

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

Remote Meeting via Zoom (see below)

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

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

ACCESSING THE ONLINE MEETING:

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

1. From Computer - One Click to Join

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

2. From Computer Web Browser

<https://zoom.us/join>

When prompted, use Meeting ID: 939 7566 8769

Passcode: 364566

3. From your Mobile Phone: One-Tap Mobile

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

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

+1 669 900 9128

When prompted, use Meeting ID: 939 7566 8769

Passcode: 634114

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

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

- The Board of Directors is committed to making its meetings accessible to all citizens. If you need a special accommodation to participate in the meeting, please contact the District Administrative Office at (530) 343-1594 or info@didwater.org at least 24 hours in advance of the meeting.
- The Board of Directors or its President pursuant to Government Code section 54954.3 reserves the right to impose reasonable rules governing public participation on agenda and non-agenda items, including limiting the total amount of time allocated to public testimony on particular issues and for each individual speaker.



**Durham Irrigation District Board of Directors
Board Meeting
January 18, 2022 - 5:30 PM
AGENDA**

**COPIES OF THIS AGENDA AVAILABLE FROM:
Durham Irrigation District Office or Online at www.didwater.org**

Posted: 5:00PM, January 13, 2022 at 9418-C Midway, Durham, CA 95938 and www.didwater.org

Board of Directors:

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

District Staff:

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

AGENDA ITEMS:

1 CALL TO ORDER

- 1.1 Roll Call/Establishment of Quorum
- 1.2 Consideration of Resolution 2022-01 authorizing remote teleconference/Zoom meetings of the DID Board for the period of 30-days.
Action Requested: That the Board consider and approve Resolution 2022-01 of the Durham Irrigation District Board authorizing remote teleconference meetings of the Board for 30 days pursuant to the Ralph M. Brown Act and California Assembly Bill 361.
- 1.3 Introduction of Guests

2 PUBLIC COMMENT

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

The Durham Irrigation District Board of Directors may take official action only on items included in the posted agenda for a specific scheduled meeting. Items addressed during the Public Comment section are generally matters not included on the agenda and therefore, the Board will not take action at this scheduled meeting. However, such items may be put on the agenda for a future meeting. The public shall have the opportunity to address items that are on the posted agenda. Speakers shall be limited to three minutes each.

3 PRESENTATIONS

All Items Informational/Possible Action
None.

4 CONSENT AGENDA

All items listed under the Consent Agenda are considered to be routine and will be enacted by one motion unless an item is removed. Resolutions will be read by title only. There will be no separate discussion of these items unless members of the Board, or persons in the audience, request specific items to be removed from the Consent Agenda to the Regular Agenda for separate discussion, prior to the time the Board votes on the motion to adopt the Consent Agenda. If any item(s) are removed from the Consent Agenda, the item(s) will be considered immediately following action on the Consent Agenda.

Action Requested: that the Board of Directors approve the Consent Agenda.

- 4.1 Minutes for the Regular Meeting held on October 19, 2021.
- 4.2 Minutes for the Regular Meeting held on November 16, 2021.
- 4.3 Minutes for the Regular Meeting held on December 21, 2021.
- 4.4 Monthly Financial Report for November 2021, including:
 - 4.4.1 Balance Sheet
 - 4.4.2 Profit & Loss Statement
 - 4.4.3 General Ledger
 - 4.4.4 AR Aging Report
- 4.5 Approval of the Warrant Sheet from December 21, 2021 to January 17, 2022, including payments, deposits, and transaction adjustments.

5 REGULAR AGENDA

- 5.1 Items Removed from Consent Agenda

6 CORRESPONDENCE

All Items Informational/Possible Action/Direction

- 6.1 CSDA Alert regarding remote teleconferencing for Special Districts (01.05.2022)
- 6.2 Ltr. from CSDA (12.20.2021) CSDA financing options
- 6.3 Ltr. from EDD (12.23.2021) Notice of Form Delinquency
- 6.4 PGE Essential Use Confirmation (12.23.2021)
- 6.5 Ltr. from SDRMA (01.14.2022) Covid-19 updates

7 WATER OPERATIONS BUSINESS

- 7.1 Ongoing/New Business
 - All Items Informational/Possible Action/Direction*
- 7.2 Review of Water Operator Log for December 2021 (Operator Mike Butler)
 - 7.2.1 New staff
- 7.3 Pressure Tank Project updates:
 - 7.3.1 Durham Pump
 - 7.3.2 North Valley Tree Service
 - 7.3.3 NorthStar status report – see Item 8.1.a

- 7.3.4 Butte County Public Works verbal request to District to raise manholes to pavement level
- 7.3.5 Other Items
- 7.4 Monthly Work Order Status Report through January 10, 2022
- 7.5 Monthly Metered Water Sales through December 2021

8 GENERAL BUSINESS

- 8.1 District Activities and Status Report.
(All Items Informational/Possible Action/Direction)
 - 8.1.1 Project Update: Pressure Tank Replacement Terms & Conditions and Preliminary Cost Estimate.
Action Requested: Status and possible actions.
 - 8.1.2 Project Update: Bid Package for the Brown/Faber Alley Main Line Replacement Project.
Action Requested: Status and possible actions.
 - 8.1.3 Capital Improvement Plan - Projects and Cost Estimates. Set CIP Planning Meeting dates to review identified projects, timeline for implementation, and financial opportunities and constraints.
Action Requested: Status and possible actions.
 - 8.1.4 Project Update: USBR Grant and Lead Service Laterals Replacement Projects and Timeline.
See Memo 8.1.4 8.1.4 Memorandum to Board (01.13.2022) USBR Grant prepared by administrative assistant.
Action Requested: Status of grant extension and necessary project activities.
- 8.2 Policies and Procedures Manual. Status and possible actions relating to the following items:
 - 8.2.1 Sealed meter policy
 - 8.2.2 Policy addressing homeowner incursion of District easement, specifically owner responsibility for damage caused to pipeline caused by trees
 - 8.2.3 Accounts receivable policy
Action Requested: Direct Counsel to prepare sample series of letters for management of AR delinquency lien notification.
 - 8.2.4 Backflow policy – Policy in draft form only.
Action Requested: Finalize and implement backflow policy; develop communication to customers with backflow devices advising of charge to customers if District performs annual testing.
Note: Trites backflow testing charges:
 - 2020 - \$1,000.00 for 20 connections (\$50/ea)
 - 2021 - \$1,355.96 for 22 connections (\$1,100 at \$50/ea), plus parts and labor for repairs (\$243.73)
- 8.3 Development Projects. Review status of development projects' activities.
 - 8.3.1 Butte County Farm Bureau Project – Jones Avenue
 - 8.3.2 Dubose Midway Development
 - 8.3.3 Keeney Estates (aka Creekside Estates)

See Report 8.3.3 Creekside Estates Project Update (01.18.2022) prepared by NorthStar

- 8.3.4 Symmes – Durham-Dayton Development
- 8.4 Annual Audit 2019. Review and sign representation letter, which confirms the representations and conditions under which the CPA prepared the audit. After the letter is signed, the District will receive the finalized 2019 Annual Audit.
Action Requested: Sign representation letter for 2019 Annual Audit.
- 8.5 Annual Audit 2020. Review status of audit activities.
Action Requested: None. MHW will commence 2020 audit in May 2022.
- 8.6 Annual Audits RFP status. See Ltr. to BOD from Counsel (08.02.2017) re Auditor
Action Requested: Provide direction to staff in preparation for 2021 audit. See (1) Ltr. from Fechter CPA (01.06.2022) and (2) Ltr. from Farnsworth CPA.
- 8.7 Memorandum to Board regarding 2553 Durham Dayton Highway.
2553 Durham Dayton Highway – APN 039-540-047 is a service location with an active meter that is not associated with an identifiable corresponding account in our billing system. Staff have researched ownership of the parcel and also the estimated unbilled charges in the amount of \$767.82.
Action Requested: None. Staff to prepare draft letter for review.
- 8.8 Memorandum to Board regarding rent increase
Action Requested: Provide direction to staff.
- 8.9 2022 Annual Calendar of Board meetings and holidays.
Action Requested: Review for changes, suggestions and approve for posting to website.
- 8.10 Website Pageview Report. December 2021 pageviews.
- 8.11 Options for general management of the District, including, but not limited to, potential General Manager replacement and advertisement.
Action Requested: Continue to review and discuss options for general management of the District and provide direction to staff.

9 ATTORNEY REPORT

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

10 VINA GSA

(All Items Informational/Possible Action/Direction)

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

- 10.1 Vina GSA Report (Director Cooper)
- 10.1.1 Updates on Vina GSA Groundwater Sustainability Plan (GSP).
- 10.2 Vina GSA SHAC Meetings
- 10.3 Vina GSA Board Meetings
- 10.4 Vina GSA/RCRD GSA Board Meetings

11 DIRECTORS' COMMENTS:

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

12 CLOSED SESSION

- 12.1 Conference with Legal Counsel – Personal Status
- 12.2 Consideration of Employment Agreement – Jeannie Trizzino. Pursuant to Government Code Section [54957\(b\)\(1\)](#)
Title: Administrative Assistant
- 12.3 OPEN SESSION CONTINUED – Consideration and Possible Approval of Employment Agreement – Jeannie Trizzino
Action Requested: Approve employment agreement for Jeannie Trizzino.

13 ADJOURNMENT

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

Attachments

**RESOLUTION 2022-01
OF
THE BOARD OF DIRECTORS OF
DURHAM IRRIGATION DISTRICT
AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE BOARD
FOR 30 DAYS PURSUANT TO THE RALPH M. BROWN ACT AND CALIFORNIA
ASSEMBLY BILL 361.**

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

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

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

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

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

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

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

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

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

RESOLUTION 2022-01

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

1. The facts set forth in the above recitals are true and correct and incorporated into this resolution by reference.
2. Pursuant to the Governor’s COVID-19 State of Emergency Declaration issued on March 4, 2020, the proclaimed State of Emergency in the State of California currently exists.
3. That meeting in person in the next 30 days could pose imminent health and safety risks to attendees; and
4. That the Board approves meeting via teleconference for all Regular and Special Meetings of the Board for the 30 days following this Resolution, in accordance with Government Code Section 54953(e)(1)(C) and other applicable provisions of the Brown Act.
5. This Resolution shall take effect immediately upon its adoption and shall be effective for 30 days, or at such time the Board adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the Board may continue to teleconference without compliance with Section 54953(b)(3) of the Brown Act.

ADOPTED this 18th day of January 2022 by the following vote of the Board of Directors:

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

Durham Irrigation District

Matt Doyle, Chair

ATTEST:

Kevin Phillips, Secretary

Durham Irrigation District

Balance Sheet

As of December 31, 2021

4.4.1

Dec 31, 21

ASSETS

Current Assets

Checking/Savings

Current Assets

Cash	288,431.67
Cash on Hand	100.00
Development Fees	26,193.24
Savings	14,378.89

Total Current Assets 329,103.80

Total Checking/Savings 329,103.80

Total Current Assets 329,103.80

Fixed Assets

CAPITAL ASSETS

Depreciable Assets

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

Total Depreciable Assets 549,581.70

Total CAPITAL ASSETS 549,581.70

Non-Depreciable Assets

Land 20,331.00

Total Non-Depreciable Assets 20,331.00

Total Fixed Assets 569,912.70

TOTAL ASSETS 899,016.50

LIABILITIES & EQUITY

Equity

NET POSITION

Net Investment in Capital Asset 566,549.00

Total NET POSITION 566,549.00

Unrestricted Net Assets 216,722.91

Net Income 115,744.59

Total Equity 899,016.50

TOTAL LIABILITIES & EQUITY 899,016.50

Durham Irrigation District
Profit & Loss
 January through December 2021

4.4.2

TOTAL				
	Jan - Dec 21	Jan - Dec 20	\$ Change	% Change
Ordinary Income/Expense				
Income				
Water Sales Income				
OPERATING REVENUES				
Connection Fees	9,617.00	0.00	9,617.00	100.0%
Meter Sales	4,550.00	1,300.00	3,250.00	250.0%
Water Sales	414,385.33	360,275.78	54,109.55	15.02%
Total OPERATING REVENUES	428,552.33	361,575.78	66,976.55	18.52%
Total Water Sales Income	428,552.33	361,575.78	66,976.55	18.52%
Total Income	428,552.33	361,575.78	66,976.55	18.52%
Expense				
Contract Services				
Accounting Fees	11,551.30	4,806.00	6,745.30	140.35%
Engineering Support	6,961.25	5,237.50	1,723.75	32.91%
Legal Fees	22,076.10	27,796.46	-5,720.36	-20.58%
Management & Administration	23,182.50	60,203.16	-37,020.66	-61.49%
Water Operations Mgmt.	0.00	19,912.50	-19,912.50	-100.0%
Total Contract Services	63,771.15	117,955.62	-54,184.47	-45.94%
OPERATING EXPENSES				
Administration				
Board Stipends	5,600.00	4,900.00	700.00	14.29%
District Wages, Taxes, Insur.				
Insurance	6,584.89	6,742.73	-157.84	-2.34%
Payroll Service Fees	1,189.85	686.25	503.60	73.38%
Payroll Tax Expense	1,694.90	-44.53	1,739.43	3,906.2%
Property Taxes	11.19	11.60	-0.41	-3.53%
Wages	21,752.50	0.00	21,752.50	100.0%
Total District Wages, Taxes, Insur.	31,233.33	7,396.05	23,837.28	322.3%
Fees, Dues, Memberships	10,032.76	14,937.26	-4,904.50	-32.83%
Office Expense				
Meals	27.92	24.64	3.28	13.31%
Postage	3,092.88	2,250.00	842.88	37.46%
Software	0.00	237.50	-237.50	-100.0%
Supplies	2,435.99	2,217.85	218.14	9.84%
Website Hosting	900.00	1,050.00	-150.00	-14.29%
Total Office Expense	6,456.79	5,779.99	676.80	11.71%
Rent	5,506.00	5,904.08	-398.08	-6.74%
Software Fees	1,320.00	1,320.00	0.00	0.0%
Supplies	0.00	17.25	-17.25	-100.0%
Utilities				
Garbage	1,407.09	1,298.29	108.80	8.38%
Gas & Electric	62,537.45	57,900.12	4,637.33	8.01%
Telephone/Internet	2,960.11	2,954.24	5.87	0.2%
Total Utilities	66,904.65	62,152.65	4,752.00	7.65%

Durham Irrigation District
Profit & Loss
 January through December 2021

	TOTAL			
	Jan - Dec 21	Jan - Dec 20	\$ Change	% Change
Water System Maint,Repair,Repl				
Regular Operations & Maint				
O & M Supplies	17,658.83	16,450.93	1,207.90	7.34%
Water Testing Fees	2,196.80	3,567.40	-1,370.60	-38.42%
Weed Management	11,700.00	4,080.00	7,620.00	186.77%
Regular Operations & Maint - Other	0.00	1,000.00	-1,000.00	-100.0%
Total Regular Operations & Maint	31,555.63	25,098.33	6,457.30	25.73%
Water System Repair & Repl.+				
Repairs	10,874.73	12,817.15	-1,942.42	-15.16%
Repair Supplies	1,075.10	390.35	684.75	175.42%
Contractor	33,713.25	11,361.62	22,351.63	196.73%
Water Operator	37,921.25	22,425.00	15,496.25	69.1%
Total Water System Repair & Repl.+	83,584.33	46,994.12	36,590.21	77.86%
Total Water System Maint,Repair,Repl	115,139.96	72,092.45	43,047.51	59.71%
Total Administration	242,193.49	174,499.73	67,693.76	38.79%
Bank Service Charges	3,136.48	1,039.59	2,096.89	201.7%
Total OPERATING EXPENSES	245,329.97	175,539.32	69,790.65	39.76%
Total Expense	309,101.12	293,494.94	15,606.18	5.32%
Net Ordinary Income	119,451.21	68,080.84	51,370.37	75.46%
Other Income/Expense				
Other Income				
NON-OPERATING REVENUEOther Inc	850.00	0.00	850.00	100.0%
NON-OPERATING REVENUE				
Interest Income	1.48	1.49	-0.01	-0.67%
NON-OPERATING REVENUE - Other	300.00	0.00	300.00	100.0%
Total NON-OPERATING REVENUE	301.48	1.49	299.99	20,133.56%
SPECIAL PROJECTS				
Development Projects Income				
Payments Received	0.00	16,506.24	-16,506.24	-100.0%
Total Development Projects Income	0.00	16,506.24	-16,506.24	-100.0%
Total SPECIAL PROJECTS	0.00	16,506.24	-16,506.24	-100.0%
Total Other Income	1,151.48	16,507.73	-15,356.25	-93.03%
Other Expense				
Special District Projects				
Expenses				
Agency Fees	195.60	3,109.06	-2,913.46	-93.71%
Development Project Fees	4,662.50	1,922.67	2,739.83	142.5%
Total Expenses	4,858.10	5,031.73	-173.63	-3.45%
Total Special District Projects	4,858.10	5,031.73	-173.63	-3.45%
Total Other Expense	4,858.10	5,031.73	-173.63	-3.45%
Net Other Income	-3,706.62	11,476.00	-15,182.62	-132.3%
Net Income	115,744.59	79,556.84	36,187.75	45.49%

Durham Irrigation District
Profit & Loss
 January through December 2021

	Jan 21	Feb 21	Mar 21	Apr 21	May 21
Ordinary Income/Expense					
Income					
Water Sales Income					
OPERATING REVENUES					
Connection Fees	0.00	0.00	0.00	0.00	0.00
Meter Sales	0.00	650.00	0.00	0.00	650.00
Water Sales	26,815.51	26,338.38	26,440.17	29,414.76	34,848.05
Total OPERATING REVENUES	26,815.51	26,988.38	26,440.17	29,414.76	35,498.05
Total Water Sales Income	26,815.51	26,988.38	26,440.17	29,414.76	35,498.05
Total Income	26,815.51	26,988.38	26,440.17	29,414.76	35,498.05
Expense					
Contract Services					
Accounting Fees	562.50	356.25	420.30	5,387.75	1,050.50
Engineering Support	0.00	337.50	0.00	0.00	0.00
Legal Fees	922.50	3,217.50	1,192.50	1,282.50	3,105.00
Management & Administration	5,101.25	4,386.25	3,368.75	976.25	1,265.00
Total Contract Services	6,586.25	8,297.50	4,981.55	7,646.50	5,420.50
OPERATING EXPENSES					
Administration					
Board Stipends	500.00	400.00	400.00	400.00	500.00
District Wages, Taxes, Insur.					
Insurance	1,540.48	0.00	0.00	0.00	0.00
Payroll Service Fees	0.00	0.00	160.00	105.02	105.02
Payroll Tax Expense	0.00	145.46	210.17	207.60	178.67
Property Taxes	0.00	0.00	0.00	0.00	0.00
Wages	0.00	1,248.50	1,804.00	1,782.00	1,848.00
Total District Wages, Taxes, Insur.	1,540.48	1,393.96	2,174.17	2,094.62	2,131.69
Fees, Dues, Memberships	3,753.81	0.00	0.00	431.95	-500.00
Office Expense					
Meals	0.00	0.00	0.00	27.92	0.00
Postage	339.68	150.00	450.00	150.00	0.00
Supplies	80.45	142.88	47.76	0.00	32.65
Website Hosting	75.00	75.00	75.00	75.00	75.00
Total Office Expense	495.13	367.88	572.76	252.92	107.65
Rent	450.00	450.00	450.00	450.00	450.00
Software Fees	100.00	100.00	220.00	100.00	100.00
Utilities					
Garbage	108.43	118.06	118.06	118.06	118.06
Gas & Electric	3,787.92	3,442.63	3,436.69	3,781.93	4,115.14
Telephone/Internet	257.03	248.33	257.87	257.87	333.18
Total Utilities	4,153.38	3,809.02	3,812.62	4,157.86	4,566.38
Water System Maint, Repair, Repl					
Regular Operations & Maint					
O & M Supplies	1,668.85	188.81	416.54	410.72	608.82
Water Testing Fees	225.60	76.80	144.00	76.80	0.00

Durham Irrigation District
Profit & Loss
January through December 2021

	Jan 21	Feb 21	Mar 21	Apr 21	May 21
Weed Management	0.00	3,200.00	0.00	800.00	1,900.00
Total Regular Operations & Maint	1,894.45	3,465.61	560.54	1,287.52	2,508.82
Water System Repair & Repl.+					
Repairs	0.00	830.81	985.47	1,355.96	1,346.55
Repair Supplies	0.00	0.00	0.00	1,075.10	0.00
Contractor	7,954.60	3,250.00	2,013.40	1,036.00	0.00
Water Operator	4,062.50	2,500.00	2,500.00	3,468.75	3,140.00
Total Water System Repair & Repl.+	12,017.10	6,580.81	5,498.87	6,935.81	4,486.55
Total Water System Maint,Repair,Repl	13,911.55	10,046.42	6,059.41	8,223.33	6,995.37
Total Administration	24,904.35	16,567.28	13,688.96	16,110.68	14,351.09
Bank Service Charges	211.99	173.29	277.32	213.92	225.49
Total OPERATING EXPENSES	25,116.34	16,740.57	13,966.28	16,324.60	14,576.58
Total Expense	31,702.59	25,038.07	18,947.83	23,971.10	19,997.08
Net Ordinary Income	-4,887.08	1,950.31	7,492.34	5,443.66	15,500.97
Other Income/Expense					
Other Income					
NON-OPERATING REVENUE					
Other Inc	0.00	0.00	0.00	0.00	0.00
NON-OPERATING REVENUE					
Interest Income	0.12	0.11	0.12	0.12	0.12
NON-OPERATING REVENUE - Other	0.00	0.00	0.00	0.00	0.00
Total NON-OPERATING REVENUE	0.12	0.11	0.12	0.12	0.12
Total Other Income	0.12	0.11	0.12	0.12	0.12
Other Expense					
Special District Projects					
Expenses					
Agency Fees	0.00	0.00	0.00	0.00	0.00
Development Project Fees	0.00	0.00	0.00	0.00	0.00
Total Expenses	0.00	0.00	0.00	0.00	0.00
Total Special District Projects	0.00	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00
Net Other Income	0.12	0.11	0.12	0.12	0.12
Net Income	-4,886.96	1,950.42	7,492.46	5,443.78	15,501.09

Durham Irrigation District
Profit & Loss
 January through December 2021

	Jun 21	Jul 21	Aug 21	Sep 21	Oct 21
Ordinary Income/Expense					
Income					
Water Sales Income					
OPERATING REVENUES					
Connection Fees	0.00	0.00	0.00	9,617.00	0.00
Meter Sales	650.00	650.00	0.00	0.00	650.00
Water Sales	33,897.20	41,852.38	41,764.22	38,267.27	44,336.70
Total OPERATING REVENUES	34,547.20	42,502.38	41,764.22	47,884.27	44,986.70
Total Water Sales Income	34,547.20	42,502.38	41,764.22	47,884.27	44,986.70
Total Income	34,547.20	42,502.38	41,764.22	47,884.27	44,986.70
Expense					
Contract Services					
Accounting Fees	831.00	525.00	456.75	393.75	449.25
Engineering Support	0.00	0.00	3,113.75	0.00	1,070.00
Legal Fees	427.50	832.50	1,417.50	3,487.50	1,395.00
Management & Administration	1,375.00	1,333.75	1,168.75	2,007.50	1,292.50
Total Contract Services	2,633.50	2,691.25	6,156.75	5,888.75	4,206.75
OPERATING EXPENSES					
Administration					
Board Stipends	800.00	400.00	400.00	500.00	500.00
District Wages, Taxes, Insur.					
Insurance	5,516.34	-370.93	-101.00	0.00	0.00
Payroll Service Fees	105.02	162.89	110.38	110.38	110.38
Payroll Tax Expense	149.88	82.89	61.35	138.43	143.47
Property Taxes	0.00	0.00	0.00	0.00	11.19
Wages	1,793.00	2,838.00	1,826.00	1,809.50	1,875.50
Total District Wages, Taxes, Insur.	7,564.24	2,712.85	1,896.73	2,058.31	2,140.54
Fees, Dues, Memberships	0.00	0.00	150.00	2,500.00	2,500.00
Office Expense					
Meals	0.00	0.00	0.00	0.00	0.00
Postage	300.00	512.04	135.14	300.00	150.00
Supplies	192.06	179.88	775.70	219.03	0.00
Website Hosting	100.00	75.00	75.00	75.00	75.00
Total Office Expense	592.06	766.92	985.84	594.03	225.00
Rent	556.00	450.00	450.00	450.00	450.00
Software Fees	100.00	100.00	100.00	100.00	100.00
Utilities					
Garbage	118.06	118.06	118.06	118.06	118.06
Gas & Electric	5,044.64	12,173.28	8,758.35	2,793.49	6,691.47
Telephone/Internet	333.02	220.52	366.15	132.29	0.00
Total Utilities	5,495.72	12,511.86	9,242.56	3,043.84	6,809.53
Water System Maint, Repair, Repl					
Regular Operations & Maint					
O & M Supplies	4,137.46	1,774.61	2,792.29	0.00	3,383.63
Water Testing Fees	153.60	225.60	178.80	286.00	76.80

Durham Irrigation District
Profit & Loss
 January through December 2021

	Jun 21	Jul 21	Aug 21	Sep 21	Oct 21
Weed Management	0.00	0.00	2,300.00	0.00	0.00
Total Regular Operations & Maint	4,291.06	2,000.21	5,271.09	286.00	3,460.43
Water System Repair & Repl.+					
Repairs	2,859.06	-4,484.29	5,293.18	389.86	391.47
Repair Supplies	0.00	0.00	0.00	0.00	0.00
Contractor	6,892.04	0.00	0.00	0.00	0.00
Water Operator	3,410.00	3,140.00	3,140.00	3,140.00	3,140.00
Total Water System Repair & Repl.+	13,161.10	-1,344.29	8,433.18	3,529.86	3,531.47
Total Water System Maint,Repair,Repl	17,452.16	655.92	13,704.27	3,815.86	6,991.90
Total Administration	32,560.18	17,597.55	26,929.40	13,062.04	19,716.97
Bank Service Charges	303.74	250.37	324.18	286.15	318.88
Total OPERATING EXPENSES	32,863.92	17,847.92	27,253.58	13,348.19	20,035.85
Total Expense	35,497.42	20,539.17	33,410.33	19,236.94	24,242.60
Net Ordinary Income	-950.22	21,963.21	8,353.89	28,647.33	20,744.10
Other Income/Expense					
Other Income					
NON-OPERATING REVENUE					
Other Inc	0.00	850.00	0.00	0.00	0.00
NON-OPERATING REVENUE					
Interest Income	0.12	0.12	0.12	0.17	0.12
NON-OPERATING REVENUE - Other	0.00	0.00	0.00	300.00	0.00
Total NON-OPERATING REVENUE	0.12	0.12	0.12	300.17	0.12
Total Other Income	0.12	850.12	0.12	300.17	0.12
Other Expense					
Special District Projects					
Expenses					
Agency Fees	0.00	195.60	0.00	0.00	0.00
Development Project Fees	562.50	1,025.00	2,585.00	0.00	0.00
Total Expenses	562.50	1,220.60	2,585.00	0.00	0.00
Total Special District Projects	562.50	1,220.60	2,585.00	0.00	0.00
Total Other Expense	562.50	1,220.60	2,585.00	0.00	0.00
Net Other Income	-562.38	-370.48	-2,584.88	300.17	0.12
Net Income	-1,512.60	21,592.73	5,769.01	28,947.50	20,744.22

Durham Irrigation District
Profit & Loss
 January through December 2021

	Nov 21	Dec 21	TOTAL
Ordinary Income/Expense			
Income			
Water Sales Income			
OPERATING REVENUES			
Connection Fees	0.00	0.00	9,617.00
Meter Sales	1,300.00	0.00	4,550.00
Water Sales	38,466.21	31,944.48	414,385.33
Total OPERATING REVENUES	39,766.21	31,944.48	428,552.33
Total Water Sales Income	39,766.21	31,944.48	428,552.33
Total Income	39,766.21	31,944.48	428,552.33
Expense			
Contract Services			
Accounting Fees	512.25	606.00	11,551.30
Engineering Support	1,230.00	1,210.00	6,961.25
Legal Fees	2,006.10	2,790.00	22,076.10
Management & Administration	907.50	0.00	23,182.50
Total Contract Services	4,655.85	4,606.00	63,771.15
OPERATING EXPENSES			
Administration			
Board Stipends	400.00	400.00	5,600.00
District Wages, Taxes, Insur.			
Insurance	0.00	0.00	6,584.89
Payroll Service Fees	110.38	110.38	1,189.85
Payroll Tax Expense	148.10	228.88	1,694.90
Property Taxes	0.00	0.00	11.19
Wages	1,936.00	2,992.00	21,752.50
Total District Wages, Taxes, Insur.	2,194.48	3,331.26	31,233.33
Fees, Dues, Memberships	0.00	1,197.00	10,032.76
Office Expense			
Meals	0.00	0.00	27.92
Postage	256.02	350.00	3,092.88
Supplies	761.30	4.28	2,435.99
Website Hosting	50.00	75.00	900.00
Total Office Expense	1,067.32	429.28	6,456.79
Rent	450.00	450.00	5,506.00
Software Fees	100.00	100.00	1,320.00
Utilities			
Garbage	118.08	118.04	1,407.09
Gas & Electric	4,748.13	3,763.78	62,537.45
Telephone/Internet	177.95	375.90	2,960.11
Total Utilities	5,044.16	4,257.72	66,904.65
Water System Maint, Repair, Repl			
Regular Operations & Maint			
O & M Supplies	1,131.31	1,145.79	17,658.83
Water Testing Fees	252.80	500.00	2,196.80

Durham Irrigation District
Profit & Loss
January through December 2021

	Nov 21	Dec 21	TOTAL
Weed Management	1,900.00	1,600.00	11,700.00
Total Regular Operations & Maint	3,284.11	3,245.79	31,555.63
Water System Repair & Repl.+			
Repairs	984.56	922.10	10,874.73
Repair Supplies	0.00	0.00	1,075.10
Contractor	9,437.50	3,129.71	33,713.25
Water Operator	3,140.00	3,140.00	37,921.25
Total Water System Repair & Repl.+	13,562.06	7,191.81	83,584.33
Total Water System Maint,Repair,Repl	16,846.17	10,437.60	115,139.96
Total Administration	26,102.13	20,602.86	242,193.49
Bank Service Charges	313.79	237.36	3,136.48
Total OPERATING EXPENSES	26,415.92	20,840.22	245,329.97
Total Expense	31,071.77	25,446.22	309,101.12
Net Ordinary Income	8,694.44	6,498.26	119,451.21
Other Income/Expense			
Other Income			
NON-OPERATING REVENUEOther Inc	0.00	0.00	850.00
NON-OPERATING REVENUE			
Interest Income	0.12	0.12	1.48
NON-OPERATING REVENUE - Other	0.00	0.00	300.00
Total NON-OPERATING REVENUE	0.12	0.12	301.48
Total Other Income	0.12	0.12	1,151.48
Other Expense			
Special District Projects			
Expenses			
Agency Fees	0.00	0.00	195.60
Development Project Fees	490.00	0.00	4,662.50
Total Expenses	490.00	0.00	4,858.10
Total Special District Projects	490.00	0.00	4,858.10
Total Other Expense	490.00	0.00	4,858.10
Net Other Income	-489.88	0.12	-3,706.62
Net Income	8,204.56	6,498.38	115,744.59

Durham Irrigation District
General Ledger
As of December 31, 2021

4.4.3

Date	Num	Name	Memo	Paid Amount	Balance
Current Assets					322,605.42
Cash					281,933.41
12/01/2021		Deposit	Deposit	712.52	282,645.93
12/01/2021		Deposit	Deposit	25.00	282,670.93
12/02/2021		Deposit	Deposit	126.68	282,797.61
12/02/2021		Bank Charge		-237.36	282,560.25
12/02/2021		Postalia		-150.00	282,410.25
12/02/2021		Wages		-720.99	281,689.26
12/03/2021		Paychex		-55.19	281,634.07
12/03/2021		Payroll Taxes		-131.59	281,502.48
12/06/2021		Deposit	Deposit	377.47	281,879.95
12/06/2021		Deposit	Deposit	328.88	282,208.83
12/06/2021		Deposit	Deposit	179.13	282,387.96
12/07/2021		Deposit	Deposit	4,886.39	287,274.35
12/07/2021		Deposit	Deposit	137.75	287,412.10
12/08/2021		Deposit	Deposit	251.08	287,663.18
12/09/2021		Deposit	Deposit	144.87	287,808.05
12/10/2021		Deposit	Deposit	69.50	287,877.55
12/13/2021		Deposit	Deposit	388.14	288,265.69
12/13/2021		Deposit	Deposit	59.07	288,324.76
12/13/2021		Deposit	Deposit	32.75	288,357.51
12/14/2021		Deposit	Deposit	9,459.67	297,817.18
12/14/2021		Deposit	Deposit	177.38	297,994.56
12/15/2021		Deposit	Deposit	382.45	298,377.01
12/16/2021		Deposit	Deposit	393.45	298,770.46
12/16/2021		Wages		-888.91	297,881.55
12/17/2021		Paychex		-55.19	297,826.36
12/17/2021		Payroll Taxes		-164.99	297,661.37
12/17/2021		Deposit	Deposit	334.92	297,996.29
12/20/2021		Deposit	Deposit	522.95	298,519.24
12/20/2021		Deposit	Deposit	113.46	298,632.70
12/21/2021	9508	Kevin Phillips	Dec 2021	-100.00	298,532.70
12/21/2021	9509	James M. Doyle	Dec 2021	-100.00	298,432.70
12/21/2021	9510	Raymond Cooper	Dec 2021	-200.00	298,232.70
12/21/2021	9511	JC Hernandez Maint...	Oct & Nov clean-up	-1,600.00	296,632.70
12/21/2021	9512	Northgate Petroleum...	generator fuel	-240.74	296,391.96
12/21/2021	9513	Pace Analytical Serv...	VOC and Colilert test...	-500.00	295,891.96
12/21/2021	9514	Michael D. Butler		-806.67	295,085.29
12/21/2021	9515	USA Blue Book	meter book pages	-98.38	294,986.91
12/21/2021	9516	Brown General Engi...	pressure tank	-2,609.71	292,377.20
12/21/2021	9517	Ferguson Waterworks	T-10 residential wate...	-922.10	291,455.10
12/21/2021	9518	R & R Horn	repairs	-520.00	290,935.10
12/21/2021	9520	Camp & McLaughlin	Dec 2021 rent	-450.00	290,485.10
12/21/2021	9521	Comcast		-375.90	290,109.20
12/21/2021	9522	PG & E		-3,763.78	286,345.42
12/21/2021	9523	Recology		-118.04	286,227.38
12/21/2021	9525	Sequoyah		-100.00	286,127.38
12/21/2021	9524	Streamline		-75.00	286,052.38
12/21/2021	9526	Carter Law Office		-2,790.00	283,262.38
12/21/2021	9527	Sheryl Bosman	bookkeeping	-606.00	282,656.38
12/21/2021	9528	Northstar Engineering	pressure tank project	-1,210.00	281,446.38
12/21/2021	9529	Michael D. Butler		-3,140.00	278,306.38
12/21/2021	9530	California Special Di...		-1,197.00	277,109.38
12/21/2021	9531	Jeannie Trizzino	reimb. supplies	-4.28	277,105.10
12/21/2021		Deposit	Deposit	91.95	277,197.05
12/23/2021		Deposit	Deposit	2,389.75	279,586.80
12/23/2021		Deposit	Deposit	100.00	279,686.80
12/27/2021		Postalia		-200.00	279,486.80
12/28/2021		Deposit	Deposit	9,546.80	289,033.60
12/28/2021		Deposit	Deposit	105.00	289,138.60
12/28/2021		Deposit	Deposit	62.37	289,200.97
12/28/2021		Deposit	Deposit	100.00	289,300.97
12/29/2021		Deposit	Deposit	58.85	289,359.82
12/30/2021		Wages	A/R at 12/31/21 \$36,...	-1,086.64	288,273.18
12/30/2021		Deposit	Deposit	36.81	288,309.99

Durham Irrigation District
General Ledger
As of December 31, 2021

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Paid Amount</u>	<u>Balance</u>
12/30/2021		Deposit	Deposit	349.44	288,659.43
12/31/2021		Payroll Taxes		-227.76	288,431.67
		Total Cash		6,498.26	288,431.67
		Cash on Hand			100.00
		Total Cash on Hand			100.00
		Development Fees			26,193.24
		Total Development Fees			26,193.24
		Savings			14,378.77
12/31/2021		Deposit	Deposit	0.12	14,378.89
		Total Savings		0.12	14,378.89
		Total Current Assets		6,498.38	329,103.80
		CAPITAL ASSETS			549,581.70
		Depreciable Assets			549,581.70
		Equipment			44,352.70
		Total Equipment			44,352.70
		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			549,581.70
		Total CAPITAL ASSETS			549,581.70
		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			-216,722.91
		Total Unrestricted Net Assets			-216,722.91
		Water Sales Income			-396,607.85
		OPERATING REVENUES			-396,607.85
		Connection Fees			-9,617.00
		Total Connection Fees			-9,617.00
		Meter Sales			-4,550.00
		Total Meter Sales			-4,550.00

Durham Irrigation District
General Ledger
As of December 31, 2021

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Paid Amount</u>	<u>Balance</u>
Water Sales					-382,440.85
12/01/2021		Deposit	Deposit	-712.52	-383,153.37
12/01/2021		Deposit	Deposit	-25.00	-383,178.37
12/02/2021		Deposit	Deposit	-126.68	-383,305.05
12/06/2021		Deposit	Deposit	-377.47	-383,682.52
12/06/2021		Deposit	Deposit	-328.88	-384,011.40
12/06/2021		Deposit	Deposit	-179.13	-384,190.53
12/07/2021		Deposit	Deposit	-4,886.39	-389,076.92
12/07/2021		Deposit	Deposit	-137.75	-389,214.67
12/08/2021		Deposit	Deposit	-251.08	-389,465.75
12/09/2021		Deposit	Deposit	-144.87	-389,610.62
12/10/2021		Deposit	Deposit	-69.50	-389,680.12
12/13/2021		Deposit	Deposit	-388.14	-390,068.26
12/13/2021		Deposit	Deposit	-59.07	-390,127.33
12/13/2021		Deposit	Deposit	-32.75	-390,160.08
12/14/2021		Deposit	Deposit	-9,459.67	-399,619.75
12/14/2021		Deposit	Deposit	-177.38	-399,797.13
12/15/2021		Deposit	Deposit	-382.45	-400,179.58
12/16/2021		Deposit	Deposit	-393.45	-400,573.03
12/17/2021		Deposit	Deposit	-334.92	-400,907.95
12/20/2021		Deposit	Deposit	-522.95	-401,430.90
12/20/2021		Deposit	Deposit	-113.46	-401,544.36
12/21/2021		Deposit	Deposit	-91.95	-401,636.31
12/23/2021		Deposit	Deposit	-2,389.75	-404,026.06
12/23/2021		Deposit	Deposit	-100.00	-404,126.06
12/28/2021		Deposit	Deposit	-9,546.80	-413,672.86
12/28/2021		Deposit	Deposit	-105.00	-413,777.86
12/28/2021		Deposit	Deposit	-62.37	-413,840.23
12/28/2021		Deposit	Deposit	-100.00	-413,940.23
12/29/2021		Deposit	Deposit	-58.85	-413,999.08
12/30/2021		Deposit	Deposit	-36.81	-414,035.89
12/30/2021		Deposit	Deposit	-349.44	-414,385.33
Total Water Sales				-31,944.48	-414,385.33
Total OPERATING REVENUES				-31,944.48	-428,552.33
Total Water Sales Income				-31,944.48	-428,552.33
Contract Services					59,165.15
Accounting Fees					10,945.30
12/21/2021	9527	Sheryl Bosman	bookkeeping	606.00	11,551.30
Total Accounting Fees				606.00	11,551.30
Engineering Support					5,751.25
12/21/2021	9528	Northstar Engineering	Creekside Estates	1,210.00	6,961.25
Total Engineering Support				1,210.00	6,961.25
Legal Fees					19,286.10
12/21/2021	9526	Carter Law Office	Creekside Estates	2,790.00	22,076.10
Total Legal Fees				2,790.00	22,076.10
Management & Administration					23,182.50
Total Management & Administration					23,182.50
Total Contract Services				4,606.00	63,771.15
OPERATING EXPENSES					224,489.75
Administration					221,590.63
Board Stipends					5,200.00
12/21/2021	9508	Kevin Phillips	Dec 2021	100.00	5,300.00
12/21/2021	9509	James M. Doyle	Dec 2021	100.00	5,400.00
12/21/2021	9510	Raymond Cooper	Dec 2021	200.00	5,600.00
Total Board Stipends				400.00	5,600.00

Durham Irrigation District
General Ledger
As of December 31, 2021

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Paid Amount</u>	<u>Balance</u>
District Wages, Taxes, Insur.					27,902.07
Insurance					6,584.89
Total Insurance					6,584.89
Payroll Service Fees					1,079.47
12/03/2021		Paychex		55.19	1,134.66
12/17/2021		Paychex		55.19	1,189.85
Total Payroll Service Fees					110.38
Payroll Tax Expense					1,466.02
12/02/2021		Wages		-71.01	1,395.01
12/03/2021		Payroll Taxes		131.59	1,526.60
12/16/2021		Wages		-90.09	1,436.51
12/17/2021		Payroll Taxes		164.99	1,601.50
12/30/2021		Wages	A/R at 12/31/21 \$36,...	-134.36	1,467.14
12/31/2021		Payroll Taxes		227.76	1,694.90
Total Payroll Tax Expense					228.88
Property Taxes					11.19
Total Property Taxes					11.19
Wages					18,760.50
12/02/2021		Wages		792.00	19,552.50
12/16/2021		Wages		979.00	20,531.50
12/30/2021		Wages	A/R at 12/31/21 \$36,...	1,221.00	21,752.50
Total Wages					2,992.00
Total District Wages, Taxes, Insur.					3,331.26
Fees, Dues, Memberships					8,835.76
12/21/2021	9530	California Special Di...		1,197.00	10,032.76
Total Fees, Dues, Memberships					1,197.00
Office Expense					6,027.51
Meals					27.92
Total Meals					27.92
Postage					2,742.88
12/02/2021		Postalia		150.00	2,892.88
12/27/2021		Postalia		200.00	3,092.88
Total Postage					350.00
Supplies					2,431.71
12/21/2021	9531	Jeannie Trizzino	reimb. supplies	4.28	2,435.99
Total Supplies					4.28
Website Hosting					825.00
12/21/2021	9524	Streamline		75.00	900.00
Total Website Hosting					75.00
Total Office Expense					429.28
Rent					5,056.00
12/21/2021	9520	Camp & McLaughlin	Dec 2021 rent	450.00	5,506.00
Total Rent					450.00
Software Fees					1,220.00
12/21/2021	9525	Sequoyah		100.00	1,320.00
Total Software Fees					100.00

Durham Irrigation District
General Ledger
As of December 31, 2021

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Paid Amount</u>	<u>Balance</u>
Utilities					62,646.93
Garbage					1,289.05
12/21/2021	9523	Recology		118.04	1,407.09
Total Garbage				118.04	1,407.09
Gas & Electric					58,773.67
12/21/2021	9522	PG & E		3,763.78	62,537.45
Total Gas & Electric				3,763.78	62,537.45
Telephone/Internet					2,584.21
12/21/2021	9521	Comcast		375.90	2,960.11
Total Telephone/Internet				375.90	2,960.11
Total Utilities				4,257.72	66,904.65
Water System Maint,Repair,Repl					104,702.36
Regular Operations & Maint					28,309.84
O & M Supplies					16,513.04
12/21/2021	9512	Northgate Petroleum...	generator fuel	240.74	16,753.78
12/21/2021	9514	Michael D. Butler	chlorine	806.67	17,560.45
12/21/2021	9515	USA Blue Book	meter book pages	98.38	17,658.83
Total O & M Supplies				1,145.79	17,658.83
Water Testing Fees					1,696.80
12/21/2021	9513	Pace Analytical Serv...	VOC and Colilert test...	500.00	2,196.80
Total Water Testing Fees				500.00	2,196.80
Weed Management					10,100.00
12/21/2021	9511	JC Hernandez Maint...	Oct & Nov clean-up	1,600.00	11,700.00
Total Weed Management				1,600.00	11,700.00
Total Regular Operations & Maint				3,245.79	31,555.63
Water System Repair & Repl.+					76,392.52
Repairs					9,952.63
12/21/2021	9517	Ferguson Waterworks	5/26/21 Brown St. re...	922.10	10,874.73
Total Repairs				922.10	10,874.73
Repair Supplies					1,075.10
Total Repair Supplies				1,075.10	1,075.10
Contractor					30,583.54
12/21/2021	9516	Brown General Engi...	pressure tank	2,609.71	33,193.25
12/21/2021	9518	R & R Horn	repairs	520.00	33,713.25
Total Contractor				3,129.71	33,713.25
Water Operator					34,781.25
12/21/2021	9529	Michael D. Butler	chlorine	3,140.00	37,921.25
Total Water Operator				3,140.00	37,921.25
Total Water System Repair & Repl.+				7,191.81	83,584.33
Total Water System Maint,Repair,Repl				10,437.60	115,139.96
Total Administration				20,602.86	242,193.49
Bank Service Charges					2,899.12
12/02/2021		Bank Charge		237.36	3,136.48
Total Bank Service Charges				237.36	3,136.48
Total OPERATING EXPENSES				20,840.22	245,329.97

Durham Irrigation District
General Ledger
As of December 31, 2021

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Paid Amount</u>	<u>Balance</u>
NON-OPERATING REVENUE					-850.00
Other Inc					-850.00
Total NON-OPERATING REVENUE					-850.00
NON-OPERATING REVENUE					-301.36
Interest Income					-1.36
12/31/2021		Deposit	Deposit	-0.12	-1.48
Total Interest Income					-0.12
NON-OPERATING REVENUE - Other					-300.00
Total NON-OPERATING REVENUE - Other					-300.00
Total NON-OPERATING REVENUE					-0.12
Special District Projects					4,858.10
Expenses					4,858.10
Agency Fees					195.60
Total Agency Fees					195.60
Development Project Fees					4,662.50
Total Development Project Fees					4,662.50
Total Expenses					4,858.10
Total Special District Projects					4,858.10
TOTAL				0.00	0.00

<u>Acct</u>	<u>Name</u>		<u>Balance</u>	<u>1/1/2022</u> <u>Current</u>	<u>30 Days</u>	<u>60-Days</u>	<u>90-Days</u>
141	Woodward, Billy	2403 Brown St	2,459.32	114.45	147.65	148.45	2,048.77
108	Morris, Paul	9260 Goodspeed St	1,552.34	57.98	77.00	76.13	1,341.23
68	Huitt, Bordin	2549 Burdick Rd	1,301.75				1,301.75
174	McCollam, Ruth	9415 Putney Dr	1,072.03	57.98	71.50	70.63	871.92
212	Kellogg, Deanna	2415 Florida Ln	954.52	44.79	63.60	55.94	790.19
331	Sonsteng, Chimene	9642 Duckling Dr	947.94	50.47	62.08	75.10	760.29
258	Cristofferson, Katie	2539 Burdick Rd	863.25	35.33	96.77	91.19	639.96
243	Tink, Inc.,	9336 Midway	674.55	48.75	58.28	67.00	500.52
80	Walters, Jerry	9391 Midway	652.42	57.98	66.07	65.20	463.17
606	Harris, James	9424 Putney Dr	589.56	31.89	39.49	39.02	479.16
209	Vercruyssen, Rene	9420 Goodspeed St	529.96	34.47	69.69	78.21	347.59
255	Smith, Lance	2383 Faber St	476.41	57.98	63.88	64.16	290.39
683	Seegert, James	9369 La Rose Ct	421.91	45.31	51.63	152.41	172.56
183	Ownby, Karen Koehly	2455 Durham-Dayton Hwy	391.44	35.33	41.16	40.61	274.34
916	Bresson, Christopher & Kimb	9416 Goodspeed St	354.55	34.47	39.88	44.51	235.69
640	Martinez, Jesse & Elisabeth	2466 Tracy Ranch Rd	334.34	47.03	52.92	108.09	126.30
316	Lugenbeel, Paul	2390 Durham St	329.98	33.61	37.77	38.13	220.47
291	Guerra, Diego & Marisa	9665 Teal Ln	325.38	58.21	52.63	80.28	134.26
22	Hait, Jed	2393 Brown St	268.17	49.09	101.32	99.85	17.91
19		Total	\$14,499.82	\$895.12	\$1,193.32	\$1,394.91	\$11,016.47

DURHAM IRRIGATION DISTRICT

4.5

Check Issue Date: 1/18/2022

Cash Balance Date

12/31/2021

Check No.	Stmt Date	Invoice Number	Payee	Invoice Amount	Check Amount	Notes	Financial Category	\$	288,431.67
Stipends									
9532	Stipend Form		Kevin Phillips		\$ 100.00	(1) 01/18 BOD		\$	288,331.67
9533	Stipend Form		Matt Doyle		\$ 100.00	(1) 01/18 BOD		\$	288,231.67
9534	Stipend Form		Raymond Cooper		\$ 100.00	(1) 01/18 BOD		\$	288,131.67
Subtotal Stipend					\$300.00		Subtotal Balance	\$	288,131.67

Regular Water System Maintenance and Operations									
9535	1/5/2022	27896	North Valley Tree Service		\$ 3,400.00	Tree removal		\$	284,731.67
9536	1/3/2022	2200035-28	Pace Analytical Services LLC		\$ 76.80	Colilert testing		\$	284,654.87
937	1/5/2022	489	Higgins Pest and Weed		\$ 800.00	Weed control: Holland, Alley, Library		\$	283,854.87
Subtotal Water Operations					\$4,276.80		Subtotal Balance	\$	283,854.87

Water System Emergency Repair/Replacement									
9538	1/5/2022	1286	Brown General Engineering		\$ 9,437.50	Reissue pmt; previously pd on 11/2021 warrant. Put stop pmt on CK#9492 dtd 11/16/2021.		\$	274,417.37
9539	12/20/2021	1682378	Ferguson Waterworks		\$ 528.75	Durham Dayton leak repair		\$	273,888.62
9540	12/30/2021	4252	Sierra Water Utility		\$ 2,751.44	Durham Dayton leak repair; chlorine		\$	271,137.18
9541	12/20/2021	2112-018167	Tozier's True Value		\$ 8.01	Durham Dayton leak repair		\$	273,880.61
Subtotal Water System Repair					\$12,725.70		Subtotal Balance	\$	271,129.17

Check No.	Stmt Date	Invoice Number	Payee	Invoice Amount	Check Amount	Notes	Financial Category		
Utility & Supplies									
9542	1/1/2022	Jan-22	Camp & McLaughlin		\$ 450.00	January Rent		\$	270,679.17
9543	1/10/2022		Comcast		\$ 179.64	01/15-02/14/2022 Internet and Phone Service		\$	270,499.53
9544	12/28/2021		PG&E	\$ 77.66	\$ 3,677.44	9418 Midway #C (Office)(0596196710-5)		\$	266,822.09
	12/28/2021		PG&E	\$ 1,592.31		Durham Dayton Rd 20'W (5773099695-6)		\$	266,822.09
	12/28/2021		PG&E	\$ 1,847.20		Holland Ave E/S & 500S Serviss (6812590736-7)		\$	266,822.09
	12/28/2021		PG&E	\$ 137.27		Holland Ave S 300' (7938916943-8)		\$	266,822.09
	12/28/2021		PG&E	\$ 23.00		9389 Goodspeed St (9856464053-5)		\$	266,822.09
9545	12/31/2021	39398409	Recology		\$ 118.06	garbage service (Well 5)		\$	266,704.03
9546	12/31/2021		Sequoyah Software		\$ 100.00	billing software		\$	266,604.03
9547	12/27/2021	4863-1	Signs & Graphic Design		\$ 821.72	Deposit on drop box signage		\$	265,782.31
online debit	1/10/2022	9907483070	Staples		\$ 251.20	Office supplies		\$	265,531.11

DURHAM IRRIGATION DISTRICT

9548	1/1/2022	460814F9-0014	Streamline	\$ 75.00	website host	\$ 265,456.11
online debit	1/3/2022	2021-122701	Paychex	\$ 55.19	payroll fees	\$ 265,400.92
online debit	1/14/2022	2022-011001	Paychex	\$ 160.44	payroll fees; year-end handling	\$ 265,240.48
online debit	12/23/2021		FP Mailing Solutions	\$ 200.00	postage (online download)	\$ 265,040.48
Subtotal Utility				\$6,088.69	Subtotal Balance	\$ 265,040.48

Check No.	Stmt Date	Invoice Number	Payee	Invoice Amount	Check Amount	Notes	Financial Category
District Administration, Operations & Management							
Payroll & Insurance							
online debit	12/31/2021	-	Withholdings - Trizzino	\$ 227.76			\$ 264,812.72
online debit	1/14/2022	-	Withholdings - Trizzino	\$ 197.65			\$ 264,615.07
online debit	12/30/2021	-	Employee - Trizzino	\$ 1,086.64	Administrative Support		\$ 263,528.43
online debit	1/13/2022	-	Employee - Trizzino	\$ 870.84	Administrative Support		\$ 262,657.59
Contractors							
837	1/1/2022	7868	Sheryl Bosman	\$ 837.00	Bookkeeping Services		\$ 263,778.07
9550	1/5/2022	78433	NorthStar	\$ 990.00	Pressure Tank Project - \$660.00 Meetings - \$110.00 Operational Support - \$220.00		\$ 262,941.07
Water Operations							
9551	1/1/2022	4256	Sierra Water Utility	\$ 3,140.00	Water Operator Services		\$ 259,801.07
Subtotal Admin. Ops. & Mgmt.				\$7,349.89	Subtotal Balance	\$ 257,690.59	

Check No.	Stmt Date	Invoice Number	Payee	Invoice Amount	Check Amount	Notes	Financial Category
Agency Fees, Association Dues & Reimbursables							
Fees & Dues							
online debit	1/3/2022	-	PaySafe/Paystation Fee	\$ 219.44	"mtot" on bank statement		\$ 259,581.63
9552	12/22/2021	SM-1033194	State Water Resources Control Board	\$ 3,994.86	Water system annual fees - 7/1/2021-6/30/2022		\$ 255,586.77
online debit	1/5/2022	1000-590-540	State Compensation Insurance Fund	\$ 119.64	PY 2021 Payroll report charge - 01/01/2021-01/01/2022		\$ 255,467.13
online debit	1/12/2022	1000-593-164	State Compensation Insurance Fund	\$ 66.73	PY 2022 surcharges - 01/01/2022-01/01/2023		\$ 255,400.40
online debit	1/13/2022	1000-593-164	State Compensation Insurance Fund	\$ 1,005.36	PY 2021		\$ 254,395.04
Reimbursable Payments							
9553	12/16/2021		Jeannie Trizzino	\$ 104.93	Zoom - 12-month business acct		\$ 255,295.47
Subtotal Fees & Reimbursables				\$5,510.96	Subtotal Balance	\$ 252,179.63	

Other Expenses							
-			NONE				\$ 252,179.63
Other Expenses				\$0.00	Subtotal Balance	\$ 252,179.63	

DURHAM IRRIGATION DISTRICT

Check No.	Stmt Date	Invoice Number	Payee	Invoice Amount	Check Amount	Notes	Financial Category
Development Projects							
		Contractor			Project		
		NONE					\$ 252,179.63
		Subtotal Development Projects			\$0.00		Subtotal Balance \$ 252,179.63
SUBTOTAL PAYMENTS					\$36,252.04		
							Subtotal Remaining Balance \$ 252,179.63
							Check Refund/Cancelled Register Total
							TOTAL REMAINING BALANCE \$ 252,179.63

Petty Cash

				\$ -
		Cash on Hand		\$ 100.00
		Balance Remaining On Hand		\$ 100.00

Check / Payment Refund / Cancel or Void Check Register

Date	CK/Pmt Refund	Status	Paid to	Check Amount	Notes
11/16/2021	9492	LOST	Brown General Engineering	\$9,437.50	Check lost; stop payment placed on 1/5/2022. Check reissued - see above under "water system repair."

Director Signature _____
Date _____

Director Signature _____
Date _____

Deposit Register

Date	Deposit	Deposit Amount	Other Notes
1-Dec-21	Cash/Check Deposit	\$ 712.52	
7-Dec-21	Cash/Check Deposit	\$ 4,886.39	
14-Dec-21	Cash/Check Deposit	\$ 9,459.67	
28-Dec-21	Cash/Check Deposit	\$ 9,546.80	



Executive Order Extends Remote Meeting Sunset for Student Body Organizations, State Agencies; Excludes Special Districts

By Marcus Detwiler posted 16 hours ago

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On the evening of Wednesday, January 5, 2022 Governor Gavin Newsom issued [Executive Order N-1-22](#), extending the Brown Act provisions of Assembly Bill 361 (R. Rivas, 2021) related to **state agencies**, but not special districts and other local agencies. AB 361 allows public agencies to meet remotely as they did under the Governor's earlier Executive Orders related to COVID-19, Orders which have since been rescinded.

The Governor's Executive Order extends specific portions of AB 361, namely the provisions related to [California Education Code § 89305.6](#) (the Gloria Romero Open Meetings Act of 2000, relating to student body organizations) as well as [California Government Code § 11133](#), relating to state agencies under the [Bagley-Keene Open Meeting Act](#).

Given that the Governor's Executive Order N-1-22 **does not extend** the provisions of the [Ralph M. Brown Act](#), special districts and other local agencies like cities and counties continue to observe the original sunset of AB 361's provisions: January 1, 2024. Districts have until this date to continue to meet under the remote teleconferencing procedures established by AB 361.

#COVID-19

Chat-How Can We Help?





CSDA Finance Corporation



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For AP Use [CK# / Date: _____]

Hardcopy File
 Electronic File
 Board Agenda File
 Board Date: 1/18/2022

6.2

December 20, 2021

Ms. Kamie Loeser, General Manager
Durham Irrigation District
PO Box 98
Durham, CA 95938-0098

Dear Ms. Loeser:

This year's municipal bond issuance is rapidly approaching the record set in 2020! Last year, a new record was set for the total volume of municipal bond issuance. Over \$474 billion in municipal bonds was issued by state and local governments taking advantage of historically low interest rates while making up for lost revenue related to COVID shutdowns.

Interest rates are still very low. Current rates in the public bond market are 1.50% for 10 years, around 2.25% for 20 years, and 2.50% for 30 years. Rates this low used to be obtainable only from government lending programs.

What about those government loans? Public agencies still get the lowest interest rates from state and federal lending programs, but typically the process takes longer and is more cumbersome than the public finance market. Some programs take the form of reimbursement loans which can force the public agency to seek interim financing. On the other hand, the public finance market can provide low-cost funding upfront and the process to accessing those funds is more streamlined and with fewer limitations or special qualifications.

What does this mean to your district? For special districts well-positioned to issue debt, the interest rate environment has never been more inviting. Timing could not be better for the financing of new projects and refinancing of older debt.

Make CSDA Finance Corporation your first call! CSDA Finance Corporation has a 30-year track record in providing special districts with efficient and cost-effective financing options. So far this year we've facilitated financings totaling more than \$64.2 million for a wide variety of projects, large and small, including:

- Administration buildings
- Water tank projects
- Sewer extensions
- Park development
- Vehicle/equipment purchases
- Energy projects
- Land acquisitions
- Refinancing of prior debt

Hundreds of districts just like yours have turned to the CSDA Finance Corporation for responsive service, competitive rates, and flexible terms. If you have a financing need, simply complete the enclosed form, return it to our offices, and we'll get right to work. Call 877.924.2732 or visit www.csdafinance.net today.

Best regards,

Neil McCormick
Chief Executive Officer

CSDA Finance Corporation

1112 I Street, Suite 200
Sacramento, CA 95814
tel: 877.924.2732
www.csdafinance.net

A proud California Special Districts Alliance partner

California Special Districts Association
1112 I Street, Suite 200
Sacramento, CA 95814
toll-free: 877.924.2732
www.csda.net

Special District Risk Management Authority
1112 I Street, Suite 300
Sacramento, CA 95814
toll-free: 800.537.7790
www.sdrma.org



CSDA Finance Corporation Quote Request Form

CSDAFC

For a no-cost, no-obligation quote, please complete and return this form.

Today's Date: _____

Contact Name: _____ Title: _____

District Name: _____

Address: _____

Phone: _____ Email: _____

Description of District Services: _____

Description of Proposed Project: _____

Estimated Amount Needed: _____ Date Funds Needed: _____

Desired Length of Term: _____

Other firms contacted re: this financing: _____

To expedite the process, you may submit the following items with this questionnaire:

_____ Last three years audited financials _____ Current year budget

Please return quote request form to:
CSDA Finance Corporation
1112 I Street, Ste. 200, Sacramento, CA 95814
fax: 916.520.2468
email: cathrinel@csda.net

Visit www.csdafinance.net for more information or to submit your request online. Thank you!

6.3



Letter ID: L0706626832
Issued Date: December 23, 2021
Mail Date: January 3, 2022
Account ID: 944-0411-8
1505376256_P2051_E2043

DURHAM IRRIGATION DISTRICT
PO BOX 98
DURHAM CA 95938-0098

NOTICE OF FORM DELINQUENCY

Why you are being contacted:

You are being contacted because the Employment Development Department (EDD) records show you have not filed the following return(s)/report(s) for the period ending September 30, 2021:

Quarterly Contribution Return and Report of Wages, DE 9

What you must do:

You must electronically file these return(s)/report(s) even if you did not employ any persons during that time to comply with the e-file and e-pay mandate. You can file online using e-Services for Business at edd.ca.gov/e-Services_for_Business. For more information on this mandate, visit edd.ca.gov/EfileMandate. You may disregard this notice if you have recently complied with this written demand.

What will happen if you do not comply:

You may be charged a penalty of 15 percent on total unpaid employer contributions and withholdings unless the return/report is filed pursuant to Section 1112.5 of the California Unemployment Insurance Code within 60 days from the original due date of the return/report.

You may contact the EDD at 1-855-866-2656 if you have questions.

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For AP Use [CK# / Date: _____] Board Date: ~~12/18~~ 1/18/2022



APPLICATION FOR ESSENTIAL USE CUSTOMER STATUS

Durham Irrigation District	PGE Acct: 577309695-6
Billing Name	PGE Service Agmt: 5773099274 Electric Service ID No.

PO Box 98	Durham	CA	95938
Billing Address	City	State	Zip

Durham Dayton Rd 20'W	Durham	CA	95938
Service Address	City	State	Zip

info@didwater.org	530-343-1594
E-mail Address	Daytime Phone No.

Please complete all four sections of this Application if the facility at the service address above provides one of the public health, safety, or security services described in detail on the attached "Essential Use Customer Classification and Priority System for Rotating Outages".

1. Check the box that most accurately represents the services provided at this facility (choose one):

- | | |
|---|--|
| <input type="checkbox"/> Fire, police, prison services | <input type="checkbox"/> Radio & TV emergency broadcasting station |
| <input type="checkbox"/> Government national defense agencies | <input type="checkbox"/> Rail rapid transit systems as approved by CPUC |
| <input type="checkbox"/> Acute care hospital or licensed skilled nursing facility | <input type="checkbox"/> Transmission-level net generators |
| <input type="checkbox"/> Communication utility | <input type="checkbox"/> Petroleum refineries and vital ancillary facilities |
| <input type="checkbox"/> Air or sea traffic control or navigation | <input type="checkbox"/> Electric utility facilities and fuel transportation |
| <input type="checkbox"/> None of the above | <input checked="" type="checkbox"/> Water or sewage treatment facility |

2. The facility (choose one):

- has backup generation that *can* adequately support critical load for up to two hours.
- has backup generation that *cannot* adequately support critical load for up to two hours.
- does *not* have backup generation.

3. Please briefly describe how the electricity supplied to the referenced facility is used to support public health, safety and security. (Attach additional pages if necessary)

Essential - This is the District's primary pump supplying drinking water to Durham Irrigation District customers.

4. I certify that the above information accurately describes the facility and Service ID Number referenced above.

Signature Jeannie Trizzino
 Print Name Jeannie Trizzino
 Position/Title Administrative Assistant
 Date December 21, 2021

Please send this form to:
EssentialCustomer@pge.com

Pacific Gas and Electric Company
 Rotating Outage Representative
 245 Market Street, Mail code N8C
 San Francisco, CA 94105

† Information collected on this form is used in accordance with PG&E's Privacy Policy. The Privacy Policy is available at pge.com/privacy.



APPLICATION FOR ESSENTIAL USE CUSTOMER STATUS

Durham Irrigation District		PGE Acct: 6812590736-7	
Billing Name		Electric Service ID No.	
PO Box 98	Durham	CA	95938
Billing Address		City	State Zip
Holland Ave E/S & 500ft S/Serviss St	Durham	CA	95938
Service Address		City	State Zip
info@didwater.org		530-343-1594	
E-mail Address		Daytime Phone No.	

Please complete all four sections of this Application if the facility at the service address above provides one of the public health, safety, or security services described in detail on the attached "Essential Use Customer Classification and Priority System for Rotating Outages".

1. Check the box that most accurately represents the services provided at this facility (choose one):

- | | |
|---|--|
| <input type="checkbox"/> Fire, police, prison services | <input type="checkbox"/> Radio & TV emergency broadcasting station |
| <input type="checkbox"/> Government national defense agencies | <input type="checkbox"/> Rail rapid transit systems as approved by CPUC |
| <input type="checkbox"/> Acute care hospital or licensed skilled nursing facility | <input type="checkbox"/> Transmission-level net generators |
| <input type="checkbox"/> Communication utility | <input type="checkbox"/> Petroleum refineries and vital ancillary facilities |
| <input type="checkbox"/> Air or sea traffic control or navigation | <input type="checkbox"/> Electric utility facilities and fuel transportation |
| <input type="checkbox"/> None of the above | <input checked="" type="checkbox"/> Water or sewage treatment facility |

2. The facility (choose one):

- has backup generation that *can* adequately support critical load for up to two hours.
- has backup generation that *cannot* adequately support critical load for up to two hours.
- does *not* have backup generation.

3. Please briefly describe how the electricity supplied to the referenced facility is used to support public health, safety and security. (Attach additional pages if necessary)

No backup power, but has natural gas engine with mechanical drive and can operate system in that way; this pump is essential for maintaining system pressure during peak demand.

4. I certify that the above information accurately describes the facility and Service ID Number referenced above.

Signature Jeannie Trizzino
 Print Name Jeannie Trizzino
 Position/Title Administrative Assistant
 Date December 21, 2021

Please send this form to:
EssentialCustomer@pge.com

Pacific Gas and Electric Company
 Rotating Outage Representative
 245 Market Street, Mail code N8C
 San Francisco, CA 94105



APPLICATION FOR ESSENTIAL USE CUSTOMER STATUS

Durham Irrigation District		PGE Acct: 7938916943-8	
Billing Name		Electric Service ID No.	
PO Box 98	Durham	CA	95938
Billing Address		City	State Zip
Holland Ave S/300' Serviss St	Durham	CA	95938
Service Address		City	State Zip
info@didwater.org		530-343-1594	
E-mail Address		Daytime Phone No.	

Please complete all four sections of this Application if the facility at the service address above provides one of the public health, safety, or security services described in detail on the attached "Essential Use Customer Classification and Priority System for Rotating Outages".

1. Check the box that most accurately represents the services provided at this facility (choose one):

- | | |
|---|--|
| <input type="checkbox"/> Fire, police, prison services | <input type="checkbox"/> Radio & TV emergency broadcasting station |
| <input type="checkbox"/> Government national defense agencies | <input type="checkbox"/> Rail rapid transit systems as approved by CPUC |
| <input type="checkbox"/> Acute care hospital or licensed skilled nursing facility | <input type="checkbox"/> Transmission-level net generators |
| <input type="checkbox"/> Communication utility | <input type="checkbox"/> Petroleum refineries and vital ancillary facilities |
| <input type="checkbox"/> Air or sea traffic control or navigation | <input type="checkbox"/> Electric utility facilities and fuel transportation |
| <input type="checkbox"/> None of the above | <input checked="" type="checkbox"/> Water or sewage treatment facility |

2. The facility (choose one):

- has backup generation that *can* adequately support critical load for up to two hours.
- has backup generation that *cannot* adequately support critical load for up to two hours.
- does *not* have backup generation.

3. Please briefly describe how the electricity supplied to the referenced facility is used to support public health, safety and security. (Attach additional pages if necessary)

Secondary pump supplying drinking water to Durham Irrigation District customers. Not essential, but helpful for maintaining system integrity.

4. I certify that the above information accurately describes the facility and Service ID Number referenced above.

Signature
 Print Name Jeannie Trizzino
 Position/Title Administrative Assistant
 Date December 21, 2021

Please send this form to:
EssentialCustomer@pge.com

Pacific Gas and Electric Company
 Rotating Outage Representative
 245 Market Street, Mail code N8C
 San Francisco, CA 94105

† Information collected on this form is used in accordance with PG&E's Privacy Policy. The Privacy Policy is available at pge.com/privacy.

APPLICATION FOR ESSENTIAL USE CUSTOMER STATUS

Durham Irrigation District		PGE Acct: 9856464057-5	
Billing Name		Electric Service ID No.	
PO Box 98	Durham	CA	95938
Billing Address		City	State Zip
9389 Goodspeed St	Durham	CA	95938
Service Address		City	State Zip
info@didwater.org		530-343-1594	
E-mail Address		Daytime Phone No.	

Please complete all four sections of this Application if the facility at the service address above provides one of the public health, safety, or security services described in detail on the attached "Essential Use Customer Classification and Priority System for Rotating Outages".

1. Check the box that most accurately represents the services provided at this facility (choose one):

- | | |
|---|---|
| <input type="checkbox"/> Fire, police, prison services
<input type="checkbox"/> Government national defense agencies
<input type="checkbox"/> Acute care hospital or licensed skilled nursing facility
<input type="checkbox"/> Communication utility
<input type="checkbox"/> Air or sea traffic control or navigation
<input type="checkbox"/> None of the above | <input type="checkbox"/> Radio & TV emergency broadcasting station
<input type="checkbox"/> Rail rapid transit systems as approved by CPUC
<input type="checkbox"/> Transmission-level net generators
<input type="checkbox"/> Petroleum refineries and vital ancillary facilities
<input type="checkbox"/> Electric utility facilities and fuel transportation
<input checked="" type="checkbox"/> Water or sewage treatment facility |
|---|---|

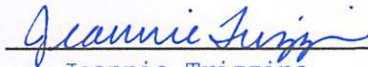
2. The facility (choose one):

- has backup generation that *can* adequately support critical load for up to two hours.
- has backup generation that *cannot* adequately support critical load for up to two hours.
- does *not* have backup generation.

3. Please briefly describe how the electricity supplied to the referenced facility is used to support public health, safety and security. (Attach additional pages if necessary)

Secondary pump supplying drinking water to Durham Irrigation District customers. Not as essential as accounts 5773099695-6 and 6812590736-7, but helpful for maintaining system integrity.

4. I certify that the above information accurately describes the facility and Service ID Number referenced above.

Signature 
 Print Name Jeannie Trizzino
 Position/Title Administrative Assistant
 Date December 21, 2021

Please send this form to:
EssentialCustomer@pge.com

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 245 Market Street, Mail code N8C
 San Francisco, CA 94105

New Cal/OSHA COVID-19 Requirements take effect January 14, 2022

December and January have brought on important revisions to the Cal/OSHA COVID-19 Emergency Temporary Standard (ETS). Cal/OSHA has updated its [FAQs on COVID-19 Prevention Emergency Temporary Standards](#) (ETS) to incorporate new [guidance from the California Department of Public Health \(CDPH\) on isolation and quarantine periods](#). These requirements will take effect on **January 14, 2022**.

The primary updates are highlighted below. We have included a brief overview and relevant links for each category. We have also updated our COVID-19 Prevention Program template to reflect the most current requirements. It is also available under the Quick Links drop down in the COVID-19 Information section.

Reduction In Isolation/Quarantine Periods

The ETS Return To Work Criteria section addresses isolation requirements for employees who test positive for COVID-19 and employees who are exposed to a positive COVID-19 case. Cal/OSHA has revised the ETS to ensure consistency with current [CDPH Isolation/Quarantine Guidelines](#). The ETS will automatically update when the CDPH guidelines are revised.

Most notably are the isolation/quarantine timeframes which start at five (5) days. In addition, there are significant changes that address vaccination and booster status, masking, physical distancing, self-monitoring, and other factors. We recommend a thorough review of the guidelines to ensure members understand the requirements for their specific workplace.

Face Masking Requirements

Current CDPH guidelines require all individuals in all indoor public settings to wear masks, regardless of vaccination status from December 15, 2021, through February 15, 2022. Go to [CDPH Guidance for Use of Face Masks, January 5, 2022](#) for additional information.

Face Covering Definition

Cal/OSHA's definition of a face covering has been updated. Face coverings include surgical masks, medical procedure masks, a respirator worn voluntarily (i.e.: N95), or a tightly woven fabric or non-woven material of at least two layers that completely covers the nose, mouth, and chin and is secured to the head with ties, ear loops, or elastic bands that go behind the head with no large gaps on the outside of the face. Face coverings do not include scarfs, ski masks, balaclavas, bandanas, turtlenecks, collars, or single layer of fabric. See [Title 8 CCR 3205](#) for the complete definition.

COVID-19 Testing Requirements

Employers are now required to make COVID-19 testing available at no cost and during paid time to all employees, including those who were fully vaccinated before a "close contact" with a COVID-19 case occurred, even if they are asymptomatic. During outbreaks and major

outbreaks, employers must now make weekly testing (outbreaks) or twice-weekly testing (major outbreaks) available to asymptomatic fully vaccinated employees in the exposed group.

COVID-19 Testing Types

The CDPH indicates “an antigen test, nucleic acid amplification test (NAAT) or LAMP test are acceptable, however, it is recommended that persons use an antigen test for ending isolation. Exposed persons who were infected with SARS-CoV-2 within 90 days prior to their current exposure should also use an antigen test. Use of Over-the-Counter tests are also acceptable to end isolation or quarantine.” Go to [CDPH Updated Testing Guidance](#) for additional information.

For questions or additional information contact Enriqueta (Henri) Castro, SDRMA Safety & Loss Prevention Manager, at hcastro@sdrma.org or 916.231.4135.

Month:			
Date	Task Description/Notes	Regular Hrs and Duties (M-F)	After Hrs
12/1/21	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak. Finished paint project at Library site.	2.50	
12/2/21	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak. Greased top bearing. Ordered hydrant caps for leaking hydrants. Installed meter at 9604 Southwind Ct. (WK#113)	2.25	
12/3/21	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak. Topped oil of at Holland, Greased top bearing at Holland. Located meter at 9330 Holland. (WK# 118) Topped oil of at Library site. Scheduled Brown to repair service line leak for 2372 Faber St.	1.75	
12/6/21	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak.	1.75	
12/7/21	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak.	1.75	
12/8/21	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak. Hung notices for Friday job.	2.50	
12/9/21	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak.	1.75	
12/10/21	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak. Replaced meters at 2404 & 2406 Campbell St. (WK#116 & 117) Investigated parcels on Midway.	3.50	
12/13/21	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak.	1.75	
12/14/21	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak. Responded to leak at 2540 Durham Dayton Highway. 4 inch AC pipe has been crushed by a 50+ year old Oak tree. Scheduled Brown to repair on Friday.	1.75	1.50
12/15/21	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak. Cleared a pathway for Brown to get to leak. Lot was over grown. Exposed possible leak a little further. Can not locate source without more excecavation.	2.50	
12/16/21	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak. Passed out notices for Friday job.	2.25	

Date	Task Description/Notes	Regular Hrs and Duties (M-F)	After Hrs
12/17/21	<p>Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak. Met with Brown to repair service line leak at 2372 Faber St. 6 inch steel pipe have pin hole leak at corp stop. Repaired, pressurized, checked for leaks and back filled.</p> <p>Addressed leak at 2540 Durham Dayton Hwy. Brown used VAC trailer to expose leak further. Leak is coming from directly under the Oak tree. Will need to run bypass around tree to repair. Bypass will have to ran outside possible prescriptive easement onto Durham High School's grounds. Obtained verbal confirmation from three different sources including School Superintendent, Head of Maintainence and Grounds Keeper to run pipeline into Durham Highschool. School Super requests that the District draft up something in writing releasing the school of any liability for maintainence on the pipe line.</p>	8.00	
12/18/21	<p>Checked on leak at 2540 Durham Dayton Hwy. Leak is flooding behind customers property line. Not effecting any other customers property aside from 2540 Durham Dayton. Lowered system pressure to avoid excess water waste.</p>		1.50
12/19/21	<p>Checked leak. Still no customers effected. Filled sand bags and stacked to divert water from entering customers yard at 2540 Durham Dayton. Passed out notices for pipeline repair Monday.</p>		3.00
12/20/21	<p>Performed daily checks, checked lubrication of all pumps. Met with Brown Engineering to fix leak at 2540 Durham Dayton Hwy. Plumbed in 2 separate risers on each side of Oak with blow offs to relief valves to bleed air off. Poured concrete thrust blocks behind risers. Concrete will need a minimum of 8 hrs to set before pressurizing line. Connected homes via garden hose and shut services off at main to prevent water back feeding line and provide temp usable water through the night. Supplied all 16 homes effected by shut down with 3-5 gallons of bottled water and instructed home owners not to consume water.</p>	11.00	
12/21/21	<p>Performed daily checks, checked lubrication of all pumps. Repressurized lines. Bled air and flushed before line thoroughly. Disconnected temp water and restored service to customers. Rotated pumps back to standard rotation. Responded to work low pressure complaints at 2534(WO #140) and 2530(WO #141) Durham Dayton Hwy. Customers had sand in their aerators from repair.</p>	4.50	

Date	Task Description/Notes	Regular Hrs and Duties (M-F)	After Hrs
12/22/21	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak.	1.75	
12/23/21	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak.	1.75	
12/24/21	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak.	1.75	
12/27/21	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak.	1.75	
12/28/21	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak.	1.75	
12/29/21	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak.	1.75	
12/30/21	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak. Pulled monthly Bacti samples and delivered them to Basic Lab, Inc.	2.00	
12/31/21	Performed daily checks, checked lubrication of all pumps. Checked progress of Brown-Faber leak.	1.75	
Total Regular Hours		63.75	
Total Extra Regular Hours over 48 hrs/month, excluding meter reading		15.75	
Total Additional After Hours			6.00
	Meter Reading		
Signature:	<i>Michael Butler</i>		
Title:	Operator		

Work Order Statistics
01/01/2021 thru 01/31/2022

1/10/2022

<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	3	3	33	126
2021	10	24	6	18	42	99
2021	11	2		2	0	69
2021	12	12	2	10	0	42
2022	01	2		2	0	21
		46	11	35		

5 Items

<u>Order No</u>	<u>Tap</u>	<u>Issued</u>	<u>Completed</u>	<u>Name</u>	<u>Assigned to</u>	<u>Location</u>
104	508	9/29/21		R John Pyle	Water Operator	2338 Brown St
Read Seq 300002 040-232-004 Loc ID 040-232004 Meter broken. First reported by water operator 7/2021.						
108	312	9/30/21		R Kevin Phillips	Water Operator	9478 Dillon Ct
Read Seq 601302 039-540-004 Loc ID 039-540004 9/30/2021 - replace meter						
109	918	10/5/21		R Camp & McLaughlin	Water Operator	9408 Goodspeed St
040-213-004 Loc ID 040-213004 Install meter						
110	107	10/5/21		R Renea Tamietti	Water Operator	2360 Faber St
Read Seq 200005 040-223-011 Loc ID 040-223011 Customer reported leaking hydrant in alley adjacent to her property. Transmitted issue to water operator.						
111	933	10/13/21		R Andrea and Marcus Mahling	Water Operator	9287 Holland Ave
APN 039-460-048 Loc ID 039-460048 10/13/2021 jlt: Install meter; convert from flat rate acct.						
112	920	10/13/21		R Ilukowicz & Leach	Water Operator	2542 Durham-Dayton
APN 039-450014 Loc ID 039-450014 Install meter 9/26/2021 - water operator reports no access. 10/26/2021 - blank; no meter. Need to install meter.						
114	936	10/27/21		R Devin Fosdick	Water Operator	2390 Brown St
APN 040-231-020 Loc ID 040-231020 Install water meter.						

<u>Order No</u>	<u>Tap</u>	<u>Issued</u>	<u>Completed</u>	<u>Name</u>	<u>Assigned to</u>	<u>Location</u>
115	102	10/28/21	R	Albert Amator	Water Operator	2400 Campbell St
		Read Seq 215011 040-221-017 Loc ID 040-221017				cannot locate meter.
119	201	10/28/21	R	Henry Mattei	Water Operator	2425 Durham St
		Read Seq 215002 040-221-001 Loc ID 040-221001				meter not working; estimated readings since 5/26/2020.
121	916	10/28/21	R	Christopher & Kimber Bresson	Water Operator	9416 Goodspeed St
		Read Seq 500014 040-213-007 Loc ID 040-213007				meter not working; estimated readings since 5/26/2021.
122	506	10/28/21	R	Bruce Hart	Water Operator	9499 Dillon Ct
		Read Seq 601308 039-540-018 Loc ID 039-540018				meter not working; estimated readings since 5/26/2020.
125	673	10/28/21	R	Cliff & Kristine Keene	Water Operator	2315 Via Calle Ct
		Read Seq 901048				Meter may be bad. Same reading in two consecutive months. (Bk 2-37)
126	500	10/28/21	R	Kari Billson	Water Operator	9341-C Midway
		Read Seq 300016 040-224-002 Loc ID 040-224002				Meter not working; no change since 5/2020.
127	94	10/28/21	R	Courtney Willows	Water Operator	2378 Faber St
		Read Seq 213013 040-223-024 Loc ID 040-223024				Cannot locate water meter. Estimated readings since 5/2020.

<u>Order No</u>	<u>Tap</u>	<u>Issued</u>	<u>Completed</u>	<u>Name</u>	<u>Assigned to</u>	<u>Location</u>
128	146	10/28/21		R David & Katrina Jessen	Water Operator	2411 Brown St
Read Seq 209006 040-233-013 Loc ID 040-233013 Meter not working; estimated readings since 3/2021.						
129	141	10/28/21		R Billy Woodward	Water Operator	2403 Brown St
Read Seq 209010 040-233-015 Loc ID 040-233015 1. unable to access meter because of dogs or possibly because cannot locate it. Need to check with water operator. 2. High AR - negotiated with administrative assistant.						
130	188	10/28/21		R Victor/Rosie Lopez	Water Operator	2345 Florida Ln
Read Seq 105002 040-240-054 Loc ID 040-240054 Meter not working or not accessible. Need to locate.						
131	187	10/28/21		R Gabriel Dawson	Water Operator	2363 Florida Ln
Read Seq 105005 040-240-009 Loc ID 040-240009 meter not working; estimated readings since 7/2021.						
132	178	10/28/21		R Brett Lavorko	Water Operator	9255 Goodspeed St
Read Seq 100001 040-240-014 Loc ID 040-240014 Notify owner/resident of access issues regarding meter. Need to establish clarity on the issue with water operator, then contact owner and advise.						
133	209	10/28/21		R Dominic Vannucci and Sarah Bilich	Water Operator	9420 Goodspeed St
Read Seq 500012 040-213-006 Loc ID 040-213006 New meter recommended.						
134	646	11/17/21		R Brian Ring	Administrative Assistan	9470 Van Ness Way

<u>Order No</u>	<u>Tap</u>	<u>Issued</u>	<u>Completed</u>	<u>Name</u>	<u>Assigned to</u>	<u>Location</u>
		Read Seq 901021				
		Need to research APN for this connection.				
135	257	11/29/21		R John & Christy Patterson	Water Operator	2368 Florida Ln
		Read Seq 209009 040-233-019 Loc ID 040-233019				
		Unable to access meter because of dogs or possibly because cannot locate it. Need to check with water operator.				
136	264	12/1/21		R Ken Piercy	Water Operator	9243 Goodspeed St
		Read Seq 100012 040-240-017 Loc ID 040-240017				
		Meter access issues.				
137	173	12/1/21		R John Staples	Water Operator	2381 Durham St
		Read Seq 200015 040-221-011 Loc ID 040-221011				
		Meter access issues - dog.				
138	124	12/6/21		R Ethan Withrow	Mike Butler	2387 Durham St
		Read Seq 200013 040-221-009 Loc ID 040-221009				
		Flat rate account, but should be a metered account after having a meter installed. Owner has paid the new meter fee.				
139	11	12/16/21		R Sandra Atteberry	Water Operator	9227 Midway
		Read Seq 104008 040-250-033 Loc ID 040-250033				
		12/16/2021 jlt: Sandra Atteberry, owner, came in to note that her water pressure was low and would like to have water operator stop by and check, and is no rush. OK to call. She mentioned that her account has meters installed, but never connected. Advised I would set up work order for water operator to check on the situation. mobile: (530)680-0124 land: (530)345-1601				
142	938	12/28/21		R Martin Van Gundy	Water Operator	9383 Midway A
		APN 040-215-016 Loc ID 040-215016				
		Install 3/4" meter for new account.				

<u>Order No</u>	<u>Tap</u>	<u>Issued</u>	<u>Completed</u>	<u>Name</u>	<u>Assigned to</u>	<u>Location</u>
143	939	12/28/21		R Martin Van Gundy		9383 Midway B
APN 040-215-017 Loc ID 040-215017 Install new meter for 3/4" connection.						
144	940	12/28/21		R Durham Gun Shop		9385 Midway
APN 040-215-018 Loc ID 040-215018 Install 3/4" meter for new connection.						
145	910	12/28/21		R Bethany and Samuel Casale	water operator	2398 Durham St
040-214-012 Loc ID 040-214012 Does meter need replacing? Estimated readings since at least May 2020.						
146	812	12/28/21		R Richard Schell	Water Operator	9587 Sunsup Ln
Loc ID 039-540046 Does meter need replacing?						
147	59	22/21		R Susan Clements	Water Operator	2407 Faber St
Read Seq 211008 040-231-004 Loc ID 040-231004 Logging an old message from this customer (Susan Clements) from 09/2021 regarding two matters:						
1. a puddle forming around the fire hydrant in the alley behind her house. It's not on her property, but she wanted to alert the District to a leak in its system.						
2. At the same time she also had a major complaint regarding trash in the alley from her neighbor, which is not District-related per se, but she requested that the District contact the owner of the derelict property as the debris impacts the District's ability to access and maintain its system.						
Please advise on status of each item - are they resolved?						
148	22	12/30/21		R Jed Hait	Water Operator	2393 Brown St
Read Seq 209014 040-233-017 Loc ID 040-233017 Repeated estimated readings; need to clarify with water operator if this is a meter issue, an access issue, or something else.						
149	934	1/10/22		R Angela and Nathan Miller	Water Operator	9602 Southwind Ct

Order No Tap Issued Completed Name Assigned to Location

APN 039-540-049
Loc ID 039-540049

Owner called to request a letter from the District to specify the static pressure of the District's system for his plumber, who is in the process of installing/setting up the fire protection system for the house, which is under construction.

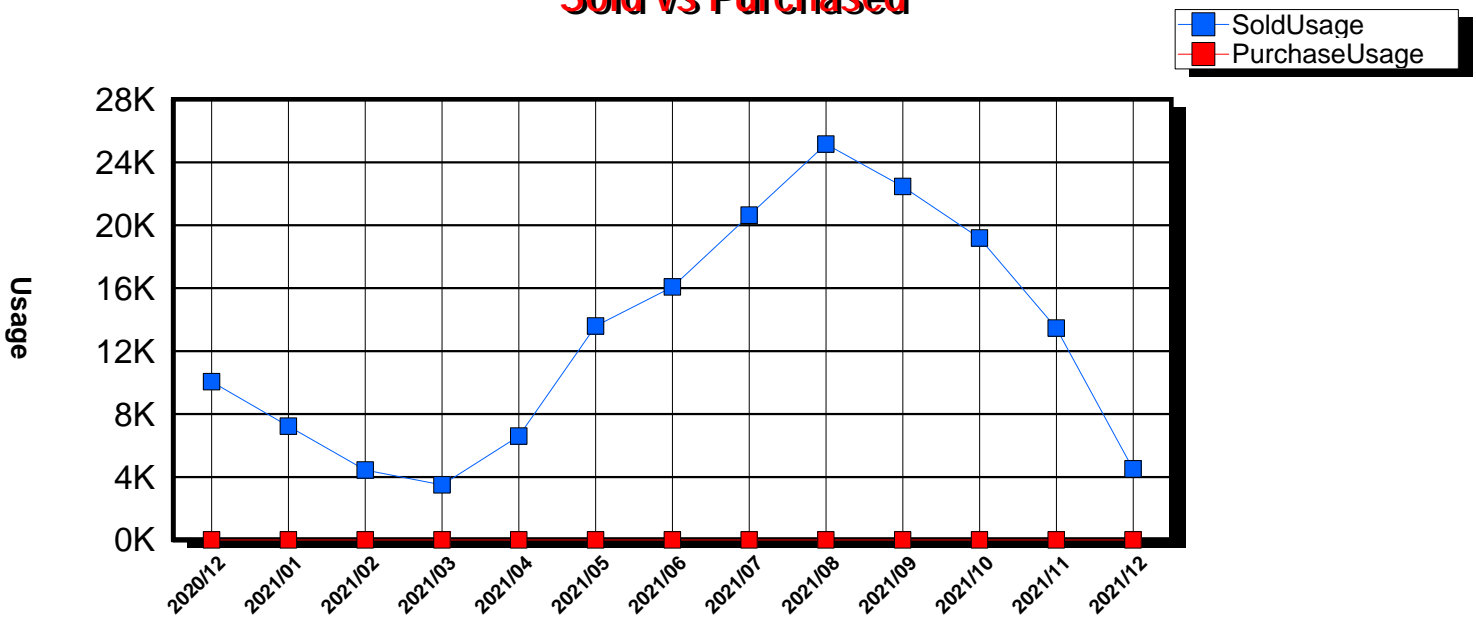
150	652 1/10/22	R	Joe Albert	Water Operator	9340 La Rose Ct
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Read Seq 901027
039-460-091
Loc ID 039-460091

Pump 1

<u>Year/Month</u>	<u>Purchased</u>	<u>Sold</u>	<u>Loss</u>	<u>Pct</u>
2020/12	0	10,056	10,056	0.0
2021/01	0	7,231	7,231	0.0
2021/02	0	4,444	4,444	0.0
2021/03	0	3,499	3,499	0.0
2021/04	0	6,601	6,601	0.0
2021/05	0	13,594	13,594	0.0
2021/06	0	16,073	16,073	0.0
2021/07	0	20,633	20,633	0.0
2021/08	0	25,154	25,154	0.0
2021/09	0	22,461	22,461	0.0
2021/10	0	19,186	19,186	0.0
2021/11	0	13,462	13,462	0.0
2021/12	0	4,508	4,508	0.0

Sold vs Purchased



INTEROFFICE MEMORANDUM

TO: BOARD OF DIRECTORS
FROM: JEANNIE TRIZZINO
SUBJECT: USBR GRANT EXTENSION
DATE: JANUARY 13, 2022
CC:

Please provide guidance on the following matter.

On September 19, 2019 the District was awarded a Water System Infrastructure Efficiency grant of \$74,784.00 from the Bureau of Reclamation (USBR). This grant has a non-federal funding matching component of \$81,572, for a total project cost of \$156,356.

The original project completion date for the project was 12/31/2020, but was extended to 9/30/2021.

The purpose of the grant is to improve the management and control of the District's domestic supply of water by installing supervisory control and data acquisition (SCADA) controls and metering and updating service connection meters to Automatic Meter Read (AMR) meters, specifically the following:

- Installing SCADA equipment to three (3) groundwater wells,
- Install forty-two (42) AMR service connection meters, and
- Interpret data produced from new systems and update water plan as needed.

In December 2021 I contacted the District's USBR contact, Jacob Berens, to look into an additional grant extension. On January 4, 2022, after looking into the matter, Jacob replied by email that USBR is willing to grant the extension, **but** requires a commitment from the District to complete the initial environmental review task outlined in the grant. I suggest such commitment could be provided in the form of a letter from the District outlining a timeline of requested information to be supplied. The January 4, 2022 email from Jacob Berens is attached.

The District has not supplied needed environmental information so that the project's cultural and environmental reviews could go forward. This information was requested in 2020, so he and his contracting department are concerned that the District does not show interest or capacity to fulfill the terms of the grant.

The requested cultural resource information is the following:

- A finer detail map(s) of the project than was provided in the grant application with the locations of all of the proposed, and
- A short description about the history of the District's water system/canal in this area and age of the structures to which the SCADA improvements will be attached.

I can possibly provide some of this information, but it would need to be reviewed by someone for accuracy and of course I cannot provide detailed maps. These could be tasks that NorthStar could complete, but would be at some expense.

Additionally, I would like guidance on how the District will manage the grant's required matching component of \$81,572.00. The District has some options: (1) it can set aside this amount from its current reserves, or (2) it can seek state or other non-federal grants or loans. In any case, the amount should be part of the District's financial planning. Such planning is beyond my scope at this time.

Relevant documents located on the server here: 8_Grants and Programs\USBR Grant

From: [Durham Irrigation District](#)
To: [Berens, Jacob J](#)
Subject: RE: Durham ID Grant Extension and Environmental Compliance
Date: Tuesday, January 4, 2022 4:02:00 PM

Jake,

It was good speaking with you as well. Thank for you for the information on the required documents for the grant project. I'll review and coordinate with the directors and will stay in touch with you.

Sincerely,

Jeannie Trizzino / Administrative Assistant
Durham Irrigation District / (530) 343-1594

From: Berens, Jacob J <JBerens@usbr.gov>
Sent: Tuesday, January 4, 2022 2:34 PM
To: Durham Irrigation District <info@didwater.org>
Subject: Durham ID Grant Extension and Environmental Compliance

Jeannie,

It was good speaking with you on the phone. Below is the email I was referring to during our phone conversation regarding the information needed by our environmental compliance in order to complete the environmental compliance documents needed to proceed with the grant project.

Please let me know if the Board still wishes to proceed with the project. As I mentioned on the phone, for Reclamation to consider another extension at this point, my expectation is that our grant program office will want a commitment from Durham Irrigation District to provide the information necessary for completing the environmental compliance in a timely manner, as well as completing the project as a whole.

Please let me know if you have any other questions.

Thank you.

Jake Berens
Bureau of Reclamation
(530) 892-6203
jberens@usbr.gov

From: Simon, Megan K <msimon@usbr.gov>
Sent: Wednesday, May 13, 2020 11:50 AM

To: Durham Irrigation District <info@didwater.org>

Cc: Berens, Jacob J <JBerens@usbr.gov>; Carper, Mark A <mcarper@usbr.gov>

Subject: Re: [EXTERNAL] Re: Durham ID Grant Reports

Hi Kamie,

Update: Mark Carper was assigned as your contact for the cultural resources element. (Copied and contact info below.) I spoke with him just now and he says he won't need the inventory report, pedestrian survey, etc., but he will need:

- **A finer detail map(s) of the project than was provided in the grant application with the locations of all of the proposed improvements** - something like the figures in the City of Orland CEC I'd attached will do, and;
- **A short description about the history of the District's water system/canal in this area and age of the structures to which the SCADA, etc. will be attached.**

He'll use what you provide in his consultation letters to area tribes (30-day wait for response) and the SHPO (additional 30 day wait for response) and will be able to close this element of the review once he receives the SHPO's response (or their time to provide one expires). Based on the information provided, he assumes National Register eligibility for the infrastructure but a finding of No Adverse Effect from the project activities.

Mark wanted me to impart: the simplicity of the effort this time/limited documentation is tied to the limited disturbance of the project and one-time nature. In the event that you foresee multiple projects with a federal nexus long term, you may wish to hire an architectural historian to record and evaluate the District's portion of the system so you/we don't have a heavier lift next time. (I'd add particularly because time is often of the essence with larger projects that need to work around water delivery schedules it would be good to have this info already in hand.) Mark can provide additional guidance on required content of the deliverable if you ultimately head that direction.

Given the maps requested above and a finer detail description of what's happening, so it's clear what is not, I can likely write off the potential for effects to most other resources based on the latter, even if the biological review in particular indicates they could be present based on the limited disturbance. No habitat present to be affected is always more solid though, so I'll see if that's the case based on the IPaC when I get the better maps.

Let me know if you have more questions. Long made short, we have less effort than is typical, but the rest of the info should be useful for next time.

Mark's contact info:

916-978-5552

mcarper@usbr.gov

Thanks!

Megan

From: Simon, Megan K <msimon@usbr.gov>

Sent: Tuesday, May 12, 2020 5:23 PM

To: Durham Irrigation District <info@didwater.org>

Cc: Berens, Jacob J <JBerens@usbr.gov>

Subject: Re: [EXTERNAL] Re: Durham ID Grant Reports

Hi Kamie,

We need documentation to support the assertion that the project we're funding will not have adverse effects to public resources and interests, particularly those protected by federal law including but not limited to cultural resources and historic properties protected under Section 106 of the NHPA (which in some cases includes the water delivery system or components), species listed as Threatened or Endangered under Section 7 of the ESA or their habitat, wetlands and USACE-jurisdictional waterways, etc.

Please see the checklist in the attached CECs, the type I will be preparing to document the NEPA review for this project. Essentially I need you to please provide the documentation and/or research that allows me to check the "No" boxes in the Extraordinary Circumstances section - the "why" for the finding of no significant effect as you're closest to the scope, equipment schedule, timing, etc. of the project's construction elements.

For the cultural resources, we will likely need a pedestrian survey of the Area of Potential Effect (APE), research of the CHRIS database for the project area, etc. culminating in a cultural resources inventory report we can use for the consultation with the SHPO. I'll submit the request to get a historian or archaeologist assigned to the review now so they can help guide you on expectations for report content. It looks like there is a lot going on with this project but relatively little physical disturbance involved. They'll want to know the age of any infrastructure you'll be attaching equipment to though and can guide you from there.

For all other resources, this environmental documentation can take any form you like so long as the rationale and supporting citations (survey, database, website, etc.) are provided and sound. Resources or habitat that aren't present to be affected, or for any other reason certainly won't be, can be handled in table format with a short explanation so its clear they weren't simply overlooked. The focus should be on resources that are present to be affected and the avoidance and minimization measures that would prevent that from happening, as appropriate. If you need to use Best Management Practices/operational and engineering controls to get to no effect for ESA species in particular, we may need consultation with the Service that the controls will suffice and a Biological Assessment would be in order. I doubt that would be the case based on the limited detail project description I have from the grant application.

Sorry for the delayed response. It has been extraordinarily busy lately - particularly considering the extraordinary circumstances we're working under.

Megan

From: Durham Irrigation District <info@didwater.org>

Sent: Wednesday, May 6, 2020 1:30 PM

To: Simon, Megan K <msimon@usbr.gov>

Subject: [EXTERNAL] Re: Durham ID Grant Reports

Hi Megan,

With regard to the environmental documentation for the project being funded by the grant, can you

point me in the right direction as to what documents I need to be completing? And or what guidance document I should review so that I prepare the correct document?

Kamie Loeser, General Manager
Durham Irrigation District
Mailing: P.O. Box 98, Durham, CA 95938
Street: 9418-C Midway
info@didwater.org
(530) 343-1594
www.didwater.org

Our office lobby is temporarily closed to the public; however we are available by phone on Tues. 1:00-5:00PM or Thurs. 9:00AM-1:00PM or email at info@didwater.org

From: Berens, Jacob J <JBerens@usbr.gov>
Sent: Friday, April 10, 2020 1:05 PM
To: Durham Irrigation District <info@didwater.org>
Cc: Simon, Megan K <msimon@usbr.gov>; Jiron, Valerie <vjiron@usbr.gov>; Kamie Loeser <kamie@kamieloeser.com>
Subject: Re: [EXTERNAL] Re: Durham ID Grant Reports

Kamie,

Thank you for the updated contact information. Regarding the environmental compliance, the project schedule shows the planned completion date for this aspect of the agreement is to be completed in March of 2020. In reviewing the last report you submitted I didn't see a discussion regarding the status of the environmental review. Reclamation will need the environmental compliance finalized before a Notice to Proceed can be issued to the district. So, I just wanted to touch bases to make sure this doesn't slip through the cracks.

I've CC'd Megan Simon on this email as she is the Natural Resource Specialist for Reclamation working on the environmental compliance for this agreement. Please ensure to coordinate with Megan regarding any questions or concerns you have about the environmental compliance process.

Thanks again.

Jake Berens
Bureau of Reclamation
(530) 892-6203
jberens@usbr.gov

From: Kamie Loeser <kamie@kamieloeser.com>
Sent: Friday, April 10, 2020 11:39 AM
To: Berens, Jacob J <JBerens@usbr.gov>; Matt Doyle <matt.doyle101@gmail.com>; Durham Irrigation District <info@didwater.org>
Cc: Matt Rogers <MRogers@northstareng.com>; babbott@northstareng.com <babbott@northstareng.com>; Carol Wallen <CWallen@northstareng.com>; Simon, Megan K <msimon@usbr.gov>; Jiron, Valerie <vjiron@usbr.gov>
Subject: RE: [EXTERNAL] Re: Durham ID Grant Reports

Hi Jake,

Thank you for checking-in. Please note that I am the primary point of contact for Durham Irrigation District and that NorthStar will provide support services as needed. NorthStar historically provided contract management services (Kristen McKillop) for the District. Hopefully you have my contact information somewhere in your files, as I filed the last annual report in October 2019. However, future correspondence should also be sent to info@didwater.org.

We are currently working on an implementation plan for the grant, so our first step will be to complete the Cultural/Environmental component; a timeline will be forthcoming.

Again, thanks for checking-in and keeping us on track.

Sincerely,
Kamie Loeser
General Manager
Durham Irrigation District
(530) 343-1594
info@didwater.org

DURHAM IRRIGATION DISTRICT

CREEKSIDE ESTATES TENTATIVE SUBDIVISION MAP

PROJECT UPDATE

January 18, 2022

The County Planning Commission conditionally approved the Creekside Estates Tentative Subdivision Map (TSM18-0001 Approved Map, attached) on December 9, 2021. Significant items included in the adopted Conditions of Approval (TSM18-0001 Approved Conditions 12-9-21, attached) related to DID are as follows:

Condition of Approval #10 - Mitigation Measure UTIL-1

Prior to recording of the Final Map, the project proponent shall, on terms and conditions acceptable to the Butte County Department of Development Services and Butte County Director of Public Works, ensure formation of a Community Service District or County Service Area pursuant to the requirements of Butte Local Agency Formation Commission and the Durham Dayton Nelson Plan Urban Reserve Policy to own, maintain, operate, and inspect the following subdivision improvements and amenities:

- *Pedestrian/bike paths; and*
- *Street lighting*
- *Landscaping*
- *Drainage System*
- *Fire Protection System*

POLICY DISCUSSION: The County is requiring the developer to form a funding district for project improvements including “Fire Protection System”. It’s not clear to me what is included in the “Fire Protection System”? Is it just the fire hydrants? The County assumes that fire hydrants are owned and maintained by DID per verbal conversation with the County Fire Department DID (Jess Carter). It is therefore assumed that including the Fire Protection System in a funding district is not necessary. It seems that additional dialogue with the County is necessary to confirm an understanding. If DID is responsible for owning and maintaining the hydrants then there are liability and financing requirements to address.

Condition of Approval # 44:

Prior to construction, a pressurized community water system for fire protection is required. Bonding may be allowed with the approval of the County Fire Chief. Average required hydrant spacing is 800 feet (reduce by 100 feet on dead-end streets and roads), hydrant size 6 inches, and residual fire flow of 750 GPM. Fire hydrant identification, road reflectors or post reflectors acceptable to the County Fire Chief shall be installed or bonded, prior to Final map recordation. Submit plans to the Fire Department for review and approval prior to construction. If connecting to a water purveyor, local water agency requirements may be more restrictive.

POLICY DISCUSSION: The County Fire Chief has established minimum criteria for the fire system including hydrant type, spacing, minimum flow, etc. Should DID adopt other standards or should we reference County requirements?

Condition of Approval # 48:

Pressurized community water system must be installed and operational prior to combustible building material arriving on site.

POLICY DISCUSSION: Should DID adopt this requirement as our standard for all development projects? In other words, should we make it a policy that water service will not be provided to any property until all system improvements have been completed and accepted?

Condition of Approval # 53:

The applicant/developer shall enter into a Service Agreement with the District to provide water service.

POLICY DISCUSSION: (Reference *Creekside Estates Service Agreement 2-12-19 CLEAN*, Attached) The Service Agreement has NOT been executed. The Service Agreement includes additional development requirements not specifically included in the County Conditions of Approval. Specific policy discussions should include the following:

- Service Rates (Fire sprinkler connections) – Do we need a fee for fire sprinkler connections? Do we have any related expenses?
- Connection Fees – When are fees paid? Who pays the fees (Developer? Home builder)?

Condition of Approval # 54:

The District shall approve, in advance and in writing, the plans and specifications for all water installations from its water main up to, and including, the water connection on each parcel. All plans must be submitted in accordance with the District's standards for water facilities. The District will sign off on its portion of the improvement plans when and only when the Butte County Public Works Department has informed the District that all the County plan requirements have been met and the County is prepared to sign and release such improvement plans.

POLICY DISCUSSION: This is the first of nine Conditions of Approval (#54 thru #62) specifically related to DID. Should the District adopt standards? There are a number of system requirements that could be reinforced with specific policy documents, including:

- Well site minimum standards
 - o Dedicated parcel in lieu of an easement
 - o Minimum size – 100'x100'
 - o Minimum 200-foot leach-free setback
 - o Standby power source
- Typical Development requirements
 - o Construction Plans

- Final Maps (Easements)
- Materials
- Workmanship
- Inspections
- Bonding
- Warranty
- Financial
 - Connection Fees
 - Fees (Plan check, Map check, Inspection, etc.)
 - Expenses (Annexation, Engineering, Legal, etc.)
- Other
 - Annexation/LAFCo

Tentative Subdivision Map for Morris Keeney on APN 040-700-001, File # TSM18-0001 (Creek Side Estates): An application for a Tentative Subdivision Map to divide 49.4 acres into 47 parcels (ranging in size from 1-acre to 2 acres). The parcels will have access by a proposed cul-de-sac off Durham-Dayton Highway, with 7 side cul-de-sacs off the main access. Domestic water provided by Durham Irrigation District. Wastewater will be provided by onsite individual waste water systems (septic tank and leachfield).

I. CONDITIONS OF APPROVAL:

Planning Division

1. Mitigation Measure AIR-1

Consistent with the guidance from the BCAQMD, the project applicant shall implement the following measures during construction of the project.

- Maintain all construction equipment in proper tune according to manufacturer's specifications.
- To the extent feasible, maximize the use of diesel construction equipment meeting the ARB's 1996 or newer certification standard for off-road heavy-duty diesel engines.
- Water shall be applied by means of truck(s), hoses and/or sprinklers as needed prior to any land clearing or earth movement to minimize dust emission.
- Haul vehicles transporting soil into or out the property shall be covered.
- A water truck shall be on site at all times. Water shall be applied to disturbed areas a minimum of 2 times per day or more as necessary.
- On-site vehicles limited to a speed which minimizes dust emissions on unpaved roads.
- Post a publicly visible sign with the telephone number and person to contact regarding dust complaints. This person shall respond and take corrective action within 24 hours. The telephone number of the BCAQMD shall also be visible to ensure compliance with District Rule 200 & 205.
- Vehicles entering or exiting construction areas shall travel at a speed which minimizes dust emissions.
- Construction workers shall park in designated parking areas.
- Soil pile surfaces shall be moistened if dust is being emitted from the pile(s).
- Limit dust producing construction activities during wind events exceeding 15 mph.

Plan Requirements: The Butte County Department of Development Services and Department of Public Works shall ensure that the note is placed on a separate document which is to be recorded concurrently with the map or on an additional map sheet. The contractor(s) shall be responsible for implementing the above mitigation conditions.

Timing: Measures above, shall be enforced through all construction activities.

Monitoring: The Planning Division of Butte County Department of Development Services and the Public Works Department inspection staff shall monitor this condition for compliance. Violations of District Rules shall be reported to BCAQMD immediately.

2. **Mitigation Measure BIO-1**

If the project will include vegetation removal (including grasses) or earthwork of any kind during the nesting season (February 1 through August 31), CDFW recommends a pre-construction nesting bird survey be conducted by a qualified biologist to identify the absence or presence of active (i.e. with eggs or young) nests. The survey area should include the project site and a minimum 300-foot buffer around the project site. To minimize the chance of nests becoming established between the time the survey is conducted and when construction begins, CDFW recommends the preconstruction survey be conducted no more than three (3) days before the start of vegetation removal and/or ground disturbing activities. Please also note that Fish and Game Code section 3503 protects the nests and eggs of all birds, not just migratory birds and birds of prey. If active nests are observed during the pre-construction survey a species-appropriate no-disturbance buffer should be established to protect the active nest. Nesting birds' tolerance of disturbance varies greatly depending on species, intensity of disturbance, whether the nesting pair is accustomed to disturbance, the location of the nest, the stage of development of nestlings, etc. Disturbance too close to the nest may impact the parents' ability to forage effectively and reduce nestlings' chances of survival. In some cases, disturbance can cause the parents to abandon the nest completely. For these reasons the size of the no-disturbance buffer should be determined by the qualified biologist. CDFW is available to provide comments and feedback on nesting bird avoidance strategies if desired. However, it should be noted that CDFW cannot guarantee that any specific buffer width will be sufficient to completely avoid take in any given situation, and therefore CDFW cannot approve or disapprove specific buffer proposals.

Plan Requirements: Perform protocol-level surveys for migratory birds protected by the California Department Fish & Game Code and the Migratory Bird Treaty Act. This measure shall be recorded on an additional map sheet to the Parcel Map.

Timing: Requirements of the condition shall be adhered to prior to and during construction activities planned to occur during nesting seasons for CDFC and MBTA species (between February 1 and August 31).

Monitoring: The Butte County Department of Development Services and the Public Works Department shall ensure that the note is recorded on an additional map sheet of the Parcel Map. Department of Development Services shall ensure the condition is met at the time of construction activities.

3. **Mitigation Measure BIO-2**

Place a note on a separate document which is to be recorded concurrently with the map or on an additional map sheet that states: "Any ground disturbance or vegetation removal within the project area should be conducted during the non-breeding season (September 16 through February 28). If construction activities occur during the breeding season (March 1-September 15) then a pre-construction raptor survey will be conducted by a qualified biologist to identify any active Swainson's hawk nests within and in the vicinity of the BSA. The pre-construction survey will take place in accessible areas within a 0.5-mile radius of the area where construction activities would occur. The required survey radius may be reduced on a case-by-case basis if

approved by CDFW, but in no case will be less than 500 feet. At least one survey will be conducted no more than one week prior to the initiation of construction. If no active nests are located, no further measures are necessary to avoid impacts to Swainson's hawk nests. If active nests are identified, the following measures will be implemented:

1. A no-disturbance buffer zone will be established around the nest. The width of the buffer will be determined by a qualified biologist in coordination with CDFW. Determination of the required width will consider the distance of the nest from construction activities, existing level of disturbance, etc.
2. A qualified biologist will monitor active nests within 500 feet (or the width of the buffer zone) of construction activities. The first monitoring event will coincide with the initial implementation of construction activities and monitoring will continue at least once a week until the young have fledged. If the biologist determines that construction is disturbing the birds and nest failure is possible, CDFW will be notified immediately. Measures to avoid nest failure will be implemented in coordination with CDFW and may include halting some or all construction activities until the young have fledged. For monitored nest sites, a monitoring report will be submitted to CDFW within two weeks after termination of monitoring activities.

Plan Requirements The above referenced mitigation shall be placed on a separate document which is to be recorded concurrently with the final map or an additional map sheet.

Timing: Requirements of the condition shall be adhered to prior to construction activities.

Monitoring: The Butte County Department of Development Services and the Public Works Department shall ensure that the note is placed on a separate document which is to be recorded concurrently with the map or on an additional map sheet. Department of Development Services shall ensure the condition is met at the time of development and during construction activities.

4. **Mitigation Measure CUL-1**

Place a note on a separate document, which is to be recorded concurrently with the Final Map or on an additional map sheet and on all building and site development plans, that includes the following:

The project engineer shall create a map of based on the Jensen and Associates 1991 Cultural Resources Report that indicates the area of the prehistoric site of potential historical significance with a 100-foot buffer and labeled "Environmentally Sensitive Area." No ground- disturbing work shall be allowed within this area.

The note shall include the following language: "A qualified archaeological monitor shall be hired and be present to inspect all ground-breaking activities including tree removal. Should grading activities reveal the presence or prehistoric or historic cultural resources (i.e. artifact concentrations, including arrowheads and other stone tools or chipping debris, cans glass, etc.; structural remains; human skeletal remains) work within 50 feet of the find shall immediately cease until a qualified professional archaeologist can be consulted to evaluate the find and implement appropriate mitigation procedures. Should human skeletal remains be encountered, State law requires immediate notification of the County Coroner. Should the County Coroner determine that the remains are in an archaeological context, the Native American Heritage

Commission in Sacramento shall be notified immediately, pursuant to State law, to arrange for Native American participation in determining the disposition of any remains.” The provisions of this note shall be followed during construction of all subdivision improvements, including land clearing, road construction, utility installation, and building site development.

Plan Requirements: This note shall be placed on a separate document which is to be recorded concurrently with the map or on an additional map sheet and shall be shown on all site development and building plans.

Timing: This measure shall be implemented during all site development activities involving ground disturbance.

Monitoring: Should cultural resources be discovered, the landowner shall notify the Planning Division and a professional archaeologist. The Planning Division shall coordinate with the developer and appropriate authorities to avoid damage to cultural resources and determine appropriate action. State law requires the reporting of any human remains.

5. **Mitigation Measure GHG-1**

The project applicant shall incorporate the following measures into project design and construction:

- Support expansion of renewable energy systems. Prewire all new residential development to support photovoltaic system installation;
- Support efficiency in vehicles and landscaping equipment. Install electrical vehicle outlets on external walls or in garages in all new residential development;
- Install electrical vehicle outlets on external walls or in garages in all new residential development. Minimize idling time either by shutting equipment off when not in use or reducing the time of idling to no more than 3 minute. Use clean or alternative fuel equipment;
- Construction of the proposed project shall utilize recycled-content construction materials to the extent feasible;
- Project design shall comply with the Green Building Standards adopted by the California Standards Commission at the time of building permit application, including requirements about low- or no-toxicity building materials;
- The project shall meet all appropriate green planning standards; and
- The project design shall maximize energy efficiency and meet the guidelines of the California Energy Star New Homes Program and demonstrate detailed energy conservation measures.

Plan Requirements: The Building Division of Butte County Department of Development Services and Department of Public Works shall ensure that a note is placed on a separate document which is to be recorded concurrently with the map or on an additional map sheet.

Timing: Pre-construction, Construction.

Monitoring: The Building Division of the Butte County Department of Development Services and Department of Public Works shall ensure that the above mitigation conditions are met

before a building permit is approved and shall verify compliance through their inspection processes.

6. **Mitigation Measure HYD-1**

Adherence to Butte County standards for development within a flood zone. The project will be built in accordance with Butte County standards and requirements for construction within a flood zone. Building will occur at 3 feet above the base flood elevation. Increases in any runoff from the site will be addressed within the project design.

Plan Requirements: The Building Division of Butte County Department of Development Services and Department of Public Works shall ensure that a note is placed on a separate document which is to be recorded concurrently with the map or on an additional map sheet

Timing: Pre-construction.

Monitoring: The Building Division of the Butte County Department of Development Services and Department of Public Works shall ensure that the above mitigation conditions are met before a building permit is approved and shall verify compliance through their inspection processes.

7. **Mitigation Measure HYD-2**

Construction requiring excavation of material and temporary on-site storage of excavated material shall be limited to the dry season, or between April 15 and October 15 of the construction year.

Plan Requirements: The Building Division of Butte County Department of Development Services and Department of Public Works shall ensure that a note is placed on a separate document which is to be recorded concurrently with the map or on an additional map sheet.

Timing: Construction

Monitoring: The Building Division of the Butte County Department of Development Services and Department of Public Works shall ensure that the above mitigation conditions shall verify compliance through their inspection processes.

8. **Mitigation Measure HYD-3**

All excess material excavated during construction shall be transported off site and outside of the currently designated flood zone. Stockpiling of soil shall not occur on site outside of the designated construction window of April 15 through October 15.

Plan Requirements: The Building Division of Butte County Department of Development Services and Department of Public Works shall ensure that a note is placed on a separate document which is to be recorded concurrently with the map or on an additional map sheet.

Timing: Construction

Monitoring: The Building Division of the Butte County Department of Development Services and Department of Public Works shall ensure that the above mitigation conditions shall verify compliance through their inspection processes.

9. **Mitigation Measure NOI-1**

Butte County Code §41A-9(F) allows the following regarding construction noise: Noise sources associated with construction, repair, remodeling, demolition, paving or grading of

any real property or public works project located within one thousand (1,000) feet of residential uses, provided said activities do not take place between the following hours:

- Sunset to sunrise on weekdays and non-holidays;
- Friday commencing at 6:00 p.m. through and including 8:00 a.m. on Saturday, as well as not before 8:00 a.m. on holidays;
- Saturday commencing at 6:00 p.m. through and including 10:00 a.m. on Sunday; and,
- Sunday after the hour of 6:00 p.m.

Construction activities shall be limited to the times excluding those listed above with no construction activity on Sundays or holidays. The primary contractor shall be responsible for ensuring that all construction equipment is properly tuned and maintained. When feasible, existing power sources, such as power poles, or clean fuel generators should be used, rather than temporary power generators. Minimize idling time to 10 minutes.

Plan Requirements: This note shall be placed on a separate document which is to be recorded concurrently with the map or on an additional map sheet and shall be shown on all site development and building plans.

Timing: The mitigation shall be applicable during all construction activities.

Monitoring: The developer and the construction foreman shall be responsible for ensuring compliance with this mitigation and shall respond to all complaints of noise. The Code of Enforcement Division of the Department of Development Services shall investigate all complaints of excess construction-related noise.

10. **Mitigation Measure UTIL-1**

Prior to recording of the Final Map, the project proponent shall, on terms and conditions acceptable to the Butte County Department of Development Services and Butte County Director of Public Works, ensure formation of a Community Service District or County Service Area pursuant to the requirements of Butte Local Agency Formation Commission and the Durham Dayton Nelson Plan Urban Reserve Policy to own, maintain, operate, and inspect the following subdivision improvements and amenities:

- Pedestrian/bike paths; and
- Street lighting
- Landscaping
- Drainage System
- Fire Protection System

The Board of Supervisors will be and will remain the Board of Directors of the CSD until such time as 50% of the completed residences have been sold to future residents.

Plan Requirements: Formation of a Community Services District.

Timing: Prior to recording of Final Map Project Name: Creekside Estates Subdivision.

Monitoring: Butte County Department of Development Services and Public Works Department.

11. Place a note on the Final Map or additional map sheet stating: “A residential dwelling setback shall be 100 feet from adjacent active orchard along the south easterly property line of proposed

Lots 23 through 28. If the existing agricultural use (orchard) has been removed permanently, the residential dwelling setback shall be consistent with that required by the Zoning Ordinance.”

12. Place a note on the Final Map or additional map sheet stating: “A residential dwelling setback shall be 300 feet on proposed Lots 22 and 23 from the adjacent agriculturally designated (zoned) parcel to the west and south.”
13. Prior to recordation of the Final Map, the applicant/developer shall complete soil sampling per the Department of Toxic Substances Control Interim Guidance for Sampling Agricultural Properties (Third Version), August 7, 2008. The recommended number of sampling locations shall be consistent with Table 1 of the Interim Guidance and results of the sampling effort shall be reported as described in the DTSC PEA Guidance Manual.
14. Prior to recordation of the Final Map, the applicant/developer shall complete a Phase II Environmental Assessment should be performed on the site to determine the presence of any toxic/hazardous chemicals in the soil and any remediation measures necessary to make the site safe for residential development.
15. Prior to or concurrently with the recordation of the Final Map, record a Declaration Acknowledging Right To Farm (Agricultural Statement of Acknowledgement).
16. Place a note on a separate document which is to be recorded concurrently with the final map or on an additional map sheet that states: “A Declaration Acknowledging Right to Farm (Agricultural Statement of Acknowledgement) has been recorded on the parcels.”

Public Works

17. **Mitigation Measure TT-1**

Areas within the line of sight along Durham- Dayton Highway, which extends 25 feet south of the edge of the pavement, must be kept clear of vegetation, signage, and other obstacles to maintain the adequate sight distance.

Plan Requirements: This note shall be placed on a separate document which is to be recorded concurrently with the map or on an additional map sheet and shall be shown on all site development and building plans.

Timing: Construction, Post-construction.

Monitoring: The Butte County Department of Development Services and Department of Public Works.

18. **Mitigation Measure TT-2**

Provide signage indicating “turning vehicles” near access points and tractor symbol signage.

Plan Requirements: The Building Division of Butte County Department of Development Services and Department of Public Works shall ensure that a note is placed on a separate document which is to be recorded concurrently with the map or on an additional map sheet.

Timing: Pre-Construction, Construction

Monitoring: The Building Division of the Butte County Department of Development Services and Department of Public Works shall ensure that the above mitigation conditions shall verify compliance through their inspection processes.

Streets

19. All access rights shall be reserved by deed per county ordinance, offered for dedication, and depicted on the final map. Place the following note on the final map: “*approved road name* is a non-exclusive easement for ingress, egress, road and public services purposes, to be reserved in deeds and is hereby offered for dedication to the County of Butte.”
20. Prior to recordation of the final map, deed to Butte County in fee simple 40 feet of right-of-way from the physical centerline of Durham-Dayton Highway along the entire property frontage. The right-of-way shall be sufficient for the installation of county improvement standard S-5 at street intersections.
21. Prior to recordation of the final map, relinquish abutter’s rights of access to Butte County along the Durham-Dayton Highway frontage of parcels 1, 2, 3, 43, 44 and 46.
22. Prior to recordation of the final map, provide street name signs per requirements of the Department of Public Works. Street names shall be reviewed by the county address coordinator and one name for each new street shall be recommended to the Board of Supervisors for approval prior to recordation of the final map. A minimum of five alternate names for each new street shall be submitted.
23. Prior to final road inspection, install all necessary traffic safety signs including stop signs.
24. Prior to recordation of the final map, obtain an encroachment permit and improve all new and existing driveway approaches to publicly maintained roads as specified in the county improvement standards and the terms of the encroachment permit.
25. Provide cul-de-sac or building free turn around area designed and constructed as specified in the county improvement standards. The final map shall show the cul-de-sac or building free turn around area.
26. Prior to recordation of the final map, construct or provide a performance, labor and material bond for construction of street frontage improvements on Durham-Dayton HWY. Construct a ½+ 12’ street section along the entire parcel frontage in conformance with county improvement standard RS-3A, 5” type A Hot Mix Asphalt, 14” Class 2 aggregate base, prime coat, fog seal and 95 % relative compaction. Construction of vertical curb, gutter, and sidewalk is required. Construction of a right-turn pocket and a taper, per Caltrans Standards, at the project access point is required. Submit for approval a roadway design and improvement plans to Department of Public Works prior to construction.
27. Prior to recordation of phase 1 final map, construct or provide a performance, labor and material bond for construction of a left-turn lane on Durham-Dayton HWY at the project access point for egress and ingress traffic into and out of the project site. Street cross section shall comply with RS-3A, 5” type A Hot Mix Asphalt, 14” Class 2 aggregate base, prime coat, fog seal and 95 % relative compaction. The left-turn lane geometry shall comply with Caltrans Highway Design Manual. Submit for approval roadway design and improvement plans to Department of Public Works prior to construction.
28. Prior to recordation of the final map, construct or provide a performance, labor and material bond for construction of all interior streets in conformance with county improvement standard RS-3B, 3” type A Hot Mix Asphalt, 12” Class 2 aggregate base, prime coat, fog seal and 95 % relative compaction. Construction of sidewalks is not required except along both sides of Street

A. Construction of curb and gutter is required. Construction of curb and gutter is required on all other interior streets (B through E). Additionally, a 10-foot wide middle lane shall be constructed on Street A. The middle lane shall be properly marked to maintain its access for Fire Department use. Street A shall have adequate ROW to accommodate the middle lane in addition to street cross section features shown on RS-3B. Interior streets shall be constructed to the same or to a higher elevation as Durham-Dayton Hwy. Submit for approval a roadway design and improvement plans to the Department of Public Works prior to construction. Prior to recordation of the final map, form a zone of benefit within the county's permanent road division (PRD) for operation and maintenance of interior streets and street storm drain facilities.

29. Prior to recordation of the final map, construct or provide a performance, labor and material bond for construction of a Class 1 bikeway/sidewalk on the south side of Durham-Dayton HWY within the existing ROW from the property line to the existing sidewalk in front of Dollar General store near the intersection of Durham-Dayton and Midway. A few trees may have to be remove to accommodate the bikeway. The bikeway/sidewalk shall be constructed with asphalt, concrete, or other surface material approved by the Department of Public Works. Submit bikeway/sidewalk plans to the Department of Public Works for approval prior to construction.
30. Submit a Notice of Materials to be Used, materials test results, and mix design in compliance with 2018 Caltrans Standard Specifications, Section 39, to the Department of Public Works for approval at least 14 days prior to the start of street paving operations. Testing of materials shall be performed by a qualified laboratory and test results shall be signed and stamped by a licensed civil engineer. Conduct material testing during construction and submit the results to Department of Public Works to ensure compliance with Standard Specifications, approved materials, and approved mix design.
31. Street lighting shall be provided in accordance with Butte County requirements, accepted design criteria, and recommendations of Pacific Gas & Electric Company. The annual energy costs shall be funded through a county service area (CSA), zone of benefit within a permanent road division (PRD), or other entity as approved by the public works director. The developer must complete the formation of the CSA, zone of benefit within a PRD, or other approved entity prior to recordation of the final map. The formation process will require the developer to fund the service until the beginning of the first fiscal year in which service charges can be collected and to agree to an annual maximum service charge to ensure continued operation of the facilities.
32. Prior to the recordation of the final map, the applicant/developer shall record a 60-foot easement from the end of Street A to the southern property line of the project. The easement shall be shown on the recorded final map for Phase 3.

Drainage

33. Prior to the recordation of the final map an engineered plan for a permanent solution for drainage shall be submitted to and approved by the Department of Public Works. The drainage plans shall specify how stormwater runoff will be attenuated on site by detention facilities and/or conveyed to the nearest natural or publicly maintained drainage channel or facility and shall provide developed-condition peak flow discharge not greater than the pre-development condition for all storm events, and no increase in stormwater volume over the design storm

duration to said channel or facility. Detention facilities must either discharge to receiving channel with no backwater from the channel, or attenuate full stormwater volume onsite. If infiltration trenches or swales are used to retain stormwater runoff from storm events larger than 10-years, the infiltration rate (minutes per inch) shall be obtained using the Environmental Health Department test procedure with a correction factor of not less than 3 (three). Adequate drainage paths shall be considered in the drainage design to guide floodwaters around and away from proposed structures. Prior to final improvement inspection, the design dimensions and volume of detention facilities shall be confirmed using topographic land survey by the engineer of record.

34. Prior to the recordation of the final map, in compliance with County Code 26-23, establish 100 year floodplain elevations and submit to the Department of Public Works for approval supporting calculations or hydraulic analysis to show that the proposed development does not adversely affect neighboring properties . Show on the additional map sheet the final grade elevations (by contours), the 100 year water surface elevations, the minimum finished floor elevations, and the location of an accepted NVGD (National Vertical Geodetic Datum) benchmark and a temporary benchmark on-site. Development within floodplain shall be in compliance with County Code 26-24 and applicable FEMA requirements.
35. Prior to recordation of final map, the developer must complete the formation of a county service area (CSA) zone of benefit, a Home Owner Association (HOA), a permanent road division (PRD) zone of benefit, or other Department of Public Works approved entity for the maintenance and operation of drainage facilities. The formation process will require the developer to fund the service until the beginning of the first fiscal year in which service charges can be collected and agree to an annual maximum service charge with annual inflation increase to ensure continued operation of the facilities.
36. Prior to final improvement inspection by the Department of Public Works, all new drain inlets shall be labeled with the county approved drain marker per county standard S-40. Improvement plans shall show and/or note the requirements for labeling inlets pursuant to county standard S-40.
37. Place a note on a separate document which is to be recorded concurrently with the final map or on an additional map sheet stating: "After adoption of the Central Valley Flood Protection Plan by the Central Valley Flood Protection Board pursuant to Section 9612 of the Water Code and after the amendments of the Butte County General Plan and Zoning Ordinance required by Sections 65302.9 and 65860.1 of the Government Code have become effective, Butte County will be prohibited from approving any discretionary permit or entitlement or any ministerial permit that would result in the construction of a new residence on any lot or parcel depicted on this map unless the county makes one of the findings required by Section 65962 of the Government Code regarding flood protection. Such findings must be based on substantial evidence. It shall be the responsibility of the owner of the lot or parcel, or the agent of the owner, to provide any and all information requested by the County in order for the County to be able to make the required findings."

Compliance with County Stormwater Ordinance

38. Coverage under the stormwater Construction General Permit (CGP) will be required by the State Water Resources Control Board if the project results in ground disturbance, including clearing, excavation, filling, and grading of one or more acres or disturbs less than one acre

but are part of a larger common plan or development. Coverage under this General Permit must be obtained from the State Water Resources Control Board prior to starting construction. If coverage under the CGP is required, engineering plans shall show the Waste Discharge Identification (WDID) number on the title sheet of the plans and a copy of Storm Water Pollution Prevention Plan (SWPPP) shall be provided to the Land Development Division of the Public Works Department. Submit with improvement or grading plans the estimated areas to be disturbed to the Department of Public Works for consistency with the SWPPP. Additionally, place a note on a map sheet that states: “The development of this parcel (or subdivision) map required coverage under the Stormwater Construction General Permit. Construction activities that result in a land disturbance of less than one acre, but which are part of a larger common plan of development, also require coverage under this permit. Development of individual lots may require an additional permit coverage.”

Final Map

39. Show all easements of record on the final map.
40. Prior to recordation of the final map, pay in full any and all delinquent, current and estimated taxes and assessments as specified in Article 8 of Chapter 4 of Division 2 of Title 7, of the California Government Code commencing with Section 66492.
41. Pay the recording fees in effect at the time the final map and related documents are recorded.
42. Prior to recordation of the final map, a preliminary soils report prepared by a registered design professional and based upon adequate testing shall be submitted to the Department of Public Works Land Development Division and Department of Development Services Building Division for review and approval.

Butte County Fire/California Department of Forestry

43. Construction, installation or development of buildings and/or roads, driveways, gates and bridges on parcels/lots shall comply with the current adopted California Fire Code and current Butte County Improvement Standards, whichever is stricter.
44. Prior to construction, a pressurized community water system for fire protection is required. Bonding may be allowed with the approval of the County Fire Chief. Average required hydrant spacing is 800 feet (reduce by 100 feet on dead-end streets and roads), hydrant size 6 inches, and residual fire flow of 750 GPM. Fire hydrant identification, road reflectors or post reflectors acceptable to the County Fire Chief shall be installed or bonded, prior to Final map recordation. Submit plans to the Fire Department for review and approval prior to construction. If connecting to a water purveyor, local water agency requirements may be more restrictive.
45. Use of a private water system for fire protection purposes will require one of the following acceptable entities to maintain the system:
 - Formation of a Mutual Water Company;
 - Formation of a new County Service Area;
 - Annexation into an existing County Service Area with the same level of service; or
 - Establishment of another entity as approved by the Butte County Fire Department.

46. Prior to building construction, provide an all-weather access of at least 10 feet wide for residential, and vertical clearance of 15 feet that will for ingress and egress and accommodate a 40,000-pound fire apparatus to within 150 feet of any point on all structures.
47. Place a note on a separate document, which is to be recorded concurrently with the Final Map, or on an additional map sheet stating: "Building identification and/or addresses shall be installed in conformance with Public Resources Code 4290 and shall be posted at the time of permit issuance and maintained continuously thereafter.
48. Pressurized community water system must be installed and operational prior to combustible building material arriving on site.

Environmental Health Division

49. Prior to the recordation of each phase, the Applicant shall submit a pre-application form.
50. Prior to the recordation of each phase, the Applicant shall submit a will-serve letter from Durham Irrigation District for potable water.
51. Prior to the recordation of each phase, a site evaluation for each individual lot must be completed and Minimal Useable Wastewater Area (MUWA) with system type designated for each parcel.
52. Place a note on a separate document, which is to be recorded concurrently with the Final Map, or on an additional map sheet stating: "All parcels shall connect to Durham Irrigation District for domestic water."

Durham Irrigation District

53. The applicant/developer shall enter into a Service Agreement with the District to provide water service.
54. The District shall approve, in advance and in writing, the plans and specifications for all water installations from its water main up to, and including, the water connection on each parcel. All plans must be submitted in accordance with the District's standards for water facilities. The District will sign off on its portion of the improvement plans when and only when the Butte County Public Works Department has informed the District that all the County plan requirements have been met and the County is prepared to sign and release such improvement plans.
55. The water installations shall be constructed at the developer/applicant's sole cost and expense and completed in a good and workmanlike manner. They shall be subject to inspections and acceptance, in writing, by the District's engineer.
56. The developer/applicant solely shall be responsible for all on-site and off-site improvements necessary for the provision of water service to the parcels.
57. The water installations shall be warranted to be free of any and all defects in materials and workmanship for a period of three (3) years from and after their acceptance by the District. An adequate maintenance bond or other security satisfactory to the District shall be issued to the District to secure this obligation. Should any repair of on- and off-site defects/deficiencies in the materials or workmanship in the water installations arise during such three-year period, the developer/applicant immediately upon written notice of the defect by the District, shall make

all repairs in a good and workmanlike manner at you're the developer/applicant's cost and expense. All repairs will be subject to inspection and acceptance, in writing, by the District's engineer. Should the developer/applicant not do so, the District may undertake, but shall not be obligated to perform, such repair, in which even the District shall make claim against the developer/applicant's maintenance bond.

58. The developer/applicant shall reimburse the District for all of its fees and costs incurred in connection with its providing connection of your property to its water service, including, without limitation, the fees and costs of the engineer employed by the District to, among other things, review the plans and specifications of the water installations, to monitor their installation and testing, and to inspect and accept them.
59. The developer/applicant shall grant to the District in format acceptable to the District any and all public utility easements on, over and across the developer/applicant's property necessary to assure the District's use of, and access to, such water installations, including a water pipeline easement extending to the westerly boundary for future water mail "loop" back to the Midway.. Ownership of such easements and water installations will be conveyed to the District upon their acceptance by the District.
60. Since the subject property is currently outside the District's service area, the developer/applicant shall be responsible for all fees and costs associated with its annexation to the District, including all fees and costs imposed and/or assessed by Butte County Local Agency Formation Commission for such purposes.
61. To the extent any of the foregoing fees and costs of improvement and annexation benefit other properties presently outside the District's service area but subsequently annexed to it, the developer/applicant may be entitled to reimbursement for a proportion of the above fees and costs determined to be a fraction, the numerator of which is the number of connections to the District's water service resulting from these subsequently annexed properties benefitting from the improvements and annexations fees incurred and paid by the developer/applicant and the denominator of which is the total number of such connections from all such properties benefitting from the improvements and annexation fees incurred and paid by the developer/applicant, including the developer/applicants.
62. Development on the property shall be subject to the following:
 - a. There shall be a 200-foot septic-free setback from the District's proposed well on the project site;
 - b. There shall be a 25-foot septic-free and storm drain trench-free setback from the District's water mains;
 - c. All existing wells on the property will be shown on a map. The existing well shall be abandoned, unless otherwise agreed in writing between the developer/applicant and the District;
 - d. The developer/applicant shall be responsible for extending the District's water main west along the entire parcel frontage on Durham-Dayton Highway and within the proposed subdivision to serve the proposed lots.

- e. The developer/applicant will comply with the requirements of the Butte County Fire Marshall for new fire hydrants and advise the District as to the requirements therefor, including public utilities easement to the District to maintain and repair such.
- f. Connection fees for water shall be assessed at the then-current rate of the District at such time as they are requested. The developer/applicant and successors, shall pay all water connection fees in advance prior to the water system of the District.

Processing Fees

63. Prior to recordation of the Final Map, pay any outstanding project-related processing fees.

II. NOTATION

- A. Minor changes may be approved administratively by the Directors of Development Services, Environmental Health, or Public Works upon receipt of a substantiated written request by the applicant, or their respective designee. Prior to such approval, verification shall be made by each Department or Division that the modification is consistent with the application, fees paid and environmental determination as conditionally approved. Changes deemed to be major or significant in nature shall require a formal application for amendment.

DURHAM IRRIGATION DISTRICT

9358 Midway
Durham, CA 95938
(530) 343-1594

Matthews, Hutton and Warren, CPAs
1530 Humboldt Rd., #2
Chico, CA 95928

This letter is provided in connection with your audit of the financial statements of Durham Irrigation District as of December 31, 2019, and the respective changes in financial position for the years then ended and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, (as of signature date), the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 1, 2020, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. generally accepted accounting principles and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility for 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.
4. We acknowledge our responsibility for design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
8. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit.
9. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements and we have not consulted a lawyer concerning litigation, claims, or assessments.
10. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11. We have provided you with --
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as record, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of our Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
14. We have no knowledge of any fraud or suspected fraud affecting the entity involving:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.

16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
17. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements and we have not consulted a lawyer concerning litigation, claims, or assessments.
18. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Government – specific

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
21. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
22. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
23. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
24. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
25. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
26. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provision of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

- 27. As part of your audit, you prepared the financial statements and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 28. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 31. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
- 32. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 33. Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
- 34. Investments, derivative transactions, and land and other real estate held by endowments are properly valued.
- 35. Provisions for uncollectible receivables have been properly identified and recorded.
- 36. Expenses have been appropriately classified in or allocated to the functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 37. Capital assets, including infrastructure assets, are properly capitalized, reported, and, if applicable, depreciated.
- 38. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available and have determined that net assets were properly recognized under the policy.

Signature: _____

Title: _____ Date _____

Signature: _____

Title: _____ Date _____



Craig R. Fechter, CPA, MST

January 6, 2022

****AUTO**ALL FOR AADC 956
Director of Finance
Durham Irrigation District
PO Box 98
Durham, CA 95938-0098 343



To Whom it May Concern:

We wanted to take this opportunity to introduce our firm to your organization. Our firm has been performing audits of California Special Districts and Joint Powers Authorities for nearly 20 years. We make the auditing process seamless through our paperless audit technology and secure file transfer system. Many times, this allows you to save time and money as you can transfer your files through our secure online server instead of having to copy and send documents to us.

We are interested in performing the District's annual independent audit. Please let us know how to either submit a bid on the audit or have our firm placed on the bidders list for when the audit comes up for bid.

We would also like a copy of the District's latest fiscal audit; we are conducting a study of the disclosures reported on the audited financial statements of special districts. Please forward a copy of the annual audit report to us at either address below:

cfechter@fechtercpa.com

or

Fechter & Company, CPAs
3445 American River Drive Suite A
Sacramento, CA 95864
916-333-5370

Thank you for your attention to these matters. Please give me a call at (916) 333-5360 if you have questions!

Regards,

Craig R. Fechter, CPA

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For AP Use [CK# / Date: _____] Board Date: 1/8/2022



david **farnsworth** cpa
ACCOUNTING • ADVISORY • ASSURANCE

2021

AUDITING DONE DIFFERENTLY

We request an RFP (Request for Proposal) from your District / Agency. Please, send us an RFP at david@dfarnsworthcpa.com or 11501 Dublin Boulevard, #200, Dublin, CA 94568.

11501 Dublin Boulevard, #200 ♦ Dublin, CA 94568 ♦ 408.780.2236 ♦ www.dfarnsworthcpa.com

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MESSAGE *from the* CPA

DEAR MEMBERS OF BOARD & MANAGEMENT:

Getting ready and preparing reports for an annual financial audit is not easy and is extremely inconvenient. Combine the headache of going through an audit with the fact that only between 3% - 5% of fraudulent activity is discovered by a financial audit, choosing a new auditing firm can be daunting to say the least. As board members you assume a heavy burden to ensure that all financial practices of the District are running properly and managed responsibly.

We take our role seriously to help carry this burden for you and to ensure that you are protected from unexpected misuse of funds and fraud of any kind. We have witnessed firsthand the negative impact of loose and unsecured processes and have committed ourselves to providing the very best in financial controls and fraud prevention in government organizations and non-profit agencies such as yours.

As owner and principal, I am authorized to make representations for and to bind our firm. Should you have any questions, please feel free to contact me via email at david@dfarnsworthcpa.com or via phone at (408) 780-2236. Our mailing address is 11501 Dublin Blvd, #200, Dublin, CA 94568.

Sincerely,

David Farnsworth, CPA

David Farnsworth, CPA

P.S. Fraud destroys reputations and wastes your money. We exist to help eliminate fraud, abuse, and wasteful spending so that you are protected from misuse of funds and fraud of any kind.

When you're ready, here are a few ways we can help right away:

1. Sign-up to our monthly newsletter. We cover topics ranging from fraud prevention, financial reporting, government budgeting, etc. To sign-up email us at info@dfarnsworthcpa.com.
2. Take our fraud risk assessment. We'll give you specific recommendations on how to improve your situation right away. Email us at info@dfarnsworthcpa.com to take the fraud risk assessment.
3. Receive our free fraud prevention training. Email us at info@dfarnsworthcpa.com or call us at (408) 780-2236.
4. Jump on a video or phone conference call to get fraud prevention recommendations specific to your organization. Email us at info@dfarnsworthcpa.com or call us at (408) 780-2236 to jump on a call with our CPA.

Please, call our office at (408) 780-2236 or email us at info@dfarnsworthcpa.com to receive help right away.



OUR AUDIT APPROACH

Our approach is different than other auditing firms because we educate and train our clients to understand fraudulent red flags and prevent abuse and fraud in addition to performing the financial audit in accordance with the applicable audit standards. Many special districts depend on their auditors to discover fraud and be the tool to prevent or detect fraud. As discussed in the previous page, only 3% - 5% of audits discover fraudulent activity (See *ACFE Study, Report to the Nations Study 2020, P. 78 of 88*). Our approach is designed to assist the District in discovering ways to improve financial processes and strengthen fraud prevention and detection procedures. Our financial audit is performed in accordance with generally accepted auditing standards and generally accepted government auditing standards. Our engagements are supervised and managed by the principal owner.

STEP 1 – LEARN AND UNDERSTAND THE DISTRICT OPERATIONS AND FINANCES

We first need to understand how the District operates its finances. This is called the 'Planning phase' of the audit. We learn the financial processes of the District. For example, staff will walk us through the customer billing cycle and the vendor billing cycle. In addition, we perform many different procedures ranging from reading board meeting minutes to analyzing the financial reports and comparing them to prior periods, and interviewing board members and key financial staff.

This phase gives us the information to tailor the audit procedures specific to your District.

STEP 2 – PERFORM FINANCIAL AUDIT AND REVIEW THE AUDIT PROCESS

This step is where the bulk of the audit will be performed. After tailoring or customizing the audit specific to how you operate the financial operations, we will be confirming various balances (i.e., cash, accounts receivable, etc.) with third parties such as banks and customers. We reconcile accounts and compare invoices with the financial reports. We speak with legal counsel and the predecessor auditors. Included in the audit is a review or inspection of the financial activity after the year-end date. We will have most of the proposed adjusting journal entries (if needed) documented, along with any audit findings identified in the audit. Our Firm also has a quality control reviewer to further ensure the financial audit is performed in accordance with applicable standards. A few of the procedures performed in this step is to reconcile the workpapers to the balances found in the financial report name trial balance. We perform further analytical procedures (three-year comparison of the financial statements, trend analysis, etc.) to ensure the financial statements are correctly reported.

STEP 3 – PRESENT CONCLUSIONS OF AUDIT

We will prepare the audit report and the accompanied financial statements, notes to financial statements, and supplemental information. After the financial statements are prepared, the financial statements will be forwarded to the District manager for review. After the District manager approves them, the audit will be forwarded to the Board of Directors for approval. I will present the conclusions of the audit at the next board meeting.

After the audit is concluded, we will setup bi-monthly meeting with the District manager to answer any management questions and keep up to date with District operations that pertain to the financial audit.

REFERENCES

FIRM'S EXPERIENCE

For your review, we have provided a listing of current clients as a reference of our quality of work. Please, feel free to contact them.

Name of District	Contract Name and Title	Phone Number	Email Address
Salsipuedes Sanitary District	Delia Brambila, District Manager	(831) 722-7760	salsan@sbcglobal.net
East Palo Alto Sanitary District	Akin Okupe, M.B.A.,P.E., General Manager	(650) 325-9021	aokupe@epasd.com
Elk Grove Cosumnes Cemetery District	Jonathan Lambdin, District Manager	(916) 686-5170	jlambdin@egccd.com
North County Fire Protection District of Monterey County	Carolina Bravo, Administrative Officer	(831) 633-2578 ext 200	carolina.bravo@ncfpd.org
Merquin County Water District	Jamie Sams, Office Manager	(209) 634-5060	merquincwd@gmail.com
Auburn Cemetery District	Craig Forrey, District Manager	(530) 885-5922	cforrey.acd@gmail.com



david farnsworth cpa

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FIRM'S PROFILE

Our Firm and Client Base

Our firm specializes solely in performing audits of local governments. Our clients range from cemetery districts, sewer districts, water districts, and many other types of special districts. We perform financial audits all year long and only perform financial audits and financial reviews.

Our Principles

We are a customer-focused, flexible, hard-working firm that strives to improve the financial position of every client we serve. We hold ourselves to the highest standards and believe in the core principles of:

- **Relationship** – Having a caring relationship with our clients who are the lifeblood of our firm, taking a personal stake in the future success of our clients, and shared leadership based on positive influence, honest dialogue, empowerment, and trust.
- **Professionalism** – Maintaining a culture that is high-performing, open-minded, respectful, supportive, and enjoyable, while embracing systems documentation as a way of life so we can efficiently over-deliver on our service promises.
- **Progressive** – Using progressive thinking and technology so we can do more for our clients while promoting mutual responsibility and ownership so we can anticipate obstacles and exceed our clients' expectations.

Our Founder

David holds a Certified Public Accounting license with the state of California. He has specialized in financial audits while serving local governments through relationships with their board of directors and management. He has established and implemented new accounting systems, new accounting processes and stabilized many accounting operations. His hands-on experiences include preparing financial statements, verifying payroll, audit reports, fraud prevention protocols and client-specific policies and procedures.

Our Commitment and Service

We are committed to providing the very best in financial controls and fraud prevention to government organizations. We provide complementary customized training of internal controls and fraud prevention training to strengthen processes and reduce fraud and human error. We endorse and follow the proven techniques that work the best in the government sector according to the fraud study done by the Association of Certified Fraud Examiners. Our goal is to help you improve business operations and the transparency of the District so you can better serve your community.



david **farnsworth** cpa

ACCOUNTING • ADVISORY • ASSURANCE

Request for Proposal

Please, send proposals to
david@dfarnsworthcpa.com or

11501 Dublin Boulevard, #200, Dublin, CA
94568.



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us at david@dfarnsworthcpa.com, or
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INTEROFFICE MEMORANDUM

TO:	BOARD OF DIRECTORS
FROM:	JEANNIE TRIZZINO
SUBJECT:	RENT INCREASE – 9418C MIDWAY OFFICE
DATE:	JANUARY 12, 2022
CC:	

Please provide guidance on the following matter:

On January 11, 2022 landlord Ed McLaughlin verbally proposed a rent increase for the District’s office from \$450.00/month to a possible \$600.00/month. The District’s lease agreement for its current office space was executed in 2014.

He has recently completed renovations to the office that include the following:

- Repair longstanding water intrusion and mold in the shared wall in the middle office
- Repair and weatherstrip back door for severe water leaks during rainstorms, likely unaddressed for years, and is still partially unresolved
- Replace old utility carpet with Pergo flooring, based on a suggestion but not a requirement

Mr. McLaughlin mentioned that the previous tenants in this space paid \$650.00/month.

*Relevant documents located on the server here:
2_Financial\2 Vendors & Invoices\Camp & McLaughlin*

2022 Durham Irrigation District Calendar

Holidays and Observances

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

Office Hours

Tuesday	– 1:00pm-4:00pm
Thursday	– 9:00am-12:00pm
<i>Or by appointment.</i>	
<i>Office is closed on holidays.</i>	



January

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