

**Durham Irrigation District  
Board of Directors  
Zoom Guidance for Meeting Attendance**

Remote Meeting via Zoom (see below)

Special Notice: Pursuant to California Governor Gavin Newsom's Executive Order N-29-20 issued on March 17, 2020, relating to the convening of public meetings in response to the COVID-19 pandemic, Durham Irrigation District will be closing the Board of Directors Meetings to members of the public and non-essential District staff.

The public may listen to and/or participate in this meeting via landline or mobile telephone or via computer, with video and audio enabled or audio only. If you wish to comment on an item, but do not wish to participate during the meeting, the public may submit comments prior to the meeting via email to [info@didwater.org](mailto:info@didwater.org) before 5:00 p.m. on the day of the Board Meeting and they will be read into the record.

**ACCESSING THE ONLINE MEETING:**

We recommend logging-in 15 minutes early (at 5:15 pm) to get set up and address any technical issues before the meeting starts. When you access the meeting, you will be placed into a waiting room and admitted into the meeting by the meeting hosts. There are four methods for joining the meeting:

**1. From Computer - One Click to Join**

<https://zoom.us/j/93975668769?pwd=OUxZMTcyRGwva1hhMytJZkZ3UHNadz09>

**2. From Computer Web Browser**

<https://zoom.us/join>

When prompted, use Meeting ID: 939 7566 8769

Passcode: 364566

**3. From your Mobile Phone: One-Tap Mobile**

+16699009128,,93975668769#,,,,\*634114#

**4. Dial-in using your Mobile Phone or Landline:**

+1 669 900 9128

When prompted, use Meeting ID: 939 7566 8769

Passcode: 634114

**If you experience any issues connecting to the meeting, please call or text  
Durham Irrigation District at (530) 570-2309 for assistance.**

Please note that when you access the meeting, you will be placed into a waiting room and admitted into the meeting by the meeting host.

- The Board of Directors is committed to making its meetings accessible to all citizens. If you need a special accommodation to participate in the meeting, please contact the District Administrative Office at (530) 343-1594 or [info@didwater.org](mailto:info@didwater.org) at least 24 hours in advance of the meeting.
- The Board of Directors or its President pursuant to Government Code section 54954.3 reserves the right to impose reasonable rules 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.



**Durham Irrigation District Board of Directors  
Board Meeting  
February 15, 2022 - 5:30 PM  
AGENDA**

**COPIES OF THIS AGENDA AVAILABLE FROM:  
Durham Irrigation District Office or Online at [www.didwater.org](http://www.didwater.org)**

**Posted: 5:00PM, February 11, 2022 at 9418-C Midway, Durham, CA 95938 and [www.didwater.org](http://www.didwater.org)**

**Board of Directors:**

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

**District Staff:**

Jeff Carter, District Counsel  
Mark Adams, District Engineer  
Mike Butler, Water Operator  
Jeannie Trizzino, Administrative Assistant

**AGENDA ITEMS:**

**1 CALL TO ORDER**

- 1.1 Roll Call/Establishment of Quorum
- 1.2 Consideration of Resolution 2022-02 authorizing remote teleconference/Zoom meetings of the DID Board for the period of 30-days.  
*Action Requested: That the Board consider and approve Resolution 2022-02 of the Durham Irrigation District Board authorizing remote teleconference meetings of the Board for 30 days pursuant to the Ralph M. Brown Act and California Assembly Bill 361.*
- 1.3 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*

None.

#### 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 Consent Agenda.*

- 4.1 Minutes for the Regular Meeting held on October 19, 2021.
- 4.2 Minutes for the Regular Meeting held on November 16, 2021.
- 4.3 Minutes for the Regular Meeting held on December 21, 2021.
- 4.4 Minutes for the Regular Meeting held on January 18, 2022.
- 4.5 Monthly Financial Report for January 2022, including:
  - 4.5.1 Balance Sheet
  - 4.5.2 Profit & Loss Statement
  - 4.5.3 Profit & Loss Comparison
  - 4.5.4 General Ledger
  - 4.5.5 AR Aging Report
- 4.6 Approval of the Warrant Sheet from January 18, 2022 to February 14, 2022, including payments, deposits, and transaction adjustments.

#### 5 REGULAR AGENDA

- 5.1 Items Removed from Consent Agenda

#### 6 CORRESPONDENCE

*All Items Informational/Possible Action/Direction*

- 6.1 Ltr. from Owner (02.03.2022) reimbursement claim  
*Action Requested: That the Board consider the claim made by Mr. Steve Lucena for reimbursement in the amount of \$438.27 for replacement of the recirculating pump on his water heater that was damaged as a result of the water shut off in his neighborhood for an emergency repair on January 28, 2022.*
- 6.2 Ltr. from Redistricting Partners (01.25.2022)
- 6.3 Ltr. from SDRMA (01.18.2022) premium estimate

#### 7 WATER OPERATIONS BUSINESS

- 7.1 Ongoing/New Business  
*All Items Informational/Possible Action/Direction*
- 7.2 Review of Water Operator Log for January 2022 (Operator Mike Butler)

- 7.2.1 Ltr. from Sierra Water Utility (01.18.2022) chlorine price increase notice
- 7.2.2 Ltr. to AQMD (01.20.2022)
- 7.3 Pressure Tank Project updates:
  - 7.3.1 Durham Pump
  - 7.3.2 North Valley Tree Service
  - 7.3.3 NorthStar status report – see Item 8.1.a
  - 7.3.4 Other Items
- 7.4 Monthly Work Order Status Report through February 10, 2022
- 7.5 Monthly Metered Water Sales through January 2022

## 8 GENERAL BUSINESS

- 8.1 District Activities and Status Report.  
*(All Items Informational/Possible Action/Direction)*
  - 8.1.1 Project Update: Pressure Tank Replacement Terms & Conditions and Preliminary Cost Estimate.  
*Action Requested: Status and possible actions.*
  - 8.1.2 Project Update: Bid Package for the Brown/Faber Alley Main Line Replacement Project.  
*Action Requested: Status and possible actions.*
  - 8.1.3 Capital Improvement Plan - Projects and Cost Estimates. Set CIP Planning Meeting dates to review identified projects, timeline for implementation, and financial opportunities and constraints.  
*Action Requested: Status and possible actions.*
  - 8.1.4 Project Update: USBR Grant and Lead Service Laterals Replacement Projects and Timeline.  
*Action Requested: Status of grant extension and necessary project activities.*
  - 8.1.5 Easement Agreement between DID and DUSD for connections along east side of Durham Dayton Highway.  
*Action Requested: Status update from District Counsel or District Engineer on draft letter agreement.*
- 8.2 Policies and Procedures Manual. Status and possible actions relating to the following items:
  - 8.2.1 Sealed meter policy
  - 8.2.2 Policy addressing homeowner incursion of District easement, specifically owner responsibility for damage caused to pipeline caused by trees
  - 8.2.3 Accounts receivable policy  
*Action Requested: Direct Counsel to prepare sample series of letters for management of AR delinquency lien notification.*
  - 8.2.4 Backflow policy – Policy in draft form only.  
*Action Requested: Finalize and implement backflow policy; develop communication to customers with backflow devices advising of charge to customers if District performs annual testing.*

Note: Trites backflow testing charges:

2020 - \$1,000.00 for 20 connections (\$50/ea)

2021 - \$1,355.96 for 22 connections (\$1,100 at \$50/ea), plus parts and labor for repairs (\$243.73)

- 8.3 Development Projects. Review status of development projects' activities.
  - 8.3.1 Butte County Farm Bureau Project – 9412 Jones Avenue
  - 8.3.2 Dubose Midway Development
  - 8.3.3 Keeney Estates (aka Creekside Estates)
  - 8.3.4 Symmes – Durham-Dayton Development
- 8.4 Annual Audit 2019  
*Action Requested: None. Finalized 2019 Annual Audit enclosed in agenda packet.*
- 8.5 Annual Audit 2020. Review status of audit activities.  
*Action Requested: Review and approve 2020 Audit Engagement Letter Agreement from MHW.*
- 8.6 Annual Audits RFP status. See Ltr. to BOD from Counsel (08.02.2017) re Auditor  
*Action Requested: Provide direction to staff in preparation for 2021 audit.*
- 8.7 Memorandum to Board regarding 2553 Durham Dayton Highway.  
2553 Durham Dayton Highway – APN 039-540-047 is a service location with an active meter that is not associated with an identifiable corresponding account in our billing system. Staff have researched ownership of the parcel and also the estimated unbilled charges.  
*Action Requested: None. Draft letter prepared and in review by Director Phillips.*
- 8.8 Office Space Alternatives  
*Action Requested: Update from Chair Doyle.*
- 8.9 2022 Annual Calendar of Board meetings and holidays.  
*Action Requested: None. Calendar was revised and will be posted to DID website.*
- 8.10 Website Pageview Report. January 2022 pageviews.  
*Action Requested: None. For information only.*
- 8.11 Options for general management of the District, including, but not limited to, potential General Manager replacement and advertisement.  
*Action Requested: Continue to review and discuss options for general management of the District and provide direction to staff.*

## 9 ATTORNEY REPORT

- 9.1 Updates from Legal Counsel not discussed under other Agenda Items.
- 9.2 Updates on March 2022 Ballot Measure.

## 10 VINA GSA

(All Items Informational/Possible Action/Direction)

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

- 10.1 Vina GSA Report (Director Cooper)
- 10.2 Vina GSA SHAC Meetings
- 10.3 Vina GSA Board Meetings

10.4 Vina GSA/RCRD GSA Board Meetings

**11 DIRECTORS' COMMENTS:**

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

**12 CLOSED SESSION**

12.1 Consideration of Employment Agreement – Jeannie Trizzino. Pursuant to Government Code Section [54957\(b\)\(1\)](#)

Title: Administrative Assistant

12.2 OPEN SESSION CONTINUED – Consideration and Possible Approval of Employment Agreement – Jeannie Trizzino

*Action Requested: Approve employment agreement for Jeannie Trizzino.*

**13 ADJOURNMENT**

Adjourn to the next Regular Board Meeting, March 15, 2022.

## Attachments

**RESOLUTION 2022-02**  
**OF**  
**THE BOARD OF DIRECTORS OF**  
**DURHAM IRRIGATION DISTRICT**  
**AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE BOARD**  
**FOR 30 DAYS PURSUANT TO THE RALPH M. BROWN ACT AND CALIFORNIA**  
**ASSEMBLY BILL 361.**

**WHEREAS**, all meetings of the Board of Directors of Durham Irrigation District (“Board”) are open and public, as required by the Ralph M. Brown Act (Cal. Gov’t Code section 54950 et seq.), so that any member of the public may attend, participate, and view the Board’s conduct while conducting their business; and

**WHEREAS**, the Brown Act, Government Code section 54953(e), makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions and requirements; and

**WHEREAS**, Government Code section 54953(e) requirements include but are not limited to (1) the existence of a state of emergency declared by the Governor pursuant to Government Code section 8625 and (2) State or local officials have imposed or recommended measures to promote social distancing; and

**WHEREAS**, on March 4, 2020, Governor Gavin Newsom issued a Proclamation of State of Emergency in response to the COVID-19 pandemic and as of the date of this Resolution, the proclaimed state of emergency remains in effect; and

**WHEREAS**, on March 17, 2020, Governor Newsom issued Executive Order N-29-20, which suspended and modified the teleconferencing requirements under the Brown Act (California Government Code Section 54950 *et seq.*) to allow local legislative bodies to hold public meetings via teleconference; and

**WHEREAS**, on June 11, 2021, the Governor issued Executive Order N-08-21, which extended the provisions of N-29-20 concerning the conduct of public meetings through September 30, 2021, and the Governor subsequently signed legislation revising Brown Act requirements for teleconferenced public meetings (Assembly Bill 361, referred to hereinafter as “AB 361”); and

**WHEREAS**, the Board has considered the circumstances of the state of emergency, including all information related to this matter, the associated staff report and other information relating to COVID-19 and AB 361; and

**WHEREAS**, based on the foregoing, the Board finds that meeting in person could pose imminent health and safety risks to attendees; and

**WHEREAS**, in light of the foregoing, the Board desires to continue to have the flexibility to meet via tele/video conference and the Board finds that it shall be permitted to conduct its meetings by teleconferencing without compliance with Government Code section 54953(b)(3) pursuant to section 54953(e), and such meetings shall comply with the requirements to provide the public with access to the meetings as prescribed by section 54953(e)(2).



**RESOLUTION 2022-02**

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

1. The facts set forth in the above recitals are true and correct and incorporated into this resolution by reference.

2. Pursuant to the Governor’s COVID-19 State of Emergency Declaration issued on March 4, 2020, the proclaimed State of Emergency in the State of California currently exists.

3. That meeting in person in the next 30 days could pose imminent health and safety risks to attendees; and

4. That the Board approves meeting via teleconference for all Regular and Special Meetings of the Board for the 30 days following this Resolution, in accordance with Government Code Section 54953(e)(1)(C) and other applicable provisions of the Brown Act.

5. This Resolution shall take effect immediately upon its adoption and shall be effective for 30 days, or at such time the Board adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the Board may continue to teleconference without compliance with Section 54953(b)(3) of the Brown Act.

**ADOPTED** this 15<sup>th</sup> day of February 2022 by the following vote of the Board of Directors:

- AYES:
- NOES:
- ABSTAIN:
- ABSENT:

Durham Irrigation District

\_\_\_\_\_  
Matt Doyle, Chair

ATTEST:

\_\_\_\_\_  
Kevin Phillips, Secretary

# Durham Irrigation District

## Balance Sheet

As of January 31, 2022

4.5.1

Jan 31, 22

### ASSETS

#### Current Assets

##### Checking/Savings

##### Current Assets

Cash	290,131.31
Cash on Hand	100.00
Development Fees	26,193.24
Savings	14,379.01

Total Current Assets 330,803.56

Total Checking/Savings 330,803.56

Total Current Assets 330,803.56

#### Fixed Assets

##### CAPITAL ASSETS

##### Depreciable Assets

Equipment	44,352.70
Mains	623,540.00
Pumps	172,575.00
Structures	16,084.00
Wells	127,486.00
Less Accum. Dep'n	-434,456.00

Total Depreciable Assets 549,581.70

Total CAPITAL ASSETS 549,581.70

##### Non-Depreciable Assets

Land 20,331.00

Total Non-Depreciable Assets 20,331.00

Total Fixed Assets 569,912.70

**TOTAL ASSETS 900,716.26**

### LIABILITIES & EQUITY

#### Equity

##### NET POSITION

Net Investment in Capital Asset 566,549.00

Total NET POSITION 566,549.00

Unrestricted Net Assets 332,467.50

Net Income 1,699.76

Total Equity 900,716.26

**TOTAL LIABILITIES & EQUITY 900,716.26**

# Durham Irrigation District

## Profit & Loss

January 2022

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	Jan 22
Ordinary Income/Expense	
Income	
Water Sales Income	
<b>OPERATING REVENUES</b>	
Water Sales	28,198.13
<b>Total OPERATING REVENUES</b>	28,198.13
<b>Total Water Sales Income</b>	28,198.13
<b>Total Income</b>	28,198.13
Expense	
Contract Services	
Accounting Fees	837.00
Engineering Support	990.00
<b>Total Contract Services</b>	1,827.00
<b>OPERATING EXPENSES</b>	
Administration	
Board Stipends	300.00
Contract Services	821.72
District Wages, Taxes, Insur.	
Insurance	1,191.73
Payroll Service Fees	270.82
Payroll Tax Expense	193.15
Wages	2,018.50
<b>Total District Wages, Taxes, Insur.</b>	3,674.20
Fees, Dues, Memberships	4,099.79
Office Expense	
Supplies	251.20
Website Hosting	75.00
<b>Total Office Expense</b>	326.20
Rent	450.00
Software Fees	100.00
Utilities	
Garbage	118.06
Gas & Electric	3,677.44
Telephone/Internet	179.64
<b>Total Utilities</b>	3,975.14
Water System Maint,Repair,Repl	
Regular Operations & Maint	
Water Testing Fees	76.80
Weed Management	800.00
<b>Total Regular Operations &amp; Maint</b>	876.80
Water System Repair & Repl.+	
Repairs	3,288.20
Contractor	3,400.00
Water Operator	3,140.00
<b>Total Water System Repair &amp; Repl.+</b>	9,828.20

**Durham Irrigation District**  
**Profit & Loss**  
**January 2022**

	<u>Jan 22</u>
Total Water System Maint,Repair,Repl	10,705.00
Total Administration	24,452.05
Bank Service Charges	219.44
Total OPERATING EXPENSES	<u>24,671.49</u>
Total Expense	<u>26,498.49</u>
Net Ordinary Income	1,699.64
Other Income/Expense	
Other Income	
NON-OPERATING REVENUE	
Interest Income	0.12
Total NON-OPERATING REVENUE	<u>0.12</u>
Total Other Income	<u>0.12</u>
Net Other Income	0.12
Net Income	<u><u>1,699.76</u></u>

# Durham Irrigation District

## Profit & Loss

January 2022

4.5.3

	Jan 22	Jan 21	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Water Sales Income</b>				
<b>OPERATING REVENUES</b>				
Water Sales	28,198.13	26,815.51	1,382.62	5.16%
<b>Total OPERATING REVENUES</b>	28,198.13	26,815.51	1,382.62	5.16%
<b>Total Water Sales Income</b>	28,198.13	26,815.51	1,382.62	5.16%
<b>Total Income</b>	28,198.13	26,815.51	1,382.62	5.16%
<b>Expense</b>				
<b>Contract Services</b>				
Accounting Fees	837.00	562.50	274.50	48.8%
Engineering Support	990.00	0.00	990.00	100.0%
Legal Fees	0.00	922.50	-922.50	-100.0%
Management & Administration	0.00	5,101.25	-5,101.25	-100.0%
<b>Total Contract Services</b>	1,827.00	6,586.25	-4,759.25	-72.26%
<b>OPERATING EXPENSES</b>				
<b>Administration</b>				
Board Stipends	300.00	500.00	-200.00	-40.0%
Contract Services	821.72	0.00	821.72	100.0%
District Wages, Taxes, Insur.				
Insurance	1,191.73	1,540.48	-348.75	-22.64%
Payroll Service Fees	270.82	0.00	270.82	100.0%
Payroll Tax Expense	193.15	0.00	193.15	100.0%
Wages	2,018.50	0.00	2,018.50	100.0%
<b>Total District Wages, Taxes, Insur.</b>	3,674.20	1,540.48	2,133.72	138.51%
Fees, Dues, Memberships	4,099.79	3,753.81	345.98	9.22%
Office Expense				
Postage	0.00	339.68	-339.68	-100.0%
Supplies	251.20	80.45	170.75	212.24%
Website Hosting	75.00	75.00	0.00	0.0%
<b>Total Office Expense</b>	326.20	495.13	-168.93	-34.12%
Rent	450.00	450.00	0.00	0.0%
Software Fees	100.00	100.00	0.00	0.0%
Utilities				
Garbage	118.06	108.43	9.63	8.88%
Gas & Electric	3,677.44	3,787.92	-110.48	-2.92%
Telephone/Internet	179.64	257.03	-77.39	-30.11%
<b>Total Utilities</b>	3,975.14	4,153.38	-178.24	-4.29%
Water System Maint,Repair,Repl				
Regular Operations & Maint				
O & M Supplies	0.00	1,668.85	-1,668.85	-100.0%
Water Testing Fees	76.80	225.60	-148.80	-65.96%
Weed Management	800.00	0.00	800.00	100.0%
<b>Total Regular Operations &amp; Maint</b>	876.80	1,894.45	-1,017.65	-53.72%

**Durham Irrigation District**  
**Profit & Loss**  
**January 2022**

	<u>Jan 22</u>	<u>Jan 21</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Water System Repair &amp; Repl.+</b>				
Repairs	3,288.20	0.00	3,288.20	100.0%
Contractor	3,400.00	7,954.60	-4,554.60	-57.26%
Water Operator	3,140.00	4,062.50	-922.50	-22.71%
<b>Total Water System Repair &amp; Repl.+</b>	<u>9,828.20</u>	<u>12,017.10</u>	<u>-2,188.90</u>	<u>-18.22%</u>
<b>Total Water System Maint,Repair,Repl</b>	<u>10,705.00</u>	<u>13,911.55</u>	<u>-3,206.55</u>	<u>-23.05%</u>
<b>Total Administration</b>	24,452.05	24,904.35	-452.30	-1.82%
<b>Bank Service Charges</b>	219.44	211.99	7.45	3.51%
<b>Total OPERATING EXPENSES</b>	<u>24,671.49</u>	<u>25,116.34</u>	<u>-444.85</u>	<u>-1.77%</u>
<b>Total Expense</b>	<u>26,498.49</u>	<u>31,702.59</u>	<u>-5,204.10</u>	<u>-16.42%</u>
Net Ordinary Income	1,699.64	-4,887.08	6,586.72	134.78%
Other Income/Expense				
Other Income				
<b>NON-OPERATING REVENUE</b>				
Interest Income	0.12	0.12	0.00	0.0%
<b>Total NON-OPERATING REVENUE</b>	<u>0.12</u>	<u>0.12</u>	<u>0.00</u>	<u>0.0%</u>
<b>Total Other Income</b>	<u>0.12</u>	<u>0.12</u>	<u>0.00</u>	<u>0.0%</u>
<b>Net Other Income</b>	<u>0.12</u>	<u>0.12</u>	<u>0.00</u>	<u>0.0%</u>
<b>Net Income</b>	<u><u>1,699.76</u></u>	<u><u>-4,886.96</u></u>	<u><u>6,586.72</u></u>	<u><u>134.78%</u></u>

**Durham Irrigation District**  
**General Ledger**  
As of January 31, 2022

4.5.4

Date	Num	Name	Memo	Paid Amount	Balance
<b>Current Assets</b>					329,103.80
<b>Cash</b>					288,431.67
01/03/2022		Deposit	Deposit	413.73	288,845.40
01/03/2022		Bank Charge		-219.44	288,625.96
01/03/2022		Paychex		-55.19	288,570.77
01/05/2022		Deposit	Deposit	1,052.46	289,623.23
01/06/2022		Deposit	Deposit	101.19	289,724.42
01/06/2022		State Compensation Insura...		-119.64	289,604.78
01/07/2022		Deposit	Deposit	797.10	290,401.88
01/10/2022		Deposit	Deposit	1,156.04	291,557.92
01/10/2022		Deposit	Deposit	500.00	292,057.92
01/10/2022		Deposit	Deposit	273.28	292,331.20
01/11/2022		Deposit	Deposit	6,159.51	298,490.71
01/11/2022		Deposit	Deposit	3,240.71	301,731.42
01/11/2022		Deposit	Deposit	118.37	301,849.79
01/11/2022		Deposit	Deposit	50.00	301,899.79
01/12/2022		Deposit	Deposit	32.75	301,932.54
01/13/2022		Deposit	Deposit	60.00	301,992.54
01/13/2022		Wages		-870.84	301,121.70
01/14/2022		Paychex		-160.44	300,961.26
01/14/2022		Payroll Taxes		-197.65	300,763.61
01/14/2022		State Compensation Insura...		-66.73	300,696.88
01/14/2022		State Compensation Insura...		-1,005.36	299,691.52
01/14/2022		Deposit	Deposit	447.13	300,138.65
01/18/2022	9532	Kevin Phillips	Jan 2021	-100.00	300,038.65
01/18/2022	9533	James M. Doyle	Jan 2021	-100.00	299,938.65
01/18/2022	9534	Raymond Cooper	Jan 2021	-100.00	299,838.65
01/18/2022	9535	North Valley Tree Service		-3,400.00	296,438.65
01/18/2022	9536	Pace Analytical Services LLC	VOC and Coilert te...	-76.80	296,361.85
01/18/2022	9537	Higgins Pest and Weed		-800.00	295,561.85
01/18/2022	9539	Ferguson Waterworks	Durham Dayton lea...	-528.75	295,033.10
01/18/2022	9540	Sierra Water Utility	leak repair/chlorine	-2,751.44	292,281.66
01/18/2022	9541	Tozier's True Value Hardware	parts	-8.01	292,273.65
01/18/2022	9542	Camp & McLaughlin	Jan 2022 rent	-450.00	291,823.65
01/18/2022		Comcast	9543	-179.64	291,644.01
01/18/2022	9544	PG & E		-3,677.44	287,966.57
01/18/2022	9545	Recology		-118.06	287,848.51
01/18/2022	9546	Sequoyah		-100.00	287,748.51
01/18/2022	9547	Signs & Graphic Designs	drop box signage	-821.72	286,926.79
01/18/2022		Staples		-251.20	286,675.59
01/18/2022	9548	Streamline		-75.00	286,600.59
01/18/2022	9549	Sheryl Bosman	bookkeeping	-837.00	285,763.59
01/18/2022	9550	Northstar Engineering		-990.00	284,773.59
01/18/2022	9551	Sierra Water Utility		-3,140.00	281,633.59
01/18/2022	9552	State Water Resources Con...		-3,994.86	277,638.73
01/18/2022		Deposit	Deposit	6,555.65	284,194.38
01/18/2022		Deposit	Deposit	473.33	284,667.71
01/18/2022		Deposit	Deposit	309.05	284,976.76
01/18/2022		Deposit	Deposit	288.06	285,264.82
01/18/2022		Deposit	Deposit	199.55	285,464.37
01/18/2022	9553	Jeannie Trizzino	12 month zoom	-104.93	285,359.44
01/19/2022		Deposit	Deposit	60.00	285,419.44
01/20/2022		Deposit	Deposit	253.42	285,672.86
01/21/2022		Deposit	refund	42.00	285,714.86
01/24/2022		Deposit	Deposit	69.10	285,783.96
01/26/2022		Deposit	Deposit	5,198.32	290,982.28
01/26/2022		Deposit	Deposit	33.27	291,015.55
01/26/2022		Deposit	Deposit	39.35	291,054.90
01/27/2022		Deposit	Deposit	241.99	291,296.89
01/27/2022		Wages		-964.12	290,332.77
01/28/2022		Paychex		-55.19	290,277.58
01/28/2022		Payroll Taxes		-221.04	290,056.54
01/31/2022		Deposit	Deposit	74.77	290,131.31
Total Cash				1,699.64	290,131.31
<b>Cash on Hand</b>					100.00
Total Cash on Hand					100.00

**Durham Irrigation District**  
**General Ledger**  
As of January 31, 2022

Date	Num	Name	Memo	Paid Amount	Balance
<b>Development Fees</b>					26,193.24
Total Development Fees					26,193.24
<b>Savings</b>					14,378.89
01/31/2022		Deposit	Deposit	0.12	14,379.01
Total Savings					14,379.01
Total Current Assets					330,803.56
<b>CAPITAL ASSETS</b>					549,581.70
<b>Depreciable Assets</b>					549,581.70
<b>Equipment</b>					44,352.70
Total Equipment					44,352.70
<b>Mains</b>					623,540.00
Total Mains					623,540.00
<b>Pumps</b>					172,575.00
Total Pumps					172,575.00
<b>Structures</b>					16,084.00
Total Structures					16,084.00
<b>Wells</b>					127,486.00
Total Wells					127,486.00
<b>Less Accum. Dep'n</b>					-434,456.00
Total Less Accum. Dep'n					-434,456.00
Total Depreciable Assets					549,581.70
Total CAPITAL ASSETS					549,581.70
<b>Non-Depreciable Assets</b>					20,331.00
<b>Land</b>					20,331.00
Total Land					20,331.00
Total Non-Depreciable Assets					20,331.00
<b>NET POSITION</b>					-566,549.00
<b>Net Investment in Capital Asset</b>					-566,549.00
Total Net Investment in Capital Asset					-566,549.00
Total NET POSITION					-566,549.00
<b>Unrestricted Net Assets</b>					-332,467.50
Total Unrestricted Net Assets					-332,467.50
<b>Water Sales Income</b>					0.00
<b>OPERATING REVENUES</b>					0.00
<b>Water Sales</b>					0.00
01/03/2022		Deposit	Deposit	-413.73	-413.73
01/05/2022		Deposit	Deposit	-1,052.46	-1,466.19
01/06/2022		Deposit	Deposit	-101.19	-1,567.38
01/07/2022		Deposit	Deposit	-797.10	-2,364.48
01/10/2022		Deposit	Deposit	-1,156.04	-3,520.52
01/10/2022		Deposit	Deposit	-500.00	-4,020.52
01/10/2022		Deposit	Deposit	-273.28	-4,293.80
01/11/2022		Deposit	Deposit	-6,159.51	-10,453.31
01/11/2022		Deposit	Deposit	-3,240.71	-13,694.02
01/11/2022		Deposit	Deposit	-118.37	-13,812.39
01/11/2022		Deposit	Deposit	-50.00	-13,862.39
01/12/2022		Deposit	Deposit	-32.75	-13,895.14
01/13/2022		Deposit	Deposit	-60.00	-13,955.14
01/14/2022		Deposit	Deposit	-447.13	-14,402.27
01/18/2022		Deposit	Deposit	-6,555.65	-20,957.92
01/18/2022		Deposit	Deposit	-473.33	-21,431.25
01/18/2022		Deposit	Deposit	-309.05	-21,740.30
01/18/2022		Deposit	Deposit	-288.06	-22,028.36
01/18/2022		Deposit	Deposit	-199.55	-22,227.91



**Durham Irrigation District**  
**General Ledger**  
As of January 31, 2022

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Paid Amount</u>	<u>Balance</u>
01/19/2022		Deposit	Deposit	-60.00	-22,287.91
01/20/2022		Deposit	Deposit	-253.42	-22,541.33
01/24/2022		Deposit	Deposit	-69.10	-22,610.43
01/26/2022		Deposit	Deposit	-5,198.32	-27,808.75
01/26/2022		Deposit	Deposit	-33.27	-27,842.02
01/26/2022		Deposit	Deposit	-39.35	-27,881.37
01/27/2022		Deposit	Deposit	-241.99	-28,123.36
01/31/2022		Deposit	Deposit	-74.77	-28,198.13
Total Water Sales				-28,198.13	-28,198.13
Total OPERATING REVENUES				-28,198.13	-28,198.13
Total Water Sales Income				-28,198.13	-28,198.13
<b>Contract Services</b>					0.00
<b>Accounting Fees</b>					0.00
01/18/2022	9549	Sheryl Bosman	bookkeeping	837.00	837.00
Total Accounting Fees				837.00	837.00
<b>Engineering Support</b>					0.00
01/18/2022	9550	Northstar Engineering	Creekside Estates	990.00	990.00
Total Engineering Support				990.00	990.00
Total Contract Services				1,827.00	1,827.00
<b>OPERATING EXPENSES</b>					0.00
<b>Administration</b>					0.00
<b>Board Stipends</b>					0.00
01/18/2022	9532	Kevin Phillips	Jan 2021	100.00	100.00
01/18/2022	9533	James M. Doyle	Jan 2021	100.00	200.00
01/18/2022	9534	Raymond Cooper	Jan 2021	100.00	300.00
Total Board Stipends				300.00	300.00
<b>Contract Services</b>					0.00
01/18/2022	9547	Signs & Graphic Designs	drop box signage	821.72	821.72
Total Contract Services				821.72	821.72
<b>District Wages, Taxes, Insur.</b>					0.00
<b>Insurance</b>					0.00
01/06/2022		State Compensation Insura...		119.64	119.64
01/14/2022		State Compensation Insura...		66.73	186.37
01/14/2022		State Compensation Insura...		1,005.36	1,191.73
Total Insurance				1,191.73	1,191.73
<b>Payroll Service Fees</b>					0.00
01/03/2022		Paychex		55.19	55.19
01/14/2022		Paychex		160.44	215.63
01/28/2022		Paychex		55.19	270.82
Total Payroll Service Fees				270.82	270.82
<b>Payroll Tax Expense</b>					0.00
01/13/2022		Wages		-86.16	-86.16
01/14/2022		Payroll Taxes		197.65	111.49
01/21/2022		Deposit	refund	-42.00	69.49
01/27/2022		Wages		-97.38	-27.89
01/28/2022		Payroll Taxes		221.04	193.15
Total Payroll Tax Expense				193.15	193.15

**Durham Irrigation District**  
**General Ledger**  
As of January 31, 2022

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Paid Amount</u>	<u>Balance</u>
<b>Wages</b>					0.00
01/13/2022		Wages		957.00	957.00
01/27/2022		Wages		1,061.50	2,018.50
Total Wages				2,018.50	2,018.50
Total District Wages, Taxes, Insur.				3,674.20	3,674.20
<b>Fees, Dues, Memberships</b>					0.00
01/18/2022	9552	State Water Resources Con...		3,994.86	3,994.86
01/18/2022	9553	Jeannie Trizzino	12 month zoom	104.93	4,099.79
Total Fees, Dues, Memberships				4,099.79	4,099.79
<b>Office Expense</b>					0.00
<b>Supplies</b>					0.00
01/18/2022		Staples		251.20	251.20
Total Supplies				251.20	251.20
<b>Website Hosting</b>					0.00
01/18/2022	9548	Streamline		75.00	75.00
Total Website Hosting				75.00	75.00
Total Office Expense				326.20	326.20
<b>Rent</b>					0.00
01/18/2022	9542	Camp & McLaughlin	Jan 2022 rent	450.00	450.00
Total Rent				450.00	450.00
<b>Software Fees</b>					0.00
01/18/2022	9546	Sequoyah		100.00	100.00
Total Software Fees				100.00	100.00
<b>Utilities</b>					0.00
<b>Garbage</b>					0.00
01/18/2022	9545	Recology		118.06	118.06
Total Garbage				118.06	118.06
<b>Gas &amp; Electric</b>					0.00
01/18/2022	9544	PG & E		3,677.44	3,677.44
Total Gas & Electric				3,677.44	3,677.44
<b>Telephone/Internet</b>					0.00
01/18/2022		Comcast	9543	179.64	179.64
Total Telephone/Internet				179.64	179.64
Total Utilities				3,975.14	3,975.14
<b>Water System Maint, Repair, Repl</b>					0.00
<b>Regular Operations &amp; Maint</b>					0.00
<b>Water Testing Fees</b>					0.00
01/18/2022	9536	Pace Analytical Services LLC	VOC and Colilert te...	76.80	76.80
Total Water Testing Fees				76.80	76.80
<b>Weed Management</b>					0.00
01/18/2022	9537	Higgins Pest and Weed		800.00	800.00
Total Weed Management				800.00	800.00
Total Regular Operations & Maint				876.80	876.80

**Durham Irrigation District**  
**General Ledger**  
As of January 31, 2022

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Paid Amount</u>	<u>Balance</u>
<b>Water System Repair &amp; Repl.+</b>					0.00
<b>Repairs</b>					0.00
01/18/2022	9539	Ferguson Waterworks	5/26/21 Brown St. r...	528.75	528.75
01/18/2022	9540	Sierra Water Utility	chlorine	2,751.44	3,280.19
01/18/2022	9541	Tozier's True Value Hardware	parts	8.01	3,288.20
Total Repairs				3,288.20	3,288.20
<b>Contractor</b>					0.00
01/18/2022	9535	North Valley Tree Service		3,400.00	3,400.00
Total Contractor				3,400.00	3,400.00
<b>Water Operator</b>					0.00
01/18/2022	9551	Sierra Water Utility	chlorine	3,140.00	3,140.00
Total Water Operator				3,140.00	3,140.00
Total Water System Repair & Repl.+				9,828.20	9,828.20
Total Water System Maint,Repair,Repl				10,705.00	10,705.00
Total Administration				24,452.05	24,452.05
<b>Bank Service Charges</b>					0.00
01/03/2022		Bank Charge		219.44	219.44
Total Bank Service Charges				219.44	219.44
Total OPERATING EXPENSES				24,671.49	24,671.49
<b>NON-OPERATING REVENUE</b>					0.00
<b>Interest Income</b>					0.00
01/31/2022		Deposit	Deposit	-0.12	-0.12
Total Interest Income				-0.12	-0.12
Total NON-OPERATING REVENUE				-0.12	-0.12
<b>TOTAL</b>				<b>0.00</b>	<b>0.00</b>

<u>Acct</u>	<u>Name</u>		<u>Balance</u>	2/1/2022 <u>Current</u>	<u>30 Days</u>	<u>60-Days</u>	<u>90-Days</u>
141	Woodward, Billy	2403 Brown St	2,433.06	55.07	148.12	147.65	2,082.22
108	Morris, Paul	9260 Goodspeed St	1,636.01	63.78	77.87	77.00	1,417.36
68	Huitt, Bordin	2549 Burdick Rd	1,301.75				1,301.75
174	McCollam, Ruth	9415 Putney Dr	1,150.20	63.78	72.37	71.50	942.55
212	Kellogg, Deanna	2415 Florida Ln	1,014.19	47.07	57.39	63.60	846.13
331	Sonsteng, Chimene	9642 Duckling Dr	1,012.60	51.43	63.70	62.08	835.39
258	Cristofferson, Katie	2539 Burdick Rd	916.41	41.07	47.42	96.77	731.15
243	Tink, Inc.,	9336 Midway	738.39	54.43	58.16	58.28	567.52
80	Walters, Jerry	9391 Midway	725.16	63.78	66.94	66.07	528.37
606	Harris, James	9424 Putney Dr	632.71	35.07	39.97	39.49	518.18
209	Vercruyssen, Rene	9420 Goodspeed St	518.88	38.07	41.32	69.69	369.80
183	Ownby, Karen Koehly	2455 Durham-Dayton Hwy	436.01	39.07	40.83	41.16	314.95
640	Martinez, Jesse & Elisabeth	2466 Tracy Ranch Rd	398.64	59.43	51.90	52.92	234.39
916	Bresson, Christopher & Kimb	9416 Goodspeed St	397.68	38.07	39.53	39.88	280.20
316	Lugenbeel, Paul	2390 Durham St	371.72	37.07	38.28	37.77	258.60
<b>15</b>		<b>Total</b>	<b>\$13,683.40</b>	<b>\$687.19</b>	<b>\$843.80</b>	<b>\$923.86</b>	<b>\$11,228.55</b>

DURHAM IRRIGATION DISTRICT

4.6

Check Issue Date: 2/15/2022

Cash Balance Date

1/31/2022

Check No.	Stmt Date	Invoice Number	Payee	Invoice Amount	Check Amount	Notes	Financial Category	\$	290,131.31
<b>Stipends</b>									
9554	Stipend Form		Kevin Phillips		\$ 100.00	(1) 02/15 BOD		\$	290,031.31
9555	Stipend Form		Matt Doyle		\$ 100.00	(1) 02/15 BOD		\$	289,931.31
9556	Stipend Form		Raymond Cooper		\$ 100.00	(1) 02/15 BOD		\$	289,831.31
<b>Subtotal Stipend</b>					<b>\$300.00</b>		<b>Subtotal Balance</b>	<b>\$</b>	<b>289,831.31</b>
<b>Regular Water System Maintenance and Operations</b>									
9557	1/18/2022	282572	Hunt & Sons, Inc.		\$ 385.13	hydraulic oil		\$	289,446.18
9558	1/1/2022	13621	J.C. Hernandez		\$ 800.00	December 2021 alley cleanup		\$	288,646.18
9559	1/18/2022	2200471-28	Pace Analytical Services LLC	\$ 186.00	\$ 450.00	Pb & Cu		\$	288,196.18
	1/28/2022	2200949-28	Pace Analytical Services LLC	\$ 126.40		Colilert testing		\$	288,196.18
	1/31/2022	2200983-28	Pace Analytical Services LLC	\$ 38.40		Colilert testing		\$	288,196.18
	2/2/2022	2201111-28	Pace Analytical Services LLC	\$ 49.60		Colilert testing		\$	288,196.18
	2/7/2022	2201232-28	Pace Analytical Services LLC	\$ 49.60		Colilert testing		\$	288,196.18
9560	1/29/2022	4365	Sierra Water Utility		\$ 258.26	chlorine; parts		\$	287,937.92
9561	1/28/2022	2201-019766	Tozier's True Value	\$ 23.46	\$ 35.87	parts		\$	287,902.05
	1/28/2022	2201-019768	Tozier's True Value	\$ 6.41		parts		\$	287,902.05
	1/28/2022	2201-019763	Tozier's True Value	\$ 6.00				\$	287,902.05
<b>Subtotal Water Operations</b>					<b>\$1,929.26</b>		<b>Subtotal Balance</b>	<b>\$</b>	<b>287,902.05</b>
<b>Water System Emergency Repair/Replacement</b>									
			NONE					\$	287,902.05
<b>Subtotal Water System Repair</b>					<b>\$0.00</b>		<b>Subtotal Balance</b>	<b>\$</b>	<b>287,902.05</b>

**DURHAM IRRIGATION DISTRICT**

Check No.	Stmt Date	Invoice Number	Payee	Invoice Amount	Check Amount	Notes	Financial Category
<b>Utility &amp; Supplies</b>							
9562	2/1/2022	2/2022	Camp & McLaughlin		\$ 450.00	February Rent	\$ 287,452.05
online debit	2/14/2022		Comcast		\$ 179.64	02/15-03/14/2022 Internet and Phone Service	\$ 287,272.41
9563	1/5/2022	RI05174467	Franco-Typ Postalia, Inc. (FP Mailing Solutions)		\$ 106.02	quarterly equipment lease	\$ 287,166.39
online debit	2/2/2022	2029194284	GoDaddy		\$ 143.76	email acct renewal - manager@ and admin@	\$ 287,128.65
9564	1/27/2022		PG&E	\$ 85.67	\$ 3,572.71	9418 Midway #C (Office)(0596196710-5)	\$ 283,699.70
	1/25/2022		PG&E	\$ 1,776.55		Durham Dayton Rd 20'W (5773099695-6)	\$ 283,699.70
	1/26/2022		PG&E	\$ 1,589.72		Holland Ave E/S & 500S Serviss (6812590736-7)	\$ 283,699.70
	1/27/2022		PG&E	\$ 91.52		Holland Ave S 300' (7938916943-8)	\$ 283,699.70
	1/27/2022		PG&E	\$ 29.25		9389 Goodspeed St (9856464053-5)	\$ 283,699.70
9565	1/31/2022	39552633	Recology		\$ 124.16	garbage service (Well 5)	\$ 283,575.54
9566	1/31/2022		Sequoyah Software		\$ 100.00	billing software	\$ 283,475.54
online debit	2/8/2022	301972455	Staples		\$ 120.08	Office supplies	\$ 283,355.46
9567	2/1/2022	460814F9-0016	Streamline		\$ 75.00	website host	\$ 283,280.46
online debit	1/28/2022	2022012001	Paychex		\$ 55.19	payroll fees	\$ 283,225.27
online debit	2/11/2022	2022020707	Paychex		\$ 55.19	payroll fees; year-end handling	\$ 283,170.08
online debit	1/31/2022		FP Mailing Solutions		\$ 200.00	postage (online download)	\$ 282,970.08
<b>Subtotal Utility</b>					<b>\$5,181.75</b>	<b>Subtotal Balance</b>	<b>\$ 282,720.30</b>

**DURHAM IRRIGATION DISTRICT**

Check No.	Stmt Date	Invoice Number	Payee	Invoice Amount	Check Amount	Notes	Financial Category
<b>District Administration, Operations &amp; Management</b>							
<b>Payroll &amp; Insurance</b>							
online debit	1/28/2022	-	Withholdings - Trizzino		\$ 221.64		\$ 282,498.66
online debit	2/11/2022	-	Withholdings - Trizzino		\$ 181.09		\$ 282,317.57
online debit	1/28/2022	-	Employee - Trizzino		\$ 964.12	Administrative Support	\$ 281,353.45
online debit	2/11/2022	-	Employee - Trizzino		\$ 801.43	Administrative Support	\$ 280,552.02
<b>Contractors</b>							
9568	1/20/2022	28860	Carter Law Office		\$ 3,558.60	District Legal Services	\$ 278,758.97
9569	2/1/2022	7896	Sheryl Bosman		\$ 478.00	Bookkeeping Services	\$ 278,280.97
9570	1/24/2022		Matthews, Hutton & Warren		\$ 5,500.00	Audit Services - 2019	\$ 277,802.97
9571	1/31/2022	78519	NorthStar		\$ 1,350.00	Pressure Tank Project - \$550.00 Meetings - \$440.00 USBR Grant - \$360.00	\$ 272,302.97
<b>Water Operations</b>							
9572	2/1/2022	4369	Sierra Water Utility		\$ 3,140.00	Water Operator Services	\$ 269,162.97
					<b>Subtotal Admin. Ops. &amp; Mgmt.</b>	<b>\$16,194.88</b>	<b>Subtotal Balance \$ 266,525.42</b>

**DURHAM IRRIGATION DISTRICT**

Check No.	Stmt Date	Invoice Number	Payee	Invoice Amount	Check Amount	Notes	Financial Category
<b>Agency Fees, Association Dues &amp; Reimbursables</b>							
<b>Fees &amp; Dues</b>							
online debit	2/2/2022		PaySafe/PayStation Fee		\$ 262.01	"mtot" on bank statement	\$ 268,900.96
<b>Reimbursable Payments</b>							
NONE							\$ 268,900.96
<b>Subtotal Fees &amp; Reimbursables</b>					<b>\$262.01</b>		<b>Subtotal Balance \$ 266,263.41</b>
<b>Other Expenses</b>							
NONE							\$ 266,263.41
<b>Other Expenses</b>					<b>\$0.00</b>		<b>Subtotal Balance \$ 266,263.41</b>
Check No.	Stmt Date	Invoice Number	Payee	Invoice Amount	Check Amount	Notes	Financial Category



**DURHAM IRRIGATION DISTRICT**

**Development Projects**

		Contractor			Project		
9573	1/31/2022	78518 NorthStar	\$	880.00	Creekside Estates	\$	265,383.41
9574	1/20/2022	28859 Carter Law Office	\$	967.50	Creekside Estates	\$	264,415.91
<b>Subtotal Development Projects</b>				<b>\$1,847.50</b>	<b>Subtotal Balance</b>	<b>\$</b>	<b>264,415.91</b>

<b>SUBTOTAL PAYMENTS</b>		<b>\$25,715.40</b>
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**Subtotal Remaining Balance \$ 264,415.91**

**Check Refund/Cancelled Register Total**

**TOTAL REMAINING BALANCE \$ 264,415.91**

**Petty Cash**

		\$	-
	Cash on Hand	\$	100.00
	<b>Balance Remaining On Hand</b>	<b>\$</b>	<b>100.00</b>

**Check / Payment Refund / Cancel or Void Check Register**

Date	CK/Pmt Refund	Status	Paid to	Check Amount	Notes
------	------------------	--------	---------	--------------	-------

Director Signature \_\_\_\_\_

Date \_\_\_\_\_

Director Signature \_\_\_\_\_

Date \_\_\_\_\_

**DURHAM IRRIGATION DISTRICT**

**Deposit Register**

<b>Date</b>	<b>Deposit</b>	<b>Deposit Amount</b>	<b>Other Notes</b>
3-Jan-22	Cash/Check Deposit	\$ 413.73	
11-Jan-22	Cash/Check Deposit	\$ 6,159.51	
11-Jan-22	Cash/Check Deposit	\$ 118.37	
11-Jan-22	Cash/Check Deposit	\$ 3,240.71	
18-Jan-22	Cash/Check Deposit	\$ 6,555.65	
26-Jan-22	Cash/Check Deposit	\$ 5,198.32	
26-Jan-22	Cash/Check Deposit	\$ 33.27	Demand Request Acct 652 / 941 / APN 039-460-091 / 9340 La Rose Ct \$30.00 demand request fee; \$3.27 water
1/1/2022-1/31/2022	<b>Paystation Payments</b>	\$ 6,478.57	
	<b>Subtotal Water Sales Deposits</b>	<b>\$ 28,198.13</b>	
<b>Water Meter Sales</b>	<b>Location</b>		
NONE			
<b>Other Deposits</b>	<b>Notes</b>		
21-Jan-22	Payroll tax refund	\$ 42.00	
	<b>Water Meter &amp; Other Deposits</b>	<b>\$ 42.00</b>	
	<b>Total Deposits</b>	<b>\$28,240.13</b>	

**Deposit Register for Development Projects Account**

NONE			
	<b>Total Development Project Deposits</b>	\$0.00	

Director Signature \_\_\_\_\_

Date \_\_\_\_\_

Director Signature \_\_\_\_\_

Date \_\_\_\_\_

To Whom It May Concern,

On Friday January 28<sup>th</sup> Durham Irrigation District was working next door at 9327 La Rose Ct., and shut off our water without any notice. We were home at the time and could have easily been alerted by an employee on the job. At that time, our washing machine was running a load and pulling water through the hot water system. Shutting off the water made our heater recirculating pump run without water and caused it to fail.

We are also concerned about our washing machine, as it now making strange noises since the water shut off. I will let you know if it will be requiring any repairs.

Steve Lucena

A handwritten signature in black ink, appearing to read "Steve Lucena", written in a cursive style.

9339 La Rose Ct.

Durham, CA 95938





January 25, 2022

Jeannie Trizzino  
Interm GM/Admin Assistant  
Durham Irrigation District  
PO Box 98  
Durham, CA 95938-0098

Dear Ms. Trizzino,

Despite all the challenges facing special districts in California, for many, one more lies ahead. In 2022 all special districts that hold their elections in districted system must undergo a redistricting. Agencies without election districts and using at-large elections, like Durham Irrigation District, may need to convert to a districted system under the California Voting Rights Act (CVRA) if it is faced with a claim from any member of the public.

The CVRA has been used to force hundreds of cities, school boards and special districts to convert to districted elections. All that is necessary is a potential plaintiff to submit to an agency a claim that there is racially polarized voting within the jurisdiction and demand that the agency convert. The law as it is currently being interpreted does not provide agencies much of a protection from such a claim, aside from a conversion to a single-member districted election system.

Redistricting Partners has been a leading vendor in California, working with dozens of agencies conducting racially polarized voting analysis to determine the vulnerability an agency faces to a potential CVRA claim. We have also assisted agencies with conversions to districted systems – often after a claim has been made, and many proactively, before any contact from lawyers or plaintiffs.

A full list of our clients can be found online at <https://redistrictingpartners.com/clients/>.

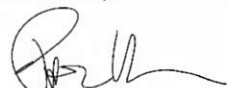
Redistricting Partners is trusted by state associations and foundations. We are members of the California Special Districts Association, have a partnership with the Foundation for California Community Colleges and are the preferred vendor of the California School Boards Association. You can learn more about our team and experience here: <https://redistrictingpartners.com/Staff>

I have attached a standard scope of work for special districts that are converting to districted elections under the CVRA. This outlines the services we provide under the “safe harbor” provisions of the CVRA, including the hearings, data, mapping, and every step through the final processing of new election boundaries.

Given the current health concerns and compressed timeline to complete this work we are doing all our work through June 2022 virtually, with limited exceptions. If Durham Irrigation District is interested in conducting a conversion that would go into effect for the 2024 election cycle we could be engaged later this spring or into the summer in order to begin the process, but without the ability to complete until after the deadline for the 2022 elections.

Please contact us at [info@redistrictingpartners.com](mailto:info@redistrictingpartners.com) or call us at 800-996-1019 with any questions or to setup a time to do a videoconference or call to discuss your needs in this upcoming redistricting cycle.

Sincerely,



Paul Mitchell  
Owner, Redistricting Partners

<b>RECEIVED FEB 02 2022</b>		<b>Scanned/Copied:</b>	
		<input type="checkbox"/>	Hardcopy File
		<input type="checkbox"/>	Electronic File
		<input type="checkbox"/>	Board Agenda File
		Board Date: _____	
For AP Use	[CK# _____]	/ Date: _____	

## Scope of Services – CVRA Conversion

---

Redistricting Partners has been working for the past decade assisting dozens of municipalities with conversion to districted election systems under the California Voting Rights Act (CVRA).

The CVRA requires all agencies (cities, school boards, community colleges and other special districts) to convert to by-district election systems if they have signs of racially polarized voting. Recent amendments to the law allow for a faster, easier transition, provided that the agency follow specific “safe harbor” rules regarding the timing, structure, and transparency in the districting process.

The following is an outline of the services provided in this districting effort.

### **Public Engagement**

The CVRA sets a structure for public engagement which includes five public hearings: two conducted prior to line drawing, two more held for public input and changes after maps have been made public, and one final hearing for adoption of a map that has been made public for 7 days prior to adoption.

Redistricting Partners will work with Durham Irrigation District in conducting these presentations, gathering and documenting public input, and utilizing these hearings as a means for determining initial criteria for draft maps and amending maps that have been produced.

In addition, Redistricting Partners traditionally utilizes three methods for soliciting public input during this process.

1. The use of a simple community of interest worksheet, which allows the public to describe their community of interest, give evidence of what binds that community together and defines it, and provide any kind of drawing or map of that area. This can be used in-person at public hearings or completed by the public and emailed as a form of submitted testimony.
2. An in-person or online interactive workshop where physical maps are provided showing population densities, and the public is assisted in either drawing their communities of interest or drawing draft maps.
3. 3) An online mapping option to facilitate deeper community engagement by allowing members of the public to draw and describe their community of interest or draw potential district lines.

Our staff includes experts in civic engagement and community outreach, and will assist in communicating needs for public engagement at client direction.

### **GIS and Data**

The GIS backbone of redistricting is the Topologically Integrated Geographic Encoding and Referencing, or TIGER, a format used by the United States Census Bureau. This will serve as the geographic backbone of the redistricting project. The core TIGER/Line Files and Shapefiles do not include demographic data but do contain information about the external boundaries of cities, counties and other districts, and often are the same geography used in the creation of precincts.



Other districts, such as community colleges, water boards, and other special districts may utilize other geographic layers for their external boundaries, such as parcel layers, and some counties rely on parcel layers entirely for the creation of their precincts. Redistricting Partners has more than a decade of experience dealing with these issues and working with county registrars to process the redistricting files in both formats.

Decennial census redistricting data specifically tailored to each jurisdiction will be utilized within this TIGER geography. This data, under new California law, will also include the reallocation of incarcerated population, and be supplemented with the most recent American Community Survey (ACS) dataset, including estimated total population and Citizen Voting Age Population (CVAP) which quantifies ethnic populations for the purposes of the Federal Voting Rights Act.

Additional datasets can be utilized in redistricting based on the client needs. For example, in a healthcare district there could be a geographic dataset of underlying service areas or facilities, or at a community college there might be information on campuses and feeder high schools that serve as a geographic dataset to inform the districting process. Redistricting Partners is adept at helping agencies utilize these different pieces of geographic information within one project.

### **Meetings & Creation of Lines**

Redistricting Partners will participate in public hearings either remotely or in-person, based on the health and safety guidance at the time. In a contract with a standard five- hearing schedule, at least three will be held remotely with up to two using in-person staffing, if appropriate.

Once mapping can be conducted, Redistricting Partners will create three sets of potential lines following traditional redistricting criteria including that districts be contiguous, compact, and follow traditional governmental or community lines and natural / physical contours of the district geography and input from the initial public hearings.

Maps that are created are provided in three formats:

- Printable 8.5x11 Mapping and Data PDFs for dissemination with meeting agenda or posting on the public- facing website. These maps provide an overview and will often show neighborhoods, significant landmarks or key facilities, but do not go down to the street-level.
- Interactive online maps, like Google Maps, with the proposed district boundaries, including the embedded data calculations for population, ethnicity, and any other factors that are key to the district analysis.
- Shapefile and census block equivalency files for use by any GIS staff or members of the public with GIS mapping capabilities.

Following the presentation of maps at the third public hearing Redistricting Partners will take any information gleaned from public comments or elected official input to create additional amended maps and engage in a process of selecting and finalizing mapping options for the fourth public hearing. Alternatively, Redistricting Partners could continue to collect public information and only create new versions after the fourth public hearing.

Under the California Voting Rights Act the final hearing will be for a vote only on the map which has been finalized and published within seven days prior to adoption. This mapping option will be produced by Redistricting Partners with all the additional technical elements necessary for the final resolution.

### **Adoption / Processing of new lines**

Once lines are adopted, Redistricting Partners will work with the County Registrar(s) staff in order to complete the process and make new lines available for the next available election. This processing includes:

- Documentation from public meetings, signed resolution
- Electronic PDF maps of new election district boundaries
- GIS Shapefiles for county staff to assign precincts
- Metes and Bounds legal document with written description of district boundaries
- Census Block equivalency files and shapefiles for a backup of district lines in latest US Census geographic data.

### **Optional Elements**

Beyond the CVRA Safe Harbor five meeting structure, contracts can be adjusted to allow for additional public meetings or interactive workshops.

Additional outreach programs, including in-language outreach, are available through Redistricting Partners sub-vendors. These can range from small engagements to create materials and promotions for public engagement, and grow into large emailing, mass-mailing, digital, radio and cable TV ads promoting the redistricting process. Language services are also available through a sub-vendor contract.

Two different online mapping tools are available through Redistricting Partners. The first is a public community engagement and district mapping tool developed by Tufts University and managed by Redistricting Partners. The second option is Maptitude Online Redistricting software from Caliper Corporation. Demonstrations of each product are available for prospective clients.





1112 I Street, Suite 300  
Sacramento, California 95814-2865  
T 916.231.4141 or 800.537.7790 • F 916.231.4111  
Maximizing Protection. Minimizing Risk. • [www.sdrma.org](http://www.sdrma.org)

January 18, 2022

Durham Irrigation District  
Ms. Jeannie Trizzino  
Administrative Assistant  
P.O. Box 98  
Durham, California California

**Re: 2022-23 Property/Liability Early Budget Estimates**

Dear Ms. Trizzino,

In preparation for the 2022-23 Property/Liability Program renewal on July 1, 2022, we are providing our program members with a preliminary renewal contribution estimate to help with budget planning for the 2022-23 fiscal year. We will continue to provide updates as we obtain renewal cost information from our program excess/reinsurers over the next few months. **Final contribution amounts will not be confirmed until we issue the 2022-23 renewal invoices in early June.**

Your agency's Property/Liability 2022-23 estimated contribution is **\$5,553 to \$5,886** based on the following assumptions:

- A 5% increase in operating budget from the 2021-22 program year
- Your agency's current exposures and losses currently on record with SDRMA, which include a 19.72% increase to the value of scheduled buildings and 14.17% increase to the value of scheduled contents \*
- Pool reinsurance rate increases of 12.5% to 25% based on early estimates from our reinsurance brokers
- Credit Incentive Program (CIP) points for 2021-22 that your agency may have earned are not yet calculated and, therefore, not considered in this estimate

\* Per board policy, SDRMA trends property values based on trending factors published by Marshall & Swift as set forth in the fourth quarter of the prior calendar year. Marshall & Swift trending factors can represent increases or decreases to property values to reflect inflation of construction, building materials and other costs associated with replacement or repair of damaged property. Trending factors apply to both buildings/structures and contents. Properties added to your policy during the current policy year or appraised within the last year will not be impacted by the trending factors until the next renewal for 2023-24.

**RECEIVED JAN 24 2022**

*Scanned/Copied:*

- Hardcopy File
- Electronic File
- Board Agenda File

For AP Use [CK# / Date: \_\_\_\_\_ ] Board Date: 2/15/2022

A proud California Special Districts Alliance partner.

California Special Districts Association  
1112 I Street, Suite 200  
Sacramento, California 95814-2865  
T 877.924.CSDA (2732) • F 916.442.7889

CSDA Finance Corporation  
1112 I Street, Suite 200  
Sacramento, California 95814-2865  
T 877.924.CSDA (2732) • F 916.442.7889



**This budget estimate is specifically provided to assist you with preliminary budgeting and is NOT a renewal indication, renewal quote, or a “not-to-exceed” contribution.** The final renewal contribution amount may be in excess of this estimate depending on the changing conditions of the insurance market over the next few months. Since we do not have the 2022-23 renewal rates from the program excess/reinsurers, we recommend you budget towards the upper end of the range, plus any differences in exposure or losses which have not yet been reported to SDRMA.

Once we receive your agency’s 2022-23 Renewal Questionnaire in February, with updated exposure information, we will distribute an updated budget estimate. If you make any substantial changes to your policy over the next few months, and would like an updated contribution estimate, please contact our Finance Department at [accounting@sdrma.org](mailto:accounting@sdrma.org) or 800.537.7790.

Members considering withdrawal from coverage with SDRMA for the 2022-23 program year are required to submit a **“Notice of Intent to Withdraw”** by **April 1, 2022** in accordance with SDRMA Bylaws and must have completed the initial three full program year commitment period. If you have any questions about withdrawing from our program, please contact Ellen Doughty at [edoughty@sdrma.org](mailto:edoughty@sdrma.org) or 800.537.7790.

On behalf of the SDRMA Board of Directors and our entire risk management team, we thank you for your continued participation in our programs.

Sincerely,  
Special District Risk Management Authority

A handwritten signature in blue ink that reads "Laura S. Gill".

Laura S. Gill, ARM, ARM-P, CSDM  
Chief Executive Officer

<b>Month:</b> <i>January</i>			
<b>Date</b>	<b>Task Description/Notes</b>	<b>Regular Hrs and Duties (M-F)</b>	<b>After Hrs</b>
1/3/22	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak.	1.75	
1/4/22	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak. <a href="#">Met with North Valley Tree service to demo oak tree at Alley site.</a>	3.00	
1/5/22	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak.	1.75	
1/6/22	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak. <a href="#">Installed new flow chart at Holland site.</a>	2.75	
1/7/22	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak. <a href="#">Topped oil of at Holland and Library site.</a>	1.75	
1/10/22	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak.	1.75	
1/11/22	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak.	1.75	
1/12/22	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak. <a href="#">Responded to leak at 2396 Serviss St. Customer hit a line on their side with a lawn mower. Help customer isolate leak.</a> <a href="#">Investigated low water pressure complaint at 2396 Brown St. Customer possibly had sediment in their aerator from past mainline line repairs. (W.O. #151)</a>	3.00	
1/13/22	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak.	1.75	
1/14/22	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak. <a href="#">Topped oil of at Holland and Library site.</a>	1.75	
1/17/22	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak.	1.75	
1/18/22	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak.	1.75	
1/19/22	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak.	1.75	
1/20/22	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak.	1.75	
1/21/22	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak. <a href="#">Topped oil of at Holland and Library site. Changed tubes at Holland and Library site. Added 22 gallon to Library site.</a>	2.50	

Date	Task Description/Notes	Regular Hrs and Duties (M-F)	After Hrs
1/24/22	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak.	1.75	
1/25/22	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak. Pulled quarterly samples from Well 5 and delivered to Basic Lab, Inc.	2.25	
1/26/22	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak. Pulled quarterly samples from Well 4 and monthly distribution samples. Delivered to Basic Lab, Inc. (3:00pm-5:15) Responded to call about service line leak on Gorrill Ln. Isolated subdivision and assisted maintenance supervisor with service line repair.	3.75	
1/27/22	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak.	1.75	
1/28/22	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak. Topped oil of at Holland and Library site. Responded to a call about a leak at 9327 LaRose Ct. Contacted Brown Engineering to schedule repair. Service line was corroded at saddle. Repaired and pulled bacti sample. Delivered sample to Basic Lab, Inc.	6.25	
1/31/22	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak.	1.75	
<b>Total Regular Hours</b>		<b>48.00</b>	
Total Extra Regular Hours over 48 hrs/month, excluding meter reading		0.00	
<b>Total Additional After Hours</b>			<b>0.00</b>
	Meter Reading		
<b>Signature:</b>	<i>Michael Butler</i>		
<b>Title:</b>	Operator		

1/18/2022

7.2.1

Dear Valued Customer,

We continue to feel the effects of inflation. Over the course of 2021 we knowingly experienced a loss in profit due to the increased cost of operation and goods sold. We were hoping that some price stability would ensue as things got back to normal in our economy. At the beginning of the year we implemented a small price increase to combat these rising costs. Starting January 1<sup>st</sup> of this year our chlorine distributor shocked us and increased our price of chlorine by \$0.43 cents.

Starting 2<sup>nd</sup> quarter of this year we'll be increasing our price by \$0.38 cents due to this increase in cost.

Thank you in advance for understanding. If you have any questions or complaints regarding this change, I urge you to provide your feedback. Your opinion is important to me.

All the best,

*Michael Butler*

**Owner/ Operator**

**[sierrawaterutility@gmail.com](mailto:sierrawaterutility@gmail.com)**

**530-680-7079**





7.2.2

January 20, 2022

Stephen Ertle, Air Pollution Control Officer  
Butte County Air Quality Management District  
629 Entler Avenue, Suite 15  
Chico CA 95928

RE: Annual Permit Renewal

Dear Mr. Ertle,

Enclosed please find the following documents for your review in coordination with the District's permits:

- Permit DID-01-01-1
  - Well 4 Facility Questionnaire dated 1/19/22
  - Well 4 Production Data for 2021 dated 1/13/22
- Permit DID-03-01-2
  - Well 5 Facility Questionnaire dated 1/19/22
  - Well 5 Production Data for 2021 dated 1/13/22

Please do not hesitate to contact the District with any questions or concerns.

Sincerely,

A handwritten signature in blue ink that reads "Jeannie Trizzino". The signature is fluid and cursive.

Jeannie Trizzino  
Administrative Assistant

cc: Board File  
Encl.

*FILE: 1\_Management\Correspondence\Butte County Air Quality Management District*

# Butte County AIR QUALITY MANAGEMENT DISTRICT

629 ENTLER AVENUE, SUITE 15 CHICO, CALIFORNIA 95928  
TELEPHONE (530) 332-9400 FAX (530) 332-9417

## FACILITY QUESTIONNAIRE

**INSTRUCTIONS:** Please verify the information on this form to ensure the District maintains a complete and accurate record of your facility and company contact information. If incorrect, please mark corrections in the boxes.

*All contact information listed is public record and subject to disclosure under the California Public Records Act.*

<b>Facility Site/Address:</b> Facility Name: <u>Durham Irrigation District - Well #4</u> Facility Address: <u>2543 Durham Dayton Highway #4</u> Facility City, State, Zip Code: <u>Durham CA 95938</u>	<b>Company Billing/Mailing:</b> Company Name: <u>Durham Irrigation District</u> Billing/Mailing Address: <u>P.O. Box 98</u> City, State, Zip Code: <u>Durham CA 95938</u>
<b>Contact:</b> <u>Michael Butler</u> <b>Title:</b> <u>Water Operator</u>	<b>Contact:</b> <u>Jeannie Trizzino</u> <b>Title:</b> <u>Administrative Assistant</u>
<b>Facility Email:</b> <u>sierrawaterutility@gmail.com</u>	<b>Company Email:</b> <u>info@didwater.org</u>
<b>Facility Phone:</b> <u>530-680-7079</u>	<b>Company Phone:</b> <u>530-343-1594</u>
Verify Correct? Yes <input checked="" type="checkbox"/> If not, please correct above.	<b>Accounts Payable Contact:</b> <u>Jeannie Trizzino</u> AP Email: <u>info@didwater.org</u> AP Phone: <u>530-343-1594</u> Verify Correct? Yes <input checked="" type="checkbox"/> If not, please correct above.

1. Have processes or equipment been added or modified at the facility over the last year which change the nature or quantity of the facility air emissions? Yes  No   
 If yes, please describe: \_\_\_\_\_

2. Please review the equipment listed on your permit(s) to operate, with particular attention to air pollution control devices (cyclones, baghouses, filters, etc). Have there been any changes? Yes  No   
 If yes, please, describe: \_\_\_\_\_

Please schedule an appointment to clarify the conditions of my permit(s).

I hereby certify the equipment for which the Permit to Operate (# \_\_\_\_\_) was issued was **not** operated during the previous calendar year and request the renewal fees be reduced as allowed by Rule 500.

*The undersigned hereby acknowledges and agrees that an electronic copy of this signed document shall be enforceable in the same manner as the signed original document.*

Form completed by (Print Name): Michael Butler  
 Signature: \_\_\_\_\_ Date: 1/19/22  
 Title: Water Operator Telephone: 530-680-7079



**Butte County**  
**AIR QUALITY MANAGEMENT DISTRICT**  
629 ENTLER AVENUE, SUITE 15 CHICO, CALIFORNIA 95928  
TELEPHONE (530) 332-9400 FAX (530) 332-9417

**EMERGENCY INTERNAL COMBUSTION ENGINE**

PRODUCTION DATA YEAR: 2021

EMERGENCY POWER GENERATION

Please complete the following questions as applicable. Refer to recordkeeping conditions of your permit for further guidance.

Company/Facility Name: Durham Irrigation District Well #4

Address/Location: 2543 Durham Dayton Hwy #4

Permit to Operate #: DID-01-01-1

Unit Make and Model: Caterpillar Model #3114 Diesel - Fired 109

Fuel Type: Diesel  Gasoline  Nat. Gas  Propane  Other/Specify

Fuel Usage: 15 Gal/Yr or \_\_\_\_\_ Therms/Yr

Hours of Operation

Maintenance & Testing..... 1 Hrs/Yr

Emergency..... 9 Hrs/Yr

End of Calendar Year Meter Reading..... 365 Hrs

The undersigned hereby acknowledges and agrees that an electronic copy of this signed document shall be enforceable in the same manner as the signed original document.

Name (Printed) Michael Butler Title Operator

Signature  Date 1/13/2022

Production data provided on this form is considered trade secret information as defined under Section 6254.7(d) of the Government Code and is therefore exempt from disclosure under the provisions of the California Public Records Act.



# Butte County AIR QUALITY MANAGEMENT DISTRICT

629 ENTLER AVENUE, SUITE 15 CHICO, CALIFORNIA 95928  
TELEPHONE (530) 332-9400 FAX (530) 332-9417

## FACILITY QUESTIONNAIRE

**INSTRUCTIONS:** Please verify the information on this form to ensure the District maintains a complete and accurate record of your facility and company contact information. If incorrect, please mark corrections in the boxes.

*All contact information listed is public record and subject to disclosure under the California Public Records Act.*

<p><b>Facility Site/Address:</b>                  Facility Name: Durham Irrigation District Well #5                  Facility Address: 9142 Holland Avenue                  Facility City, State, Zip Code: Durham CA 95938</p>	<p><b>Company Billing/Mailing:</b>                  Company Name: Durham Irrigation District                  Billing/Mailing Address: P.O. Box 98                  City, State, Zip Code: Durham CA 95938</p>
<p><b>Contact:</b> Michael Butler  <b>Title:</b> Water Operator</p>	<p><b>Contact:</b> Jeannie Trizzino  <b>Title:</b> Administrative Assistant</p>
<p><b>Facility Email:</b>                  sierrawaterutility@gmail.com</p>	<p><b>Company Email:</b>                  info@didwater.org</p>
<p><b>Facility Phone:</b> 530-680-7079</p>	<p><b>Company Phone:</b> 530-343-1594</p>
<p><b>Accounts Payable Contact:</b> Jeannie Trizzino  <b>AP Email:</b> info@didwater.org  <b>AP Phone:</b> 530-343-1594</p>	<p>Verify Correct? Yes <input checked="" type="checkbox"/> If not, please correct above.</p>
<p>Verify Correct? Yes <input checked="" type="checkbox"/> If not, please correct above.</p>	
<p>1. Have processes or equipment been added or modified at the facility over the last year which change the nature or quantity of the facility air emissions? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                  If yes, please describe: _____</p>	
<p>2. Please review the equipment listed on your permit(s) to operate, with particular attention to air pollution control devices (cyclones, baghouses, filters, etc). Have there been any changes? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                  If yes, please, describe: _____</p>	
<p><input type="checkbox"/> Please schedule an appointment to clarify the conditions of my permit(s).</p>	
<p><input type="checkbox"/> I hereby certify the equipment for which the Permit to Operate (# _____) was issued was <b>not</b> operated during the previous calendar year and request the renewal fees be reduced as allowed by Rule 500.</p>	
<p><i>The undersigned hereby acknowledges and agrees that an electronic copy of this signed document shall be enforceable in the same manner as the signed original document.</i></p>	
<p>Form completed by (Print Name): <u>Michael Butler</u></p>	
<p>Signature: _____</p>	<p>Date: <u>1/14/22</u></p>
<p>Title: <u>Water Operator</u></p>	<p>Telephone: <u>530-680-7079</u></p>

**Butte County**  
**AIR QUALITY MANAGEMENT DISTRICT**

629 ENTLER AVENUE, SUITE 15 CHICO, CALIFORNIA 95928  
TELEPHONE (530) 332-9400 FAX (530) 332-9417

**EMERGENCY INTERNAL COMBUSTION ENGINE**

**PRODUCTION DATA YEAR:** 2021

EMERGENCY POWER GENERATION

Please complete the following questions as applicable. Refer to recordkeeping conditions of your permit for further guidance.

Company/Facility Name: Durham Irrigation District Well #5

Address/Location: 9142 Holland Ave, Durham CA 95938

Permit to Operate #: DID-03-01-2

Unit Make and Model: (1) Model # GT459 ICE Powered by (1) Cummins Natural Gas Fired 125 hp Engine with Turbocharger & Aftercooler Emissions Control

Fuel Type: Diesel  Gasoline  Nat. Gas  Propane  Other/Specify \_\_\_\_\_

Fuel Usage: \_\_\_\_\_ Gal/Yr or 262.5 Therms/Yr

Hours of Operation

Maintenance & Testing..... 1 Hrs/Yr

Emergency..... 2 Hrs/Yr

End of Calendar Year Meter Reading..... 33 Hrs

The undersigned hereby acknowledges and agrees that an electronic copy of this signed document shall be enforceable in the same manner as the signed original document.

Name (Printed) Michael Butler Title Operator

Signature  Date 1/13/22

Production data provided on this form is considered trade secret information as defined under Section 6254.7(d) of the Government Code and is therefore exempt from disclosure under the provisions of the California Public Records Act.

2/10/2022

**Work Order Statistics**  
01/01/2021 thru 02/28/2022

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	5	1	66	152
2021	10	24	8	16	67	126
2021	11	2	1	1	45	91
2021	12	12	2	10	0	70
2022	01	7	6	1	7	28
2022	02	8		8	0	20
		<b>59</b>	<b>22</b>	<b>37</b>		

**6 Items**

<u>Order No</u>	<u>Tap</u>	<u>Issued</u>	<u>Completed</u>	<u>Name</u>	<u>Assigned to</u>	<u>Location</u>
104	508	9/29/21		R John Pyle	Water Operator	2338 Brown St
Read Seq 300002 040-232-004 Loc ID 040-232004 Meter broken. First reported by water operator 7/2021.						
109	918	10/5/21		R Camp & McLaughlin	Water Operator	9408 Goodspeed St
040-213-004 Loc ID 040-213004  Install meter						
111	933	10/13/21		R Andrea and Marcus Mahling	Water Operator	9287 Holland Ave
APN 039-460-048 Loc ID 039-460048  10/13/2021 jlt: Install meter; convert from flat rate acct.						
112	920	10/13/21		R Ilukowicz & Leach	Water Operator	2542 Durham-Dayton
APN 039-450014 Loc ID 039-450014  Install meter  9/26/2021 - water operator reports no access.  10/26/2021 - blank; no meter. Need to install meter.						
114	936	10/27/21		R Devin Fosdick	Water Operator	2390 Brown St
APN 040-231-020 Loc ID 040-231020 Install water meter.						
115	102	10/28/21		R Albert Amator	Water Operator	2400 Campbell St
Read Seq 215011 040-221-017 Loc ID 040-221017  cannot locate meter.						
119	201	10/28/21		R Henry Mattei	Water Operator	2425 Durham St
Read Seq 215002 040-221-001 Loc ID 040-221001  meter not working; estimated readings since 5/26/2020.						

<u>Order No</u>	<u>Tap</u>	<u>Issued</u>	<u>Completed</u>	<u>Name</u>	<u>Assigned to</u>	<u>Location</u>
121	916	10/28/21		R Christopher & Kimber Bresson	Water Operator	9416 Goodspeed St
		Read Seq 500014 040-213-007 Loc ID 040-213007				
		meter not working; estimated readings since 5/26/2021.				
122	506	10/28/21		R Bruce Hart	Water Operator	9499 Dillon Ct
		Read Seq 601308 039-540-018 Loc ID 039-540018				
		meter not working; estimated readings since 5/26/2020.				
126	500	10/28/21		R Kari Billson	Water Operator	9341-C Midway
		Read Seq 300016 040-224-002 Loc ID 040-224002				
		Meter not working; no change since 5/2020.				
127	94	10/28/21		R Courtney Willows	Water Operator	2378 Faber St
		Read Seq 213013 040-223-024 Loc ID 040-223024				
		Cannot locate water meter. Estimated readings since 5/2020.				
128	146	10/28/21		R David & Katrina Jessen	Water Operator	2411 Brown St
		Read Seq 209006 040-233-013 Loc ID 040-233013				
		Meter not working; estimated readings since 3/2021.				
129	141	10/28/21		R Billy Woodward	Water Operator	2403 Brown St
		Read Seq 209010 040-233-015 Loc ID 040-233015				
		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.				
130	188	10/28/21		R Victor/Rosie Lopez	Water Operator	2345 Florida Ln



<u>Order No</u>	<u>Tap</u>	<u>Issued</u>	<u>Completed</u>	<u>Name</u>	<u>Assigned to</u>	<u>Location</u>
103	615 9/28/21	10/4/21	R	Farm and Trade	Water Operator	9287 Midway
	Read Seq 308002					
106	907 9/30/21	11/2/21	R	Bret and Jennifer Crowe	Water Operator	9620 Southwind Ct
	APN 039-540-045					
107	928 9/30/21	11/2/21	R	LDI Land & Home, I	Water Operator	30 San Rafael Ct
	APN 040-280-123					
108	312 9/30/21	2/3/22	R	Kevin Phillips	Water Operator	9478 Dillon Ct
	Read Seq 601302					
110	107 10/5/21	2/3/22	R	Renea Tamietti	Water Operator	2360 Faber St
	Read Seq 200005					
113	934 10/18/21	12/3/21	R	Angela and Nathan Miller	Water Operator	9604 Southwind Ct
	APN 039-540-049					
116	129 10/28/21	12/10/21	R	Robert Hindman	Water Operator	2404 Campbell St
	Read Seq 215009					
117	165 10/28/21	12/10/21	R	Aaron Weeber	Water Operator	2406 Campbell St
	Read Seq 215018					
118	206 10/28/21	1/4/22	R	Larry Bultema	Water Operator	9330 Holland Ave
	Read Seq 215001					
123	246 10/28/21	12/29/21	R	Matthew Stanton	Water Operator	2508 Durham-Dayton
	Read Seq 602003					
124	247 10/28/21	12/29/21	R	Damon Pound	Water Operator	2510 Durham-Dayton
	Read Seq 602004					
125	673 10/28/21	2/3/22	R	Cliff & Kristine Keene	Water Operator	2315 Via Calle Ct
	Read Seq 901048					
134	646 11/17/21	1/1/22	R	Brian Ring	Administrative Assistan	9470 Van Ness Way
	Read Seq 901021					
140	279 12/21/21	12/21/21	R	James Patterson	Water Operator	2534 Durham-Dayton
	Read Seq 602011					

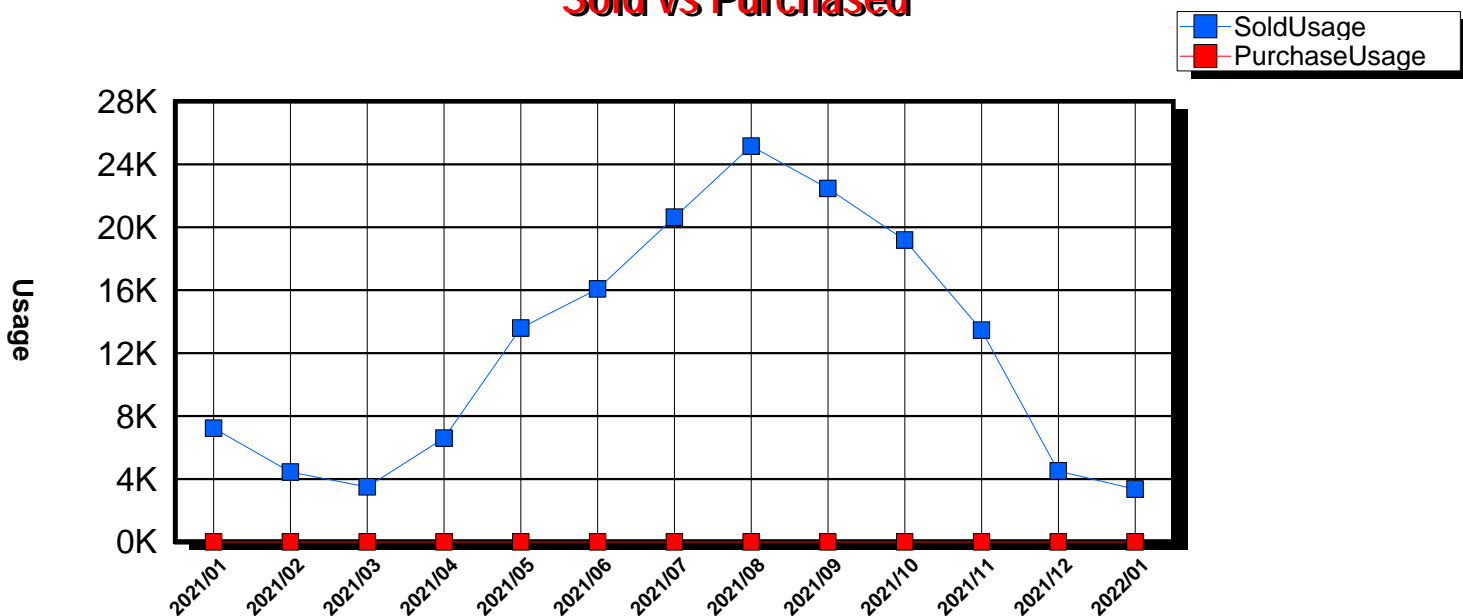
<u>Order No</u>	<u>Tap</u>	<u>Issued</u>	<u>Completed</u>	<u>Name</u>	<u>Assigned to</u>	<u>Location</u>
141	278	12/21/21	12/21/21	R Erika Rust	Water Operator	2530 Durham-Dayton
	Read Seq 602010					
147	59	9/22/21	2/3/22	R Susan Clements	Water Operator	2407 Faber St
	Read Seq 211008					
149	934	1/10/22	1/12/22	R Angela and Nathan Miller	Water Operator	9602 Southwind Ct
	APN 039-540-049					
150	652	1/10/22	2/3/22	R Joe Albert	Water Operator	9340 La Rose Ct
	Read Seq 901027					
151	176	1/12/22	1/12/22	R Dolores McHenry	Water Operator	2396 Brown St
	Read Seq 211007					
152	263	1/12/22	1/12/22	R Gary Wolf	Water Operator	2396 Serviss St
	Read Seq 101008					
153	682	1/24/22	2/7/22	R Susan Donohue	Water Operator	2335 Via Calle Ct
	Read Seq 901057					
155	200	1/31/22	2/3/22	R Berton Bertagna	Water Operator	9287 Midway / Almen
	Read Seq 308004					

# Pump 1

7.5

<u>Year/Month</u>	<u>Purchased</u>	<u>Sold</u>	<u>Loss</u>	<u>Pct</u>
2021/01	0	7,231	7,231	0.0
2021/02	0	4,444	4,444	0.0
2021/03	0	3,499	3,499	0.0
2021/04	0	6,601	6,601	0.0
2021/05	0	13,594	13,594	0.0
2021/06	0	16,073	16,073	0.0
2021/07	0	20,633	20,633	0.0
2021/08	0	25,154	25,154	0.0
2021/09	0	22,461	22,461	0.0
2021/10	0	19,186	19,186	0.0
2021/11	0	13,462	13,462	0.0
2021/12	0	4,508	4,508	0.0
2022/01	0	3,359	3,359	0.0

## Sold vs Purchased





**DURHAM IRRIGATION DISTRICT**  
**Durham, California**

**FINANCIAL STATEMENTS WITH**  
**INDEPENDENT AUDITOR'S REPORT**

**FOR THE YEAR ENDED**  
**December 31, 2019**

**DURHAM IRRIGATION DISTRICT  
TABLE OF CONTENTS  
December 31, 2019**

Page Number

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Independent Auditor’s 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* ..... 13

**DURHAM IRRIGATION DISTRICT  
BOARD OF DIRECTORS  
December 31, 2019**

<b><u>NAME</u></b>	<b><u>OFFICE</u></b>	<b><u>TERM EXPIRES</u></b>
Matt Doyle	Chair	December 2024
Raymond Cooper	Director	December 2024
Kevin Phillips	Director	December 2022



**Matthews, Hutton & Warren**  
Certified Public Accountants

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Durham Irrigation District  
Durham, California

### Report on the Financial Statements

We have audited the accompanying financial statements of the Durham Irrigation District (the District), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; 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.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinion

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the District as of December 31, 2019, and the results of their operations and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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## INDEPENDENT AUDITOR'S REPORT (Continued)

### Other Matters

#### *Required Supplementary Information*

Management has omitted the management's discussion and analysis and budgetary comparison information 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.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section is presented for purposes of additional analysis and is not a required part of the basic financial statements. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express or provide any assurance on them.

### Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 20, 2022, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is 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 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.



MATTHEWS, HUTTON & WARREN, CPAS  
Paradise, California

January 20, 2022

**DURHAM IRRIGATION DISTRICT  
STATEMENT OF NET POSITION  
December 31, 2019**

**ASSETS**

Current assets:

Cash and cash equivalents	\$ 135,153
Accounts receivable	32,754
	<hr/>
Total current assets	167,907

Capital assets:

Capital assets, net of depreciation	532,921
	<hr/>

<b>Total Assets</b>	<b>\$ 700,828</b>
	<hr/> <hr/>

**LIABILITIES**

Current liabilities:

Accounts payable	\$ 31,027
Payroll taxes payable	1,228
	<hr/>
Total liabilities	32,255
	<hr/>

**NET POSITION**

Net investment in capital assets	532,921
Unrestricted	135,652
	<hr/>
Total net position	668,573
	<hr/>
<b>Total Liabilities and Net Position</b>	<b>\$ 700,828</b>
	<hr/> <hr/>

*See Accompanying Notes to Financial Statements*

**DURHAM IRRIGATION DISTRICT**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**For the Year Ended December 31, 2019**

**OPERATING REVENUES**

Water sales	\$	312,046
Meter installations		0
Other income		21,567
		21,567
Total operating revenues		333,613

**OPERATING EXPENSES**

Bank charges		90
Board stipends		3,600
Contract services		242,078
Insurance		5,295
Miscellaneous		73
Memberships and dues		50
Office expense		3,351
Salaries and benefits		8,550
Permits and fees		13,815
Rent		5,506
Repairs and maintenance		207
Supplies		354
Utilities		52,796
Vina GSA		4,793
Depreciation		24,960
		24,960
Total operating expenses		365,518
Operating income (loss)		(31,905)

**NON-OPERATING REVENUE**

Interest income		3
		3
Total non-operating revenue		3

**CAPITAL CONTRIBUTIONS**

Capital contributions		0
		0
Total capital contributions		0

**Change in net position** (31,902)

**Net position - beginning of year** 700,475

**Net position - end of year** \$ 668,573

*See Accompanying Notes to Financial Statements*

**DURHAM IRRIGATION DISTRICT  
STATEMENT OF CASH FLOWS  
For the Year Ended December 31, 2019**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Receipts from customers	\$ 318,204
Payments to employees	(8,559)
Payments to suppliers	<u>(324,455)</u>
Net cash provided (used) by operating activities	<u>(14,810)</u>

**CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES**

Purchases of capital assets	<u>0</u>
Net cash provided (used) by capital and related financing activities	<u>0</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest earnings	<u>3</u>
Net cash provided (used) by investing activities	<u>3</u>

<b>Net increase (decrease) in cash and cash equivalents</b>	(14,807)
<b>Cash and cash equivalents - beginning of year</b>	<u>149,960</u>
<b>Cash and cash equivalents - end of year</b>	<u><u>\$ 135,153</u></u>

**RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES**

Operating income (loss)	\$ (31,905)
Adjustment to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation	24,960
Decrease (increase) in accounts receivable	(15,409)
Increase (decrease) in accounts payable	7,553
Increase (decrease) in accrued payroll expenses	(9)
<b>Net cash provided (used) by operating activities</b>	<u><u>\$ (14,810)</u></u>

*See Accompanying Notes to Financial Statements*



**DURHAM IRRIGATION DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2019

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

Durham Irrigation District (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.

***Basis of Accounting and Measurement Focus***

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 general 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.

***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.

***Concentration of Credit Risk***

The District's receivables are from consumers within a specific geographic area.

**DURHAM IRRIGATION DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2019

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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, 2019, 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:

*Net Investment in Capital Assets* – This component of net position consists of capital assets, net of accumulated depreciation and reduced by any outstanding debt related to the acquisition, construction or improvement of those assets.

*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.

***Income Tax***

The District qualifies for tax-exempt status as an integral part of the State of California or a political subdivision in accordance with Internal Revenue Code (IRC) Section 115.

**NOTE 2 – CASH AND CASH EQUIVALENTS**

Cash and cash equivalents consisted of the following as of December 31, 2019:

Deposits held with financial institutions	\$ 135,053
Cash on hand	100
Total Cash and Cash Equivalents	<u>\$ 135,153</u>

**DURHAM IRRIGATION DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2019**

**NOTE 2 – CASH AND CASH EQUIVALENTS (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, 2019, the carrying amounts of District's deposits in financial institutions were \$135,053. The bank balances were \$135,253. The differences are due to normal deposits in transit and outstanding checks. The total bank balances in financial institutions were covered by federal depository insurance.

**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, 2019.

**NOTE 3 – BUDGETARY COMPARISON INFORMATION**

The District has not adopted a budget for the year ended December 31, 2019 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 FINANCIAL STATEMENTS  
December 31, 2019**

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2019, is summarized as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Non-depreciable assets:				
Land	\$ 27,257	0	0	\$ 27,257
Total non-depreciable assets:	<u>27,257</u>	<u>0</u>	<u>0</u>	<u>27,257</u>
Depreciable assets:				
Structures	16,084	0	0	16,084
Wells	127,486	0	0	127,486
Pumps	172,575	0	0	172,575
Mains	634,283	0	0	634,283
Equipment	<u>40,989</u>	<u>0</u>	<u>0</u>	<u>40,989</u>
Total depreciable assets	991,417	0	0	991,417
Less accumulated depreciation	<u>(460,793)</u>	<u>(24,960)</u>	<u>0</u>	<u>(485,753)</u>
Total depreciable assets, net	<u>530,624</u>	<u>(24,960)</u>	<u>0</u>	<u>505,664</u>
Total capital assets, net	<u>\$ 557,881</u>			<u>\$ 532,921</u>

Depreciation expense for the year ended December 31, 2019 was \$24,960. There were no capital asset additions during 2019.

**NOTE 5 – RISK MANAGEMENT - INSURANCE**

Durham Irrigation 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, 2019:

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

**DURHAM IRRIGATION DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2019**

**NOTE 5 – RISK MANAGEMENT – INSURANCE (CONTINUED)**

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, 2019, there were no reported claims filed against Durham Irrigation District.

**NOTE 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, 2019.

**NOTE 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.

**DURHAM IRRIGATION DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2019**

**NOTE 8 – OPERATING LOSS**

The District had an operating loss of \$31,905 for the year ended December 31, 2019.

**NOTE 9 – SUBSEQUENT EVENTS**

On April 2, 2020, the Governor of the State of California issued an Executive Order (“Order”) N-42-20 responding to the COVID-19 pandemic, which prohibits the discontinuation of water service for lack of payment. The accompanying financial statements do not include the effects, if any, that this Order may have on the District.





**INDEPENDENT AUDITOR’S 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 the 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, the financial statements of the Durham Irrigation District (District), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated January 20, 2022.

**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) to determine the 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 entity’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 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 AUDITOR’S 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)**

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free of 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 determination of financial statement amounts. 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 entity’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.



MATTHEWS, HUTTON & WARREN, CPAS  
Paradise, California

January 20, 2022



**Matthews, Hutton & Warren**  
 Certified Public Accountants

January 20, 2022

To the Board of Trustees  
 Durham Irrigation District  
 P.O. Box 98  
 Durham, CA 95938

We have audited the financial statements of Durham Irrigation District for the year ended December 31, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 15, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Durham Irrigation District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2019. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of depreciation is based on estimated historical lives of assets. 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.

The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

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. Management has corrected all such misstatements.

*Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Oroville Office  
 2227 Myers Street, Suite A  
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 Tel: 530.534.9047 Fax: 530.534.5915

[www.mhwcpa.com](http://www.mhwcpa.com)

Chico Office  
 2639 Forest Avenue, Suite 100  
 Chico, CA 95928  
 Tel: 530.877.6793 Fax: 530.877.6088



*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated January 22, 2022.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were not engaged to report on the introductory section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

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

Very truly yours,



Matthews, Hutton & Warren, CPAs

**RECEIVED FEB 01 2022**

For AP Use [CK# / Date: \_\_\_\_\_ ]

**Scanned/Copied:**

- Hardcopy File
- Electronic File
- Board Agenda File
- Board Date: 2/15/2022



# Matthews, Hutton & Warren

## Certified Public Accountants

### ENGAGEMENT LETTER

January 24, 2022

To the Board of Directors  
 Durham Irrigation District  
 P.O. Box 98  
 Durham, CA 95938

Dear Board of Directors:

We are pleased to confirm our understanding of the services we are to provide Durham Irrigation District for the year ended December 31, 2020. We will audit the basic financial statements of the Durham Irrigation District as of and for the year ended December 31, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI, if applicable, in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures but will not be audited.

- 1) Management's Discussion and Analysis (if provided)

#### **Audit Objective**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the governing board of the District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to

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Paradise Office  
 5973 Almond Street  
 Paradise, CA 95969  
 Tel: 530.877.6793 Fax: 530.877.6088

complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

## **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

## **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

## **Other Services**

We will also assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Governmental Auditing Standards* and such services will not be conducted in accordance with government Auditing Standards. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

## **Management Responsibilities**

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may



request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

## Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Matthews, Hutton & Warren, CPAs and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of California or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Matthews, Hutton & Warren, CPAs' personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the State of California or its designee. The State of California or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

We expect to begin our audit on March 1, 2022, and to issue our reports no later than July 31, 2022. Jon Warren is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed **\$5,900**. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Durham Irrigation District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Matthews, Hutton, & Warren  
Certified Public Accountants

RESPONSE:

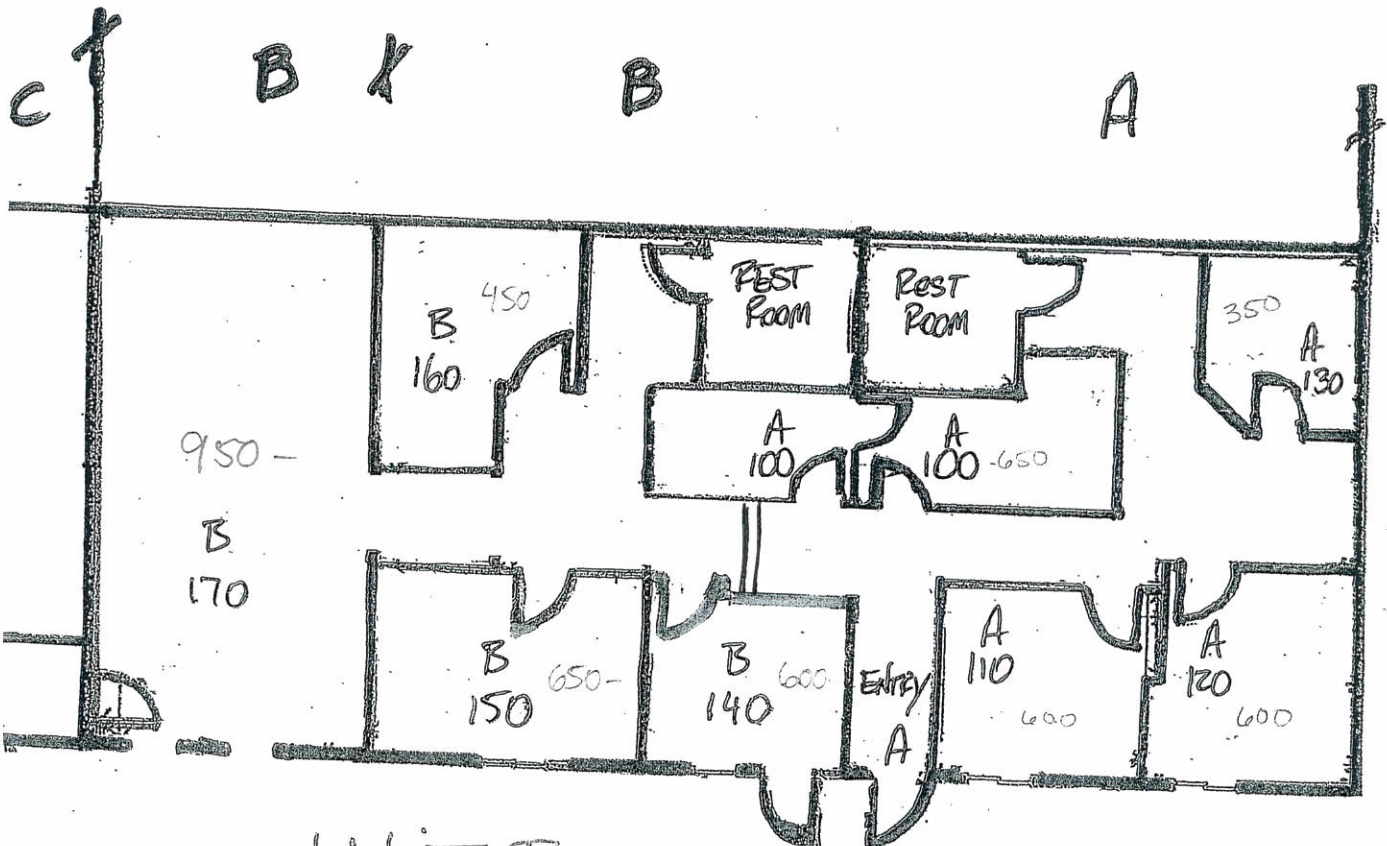
This letter correctly sets forth the understanding of Durham Irrigation District.

By: \_\_\_\_\_

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

Date: \_\_\_\_\_

# 9341 Midway Suites A+B

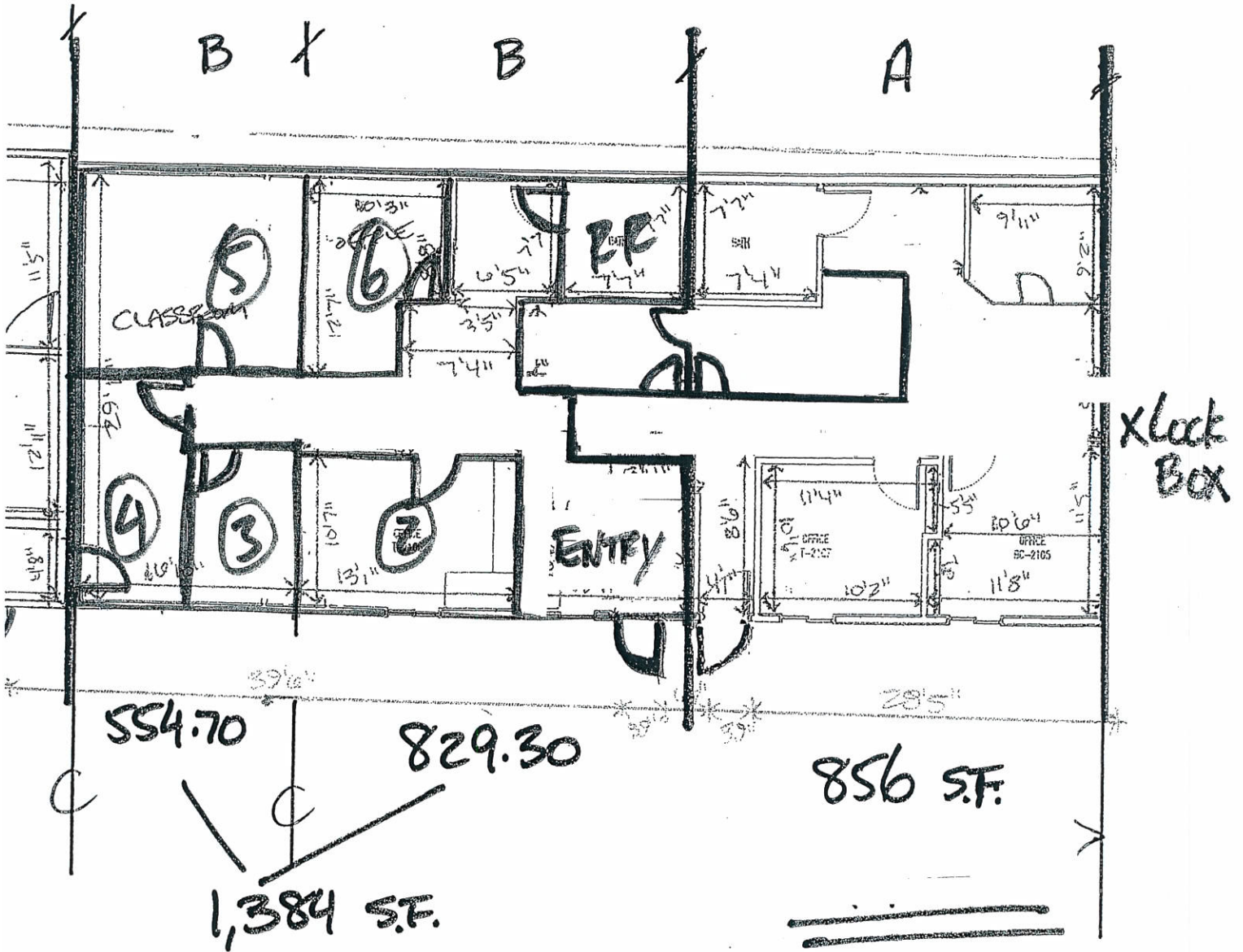


UNIT B  
Suite's 140-170

Unit A  
Suite's 100-130

Individual offices for  
lease.

# 9341 MIDWAY SUITES A+B



OR (6) OFFICES AT AN  
 ESTIMATED \$540 EACH.  
 PER MONTH. INC. PGE

# 2022 Durham Irrigation District Calendar <sup>8.9</sup>

## Holidays and Observances

Jan 01	New Year's Day
Jan 17	MLK Day
Feb 21	President's Day
Mar 31	Cesar Chavez Day
May 30	Memorial Day
Jun 19	Juneteenth
Jul 04	Independence Day
Sep 05	Labor Day
Nov 11	Veterans Day
Nov 24	Thanksgiving
Nov 25	Thanksgiving Friday
Dec 26	Christmas
3 <sup>rd</sup> Tue	DID Board Meeting*
Monthly	Water Bills Issued*

\* Subject to change.

## Office Hours \*\*

Tuesday	– 1:00pm-4:00pm
Thursday	– 9:00am-12:00pm

\*\* Or by appointment.

Office is closed on holidays.

January	February	March	April
S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30
May	June	July	August
S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31
September	October	November	December
S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31



