

DURHAM IRRIGATION DISTRICT

Meeting Agenda

Board of Directors:

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

Tuesday, July 16, 2024

5:30 PM

District Office

9418-C Midway

Durham CA 95938

COPY OF AGENDA and AGENDA PACKET AVAILABLE FROM:
Durham Irrigation District Office or Online at www.didwater.org

ADDRESSING THE BOARD

- Any person desiring to address the Board shall first secure permission of the presiding officer.
- Matters under the jurisdiction of the Board and not on the Agenda may be addressed by the Public at the time provided in the Agenda under Public Comment. The Board limits testimony on those items to three minutes per person and no more than three individuals shall address the same subject.
- As required by Govt. Code Section 54957.5, any public record distributed to the Board of Directors less than 72 hours prior to this meeting in connection with any agenda item shall be made available for public inspection at the Durham Irrigation District office, 9418-C Midway, Durham, CA 95938. Public records distributed during the meeting will be available for public inspection at the meeting if prepared by the District. If the public record is prepared by any other party and distributed at the meeting, it will be made available for public inspection following the meeting at the District.
- Parties with a disability as provided by the Americans with Disabilities Act who require special accommodations or aides to participate in the public meeting should make the request to the District office three full business days prior to the meeting at (530) 343-1594.

1 CALL TO ORDER – 5:30 PM

2 ROLL CALL / OPENING BUSINESS

2.1 AGENDA APPROVAL, ADDITIONS AND/OR DELETIONS

2.2 PUBLIC COMMENT

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

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

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

Speakers shall be limited to three minutes each.

3 CORRESPONDENCE - NONE

4 PRESENTATIONS - NONE

5 REPORTS/ANNOUNCEMENTS FROM DIRECTORS

- 5.1 VINA GSA REPORT (Vina GSA Calendar here: <https://www.vinagsa.org/calendar>)
SUBJECT: Status report on Vina GSA.
FISCAL IMPACT: NONE
ACTION REQUESTED: Receive information, discuss and provide direction to staff.

6 PUBLIC HEARINGS - NONE

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

7 INFORMATION/CONSENT CALENDAR

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

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

- 7.1 Warrant Sheet from June 14, 2024 to July 12, 2024, including payments, deposits, and transaction adjustments.
SUBJECT: Approve payments, deposits, and transaction adjustments.
FISCAL IMPACT: See attachments.
ACTION REQUESTED: APPROVE
ATTACHMENTS:
7.1.1 Warrant Sheet
7.1.2 Financials
7.1.3 Board Recap, Water Sales and AR Aging Report

8 DISTRICT ENGINEER REPORT (NON-ACTION ITEMS)

- 8.1 USBR Grant-Funded Meter Replacement and Lead Service Laterals Assessment Project
SUBJECT: USBR Project update
FISCAL IMPACT: NONE
ACTION REQUESTED: Receive information, discuss and provide direction to staff.
ATTACHMENTS:
8.1 USBR Grant Expense Summary (07/10/2024)

9 DISTRICT OUTREACH REPORT (NON-ACTION ITEMS)

SUBJECT: Report by Nicole Johansson on the following areas: community outreach, funding opportunities, legislative outreach, and management responsibilities, including mass notification system.

FISCAL IMPACT: NONE

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

ATTACHMENTS:

9 District Outreach Report – TK

10 WATER OPERATOR REPORT (NON-ACTION ITEMS)

SUBJECT: Report by water operator on previous month's activities and PFAS / PFOA monitoring.

FISCAL IMPACT: NONE

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

ATTACHMENTS:

10.1 Water Operator Log for June 2024

10.2 Work Order Status Report for July 2024

11 DISTRICT COUNSEL REPORT (NON-ACTION ITEMS) – NO REPORT

12 REGULAR AGENDA

12.1 Annual Audit - 2022

SUBJECT: 2022 Audit Report by Horton McNulty and Saeteurn LLP

FISCAL IMPACT: NONE

ACTION REQUESTED: Receive information, discuss and accept 2022 audit.

ATTACHMENTS:

12.1 a 2022 Audit and Financial Statements (12.31.2022)

12.1 b 2022 Auditor report to the Board (12.31.2022)

13 DIRECTORS' COMMENTS

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

14 ADJOURNMENT

Adjourn to the next Regular Board Meeting on August 20, 2024.

DURHAM IRRIGATION DISTRICT

Check Issue Date: 7/16/2024

Cash Balance Date
6/30/2024

Check No.	Stmt Date	Invoice Number	Payee	Invoice Amount	Check Amount	Notes	Financial Category	\$	59,492.35
Stipends									
10184	Stipend Form	-	Matt Doyle		\$ 200.00	(1) 7/16 DID BOD; 6/26 Vina GSA Special BOD		\$	59,292.35
10185	Stipend Form	-	Kevin Phillips		\$ 100.00	(1) 7/16 DID BOD		\$	59,192.35
10186	Stipend Form	-	Derek Sohnrey		\$ 100.00	(1) 7/16 DID BOD		\$	59,092.35
					Subtotal Stipend	\$ 400.00	Subtotal Balance	\$	59,092.35
Regular Water System Maintenance and Operations									
10187	6/17/2024	2404670-28	Pace Analytical Services LLC		\$ 192.92	water quality testing		\$	59,092.35
10188	6/25/2024	6405-362	Sierra Water Utility	\$ 1,133.93	\$ 2,611.95	May 2024 chlorine; parts		\$	57,958.42
	7/1/2024	6405-458	Sierra Water Utility	\$ 1,478.02		June 2024 chlorine		\$	56,480.40
10189	6/30/2024	2407-307597	Tozier's True Value		\$ 1.29	late charge		\$	56,479.11
					Subtotal Water Operations	\$2,806.16	Subtotal Balance	\$	56,286.19
Water System Emergency Repair/Replacement									
10190	6/5/2024	1859209	Ferguson Waterworks		\$ 17.95	parts		\$	56,268.24
10191	6/26/2024	SW220045775	Peterson		\$ 1,483.28	diagnose coolat sample findings		\$	54,784.96
					Subtotal Water System Repair	\$1,501.23	Subtotal Balance	\$	54,784.96

DURHAM IRRIGATION DISTRICT

Check No.	Stmt Date	Invoice Number	Payee	Invoice Amount	Check Amount	Notes	Financial Category
Utility & Supplies							
online debit	6/24/2024	2799580519	Adobe Inc.		\$ 179.88	annual renewal - Acrobat license - 2024-2025	\$ 54,605.08
online debit	-	-	Comcast			7/15/2024 - 8/14/2024 Internet and Phone Service	\$ 54,605.08
online debit	7/5/2024	-	FP Mailing Solutions		\$ 200.00	postage (online download)	\$ 54,405.08
online debit	6/28/2024	2024061801	Paychex		\$ 75.10	payroll fees + PTO accrual fee	\$ 54,329.98
online debit	7/12/2024	2024070501	Paychex		\$ 75.10	payroll fees + PTO accrual fee	\$ 54,254.88
10192	7/8/2024	-	Camp & McLaughlin		\$ 650.00	July rent	\$ 53,604.88
10193	6/27/2024	-		\$ 115.91		9418 Midway #C (Office)(0596196710-5)	\$ 43,306.66
	6/25/2024	-		\$ 3,890.46		Durham Dayton Rd 20'W (5773099695-6)	\$ 43,306.66
	7/1/2024	-	PGE	\$ 3,046.53	\$ 10,298.22	Holland Ave E/S & 500S Serviss (6812590736-7)	\$ 43,306.66
	6/27/2024	-		\$ 36.25		Holland Ave S 300' (7938916943-8) credit - \$0 due	\$ 43,306.66
	6/27/2024	-		\$ 3,209.07		9389 Goodspeed St (9856464053-5)	\$ 43,306.66
10194	6/28/2024	8551002790158	Recology		\$ 137.29	garbage service (Well 5)	\$ 43,169.37
10195	6/30/2024	-	Sequoyah Software		\$ 130.00	billing software; email bill service	\$ 43,039.37
10196	7/1/2024	460814F9-0045	Streamline		\$ 84.00	website host	\$ 42,955.37
online debit	6/30/2024	--	USPS		\$ 150.00	annual renewel	\$ 42,805.37
Subtotal Utility					\$11,979.59		Subtotal Balance \$ 42,805.37

DURHAM IRRIGATION DISTRICT

Check No.	Stmt Date	Invoice Number	Payee	Invoice Amount	Check Amount	Notes	Financial Category
District Administration, Operations & Management							
Payroll & Insurance							
online debit	6/28/2024	-	Withholdings - Trizzino		\$ 358.46		\$ 42,446.91
online debit	7/12/2024	-	Withholdings - Trizzino		\$ 206.47		\$ 42,240.44
online debit	6/28/2024	-	Employee - Trizzino		\$ 836.29	Administrative Support	\$ 41,404.15
online debit		-	Employee - Trizzino		\$ 331.57	Administrative Support	\$ 41,072.58
Contractors							
10197	6/29/2024	8475	Sheryl Bosman		\$ 593.75	Bookkeeping Services	\$ 40,478.83
10198	7/3/2024	82642	NorthStar		\$ 5,410.00	CIP Budget/Rate Study - \$ 4715 DUSD Easement - \$ 0 USBR Engineering - \$ 0 USBR Cultural Compliance - \$ 0 Meetings - \$ 455 Operational Support - \$ 240 Grant Application Support - \$ 0 Litigation - Meetings - \$ 0 Litigation - Cost of Service Study - \$ 0	\$ 35,068.83
10199	7/1/2024	6787	Prentice Long, PC		\$ 1,591.00	Legal Services	\$ 33,477.83
Water Operations							
10200	7/1/2024	6405-459	Sierra Water Utility		\$ 3,558.71	Water Operator Services	\$ 29,919.12
Subtotal Admin. Ops. & Mgmt.					\$12,886.25		Subtotal Balance \$ 29,919.12

DURHAM IRRIGATION DISTRICT

Check No.	Stmt Date	Invoice Number	Payee	Invoice Amount	Check Amount	Notes	Financial Category
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Agency Fees, Association Dues & Reimbursables

Fees & Dues							
online debit	7/2/2024	-	PaySafe/PayStation Fee		\$ 341.27	"mtot" on bank statement	\$ 29,577.85
Reimbursable Payments							
10201	7/1/2024	-	Jeannie Trizzino		\$ 333.85	office supplies; BOD meeting snacks; certified USPS Lien 2024 mailing	\$ 29,244.00
Subtotal Fees & Reimbursables					\$675.12		Subtotal Balance \$ 29,244.00

Other Expenses							
NONE							\$ 29,244.00
Other Expenses					\$0.00		Subtotal Balance \$ 29,244.00

Check No.	Stmt Date	Invoice Number	Payee	Invoice Amount	Check Amount	Notes	Financial Category
Development Projects							
			Contractor			Project	
NONE							\$ 29,244.00
Subtotal Development Projects					\$ -		Subtotal Balance \$ 29,244.00

SUBTOTAL PAYMENTS					\$30,248.35		
							Subtotal Remaining Balance \$ 29,244.00
							Check Refund/Cancelled Register Total
							TOTAL REMAINING BALANCE \$ 29,244.00

Petty Cash							
		7/9/2024	Cash on Hand		\$ 100.01		
Balance Remaining On Hand					\$ 100.01		

Check / Payment Refund / Cancel or Void Check Register

Date	CK/Pmt Refund	Status	Paid to	Check Amount	Notes
7/16/2024	10102		Thomas Steffen	\$ 35.07	refund; customer paid on closed DID account #980

Director Signature _____

Director Signature _____

Date _____

Date _____

Deposit Register

Date	Deposit	Deposit Amount	Other Notes
5-Jun-24	Cash/Check Deposit	\$ 4,704.91	
11-Jun-24	Cash/Check Deposit	\$ 1,967.11	
11-Jun-24	Cash/Check Deposit	\$ 6,907.82	Meter Install: Acct 217 / APN 040-221-014 / 9353 Durham Dayton \$650.00 meter; \$34.11 usage
18-Jun-24	Cash/Check Deposit	\$ 4,827.86	
18-Jun-24	Cash/Check Deposit	\$ 3,498.19	
06/01/2024-06/30/2024	Paystation Payments	\$ 9,545.26	
	Subtotal Water Sales Deposits	\$ 31,451.15	<i>incl. \$140.00 USBR Meter fees separate from above (if any)</i>

Water Meter Sales	Location
NONE	
Bank Adjustments & Other	Notes
NONE	
	Other Deposits
	\$ -
	Total Deposits
	\$ 31,451.15

Deposit Register for Development Projects Account

NONE	
	Total Development Project Deposits
	\$ -

Director Signature _____	Director Signature _____
Date _____	Date _____

DEPOSIT LIST - PAYMENT RECAP
6/1/2024 thru 6/30/2024 -- All Batches

<u>SERVICE</u>	<u>AMOUNT</u>
%Penalty	\$156.34
Credit	\$918.31
MtrNew	\$649.04
MtrUSB	\$140.00
Water	\$28,668.09
Water1	\$120.00
	<hr/> <hr/> \$30,651.78 <hr/> <hr/>

Durham Irrigation District

Balance Sheet

As of June 30, 2024

Jun 30, 24

ASSETS

Current Assets

Checking/Savings

Current Assets

Cash	59,492.35
Cash on Hand	100.01
Development Fees	36,660.24
Savings	14,382.46
California CLASS	159,835.26

Total Current Assets 270,470.32

Total Checking/Savings 270,470.32

Other Current Assets

Taxes Receivable	751.54
A/R	<u>-751.54</u>

Total Other Current Assets 0.00

Total Current Assets 270,470.32

Fixed Assets

CAPITAL ASSETS

Depreciable Assets

Equipment	101,440.80
Mains	623,540.00
Pumps	172,575.00
Structures	16,084.00
Wells	127,486.00
Less Accum. Dep'n	<u>-434,456.00</u>

Total Depreciable Assets 606,669.80

Total CAPITAL ASSETS 606,669.80

Non-Depreciable Assets

Land	<u>20,331.00</u>
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Total Non-Depreciable Assets 20,331.00

Total Fixed Assets 627,000.80

TOTAL ASSETS 897,471.12

LIABILITIES & EQUITY

Equity

NET POSITION

Net Investment in Capital Asset	<u>566,549.00</u>
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Total NET POSITION 566,549.00

Unrestricted Net Assets 325,504.36

Net Income 5,417.76

Total Equity 897,471.12

TOTAL LIABILITIES & EQUITY 897,471.12

Durham Irrigation District

Profit & Loss

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January through June 2024

	Jan 24	Feb 24	Mar 24	Apr 24	May 24
Ordinary Income/Expense					
Income					
Water Sales Income					
OPERATING REVENUES					
Demand Fees	30.00	30.00	0.00	0.00	0.00
Meter Sales	224.00	255.36	364.00	140.00	646.23
Water Sales	35,358.10	31,296.01	30,844.89	25,913.89	32,869.76
Total OPERATING REVENUES	35,612.10	31,581.37	31,208.89	26,053.89	33,515.99
Total Water Sales Income	35,612.10	31,581.37	31,208.89	26,053.89	33,515.99
Total Income	35,612.10	31,581.37	31,208.89	26,053.89	33,515.99
Expense					
Contract Services					
Accounting Fees	775.00	9,835.66	556.25	525.00	525.00
Engineering Support	1,010.00	5,440.00	3,520.00	1,237.50	12,971.25
Legal Fees	3,163.50	499.50	1,942.50	1,776.00	1,646.50
Management & Administration	1,125.00	1,190.44	1,893.75	0.00	1,657.22
Total Contract Services	6,073.50	16,965.60	7,912.50	3,538.50	16,799.97
OPERATING EXPENSES					
Administration					
Board Stipends	300.00	300.00	300.00	300.00	500.00
District Wages, Taxes, Insur.					
Insurance	1,283.20	0.00	0.00	0.00	0.00
Payroll Service Fees	393.30	141.80	141.80	141.80	225.30
Payroll Tax Expense	676.48	277.27	276.71	-46.29	336.30
Wages	2,562.00	2,380.00	2,541.00	2,506.00	4,396.00
Total District Wages, Taxes, Insur.	4,914.98	2,799.07	2,959.51	2,601.51	4,957.60
Fees, Dues, Memberships	4,809.16	0.00	434.00	465.19	0.00
Office Expense					
Postage	500.00	0.00	300.00	300.00	300.00
Software	0.00	0.00	0.00	0.00	129.99
Supplies	44.90	-52.95	0.00	169.93	0.00
Website Hosting	84.00	84.00	84.00	84.00	84.00
Total Office Expense	628.90	31.05	384.00	553.93	513.99
Rent	760.31	761.33	650.00	650.00	810.34
Software Fees	130.00	130.00	250.00	130.00	130.00
Utilities					
Garbage	0.00	271.05	137.29	137.29	137.29
Gas & Electric	4,423.37	4,963.18	4,951.09	4,838.30	6,406.95
Telephone/Internet	218.80	362.56	218.80	218.73	218.73
Total Utilities	4,642.17	5,596.79	5,307.18	5,194.32	6,762.97
Water System Maint, Repair, Repl					
Regular Operations & Maint					
O & M Supplies	195.84	64.21	707.30	10.71	3,592.93
Water Testing Fees	0.00	656.24	0.00	192.92	508.24
Weed Management	0.00	1,600.00	800.00	800.00	1,645.00

Durham Irrigation District

Profit & Loss

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January through June 2024

	Jan 24	Feb 24	Mar 24	Apr 24	May 24
Total Regular Operations & Maint	195.84	2,320.45	1,507.30	1,003.63	5,746.17
Water System Repair & Repl.+					
Repairs & Maint.	0.00	6,015.00	0.00	1,750.00	1,252.88
Contractor	0.00	3,373.24	0.00	0.00	2,812.00
Water Operator	3,558.71	3,558.71	3,558.71	3,558.71	3,558.71
Total Water System Repair & Repl.+	3,558.71	12,946.95	3,558.71	5,308.71	7,623.59
Total Water System Maint,Repair,Repl	3,754.55	15,267.40	5,066.01	6,312.34	13,369.76
Total Administration	19,940.07	24,885.64	15,350.70	16,207.29	27,044.66
Bank Service Charges	356.01	336.97	275.52	372.99	250.19
Total OPERATING EXPENSES	20,296.08	25,222.61	15,626.22	16,580.28	27,294.85
Total Expense	26,369.58	42,188.21	23,538.72	20,118.78	44,094.82
Net Ordinary Income	9,242.52	-10,606.84	7,670.17	5,935.11	-10,578.83
Other Income/Expense					
Other Income					
NON-OPERATING REVENUE					
Interest Income	468.93	436.07	466.57	452.07	626.16
Total NON-OPERATING REVENUE	468.93	436.07	466.57	452.07	626.16
Total Other Income	468.93	436.07	466.57	452.07	626.16
Other Expense					
Special District Projects					
Expenses					
Development Project Fees	0.00	0.00	0.00	55.50	0.00
Total Expenses	0.00	0.00	0.00	55.50	0.00
Total Special District Projects	0.00	0.00	0.00	55.50	0.00
Total Other Expense	0.00	0.00	0.00	55.50	0.00
Net Other Income	468.93	436.07	466.57	396.57	626.16
Net Income	9,711.45	-10,170.77	8,136.74	6,331.68	-9,952.67

Durham Irrigation District

Profit & Loss

January through June 2024

	Jun 24	TOTAL
Ordinary Income/Expense		
Income		
Water Sales Income		
OPERATING REVENUES		
Demand Fees	0.00	60.00
Meter Sales	0.00	1,629.59
Water Sales	31,454.63	187,737.28
Total OPERATING REVENUES	31,454.63	189,426.87
Total Water Sales Income	31,454.63	189,426.87
Total Income	31,454.63	189,426.87
Expense		
Contract Services		
Accounting Fees	575.00	12,791.91
Engineering Support	6,592.50	30,771.25
Legal Fees	92.50	9,120.50
Management & Administration	1,106.25	6,972.66
Total Contract Services	8,366.25	59,656.32
OPERATING EXPENSES		
Administration		
Board Stipends	300.00	2,000.00
District Wages, Taxes, Insur.		
Insurance	5,955.01	7,238.21
Payroll Service Fees	150.20	1,194.20
Payroll Tax Expense	206.35	1,726.82
Wages	2,697.45	17,082.45
Total District Wages, Taxes, Insur.	9,009.01	27,241.68
Fees, Dues, Memberships	0.00	5,708.35
Office Expense		
Postage	150.00	1,550.00
Software	179.88	309.87
Supplies	0.00	161.88
Website Hosting	84.00	504.00
Total Office Expense	413.88	2,525.75
Rent	650.00	4,281.98
Software Fees	130.00	900.00
Utilities		
Garbage	137.29	820.21
Gas & Electric	6,188.77	31,771.66
Telephone/Internet	165.83	1,403.45
Total Utilities	6,491.89	33,995.32
Water System Maint, Repair, Repl		
Regular Operations & Maint		
O & M Supplies	302.32	4,873.31
Water Testing Fees	348.20	1,705.60
Weed Management	800.00	5,645.00

Durham Irrigation District

Profit & Loss

January through June 2024

	<u>Jun 24</u>	<u>TOTAL</u>
Total Regular Operations & Maint	1,450.52	12,223.91
Water System Repair & Repl.+		
Repairs & Maint.	0.00	9,017.88
Contractor	0.00	6,185.24
Water Operator	3,558.71	21,352.26
Total Water System Repair & Repl.+	<u>3,558.71</u>	<u>36,555.38</u>
Total Water System Maint,Repair,Repl	<u>5,009.23</u>	<u>48,779.29</u>
Total Administration	22,004.01	125,432.37
Bank Service Charges	390.39	1,982.07
Total OPERATING EXPENSES	<u>22,394.40</u>	<u>127,414.44</u>
Total Expense	<u>30,760.65</u>	<u>187,070.76</u>
Net Ordinary Income	693.98	2,356.11
Other Income/Expense		
Other Income		
NON-OPERATING REVENUE		
Interest Income	704.35	3,154.15
Total NON-OPERATING REVENUE	<u>704.35</u>	<u>3,154.15</u>
Total Other Income	704.35	3,154.15
Other Expense		
Special District Projects		
Expenses		
Development Project Fees	37.00	92.50
Total Expenses	<u>37.00</u>	<u>92.50</u>
Total Special District Projects	<u>37.00</u>	<u>92.50</u>
Total Other Expense	<u>37.00</u>	<u>92.50</u>
Net Other Income	667.35	3,061.65
Net Income	<u><u>1,361.33</u></u>	<u><u>5,417.76</u></u>

Durham Irrigation District

Profit & Loss

January through June 2024

		TOTAL			
		Jan - Jun 24	Jan - Jun 23	\$ Change	% Change
Ordinary Income/Expense					
Income					
Water Sales Income					
OPERATING REVENUES					
Demand Fees		60.00	150.00	-90.00	-60.0%
Meter Sales		1,629.59	6,500.00	-4,870.41	-74.93%
Water Sales		187,737.28	144,113.78	43,623.50	30.27%
Total OPERATING REVENUES		189,426.87	150,763.78	38,663.09	25.65%
Total Water Sales Income		189,426.87	150,763.78	38,663.09	25.65%
Total Income		189,426.87	150,763.78	38,663.09	25.65%
Expense					
Contract Services					
Accounting Fees		12,791.91	10,205.98	2,585.93	25.34%
Engineering Support		30,771.25	28,618.00	2,153.25	7.52%
Legal Fees		9,120.50	37,895.63	-28,775.13	-75.93%
Management & Administration		6,972.66	3,712.50	3,260.16	87.82%
Total Contract Services		59,656.32	80,432.11	-20,775.79	-25.83%
OPERATING EXPENSES					
Administration					
Board Stipends		2,000.00	2,700.00	-700.00	-25.93%
District Wages, Taxes, Insur.					
Insurance		7,238.21	1,190.86	6,047.35	507.81%
Payroll Service Fees		1,194.20	1,033.60	160.60	15.54%
Payroll Tax Expense		1,726.82	1,538.72	188.10	12.22%
Wages		17,082.45	19,565.00	-2,482.55	-12.69%
Total District Wages, Taxes, Insur.		27,241.68	23,328.18	3,913.50	16.78%
Fees, Dues, Memberships		5,708.35	5,445.52	262.83	4.83%
Office Expense					
Meals		0.00	23.25	-23.25	-100.0%
Postage		1,550.00	2,180.28	-630.28	-28.91%
Software		309.87	442.37	-132.50	-29.95%
Supplies		161.88	1,593.15	-1,431.27	-89.84%
Website Hosting		504.00	450.00	54.00	12.0%
Total Office Expense		2,525.75	4,689.05	-2,163.30	-46.14%
Rent		4,281.98	4,217.33	64.65	1.53%
Software Fees		900.00	840.00	60.00	7.14%
Utilities					
Garbage		820.21	792.91	27.30	3.44%
Gas & Electric		31,771.66	25,637.86	6,133.80	23.93%
Telephone/Internet		1,403.45	1,360.45	43.00	3.16%
Total Utilities		33,995.32	27,791.22	6,204.10	22.32%
Water System Maint,Repair,Repl					
Regular Operations & Maint					
O & M Supplies		4,873.31	21,101.39	-16,228.08	-76.91%

Durham Irrigation District

Profit & Loss

January through June 2024

TOTAL				
	Jan - Jun 24	Jan - Jun 23	\$ Change	% Change
Water Testing Fees	1,705.60	2,148.34	-442.74	-20.61%
Weed Management	5,645.00	5,200.00	445.00	8.56%
Total Regular Operations & Maint	12,223.91	28,449.73	-16,225.82	-57.03%
Water System Repair & Repl.+				
Repairs & Maint.	9,017.88	15,370.44	-6,352.56	-41.33%
Contractor	6,185.24	25,666.14	-19,480.90	-75.9%
Water Operator	21,352.26	20,450.11	902.15	4.41%
Total Water System Repair & Repl.+	36,555.38	61,486.69	-24,931.31	-40.55%
Total Water System Maint,Repair,Repl	48,779.29	89,936.42	-41,157.13	-45.76%
Total Administration	125,432.37	158,947.72	-33,515.35	-21.09%
Bank Service Charges	1,982.07	1,620.60	361.47	22.31%
Total OPERATING EXPENSES	127,414.44	160,568.32	-33,153.88	-20.65%
Total Expense	187,070.76	241,000.43	-53,929.67	-22.38%
Net Ordinary Income	2,356.11	-90,236.65	92,592.76	102.61%
Other Income/Expense				
Other Income				
NON-OPERATING REVENUE				
Interest Income	3,154.15	4,258.61	-1,104.46	-25.94%
Total NON-OPERATING REVENUE	3,154.15	4,258.61	-1,104.46	-25.94%
Total Other Income	3,154.15	4,258.61	-1,104.46	-25.94%
Other Expense				
Special District Projects				
Expenses				
Development Project Fees	92.50	0.00	92.50	100.0%
Total Expenses	92.50	0.00	92.50	100.0%
Total Special District Projects	92.50	0.00	92.50	100.0%
Total Other Expense	92.50	0.00	92.50	100.0%
Net Other Income	3,061.65	4,258.61	-1,196.96	-28.11%
Net Income	5,417.76	-85,978.04	91,395.80	106.3%

Durham Irrigation District General Ledger As of June 30, 2024

Date	Num	Name	Memo	Paid Amount	Balance
Current Assets					269,108.99
Cash					58,835.37
06/01/2024			reverse old uncleared check #...	3.48	58,838.85
06/03/2024		Deposit	Deposit	1,097.23	59,936.08
06/03/2024		Deposit	Deposit	279.62	60,215.70
06/03/2024		Deposit	Deposit	181.21	60,396.91
06/03/2024		Bank Charge		-390.39	60,006.52
06/04/2024		Deposit	Deposit	415.65	60,422.17
06/05/2024		Deposit	Deposit	4,704.91	65,127.08
06/05/2024		Deposit	Deposit	848.55	65,975.63
06/06/2024		Deposit	Deposit	424.78	66,400.41
06/07/2024		Deposit	Deposit	1,158.99	67,559.40
06/10/2024		Deposit	Deposit	214.23	67,773.63
06/10/2024		Deposit	Deposit	201.16	67,974.79
06/10/2024		Deposit	Deposit	373.68	68,348.47
06/11/2024		Deposit	Deposit	6,907.82	75,256.29
06/11/2024		Deposit	Deposit	1,967.11	77,223.40
06/11/2024		Deposit	Deposit	173.52	77,396.92
06/12/2024		Deposit	Deposit	1,075.65	78,472.57
06/13/2024		Deposit	Deposit	316.43	78,789.00
06/13/2024		Comcast		-165.83	78,623.17
06/13/2024		Wages		-1,202.28	77,420.89
06/14/2024		Deposit	Deposit	462.01	77,882.90
06/14/2024		Paychex		-75.10	77,807.80
06/14/2024		Payroll Taxes		-506.77	77,301.03
06/17/2024		Deposit	Deposit	627.24	77,928.27
06/17/2024		Deposit	Deposit	586.94	78,515.21
06/17/2024		Deposit	Deposit	78.14	78,593.35
06/17/2024		USPS		-150.00	78,443.35
06/18/2024	10164	James M. Doyle	June 2024	-100.00	78,343.35
06/18/2024	10165	Kevin Phillips	June 2024	-100.00	78,243.35
06/18/2024	10166	Derek Sohnrey	June 2024	-100.00	78,143.35
06/18/2024	10167	Hunt & Sons	hydraulic oil	-291.61	77,851.74
06/18/2024	10168	JC Hernandez Mainte...	May 2024 clean-up	-800.00	77,051.74
06/18/2024	10169	Pace Analytical Servi...	water quality testing/consume...	-348.20	76,703.54
06/18/2024	10170	Tozier's True Value H...	marking paint	-10.71	76,692.83
06/18/2024	10171	Camp & McLaughlin	June 2024 rent	-650.00	76,042.83
06/18/2024	10172	PG & E		-6,188.77	69,854.06
06/18/2024	10173	Recology		-137.29	69,716.77
06/18/2024	10174	Sequoyah		-130.00	69,586.77
06/18/2024	10175	Streamline		-84.00	69,502.77
06/18/2024	10176	Sheryl Bosman	bookkeeping May 2024	-575.00	68,927.77
06/18/2024	10177	Nicole Lee Johnasson	outreach consulting	-1,106.25	67,821.52
06/18/2024	10178	Luhdorff Scalmanini ...	condition assessment - wells	-1,312.50	66,509.02
06/18/2024	10179	Northstar Engineering		-5,280.00	61,229.02
06/18/2024	10180	Prentice Long, PC		-92.50	61,136.52
06/18/2024	10181	Sierra Water Utility		-3,558.71	57,577.81
06/18/2024	10182	SDRMA	liability ins. 2024-2025	-5,955.01	51,622.80
06/18/2024	10183	Prentice Long, PC	Creekside Estates	-37.00	51,585.80
06/18/2024		Deposit	Deposit	4,827.86	56,413.66
06/18/2024		Deposit	Deposit	3,498.19	59,911.85
06/18/2024		Deposit	Deposit	53.43	59,965.28
06/20/2024		Deposit	Deposit	375.07	60,340.35
06/20/2024		Deposit	Deposit	65.07	60,405.42
06/21/2024		Deposit	Deposit	45.07	60,450.49
06/24/2024		Adobe Acrobat		-179.88	60,270.61
06/26/2024		Deposit	Deposit	251.59	60,522.20
06/27/2024		Wages		-836.29	59,685.91
06/27/2024		Deposit	Deposit	200.00	59,885.91
06/28/2024		Payroll Taxes		-358.46	59,527.45
06/28/2024		Paychex		-75.10	59,452.35
06/28/2024		Deposit	Deposit	40.00	59,492.35
Total Cash				656.98	59,492.35
Cash on Hand					100.01
Total Cash on Hand					100.01
Development Fees					36,660.24

**Durham Irrigation District
General Ledger
As of June 30, 2024**

Date	Num	Name	Memo	Paid Amount	Balance
Total Development Fees					36,660.24
Savings					14,382.34
06/28/2024		Deposit	Deposit	0.12	14,382.46
Total Savings				0.12	14,382.46
California CLASS					159,131.03
06/28/2024		Deposit	Deposit	704.23	159,835.26
Total California CLASS				704.23	159,835.26
Total Current Assets				1,361.33	270,470.32
Taxes Receivable					751.54
Total Taxes Receivable					751.54
A/R					-751.54
Total A/R					-751.54
CAPITAL ASSETS					606,669.80
Depreciable Assets					606,669.80
Equipment					101,440.80
Total Equipment					101,440.80
Mains					623,540.00
Total Mains					623,540.00
Pumps					172,575.00
Total Pumps					172,575.00
Structures					16,084.00
Total Structures					16,084.00
Wells					127,486.00
Total Wells					127,486.00
Less Accum. Dep'n					-434,456.00
Total Less Accum. Dep'n					-434,456.00
Total Depreciable Assets					606,669.80
Total CAPITAL ASSETS					606,669.80
Non-Depreciable Assets					20,331.00
Land					20,331.00
Total Land					20,331.00
Total Non-Depreciable Assets					20,331.00
NET POSITION					-566,549.00
Net Investment in Capital Asset					-566,549.00
Total Net Investment in Capital Asset					-566,549.00
Total NET POSITION					-566,549.00
Unrestricted Net Assets					-325,504.36
Total Unrestricted Net Assets					-325,504.36
Water Sales Income					-157,972.24
OPERATING REVENUES					-157,972.24
Demand Fees					-60.00
Total Demand Fees					-60.00
Meter Sales					-1,629.59
Total Meter Sales					-1,629.59
Water Sales					-156,282.65
06/01/2024			reverse old uncleared check #...	-1.66	-156,284.31
06/01/2024			reverse olf uncleared check #...	-1.82	-156,286.13
06/03/2024		Deposit	Deposit	-1,097.23	-157,383.36
06/03/2024		Deposit	Deposit	-279.62	-157,662.98

**Durham Irrigation District
General Ledger
As of June 30, 2024**

Date	Num	Name	Memo	Paid Amount	Balance
06/03/2024		Deposit	Deposit	-181.21	-157,844.19
06/04/2024		Deposit	Deposit	-415.65	-158,259.84
06/05/2024		Deposit	Deposit	-4,704.91	-162,964.75
06/05/2024		Deposit	Deposit	-848.55	-163,813.30
06/06/2024		Deposit	Deposit	-424.78	-164,238.08
06/07/2024		Deposit	Deposit	-1,158.99	-165,397.07
06/10/2024		Deposit	Deposit	-214.23	-165,611.30
06/10/2024		Deposit	Deposit	-201.16	-165,812.46
06/10/2024		Deposit	Deposit	-373.68	-166,186.14
06/11/2024		Deposit	Deposit	-6,907.82	-173,093.96
06/11/2024		Deposit	Deposit	-1,967.11	-175,061.07
06/11/2024		Deposit	Deposit	-173.52	-175,234.59
06/12/2024		Deposit	Deposit	-1,075.65	-176,310.24
06/13/2024		Deposit	Deposit	-316.43	-176,626.67
06/14/2024		Deposit	Deposit	-462.01	-177,088.68
06/17/2024		Deposit	Deposit	-627.24	-177,715.92
06/17/2024		Deposit	Deposit	-586.94	-178,302.86
06/17/2024		Deposit	Deposit	-78.14	-178,381.00
06/18/2024		Deposit	Deposit	-4,827.86	-183,208.86
06/18/2024		Deposit	Deposit	-3,498.19	-186,707.05
06/18/2024		Deposit	Deposit	-53.43	-186,760.48
06/20/2024		Deposit	Deposit	-375.07	-187,135.55
06/20/2024		Deposit	Deposit	-65.07	-187,200.62
06/21/2024		Deposit	Deposit	-45.07	-187,245.69
06/26/2024		Deposit	Deposit	-251.59	-187,497.28
06/27/2024		Deposit	Deposit	-200.00	-187,697.28
06/28/2024		Deposit	Deposit	-40.00	-187,737.28
Total Water Sales				-31,454.63	-187,737.28
Total OPERATING REVENUES				-31,454.63	-189,426.87
Total Water Sales Income				-31,454.63	-189,426.87
Contract Services					51,290.07
Accounting Fees					12,216.91
06/18/2024	10176	Sheryl Bosman	bookkeeping May 2024	575.00	12,791.91
Total Accounting Fees				575.00	12,791.91
Engineering Support					24,178.75
06/18/2024	10178	Luhdorff Scalmanini ...	condition assessment - wells	1,312.50	25,491.25
06/18/2024	10179	Northstar Engineering	CIP budget/rate study	4,120.00	29,611.25
06/18/2024	10179	Northstar Engineering	USBR engineering	440.00	30,051.25
06/18/2024	10179	Northstar Engineering	meetings	480.00	30,531.25
06/18/2024	10179	Northstar Engineering	operational support	240.00	30,771.25
Total Engineering Support				6,592.50	30,771.25
Legal Fees					9,028.00
06/18/2024	10180	Prentice Long, PC		92.50	9,120.50
Total Legal Fees				92.50	9,120.50
Management & Administration					5,866.41
06/18/2024	10177	Nicole Lee Johnsson	outreach consulting	1,106.25	6,972.66
Total Management & Administration				1,106.25	6,972.66
Total Contract Services				8,366.25	59,656.32
OPERATING EXPENSES					105,020.04
Administration					103,428.36
Board Stipends					1,700.00
06/18/2024	10164	James M. Doyle	June 2024	100.00	1,800.00
06/18/2024	10165	Kevin Phillips	June 2024	100.00	1,900.00
06/18/2024	10166	Derek Sohnrey	June 2024	100.00	2,000.00
Total Board Stipends				300.00	2,000.00
District Wages, Taxes, Insur.					18,232.67

Durham Irrigation District
General Ledger
As of June 30, 2024

Date	Num	Name	Memo	Paid Amount	Balance	
Insurance						1,283.20
06/18/2024	10182	SDRMA	liability ins. 2024-2025	5,955.01	7,238.21	
Total Insurance				5,955.01	7,238.21	
Payroll Service Fees						1,044.00
06/14/2024		Paychex		75.10	1,119.10	
06/28/2024		Paychex		75.10	1,194.20	
Total Payroll Service Fees				150.20	1,194.20	
Payroll Tax Expense						1,520.47
06/13/2024		Wages		-385.32	1,135.15	
06/14/2024		Payroll Taxes		506.77	1,641.92	
06/27/2024		Wages		-273.56	1,368.36	
06/28/2024		Payroll Taxes		358.46	1,726.82	
Total Payroll Tax Expense				206.35	1,726.82	
Wages						14,385.00
06/13/2024		Wages		1,587.60	15,972.60	
06/27/2024		Wages		1,109.85	17,082.45	
Total Wages				2,697.45	17,082.45	
Total District Wages, Taxes, Insur.				9,009.01	27,241.68	
Fees, Dues, Memberships						5,708.35
Total Fees, Dues, Memberships					5,708.35	
Office Expense						2,111.87
Postage						1,400.00
06/17/2024		USPS		150.00	1,550.00	
Total Postage				150.00	1,550.00	
Software						129.99
06/24/2024		Adobe Acrobat		179.88	309.87	
Total Software				179.88	309.87	
Supplies						161.88
Total Supplies					161.88	
Website Hosting						420.00
06/18/2024	10175	Streamline		84.00	504.00	
Total Website Hosting				84.00	504.00	
Total Office Expense				413.88	2,525.75	
Rent						3,631.98
06/18/2024	10171	Camp & McLaughlin	June 2024 rent	650.00	4,281.98	
Total Rent				650.00	4,281.98	
Software Fees						770.00
06/18/2024	10174	Sequoyah		130.00	900.00	
Total Software Fees				130.00	900.00	
Utilities						27,503.43
Garbage						682.92
06/18/2024	10173	Recology		137.29	820.21	
Total Garbage				137.29	820.21	
Gas & Electric						25,582.89
06/18/2024	10172	PG & E		6,188.77	31,771.66	
Total Gas & Electric				6,188.77	31,771.66	
Telephone/Internet						1,237.62

Durham Irrigation District
General Ledger
 As of June 30, 2024

Date	Num	Name	Memo	Paid Amount	Balance
06/13/2024		Comcast		165.83	1,403.45
		Total Telephone/Internet		165.83	1,403.45
		Total Utilities		6,491.89	33,995.32
		Water System Maint,Repair,Repl			43,770.06
		Regular Operations & Maint			10,773.39
		O & M Supplies			4,570.99
06/18/2024	10167	Hunt & Sons	hydraulic oil	291.61	4,862.60
06/18/2024	10170	Tozier's True Value H...	marking paint	10.71	4,873.31
		Total O & M Supplies		302.32	4,873.31
		Water Testing Fees			1,357.40
06/18/2024	10169	Pace Analytical Servi...	water quality testing/consume...	348.20	1,705.60
		Total Water Testing Fees		348.20	1,705.60
		Weed Management			4,845.00
06/18/2024	10168	JC Hernandez Mainte...	May 2024 clean-up	800.00	5,645.00
		Total Weed Management		800.00	5,645.00
		Total Regular Operations & Maint		1,450.52	12,223.91
		Water System Repair & Repl.+			32,996.67
		Repairs & Maint.			9,017.88
		Total Repairs & Maint.			9,017.88
		Contractor			6,185.24
		Total Contractor			6,185.24
		Water Operator			17,793.55
06/18/2024	10181	Sierra Water Utility		3,558.71	21,352.26
		Total Water Operator		3,558.71	21,352.26
		Total Water System Repair & Repl.+		3,558.71	36,555.38
		Total Water System Maint,Repair,Repl		5,009.23	48,779.29
		Total Administration		22,004.01	125,432.37
		Bank Service Charges			1,591.68
06/03/2024		Bank Charge		390.39	1,982.07
		Total Bank Service Charges		390.39	1,982.07
		Total OPERATING EXPENSES		22,394.40	127,414.44
		NON-OPERATING REVENUE			-2,449.80
		Interest Income			-2,449.80
06/28/2024		Deposit	Deposit	-0.12	-2,449.92
06/28/2024		Deposit	Deposit	-704.23	-3,154.15
		Total Interest Income		-704.35	-3,154.15
		Total NON-OPERATING REVENUE		-704.35	-3,154.15
		Special District Projects			55.50
		Expenses			55.50
		Development Project Fees			55.50
06/18/2024	10183	Prentice Long, PC	Creekside Estates	37.00	92.50
		Total Development Project Fees		37.00	92.50
		Total Expenses		37.00	92.50
		Total Special District Projects		37.00	92.50
TOTAL				0.00	0.00

7/10/2024

**Durham Irrigation District
Monthly Billing Recap 5/1/2024 thru 5/31/2024**

1

	<u>Amount</u>	<u>Count</u>
Water Purchased or Produced this month	0	
Water Sold this month	8,328	
Water System used or accountable loss	0	
Water Loss	0.00 %	8,328
<hr/>		
Total Water Sales this month	31,732.39	480
Total Penalties this month	298.68	101
Total Adjustments this month	0.00	41
Total of other charges this month	338.00	13
Total Current Charges	32,369.07	
<hr/>		
Current Balance	-3,244.67	210
30 Days Past Due	2,888.47	18
60 Days Past Due	2,022.89	8
90 Days Past Due	10,281.57	42
Total Accounts Receivable	11,948.27	
<hr/>		
Total Payments Received	32,128.75	389
<hr/>		
New Memberships	0.00	2
<hr/>		
Active Accounts	12,052.42	475
InActive Accounts	-104.15	72
Forfeiture Accounts	0.00	0
<hr/>		
Average Water Usage	17	
Average Water Charge	66.10	

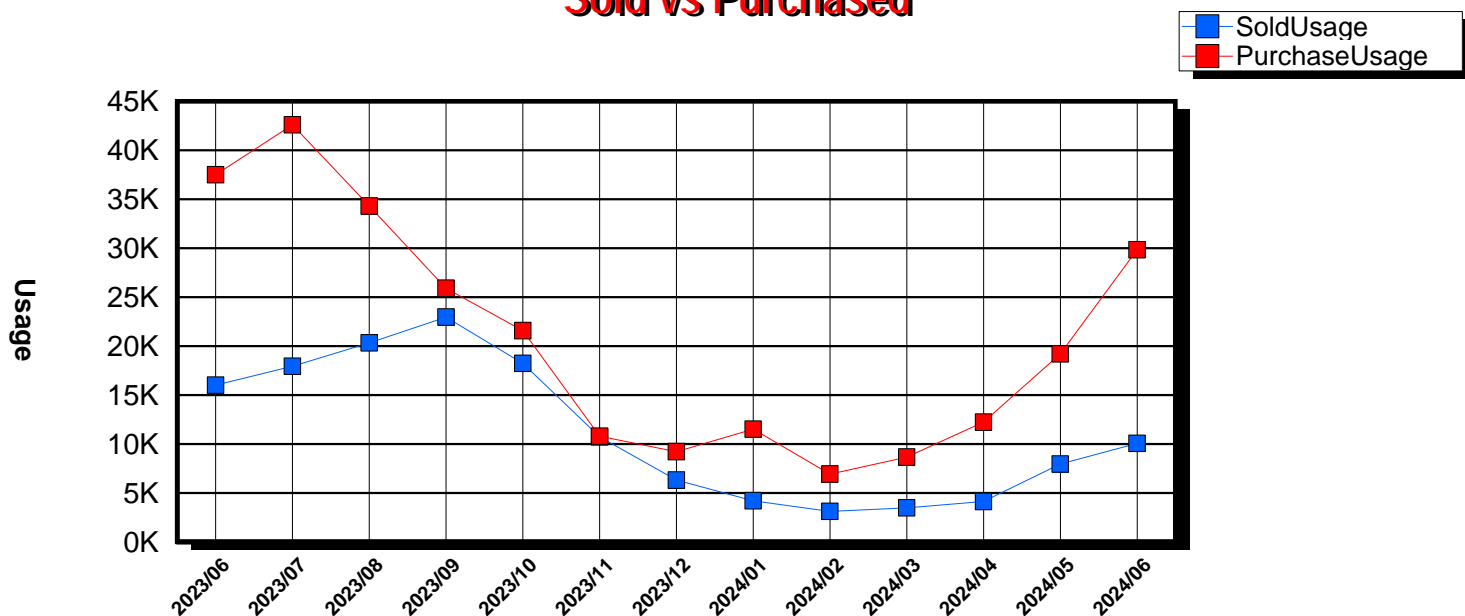
Low Range	High Range	Usage	Count	Sales	% Usage	% Sales
0	0	-491	1	-526.07	-5.90	-1.66
0	0	0	115	7,222.51	0.00	22.76
1	2,000	8,819	364	25,035.95	105.90	78.90
2,001	4,000	0	0	0.00	0.00	0.00
4,001	6,000	0	0	0.00	0.00	0.00
6,001	8,000	0	0	0.00	0.00	0.00
8,001	10,000	0	0	0.00	0.00	0.00
10,001	20,000	0	0	0.00	0.00	0.00
20,001	30,000	0	0	0.00	0.00	0.00
30,001	40,000	0	0	0.00	0.00	0.00
40,001	50,000	0	0	0.00	0.00	0.00
50,001	999,999,999	0	0	0.00	0.00	0.00
		8,328	480	31,732.39		

Accounts Receivable Last Month Ending	11,707.95	
Sales/Charges this Month	32,369.07	
Adjustments this Month	0.00	
Less: Payments this Month	32,128.75	
Accounts Receivable Total	11,948.27	11,948.27

Pump Total

<u>Year/Month</u>	<u>Purchased</u>	<u>Sold</u>	<u>Loss</u>	<u>Pct</u>
2023/06	37,502	16,015	-21,487	-57.3
2023/07	42,598	17,939	-24,659	-57.9
2023/08	34,310	20,331	-13,979	-40.7
2023/09	25,905	22,965	-2,940	-11.3
2023/10	21,581	18,237	-3,344	-15.5
2023/11	10,797	10,729	-68	-0.6
2023/12	9,221	6,316	-2,905	-31.5
2024/01	11,522	4,208	-7,314	-63.5
2024/02	6,936	3,118	-3,818	-55.0
2024/03	8,666	3,477	-5,189	-59.9
2024/04	12,233	4,127	-8,106	-66.3
2024/05	19,204	7,954	-11,250	-58.6
2024/06	29,843	10,066	-19,777	-66.3

Sold vs Purchased



<u>Acct</u>	<u>Name</u>		<u>Balance</u>	<u>7/1/2024</u>			
				<u>Current</u>	<u>30 Days</u>	<u>60-Days</u>	<u>90-Days</u>
291	Guerra, Diego & Marisa	9665 Teal Ln	1,676.66	130.56	125.43	112.68	1,307.99
80	Day, David	9389 Midway	1,296.06	61.75	44.07	62.09	1,128.15
128	Horn, Howard	2370 Serviss St	1,148.61	139.57	50.07	65.82	893.15
212	Kellogg, Deanna	2415 Florida Ln	1,139.17	115.59	61.07	73.67	888.84
174	Cole, Leslie Ray and Kevin G	9415 Putney Dr	992.45	49.61	37.07	50.05	855.72
616	Durham Green Home Owners	Durham Grn HOA - 9500 Va	987.84	387.39	199.50	262.40	138.55
57	Dotson, Kevin Dolz and Dan	9386 Goodspeed St	960.38	70.00	48.07	51.28	791.03
331	Sonsteng, Chimene	9642 Duckling Dr	957.54	108.57	84.43	120.91	643.63
108	Sierra Christian Services,	9260 Goodspeed St	911.94	114.09	112.07	143.41	542.37
237	Rosemarie Taylor Revocable '	2399 Serviss St	749.99	65.36	75.07	84.23	525.33
22	Hait, Jed	2393 Brown St	725.32	64.20	51.07	59.44	550.61
931	Day, Kelvin Scott	2385 Florida Ln	602.18	47.70	38.07	46.13	470.28
936	Fosdick, Devin	2390 Brown St	581.28	42.43	35.07	41.91	461.87
943	LaChappelle, Michael	9216 Goodspeed St	545.30	42.00	35.07	41.47	426.76
183	Ownby, Karen Koehly	2455 Durham-Dayton Hwy	511.74	50.54	40.07	48.94	372.19
15	Catomerisios, Cathy	9206 Holland Ave	498.05	71.80	79.43	72.60	274.22
916	Bresson, Christopher & Kimb	9416 Goodspeed St	478.05	45.15	39.07	45.56	348.27
114	Grigsby, Daniel	2410 Brown St	466.55	69.52	63.78	68.56	264.69
606	Harris, James	9424 Putney Dr	461.33	40.91	35.07	40.39	344.96
245	, Durham Guild	2393 Durham-Dayton Hwy	409.40	68.55	63.78	72.39	204.68
30	Casper, J. Payan and C.	2375 Serviss St	402.28	59.06	52.07	65.27	225.88
261	Estate of Dickalyn Porter,	9339 Goodspeed St	289.90	66.65	63.78	129.47	30.00
188	Lopez, Victor and Rosie	2345 Florida Ln	282.42	38.66	35.07	39.34	169.35
193	Pfaff, Brad	2369 Florida Ln	267.21	51.07	91.07	125.07	
220	Andersen, Victoria	2409 Campbell St	199.28	46.33	40.07	39.07	73.81
210	Quaintance, Ken	2397 Florida Ln	186.84	38.25	36.07	37.71	74.81
26		Total	\$17,727.77	\$2,085.31	\$1,635.46	\$1,999.86	\$12,007.14

Vendor	Invoice	Invoice Date	Invoice Amt	Budget Item Desc. (per grant categories)	DID CK #	DID Pmt Date	DID Pmt Amt	Notes
Advanced Pipe and Leak Detection	304	7/14/2023	\$ 880.00	Supplies and Materials	9980	9/19/2023	\$ 880.00	meter survey
Ferguson Waterworks	1801197	7/19/2023	\$ 7.51	Supplies and Materials	9952	8/22/2023	\$ 7.51	parts for meter installation
Ferguson Waterworks	1801197-1	9/13/2023	\$ 2,894.41	Supplies and Materials	10005	10/17/2023	\$ 2,894.41	parts for meter installation
Ferguson Waterworks	1824630	10/31/2023	\$ 23.94	Supplies and Materials	10028	11/16/2023	\$ 23.94	parts for meter installation
Ferguson Waterworks	1801197-2	11/13/2023	\$ 2,453.46	Supplies and Materials	10054	12/19/2023	\$ 2,453.46	parts for meter installation
Ferguson Waterworks	1827674	11/15/2023	\$ 391.92	Supplies and Materials	10054	12/19/2023	\$ 391.92	parts for meter installation
Ferguson Waterworks	1827846	11/15/2023	\$ 205.92	Supplies and Materials	10054	12/19/2023	\$ 205.92	parts for meter installation
Ferguson Waterworks	1828957	11/21/2023	\$ 992.84	Supplies and Materials	10054	12/19/2023	\$ 992.84	parts for meter installation
Ferguson Waterworks	1828957-1	11/28/2023	\$ 300.03	Supplies and Materials	10054	12/19/2023	\$ 300.03	parts for meter installation
Genesis Society	8072023	8/7/2023	\$ 2,900.00	EA Report prep	9981	9/19/2023	\$ 2,900.00	8/7/2023 - report completed
Joseph Corron Electric	2310	8/4/2023	\$ 10,823.25	System Installation	9953	8/22/2023	\$ 10,823.25	SCADA system installation
NorthStar	74562	9/5/2019	\$ 4,997.50	Engineering	8942	9/10/2019	\$ 4,997.50	meter survey
NorthStar	74562	9/5/2019	\$ 380.00	Engineering	8942	9/10/2019	\$ 380.00	data analysis
NorthStar	78519	1/31/2022	\$ 360.00	Engineering	9571	2/11/2022	\$ 360.00	scope and mapping
NorthStar	78844	4/11/2022	\$ 110.00	Engineering	9616	4/19/2022	\$ 110.00	USBR conference call
NorthStar	79049	5/11/2022	\$ 660.00	EA Report prep	9641	5/13/2022	\$ 660.00	USBR map and response
NorthStar	79193	6/15/2022	\$ 500.00	EA Report prep	9660	6/21/2022	\$ 500.00	cultural archeologist coordination
NorthStar	79744	10/6/2022	\$ 1,488.00	Engineering	9475	10/18/2022	\$ 1,488.00	meter location; mapping
NorthStar	80388	3/7/2023	\$ 460.00	EA Report prep	9854	3/21/2023	\$ 460.00	cultural compliance
NorthStar	80553	4/5/2023	\$ 972.00	Engineering	9874	4/18/2023	\$ 972.00	engineering
NorthStar	80553	4/5/2023	\$ 575.00	EA Report prep	9874	4/18/2023	\$ 575.00	cultural compliance
NorthStar	80681	5/3/2023	\$ 1,495.00	Engineering	9897	5/17/2023	\$ 1,495.00	contractor coordination; outreach coordination; bid prep
NorthStar	80829	6/7/2023	\$ 794.00	Engineering	9938	7/18/2023	\$ 794.00	meter location selection
NorthStar	80948	7/10/2023	\$ 6,924.00	Engineering	9938	7/18/2023	\$ 6,924.00	meter location selection, initial design
NorthStar	81209	8/10/2023	\$ 5,622.50	Engineering	9964	8/22/2023	\$ 5,622.50	meter installation design plans
NorthStar	81263	9/6/2023	\$ 1,881.00	Engineering	9990	9/19/2023	\$ 1,881.00	meter installation bid package preparation
NorthStar	81399	10/4/2023	\$ 220.00	Engineering	10016	10/17/2023	\$ 220.00	contract award letter
NorthStar	81546	11/2/2023	\$ 440.00	Engineering	10039	11/16/2023	\$ 440.00	preconstruction meeting; notice to proceed
NorthStar	81863	1/4/2024	\$ 110.00	Engineering	10085	1/16/2024	\$ 110.00	engineering
NorthStar	82055	2/13/2024	\$ 385.00	Engineering	82055	2/20/2024	\$ 385.00	engineering
NorthStar	82103	3/4/2024	\$ 110.00	Engineering	10122	3/19/2024	\$ 110.00	engineering
NorthStar	82497	6/4/2024	\$ 440.00	Engineering	10179	6/18/2024	\$ 440.00	engineering
Sierra Water Utility	5781	4/19/2023	\$ 7,660.65	Supplies and Materials	9889	5/17/2023	\$ 7,660.65	Zenner meters - 42 total
Sierra Water Utility	6076	7/1/2023	\$ 7,082.44	Supplies and Materials	9927	7/18/2023	\$ 7,082.44	Sonic Well sensors and installation labor
Sierra Water Utility	6171	8/10/2023	\$ 4,477.69	Supplies and Materials	9954	8/22/2023	\$ 4,477.69	Seametrics Meter and sensor

Vendor	Invoice	Invoice Date	Invoice Amt	Budget Item Desc. (per grant categories)	DID CK #	DID Pmt Date	DID Pmt Amt	Notes
Sierra Water Utility	6173	8/17/2023	\$ 1,368.08	Supplies and Materials	9982	9/19/2023	\$ 1,368.08	labor associated with SCADA installation
Sierra Water Utility	6369	9/26/2023	\$ 629.00	Supplies and Materials	10006	10/17/2023	\$ 629.00	labor associated with meter installation
Sierra Water Utility	6386	10/26/2023	\$ 1,650.25	Supplies and Materials	10030	11/16/2023	\$ 1,650.25	stop valves
Sierra Water Utility	6479	11/13/2023	\$ 384.22	Supplies and Materials	10055	12/19/2023	\$ 384.22	labor associated with meter installation
Sierra Water Utility	6566	12/1/2023	\$ 5,448.22	Supplies and Materials	10055	12/19/2023	\$ 5,448.22	parts for meter installation
Tozier's True Value	2311-046918	11/2/2023	\$ 21.00	Supplies and Materials	10056	12/19/2023	\$ 21.00	parts for meter installation
Tozier's True Value	2311-047082	11/7/2023	\$ 22.05	Supplies and Materials	10056	12/19/2023	\$ 22.05	parts for meter installation
Tozier's True Value	2311-047083	11/7/2023	\$ 35.21	Supplies and Materials	10056	12/19/2023	\$ 35.21	parts for meter installation
Tozier's True Value	2311-047176	11/9/2023	\$ 111.18	Supplies and Materials	10056	12/19/2023	\$ 111.18	parts for meter installation
XiO SCADA	2022-11872	6/13/2023	\$ 35,302.07	Supplies and Materials	9928	7/18/2023	\$ 35,302.07	SCADA equipment
XiO SCADA	TK			Engineering				annual cost of \$5640.00; operational cost not covered by grant per 6/12/2023 direction from District Engineer
Meter Installation - DID Fee	-	8/18/2023	\$ 25,350.00	Supplies and Materials	-	8/18/2023	\$ 12,675.00	Discounts of 50% to 39 customers on regular meter installation fee of \$650.00.
Walberg Inc.	7854	12/15/2023	\$ 44,055.00	Supplies and Materials	10069	12/19/2023	\$ 44,055.00	Meter installation at 40 sites (amt per bid submittal)
Walberg Inc.	7855	12/15/2023	\$ 10,540.31	Supplies and Materials	10070	12/19/2023	\$ 10,540.31	Meter installation - change order 01
		Expected to date	\$ 194,934.65			Actual Spent	\$ 182,259.65	

Durham Irrigation Operator Log

Sierra Water Utility, LLC.



Month:	June 2024		
Date	Task Description/Notes	One Man Hrs and Duties (M-F)	Additional Man Hrs and Duties (M-F)
6/3/2024	Performed daily checks, checked lubrication of all pumps. Respond to 2 USA tickets	3.75	
6/4/2024	Performed daily checks, checked lubrication of all pumps.	1.75	
6/5/2024	Performed daily checks, checked lubrication of all pumps.	1.75	
6/6/2024	Performed daily checks, checked lubrication of all pumps.	1.75	
6/7/2024	Performed daily checks, checked lubrication of all pumps.	1.75	
6/10/2024	Performed daily checks, checked lubrication of all pumps.	1.75	
6/11/2024	Performed daily checks, checked lubrication of all pumps. Delivered 35 gallons of chlorine to Library Site and 25 gallons to Alley Site. w/o#260 Replaced broken 3/4" meter at 2365 Durham St. w/o# 285 Invesitgated possible broken meter showing no flow. Meter showing usage now talked to customer reported being out of town during that time no longer needs replacement. Cleaned out and cleared around 10 meter boxes.	1.75	6.00 (2man+vac trailer)
6/12/2024	Performed daily checks, checked lubrication of all pumps.	1.75	
6/13/2024	Performed daily checks, checked lubrication of all pumps.	1.75	
6/14/2024	Performed daily checks, checked lubrication of all pumps. w/o#296 Final meter reading for 9655 Duckling	2.75	
6/17/2024	Performed daily checks, checked lubrication of all pumps.	1.75	
6/18/2024	Performed daily checks, checked lubrication of all pumps. Safer Clearinghouse Report Submission. w/o# Replace Broken 1" water meter at 2586 widgeon. w/o#281 Replace Broken 1" water meter 9505 Dillon Ct. w/o# 276 Replace Broken 1" water meter 9286 Sarah Ann Ct. w/o# 270 Replace Broken 1" water meter 9308 Sarah Ann Ct. Cleaned out and cleared around 12 meter boxes.	2.75	8.00 (2man+vac trailer)
6/19/2024	Performed daily checks, checked lubrication of all pumps.	1.75	
6/20/2024	Performed daily checks, checked lubrication of all pumps.	1.75	
6/21/2024	Performed daily checks, checked lubrication of all pumps.	1.75	
6/24/2024	Performed daily checks, checked lubrication of all pumps. Changed tube at Holland Site.	1.75	
6/25/2024	Performed daily checks, checked lubrication of all pumps.	1.75	
6/26/2024	Performed daily checks, checked lubrication of all pumps. Delivered 28 gallons to the Library Site. Delivered 24 gallons to the Alley Site Delivered 34 gallons to the Holland Site.	1.75	
6/27/2024	Performed daily checks, checked lubrication of all pump.	1.75	

6/28/2024	Performed daily checks, checked lubrication of all pumps.	1.75	
Monthly Production			
29,843.50 CCF's			
Total Regular Hours		39.00	
Total Extra 1 Man Hours over 48 hrs/month, excluding meter reading			
Total Additnonal Man Hours			14
Total After Hours			
Signature: Michael Butler			
Title: Chief Operator			

Work Order Statistics
01/01/2021 thru 7/30/2024

7/10/2024

1

<u>Year</u>	<u>Month</u>	<u>Issued</u>	<u>Complete</u>	<u>Open</u>	<u>Avg Comp Days</u>	<u>Avg Open Days</u>
2021	09	6	6		98	0
2021	10	24	21	3	222	1011
2021	11	2	2		69	0
2021	12	12	12		186	0
2022	01	7	7		47	0
2022	02	12	11	1	177	903
2022	03	6	6		181	0
2022	04	3	3		24	0
2022	05	5	5		21	0
2022	06	6	6		89	0
2022	07	2	2		10	0
2022	08	8	6	2	55	727
2022	09	7	7		69	0
2022	10	5	5		5	0
2022	11	1	1		13	0
2022	12	1		1	0	579
2023	01	8	5	3	83	550
2023	02	2	1	1	178	519
2023	03	7	3	4	44	494
2023	04	9	4	5	46	464
2023	05	3	1	2	384	448
2023	07	7	3	4	10	368
2023	08	6	6		55	0
2023	09	8	7	1	75	314
2023	10	2	2		4	0
2023	11	1		1	0	244
2023	12	3	2	1	87	216
2024	01	4	3	1	50	208
2024	02	2	1	1	1	154
2024	03	3	1	2	75	133
2024	04	2	1	1	61	98
2024	05	7	4	3	6	69
2024	06	1	1		2	0
2024	07	3		3	0	23

185 145 40

34 Items

<u>Order No</u>	<u>Tap</u>	<u>Issued</u>	<u>Completed</u>	<u>Name</u>	<u>Assigned to</u>	<u>Location</u>
112	920	10/13/21		R Ilukowicz & Leach	Water Operator	2542 Durham-Dayton
<p>APN 039-450014 Install meter. 10/26/2021 - blank; no meter. Need to install meter. 9/26/2021 - water operator reports no access.</p>						
114	936	10/27/21		R Devin Fosdick	Water Operator	2390 Brown St
<p>APN 040-231-020 Install meter. 10/27/2021 - Install meter.</p>						
119	201	10/28/21		R Henry Mattei	Water Operator	2425 Durham St
<p>040-221-001 Replace meter. 10/27/2022 - water operator contacted owner; cannot locate meter box. Will have Advanced Leak Detection search for meter box. 10/28/2021 - meter not working; estimated readings since 5/26/2020.</p>						
164	261	2/8/22		R Dickalyn Porter	Water Operator	9339 Goodspeed St
<p>040-223-009 10/12/2023 jlt: neighbor notes growing puddle of standing water under the house. Water operator instructed to shut off water. 8/22/2023 jlt: see account notes regarding customer requesting shut off and reduced billing rate. No action taken at that time; no policy in place for this situation. 9/8/2022: Per water operator - They need to be metered. I can get this going myself. They have a leak on their side that isn't being addressed. We need to know how much they are losing. Old (2020?) undated note from GM: mentioned that there is some water seepage in this area ("flooded" is the word used in the note). When convenient, please assess and advise if further action is needed.</p>						
192	806	8/2/22		R Durham CUMC Parson	Water Operator / Admir	2404 Durham-Dayton
<p>040-212-004 11/1/2023 jlt: Note - USBR Project 9/13/2022 jlt: Advanced Pipeline verified water service line "coming from future meter supply hookup on Midway." - \$200 9/8/2022 wo: Water Operator reports "This location is hardly ever occupied. There is extensive landscaping . It wouldn't be too difficult to install a meter. Will have Advanced Leak detection look at this location to locate service connection on 9/9/2022. This is a flat rate account being charged a non-standard fixed amount. (should be \$63,78; is charged \$39.93).</p> <p>Please look into two issues: 1. service line and how difficult (expensive) would it be to install meter 2. what kind of water usage does this account have? Is there a lot of landscaping or amenities that use water?</p> <p>We are considering offering the customer two options - A. encourage meter install now - \$650 meter fee, and update to metered rate \$35.07/mo + usage; meter is required in any case by 2025. B. charge standard fixed rate amount of \$63.78/month.</p>						
194	955	8/3/22		R Caitlin and Michael Crete	Water Operator	2514 Durham-Dayton

<u>Order No</u>	<u>Tap</u>	<u>Issued</u>	<u>Completed</u>	<u>Name</u>	<u>Assigned to</u>	<u>Location</u>
		039-450-005 Install meter. 8/3/2022 - Please install new meter for a previously unmetered account (new connection or conversion from flat rate). Also update meter book - need to add new page. Please advise if I need to make billing address changes. New meter fee has been paid.				
218	931	12/29/22		R David Day	Water Operator	2385 Florida Ln
		APN 040-240-075 12/9/2022: Replace meter.				
221	961	1/24/23		R Albert Amator	Water Operator	2397 Campbell St
		040-223-006 Install meter. Please install new meter for a previously unmetered accounts (conversion and consolidation from flat rate account). See 12/2022 BOD discussion. Also update meter book - need to add new page. New meter fee has been charged to account.				
223	962	1/24/23		R Geraldine Gillham	Water Operator	9348 Midway
		040-200-095 Install meter. 1/4/2023 jlt: Install new meter for a previously unmetered account (conversion from flat rate). Also update meter book - need to add new page. New meter fee has been charged to Acct 72. New Acct 962				
224	231	1/31/23		R Cheryl Williams	Water Operator	9263 Midway
		040-250-002 Replace meter. 1/31/2023 - water operator reports meter is broken; needs replacing.				
228	964	2/27/23		R Carol Wagner	Water Operator	2393 Durham St
		040-221-008 Install meter. 2/27/2023: Please install new meter for a previously unmetered account (conversion from flat rate). Owner identified by APN lookup. Also update meter book - need to add new page. New meter fee has been paid (old acct 123). *2/27/2023 - old acct 123; new acct 964				
230	19	3/21/23		R Rosemary Bennett	Water Operator	2379 Florida Ln
		040-240-006 Install meter. 03/21/2023 jlt: Please install new meter for a previously unmetered account (new connection or conversion from flat rate). Please also install a customer shut-off valve on their side of the meter. Also update meter book - need to add new page. New meter fee has been billed (03/2023).				
231	18	3/23/23		R Rosemary Bennett	Water Operator	2404 Serviss St

<u>Order No</u>	<u>Tap</u>	<u>Issued</u>	<u>Completed</u>	<u>Name</u>	<u>Assigned to</u>	<u>Location</u>
	040-240-006					
	Install meter.					
	03/21/2023 jlt: Please install new meter for a previously unmetered account (new connection or conversion from flat rate).					
	Please also install a customer shut-off valve on their side of the meter.					
	Also update meter book - need to add new page.					
	New meter fee has been billed (03/2023).					
232	3 3/23/23			R Rosemary Bennett	Water Operator	2396 Campbell St
	040-221-016					
	Install meter.					
	03/23/2023 jlt: Please install new meter for a previously unmetered account (new connection or conversion from flat rate).					
	Please also install a customer shut-off valve on their side of the meter.					
	Also update meter book - need to add new page.					
	New meter fee has been billed (03/2023).					
235	965 3/27/23			R Gerardo Perez	Water Operator	2382 Brown St
	040-231-018					
	Install meter.					
	3/27/2023 jlt: Please install new meter for a previously unmetered account (conversion from flat rate).					
	Also update meter book - need to add new page.					
	New meter fee charged to Acct 72.					
239	141 4/26/23			R Billy Woodward	Water Operator	2403 Brown St
	040-233-015					
	5/3/2023 jlt: per water operator - accessibility issue that he will look into.					
	Repeated estimated readings - does this location have a meter? If not, please arrange for installation.					
241	173 4/26/23			R John Staples	Water Operator	2381 Durham St
	040-221-011					
	Replace meter.					
	4/26/2023 - replace meter					
242	960 4/26/23			R Justin and Sarah Price	Water Operator	2508 Durham-Dayton
	039-450-003					
	4/26/2023 jlt: Repeated estimated readings - does this location have a meter? If not, please arrange for installation.					
243	285 4/26/23			R Bonnie Caskey	Water Operator	2554 Durham-Dayton
	039-450-018					
	Replace meter.					
	4/26/2023 jlt: water operator reports meter is broken.					
244	968 5/2/23			R Kanon Taylor	Water Operator	2368 Brown St
	040-231-025					
	Install meter.					
	5/2/2023 jlt: Install new meter for a previously unmetered account (new connection or conversion from flat rate).					
	Also update meter book - need to add new page.					
	Please advise if I need to make billing address changes.					
	New meter fee has been paid.					

<u>Order No</u>	<u>Tap</u>	<u>Issued</u>	<u>Completed</u>	<u>Name</u>	<u>Assigned to</u>	<u>Location</u>
245	806	4/7/23		R Durham CUMC Parson	Water Operator	2404 Durham-Dayton
040-212-004 11/1/2023 jlt: Note - USBR Project 5/11/2023: Per water operator: There are three possible service connectins, two of which have been identified. There may be a cross connection between residence; the parking lot could have its own service line. Brown Engineering to continue to work to locate last service line. 4/24/2023: Brown Engineering unable to locate service line. 4/14/2023: unable to detect line with metal detector. 4/11/2023: Installed repair band to patch customer's pipe; still attempting to locate District service line. 4/7/2023: Water operator invesitgating leak; difficultly locating shut-off and service line.						
247	88	5/15/23		R Brian Moffitt	Water Operator	2395 Serviss St
040-240-033 Install meter. 5/15/2023 jlt: Please install new meter for a previously unmetered account (conversion from flat rate). Also update meter book - need to add new page. New meter fee has been posted to account. See: Ltr. to Owner - Acct 88 (05.09.2023) meter conversion - executed						
251	809	7/27/23		R Nancy Brown	Water Operator	9156 Holland Ave
040-280-121 Replace meter. 7/27/2023: Water Operator reports meter is broken.						
252	4	7/27/23		R Albert Amator	Water Operator	2399 Campbell St
040-223-005 Replace meter. 7/27/2023: Water Operator reports meter is broken. Sight glass is scratched.						
253	693	7/28/23		R Richard Gilliam	Water Operator	9504 Dillon Ct
039-540-001 Replace meter. 7/27/2023: Water operator reports meter is broken.						
254	279	7/28/23		R James Patterson	Water Operator	2534 Durham-Dayton
039-450-011 Replace meter. 7/28/2023: Water Operator reports scratched sight glass.						
267	975	9/20/23		R Thomas and Valerie Boe	Water Operator	9304 Holland Ave
040-223-021 Install meter. 9/20/2023 - Please install new meter for a previously unmetered account (new connection or conversion from flat rate). Also update meter book - need to add new page. New meter fee has been paid under Acct 97.						

<u>Order No</u>	<u>Tap</u>	<u>Issued</u>	<u>Completed</u>	<u>Name</u>	<u>Assigned to</u>	<u>Location</u>
274	119	11/29/23		R Jeannie Slinkard	Water Operator	2410 Serviss St
				040-240-026		
				Meter was installed under USBR Grant?? Install meter. 11/29/2023 jlt: Please install new meter for a previously unmetered account (new connection or conversion from flat rate). Also update meter book - need to add new page. New meter fee has been paid.		
275	947	12/27/23		R Steven and Michelle Bunch		30 San Rafael Ct
				040-280-123 12/26/2023 - repeated issues with moisture in meter. Meter may need replacing.		
278	693	1/4/24		R Richard Gilliam and Mary M	Water Operator	9504 Dillon Ct
				039-540-001 1/4/2023jlt: Owner reports that the lock that they placed on their backflow prevention device was cut off and replaced with a bar lock. Please contact the owner to discuss.		
283	31	2/27/24		R Colleen Coutts	Water Operator	9498 Dillon Ct
				039-540-002 Water Operatore reports repeated estimated readings and possible broken meter.		
284	980	3/11/24		R Cindy and Thomas Steffen	Water Operator	9339 Goodspeed St.
				040-223-009 Install meter. 03/11/2024 jlt: Install new meter for a previously unmetered account (new connection or conversion from flat rate). Also update meter book - need to add new page. Please advise if I need to make billing address changes. New meter fee has been paid.		
286	684	3/27/24		R Kyle Brock	Water Operator	2469 Tracy Ranch Rd
				039-460-066 3/27/2024 jlt: Sight scratched and unreadable. Replace meter.		
288	688	4/23/24		R Midway Mini-Storage	Water Operator	9318 Midway
				040-200-088 replace 1" meter with 3/4" meterr.		
290	812	5/14/24		R Richard Schell	Water Operator	9587 Sunsup Ln
				039-540-046 5/14/2024jlt: Customer emailed that water pressure is low.		
293	217	5/24/24		R Randy Samuelson	Water Operator	9353 Goodspeed St

<u>Order No</u>	<u>Tap</u>	<u>Issued</u>	<u>Completed</u>	<u>Name</u>	<u>Assigned to</u>	<u>Location</u>
		040-221-014				
		5/24/2024 jlt: Please install new meter for a previously unmetered account (new connection or conversion from flat rate). Also update meter book - need to add new page. New meter fee has been billed.				
295	513	5/28/24		R Jennifer Cooper	Water Operator	9156 Goodspeed St
		040-280-086				
		5/28/2024 jlt: Sight scratched and unreadable. Replace meter.				
297	909	7/2/24		R Kirsten Schwab	Water Operator	9641 Teal Ln
		039-520-033				
		6/22/2024 jlt: Water operator reports meter is broken. Replace meter.				
299		07/9/24		R ALL WELLS Durham Irrigation	Water Operator	ALL WELLS
		7/9/2024				
		Owner at 9268 Holland reports seeing a good-sized leak in the easement area behind her property. (assume it's the Brown-Faber line)				
		She reports seeing standing water and thinks it started today or yesterday evening.				
		No need to call customer back.				
300	92	7/9/24		R Dale Freeman	Water Operator	9184 Goodspeed St
		040-250-012				
		7/9/2024 jlt: Please look into a customer inquiry regarding the following: unusually high meter reading.				

Durham Irrigation District

Durham, California

FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITORS' REPORT

December 31, 2022



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Durham Irrigation District**TABLE OF CONTENTS**December 31, 2022

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Durham Irrigation District
Durham, California

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Durham Irrigation District (the District), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the District as of December 31, 2022, and the changes in its financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the California State Controller's Office and state regulations governing special districts.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

INDEPENDENT AUDITORS' REPORTDURHAM D

(Continued)

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

INDEPENDENT AUDITORS' REPORT

(Continued)

Required Supplementary Information

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

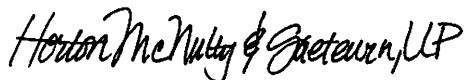
Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information on page 16 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 14, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



June 14, 2024
Chico, California

FINANCIAL SECTION

Durham Irrigation District
STATEMENT OF NET POSITION

December 31, 2022

ASSETS

Current Assets

Cash and cash equivalents	\$	326,528
Accounts receivable		41,915

Total Current Assets		368,443
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Capital Assets

Capital assets - net of depreciation		540,049
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TOTAL ASSETS	\$	908,492
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LIABILITIES AND NET POSITION

Current Liabilities

Accounts payable	\$	18,490
------------------	----	--------

Net Position

Investment in capital assets		540,049
Unrestricted		349,953

Total Net Position		890,002
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TOTAL LIABILITIES AND NET POSITION	\$	908,492
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The accompanying notes are an integral part of these financial statements.

Durham Irrigation District
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

Year Ended December 31, 2022

Operating Revenues	
Water sales	\$ 466,097
Meter installations	650
Connection fees	390
Other income	850
Total Operating Revenues	467,987
Operating Expenses	
Bank charges	3,570
Board stipends	6,000
Contract services	41,183
Depreciation	25,094
Insurance	5,461
Legal	51,667
Management and admin	40,165
Memberships and dues	4,236
Miscellaneous	12
Office expense	6,311
Permits and fees	432
Rent	7,495
Repairs and maintenance	66,522
Salaries and benefits	28,547
Special project development	1,435
Supplies	28,748
Utilities	78,827
Vina Groundwater Agency fee	9,000
Water testing	6,434
Total Operating Expenses	411,139
Net Operating Income	56,848
Nonoperating Revenues (Expenses)	
Interest income	903
Change in Net Position	57,751
Net Position - Beginning of Year	832,251
Net Position - End of Year	\$ 890,002

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

Durham Irrigation District
STATEMENT OF CASH FLOWS

Year Ended December 31, 2022

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 461,331
Payments to employees	(28,547)
Payments to suppliers	(358,901)
NET CASH PROVIDED BY OPERATING ACTIVITIES	73,883
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest earnings received	903
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES	
Purchase of capital assets	(77,360)
Net Change in Cash and Cash Equivalents	(2,574)
Cash and Cash Equivalents - Beginning of Year	329,102
Cash and Cash Equivalents - End of Year	\$ 326,528
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating income	\$ 56,848
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	25,094
Changes in:	
Accounts receivable	(5,753)
Accounts payable	(2,306)
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 73,883

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

Durham Irrigation District

NOTES TO THE FINANCIAL STATEMENTS

1. NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Organization The District was established in 1948 to serve the unincorporated community of Durham and surrounding area with high quality domestic water service. For over 70 years the District has adapted to ever changing drinking water quality standards in order to provide superior water and excellent service to the District's valued customers. The District's current service area encompasses 489 acres (0.7 square miles) and approximately 466 service connections.

Implementation of New Accounting Standard The District adopted the provisions of GASB Statement No. 87, *Leases*, as of January 1, 2022. This statement improves accounting and financial reporting for leases by governments. This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and as inflows of resources or outflows of resources recognized based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. This statement has been applied as of the beginning of the period of implementation. Upon analysis of the District's existing operating leases, it was determined that the resulting balances would be immaterial. As a result, the District has not recognized any initial right-to-use lease assets or lease liabilities during the current period.

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

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

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

Durham Irrigation District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

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

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

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

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, 2022, an allowance for doubtful accounts was not needed, as all amounts are considered collectible.

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

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

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

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

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

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

Durham Irrigation District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

2. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consisted of the following:

December 31, 2022	Maturities	Fair Value
Petty cash/cash awaiting deposit		\$ 100
Deposits (1)		144,027
Subtotal		144,127
Investments That Are Not Securities (2)		
California CLASS investment pool	45 days average	182,401
Total Cash and Cash Equivalents		\$ 326,528

- (1) **Deposits** The carrying amount of deposits includes checking accounts, savings accounts, nonnegotiable certificates of deposit, and money market accounts at financial institutions, if any.
- (2) **Investments That Are Not Securities** A "security" is a transferable financial instrument that evidences ownership or creditorship, whether in physical or book-entry form. Investments that are not securities do not have custodial credit risk because they do not involve a transferable financial instrument. Thus, they are not categorized into custodial credit risk categories.

Custodial Credit Risk - Deposits

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, 2022, the carrying amount of the District's deposits in financial institutions were \$144,027. The bank balances were \$155,445. The differences are due to normal deposits in transit and outstanding checks. \$155,445 of the bank balances at December 31, 2022, are insured.

Authorized Deposits and Investments

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

Durham Irrigation District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; level 2 inputs are significant other observable inputs; and level 3 inputs are significant unobservable inputs.

The District has the following recurring fair value measurements as of December 31, 2022:

California Cooperative Liquid Assets Securities Systems (CLASS) Prime Fund of \$182,401, is valued at least daily with the investment property value within the prime fund determined on a mark-to-market basis as follows: (a) securities for which market quotations are readily available are valued at the most recent bid price or yield equivalent as obtained from one or more market makers for such securities or a third-party pricing source; (2) all other securities and assets are valued at fair market value in good faith.

3. BUDGETARY COMPARISON INFORMATION

The District has not adopted a budget for the year ended December 31, 2022 since it is not legally required to do so. Therefore, comparative budget and actual results have not been included as required supplementary information.

Durham Irrigation District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

4. CAPITAL ASSETS

Capital asset activity is summarized as follows:

Year Ended December 31, 2022	Balance - Beginning of Year	Additions	Deletions	Balance - End of Year
Nondepreciable Assets				
Land	\$ 27,257	\$ -	\$ -	\$ 27,257
Depreciable Assets				
Structures	16,084	7,263	-	23,347
Wells	127,486	60,744	-	188,230
Pumps	172,575	-	-	172,575
Mains	634,283	-	-	634,283
Equipment	42,340	9,353	-	51,693
Total Depreciable Assets	992,768	77,360	-	1,070,128
Less: Accumulated depreciation	532,242	25,094	-	557,336
Total Depreciable Assets - Net	460,526	52,266	-	512,792
Total Capital Assets - Net	\$ 487,783	\$ 52,266	\$ -	\$ 540,049

Depreciation expense for the year ended December 31, 2022, was \$25,094.

Durham Irrigation District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

5. RISK MANAGEMENT - INSURANCE

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

The following policies are in effect for Durham Irrigation District as of December 31, 2022:

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

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

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

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

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

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

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

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

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

As of December 31, 2022, there were no reported claims filed against the District.

Durham Irrigation District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

6. EMPLOYEE RETIREMENT PLAN

Durham Irrigation District employees participate in a simplified employee pension plan ("SEP"), in the form of Self-Directed Individual Retirement Accounts, for employees who meet certain eligibility requirements. The plan is administered by USAA Financial Advisors, Inc. The District has no fiduciary responsibility for this plan. There were no employer contributions for the year ended December 31, 2022.

7. JOINT POWERS AUTHORITY

As described in note 2, the District is a participant in the California Cooperative Liquid Assets Securities Systems (California CLASS), which is a California joint powers authority created pursuant to Title 1, Division 7, Chapter 5 of the *California Government Code* (commencing with Section 6500) known as the Joint Exercise of Powers Act (Act). The Act authorizes a joint powers authority, such as California CLASS, to issue shares of beneficial interest in authorized investments to participating Public Agencies. The relationship between the District and the JPA is such that the JPA is not a component unit of the District for financial reporting purposes. As a joint powers authority, California CLASS provides a professionally managed pooled investment program for participants. Pursuant to the JPA agreement, California CLASS is governed by a board of trustees and is sponsored by the California Special Districts Association (CSDA) and the League of California Cities. Separately issued financial statements can be on the JPA's website at www.californiaclass.com.

8. 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.

9. AUDIT REQUIREMENTS FOR CALIFORNIA SPECIAL DISTRICTS

Pursuant to *California Government Code*, Section 26909(b), the audit report is required to be filed with the California State Controller's Office within 12 months of the year-end under examination. The District did not comply with this requirement for the year ended December 31, 2022.

SUPPLEMENTARY INFORMATION SECTION

Durham Irrigation District
BOARD OF DIRECTORS
December 31, 2022

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

OTHER REPORT SECTION



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

To the Board of Directors
Durham Irrigation District
Durham, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States of America, the financial statements of the Durham Irrigation District (the District) as of and for the year ended December 31, 2022; and the related notes to the financial statements, which collectively comprise the District's basic financial statements; and have issued our report thereon dated June 14, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

Horton McNulty & Sietavon, LLP

June 14, 2024
Chico, California

Durham Irrigation District
Durham, California

REPORT TO THE BOARD OF DIRECTORS

December 31, 2022



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To the Board of Directors
Durham Irrigation District
Durham, California

We have audited the financial statements of Durham Irrigation District (the District), as of and for the year ended December 31, 2022, and have issued our report thereon dated June 14, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated October 31, 2022, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the California State Controller's Office and state regulations governing special districts. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

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

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

Planned Scope and Timing of the Audit

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

Compliance With All Ethics Requirements Regarding Independence

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

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

Significant Risks Identified

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

Qualitative Aspects of the District's Significant Accounting Practices

Significant Accounting Policies Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in note 1 to the financial statements. As described in note 1 to the financial statements, the District adopted the provisions of Government Accounting Standards Board (GASB) Statement No. 87, *Leases*, as of January 1, 2022. This statement improves accounting and financial reporting for leases by governments. Accordingly, the District's financial statements have been presented in accordance with the guidance from this statement. No matters have come to our attention that would require us, under professional standards, to inform you about: (1) the methods used to account for significant unusual transactions, and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

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

Financial Statement Disclosures Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was the disclosure of contingencies in note 8 to the financial statements. These contingencies have the potential to impact the District's finances and available water supply.

Significant Unusual Transactions

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

Significant Difficulties Encountered During the Audit

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

Identified or Suspected Fraud

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

Uncorrected and Corrected Misstatements

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

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

Disagreements With Management

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

Representations Requested From Management

We have requested certain written representations from management that are included in the management representation letter dated June 14, 2024.

Management's Consultations With Other Accountants

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

Other Significant Matters, Findings, or Issues

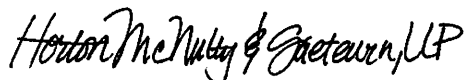
In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting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

Modification of the Auditors' Report

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

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

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



June 14, 2024
Chico, California

Client: 31626 - Durham Irrigation District
 Engagement: 31626 - 12-31-22 - Audit - Durham Irrigation District
 Period Ending: 12/31/2022
 Trial Balance: TB - Annual Trial Balance - 2 Year
 Worksheet: AJE-01 - Adjusting Journal Entries Report

Account	Description	Debit	Credit	
Adjusting Journal Entries JE # 1				
To adjust beginning balances to actual. Client did not record audit adjustments in prior years.				
1130	Accounts Receivable	36,162.00		
1210	CAPITAL ASSETS:Depreciable Assets:Maine	10,743.00		
1280	Non-Depreciable Assets:Land	6,626.00		
3000	NET POSITION:Net Investment in Capital Asset	78,766.00		
1200	CAPITAL ASSETS:Depreciable Assets:Equipment		2,013.00	
1250	CAPITAL ASSETS:Depreciable Assets:Less Accum. Dep'n		97,766.00	
2000	Accounts Payable		20,786.00	
3010	Unrestricted Net Assets		12,001.00	
5130	OPERATING EXPENSES:Administration:Office Expense:Supplies		1.00	1.00
Total		132,697.00	132,697.00	
Adjusting Journal Entries JE # 2				
To reverse prior year A/P accrual.				
2000	Accounts Payable	20,787.00		20,787
5010	Contract Services:Engineering Support		950.00	
5020	Contract Services:Legal Fees		1,508.00	
5050	OPERATING EXPENSES:Administration:District Wages, Taxes, Insur.:Insurance		1,125.00	
5100	OPERATING EXPENSES:Administration:Fees, Dues, Memberships		1,997.00	
5160	OPERATING EXPENSES:Administration:Utilities:Gas & Electric		3,877.00	
5220	OPERATING EXPENSES:Administration:Water System Maint,Repair,Repl:Regular Operations & Maint:Weed		500.00	
5230	OPERATING EXPENSES:Administration:Water System Maint,Repair,Repl:Water System Repair & Repl.-:Repairs		9,958.00	
5290	Special District Projects:Expenses:Development Project Fees		742.00	
Total		20,787.00	20,787.00	
Adjusting Journal Entries JE # 3				
To post current year depreciation expense.				
5300	Depreciation expense	25,094.00		
1250	CAPITAL ASSETS:Depreciable Assets:Less Accum. Dep'n		25,094.00	
Total		25,094.00	25,094.00	(25,094.00)
Adjusting Journal Entries JE # 4				
To adjust A/R to actual at December 31, 2022.				
1130	Accounts Receivable	5,753.00		
4020	Water Sales Income:OPERATING REVENUES:Water Sales		5,753.00	
Total		5,753.00	5,753.00	5,753
Adjusting Journal Entries JE # 5				
To accrue FY 2022 expenses paid in 2023.				
5000	Contract Services:Accounting Fees	550.00		
5020	Contract Services:Legal Fees	4,417.00		
5090	OPERATING EXPENSES:Administration:District Wages, Taxes, Insur.:Wages	571.00		
5100	OPERATING EXPENSES:Administration:Fees, Dues, Memberships	580.00		
5170	OPERATING EXPENSES:Administration:Utilities:Garbage	124.00		
5180	OPERATING EXPENSES:Administration:Utilities:Gas & Electric	4,205.00		
5200	OPERATING EXPENSES:Administration:Water System Maint,Repair,Repl:Regular Operations & Maint:O & M Supplies	2,420.00		
5220	OPERATING EXPENSES:Administration:Water System Maint,Repair,Repl:Regular Operations & Maint:Weed Management	800.00		
5250	OPERATING EXPENSES:Administration:Water System Maint,Repair,Repl:Water System Repair & Repl.-:Contractor	4,715.00		
2000	Accounts Payable		18,491.00	(18,491.00)
Total		18,491.00	18,491.00	
Adjusting Journal Entries JE # 6				
To capitalize equipment and pressure tank.				
1200	CAPITAL ASSETS:Depreciable Assets:Equipment	9,353.00		9,353.00
1230	CAPITAL ASSETS:Depreciable Assets:Structures	7,263.00		7,263.00
1240	CAPITAL ASSETS:Depreciable Assets:Wells	60,744.00		60,744.00
5010	Contract Services:Engineering Support		3,080.00	
5200	OPERATING EXPENSES:Administration:Water System Maint,Repair,Repl:Regular Operations & Maint:O & M Supplies		2,920.00	
5230	OPERATING EXPENSES:Administration:Water System Maint,Repair,Repl:Water System Repair & Repl.-:Repairs		83,295.00	
5250	OPERATING EXPENSES:Administration:Water System Maint,Repair,Repl:Water System Repair & Repl.-:Contractor		8,065.00	
Total		77,360.00	77,360.00	60,328