------|--------|--------|------|-------|--------|------|------|----------|
| Supplies | 306.66 | 823.55 | 213.06 | 0.00 | 76.97 | 172.91 | 0.00 | 0.00 | 1,593.15 |
|----------|--------|--------|--------|------|-------|--------|------|------|----------|

4.1.2

Durham Irrigation District

Profit & Loss

January through August 2023

| | Jan 23 | Feb 23 | Mar 23 | Apr 23 | May 23 | Jun 23 | Jul 23 | Aug 23 | TOTAL |
|---|-----------|------------|------------|------------|-----------|------------|-----------|-----------|------------|
| Website Hosting | 75.00 | 75.00 | 75.00 | 75.00 | 75.00 | 75.00 | 84.00 | 84.00 | 618.00 |
| Total Office Expense | 1,181.66 | 1,236.05 | 488.06 | 539.35 | 388.29 | 855.64 | 394.31 | 284.00 | 5,367.36 |
| Rent | 650.00 | 821.33 | 650.00 | 650.00 | 650.00 | 796.00 | 650.00 | 761.33 | 5,628.66 |
| Software Fees | 130.00 | 70.00 | 250.00 | 130.00 | 130.00 | 130.00 | 0.00 | 110.00 | 950.00 |
| Utilities | | | | | | | | | |
| Garbage | 124.16 | 133.75 | 133.75 | 133.75 | 133.75 | 133.75 | 133.75 | 133.75 | 1,060.41 |
| Gas & Electric | 4,204.73 | 3,856.03 | 3,914.50 | 3,786.23 | 4,482.29 | 5,394.08 | 8,268.49 | 10,509.45 | 44,415.80 |
| Telephone/Internet | 200.76 | 344.52 | 200.76 | 199.77 | 199.77 | 214.87 | 215.26 | 215.26 | 1,790.97 |
| Total Utilities | 4,529.65 | 4,334.30 | 4,249.01 | 4,119.75 | 4,815.81 | 5,742.70 | 8,617.50 | 10,858.46 | 47,267.18 |
| Water System Maint,Repair,Repl | | | | | | | | | |
| Regular Operations & Maint | | | | | | | | | |
| O & M Supplies | 2,472.82 | 2,309.79 | 2,948.74 | 8,150.97 | 1,286.59 | 3,932.48 | 2,871.91 | 1,641.41 | 25,614.71 |
| Water Testing Fees | 0.00 | 471.92 | 246.48 | 323.70 | 928.04 | 178.20 | 178.20 | 897.44 | 3,223.98 |
| Weed Management | 800.00 | 800.00 | 2,000.00 | 800.00 | 800.00 | 0.00 | 1,600.00 | 1,200.00 | 8,000.00 |
| Total Regular Operations & Maint | 3,272.82 | 3,581.71 | 5,195.22 | 9,274.67 | 3,014.63 | 4,110.68 | 4,650.11 | 3,738.85 | 36,838.69 |
| Water System Repair & Repl.+ | | | | | | | | | |
| Repairs | 0.00 | 760.00 | 6,949.79 | 0.00 | 7,660.65 | 0.00 | 597.55 | 0.00 | 15,967.99 |
| Contractor | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,666.14 | 0.00 | 2,165.25 | 27,831.39 |
| Water Operator | 3,378.28 | 3,378.28 | 3,378.28 | 3,378.28 | 3,378.28 | 3,558.71 | 3,558.71 | 3,558.71 | 27,567.53 |
| Total Water System Repair & Repl.+ | 3,378.28 | 4,138.28 | 10,328.07 | 3,378.28 | 11,038.93 | 29,224.85 | 4,156.26 | 5,723.96 | 71,366.91 |
| Total Water System Maint,Repair,Repl | 6,651.10 | 7,719.99 | 15,523.29 | 12,652.95 | 14,053.56 | 33,335.53 | 8,806.37 | 9,462.81 | 108,205.60 |
| Total Administration | 22,821.60 | 19,105.00 | 25,345.97 | 22,475.50 | 23,842.46 | 45,357.19 | 28,038.65 | 26,400.95 | 213,387.32 |
| Bank Service Charges | 345.48 | 314.17 | 241.02 | 237.72 | 197.35 | 284.86 | 374.72 | 348.98 | 2,344.30 |
| Total OPERATING EXPENSES | 23,167.08 | 19,419.17 | 25,586.99 | 22,713.22 | 24,039.81 | 45,642.05 | 28,413.37 | 26,749.93 | 215,731.62 |
| Total Expense | 33,149.58 | 42,703.21 | 44,568.24 | 40,081.22 | 30,291.06 | 50,207.12 | 49,685.37 | 38,597.93 | 329,283.73 |
| Net Ordinary Income | -2,621.81 | -22,849.27 | -20,408.33 | -21,159.99 | 287.68 | -23,484.93 | 1,798.43 | 8,136.09 | -80,302.13 |
| Other Income/Expense | | | | | | | | | |
| Other Income | | | | | | | | | |
| NON-OPERATING REVENUE | | | | | | | | | |
| Interest Income | 699.54 | 661.38 | 743.79 | 758.79 | 733.42 | 661.69 | 640.11 | 546.76 | 5,445.48 |
| Total NON-OPERATING REVENUE | 699.54 | 661.38 | 743.79 | 758.79 | 733.42 | 661.69 | 640.11 | 546.76 | 5,445.48 |
| Total Other Income | 699.54 | 661.38 | 743.79 | 758.79 | 733.42 | 661.69 | 640.11 | 546.76 | 5,445.48 |

Durham Irrigation District

Profit & Loss

January through August 2023

| | Jan 23 | Feb 23 | Mar 23 | Apr 23 | May 23 | Jun 23 | Jul 23 | Aug 23 | TOTAL |
|---------------------------------|-----------|------------|------------|------------|----------|------------|----------|----------|------------|
| Other Expense | | | | | | | | | |
| Special District Projects | | | | | | | | | |
| Expenses | | | | | | | | | |
| Development Project Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 742.00 | 698.00 | 1,440.00 |
| Total Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 742.00 | 698.00 | 1,440.00 |
| Total Special District Projects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 742.00 | 698.00 | 1,440.00 |
| Total Other Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 742.00 | 698.00 | 1,440.00 |
| Net Other Income | 699.54 | 661.38 | 743.79 | 758.79 | 733.42 | 661.69 | -101.89 | -151.24 | 4,005.48 |
| Net Income | -1,922.27 | -22,187.89 | -19,664.54 | -20,401.20 | 1,021.10 | -22,823.24 | 1,696.54 | 7,984.85 | -76,296.65 |

Durham Irrigation District
Profit & Loss
January through August 2023

4.1.3

| TOTAL | | | | |
|-------------------------------------|--------------|--------------|------------|----------|
| | Jan - Aug 23 | Jan - Aug 22 | \$ Change | % Change |
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Water Sales Income | | | | |
| OPERATING REVENUES | | | | |
| Demand Fees | 180.00 | 330.00 | -150.00 | -45.46% |
| Meter Sales | 6,500.00 | 650.00 | 5,850.00 | 900.0% |
| Water Sales | 242,301.60 | 293,823.75 | -51,522.15 | -17.54% |
| Total OPERATING REVENUES | 248,981.60 | 294,803.75 | -45,822.15 | -15.54% |
| Total Water Sales Income | 248,981.60 | 294,803.75 | -45,822.15 | -15.54% |
| Total Income | 248,981.60 | 294,803.75 | -45,822.15 | -15.54% |
| Expense | | | | |
| Contract Services | | | | |
| Accounting Fees | 11,255.98 | 9,933.50 | 1,322.48 | 13.31% |
| Engineering Support | 49,197.00 | 12,675.00 | 36,522.00 | 288.14% |
| Legal Fees | 44,886.63 | 20,973.60 | 23,913.03 | 114.02% |
| Management & Administration | 8,212.50 | 0.00 | 8,212.50 | 100.0% |
| Total Contract Services | 113,552.11 | 43,582.10 | 69,970.01 | 160.55% |
| OPERATING EXPENSES | | | | |
| Administration | | | | |
| Board Stipends | 3,600.00 | 3,100.00 | 500.00 | 16.13% |
| Contract Services | 507.50 | 1,095.62 | -588.12 | -53.68% |
| District Wages, Taxes, Insur. | | | | |
| Insurance | 7,008.82 | 6,586.44 | 422.38 | 6.41% |
| Payroll Service Fees | 1,317.20 | 1,164.84 | 152.36 | 13.08% |
| Payroll Tax Expense | 1,985.33 | 916.43 | 1,068.90 | 116.64% |
| Wages | 25,403.00 | 17,182.00 | 8,221.00 | 47.85% |
| Total District Wages, Taxes, Insur. | 35,714.35 | 25,849.71 | 9,864.64 | 38.16% |
| Fees, Dues, Memberships | 6,146.67 | 11,066.24 | -4,919.57 | -44.46% |
| Office Expense | | | | |
| Meals | 23.25 | 26.04 | -2.79 | -10.71% |
| Postage | 2,690.59 | 1,613.40 | 1,077.19 | 66.77% |
| Software | 442.37 | 114.99 | 327.38 | 284.7% |
| Supplies | 1,593.15 | 726.99 | 866.16 | 119.14% |
| Website Hosting | 618.00 | 600.00 | 18.00 | 3.0% |
| Total Office Expense | 5,367.36 | 3,081.42 | 2,285.94 | 74.19% |
| Rent | 5,628.66 | 4,644.02 | 984.64 | 21.2% |
| Software Fees | 950.00 | 920.00 | 30.00 | 3.26% |
| Utilities | | | | |
| Garbage | 1,060.41 | 987.18 | 73.23 | 7.42% |
| Gas & Electric | 44,415.80 | 45,185.59 | -769.79 | -1.7% |
| Telephone/Internet | 1,790.97 | 1,627.49 | 163.48 | 10.05% |
| Total Utilities | 47,267.18 | 47,800.26 | -533.08 | -1.12% |
| Water System Maint,Repair,Repl | | | | |
| Regular Operations & Maint | | | | |

Durham Irrigation District
Profit & Loss
January through August 2023

| TOTAL | | | | |
|--------------------------------------|--------------|--------------|------------|-------------|
| | Jan - Aug 23 | Jan - Aug 22 | \$ Change | % Change |
| O & M Supplies | 25,614.71 | 17,375.93 | 8,238.78 | 47.42% |
| Water Testing Fees | 3,223.98 | 1,542.67 | 1,681.31 | 108.99% |
| Weed Management | 8,000.00 | 6,500.00 | 1,500.00 | 23.08% |
| Total Regular Operations & Maint | 36,838.69 | 25,418.60 | 11,420.09 | 44.93% |
| Water System Repair & Repl.+ | | | | |
| Repairs | 15,967.99 | 77,559.06 | -61,591.07 | -79.41% |
| Contractor | 27,831.39 | 29,065.09 | -1,233.70 | -4.25% |
| Water Operator | 27,567.53 | 25,317.28 | 2,250.25 | 8.89% |
| Total Water System Repair & Repl.+ | 71,366.91 | 131,941.43 | -60,574.52 | -45.91% |
| Total Water System Maint,Repair,Repl | 108,205.60 | 157,360.03 | -49,154.43 | -31.24% |
| Total Administration | 213,387.32 | 254,917.30 | -41,529.98 | -16.29% |
| Bank Service Charges | 2,344.30 | 2,220.70 | 123.60 | 5.57% |
| Total OPERATING EXPENSES | 215,731.62 | 257,138.00 | -41,406.38 | -16.1% |
| Total Expense | 329,283.73 | 300,720.10 | 28,563.63 | 9.5% |
| Net Ordinary Income | -80,302.13 | -5,916.35 | -74,385.78 | -1,257.29% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| NON-OPERATING REVENUE | | | | |
| Interest Income | 5,445.48 | 0.95 | 5,444.53 | 573,108.42% |
| Total NON-OPERATING REVENUE | 5,445.48 | 0.95 | 5,444.53 | 573,108.42% |
| SPECIAL PROJECTS | | | | |
| Development Projects Income | | | | |
| Payments Received | 0.00 | 850.00 | -850.00 | -100.0% |
| Total Development Projects Income | 0.00 | 850.00 | -850.00 | -100.0% |
| Total SPECIAL PROJECTS | 0.00 | 850.00 | -850.00 | -100.0% |
| Total Other Income | 5,445.48 | 850.95 | 4,594.53 | 539.93% |
| Other Expense | | | | |
| Special District Projects | | | | |
| Expenses | | | | |
| Agency Fees | 0.00 | 431.95 | -431.95 | -100.0% |
| Development Project Fees | 1,440.00 | 2,177.50 | -737.50 | -33.87% |
| Total Expenses | 1,440.00 | 2,609.45 | -1,169.45 | -44.82% |
| Total Special District Projects | 1,440.00 | 2,609.45 | -1,169.45 | -44.82% |
| Total Other Expense | 1,440.00 | 2,609.45 | -1,169.45 | -44.82% |
| Net Other Income | 4,005.48 | -1,758.50 | 5,763.98 | 327.78% |
| Net Income | -76,296.65 | -7,674.85 | -68,621.80 | -894.11% |

Durham Irrigation District
General Ledger
As of August 31, 2023

4.1.4

| Date | Num | Name | Memo | Amount | Balance |
|-----------------------|------|-------------------------|------------------------------|------------|------------|
| Current Assets | | | | | 200,459.73 |
| Cash | | | | | 23,019.34 |
| 08/02/2023 | | Deposit | Deposit | 89.50 | 23,108.84 |
| 08/02/2023 | | Bank Charge | | -348.98 | 22,759.86 |
| 08/03/2023 | | Deposit | Deposit | 908.69 | 23,668.55 |
| 08/04/2023 | | Deposit | Deposit | 823.71 | 24,492.26 |
| 08/04/2023 | | Postalia | | -200.00 | 24,292.26 |
| 08/07/2023 | | Deposit | Deposit | 8,532.28 | 32,824.54 |
| 08/07/2023 | | Deposit | Deposit | 825.23 | 33,649.77 |
| 08/07/2023 | | Deposit | Deposit | 587.92 | 34,237.69 |
| 08/08/2023 | | Deposit | Deposit | 8,843.32 | 43,081.01 |
| 08/08/2023 | | Deposit | Deposit | 194.21 | 43,275.22 |
| 08/09/2023 | | Deposit | Deposit | 4,927.70 | 48,202.92 |
| 08/09/2023 | | Deposit | Deposit | 48.07 | 48,250.99 |
| 08/10/2023 | | Deposit | Deposit | 133.43 | 48,384.42 |
| 08/11/2023 | | Wages | | -1,293.83 | 47,090.59 |
| 08/11/2023 | | Deposit | Deposit | 128.52 | 47,219.11 |
| 08/11/2023 | | Paychex | | -70.90 | 47,148.21 |
| 08/11/2023 | | Payroll Taxes | | -574.97 | 46,573.24 |
| 08/14/2023 | | Deposit | Deposit | 265.75 | 46,838.99 |
| 08/14/2023 | | Deposit | Deposit | 252.71 | 47,091.70 |
| 08/14/2023 | | Deposit | Deposit | 228.57 | 47,320.27 |
| 08/15/2023 | | Comcast | | -215.26 | 47,105.01 |
| 08/16/2023 | | Deposit | Deposit | 349.12 | 47,454.13 |
| 08/17/2023 | | Deposit | Deposit | 785.52 | 48,239.65 |
| 08/18/2023 | | Deposit | Deposit | 6,840.97 | 55,080.62 |
| 08/18/2023 | | Deposit | Deposit | 4,523.66 | 59,604.28 |
| 08/18/2023 | | Deposit | Deposit | 364.04 | 59,968.32 |
| 08/21/2023 | | Deposit | Deposit | 107.63 | 60,075.95 |
| 08/21/2023 | | Deposit | Deposit | 87.09 | 60,163.04 |
| 08/21/2023 | | Deposit | Deposit | 55.07 | 60,218.11 |
| 08/22/2023 | 9944 | Raymond Cooper | Aug 2023 | -400.00 | 59,818.11 |
| 08/22/2023 | 9945 | James M. Doyle | Aug 2023 | -100.00 | 59,718.11 |
| 08/22/2023 | 9946 | Kevin Phillips | Aug 2023 | -100.00 | 59,618.11 |
| 08/22/2023 | 9947 | JC Hernandez Maint... | July 2023 alley cleanup | -1,200.00 | 58,418.11 |
| 08/22/2023 | 9948 | Pace Analytical Serv... | water quality testing | -897.44 | 57,520.67 |
| 08/22/2023 | 9949 | Sierra Water Utility | chlorine, parts, add'l labor | -1,568.71 | 55,951.96 |
| 08/22/2023 | 9950 | Tozier's True Value ... | parts | -65.19 | 55,886.77 |
| 08/22/2023 | 9951 | Brown General Engi... | leak repairs | -2,165.25 | 53,721.52 |
| 08/22/2023 | 9952 | Ferguson Waterworks | parts - USBR | -7.51 | 53,714.01 |
| 08/22/2023 | 9953 | Joseph J Corron | USBR - SCADA - radio tel... | -10,823.25 | 42,890.76 |
| 08/22/2023 | 9954 | Sierra Water Utility | USBR flow sensor | -4,477.69 | 38,413.07 |
| 08/22/2023 | 9955 | Camp & McLaughlin | Aug 2023 rent | -650.00 | 37,763.07 |
| 08/22/2023 | 9956 | Franco-Typ Postalia | quarterly equipment lease | -111.33 | 37,651.74 |
| 08/22/2023 | 9957 | Recology | | -133.75 | 37,517.99 |
| 08/22/2023 | 9943 | PG & E | | -10,509.45 | 27,008.54 |
| 08/22/2023 | 9958 | Sequoyah | | -110.00 | 26,898.54 |
| 08/22/2023 | 9959 | Streamline | | -84.00 | 26,814.54 |
| 08/22/2023 | 9960 | Underground Servic... | annual renewal | -300.00 | 26,514.54 |
| 08/22/2023 | 9961 | Sheryl Bosman | bookkeeping | -575.00 | 25,939.54 |
| 08/22/2023 | 9962 | Nicole Lee Johnnasson | outreach consulting | -1,500.00 | 24,439.54 |
| 08/22/2023 | 9963 | Minasian Law LLP | | -1,809.50 | 22,630.04 |
| 08/22/2023 | 9964 | Northstar Engineering | | -7,963.50 | 14,666.54 |
| 08/22/2023 | 9967 | LAFCO | share LAFCO operating e... | -401.15 | 14,265.39 |
| 08/22/2023 | 9968 | Northstar Engineering | Creekside Estates | -698.00 | 13,567.39 |
| 08/22/2023 | 9966 | Sierra Water Utility | | -3,558.71 | 10,008.68 |
| 08/22/2023 | 9969 | Debbie Corwin | refund | -1.66 | 10,007.02 |
| 08/22/2023 | 9970 | Kaityn Casle | refund | -1.82 | 10,005.20 |
| 08/22/2023 | | Deposit | Deposit | 299.91 | 10,305.11 |
| 08/22/2023 | | Deposit | Deposit | 975.00 | 11,280.11 |
| 08/23/2023 | | Deposit | Deposit | 28,000.00 | 39,280.11 |
| 08/23/2023 | | Deposit | Deposit | 93.54 | 39,373.65 |
| 08/25/2023 | | Wages | | -1,115.20 | 38,258.45 |
| 08/25/2023 | | Payroll Taxes | | -497.40 | 37,761.05 |
| 08/25/2023 | | Paychex | | -70.90 | 37,690.15 |
| 08/28/2023 | | Deposit | Deposit | 4,910.07 | 42,600.22 |
| 08/28/2023 | | Deposit | Deposit | 37.07 | 42,637.29 |
| 08/31/2023 | | Deposit | Deposit | 286.09 | 42,923.38 |

Durham Irrigation District
General Ledger
As of August 31, 2023

| Date | Num | Name | Memo | Amount | Balance |
|------------|------|--|-----------------------------|------------|-------------|
| 08/31/2023 | | Deposit | Deposit | 233.11 | 43,156.49 |
| | | Total Cash | | 20,137.15 | 43,156.49 |
| | | Cash on Hand | | | 100.00 |
| | | Total Cash on Hand | | | 100.00 |
| | | Development Fees | | | 36,660.24 |
| | | Total Development Fees | | | 36,660.24 |
| | | Savings | | | 14,381.15 |
| 08/31/2023 | | Deposit | Deposit | 0.12 | 14,381.27 |
| | | Total Savings | | 0.12 | 14,381.27 |
| | | California CLASS | | | 126,299.00 |
| 08/23/2023 | | Deposit | Deposit | -28,000.00 | 98,299.00 |
| 08/31/2023 | | Deposit | Deposit | 546.64 | 98,845.64 |
| | | Total California CLASS | | -27,453.36 | 98,845.64 |
| | | Total Current Assets | | -7,316.09 | 193,143.64 |
| | | CAPITAL ASSETS | | | 591,368.86 |
| | | Depreciable Assets | | | 591,368.86 |
| | | Equipment | | | 86,139.86 |
| 08/22/2023 | 9953 | Joseph J Corron | USBR - SCADA - radio tel... | 10,823.25 | 96,963.11 |
| 08/22/2023 | 9954 | Sierra Water Utility | USBR flow sensor | 4,477.69 | 101,440.80 |
| | | Total Equipment | | 15,300.94 | 101,440.80 |
| | | Mains | | | 623,540.00 |
| | | Total Mains | | | 623,540.00 |
| | | Pumps | | | 172,575.00 |
| | | Total Pumps | | | 172,575.00 |
| | | Structures | | | 16,084.00 |
| | | Total Structures | | | 16,084.00 |
| | | Wells | | | 127,486.00 |
| | | Total Wells | | | 127,486.00 |
| | | Less Accum. Dep'n | | | -434,456.00 |
| | | Total Less Accum. Dep'n | | | -434,456.00 |
| | | Total Depreciable Assets | | 15,300.94 | 606,669.80 |
| | | Total CAPITAL ASSETS | | 15,300.94 | 606,669.80 |
| | | Non-Depreciable Assets | | | 20,331.00 |
| | | Land | | | 20,331.00 |
| | | Total Land | | | 20,331.00 |
| | | Total Non-Depreciable Assets | | | 20,331.00 |
| | | NET POSITION | | | -566,549.00 |
| | | Net Investment in Capital Asset | | | -566,549.00 |
| | | Total Net Investment in Capital Asset | | | -566,549.00 |
| | | Total NET POSITION | | | -566,549.00 |
| | | Unrestricted Net Assets | | | -329,892.09 |
| | | Total Unrestricted Net Assets | | | -329,892.09 |
| | | Water Sales Income | | | -202,247.58 |
| | | OPERATING REVENUES | | | -202,247.58 |
| | | Demand Fees | | | -180.00 |
| | | Total Demand Fees | | | -180.00 |
| | | Meter Sales | | | -6,500.00 |

Durham Irrigation District
General Ledger
As of August 31, 2023

| Date | Num | Name | Memo | Amount | Balance |
|--|------|-----------------------|---------------------|------------|-------------|
| Total Meter Sales | | | | | -6,500.00 |
| Water Sales | | | | | -195,567.58 |
| 08/02/2023 | | Deposit | Deposit | -89.50 | -195,657.08 |
| 08/03/2023 | | Deposit | Deposit | -908.69 | -196,565.77 |
| 08/04/2023 | | Deposit | Deposit | -823.71 | -197,389.48 |
| 08/07/2023 | | Deposit | Deposit | -8,532.28 | -205,921.76 |
| 08/07/2023 | | Deposit | Deposit | -825.23 | -206,746.99 |
| 08/07/2023 | | Deposit | Deposit | -587.92 | -207,334.91 |
| 08/08/2023 | | Deposit | Deposit | -8,843.32 | -216,178.23 |
| 08/08/2023 | | Deposit | Deposit | -194.21 | -216,372.44 |
| 08/09/2023 | | Deposit | Deposit | -4,927.70 | -221,300.14 |
| 08/09/2023 | | Deposit | Deposit | -48.07 | -221,348.21 |
| 08/10/2023 | | Deposit | Deposit | -133.43 | -221,481.64 |
| 08/11/2023 | | Deposit | Deposit | -128.52 | -221,610.16 |
| 08/14/2023 | | Deposit | Deposit | -265.75 | -221,875.91 |
| 08/14/2023 | | Deposit | Deposit | -252.71 | -222,128.62 |
| 08/14/2023 | | Deposit | Deposit | -228.57 | -222,357.19 |
| 08/16/2023 | | Deposit | Deposit | -349.12 | -222,706.31 |
| 08/17/2023 | | Deposit | Deposit | -785.52 | -223,491.83 |
| 08/18/2023 | | Deposit | Deposit | -6,840.97 | -230,332.80 |
| 08/18/2023 | | Deposit | Deposit | -4,523.66 | -234,856.46 |
| 08/18/2023 | | Deposit | Deposit | -364.04 | -235,220.50 |
| 08/21/2023 | | Deposit | Deposit | -107.63 | -235,328.13 |
| 08/21/2023 | | Deposit | Deposit | -87.09 | -235,415.22 |
| 08/21/2023 | | Deposit | Deposit | -55.07 | -235,470.29 |
| 08/22/2023 | 9969 | Debbie Corwin | refund | 1.66 | -235,468.63 |
| 08/22/2023 | 9970 | Kaitlyn Casle | refund | 1.82 | -235,466.81 |
| 08/22/2023 | | Deposit | Deposit | -299.91 | -235,766.72 |
| 08/22/2023 | | Deposit | Deposit | -975.00 | -236,741.72 |
| 08/23/2023 | | Deposit | Deposit | -93.54 | -236,835.26 |
| 08/28/2023 | | Deposit | Deposit | -4,910.07 | -241,745.33 |
| 08/28/2023 | | Deposit | Deposit | -37.07 | -241,782.40 |
| 08/31/2023 | | Deposit | Deposit | -286.09 | -242,068.49 |
| 08/31/2023 | | Deposit | Deposit | -233.11 | -242,301.60 |
| Total Water Sales | | | | -46,734.02 | -242,301.60 |
| Total OPERATING REVENUES | | | | -46,734.02 | -248,981.60 |
| Total Water Sales Income | | | | -46,734.02 | -248,981.60 |
| Contract Services | | | | | 101,704.11 |
| Accounting Fees | | | | | 10,680.98 |
| 08/22/2023 | 9961 | Sheryl Bosman | bookkeeping | 575.00 | 11,255.98 |
| Total Accounting Fees | | | | 575.00 | 11,255.98 |
| Engineering Support | | | | | 41,233.50 |
| 08/22/2023 | 9964 | Northstar Engineering | USBR engineering | 5,622.50 | 46,856.00 |
| 08/22/2023 | 9964 | Northstar Engineering | | 2,341.00 | 49,197.00 |
| Total Engineering Support | | | | 7,963.50 | 49,197.00 |
| Legal Fees | | | | | 43,077.13 |
| 08/22/2023 | 9963 | Minasian Law LLP | | 1,809.50 | 44,886.63 |
| Total Legal Fees | | | | 1,809.50 | 44,886.63 |
| Management & Administration | | | | | 6,712.50 |
| 08/22/2023 | 9962 | Nicole Lee Johnnasson | outreach consulting | 1,500.00 | 8,212.50 |
| Total Management & Administration | | | | 1,500.00 | 8,212.50 |
| Total Contract Services | | | | 11,848.00 | 113,552.11 |
| OPERATING EXPENSES | | | | | 188,981.69 |
| Administration | | | | | 186,986.37 |
| Board Stipends | | | | | 3,000.00 |
| 08/22/2023 | 9944 | Raymond Cooper | Aug 2023 | 400.00 | 3,400.00 |
| 08/22/2023 | 9945 | James M. Doyle | Aug 2023 | 100.00 | 3,500.00 |

Durham Irrigation District
General Ledger
As of August 31, 2023

| Date | Num | Name | Memo | Amount | Balance |
|------------|------|--------------------------------------|----------------------------|----------|-----------|
| 08/22/2023 | 9946 | Kevin Phillips | Aug 2023 | 100.00 | 3,600.00 |
| | | Total Board Stipends | | 600.00 | 3,600.00 |
| | | Contract Services | | | 507.50 |
| | | Total Contract Services | | | 507.50 |
| | | District Wages, Taxes, Insur. | | | 32,091.15 |
| | | Insurance | | | 7,008.82 |
| | | Total Insurance | | | 7,008.82 |
| | | Payroll Service Fees | | | 1,175.40 |
| 08/11/2023 | | Paychex | | 70.90 | 1,246.30 |
| 08/25/2023 | | Paychex | | 70.90 | 1,317.20 |
| | | Total Payroll Service Fees | | 141.80 | 1,317.20 |
| | | Payroll Tax Expense | | | 1,737.93 |
| 08/11/2023 | | Wages | | -442.17 | 1,295.76 |
| 08/11/2023 | | Payroll Taxes | | 574.97 | 1,870.73 |
| 08/25/2023 | | Wages | | -382.80 | 1,487.93 |
| 08/25/2023 | | Payroll Taxes | | 497.40 | 1,985.33 |
| | | Total Payroll Tax Expense | | 247.40 | 1,985.33 |
| | | Wages | | | 22,169.00 |
| 08/11/2023 | | Wages | | 1,736.00 | 23,905.00 |
| 08/25/2023 | | Wages | | 1,498.00 | 25,403.00 |
| | | Total Wages | | 3,234.00 | 25,403.00 |
| | | Total District Wages, Taxes, Insur. | | 3,623.20 | 35,714.35 |
| | | Fees, Dues, Memberships | | | 5,445.52 |
| 08/22/2023 | 9960 | Underground Servic... | annual renewal | 300.00 | 5,745.52 |
| 08/22/2023 | 9967 | LAFCO | share LAFCO operating e... | 401.15 | 6,146.67 |
| | | Total Fees, Dues, Memberships | | 701.15 | 6,146.67 |
| | | Office Expense | | | 5,083.36 |
| | | Meals | | | 23.25 |
| | | Total Meals | | | 23.25 |
| | | Postage | | | 2,490.59 |
| 08/04/2023 | | Postalia | | 200.00 | 2,690.59 |
| | | Total Postage | | 200.00 | 2,690.59 |
| | | Software | | | 442.37 |
| | | Total Software | | | 442.37 |
| | | Supplies | | | 1,593.15 |
| | | Total Supplies | | | 1,593.15 |
| | | Website Hosting | | | 534.00 |
| 08/22/2023 | 9959 | Streamline | | 84.00 | 618.00 |
| | | Total Website Hosting | | 84.00 | 618.00 |
| | | Total Office Expense | | 284.00 | 5,367.36 |
| | | Rent | | | 4,867.33 |
| 08/22/2023 | 9955 | Camp & McLaughlin | Aug 2023 rent | 650.00 | 5,517.33 |
| 08/22/2023 | 9956 | Franco-Typ Postalia | quarterly equipment lease | 111.33 | 5,628.66 |
| | | Total Rent | | 761.33 | 5,628.66 |
| | | Software Fees | | | 840.00 |
| 08/22/2023 | 9958 | Sequoyah | | 110.00 | 950.00 |
| | | Total Software Fees | | 110.00 | 950.00 |
| | | Utilities | | | 36,408.72 |

Durham Irrigation District
General Ledger
As of August 31, 2023

| Date | Num | Name | Memo | Amount | Balance |
|---|------|--------------------------------------|------------------------------|-----------|------------|
| Garbage | | | | | 926.66 |
| 08/22/2023 | 9957 | Recology | | 133.75 | 1,060.41 |
| | | Total Garbage | | 133.75 | 1,060.41 |
| Gas & Electric | | | | | 33,906.35 |
| 08/22/2023 | 9943 | PG & E | | 10,509.45 | 44,415.80 |
| | | Total Gas & Electric | | 10,509.45 | 44,415.80 |
| Telephone/Internet | | | | | 1,575.71 |
| 08/15/2023 | | Comcast | | 215.26 | 1,790.97 |
| | | Total Telephone/Internet | | 215.26 | 1,790.97 |
| | | Total Utilities | | 10,858.46 | 47,267.18 |
| Water System Maint,Repair,Repl | | | | | 98,742.79 |
| Regular Operations & Maint | | | | | 33,099.84 |
| O & M Supplies | | | | | 23,973.30 |
| 08/22/2023 | 9949 | Sierra Water Utility | chlorine, parts, add'l labor | 1,568.71 | 25,542.01 |
| 08/22/2023 | 9950 | Tozier's True Value ... | parts | 65.19 | 25,607.20 |
| 08/22/2023 | 9952 | Ferguson Waterworks | 5/26/21 Brown St. repairs | 7.51 | 25,614.71 |
| | | Total O & M Supplies | | 1,641.41 | 25,614.71 |
| Water Testing Fees | | | | | 2,326.54 |
| 08/22/2023 | 9948 | Pace Analytical Serv... | water quality testing | 897.44 | 3,223.98 |
| | | Total Water Testing Fees | | 897.44 | 3,223.98 |
| Weed Management | | | | | 6,800.00 |
| 08/22/2023 | 9947 | JC Hernandez Maint... | July 2023 alley cleanup | 1,200.00 | 8,000.00 |
| | | Total Weed Management | | 1,200.00 | 8,000.00 |
| | | Total Regular Operations & Maint | | 3,738.85 | 36,838.69 |
| Water System Repair & Repl.+ | | | | | 65,642.95 |
| Repairs | | | | | 15,967.99 |
| | | Total Repairs | | | 15,967.99 |
| Contractor | | | | | 25,666.14 |
| 08/22/2023 | 9951 | Brown General Engi... | leak repairs | 2,165.25 | 27,831.39 |
| | | Total Contractor | | 2,165.25 | 27,831.39 |
| Water Operator | | | | | 24,008.82 |
| 08/22/2023 | 9966 | Sierra Water Utility | | 3,558.71 | 27,567.53 |
| | | Total Water Operator | | 3,558.71 | 27,567.53 |
| | | Total Water System Repair & Repl.+ | | 5,723.96 | 71,366.91 |
| | | Total Water System Maint,Repair,Repl | | 9,462.81 | 108,205.60 |
| | | Total Administration | | 26,400.95 | 213,387.32 |
| Bank Service Charges | | | | | 1,995.32 |
| 08/02/2023 | | Bank Charge | | 348.98 | 2,344.30 |
| | | Total Bank Service Charges | | 348.98 | 2,344.30 |
| | | Total OPERATING EXPENSES | | 26,749.93 | 215,731.62 |
| NON-OPERATING REVENUE | | | | | -4,898.72 |
| Interest Income | | | | | -4,898.72 |
| 08/31/2023 | | Deposit | Deposit | -546.64 | -5,445.36 |
| 08/31/2023 | | Deposit | Deposit | -0.12 | -5,445.48 |
| | | Total Interest Income | | -546.76 | -5,445.48 |

Durham Irrigation District
General Ledger
As of August 31, 2023

| Date | Num | Name | Memo | Amount | Balance |
|----------------------------------|------|-----------------------|-------------------|-------------|-------------|
| Total NON-OPERATING REVENUE | | | | -546.76 | -5,445.48 |
| Special District Projects | | | | | 742.00 |
| Expenses | | | | | 742.00 |
| Development Project Fees | | | | | 742.00 |
| 08/22/2023 | 9968 | Northstar Engineering | Creekside Estates | 218.00 | 960.00 |
| 08/22/2023 | 9968 | Northstar Engineering | Creekside Estates | 480.00 | 1,440.00 |
| Total Development Project Fees | | | | 698.00 | 1,440.00 |
| Total Expenses | | | | 698.00 | 1,440.00 |
| Total Special District Projects | | | | 698.00 | 1,440.00 |
| TOTAL | | | | 0.00 | 0.00 |

9/14/2023

Durham Irrigation District
Monthly Billing Recap 8/1/2023 thru 8/31/2023

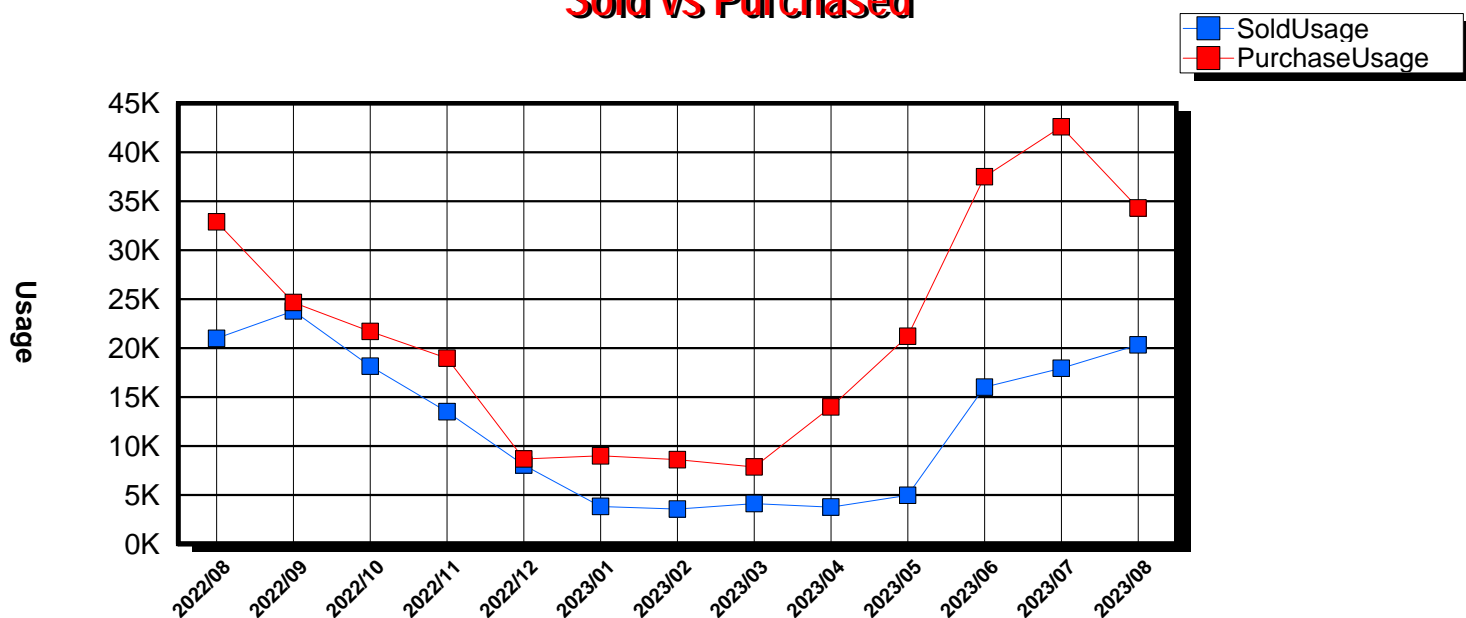
1

| | <u>Amount</u> | <u>Count</u> |
|--|------------------|------------------|
| Water Purchased or Produced this month | 0 | |
| Water Sold this month | 20,685 | |
| Water System used or accountable loss | 0 | |
| Water Loss | 0.00 % | 20,685 |
| <hr/> | | |
| Total Water Sales this month | 45,145.38 | 476 |
| Total Penalties this month | 384.20 | 121 |
| Total Adjustments this month | 0.00 | 38 |
| Total of other charges this month | 11,504.00 | 44 |
| Total Current Charges | 57,033.58 | |
| <hr/> | | |
| Current Balance | 10,059.04 | 223 |
| 30 Days Past Due | 3,411.38 | 19 |
| 60 Days Past Due | 1,559.57 | 16 |
| 90 Days Past Due | 6,619.91 | 28 |
| Total Accounts Receivable | 21,649.90 | |
| <hr/> | | |
| Total Payments Received | 46,737.50 | 405 |
| <hr/> | | |
| New Memberships | 0.00 | 0 |
| <hr/> | | |
| Active Accounts | 21,754.05 | 475 |
| InActive Accounts | -104.15 | 59 |
| Forfeiture Accounts | 0.00 | 0 |
| <hr/> | | |
| Average Water Usage | 43 | |
| Average Water Charge | 94.84 | |
| <hr/> | | |
| Low Range | High Range | Usage |
| 0 | 0 | -205 |
| 0 | 0 | 0 |
| 1 | 2,000 | 20,890 |
| 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 |
| | | 20,685 |
| | | 476 |
| | | 45,145.38 |
| <hr/> | | |
| Accounts Receivable Last Month Ending | 11,353.82 | |
| Sales/Charges this Month | 57,033.58 | |
| Adjustments this Month | 0.00 | |
| Less: Payments this Month | 46,737.50 | |
| Accounts Receivable Total | 21,649.90 | 21,649.90 |

Pump Total

| <u>Year/Month</u> | <u>Purchased</u> | <u>Sold</u> | <u>Loss</u> | <u>Pct</u> |
|-------------------|------------------|-------------|-------------|------------|
| 2022/08 | 32,892 | 20,992 | -11,900 | -36.2 |
| 2022/09 | 24,661 | 23,794 | -867 | -3.5 |
| 2022/10 | 21,701 | 18,154 | -3,547 | -16.3 |
| 2022/11 | 18,970 | 13,505 | -5,465 | -28.8 |
| 2022/12 | 8,677 | 8,053 | -624 | -7.2 |
| 2023/01 | 8,996 | 3,829 | -5,167 | -57.4 |
| 2023/02 | 8,604 | 3,562 | -5,042 | -58.6 |
| 2023/03 | 7,861 | 4,125 | -3,736 | -47.5 |
| 2023/04 | 13,989 | 3,762 | -10,227 | -73.1 |
| 2023/05 | 21,208 | 4,968 | -16,240 | -76.6 |
| 2023/06 | 37,502 | 16,015 | -21,487 | -57.3 |
| 2023/07 | 42,598 | 17,939 | -24,659 | -57.9 |
| 2023/08 | 34,310 | 20,331 | -13,979 | -40.7 |

Sold vs Purchased



"Purchased" = produced.

This is the amount in CCF produced by the Holland Avenue Well.

"Sold" = metered water in CCF. Does not include flat rate water.

Disregard "loss" and "pct" in this report.

| <u>Acct</u> | <u>Name</u> | | <u>Balance</u> | <u>9/1/2023</u> <u>Current</u> | <u>30 Days</u> | <u>60-Days</u> | <u>90-Days</u> |
|-------------|------------------------------|------------------------|----------------|-----------------------------------|----------------|----------------|----------------|
| 964 | Wagner, Carol | 2393 Durham St | 1,581.57 | 35.07 | 37.83 | 39.02 | 1,469.65 |
| 141 | Woodward, Pauline and Billy | 2403 Brown St | 1,522.63 | 35.07 | 56.06 | 79.53 | 1,351.97 |
| 916 | Bresson, Christopher & Kimb | 9416 Goodspeed St | 1,306.25 | 41.07 | 55.66 | 70.43 | 1,139.09 |
| 237 | Rosemarie Taylor Revocable ' | 2399 Serviss St | 1,215.91 | 58.90 | 107.17 | 90.85 | 958.99 |
| 183 | Ownby, Karen Koehly | 2455 Durham-Dayton Hwy | 1,140.89 | 47.07 | 61.02 | 66.94 | 965.86 |
| 258 | Christofferson, Jason | 2539 Burdick Rd | 786.64 | 148.07 | 142.08 | 135.24 | 361.25 |
| 108 | Sierra Christian Services, | 9260 Goodspeed St | 615.12 | 63.78 | 396.95 | 67.49 | 86.90 |
| 683 | Seegert, James | 9369 La Rose Ct | 600.75 | 224.43 | 211.99 | 164.33 | |
| 945 | Schell, Daniel and Korena | 2553 Durham Dayton Hwy | 590.40 | 110.07 | 154.04 | 133.70 | 192.59 |
| 80 | Day, David | 9389 Midway | 585.86 | 63.78 | 396.53 | 66.65 | 58.90 |
| 622 | Gilmore, James | 9462 Van Ness Way | 577.29 | 212.43 | 196.82 | 168.04 | |
| 128 | Horn, Howard | 2370 Serviss St | 559.85 | 58.90 | 396.15 | 65.90 | 38.90 |
| 331 | Sonsteng, Chimene | 9642 Duckling Dr | 555.06 | 126.43 | 148.67 | 147.53 | 132.43 |
| 291 | Guerra, Diego & Marisa | 9665 Teal Ln | 524.30 | 151.43 | 138.84 | 109.68 | 124.35 |
| 929 | Osburn, Benjamin and Emily | 2404 Brown St | 503.45 | 213.07 | 156.33 | 134.05 | |
| 212 | Kellogg, Deanna | 2415 Florida Ln | 503.16 | 66.07 | 66.45 | 320.55 | 50.09 |
| 22 | Hait, Jed | 2393 Brown St | 454.51 | 99.07 | 40.11 | 85.94 | 229.39 |
| 57 | Dotson, Dan and Kevin Dolz | 9386 Goodspeed St | 442.67 | 162.07 | 57.05 | 44.86 | 178.69 |
| 695 | Wurm, Anita | 9196 Goodspeed St | 295.34 | 62.07 | 115.49 | 90.81 | 26.97 |
| 15 | Catomerisios, Cathy | 9206 Holland Ave | 294.64 | 93.43 | 68.36 | 63.42 | 69.43 |
| 919 | Sanchez, Jose | 9259 Midway | 249.41 | 53.07 | 50.91 | 50.60 | 94.83 |
| 211 | Tejeda, Alicia | 9261 Midway | 232.98 | 55.07 | 55.66 | 47.97 | 74.28 |
| 316 | Lugenbeel, Paul | 2390 Durham St | 193.92 | 38.07 | 41.32 | 39.85 | 74.68 |
| 335 | Patch, Ed | 9335 Midway | 185.69 | 35.07 | 42.25 | 37.70 | 70.67 |
| 936 | Fosdick, Devin | 2390 Brown St | 180.61 | 35.07 | 37.17 | 37.70 | 70.67 |
| 25 | | Total | \$15,698.91 | \$2,288.63 | \$3,230.91 | \$2,358.78 | \$7,820.59 |

Highlighted accounts (5) were sent to county as FY 2023-24 lien collections totaling \$5,654.18.

DURHAM IRRIGATION DISTRICT

4 . 2

Check Issue Date: 9/19/2023

Cash Balance Date

8/30/2023

| Check No. | Stmnt Date | Invoice Number | Payee | Invoice Amount | Check Amount | Notes | Financial Category | \$ | 43,156.49 |
|--|--------------|----------------|------------------------------|----------------|-------------------|---|-------------------------|-----------|------------------|
| Stipends | | | | | | | | | |
| 9972 | Stipend Form | - | Raymond Cooper | | \$ 300.00 | (1) 9/19 DID BOD; (2) 9/11 DID Special BOD; (3) 8/23 Vina GSA Adjourned Regular Meeting | | \$ | 42,856.49 |
| 9973 | Stipend Form | - | Matt Doyle | | \$ 200.00 | (1) 9/19 DID BOD; (2) 9/11 DID Special BOD | | \$ | 42,656.49 |
| 9974 | Stipend Form | - | Kevin Phillips | | \$ 100.00 | (1) 9/19 DID BOD | | \$ | 42,556.49 |
| Subtotal Stipend | | | | | \$ 600.00 | | Subtotal Balance | \$ | 42,556.49 |
| Regular Water System Maintenance and Operations | | | | | | | | | |
| 9975 | 8/29/2023 | 1760 | Brown Engineering | | \$ 3,565.00 | relocate meter - Acct 933 | | \$ | 38,991.49 |
| 9976 | 9/1/2023 | 14755 | J.C. Hernandez | | \$ 800.00 | Aug 2023 alley cleanup | | \$ | 38,191.49 |
| 9977 | 8/30/2023 | 2307631-28 | Pace Analytical Services LLC | \$ 178.20 | \$ 298.64 | water quality testing | | \$ | 37,892.85 |
| | 9/13/2023 | 2308053-28 | Pace Analytical Services LLC | \$ 120.44 | | water quality testing | | \$ | 37,892.85 |
| 9978 | 8/15/2023 | 2308-043861 | Tozier's True Value | | \$ 59.78 | parts | | \$ | 37,833.07 |
| 9979 | 9/11/2023 | 11/26/2256 | USA Blue Book | | \$ 159.58 | meter book pages | | \$ | 37,673.49 |
| Subtotal Water Operations | | | | | \$4,883.00 | | Subtotal Balance | \$ | 37,673.49 |
| Water System Emergency Repair/Replacement | | | | | | | | | |
| 9980 | 7/14/2023 | 304 | Advanced Pipeline Detection | | \$ 880.00 | USBR - locate missing service lines | | \$ | 36,793.49 |
| 9981 | 8/7/2023 | -- | Genesis Society | | \$ 2,900.00 | USBR - EA Report Prep | | \$ | 33,893.49 |
| 9982 | 8/17/2023 | 6173 | Sierra Water Utility | | \$ 1,368.08 | USBR - Labor | | \$ | 32,525.41 |
| Subtotal Water System Repair | | | | | \$5,148.08 | | Subtotal Balance | \$ | 32,525.41 |

4 . 2

DURHAM IRRIGATION DISTRICT

| Check No. | Stmt Date | Invoice Number | Payee | Invoice Amount | Check Amount | Notes | Financial Category |
|-------------------------------|-----------|----------------|----------------------------|----------------|--------------------|--|---------------------|
| Utility & Supplies | | | | | | | |
| 9983 | 9/1/2023 | - | Camp & McLaughlin | | \$ 650.00 | August rent | \$ 31,875.41 |
| online debit | 9/13/2023 | - | Comcast | | \$ 215.26 | 09/15/2023-10/14/2023 Internet and Phone Service | \$ 31,660.15 |
| online debit | 8/31/2023 | - | FP Mailing Solutions | | \$ 200.00 | postage (online download) | \$ 31,460.15 |
| online debit | 9/5/2023 | | Harland Clarke Check Order | | \$ 145.10 | check reorder | \$ 31,515.05 |
| online debit | 8/25/2023 | 2023081801 | Paychex | | \$ 70.90 | payroll fees + PTO accrual fee | \$ 31,589.25 |
| online debit | 9/8/2023 | 2023083101 | Paychex | | \$ 70.90 | payroll fees + PTO accrual fee | \$ 31,518.35 |
| 9971 | 8/28/2023 | - | PG&E | \$ 127.34 | \$ 10,044.58 | 9418 Midway #C (Office)(0596196710-5) | \$ 21,415.57 |
| | 8/24/2023 | - | PG&E | \$ 5,662.98 | | Durham Dayton Rd 20'W (5773099695-6) | \$ 21,415.57 |
| | 8/25/2023 | - | PG&E | \$ 2,457.50 | | Holland Ave E/S & 500S Serviss (6812590736-7) | \$ 21,415.57 |
| | 8/27/2023 | - | PG&E | \$ 31.60 | | Holland Ave S 300' (7938916943-8) | \$ 21,415.57 |
| | 8/28/2023 | - | PG&E | \$ 1,765.16 | | 9389 Goodspeed St (9856464053-5) | \$ 21,415.57 |
| 9984 | 8/31/2023 | 8551002671740 | Recology | | \$ 133.75 | garbage service (Well 5) | \$ 21,281.82 |
| 9985 | 8/31/2023 | - | Sequoyah Software | | \$ 130.00 | billing software; email bill service | \$ 21,151.82 |
| 9986 | 9/1/2023 | 460814F9-0035 | Streamline | | \$ 84.00 | website host | \$ 31,431.05 |
| Subtotal Utility | | | | | \$11,744.49 | Subtotal Balance | \$ 20,780.92 |

DURHAM IRRIGATION DISTRICT

| Check No. | Stmt Date | Invoice Number | Payee | Invoice Amount | Check Amount | Notes | Financial Category |
|---|-----------|----------------|------------------------------|----------------|--------------------|--|--------------------|
| District Administration, Operations & Management | | | | | | | |
| Payroll & Insurance | | | | | | | |
| online debit | 8/25/2023 | - | Withholdings - Trizzino | | \$ 497.50 | | \$ 20,283.42 |
| online debit | 9/8/2023 | - | Withholdings - Trizzino | | \$ 456.32 | | \$ 19,827.10 |
| online debit | 8/25/2023 | - | Employee - Trizzino | | \$ 1,115.20 | Administrative Support | \$ 18,711.90 |
| online debit | 9/8/2023 | - | Employee - Trizzino | | \$ 1,020.63 | Administrative Support | \$ 17,691.27 |
| Contractors | | | | | | | |
| 9987 | 9/3/2023 | 8275 | Sheryl Bosman | | \$ 625.00 | Bookkeeping Services | \$ 11,452.52 |
| 9988 | 9/1/2023 | 1149 | Nicole L. Johansson | | \$ 1,500.00 | Outreach Consulting | \$ 12,077.52 |
| 9989 | 7/31/2023 | - | Minasian Law | \$ 654.50 | \$ 1,039.50 | District Special Legal Services | \$ 13,577.52 |
| | 7/31/2023 | - | Minasian Law | \$ 385.00 | | Interim General Legal Services | \$ 13,577.52 |
| 9990 | 9/6/2023 | 81263 | NorthStar | | \$ 2,838.00 | CIP Budget/Rate Study - \$ 0 DUSD Easement - \$ 0 USBR Engineering - \$ 1881.00 USBR Cultural Compliance - \$ 0 Meetings - \$ 110.00 Operational Support - \$ 847.00 Grant Application Support - \$ 0 Litigation - Meetings - \$ 0 Litigation - Cost of Service Study - \$ 0 | \$ 14,617.02 |
| 9991 | 9/1/2023 | 6059 | Prentice Long | | \$ 1,015.00 | Legal Services | \$ 13,602.02 |
| 9992 | 7/31/2023 | 15392 | Regional Government Services | | \$ 236.25 | Research EDD compliance | \$ 17,455.02 |
| Water Operations | | | | | | | |
| 9993 | 9/1/2023 | 6271 | Sierra Water Utility | | \$ 3,558.71 | Water Operator Servicea | \$ 7,893.81 |
| Subtotal Admin. Ops. & Mgmt. | | | | | \$13,902.11 | Subtotal Balance | \$ 6,878.81 |

DURHAM IRRIGATION DISTRICT

| Check No. | Stmt Date | Invoice Number | Payee | Invoice Amount | Check Amount | Notes | Financial Category |
|--|-----------|----------------|------------------------|----------------|--------------------|--|---|
| Agency Fees, Association Dues & Reimbursables | | | | | | | |
| Fees & Dues | | | | | | | |
| online debit | 9/5/2023 | - | PaySafe/PayStation Fee | | \$ 301.90 | "mtot" on bank statement | \$ 7,591.91 |
| Reimbursable Payments | | | | | | | |
| NONE | | | | | | | \$ 7,591.91 |
| Subtotal Fees & Reimbursables | | | | | \$301.90 | Subtotal Balance | \$ 6,576.91 |
| Other Expenses | | | | | | | |
| NONE | | | | | | | \$ 6,576.91 |
| Other Expenses | | | | | \$0.00 | Subtotal Balance | \$ 6,576.91 |
| Check No. | Stmt Date | Invoice Number | Payee | Invoice Amount | Check Amount | Notes | Financial Category |
| Development Projects | | | | | | | |
| Contractor | | | | Project | | | |
| 9994 | 9/6/2023 | 81262 | NorthStar | | \$ 580.00 | Creekside Estates - \$120.00 Farm Bureau - \$460.00 | \$ 5,996.91 |
| 9995 | 9/1/2023 | 6058 | Prentice Long PC | | \$ 166.50 | Creekside Estates | \$ 5,830.41 |
| 9996 | 7/31/2023 | - | Minasian Law | | \$ 1,232.00 | Creekside Estates | \$ 4,598.41 |
| NONE | | | | | | | \$ 4,598.41 |
| Subtotal Development Projects | | | | | \$1,978.50 | Subtotal Balance | \$ 4,598.41 |
| SUBTOTAL PAYMENTS | | | | | \$38,558.08 | | |
| | | | | | | | Subtotal Remaining Balance \$ 4,598.41 |
| | | | | | | | Check Refund/Cancelled Register Total |
| | | | | | | | TOTAL REMAINING BALANCE \$ 4,598.41 |

DURHAM IRRIGATION DISTRICT

Petty Cash

| | | | |
|------|----------------------------------|-----------|---------------|
| NONE | 9/14/2023 counted | \$ | - |
| | Cash on Hand | \$ | 100.00 |
| | Balance Remaining On Hand | \$ | 100.00 |

Check / Payment Refund / Cancel or Void Check Register

| Date | CK/Pmt Refund | Status | Paid to | Check Amount | Notes |
|------|------------------|--------|---------|--------------|-------|
| NONE | | | | | |

Director Signature _____
Date _____

Director Signature _____
Date _____

DURHAM IRRIGATION DISTRICT

Deposit Register

| Date | Deposit | Deposit Amount | Other Notes |
|-------------------------------------|--|-----------------------|--|
| 7-Aug-23 | Cash/Check Deposit | \$ 8,532.28 | |
| 8-Aug-23 | Cash/Check Deposit | \$ 8,843.32 | |
| 9-Aug-23 | Cash/Check Deposit | \$ 4,927.70 | |
| 18-Aug-23 | Cash/Check Deposit | \$ 4,523.66 | |
| 18-Aug-23 | Cash/Check Deposit | \$ 6,840.97 | |
| 28-Aug-23 | Cash/Check Deposit | \$ 4,910.07 | |
| 31-Aug-23 | Cash/Check Deposit | \$ 286.09 | |
| 8/1/2023 - 8/31/2023 | Paystation Payments | \$ 6,898.41 | |
| | Subtotal Water Sales Deposits | \$ 45,762.50 | |
| Water Meter Sales | Location | | |
| 22-Aug-23 | Acct 189 / APN 040-223-018 / 2386 Faber Street | \$ 975.00 | \$325 per meter under USBR Meter Replacement Project |
| | Acct 119 / APN 040-240-026 / 2410 Serviss Street | | |
| | Acct 14 / APN 040-222-010 / 9366 Goodspeed | | |
| Bank Adjustments & Other | Notes | | |
| 23-Aug-23 | California Class Transfer | \$ 28,000.00 | |
| | Other Deposits | \$ 28,975.00 | |
| | Total Deposits | \$74,737.50 | |

DURHAM IRRIGATION DISTRICT

Deposit Register for Development Projects Account

NONE

Total Development Project Deposits \$ -

Director Signature _____

Date _____

Director Signature _____

Date _____



**Durham Irrigation District Board of Directors
 Board Meeting
 July 18, 2023 - 5:30 PM
 MINUTES**

Board of Directors:

Matt Doyle, Chair
 Raymond Cooper, Director
 Kevin Phillips, Director

PRESENT
 PRESENT
 PRESENT

District Staff:

Mike Butler, Water Operator
 Adam Daigle, Water Operator Assistant
 Robin Kampmann, District Engineer
 Dustin Cooper, Legal Counsel – VIA telephone
 Nicole Johansson, Public Outreach Coord.
 Jeannie Trizzino, Admin. Assistant

PRESENT
 PRESENT
 PRESENT
 PRESENT
 PRESENT
 PRESENT

1 CALL TO ORDER

- 1.1 The meeting was called to order at 5:30 pm by Chair Doyle.
- 1.2 Introduction of Guests – Mr. Derek Sohnrey.

2 CLOSED SESSION – ANTICIPATED LITIGATION (Government Code §54956.9(d)(2) or (d)(3))

At 5:33 pm the Board adjourned to Closed Session and guests were asked to leave the meeting room.

- 2.1 Significant exposure to litigation; one potential case.

OPEN SESSION

At 5:43 pm the Board returned to Open Session and summarized the Closed Session as follows:

Direction given to legal counsel. No reportable actions were taken in closed session.

3 PUBLIC COMMENT - NONE**4 PRESENTATIONS - NONE****5 CONSENT AGENDA**

Action Requested: That the Board of Directors approve the following Consent Agenda items.

- 5.1 Monthly Financial Report for June 2023, including:
 - 5.1.1 * Balance Sheet
 - 5.1.2 * Profit & Loss Statement
 - 5.1.3 * Previous Year Comparison
 - 5.1.4 * General Ledger
 - 5.1.5 * Board Recap, Water Sales and AR Aging Report
- 5.2 * Approval of the Warrant Sheet from June 8, 2023 to July 14, 2023, including payments, deposits, and transaction adjustments.
- 5.3 * Approval of the Minutes for the May 16, 2023 and June 8, 2023 Regular Board Meetings.

Motion: *That the Board consider and approve the consent agenda.*

Board Discussion: *None.*

Public Comment: *None.*

Action Taken: *On a motion made by Phillips and seconded by Cooper, the Board approved the motion.*

Vote results *Ayes carried.*

Ayes: *Cooper, Doyle, Phillips*

Noes:

Abstained:

Absent:

6 REGULAR AGENDA

6.1 Items Removed from Consent Agenda - NONE

7 CORRESPONDENCE

All Items Informational/Possible Action/Direction

- 7.1 * Ltr. from PACE Analytical Services (06.27.2023) reporting significant error from 2021 report
- 7.2 * Ltr. from LAFCO (2023.07.13) Elections Results

8 GENERAL BUSINESS

- 8.1 District Activities and Status Report from District Engineer.
(All Items Informational/Possible Action/Direction)
- 8.1.1 Capital Improvement Plan Update
- 8.1.2 District Funding Options Update
- 8.1.3 * Update: USBR Grant Funded Meter Replacement and Lead Service Laterals Assessment Project

Motion: *That the Board accept the DRAFT USBR Grant Funded Meter Installation Letter with edits.*

Board Discussion: *District Engineer reported that the plans for the meter installation were at 90% complete. Board discussed draft letter to customers and directed staff to make minor edits.*

Public Comment: *None.*

Action Taken: *On a motion made by Phillips and seconded by Cooper, the Board approved the motion.*

Vote results *Ayes carried.*

Ayes: *Cooper, Doyle, Phillips*

Noes:

Abstained:

Absent:

- 8.1.4 Update: Easement Agreement between DID and DUSD for connections along east side of Durham Dayton Highway.

Discussion: *No action pending appointment of new general counsel.*

Public Comment: *NONE.*

- 8.2 Development Projects. Review status of development projects' activities.

- 8.2.1 Keeney Estates (aka Creekside Estates)

Discussion: *District Engineer reports that this project is moving forward. The previous draft water service agreement needs to be revised, pending the appointment of a new general counsel.*

Public Comment: *NONE.*

8.2.2 Butte County Farm Bureau – 9412 Jones Avenue

8.3 Legal Services RFP

Action Requested: Recommendation and award of contract.

Motion: *Award Legal Services Contract to Prentice/Long PC for a three-year term and two negotiated 1-year extensions pending review of agreement by outside counsel.*

Board Discussion: *Chair Doyle and District Engineer Kampmann described the interview process by the review committee and subsequent scoring of proposals and interviews based on experience, working knowledge of special districts, and cost.*

Public Comment: *None.*

Action Taken: *On a motion made by Phillips and seconded by Cooper, the Board approved the motion.*

Vote results *Ayes carried.*

Ayes: *Cooper, Doyle, Phillips*

Noes:

Abstained:

Absent:

8.4 Memorandum to Board (05.10.2023) Interim District Fiscal Officer

Discussion: *Staff instructed to postpone discussion on this matter at the next board meeting, or until District legal counsel contract has been awarded.*

Public Comment: *NONE.*

8.5 * Regarding Acct 933 – 9287 Holland Avenue

Ltr. from Owner – dtd 06/23/2023 re: encroachment

Discussion: *Water operator instructed to relocate meter into public easement away from owner's property as soon as practical.*

Public Comment: *NONE.*

8.6 Update on Accounts Receivable Status.

Discussion: *Staff reports that the District transitioned to a more robust online billing service that will allow customers to receive email notifications of billings and have autopay capability. Lien list packet prepared and submitted to Butte County Auditor-Controller.*

Public Comment: *NONE.*

8.7 Policy and Procedure Manual Updates.

8.7.1 Introduction (Doyle)

8.7.2 Water Rates, Operating fees, and Billing Procedure (Phillips)

8.8 * Community Advisory Committee Structure.

Discussion: *Staff instructed to postpone discussion on this matter at the next board meeting, or until District legal counsel contract has been awarded.*

Public Comment: *NONE.*

8.9 Consider rescheduling the August Board meeting, currently scheduled for August 15, 2023.

Discussion: *August 15, 2023 board meeting rescheduled for August 22, 2023.*

Public Comment: *NONE.*

9 WATER OPERATIONS BUSINESS

- 9.1 Ongoing/New Business
All Items Informational/Possible Action/Direction

- 9.2 * Review of Water Operator Log for June 2023 (Operator Mike Butler)

Discussion: *Water Operator reports that a leak on the Brown-Faber line was repaired without needing to shut off water service; new SCADA equipment for wells is in the testing process and going well. Water Operator coordinating with customer to terminate legacy water service connections.*

Public Comment: *NONE.*

- 9.3 * Monthly Work Order Status Report through July 14, 2023

10 ATTORNEY REPORT

- 10.1 Updates from Legal Counsel not discussed under other Agenda Items
See Closed Session Items in Section 13.
- 10.2 Updates on Vina GSA Fee allocation

11 VINA GSA

(All Items Informational/Possible Action/Direction)

See Vina GSA Calendar online here: <https://www.vinagsa.org/calendar>

- 11.1 Vina GSA SHAC Meetings
- 11.2 Vina GSA Board Meetings
- 11.3 Vina GSA/RCRD GSA Board Meetings

Discussion: *Director Cooper reports that there is great community interest and concern in the proposed Vina GSA fee schedule, particularly that non-groundwater users/non-irrigators object to paying a fee when they do not extract groundwater.*

Public Comment: *NONE.*

12 DIRECTORS' COMMENTS - NONE

13 CLOSED SESSION – NONE

- 13.1 Conference with counsel on litigation in the matter of *AquAlliance, et al. v. Vina GSA, et al.*

14 ADJOURNMENT

The meeting adjourned at 7:30 pm.

The next Regular Board Meeting will be held at 5:30 pm on August 22, 2023 at Durham Irrigation District offices at 9418-C Midway, Durham CA 95938.



**Durham Irrigation District Board of Directors
 Board Meeting
 August 22, 2023 - 5:30 PM (Rescheduled from August 15, 2023)**

MINUTES

Board of Directors:

Matt Doyle, Chair
 Raymond Cooper, Director
 Kevin Phillips, Director

PRESENT
 PRESENT
 ABSENT

District Staff:

Adam Daigle, Water Operator Assistant
 Robin Kampmann, Dist. Eng. – VIA telephone
 Amanda Uhrhammer, Legal Counsel
 Dustin Cooper, Legal Counsel – VIA telephone
 Nicole Johansson, Public Outreach Coord.
 Jeannie Trizzino, Admin. Assistant

PRESENT
 PRESENT
 PRESENT
 PRESENT
 PRESENT
 PRESENT

1 CALL TO ORDER

- 1.1 The meeting was called to order at 5:30 pm by Chair Doyle.
- 1.2 Introduction of Guests – Ms. Kathryn Azevedo, Mr. Derek Sohnrey, and Mr. Pat Button.

2 CLOSED SESSION – ANTICIPATED LITIGATION (Government Code §54956.9(d)(2) or (d)(3))

At 5:31 pm the Board adjourned to Closed Session and guests were asked to leave the meeting room.

- 2.1 Significant exposure to litigation; one potential case.

OPEN SESSION

At 5:43 pm the Board returned to Open Session and summarized the Closed Session as follows:

Direction given to legal counsel. No reportable actions were taken in closed session.

3 PUBLIC COMMENT

Ms. Azevedo said she was pleased to be attending the meeting.

Mr. Button asked whether District funds were being used to pay for the public outreach services of Nicole Johansson. He felt that such services were not in alignment with allowed purposes of rate payer's fees.

4 PRESENTATIONS - NONE

5 CONSENT AGENDA

Action Requested: That the Board of Directors approve the following Consent Agenda items.

- 5.1 Monthly Financial Report for July 2023, including:
 - 5.1.1 * Balance Sheet
 - 5.1.2 * Profit & Loss Statement
 - 5.1.3 * Previous Year Comparison
 - 5.1.4 * General Ledger
 - 5.1.5 * Board Recap, Water Sales and AR Aging Report
- 5.2 * Approval of the Warrant Sheet from July 15, 2023 to August 17, 2023, including payments, deposits, and transaction adjustments.

Motion: *That the Board consider and approve the consent agenda.*

Board Discussion: *None.*

Public Comment: *None.*

Action Taken: *On a motion made by Cooper and seconded by Doyle, the Board approved the motion.*

Vote results *Ayes carried.*
Ayes: *Cooper, Doyle*
Noes:
Abstained:
Absent: *Phillips*

6 REGULAR AGENDA

6.1 Items Removed from Consent Agenda - NONE

7 CORRESPONDENCE

All Items Informational/Possible Action/Direction

7.1 * Ltr. from Auditor (04.03.2023) 2021 Audit Planning Letter

8 GENERAL BUSINESS

8.1 District Activities and Status Report from District Engineer.
(All Items Informational/Possible Action/Direction)

8.1.1 Capital Improvement Plan Update

8.1.2 District Funding Options Update

Discussion: *District Engineer Mark Adams reported via email that he will be meeting with Jacques DeBra with Luhdorff Scalmanini Consulting Engineers on CIP update and funding options on August 31, 2023. (Items 8.1.1 and 8.1.2)*

Public Comment: *NONE.*

8.1.3 * Update: USBR Grant Funded Meter Replacement and Lead Service Laterals Assessment Project

Discussion: *District Engineer Robin Kampman reported that four contractors had been invited to submit proposals for the meter replacement project with an August 26, 2023 deadline. Upon receipt of bids, she will review and send bid summary to Directors. Staff directed to set up special board meeting for review, approval, and award of meter replacement contract. Staff reported that the fourteen letters had been returned to the District and that only a minority of those opted for monthly billing of discounted meter fee.*

Public Comment: *NONE.*

8.1.4 Update: Easement Agreement between DID and DUSD for connections along east side of Durham Dayton Highway.

Discussion: *Legal Counsel Amanda Uhrhammer will review and revise the easement agreement.*

Public Comment: *NONE.*

8.2 Development Projects. Review status of development projects' activities.

8.2.1 Creekside Estates (aka Keeney Development)

Discussion: *District Engineer Mark Adams and Legal Counsel Amanda Uhrhammer met to become acquainted with the history of this longstanding development project so that appropriate revisions can be made to the previous draft service agreement.*

Public Comment: *NONE.*

8.2.2 Butte County Farm Bureau – 9412 Jones Avenue.

Discussion: *District Engineer Kampmann notes that the county is not requiring frontage improvements so the District may not wish to require them as well.*

Public Comment: *NONE.*

8.3 * Memorandum to Board (05.10.2023) Interim District Fiscal Officer

Discussion: *Legal Counsel Uhrhammer recommends the District develop a job description for fiscal officer, then make an appointment to fill the position. She will provide a job description for consideration at a subsequent board meeting.*

Public Comment: *NONE.*

8.4 * Update on Accounts Receivable Status.

Discussion: *Staff reports that the final lien list was submitted to the Butte County Auditor-Controller. One property was removed because the District received confirmation that payment was approved by the California Low Income Water Assistance Program (LIHWAP).*

Public Comment: *NONE.*

8.5 Policy and Procedure Manual Updates.

8.5.1 Introduction (Doyle)

8.5.2 Water Rates, Operating fees, and Billing Procedure (Phillips)

Discussion: *Continued to September 2023 Board meeting.*

Public Comment: *NONE.*

8.6 * Community Advisory Committee Structure.

Action Requested: Discuss Draft Advisory Committee Structure (07.2023)

Discussion: *Legal Counsel Uhrhammer commented that the committee as described would be a standing committee of the District. She will propose different options for managing the structure of this committee.*

Public Comment: *NONE.*

9 WATER OPERATIONS BUSINESS

9.1 Ongoing/New Business

All Items Informational/Possible Action/Direction

9.2 * Review of Water Operator Log for July 2023 (Operator Mike Butler)

9.3 * Monthly Work Order Status Report through August 17, 2023

Discussion: *Assistant Water Operator Daigle reported no additional issues to add to the Water Operator Log.*

Public Comment: *Mr. Button asked whether the planned USBR meters were Badger meters. He wanted more information on the SCADA-enabled flow meter for the well that is also USBR grant-funded. He also asked what measures were being taken to assess leaks and possible excessive water usage on unmetered accounts.*

10 ATTORNEY REPORT

10.1 Updates from Legal Counsel not discussed under other Agenda Items

See Closed Session Items in Section 13.

10.2 Updates on Vina GSA Fee allocation

Discussion: *Legal Counsel Uhrhammer reported that she was reviewing project status reports provided by staff. She will review the agenda format and provide*

*suggestions for improvement. She asked the Board to advise her when it wished her to attend in person or remotely.
Board directed that Vina GSA matters be removed from this section as Ms. Uhrhammer is not expected to work on this matter.*

Public Comment:

NONE.

11 VINA GSA

(All Items Informational/Possible Action/Direction)

See Vina GSA Calendar online here: <https://www.vinagsa.org/calendar>

- 11.1 Vina GSA SHAC Meetings
- 11.2 Vina GSA Board Meetings
- 11.3 Vina GSA/RCRD GSA Board Meetings

Discussion:

Director Cooper informed the Board that the Vina GSA adopted a fee structure of \$1.54/acre, reduced from \$3.09/acre. The fee structure does not cover the activities of the Vina GSA, but only the basic reporting and meeting coordination functions.

Public Comment:

Mr. Button asked whether there was a population threshold for the membership as a Vina GSA constituent. He felt that Butte County alone should be managing the Vina GSA.

Ms. Azevedo asked about what in-kind support the District was providing to Vina GSA and whether there was reimbursement to the District. Director Cooper explained that District staff provides in-kind technical assistance for Zoom meetings as part of the District's requirement as a member agency of Vina GSA. Director Cooper clarified that Vina GSA has its own legal counsel, Valerie Kincaid, and that Vina GSA directly pays her. He also clarified that Director Cooper is the District representative to Vina GSA, and that Chair Doyle is the alternate District representative.

12 DIRECTORS' COMMENTS - NONE

13 CLOSED SESSION – if needed

- 13.1 Conference with counsel on litigation in the matter of *AquAlliance, et al. v. Vina GSA, et al.*

Discussion:

Staff directed to remove this item from future agendas.

Public Comment:

NONE.

14 ADJOURNMENT

The meeting adjourned at 6:37 pm.

The next Regular Board Meeting will be held at 5:30 pm on September 19, 2023 at Durham Irrigation District offices at 9418-C Midway, Durham CA 95938.



**Durham Irrigation District Board of Directors
 Special Board Meeting
 September 11, 2023 – 6:00 PM
 MINUTES**

Board of Directors:

Matt Doyle, Chair
 Raymond Cooper, Director
 Kevin Phillips, Director

District Staff:

| | | |
|---------|--|---------|
| PRESENT | Robin Kampmann, District Engineer | PRESENT |
| PRESENT | Nicole Johansson, Public Outreach Coord. | PRESENT |
| ABSENT | Jeannie Trizzino, Admin. Assistant | PRESENT |

1 CALL TO ORDER

- 1.1 The meeting was called to order at 6:20 pm by Chair Doyle.
- 1.2 Introduction of Guests – Ms. Sandra Atteberry, Mr. Derek Sohnrey

2 PUBLIC COMMENT - NONE

3 USBR Proposed Meter Installation Project Bids – Approval and Award of Contract

Recommended Action: Review bids and award contract for meter installation.

* 3.0 Bid Summary

Motion:

That the Board award a contract for USBR Meter Replacement Project to Walberg, Inc.

Board Discussion:

The Board asked the District Engineer to confirm that the bids were prepared using prevailing wages, which she did. Kampmann also confirmed that the lowest bidder, which was significantly lower than the others, was informed of the fact and was offered an opportunity to withdraw the bid. The contractor confirmed that his bid remained active. Chair Doyle commented that this was a positive outcome from the bidding process and that the District would benefit as a result. Kampmann commented that she has experience with this firm and that it is reputable and known for performing satisfactory work.

Public Comment:

None.

Action Taken:

On a motion made by Cooper and seconded by Doyle, the Board approved the motion.

Vote results

Ayes carried.

Ayes:

Cooper, Doyle

Noes:

Abstained:

Absent:

Phillips

4 ADJOURNMENT

The meeting adjourned at 6:31 pm.

The next Regular Board Meeting will be held at 5:30 pm on September 19, 2023 at Durham Irrigation District offices at 9418-C Midway, Durham CA 95938.

| Vendor | Invoice | Invoice Date | Invoice Amt | Budget Item Desc. (per grant categories) | DID CK # | DID Pmt Date | DID Pmt Amt | Notes |
|------------------------------|------------|--------------|---------------|--|----------|--------------|---------------|--|
| Ferguson Waterworks | 1801197 | 7/19/2023 | \$ 7.51 | Supplies and Materials | | | | parts for meter installation |
| Genesis Society | 8072023 | 8/7/2023 | \$ 2,900.00 | EA Report prep | | | | 8/7/2023 - report completed |
| Joseph Corron Electric | 2310 | 8/4/2023 | \$ 10,823.25 | System Installation | 9953 | 8/22/2023 | \$ 10,823.25 | SCADA system installation |
| NorthStar | 74562 | 9/5/2019 | \$ 4,997.50 | Engineering | 8942 | 9/10/2019 | \$ 4,997.50 | meter survey |
| NorthStar | 74562 | 9/5/2019 | \$ 380.00 | Engineering | 8942 | 9/10/2019 | \$ 380.00 | data analysis |
| NorthStar | 78519 | 1/31/2022 | \$ 360.00 | Engineering | 9571 | 2/11/2022 | \$ 360.00 | scope and mapping |
| NorthStar | 78844 | 4/11/2022 | \$ 110.00 | Engineering | 9616 | 4/19/2022 | \$ 110.00 | USBR conference call |
| NorthStar | 79049 | 5/11/2022 | \$ 660.00 | EA Report prep | 9641 | 5/13/2022 | \$ 660.00 | USBR map and response |
| NorthStar | 79193 | 6/15/2022 | \$ 500.00 | EA Report prep | 9660 | 6/21/2022 | \$ 500.00 | cultural archeologist coordination |
| NorthStar | 79744 | 10/6/2022 | \$ 1,488.00 | Engineering | 9475 | 10/18/2022 | \$ 1,488.00 | meter location; mapping |
| NorthStar | 80388 | 3/7/2023 | \$ 460.00 | EA Report prep | 9854 | 3/21/2023 | \$ 460.00 | cultural compliance |
| NorthStar | 80553 | 4/5/2023 | \$ 972.00 | Engineering | 9874 | 4/18/2023 | \$ 972.00 | engineering |
| NorthStar | 80553 | 4/5/2023 | \$ 575.00 | EA Report prep | 9874 | 4/18/2023 | \$ 575.00 | cultural compliance |
| NorthStar | 80681 | 5/3/2023 | \$ 1,495.00 | Engineering | 9897 | 5/17/2023 | \$ 1,495.00 | contractor coordination; outreach coordination; bid prep |
| NorthStar | 80829 | 6/7/2023 | \$ 794.00 | Engineering | 9938 | 7/18/2023 | \$ 794.00 | meter location selection |
| NorthStar | 80948 | 7/10/2023 | \$ 6,924.00 | Engineering | 9938 | 7/18/2023 | \$ 6,924.00 | meter location selection, initial design |
| NorthStar | 81209 | 8/10/2023 | \$ 5,622.50 | Engineering | 9964 | 8/22/2023 | \$ 5,622.50 | meter installation design plans |
| NorthStar | 81263 | 9/6/2023 | \$ 1,881.00 | Engineering | | | | meter installation bid package preparation |
| Sierra Water Utility | 5781 | 4/19/2023 | \$ 7,660.65 | Supplies and Materials | 9889 | 5/17/2023 | \$ 7,660.65 | Zenner meters - 42 total |
| Sierra Water Utility | 6076 | 7/1/2023 | \$ 7,082.44 | Supplies and Materials | 9927 | 7/18/2023 | \$ 7,082.44 | Sonic Well sensors and installation labor |
| Sierra Water Utility | 6171 | 8/10/2023 | \$ 4,477.69 | Supplies and Materials | 9954 | 8/22/2023 | \$ 4,477.69 | Seametrics Meter and sensor |
| Sierra Water Utility | 6173 | 8/17/2023 | \$ 1,368.08 | Supplies and Materials | | | | labor associated with SCADA installation |
| XiO SCADA | 2022-11872 | 6/13/2023 | \$ 35,302.07 | Supplies and Materials | 9928 | 7/18/2023 | \$ 35,302.07 | 6/8/2023 - SCADA eqpt delivery est; sales tax will be added 6/12/2023 - question for Mark Adams - re: monthly fee of \$1360 (not included in grant, but must be covered as operational costs) |
| Meter Installation - DID Fee | - | 8/18/2023 | \$ 25,350.00 | Supplies and Materials | - | 8/18/2023 | \$ 12,675.00 | Discounts of 50% to 39 customers on regular meter installation fee of \$650.00. |
| Walberg Inc. | TK | TK | \$ 44,055.00 | Supplies and Materials | | | | Meter installation at 40 sites (amt per bid submittal) |
| Expected to date | | | \$ 166,245.69 | Actual Spent | | | \$ 103,359.10 | |

Durham Irrigation District

Durham, California

**FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITORS' REPORT**

December 31, 2021



Durham Irrigation District**TABLE OF CONTENTS**December 31, 2021

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Durham Irrigation District
Durham, California

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Durham Irrigation District (the District), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the District as of December 31, 2021, and the changes in its financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the California State Controller's Office and state regulations governing special districts.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS); the California State Controller's *Minimum Audit Requirements for California Special Districts*; and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the California State Controller's Office and state regulations governing special districts; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for one year after the date that the financial statements are issued.

INDEPENDENT AUDITORS' REPORT

(Continued)

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, the California State Controller's *Minimum Audit Requirements for California Special Districts*, and the standards applicable to financial audits contained in *Government Auditing Standards* we:

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

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

INDEPENDENT AUDITORS' REPORT

(Continued)

Required Supplementary Information

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

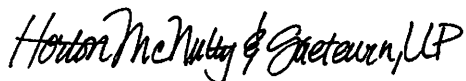
Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information on page 15 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Board of Directors list is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The Board of Directors list has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 11, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



September 11, 2023
Chico, California

FINANCIAL SECTION

Durham Irrigation District
STATEMENT OF NET POSITION

December 31, 2021

ASSETS

Current Assets

| | | |
|---------------------------|----|---------|
| Cash and cash equivalents | \$ | 329,102 |
| Accounts receivable | | 36,162 |

| | | |
|-----------------------------|--|----------------|
| Total Current Assets | | 365,264 |
|-----------------------------|--|----------------|

Capital Assets

| | | |
|----------------------------------|--|---------|
| Nondepreciated capital assets | | 27,257 |
| Depreciated capital assets - net | | 460,526 |

| | | |
|---------------------|-----------|----------------|
| TOTAL ASSETS | \$ | 853,047 |
|---------------------|-----------|----------------|

LIABILITIES AND NET POSITION

Current Liabilities

| | | |
|------------------|----|--------|
| Accounts payable | \$ | 20,796 |
|------------------|----|--------|

Net Position

| | | |
|------------------------------|--|---------|
| Investment in capital assets | | 487,783 |
| Unrestricted | | 344,468 |

| | | |
|---------------------------|--|----------------|
| Total Net Position | | 832,251 |
|---------------------------|--|----------------|

| | | |
|---|-----------|----------------|
| TOTAL LIABILITIES AND NET POSITION | \$ | 853,047 |
|---|-----------|----------------|

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

Durham Irrigation District**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**Year Ended December 31, 2021

Operating Revenues

| | | |
|---------------------|----|---------|
| Water sales | \$ | 412,702 |
| Meter installations | | 4,550 |
| Connection fees | | 9,617 |
| Other income | | 1,150 |

| | | |
|---------------------------------|--|----------------|
| Total Operating Revenues | | 428,019 |
|---------------------------------|--|----------------|

Operating Expenses

| | | |
|-----------------------------|--|--------|
| Bank charges | | 2,924 |
| Board stipends | | 5,500 |
| Contract services | | 18,940 |
| Depreciation | | 22,750 |
| Insurance | | 7,339 |
| Legal | | 22,661 |
| Management and admin | | 55,059 |
| Memberships and dues | | 7,030 |
| Miscellaneous | | 11 |
| Office expense | | 7,677 |
| Permits and fees | | 196 |
| Rent | | 5,506 |
| Repairs and maintenance | | 58,498 |
| Salaries and benefits | | 21,753 |
| Special project development | | 5,406 |
| Supplies | | 13,597 |
| Utilities | | 66,427 |
| Vina Groundwater Agency fee | | 5,000 |
| Water testing | | 1,971 |

| | | |
|---------------------------------|--|----------------|
| Total Operating Expenses | | 328,245 |
|---------------------------------|--|----------------|

| | | |
|-----------------------------|--|---------------|
| Net Operating Income | | 99,774 |
|-----------------------------|--|---------------|

Nonoperating Revenues (Expenses)

| | | |
|-----------------|--|---|
| Interest income | | 2 |
|-----------------|--|---|

| | | |
|-------------------------------|--|---------------|
| Change in Net Position | | 99,776 |
|-------------------------------|--|---------------|

| | | |
|---|--|----------------|
| Net Position - Beginning of Year | | 732,475 |
|---|--|----------------|

| | | |
|-----------------------------------|-----------|----------------|
| Net Position - End of Year | \$ | 832,251 |
|-----------------------------------|-----------|----------------|

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

Durham Irrigation District
STATEMENT OF CASH FLOWS

Year Ended December 31, 2021

| | |
|---|-------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | |
| Receipts from customers | \$ 428,550 |
| Payments to employees | (21,753) |
| Payments to suppliers | (291,056) |
| NET CASH PROVIDED BY OPERATING ACTIVITIES | 115,741 |
| CASH FLOWS FROM INVESTING ACTIVITIES | |
| Interest earnings | 2 |
| CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES | |
| Purchase of capital assets | (1,351) |
| Net Change in Cash and Cash Equivalents | 114,392 |
| Cash and Cash Equivalents - Beginning of Year | 214,710 |
| Cash and Cash Equivalents - End of Year | \$ 329,102 |
| CASH FLOWS FROM OPERATING ACTIVITIES | |
| Operating income | \$ 99,774 |
| Adjustments to reconcile operating income to net cash provided by operating activities: | |
| Depreciation | 22,750 |
| Changes in: | |
| Accounts receivable | 1,683 |
| Accounts payable | (8,466) |
| NET CASH PROVIDED BY OPERATING ACTIVITIES | \$ 115,741 |

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

Durham Irrigation District

NOTES TO THE FINANCIAL STATEMENTS

1. NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Reporting Entity The Durham Irrigation District (the District) is a political subdivision of the State of California, existing pursuant to Section 20700 et seq. of the *California Water Code*. The District provides domestic water to residents located in Durham, California. The District is governed by a three-member Board of Directors.

Organization The District was formed in Tehama County in 1926 to provide irrigation water to District members.

Basis of Accounting The District reports its activities as an enterprise fund, which is used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the District is that the costs of providing water to its service area on a continuing basis be financed or recovered primarily through user charges (water sales). The District's financial statements are reported using the economic resources measurement focus and the accrual method of accounting. The District does not have any fiduciary funds nor component units that are fiduciary in nature.

Operating revenues, such as water sales, result from exchange transactions associated with the principal activity of the District. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as investments income, result from non-exchange transactions, in which, the District gives (receives) value without directly receiving (giving) value in exchange.

The financial statements of the District are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) issued by Governmental Accounting Standards Board (GASB) applicable to governmental entities that use proprietary fund accounting. Revenues are recognized in the accounting period in which they are earned, and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows.

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

Concentration of Credit Risk The District's receivables are from consumers within a specific geographic area.

Cash and Cash Equivalents For purposes of the statements of cash flows the District considers all highly liquid investments with a maturity of three months or less when purchased to be cash and cash equivalents.

Durham Irrigation District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

Receivables Accounts receivable arise from billings to customers for water usage and certain improvements made to customers' property. The District determined that as of December 31, 2021, an allowance for doubtful accounts was not needed, as all amounts are considered collectible.

Capital Assets Capital asset acquisitions are recorded at historical cost. When assets are retired or otherwise disposed of, the carrying value and related accumulated depreciation are removed from the accounts and any resulting gain or loss is recognized in income for the period. Depreciation is provided in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives, ranging from five to fifty years using the straight-line method. The cost of repairs and maintenance is charged to expense as incurred and significant renewals and betterments are capitalized. The capitalization threshold is based on the Board's discretion.

Net Position The financial statements utilize a net position presentation. Net position is categorized as follows:

Investment in Capital Assets: This component of net position consists of capital assets, net of accumulated depreciation.

Restricted Net Position: Resources which the District is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties.

Unrestricted: This component of net position consists of unrestricted resources to satisfy future spending plans. There is no external restriction on these amounts and the future use of these funds may be modified, amended or removed by Board action.

The District has not formally adopted a policy regarding when to apply restricted or unrestricted resources as all of the District's resources are unrestricted.

2. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consisted of the following:

| December 31, 2021 | | |
|---|-----------|----------------|
| <hr/> | | |
| Cash and Cash Equivalents | | |
| Deposits held with financial institutions | \$ | 329,002 |
| Cash on hand | | 100 |
| Total | \$ | 329,102 |
| <hr/> | | |

Durham Irrigation District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The *California Government Code* and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The *California Government Code* requires that a financial institution secure deposits made by state and local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

At December 31, 2021, the carrying amount of the District's deposits in financial institutions were \$329,002. The bank balances were \$348,960. The differences are due to normal deposits in transit and outstanding checks. \$250,000 of the bank balances at December 31, 2021, are insured.

Authorized Deposits and Investments

The District has not formally adopted deposit and investment policies but is generally authorized under state statute and local resolutions to invest in demand deposits with financial institutions, savings accounts, certificates of deposit, U.S. Treasury securities, federal agency securities, State of California notes or bonds, notes or bonds of agencies within the State of California, obligations guaranteed by the Small Business Administration, bankers' acceptances, commercial paper, and the Local Agency Investment Fund of the State of California. The District did not hold any investments at December 31, 2021.

3. BUDGETARY COMPARISON INFORMATION

The District has not adopted a budget for the year ended December 31, 2021 since it is not legally required to do so. Therefore, comparative budget and actual results have not been included as required supplementary information.

Durham Irrigation District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

4. CAPITAL ASSETS

Capital asset activity is summarized as follows:

| Year Ended December 31, 2021 | Balance - Beginning of Year | Additions | Deletions | Balance - End of Year |
|---------------------------------------|--|--------------------|------------------|----------------------------------|
| Nondepreciable Assets | | | | |
| Land | \$ 27,257 | \$ - | \$ - | \$ 27,257 |
| Depreciable Assets | | | | |
| Structures | 16,084 | - | - | 16,084 |
| Wells | 127,486 | - | - | 127,486 |
| Pumps | 172,575 | - | - | 172,575 |
| Mains | 634,283 | - | - | 634,283 |
| Equipment | 40,989 | 1,351 | - | 42,340 |
| Total Depreciable Assets | 991,417 | 1,351 | - | 992,768 |
| Less: Accumulated depreciation | 509,492 | 22,750 | - | 532,242 |
| Total Depreciable Assets - Net | 481,925 | (21,399) | - | 460,526 |
| Total Capital Assets - Net | \$ 509,182 | \$ (21,399) | \$ - | \$ 487,783 |

Depreciation expense for the year ended December 31, 2021, was \$22,750.

Durham Irrigation District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

5. RISK MANAGEMENT - INSURANCE

The District is a member of the Special District Risk Management Authority (SDRMA), and intergovernmental risk sharing joint powers authority, created pursuant to *California Government Code* Sections 6500 et. Seq. SDRMA's board of directors consists of seven members elected from member agencies participating in both SDRMA's Property/Liability and Workers' Compensation Programs.

The following policies are in effect for Durham Irrigation District as of December 31, 2021:

General Liability: \$2,500,000 per occurrence from personal injury and property damage subject to a \$500 deductible.

Public Officials and Employees Errors: \$2,500,000 per occurrence, with an annual aggregate of \$2,500,000.

Personal Liability Coverage for Board Members: \$500,000 per occurrence, \$500,000 general aggregate, subject to a \$500 deductible.

Employment Practices and Benefits Liability: \$2,500,000 per occurrence with an annual aggregate of \$2,500,000.

Employee and Public Officials Dishonesty Coverage: \$400,000 per occurrence.

Property Coverage: Replacement cost, for property on file, if replaced, and if not replaced within two years after the loss, paid on an actual cash value basis, to a combined total of \$1 billion per occurrence, subject to a \$2,000 deductible per occurrence.

Boiler and Machinery: Replacement cost up to \$100 million per occurrence, subject to a \$1,000 deductible.

Auto Liability: \$2,500,000 per occurrence for personal injury and property damage subject to a \$1,000 deductible.

Uninsured/Underinsured Motorists: \$750,000 for each accident.

As of December 31, 2021, there were no reported claims filed against the District.

Durham Irrigation District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

6. EMPLOYEE RETIREMENT PLAN

Durham Irrigation District employees participate in a simplified employee pension plan ("SEP"), in the form of Self-Directed Individual Retirement Accounts, for employees who meet certain eligibility requirements. The plan is administered by USAA Financial Advisors, Inc. The District has no fiduciary responsibility for this plan. There were no employer contributions for the year ended December 31, 2021.

7. CONTINGENCIES

The District is party to various claims, legal actions and complaints that arise in the normal operation of business. Management and the District's legal counsel believe that there are no material loss contingencies that would have a material adverse impact on the financial position of the District.

8. AUDIT REQUIREMENTS FOR CALIFORNIA SPECIAL DISTRICTS

Pursuant to *California Government Code*, Section 26909(b), the audit report is required to be filed with the California State Controller's Office within 12 months of the year-end under examination. The District did not comply with this requirement for the year ended December 31, 2021.

SUPPLEMENTARY INFORMATION SECTION

Durham Irrigation District
BOARD OF DIRECTORS
December 31, 2021

| NAME | OFFICE | TERM EXPIRES |
|----------------|---------------|---------------------|
| Matt Doyle | Chair | December 2024 |
| Raymond Cooper | Director | December 2024 |
| Kevin Phillips | Director | December 2022 |

OTHER REPORT SECTION



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
Durham Irrigation District
Durham, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States of America, the financial statements of the Durham Irrigation District (the District) as of and for the year ended December 31, 2021; and the related notes to the financial statements, which collectively comprise the District's basic financial statements; and have issued our report thereon dated September 11, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions to prevent, or detect, and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Horton McNulty & Gaetani, LLP

September 11, 2023
Chico, California

Durham Irrigation District

Durham, California

REPORT TO THE BOARD OF DIRECTORS

December 31, 2021





To the Board of Directors
Durham Irrigation District
Durham, California

We have audited the financial statements of Durham Irrigation District (the District), as of and for the year ended December 31, 2021, and have issued our report thereon dated September 11, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated September 9, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the California State Controller's Office and state regulations governing special districts. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance With All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Safeguards have been implemented to reduce the threats on our independence. These safeguards include continuing education related to independence and ethics requirements; external peer review of our firm's quality control system; our firm's internal policies and procedures which are designed to monitor compliance with the independence requirements; and the involvement of another firm member who is responsible for completing an independent technical review of the financial statements and significant audit conclusions.

Significant Risks Identified

Management override of internal controls was identified as a significant risk. Although not a risk solely specific to the District, override of internal controls warrants attention as intentional override may be more difficult to detect than an unintentional error. To address this risk, we maintained professional skepticism throughout the audit, and incorporated an element of unpredictability in designing our audit procedures.

Qualitative Aspects of the District's Significant Accounting Practices

Significant Accounting Policies Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in note 1 to the financial statements. There have been no initial selections of accounting policies and no changes in significant accounting policies or their application during 2021. No matters have come to our attention that would require us, under professional standards, to inform you about: (1) the methods used to account for significant unusual transactions, and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. The most sensitive estimate affecting the District's financial statements is depreciation. Management's estimate of depreciation expense is based on the assets' useful lives. We evaluated the key factors and assumptions used to develop the depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was the disclosure of contingencies in note 7 to the financial statements. These contingencies have the potential to impact the District's finances and available water supply.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during the audit. We did not identify any significant unusual transactions.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Identified or Suspected Fraud

For the purposes of this communication, professional standards require us to communicate to you any identified or suspected fraud detected during the audit. We did not identify any fraud, although there is always a risk that fraud may exist that has not been identified.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances, or disclosures, and the financial statements as a whole and each applicable opinion unit. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The attached schedule includes material misstatements that were identified as a result of the audit procedures and were brought to the attention of, and corrected by, management.

Disagreements With Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditors' report. No such disagreements arose during the course of the audit.

Representations Requested From Management

We have requested certain written representations from management that are included in the management representation letter dated September 11, 2023.

Management's Consultations With Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

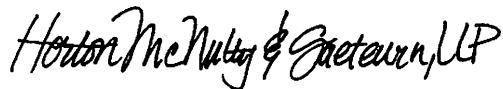
In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the District, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

Modification of the Auditors' Report

We have made the following modification to our auditors' report.

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

This report is intended solely for the information and use of the Board of Directors and management of the District, and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in black ink, reading "Horton McNulty & Gietahun, LLP". The signature is written in a cursive, flowing style.

September 11, 2023
Chico, California

Durham Irrigation Operator Log

Sierra Water Utility, LLC.



| Month: | August | 2023 | |
|-----------|--|------------------------------|------------------------------|
| Date | Task Description/Notes | One Man Hrs and Duties (M-F) | Two Man Hrs and Duties (M-F) |
| 8/1/2023 | Performed daily checks, checked lubrication of all pumps. Met w/ Joe Corron Electric at Alley Site to connect SCADA equipment to XIO (4hrs USBR) Responded to 1 USA requests. | 2.00 | |
| 8/2/2023 | Performed daily checks, checked lubrication of all pumps. Filled Library Chlorine 41 gallons. | 2.00 | |
| 8/3/2023 | Performed daily checks, checked lubrication of all pumps. Investigate high water usage at 2346 Brown. Meter functionality questionable replaced meter and found customer has small leak. Also customer informed that they had left a irrigation cycle on for a few day, this plus leak probably accounted for high usage. Met w/ Joe Corron Electric at Holland Site and Library to connect SCADA equipment to XIO (4hrs USBR) | 2.75 | |
| 8/4/2023 | Performed daily checks, checked lubrication of all pumps. | 1.75 | |
| 8/7/2023 | Performed daily checks, checked lubrication of all pumps. | 1.75 | |
| 8/8/2023 | Performed daily checks, checked lubrication of all pumps. | 1.75 | |
| 8/9/2023 | Performed daily checks, checked lubrication of all pumps. Responded to 2 USA requests. | 2.00 | |
| 8/10/2023 | Performed daily checks, checked lubrication of all pumps. | 1.75 | |
| 8/11/2023 | Performed daily checks, checked lubrication of all pumps. Filled Library Chlorine 28 gallons. | 2.00 | |
| 8/14/2023 | Performed daily checks, checked lubrication of all pumps. | 1.75 | |
| 8/15/2023 | Performed daily checks, checked lubrication of all pumps. W/O# 255 Confirm meter reading at 9389 Goodspeed is c.f. Install sounders at well sites (2hrs USBR) | 1.75 | |
| 8/16/2023 | Performed daily checks, checked lubrication of all pumps. | 1.75 | |
| 8/17/2023 | Performed daily checks, checked lubrication of all pumps. | 1.75 | |
| 8/18/2023 | Performed daily checks, checked lubrication of all pumps. | 1.75 | |
| 8/21/2023 | Performed daily checks, checked lubrication of all pumps. | 1.75 | |
| 8/22/2023 | Performed daily checks, checked lubrication of all pumps. | 1.75 | |
| 8/23/2023 | Performed daily checks, checked lubrication of all pumps. Responded to 1 USA requests. | 2.00 | |

| | | | |
|--|--|--------------|-------------|
| 8/24/2023 | Performed daily checks, checked lubrication of all pumps. W/O# 259 confirm service line size at 2360 Florida Ln. is 1" unmetered service. W/O #229 confirm service is connected through 1" service line @ adjoining parcel 2336 Faber. Property at service address 2359 Midway appears to be abandoned commercial. | 2.25 | |
| 8/25/2023 | Performed daily checks, checked lubrication of all pumps. | 1.75 | |
| 8/28/2023 | Performed daily checks, checked lubrication of all pumps. | 1.75 | |
| 8/29/2023 | Performed daily checks, checked lubrication of all pumps. | 1.75 | |
| 8/30/2023 | Performed daily checks, checked lubrication of all pumps. Filled Library Chlorine 44 gallons. | 2.00 | |
| 8/31/2023 | Performed daily checks, checked lubrication of all pumps. | 1.75 | |
| Monthly Production | | | |
| 34310 ccfs | | | |
| Total Regular Hours | | 48 | |
| Total Extra Regular Hours over 48 hrs/month, excluding meter reading | | -6.50 | |
| Total Additional After Hours | | | 0.00 |
| | | | |
| Signature: | <i>Michael Butler</i> | . | |
| Title: | Chief Operator | | |

9/14/2023

Work Order Statistics
01/01/2021 thru 09/30/2023

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 | 20 | 4 | 205 | 706 |
| 2021 | 11 | 2 | 2 | | 69 | 0 |
| 2021 | 12 | 12 | 12 | | 186 | 0 |
| 2022 | 01 | 7 | 7 | | 47 | 0 |
| 2022 | 02 | 12 | 11 | 1 | 177 | 599 |
| 2022 | 03 | 6 | 6 | | 181 | 0 |
| 2022 | 04 | 3 | 3 | | 24 | 0 |
| 2022 | 05 | 5 | 5 | | 21 | 0 |
| 2022 | 06 | 6 | 5 | 1 | 34 | 459 |
| 2022 | 07 | 2 | 2 | | 10 | 0 |
| 2022 | 08 | 8 | 6 | 2 | 55 | 423 |
| 2022 | 09 | 7 | 7 | | 69 | 0 |
| 2022 | 10 | 5 | 5 | | 5 | 0 |
| 2022 | 11 | 1 | 1 | | 13 | 0 |
| 2022 | 12 | 1 | | 1 | 0 | 275 |
| 2023 | 01 | 8 | 5 | 3 | 83 | 246 |
| 2023 | 02 | 2 | | 2 | 0 | 215 |
| 2023 | 03 | 7 | 3 | 4 | 44 | 190 |
| 2023 | 04 | 9 | 3 | 6 | 3 | 160 |
| 2023 | 05 | 3 | | 3 | 0 | 137 |
| 2023 | 07 | 7 | 2 | 5 | 7 | 64 |
| 2023 | 08 | 6 | 4 | 2 | 11 | 30 |
| 2023 | 09 | 2 | 1 | 1 | 5 | 24 |

151

116

35

24 Items

| <u>Order No</u> | <u>Tap</u> | <u>Issued</u> | <u>Completed</u> | <u>Name</u> | <u>Assigned to</u> | <u>Location</u> |
|--|------------|---------------|------------------|--------------------|------------------------|--------------------|
| 112 | 920 | 10/13/21 | R | Ilukowicz & Leach | Water Operator | 2542 Durham-Dayton |
| APN 039-450014 10/26/2021 - blank; no meter. Need to install meter. 9/26/2021 - water operator reports no access. | | | | | | |
| 114 | 936 | 10/27/21 | R | Devin Fosdick | Water Operator | 2390 Brown St |
| APN 040-231-020 10/27/2021 - Install water meter. | | | | | | |
| 119 | 201 | 10/28/21 | R | Henry Mattei | Water Operator | 2425 Durham St |
| 040-221-001 10/27/2022 - water operator contacted owner; cannot locate meter box. Will have Advanced Leak Detection search for meter box. 10/28/2021 - meter not working; estimated readings since 5/26/2020. | | | | | | |
| 129 | 141 | 10/28/21 | R | Billy Woodward | Water Operator | 2403 Brown St |
| 040-233-015 1. unable to access meter because of dogs or possibly because cannot locate it. Need to check with water operator. 2. High AR - negotiated with administrative assistant. | | | | | | |
| 164 | 261 | 2/8/22 | R | Dickalyn Porter | Water Operator | 9339 Goodspeed St |
| 040-223-009 9/8/2022: Per water operator - They need to be metered. I can get this going myself. They have a leak on their side that isn't being addressed. We need to know how much they are losing. Old (2020?) undated note from GM: mentioned that there is some water seepage in this area ("flooded" is the word used in the note). When convenient, please assess and advise if further action is needed. | | | | | | |
| 187 | 110 | 6/28/22 | R | Derena Bettencourt | Water Operator | 2344 Florida Ln |
| 040-233-031 6/28/2022 - Water operator notes that meter is broken. | | | | | | |
| 192 | 806 | 8/2/22 | R | Durham CUMC Parson | Water Operator / Admir | 2404 Durham-Dayton |
| 9/13/2022 jlt: Advanced Pipeline verified water service line "coming from future meter supply hookup on Midway." - \$200 9/8/2022 wo: Water Operator reports "This location is hardly ever occupied. There is extensive landscaping . It wouldn't be too difficult to install a meter. Will have Advanced Leak detection look at this location to locate service connection on 9/9/2022. This is a flat rate account being charged a non-standard fixed amount. (should be \$63,78; is charged \$39.93). Please look into two issues: 1. service line and how difficult (expensive) would it be to install meter 2. what kind of water usage does this account have? Is there a lot of landscaping or amenities that use water? We are considering offering the customer two options - A. encourage meter install now - \$650 meter fee, and update to metered rate \$35.07/mo + usage; meter is required in any case by 2025. B. charge standard fixed rate amount of \$63.78/month. | | | | | | |

| <u>Order No</u> | <u>Tap</u> | <u>Issued</u> | <u>Completed</u> | <u>Name</u> | <u>Assigned to</u> | <u>Location</u> |
|--|------------|---------------|------------------|------------------------------|--------------------|--------------------|
| 194 | 955 | 8/3/22 | R | Caitlin and Michael Crete | Water Operator | 2514 Durham-Dayton |
| 039-450-005 8/3/2022 - Please install new meter for a previously unmetered account (new connection or conversion from flat rate). Also update meter book - need to add new page. Please advise if I need to make billing address changes. New meter fee has been paid. | | | | | | |
| 218 | 931 | 12/29/22 | R | David Day | Water Operator | 2385 Florida Ln |
| APN 040-240-075 Meter needs replacxing. | | | | | | |
| 221 | 961 | 1/24/23 | R | Albert Amator | Water Operator | 2397 Campbell St |
| 040-223-006 Please install new meter for a previously unmetered accounts (conversion and consolidation from flat rate account). See 12/2022 BOD discussion. Also update meter book - need to add new page. New meter fee has been charged to account. | | | | | | |
| 223 | 962 | 1/24/23 | R | Geraldine Gillham | Water Operator | 9348 Midway |
| 040-200-095 Install new meter for a previously unmetered account (conversion from flat rate). Also update meter book - need to add new page. New meter fee has been charged to Acct 72. Will be New Acct 962 | | | | | | |
| 224 | 231 | 1/31/23 | R | Cheryl Williams | Water Operator | 9263 Midway |
| 040-250-002 1/31/2023 - water operator reports meter is broken; needs replacing. | | | | | | |
| 228 | 964 | 2/27/23 | R | Carol Wagner | Water Operator | 2393 Durham St |
| 040-221-008 2/27/2023: Please install new meter for a previously unmetered account (conversion from flat rate). Owner identified by APN lookup. Also update meter book - need to add new page. New meter fee has been paid (old acct 123). *2/27/2023 - old acct 123; new acct 964 | | | | | | |
| 229 | 67 | 2/27/23 | R | Tim Dempsey | Water Operator | 9329 Midway |
| 040-224-005 8/24/2023 jlt: Per Adam Daigle (SWU) - the service for this address / APN is provided through a connection off Faber. The structure at this location appears not in operation, so whether it services this address cannot be determined because he does not have access to the building. He believes that it would receive service from the meter on Faber because the buildings on that corner are all built on top of each other -- similar to other Midway properties. 2/27/2023 jlt: Water Operator - please check whether: 1. the District provides service to this address 2. what size connection 3. residential or commercial 4. if commercial, what business is here Historic record says this is a 3/4" unmetered connection. | | | | | | |

| <u>Order No</u> | <u>Tap</u> | <u>Issued</u> | <u>Completed</u> | <u>Name</u> | <u>Assigned to</u> | <u>Location</u> |
|--|-------------|---------------|------------------|------------------------|--------------------|--------------------|
| 230 | 19 3/21/23 | | R | Rosemary Bennett | Water Operator | 2379 Florida Ln |
| 040-240-006 03/21/2023 jlt: Please install new meter for a previously unmetered account (new connection or conversion from flat rate). Please also install a customer shut-off valve on their side of the meter. Also update meter book - need to add new page. New meter fee has been billed (03/2023). | | | | | | |
| 231 | 18 3/23/23 | | R | Rosemary Bennett | Water Operator | 2404 Serviss St |
| 040-240-006 03/21/2023 jlt: Please install new meter for a previously unmetered account (new connection or conversion from flat rate). Please also install a customer shut-off valve on their side of the meter. Also update meter book - need to add new page. New meter fee has been billed (03/2023). | | | | | | |
| 232 | 3 3/23/23 | | R | Rosemary Bennett | Water Operator | 2396 Campbell St |
| 040-221-016 03/23/2023 jlt: Please install new meter for a previously unmetered account (new connection or conversion from flat rate). Please also install a customer shut-off valve on their side of the meter. Also update meter book - need to add new page. New meter fee has been billed (03/2023). | | | | | | |
| 235 | 965 3/27/23 | | R | Gerardo Perez | Water Operator | 2382 Brown St |
| 040-231-018 Please install new meter for a previously unmetered account (conversion from flat rate). Also update meter book - need to add new page. New meter fee charged to Acct 72. | | | | | | |
| 239 | 141 4/26/23 | | R | Billy Woodward | Water Operator | 2403 Brown St |
| 040-233-015 5/3/2023 jlt: per water operator - accessibility issue that he will look into. Repeated estimated readings - does this location have a meter? If not, please arrange for installation. | | | | | | |
| 240 | 188 4/26/23 | | R | Victor and Rosie Lopez | Water Operator | 2345 Florida Ln |
| 040-240-054 Repeated estimated readings - does this location have a meter? If not, please arrange for installation. | | | | | | |
| 241 | 173 4/26/23 | | R | John Staples | Water Operator | 2381 Durham St |
| 040-221-011 4/26/2023 - replace meter | | | | | | |
| 242 | 960 4/26/23 | | R | Justin and Sarah Price | Water Operator | 2508 Durham-Dayton |
| 039-450-003 4/26/2023 jlt: Repeated estimated readings - does this location have a meter? If not, please arrange for installation. | | | | | | |
| 243 | 285 4/26/23 | | R | Bonnie Caskey | Water Operator | 2554 Durham-Dayton |

| <u>Order No</u> | <u>Tap</u> | <u>Issued</u> | <u>Completed</u> | <u>Name</u> | <u>Assigned to</u> | <u>Location</u> |
|-----------------|------------|---------------|------------------|---|--------------------|---|
| 039-450-018 | | 4/26/2023 | jlt: | water operator reports meter is broken. | | Replace meter. |
| 244 | 968 | 5/2/23 | R | Kanon Taylor | Water Operator | 2368 Brown St |
| 040-231-025 | | | | | | Please install new meter for a previously unmetered account (new connection or conversion from flat rate). Also update meter book - need to add new page. Please advise if I need to make billing address changes. New meter fee has been paid. |
| 245 | 806 | 4/7/23 | R | Durham CUMC Parson | Water Operator | 2404 Durham-Dayton |
| 040-212-004 | | | | | | 5/11/2023: Per water operator: There are three possible service connectins, two of which have been identified. There may be a cross connection between residence; the parking lot could have its own service line. Brown Engineering to continue to work to locate last service line. 4/24/2023: Brown Engineering unable to locate service line. 4/14/2023: unable to detect line with metal detector. 4/11/2023: Installed repair band to patch customer's pipe; still attempting to locate District service line. 4/7/2023: Water operator invesitgating leak; difficutly locating shut-off and service line. |
| 247 | 88 | 5/15/23 | R | Brian Moffitt | | 2395 Serviss St |
| 040-240-033 | | | | | | 5/15/2023 jlt: Please install new meter for a previously unmetered account (conversion from flat rate). Also update meter book - need to add new page. New meter fee has been posted to account. See: Ltr. to Owner - Acct 88 (05.09.2023) meter conversion - executed |
| 248 | 950 | 5/31/23 | R | Brianna and Carlos Romo | Water Operator | 2586 Widgeon Ln |
| 039-520-024 | | | | | | Does meter need replacing? Estimated readings since 02/2023. |
| 251 | 809 | 7/27/23 | R | Nancy Brown | Water Operator | 9156 Holland Ave |
| 040-280-121 | | | | | | 7/27/2023: Water Operator reports meter is broken. Replace meter. |
| 252 | 4 | 7/27/23 | R | Albert Amator | Water Operator | 2399 Campbell St |
| 040-223-005 | | | | | | 7/27/2023: Water Operator reports meter is broken. Sight glass is scratched. Replace meter. |
| 253 | 693 | 7/28/23 | R | Richard Gilliam | Water Operator | 9504 Dillon Ct |
| 039-540-001 | | | | | | 7/27/2023: Water operator reports meter is broken. Replace meter. |

| <u>Order No</u> | <u>Tap</u> | <u>Issued</u> | <u>Completed</u> | <u>Name</u> | <u>Assigned to</u> | <u>Location</u> |
|---|------------|---------------|------------------|---------------------------|--------------------|--------------------|
| 254 | 279 | 7/28/23 | R | James Patterson | Water Operator | 2534 Durham-Dayton |
| 039-450-011 7/28/2023: Water Operator reports scratched sight glass. Replace meter. | | | | | | |
| 255 | 143 | 7/29/23 | R | Janet Bynum | Water Operator | 9389 Goodspeed St |
| 040-214-007 7/27/2023 jlt: please confirm meter reading and whether reading is in CCF or CF. Entered estimated reading of 2480 for usage billing of 70 CCF pending update from water operator to clarify meter book readings. | | | | | | |
| 260 | 99 | 8/30/23 | R | Susan and Peter Jensen | Water operator. | 2365 Durham St |
| 040-222-012 8/30/2023: Water Operator confirms this meter needs to be replaced. 8/30/2032 jlt: Does meter need replacing? Water operator reports sight glass is scratched. | | | | | | |
| 261 | 103 | 8/31/23 | R | Cameron Williams | Water Operator | 9377 Holland Ave |
| 039-460-037 Owner reports low water pressure at his home; the plumber he called to investigate advised him to contact the District because the water pressure across the entire home is low. Owner says other neighbors also report low water pressure. Please call owner to coordinate. | | | | | | |
| 262 | 78 | 9/6/23 | R | Corey Swartz | Water operator. | 2362 Serviss St |
| 040-240-020 9/6/2023 jlt: Please confirm meter reading. 8/28/2023 Meter book reading - 8104 Customer sent photo of meter: 8/31/2023 meter reading - 8020 Please confirm so customer bill can be properly revised. | | | | | | |

| Order No | Tap | Issued | Completed | Name | Assigned to | Location |
|-----------------|--------------|----------|-----------|---------------------------|----------------|-------------------|
| 200 | 919 8/30/22 | 6/1/23 | R | Jose Sanchez | Water Operator | 9259 Midway |
| 040-250-027 | | | | | | |
| 201 | 11 9/1/22 | 9/1/22 | R | Sandra Atteberry | Water Operator | 9227 Midway |
| Read Seq 104008 | | | | | | |
| 203 | 622 9/12/22 | 11/9/22 | R | Sis Gilmore | Water Operator | 9462 Van Ness Way |
| Read Seq 901007 | | | | | | |
| 205 | 291 9/12/22 | 9/12/22 | R | Diego & Marisa Guerra | Water Operator | 9665 Teal Ln |
| Read Seq 801001 | | | | | | |
| 206 | 149 9/15/22 | 11/2/22 | R | Bruce Karolyi | Water Operator | 2378 Brown St |
| Read Seq 211015 | | | | | | |
| 207 | 257 9/19/22 | 11/2/22 | R | John & Christy Patterson | Water Operator | 2368 Florida Ln |
| Read Seq 209009 | | | | | | |
| 208 | 811 9/28/22 | 12/12/22 | R | Tavis Beynon | Water Operator | 60 San Rafael |
| 040-280-122 | | | | | | |
| 209 | 125 9/28/22 | 6/13/23 | R | Jesus Barriega | Water Operator | 9283 Goodspeed St |
| 040-233-006 | | | | | | |
| 210 | 807 10/6/22 | 11/2/22 | R | St. James Catholic | | 2416 Faber St |
| CLOSED | | | | | | |
| 212 | 226 10/26/22 | 10/26/22 | R | Catherine Bailey | Water Operator | 9393 Goodspeed St |
| Read Seq 500001 | | | | | | |
| 214 | 947 10/3/22 | 10/3/22 | R | Steven and Michelle Bunch | Water Operator | 30 San Rafael Ct |
| APN 040-280-123 | | | | | | |
| 215 | 947 10/28/22 | 10/28/22 | R | Steven and Michelle Bunch | Water Operator | 30 San Rafael Ct |
| APN 040-280-123 | | | | | | |
| 216 | 153 10/22/22 | 10/22/22 | R | DC Investments One | | 9210 Goodspeed St |
| APN 040-250-016 | | | | | | |
| 217 | 906 11/29/22 | 12/12/22 | R | Tate and Traci Wood | Water Operator | 40 San Rafael Ct |
| APN 040-280-109 | | | | | | |

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|--------------------|-------------|---------------|------------------|-------------------------------|-------------------------|---------------------|
| 219 040-221-017 | 102 1/10/23 | 2/7/23 | R | Albert Amator | Water Operator | 2400 Campbell St |
| 220 040-223-012 | 232 1/24/23 | 2/1/23 | R | Gertrude Smith | Water Operator | 2372 Faber St |
| 225 040-250-017 | 943 1/31/23 | 6/5/23 | R | Kayla and Michael LaChappelle | Water Operator | 9216 Goodspeed St |
| 226 040-223-017 | 32 1/31/23 | 6/13/23 | R | Robert Kreider | Water Operator | 2408 Faber St |
| 227 040-240-057 | 210 1/31/23 | 6/1/23 | R | Ken Quaintance | Water Operator | 2397 Florida Ln |
| 233 040-234-007 | 273 3/23/23 | 4/27/23 | R | Carole Lee "Kelly" Lotti | Water Operator | 2339 Brown St |
| 234 040-214-006 | 226 3/23/23 | 4/27/23 | R | Catherine Bailey | Water Operator | 9393 Goodspeed St |
| 236 040-250-004 | 313 3/30/23 | 6/1/23 | R | Jamie Payne | Water Operator | 9253 Midway |
| 237 040-212-006 | 115 4/4/23 | 4/12/23 | R | Jim Hamilton | Administrative Assistan | 2414 Durham-Dayton |
| 238 040-212-006 | 115 4/17/23 | 4/19/23 | R | Jim Hamilton | Water Operator | 2414 Durham-Dayton |
| 246 039-460-064 | 640 4/2/23 | 4/3/23 | R | Jesse & Elizabeth Martinez | Water Operator | 2466 Tracy Ranch Rd |
| 249 040-233-011 | 199 7/18/23 | 7/21/23 | R | Mike Tozier | Water Operator | 9242 Holland Ave |
| 250 039-460-048 | 933 7/19/23 | 7/31/23 | R | Andrea and Marcus Mahling | Water Operator | 9287 Holland Ave |
| 256 040-232-009 | 514 8/1/23 | 8/3/23 | R | Gloria Rose | Water Operator | 2346 Brown St |

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|--------------------|-------------|---------------|------------------|------------------------------|--------------------|-------------------|
| 257 040-630-001 | 969 8/1/23 | 8/2/23 | R | Bryan and Rachel Perrin | Water Operator | 9500 Van Ness Way |
| 258 039-460-045 | 28 8/10/23 | 9/13/23 | R | Erika Withrow | Water Operator | 9327 Holland Ave |
| 259 040-233-030 | 162 8/17/23 | 8/24/23 | R | James Luallen | Water Operator | 2360 Florida Ln |
| 263 040-231-034 | 929 9/6/23 | 9/11/23 | R | Benjamin and Emily Osburn | Water Operator | 2404 Brown St |