


DURHAM IRRIGATION DISTRICT
Regular Board Meeting
Board of Directors:

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

Wednesday, April 15, 2026
District Office
5:30 PM
9341 Midway, Unit B, Durham CA 95938
COPY OF AGENDA and AGENDA PACKET AVAILABLE FROM:

 Durham Irrigation District Office or [District Website Link](#)
ADDRESSING THE BOARD

- Any person desiring to address the Board shall first secure permission of the presiding officer.
- Matters under the jurisdiction of the Board and not on the Agenda may be addressed by the Public at the time provided in the Agenda under Public Comment. The Board limits testimony on those items to three minutes per person and no more than three individuals shall address the same subject.
- As required by Govt. Code Section 54957.5, any public record distributed to the Board of Directors less than 72 hours prior to this meeting in connection with any agenda item shall be made available for public inspection at the Durham Irrigation District office, 9341 Midway, Unit B, Durham, CA 95938.
- Public records distributed during the meeting will be available for public inspection at the meeting if prepared by the District.
- If the public record is prepared by any other party and distributed at the meeting, it will be made available for public inspection following the meeting at the District.
- Parties with a disability as provided by the Americans with Disabilities Act who require special accommodations or aides to participate in the public meeting should make the request to the District office three full business days prior to the meeting at (530) 343-1594.

1 CALL TO ORDER – 5:30 PM
2 ROLL CALL / OPENING BUSINESS

2.1 AGENDA APPROVAL, ADDITIONS AND/OR DELETIONS

2.2 PUBLIC COMMENT

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

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

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

Speakers shall be limited to three minutes each.

3 REPORTS/ANNOUNCEMENTS FROM DIRECTORS

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

4 PRESENTATIONS/GUESTS

- 4.1 Financial Assistance Program Presentation – CSUC business students
FISCAL IMPACT: NONE
ACTION REQUESTED: Receive information, discuss and provide direction.

5 INFORMATION/CONSENT CALENDAR

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

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

- 5.1 Warrant Sheet from March 12, 2026 to April 11, 2026, including payments, deposits, and transaction adjustments.
SUBJECT: Approve payments, deposits, and transaction adjustments.

FISCAL IMPACT: See attachments.

ACTION REQUESTED: APPROVE

ATTACHMENTS:

5.1.1 2026-04 WARRANT SHEET DRAFT

5.1.2 FINANCIALS (03.2026)

5.1.3 BOARD RECAP, WATER SALES AND ACCOUNTS RECEIVABLE AGING REPORT

- 5.2 Board of Directors Meeting Minutes for March 18, 2026 and Special Board Meeting on March 30, 2026.

SUBJECT: Approve draft minutes.

FISCAL IMPACT: NONE.

ACTION REQUESTED: APPROVE

ATTACHMENT:

5.2A REGULAR BOARD MEETING MARCH 18, 2026 – MINUTES

5.2B SPECIAL BOARD MEETING MARCH 30, 2026 – MINUTES

6 DISTRICT ENGINEER REPORT

- 6.1 USBR Grant-Funded Meter Replacement and Lead Service Laterals Assessment Project
SUBJECT: USBR Grant reimbursement update.
FISCAL IMPACT: NONE
ACTION REQUESTED: Receive information, discuss and provide direction.

7 DISTRICT OUTREACH REPORT (NON-ACTION ITEMS)

- 7.1 District Outreach Report
SUBJECT: Report by Nicole Johansson.
FISCAL IMPACT: NONE
ACTION REQUESTED: Receive information, discuss and provide direction.

8 WATER OPERATOR REPORT (NON-ACTION ITEMS)

- 8.1 Monthly Water Operator Report
SUBJECT: Report by water operator on previous month's activities.
FISCAL IMPACT: NONE
ACTION REQUESTED: Receive information, discuss and provide direction.
ATTACHMENTS:
8.1A WATER OPERATOR LOG FOR MARCH 2026
8.1B WORK ORDER STATUS REPORT FOR APRIL 2026
- 8.2 Cross-Connection Hazard Assessment
SUBJECT: Report by water operator on the results of the first annual cross-connection hazard assessment for the District.
FISCAL IMPACT: NONE
ACTION REQUESTED: Receive information, discuss and provide direction.

9 DISTRICT COUNSEL REPORT (NON-ACTION ITEMS)

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

10 REGULAR AGENDA

- 10.1 District Accounts Receivable Update
SUBJECT: Update on current overdue accounts receivable and county lien process for 2026 and an update on the amount remaining on the liens submitted in 2025.
FISCAL IMPACT: \$15,435.00
ACTION REQUESTED: Receive information, discuss and provide direction.
ATTACHMENTS:
10.1 MEMORANDUM TO BOARD (04.10.2026) ACCOUNTS RECEIVABLE
- 10.2 USDA Community Project Funding – Water Storage Tank
SUBJECT: The District has received federal funding approval for construction of a water storage tank. This grant requires a 25% local cost share of \$500,000.
FISCAL IMPACT: \$500,000 District share / \$2,000,000 overall project
ACTION REQUESTED: Receive information, discuss and provide direction.
- 10.3 Mass Notification Policy
SUBJECT: Establish policy for use of mass notification system to the community.
FISCAL IMPACT: Unknown
ACTION REQUESTED: Adopt Mass Notification Policy.
ATTACHMENTS:
10.2 MASS NOTIFICATION POLICY (11.19.2025) DRAFT

11 ADJOURN TO CLOSED SESSION

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

Name of case:

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

12 REPORT IN OPEN SESSION

Report action taken during the closed session.

13 FUTURE AGENDA ITEM DISCUSSION

Opportunity for Board to request items for future board consideration.

14 DIRECTORS' COMMENTS

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

15 ADJOURNMENT

Upcoming meetings of the Durham Irrigation District Board of Directors:

- Regular Board Meeting at 5:30 p.m. on May 20, 2026.

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

DURHAM IRRIGATION DISTRICT

Check Issue Date: 4/15/2026

Cash Balance Date
3/31/2026

Check No.	Stmt Date	Invoice Number	Payee	Invoice Amount	Check Amount	Notes	Financial Category	\$	61,483.61	
EXPENSES										
Administration										
Bank Service Charges										
-	3/27/2026	-	Chargeback fee - NSF pmt		\$ 10.00			\$	61,473.61	
Board Stipends										
10603			Matt Doyle		\$ 200.00	4/15 - BOD; 3/30 - special BOD		\$	61,273.61	
10604			Kevin Phillips		\$ 300.00	4/15 - BOD; 3/30 - special BOD; 2/11 - Vina GSA		\$	60,973.61	
10605			Derek Sohnrey		\$ 300.00	4/15 - BOD; 3/30 - special BOD; 4/8 - Vina GSA		\$	60,673.61	
Fees, Dues, Memberships										
ACH	4/2/2026	-	PaySafe/PayStation Fee		\$ 372.29	"mtot" on bank statement - Mar 26 credit card processing		\$	60,301.32	
10606	4/1/2026	31532	Butte County Air Quality Management District		\$ 919.15	backup generator permits - 2026-2027		\$	59,382.17	
					SUBTOTAL Administration	\$ 2,101.44			SUBTOTAL Balance	\$ 59,382.17
Contract Services										
Accounting										
10607	4/2/2026	8863	Sheryl Bosman		\$ 675.00	Apr 26 bookkeeping		\$	58,707.17	
Engineering										
10608	4/6/2026	85408	NorthStar		\$ 4,295.00	Meetings - \$ 508.75 Operational Support - \$ 843.75 CIP and Budget Update - \$1,295.00 USDA Grant - Water Tank - \$ 1347.50		\$	54,412.17	
Legal										
10610	4/1/2026	2354	Sophia R. Meyer Law, P.C.		\$ 2,176.00	Mar 26 Services - General Counsel - \$1196.00 Mar 26 Services - litigation - \$980.00		\$	52,236.17	
Management and Administration										
NONE					\$ -			\$	52,236.17	
					SUBTOTAL Contract Services	\$ 7,146.00			SUBTOTAL Balance	\$ 52,236.17

DURHAM IRRIGATION DISTRICT

Check No.	Stmt Date	Invoice Number	Payee	Invoice Amount	Check Amount	Notes	Financial Category
District Wages, Taxes, Insurance							
<i>Insurance</i>							
NONE							\$ 52,236.17
Payroll Service Fees							
\$ 52,236.17							
ACH	3/20/2026	2026031301	Paychex		\$ 77.90	payroll preparation	\$ 52,158.27
ACH	4/3/2026	2026032701	Paychex		\$ 82.28	payroll preparation - rate increase	\$ 52,075.99
Payroll Tax Expense							
\$ 52,075.99							
ACH	3/20/2026	-	Paychex		\$ 92.48	employer withholdings	\$ 51,983.51
ACH	4/3/2026	-	Paychex		\$ 92.84	employer withholdings	\$ 51,890.67
Property Taxes							
\$ 51,890.67							
NONE					\$ -		\$ 51,890.67
Wages							
\$ 51,890.67							
ACH	3/20/2026	-	Paychex		\$ 793.80	employee gross wages	\$ 51,096.87
ACH	4/3/2026	-	Paychex		\$ 1,139.25	employee gross wages	\$ 49,957.62
SUBTOTAL District Wages, Taxes, Insurance					\$ 2,278.55		SUBTOTAL Balance \$ 49,957.62
Office Expenses							
<i>Meals</i>							
NONE					\$ -		\$ 49,957.62
Office Expenses - Other							
\$ 49,957.62							
10611	3/17/2026	DI-109	Arrow Construction Clean-Up		\$ 175.00	Mar 2026 office cleaning	\$ 49,782.62
Postage							
\$ 49,782.62							
10612	3/22/2026	RI-1071-60779	Francotyp-Postalia, Inc.		\$ 112.37	Q2 equipment lease	\$ 49,670.25
ACH	3/26/2026	-	FP Postal		\$ 200.00	postage download	\$ 49,470.25
Rent							
\$ 49,470.25							
10613	4/9/2026	-	Richard Billson		\$ 950.00	Apr 2026 rent	\$ 48,520.25
Software Fees and Website Hosting							
\$ 48,520.25							
10614	4/1/2026	460814F9-0069	Streamline		\$ 198.80	Apr 2026 website hosting	\$ 47,921.45
	3/30/2026	460814F9-0068			\$ 400.00	Apr 2026 PDF DocAccess	\$ 47,921.45
10615	4/2/2026	31171	VistaNet		\$ 73.75	Apr 2026 - Sophos monthly scan	\$ 47,787.70
	4/2/2026	31172			\$ 60.00	Q2 perimeter scan	\$ 47,787.70
VISA	3/26/2026	INV347448869	Zoom		\$ 131.97	3/26/2026-3/25/2027	\$ 47,655.73
Supplies							
\$ 47,655.73							
NONE							\$ 47,655.73
SUBTOTAL Office Expenses					\$ 2,301.89		SUBTOTAL Balance \$ 47,655.73

DURHAM IRRIGATION DISTRICT

Check No.	Stmt Date	Invoice Number	Payee	Invoice Amount	Check Amount	Notes	Financial Category
Utilities							
<i>Garbage</i>							
NONE							\$ 47,655.73
<i>Gas and Electric</i>							\$ 47,655.73
ACH	3/31/2026				\$ 113.19	Acct 1506 000 899-0 Office	\$ 47,542.54
ACH	3/26/2026				\$ 2,357.11	Acct 5773 099 695-6 Library	\$ 45,185.43
ACH	3/27/2026		PGE		\$ -	Acct 6812 590 736-7 Holland Ave - no pmt due	\$ 45,185.43
ACH	3/29/2026				\$ 30.65	Acct 7938 916 943-8 Holland Ave	\$ 45,154.78
ACH	3/30/2026				\$ 1,457.64	Acct 9856 464 057-5 Goodspeed	\$ 43,697.14
<i>Telephone and Internet</i>							\$ 43,697.14
VISA	3/18/2026	-	Comcast Internet		\$ 165.20	Internet - 3/23/2026-4/22/2026	\$ 43,531.94
VISA	3/15/2026	-	Comcast Phone		\$ 89.06	Phone - 3/15/2026-4/14/2026	\$ 43,442.88
SUBTOTAL Utilities					\$ 4,212.85	SUBTOTAL Balance	\$ 43,442.88
Water System Regular Operations and Maintenance							
<i>O&M Supplies and Parts</i>							
	3/9/2026	CM160035		\$ (80.14)		credit memo	\$ 43,411.73
10616	3/9/2026	1919758	Ferguson Waterworks	\$ 23.94	\$ 31.15	parts	\$ 43,411.73
	3/25/2026	1921160		\$ 87.35		concrete lid for meter	\$ 43,411.73
10617	4/1/2026	6405-2417	Sierra Water Utility		\$ 1,007.50	chlorine	\$ 42,404.23
10618	3/2/2026	2603-056594	Tozier's Hardware		\$ 11.90	parts	\$ 42,392.33
<i>SCADA Software (Xio)</i>							\$ 42,392.33
NONE							\$ 42,392.33
<i>Water Operator</i>							\$ 42,392.33
10619	4/1/2026	6405-2416	Sierra Water Utility		\$ 3,836.00	Apr 2026 Water Operator Service	\$ 38,556.33
<i>Water Testing</i>							\$ 38,556.33
10620	3/20/2026	6721-55A	FGL Environmental	\$ 70.00	\$ 70.00	water quality testing - coliform	\$ 38,486.33
<i>Weed Management</i>							\$ 38,486.33
NONE							\$ 38,486.33
SUBTOTAL Water System Regular O&M					\$ 4,956.55	SUBTOTAL Balance	\$ 38,486.33
Water System Repairs and Replacement							
<i>Repairs - Outside Contractor</i>							
NONE							\$ 38,486.33
<i>Repairs - Water Operator</i>							
NONE							\$ 38,486.33
SUBTOTAL Water System Repairs and Replacement					\$ -	SUBTOTAL Balance	\$ 38,486.33

DURHAM IRRIGATION DISTRICT

Check No.	Stmt Date	Invoice Number	Payee	Invoice Amount	Check Amount	Notes	Financial Category
Capital Improvement Projects							
<i>CIP Project XXX</i>							
NONE					\$ -		\$ 38,486.33
SUBTOTAL CIP Projects					\$ -		SUBTOTAL Balance \$ 38,486.33

Other Expenses							
<i>Development Project Fees</i>							
NONE							\$ 38,486.33
<i>Miscellaneous Other Expenses</i>							
NONE					\$ -		\$ 38,486.33
SUBTOTAL Other Expenses					\$ -		SUBTOTAL Balance \$ 38,486.33

SUBTOTAL PAYMENTS					\$ 22,997.28		
							SUBTOTAL Remaining Balance \$ 38,486.33
							CREDIT CARD BALANCE PAYMENT \$ 386.23
							Check Refund/Cancelled Register Total \$ -
							TOTAL REMAINING BALANCE \$ 38,872.56

Petty Cash			
4/10/2026		Cash on Hand	\$ 101.01
Balance Remaining On Hand			\$ 101.01

Credit Card Payments / Cashback / Adjustments

Date	CK/Pmt Refund	Status	Paid to	Check Amount	Notes
4/7/2026	ACH	CREDIT CARD PMT	TriCounties Bank Visa Acct -1530	\$ 386.23	Payment of 3/28/2026 billing cycle credit card statement. \$254.26 Mar 2026 "VISA" items \$131.97 Apr 2026 "VISA" items
	ACH		TriCounties Bank Visa Acct -1530	\$ -	Cashback credit applied to credit card balance
TOTAL Credit Card Payment				\$ 386.23	

DURHAM IRRIGATION DISTRICT

Check / Payment Refund / Cancel or Void Check Register

Date	CK/Pmt Refund	Status	Paid to	Check Amount	Notes
3/18/2026	10583	VOID	Kevin Phillips	\$ 200.00	Void stipend payment prepared for Mar 2026 Board
-	1/16/1929	VOID	-	\$ -	spoiled
TOTAL				\$ 200.00	

DEPOSITS

Operating Revenue					
Deposit Date	Description	Deposit Amount	Other Notes		
Connection Fees					
NONE					
Demand Request Fees					
NONE					
Meter Sale Fees					
NONE					
Water Sales					
03/01/2026-03/31/2026	Paystation Deposits	\$ 9,811.14	includes \$311.32 in credit card fees collected		
3/10/2026		\$ 1,572.99			
3/10/2026		\$ 5,761.76			
3/18/2026		\$ 190.68	cash		
3/18/2026		\$ 5,911.50			
3/18/2026		\$ 3,713.09			
3/18/2026		\$ 4,359.46			
3/25/2026		\$ 411.89	cash		
3/25/2026		\$ 2,292.04	Includes - Demand Request: \$73.84 / Acct 962 / 1015 APN 040-200-095 / 9348 Midway \$0 new meter fee; \$30.00 demand request fee; \$43.84 unpaid billing		
3/30/2026		\$ 1,450.45			
Bank Adjustments and Other Income					
03/01/2026-03/31/2026	Paystation - Recovered Customer Convenience Fee	\$ 311.32	<i>passthrough cc processing fees (see paystation summary)</i>		
3/10/2026	Advice of Difference	\$ 0.03	<i>credit - cash portion of deposit not included on bank side</i>		
SUBTOTAL Deposits		\$ 35,786.35			

Director Signature _____
Date _____

Director Signature _____
Date _____

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

5.1.2

	Mar 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Water Sales Income				
OPERATING REVENUES				
Water Sales	35,429.19	43,346.34	-7,917.15	81.74%
Total OPERATING REVENUES	35,429.19	43,346.34	-7,917.15	81.74%
Total Water Sales Income	35,429.19	43,346.34	-7,917.15	81.74%
Total Income	35,429.19	43,346.34	-7,917.15	81.74%
Expense				
Contract Services				
Accounting Fees	1,400.00	1,581.25	-181.25	88.54%
Engineering Support	1,578.75	5,833.34	-4,254.59	27.06%
Legal Fees	3,868.00	2,083.34	1,784.66	185.66%
Management & Administration	175.00	1,000.00	-825.00	17.5%
Total Contract Services	7,021.75	10,497.93	-3,476.18	66.89%
OPERATING EXPENSES				
Administration				
Bank Service Charges	356.03	479.17	-123.14	74.3%
Board Stipends	500.00	475.00	25.00	105.26%
District Wages, Taxes, Insur.				
Insurance	0.00	895.50	-895.50	0.0%
Payroll Service Fees	555.80	206.25	349.55	269.48%
Payroll Tax Expense	200.38	298.59	-98.21	67.11%
Wages	1,719.90	2,985.50	-1,265.60	57.61%
Total District Wages, Taxes, Insur.	2,476.08	4,385.84	-1,909.76	56.46%
Fees, Dues, Memberships	0.00	1,265.34	-1,265.34	0.0%
Office Expense				
Postage	200.00	345.41	-145.41	57.9%
Software/Website Hosting	1,020.05	1,150.75	-130.70	88.64%
Supplies	215.94	208.34	7.60	103.65%
Total Office Expense	1,435.99	1,704.50	-268.51	84.25%
Rent	950.00	950.00	0.00	100.0%
Utilities				
Garbage	0.00	151.00	-151.00	0.0%
Gas & Electric	8,465.29	11,517.59	-3,052.30	73.5%
Telephone/Internet	253.97	347.17	-93.20	73.15%
Total Utilities	8,719.26	12,015.76	-3,296.50	72.57%
Water System Maint,Repair,Repl				
Regular Operations & Maint				
XIO Software	0.00	517.41	-517.41	0.0%
O & M Supplies	340.88	1,312.50	-971.62	25.97%
Water Testing Fees	70.00	468.09	-398.09	14.95%
Weed Management	800.00	933.34	-133.34	85.71%
Total Regular Operations & Maint	1,210.88	3,231.34	-2,020.46	37.47%

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

	Mar 26	Budget	\$ Over Budget	% of Budget
Water System Repair & Repl.+				
Repairs by Water Operator	2,859.66	437.50	2,422.16	653.64%
Repair Supplies	784.35			
Contractor	0.00	4,375.00	-4,375.00	0.0%
Water Operator Fees	3,836.00	3,906.00	-70.00	98.21%
Total Water System Repair & Repl.+	7,480.01	8,718.50	-1,238.49	85.8%
Total Water System Maint,Repair,Repl	8,690.89	11,949.84	-3,258.95	72.73%
Total Administration	23,128.25	33,225.45	-10,097.20	69.61%
Total OPERATING EXPENSES	23,128.25	33,225.45	-10,097.20	69.61%
Total Expense	30,150.00	43,723.38	-13,573.38	68.96%
Net Ordinary Income	5,279.19	-377.04	5,656.23	-1,400.17%
Other Income/Expense				
Other Income				
NON-OPERATING REVENUE				
Interest Income	948.01	500.00	448.01	189.6%
Total NON-OPERATING REVENUE	948.01	500.00	448.01	189.6%
Total Other Income	948.01	500.00	448.01	189.6%
Other Expense				
Special District Projects				
Expenses				
Development Project Fees	617.50			
Total Expenses	617.50			
Total Special District Projects	617.50			
Total Other Expense	617.50			
Net Other Income	330.51	500.00	-169.49	66.1%
Net Income	5,609.70	122.96	5,486.74	4,562.22%

Durham Irrigation District

Balance Sheet

As of March 31, 2026

Mar 31, 26

ASSETS

Current Assets

Checking/Savings

Current Assets

Cash	61,483.61
Cash on Hand	101.01
Development Fees	2,000.24
Savings	1,384.44
Development CLASS	35,705.36
DID CLASS	120,370.15
Main CLASS	86,492.87

Total Current Assets 307,537.68

Total Checking/Savings 307,537.68

Other Current Assets

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

Total Other Current Assets 70,293.00

Total Current Assets 377,830.68

Fixed Assets

CAPITAL ASSETS

Depreciable Assets

Equipment	152,825.43
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 658,054.43

Total CAPITAL ASSETS 658,054.43

Non-Depreciable Assets

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

Total Fixed Assets 678,385.43

Other Assets

Deposits	950.00
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Total Other Assets 950.00

TOTAL ASSETS 1,057,166.11

LIABILITIES & EQUITY

Equity

NET POSITION

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

Unrestricted Net Assets 472,242.75

Net Income 18,374.36

Durham Irrigation District

Balance Sheet

As of March 31, 2026

Mar 31, 26

Total Equity
TOTAL LIABILITIES & EQUITY

<u>1,057,166.11</u>
<u>1,057,166.11</u>

Durham Irrigation District
Profit & Loss
 January through March 2026

	<u>Jan 26</u>	<u>Feb 26</u>	<u>Mar 26</u>	<u>TOTAL</u>
Ordinary Income/Expense				
Income				
Water Sales Income				
OPERATING REVENUES				
Water Sales	32,125.23	31,856.62	35,429.19	99,411.04
Total OPERATING REVENUES	<u>32,125.23</u>	<u>31,856.62</u>	<u>35,429.19</u>	<u>99,411.04</u>
Total Water Sales Income	32,125.23	31,856.62	35,429.19	99,411.04
Credit Card Fee Income	276.67	274.41	0.00	551.08
Total Income	<u>32,401.90</u>	<u>32,131.03</u>	<u>35,429.19</u>	<u>99,962.12</u>
Expense				
Contract Services				
Accounting Fees	775.00	775.00	1,400.00	2,950.00
Engineering Support	3,820.00	1,343.75	1,578.75	6,742.50
Legal Fees	0.00	532.00	3,868.00	4,400.00
Management & Administration	175.00	175.00	175.00	525.00
Total Contract Services	<u>4,770.00</u>	<u>2,825.75</u>	<u>7,021.75</u>	<u>14,617.50</u>
OPERATING EXPENSES				
Administration				
Bank Service Charges	436.17	364.36	356.03	1,156.56
Board Stipends	300.00	300.00	500.00	1,100.00
District Wages, Taxes, Insur.				
Insurance	1,020.36	18.27	0.00	1,038.63
Payroll Service Fees	445.30	155.80	555.80	1,156.90
Payroll Tax Expense	657.15	319.38	200.38	1,176.91
Wages	2,396.10	2,741.55	1,719.90	6,857.55
Total District Wages, Taxes, Insur.	<u>4,518.91</u>	<u>3,235.00</u>	<u>2,476.08</u>	<u>10,229.99</u>
Fees, Dues, Memberships	5,422.28	0.00	0.00	5,422.28
Office Expense				
Postage	0.00	200.00	200.00	400.00
Software/Website Hosting	462.55	802.55	1,020.05	2,285.15
Supplies	0.00	0.00	215.94	215.94
Total Office Expense	<u>462.55</u>	<u>1,002.55</u>	<u>1,435.99</u>	<u>2,901.09</u>
Rent	1,262.36	950.00	950.00	3,162.36
Utilities				
Garbage	140.97	104.03	0.00	245.00
Gas & Electric	5,656.50	5,316.10	8,465.29	19,437.89
Telephone/Internet	19.66	446.00	253.97	719.63
Total Utilities	<u>5,817.13</u>	<u>5,866.13</u>	<u>8,719.26</u>	<u>20,402.52</u>
Water System Maint,Repair,Repl				
Regular Operations & Maint				
O & M Supplies	933.66	492.48	340.88	1,767.02
Water Testing Fees	264.00	235.00	70.00	569.00
Weed Management	800.00	800.00	800.00	2,400.00
Total Regular Operations & Maint	<u>1,997.66</u>	<u>1,527.48</u>	<u>1,210.88</u>	<u>4,736.02</u>
Water System Repair & Repl.+				

Durham Irrigation District
Profit & Loss
January through March 2026

	<u>Jan 26</u>	<u>Feb 26</u>	<u>Mar 26</u>	<u>TOTAL</u>
Repairs by Water Operator	0.00	320.79	2,859.66	3,180.45
Repair Supplies	0.00	0.00	784.35	784.35
Contractor	0.00	2,592.00	0.00	2,592.00
Water Operator Fees	3,720.00	3,836.00	3,836.00	11,392.00
Total Water System Repair & Repl.+	<u>3,720.00</u>	<u>6,748.79</u>	<u>7,480.01</u>	<u>17,948.80</u>
Total Water System Maint,Repair,Repl	<u>5,717.66</u>	<u>8,276.27</u>	<u>8,690.89</u>	<u>22,684.82</u>
Total Administration	<u>23,937.06</u>	<u>19,994.31</u>	<u>23,128.25</u>	<u>67,059.62</u>
Total OPERATING EXPENSES	<u>23,937.06</u>	<u>19,994.31</u>	<u>23,128.25</u>	<u>67,059.62</u>
Total Expense	<u>28,707.06</u>	<u>22,820.06</u>	<u>30,150.00</u>	<u>81,677.12</u>
Net Ordinary Income	3,694.84	9,310.97	5,279.19	18,285.00
Other Income/Expense				
Other Income				
NON-OPERATING REVENUE				
Cash Rewards	0.00	23.84	0.00	23.84
Interest Income	658.53	673.98	948.01	2,280.52
Total NON-OPERATING REVENUE	<u>658.53</u>	<u>697.82</u>	<u>948.01</u>	<u>2,304.36</u>
Total Other Income	658.53	697.82	948.01	2,304.36
Other Expense				
Special District Projects				
Expenses				
Development Project Fees	1,277.50	320.00	617.50	2,215.00
Total Expenses	<u>1,277.50</u>	<u>320.00</u>	<u>617.50</u>	<u>2,215.00</u>
Total Special District Projects	<u>1,277.50</u>	<u>320.00</u>	<u>617.50</u>	<u>2,215.00</u>
Total Other Expense	<u>1,277.50</u>	<u>320.00</u>	<u>617.50</u>	<u>2,215.00</u>
Net Other Income	<u>-618.97</u>	<u>377.82</u>	<u>330.51</u>	<u>89.36</u>
Net Income	<u><u>3,075.87</u></u>	<u><u>9,688.79</u></u>	<u><u>5,609.70</u></u>	<u><u>18,374.36</u></u>

Durham Irrigation District
Profit & Loss
 January through March 2026

	TOTAL			
	Jan - Mar 26	Jan - Mar 25	\$ Change	% Change
Ordinary Income/Expense				
Income				
Water Sales Income				
OPERATING REVENUES				
Water Sales	99,411.04	90,669.26	8,741.78	9.64%
Total OPERATING REVENUES	99,411.04	90,669.26	8,741.78	9.64%
Total Water Sales Income	99,411.04	90,669.26	8,741.78	9.64%
Credit Card Fee Income	551.08	169.82	381.26	224.51%
Total Income	99,962.12	90,839.08	9,123.04	10.04%
Expense				
Contract Services				
Accounting Fees	2,950.00	12,485.00	-9,535.00	-76.37%
Engineering Support	6,742.50	15,515.07	-8,772.57	-56.54%
Legal Fees	4,400.00	3,478.00	922.00	26.51%
Management & Administration	525.00	0.00	525.00	100.0%
Total Contract Services	14,617.50	31,478.07	-16,860.57	-53.56%
OPERATING EXPENSES				
Administration				
Bank Service Charges	1,156.56	1,102.39	54.17	4.91%
Board Stipends	1,100.00	1,000.00	100.00	10.0%
District Wages, Taxes, Insur.				
Insurance	1,038.63	1,018.86	19.77	1.94%
Payroll Service Fees	1,156.90	696.60	460.30	66.08%
Payroll Tax Expense	1,176.91	1,292.79	-115.88	-8.96%
Wages	6,857.55	8,298.15	-1,440.60	-17.36%
Total District Wages, Taxes, Insur.	10,229.99	11,306.40	-1,076.41	-9.52%
Fees, Dues, Memberships	5,422.28	6,991.56	-1,569.28	-22.45%
Office Expense				
Postage	400.00	917.62	-517.62	-56.41%
Software/Website Hosting	2,285.15	1,805.17	479.98	26.59%
Supplies	215.94	174.16	41.78	23.99%
Total Office Expense	2,901.09	2,896.95	4.14	0.14%
Rent	3,162.36	1,950.00	1,212.36	62.17%
Utilities				
Garbage	245.00	419.23	-174.23	-41.56%
Gas & Electric	19,437.89	23,171.16	-3,733.27	-16.11%
Telephone/Internet	719.63	761.80	-42.17	-5.54%
Total Utilities	20,402.52	24,352.19	-3,949.67	-16.22%
Water System Maint, Repair, Repl				
Regular Operations & Maint				
O & M Supplies	1,767.02	3,596.27	-1,829.25	-50.87%
Water Testing Fees	569.00	523.96	45.04	8.6%
Weed Management	2,400.00	2,400.00	0.00	0.0%
Total Regular Operations & Maint	4,736.02	6,520.23	-1,784.21	-27.36%

Durham Irrigation District
Profit & Loss
January through March 2026

TOTAL				
	Jan - Mar 26	Jan - Mar 25	\$ Change	% Change
Water System Repair & Repl.+				
Repairs By Outside Contractor	0.00	3,952.62	-3,952.62	-100.0%
Repairs by Water Operator	3,180.45	0.00	3,180.45	100.0%
Repair Supplies	784.35	0.00	784.35	100.0%
Contractor	2,592.00	0.00	2,592.00	100.0%
Water Operator Fees	11,392.00	10,676.13	715.87	6.71%
Total Water System Repair & Repl.+	17,948.80	14,628.75	3,320.05	22.7%
Total Water System Maint,Repair,Repl	22,684.82	21,148.98	1,535.84	7.26%
Total Administration	67,059.62	70,748.47	-3,688.85	-5.21%
Total OPERATING EXPENSES	67,059.62	70,748.47	-3,688.85	-5.21%
Total Expense	81,677.12	102,226.54	-20,549.42	-20.1%
Net Ordinary Income	18,285.00	-11,387.46	29,672.46	260.57%
Other Income/Expense				
Other Income				
NON-OPERATING REVENUE				
Cash Rewards	23.84	8.76	15.08	172.15%
Interest Income	2,280.52	1,554.85	725.67	46.67%
Total NON-OPERATING REVENUE	2,304.36	1,563.61	740.75	47.37%
Total Other Income	2,304.36	1,563.61	740.75	47.37%
Other Expense				
Special District Projects				
Expenses				
Development Project Fees	2,215.00	0.00	2,215.00	100.0%
Total Expenses	2,215.00	0.00	2,215.00	100.0%
Total Special District Projects	2,215.00	0.00	2,215.00	100.0%
Total Other Expense	2,215.00	0.00	2,215.00	100.0%
Net Other Income	89.36	1,563.61	-1,474.25	-94.29%
Net Income	18,374.36	-9,823.85	28,198.21	287.04%

Durham Irrigation District
General Ledger
As of March 31, 2026

Date	Num	Name	Memo	Paid Amount	Balance
Current Assets					297,189.98
Cash					51,894.81
03/02/2026		Deposit	Deposit	368.39	52,263.20
03/02/2026		Deposit	Deposit	133.09	52,396.29
03/02/2026		Bank Charge		-346.03	52,050.26
03/03/2026		Deposit	Deposit	855.54	52,905.80
03/03/2026		Deposit	Deposit	209.23	53,115.03
03/04/2026		Deposit	Deposit	267.33	53,382.36
03/05/2026		Deposit	Deposit	924.82	54,307.18
03/05/2026		Wages		-496.68	53,810.50
03/06/2026		Payroll Taxes		-537.32	53,273.18
03/06/2026		Paychex		-477.90	52,795.28
03/06/2026		PG & E		-189.69	52,605.59
03/06/2026		PG & E		-1,875.06	50,730.53
03/06/2026		PG & E		-31.83	50,698.70
03/06/2026		PG & E		-1,441.60	49,257.10
03/06/2026		Visa		-469.91	48,787.19
03/06/2026		Deposit	Deposit	94.18	48,881.37
03/09/2026		Deposit	Deposit	541.17	49,422.54
03/09/2026		Deposit	Deposit	269.04	49,691.58
03/10/2026		Deposit	Deposit	5,761.76	55,453.34
03/10/2026		Deposit	Deposit	1,572.99	57,026.33
03/10/2026		Deposit	Deposit	0.03	57,026.36
03/11/2026		Deposit	Deposit	206.68	57,233.04
03/12/2026		Deposit	Deposit	822.34	58,055.38
03/13/2026		Deposit	Deposit	49.66	58,105.04
03/16/2026		Deposit	Deposit	1,427.19	59,532.23
03/16/2026		Deposit	Deposit	502.43	60,034.66
03/16/2026		Deposit	Deposit	64.25	60,098.91
03/17/2026		Deposit	Deposit	612.91	60,711.82
03/18/2026	10582	James M. Doyle	Mar 2026	-100.00	60,611.82
03/18/2026	10583	Kevin Phillips	Mar 2026	-200.00	60,411.82
03/18/2026	10584	Derek Sohnrey	Mar 2026	-200.00	60,211.82
03/18/2026	10585	Sheryl Bosman		-650.00	59,561.82
03/18/2026	10586	Horton McNulty & S...	2024 FTR prep	-750.00	58,811.82
03/18/2026	10587	Northstar Engineering		-1,578.75	57,233.07
03/18/2026	10588	Sophia R Meyer Law...	Jan/Feb 2026	-3,868.00	53,365.07
03/18/2026	10589	Arrow Contraction Cl...	Feb 2026 office cleaning	-175.00	53,190.07
03/18/2026	10590	Richard Billson	Mar 2026 rent	-950.00	52,240.07
03/18/2026	10591	Sequoyah	software fees	-250.00	51,990.07
03/18/2026	10592	Streamline	Mar 2026 PDF DocAccess	-400.00	51,590.07
03/18/2026	10593	Streamline	website	-198.80	51,391.27
03/18/2026	10594	Vista Net Inc.	monthly scan/IT	-171.25	51,220.02
03/18/2026	10595	Hunt & Sons	hydraulic oil	-340.88	50,879.14
03/18/2026	10596	Sierra Water Utility		-3,836.00	47,043.14
03/18/2026	10597	FGL Environmental		-70.00	46,973.14
03/18/2026	10598	JC Hernandez Maint...	Feb 2026 alley clean-up	-800.00	46,173.14
03/18/2026	10599	Ferguson Waterworks	parts	-760.31	45,412.83
03/18/2026	10600	Sierra Water Utility		-2,859.66	42,553.17
03/18/2026	10601	Tozier's True Value ...	parts	-24.04	42,529.13
03/18/2026	10602	Northstar Engineering		-617.50	41,911.63
03/18/2026		Deposit	Deposit	5,911.50	47,823.13
03/18/2026		Deposit	Deposit	4,359.46	52,182.59
03/18/2026		Deposit	Deposit	3,713.09	55,895.68
03/18/2026		Deposit	Deposit	190.68	56,086.36
03/18/2026		Deposit	Deposit	235.71	56,322.07
03/19/2026		Deposit	Deposit	257.38	56,579.45
03/19/2026		Wages		-419.74	56,159.71
03/20/2026		Payroll Taxes		-466.54	55,693.17
03/20/2026		Deposit	Deposit	260.84	55,954.01
03/20/2026		Paychex		-77.90	55,876.11
03/23/2026		Deposit	Deposit	157.47	56,033.58
03/23/2026		Deposit	Deposit	103.25	56,136.83
03/23/2026		Deposit	Deposit	44.87	56,181.70
03/25/2026		Deposit	Deposit	2,292.04	58,473.74
03/25/2026		Deposit	Deposit	411.89	58,885.63
03/26/2026		Deposit	Deposit	63.22	58,948.85
03/27/2026		Returned Item	returned item	-45.84	58,903.01

Durham Irrigation District
General Ledger
As of March 31, 2026

Date	Num	Name	Memo	Paid Amount	Balance
03/27/2026		Bank Charge		-10.00	58,893.01
03/30/2026		Deposit	Deposit	1,450.45	60,343.46
03/30/2026		Deposit	Deposit	1,107.77	61,451.23
03/30/2026		Deposit	Deposit	47.58	61,498.81
03/30/2026		Postalia		-200.00	61,298.81
03/31/2026		Deposit	Deposit	184.80	61,483.61
Total Cash				9,588.80	61,483.61
Cash on Hand					101.01
Total Cash on Hand					101.01
Development Fees					2,000.24
Total Development Fees					2,000.24
Savings					1,384.43
03/31/2026		Deposit	Deposit	0.01	1,384.44
Total Savings				0.01	1,384.44
Development CLASS					35,593.65
03/31/2026		Deposit	Deposit	111.71	35,705.36
Total Development CLASS				111.71	35,705.36
DID CLASS					119,993.57
03/31/2026		Deposit	Deposit	376.58	120,370.15
Total DID CLASS				376.58	120,370.15
Main CLASS					86,222.27
03/31/2026		Deposit	Deposit	270.60	86,492.87
Total Main CLASS				270.60	86,492.87
Total Current Assets				10,347.70	307,537.68
Grant Receivable					70,293.00
Total Grant Receivable					70,293.00
Taxes Receivable					13,390.22
Total Taxes Receivable					13,390.22
A/R					-13,390.22
Total A/R					-13,390.22
CAPITAL ASSETS					658,054.43
Depreciable Assets					658,054.43
Equipment					152,825.43
Total Equipment					152,825.43
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					658,054.43
Total CAPITAL ASSETS					658,054.43
Non-Depreciable Assets					20,331.00
Land					20,331.00

Durham Irrigation District
General Ledger
As of March 31, 2026

Date	Num	Name	Memo	Paid Amount	Balance
Total Land					20,331.00
Total Non-Depreciable Assets					20,331.00
Deposits					5,688.00
03/18/2026	155		PG & E credit for deposit	-4,738.00	950.00
Total Deposits				-4,738.00	950.00
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					-472,242.75
Total Unrestricted Net Assets					-472,242.75
Water Sales Income					-63,981.85
OPERATING REVENUES					-63,981.85
Water Sales					-63,981.85
03/02/2026		Deposit	Deposit	-368.39	-64,350.24
03/02/2026		Deposit	Deposit	-133.09	-64,483.33
03/03/2026		Deposit	Deposit	-855.54	-65,338.87
03/03/2026		Deposit	Deposit	-209.23	-65,548.10
03/04/2026		Deposit	Deposit	-267.33	-65,815.43
03/05/2026		Deposit	Deposit	-924.82	-66,740.25
03/06/2026		Deposit	Deposit	-94.18	-66,834.43
03/09/2026		Deposit	Deposit	-541.17	-67,375.60
03/09/2026		Deposit	Deposit	-269.04	-67,644.64
03/10/2026		Deposit	Deposit	-5,761.76	-73,406.40
03/10/2026		Deposit	Deposit	-1,572.99	-74,979.39
03/10/2026		Deposit	Deposit	-0.03	-74,979.42
03/11/2026		Deposit	Deposit	-206.68	-75,186.10
03/12/2026		Deposit	Deposit	-822.34	-76,008.44
03/13/2026		Deposit	Deposit	-49.66	-76,058.10
03/16/2026		Deposit	Deposit	-1,427.19	-77,485.29
03/16/2026		Deposit	Deposit	-502.43	-77,987.72
03/16/2026		Deposit	Deposit	-64.25	-78,051.97
03/17/2026		Deposit	Deposit	-612.91	-78,664.88
03/18/2026		Deposit	Deposit	-5,911.50	-84,576.38
03/18/2026		Deposit	Deposit	-4,359.46	-88,935.84
03/18/2026		Deposit	Deposit	-3,713.09	-92,648.93
03/18/2026		Deposit	Deposit	-190.68	-92,839.61
03/18/2026		Deposit	Deposit	-235.71	-93,075.32
03/19/2026		Deposit	Deposit	-257.38	-93,332.70
03/20/2026		Deposit	Deposit	-260.84	-93,593.54
03/23/2026		Deposit	Deposit	-157.47	-93,751.01
03/23/2026		Deposit	Deposit	-103.25	-93,854.26
03/23/2026		Deposit	Deposit	-44.87	-93,899.13
03/25/2026		Deposit	Deposit	-2,292.04	-96,191.17
03/25/2026		Deposit	Deposit	-411.89	-96,603.06
03/26/2026		Deposit	Deposit	-63.22	-96,666.28
03/27/2026		Returned Item	returned item	45.84	-96,620.44
03/30/2026		Deposit	Deposit	-1,450.45	-98,070.89
03/30/2026		Deposit	Deposit	-1,107.77	-99,178.66
03/30/2026		Deposit	Deposit	-47.58	-99,226.24
03/31/2026		Deposit	Deposit	-184.80	-99,411.04
Total Water Sales				-35,429.19	-99,411.04
Total OPERATING REVENUES				-35,429.19	-99,411.04
Total Water Sales Income				-35,429.19	-99,411.04
Credit Card Fee Income					-551.08
Total Credit Card Fee Income					-551.08
Contract Services					7,595.75
Accounting Fees					1,550.00

Durham Irrigation District
General Ledger
As of March 31, 2026

Date	Num	Name	Memo	Paid Amount	Balance
03/18/2026	10585	Sheryl Bosman		650.00	2,200.00
03/18/2026	10586	Horton McNulty & S...	2024 FTR prep	750.00	2,950.00
Total Accounting Fees				1,400.00	2,950.00
Engineering Support					5,163.75
03/18/2026	10587	Northstar Engineering	USDA grant - water tank	991.25	6,155.00
03/18/2026	10587	Northstar Engineering	CIP budget/rate study		6,155.00
03/18/2026	10587	Northstar Engineering	USBR engineering		6,155.00
03/18/2026	10587	Northstar Engineering	grant application support		6,155.00
03/18/2026	10587	Northstar Engineering	operational support		6,155.00
03/18/2026	10587	Northstar Engineering	meetings	587.50	6,742.50
03/18/2026	10602	Northstar Engineering	CIP budget/rate study		6,742.50
03/18/2026	10602	Northstar Engineering	USBR engineering		6,742.50
03/18/2026	10602	Northstar Engineering	grant application support		6,742.50
03/18/2026	10602	Northstar Engineering	operational support		6,742.50
03/18/2026	10602	Northstar Engineering	meetings		6,742.50
Total Engineering Support				1,578.75	6,742.50
Legal Fees					532.00
03/18/2026	10588	Sophia R Meyer Law...	Jan/Feb 2026	3,868.00	4,400.00
Total Legal Fees				3,868.00	4,400.00
Management & Administration					350.00
03/18/2026	10589	Arrow Construction Cl...	Feb 2026 office cleaning	175.00	525.00
Total Management & Administration				175.00	525.00
Total Contract Services				7,021.75	14,617.50
OPERATING EXPENSES					43,931.37
Administration					43,931.37
Bank Service Charges					800.53
03/02/2026		Bank Charge		346.03	1,146.56
03/27/2026		Bank Charge		10.00	1,156.56
Total Bank Service Charges				356.03	1,156.56
Board Stipends					600.00
03/18/2026	10582	James M. Doyle	Mar 2026	100.00	700.00
03/18/2026	10583	Kevin Phillips	Mar 2026	200.00	900.00
03/18/2026	10584	Derek Sohnrey	Mar 2026	200.00	1,100.00
Total Board Stipends				500.00	1,100.00
District Wages, Taxes, Insur.					7,753.91
Insurance					1,038.63
Total Insurance					1,038.63
Payroll Service Fees					601.10
03/06/2026		Paychex		477.90	1,079.00
03/20/2026		Paychex		77.90	1,156.90
Total Payroll Service Fees				555.80	1,156.90
Payroll Tax Expense					976.53
03/05/2026		Wages		-429.42	547.11
03/06/2026		Payroll Taxes		537.32	1,084.43
03/19/2026		Wages		-374.06	710.37
03/20/2026		Payroll Taxes		466.54	1,176.91
Total Payroll Tax Expense				200.38	1,176.91
Wages					5,137.65
03/05/2026		Wages		926.10	6,063.75
03/19/2026		Wages		793.80	6,857.55
Total Wages				1,719.90	6,857.55

Durham Irrigation District
General Ledger
As of March 31, 2026

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Paid Amount</u>	<u>Balance</u>
			Total District Wages, Taxes, Insur.	2,476.08	10,229.99
			Fees, Dues, Memberships		5,422.28
			Total Fees, Dues, Memberships		5,422.28
			Office Expense		1,465.10
			Postage		200.00
03/30/2026		Postalia		200.00	400.00
			Total Postage	200.00	400.00
			Software/Website Hosting		1,265.10
03/18/2026	10591	Sequoyah	software fees	250.00	1,515.10
03/18/2026	10592	Streamline	Mar 2026 PDF DocAccess	400.00	1,915.10
03/18/2026	10593	Streamline	website	198.80	2,113.90
03/18/2026	10594	Vista Net Inc.	monthly scan/IT	171.25	2,285.15
			Total Software/Website Hosting	1,020.05	2,285.15
			Supplies		0.00
03/06/2026		Visa	Office Depot	215.94	215.94
			Total Supplies	215.94	215.94
			Total Office Expense	1,435.99	2,901.09
			Rent		2,212.36
03/18/2026	10590	Richard Billson	Mar 2026 rent	950.00	3,162.36
			Total Rent	950.00	3,162.36
			Utilities		11,683.26
			Garbage		245.00
			Total Garbage		245.00
			Gas & Electric		10,972.60
03/06/2026		PG & E		189.69	11,162.29
03/06/2026		PG & E		1,875.06	13,037.35
03/06/2026		PG & E		31.83	13,069.18
03/06/2026		PG & E		1,441.60	14,510.78
03/18/2026	155		PG & E credit for deposit	4,927.11	19,437.89
			Total Gas & Electric	8,465.29	19,437.89
			Telephone/Internet		465.66
03/06/2026		Visa	Comcast	253.97	719.63
			Total Telephone/Internet	253.97	719.63
			Total Utilities	8,719.26	20,402.52
			Water System Maint,Repair,Repl		13,993.93
			Regular Operations & Maint		3,525.14
			O & M Supplies		1,426.14
03/18/2026	10595	Hunt & Sons	hydraulic oil	340.88	1,767.02
			Total O & M Supplies	340.88	1,767.02
			Water Testing Fees		499.00
03/18/2026	10597	FGL Environmental		70.00	569.00
			Total Water Testing Fees	70.00	569.00
			Weed Management		1,600.00
03/18/2026	10598	JC Hernandez Maint...	Feb 2026 alley clean-up	800.00	2,400.00
			Total Weed Management	800.00	2,400.00
			Total Regular Operations & Maint	1,210.88	4,736.02
			Water System Repair & Repl.+		10,468.79
			Repairs by Water Operator		320.79

Durham Irrigation District
General Ledger
As of March 31, 2026

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Paid Amount</u>	<u>Balance</u>
03/18/2026	10600	Sierra Water Utility		2,859.66	3,180.45
		Total Repairs by Water Operator		2,859.66	3,180.45
		Repair Supplies			0.00
03/18/2026	10599	Ferguson Waterworks	parts	760.31	760.31
03/18/2026	10601	Tozier's True Value ...	parts	24.04	784.35
		Total Repair Supplies		784.35	784.35
		Contractor			2,592.00
		Total Contractor			2,592.00
		Water Operator Fees			7,556.00
03/18/2026	10596	Sierra Water Utility		3,836.00	11,392.00
		Total Water Operator Fees		3,836.00	11,392.00
		Total Water System Repair & Repl.+		7,480.01	17,948.80
		Total Water System Maint,Repair,Repl		8,690.89	22,684.82
		Total Administration		23,128.25	67,059.62
		Total OPERATING EXPENSES		23,128.25	67,059.62
		NON-OPERATING REVENUE			-1,356.35
		Cash Rewards			-23.84
		Total Cash Rewards			-23.84
		Interest Income			-1,332.51
03/18/2026	155		interest income on PG & E d...	-189.11	-1,521.62
03/31/2026		Deposit	Deposit	-0.01	-1,521.63
03/31/2026		Deposit	Deposit	-111.71	-1,633.34
03/31/2026		Deposit	Deposit	-376.58	-2,009.92
03/31/2026		Deposit	Deposit	-270.60	-2,280.52
		Total Interest Income		-948.01	-2,280.52
		Total NON-OPERATING REVENUE		-948.01	-2,304.36
		Special District Projects			1,597.50
		Expenses			1,597.50
		Development Project Fees			1,597.50
03/18/2026	10587	Northstar Engineering			1,597.50
03/18/2026	10602	Northstar Engineering	Symmes TPM 21-0009 plan r...	617.50	2,215.00
03/18/2026	10602	Northstar Engineering			2,215.00
		Total Development Project Fees		617.50	2,215.00
		Total Expenses		617.50	2,215.00
		Total Special District Projects		617.50	2,215.00
TOTAL				0.00	0.00

4/10/2026

Durham Irrigation District
Monthly Billing Recap 3/1/2026 thru 3/31/2026

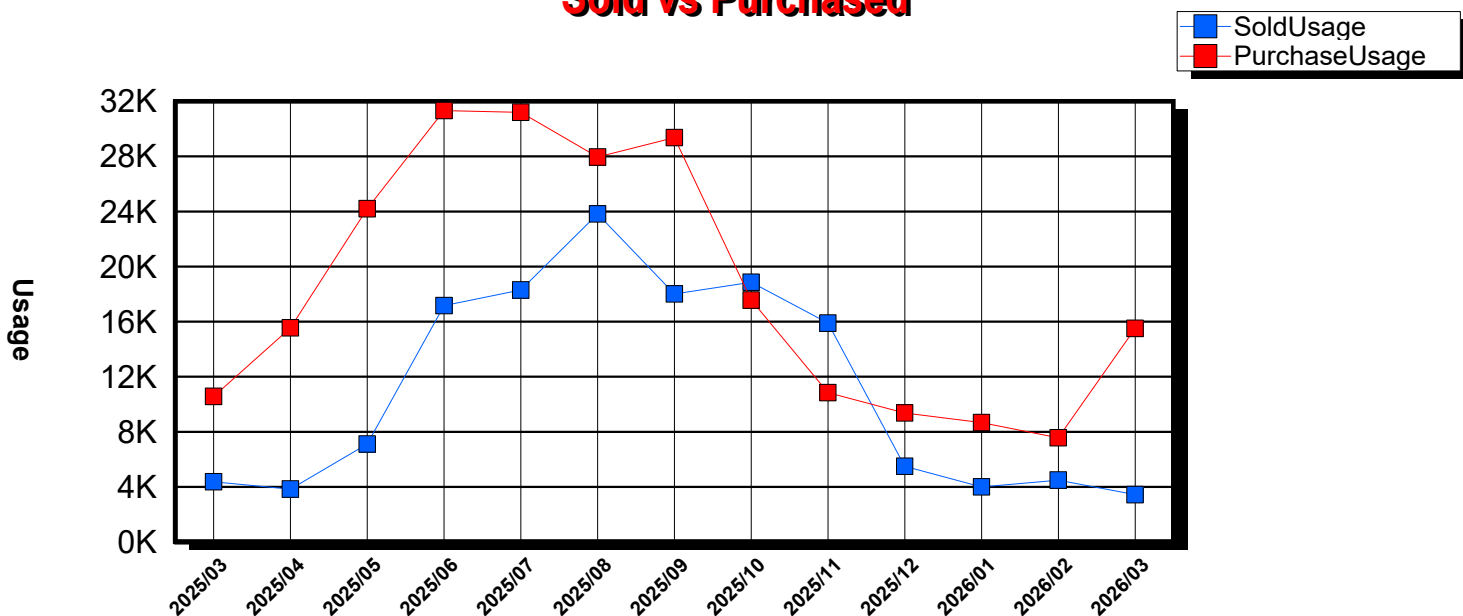
1

	<u>Amount</u>	<u>Count</u>				
Water Purchased or Produced this month	0					
Water Sold this month	3,975					
Water System used or accountable loss	0					
Water Loss	0.00 %	3,975				
<hr/>						
Total Water Sales this month	33,077.62	474				
Total Penalties this month	277.17	94				
Total Adjustments this month	0.00	28				
Total of other charges this month	138.00	5				
Total Current Charges	33,492.79					
<hr/>						
Current Balance	-1,949.35	197				
30 Days Past Due	3,731.70	21				
60 Days Past Due	2,592.58	6				
90 Days Past Due	6,207.93	46				
Total Accounts Receivable	10,582.85					
<hr/>						
Total Payments Received	34,678.01	403				
<hr/>						
New Memberships	0.00	2				
<hr/>						
Active Accounts	10,692.87	475				
InActive Accounts	-110.03	105				
Forfeiture Accounts	0.00	0				
<hr/>						
Average Water Usage	8					
Average Water Charge	69.78					
<hr/>						
<u>Low Range</u>	<u>High Range</u>	<u>Usage</u>	<u>Count</u>	<u>Sales</u>	<u>%Usage</u>	<u>%Sales</u>
0	0	0	0	0.00	0.00	0.00
0	0	0	124	9,567.90	0.00	28.93
1	2,000	3,975	350	23,509.72	100.00	71.07
2,001	4,000	0	0	0.00	0.00	0.00
4,001	6,000	0	0	0.00	0.00	0.00
6,001	8,000	0	0	0.00	0.00	0.00
8,001	10,000	0	0	0.00	0.00	0.00
10,001	20,000	0	0	0.00	0.00	0.00
20,001	30,000	0	0	0.00	0.00	0.00
30,001	40,000	0	0	0.00	0.00	0.00
40,001	50,000	0	0	0.00	0.00	0.00
50,001	999,999,999	0	0	0.00	0.00	0.00
		3,975	474	33,077.62		
<hr/>						
Accounts Receivable Last Month Ending	11,768.07					
Sales/Charges this Month	33,492.79					
Adjustments this Month	0.00					
Less: Payments this Month	34,678.01					
Accounts Receivable Total	10,582.85	10,582.85				

Pump Total

<u>Year/Month</u>	<u>Purchased</u>	<u>Sold</u>	<u>Loss</u>	<u>Pct</u>
2025/03	10,566	4,366	-6,200	-58.7
2025/04	15,546	3,838	-11,708	-75.3
2025/05	24,200	7,112	-17,088	-70.6
2025/06	31,328	17,164	-14,164	-45.2
2025/07	31,205	18,297	-12,908	-41.4
2025/08	27,955	23,821	-4,134	-14.8
2025/09	29,366	18,009	-11,357	-38.7
2025/10	17,567	18,858	1,291	7.3
2025/11	10,842	15,893	5,051	46.6
2025/12	9,369	5,493	-3,876	-41.4
2026/01	8,670	3,995	-4,675	-53.9
2026/02	7,566	4,487	-3,079	-40.7
2026/03	15,505	3,433	-12,072	-77.9

Sold vs Purchased



<u>Acct</u>	<u>Name</u>		<u>Balance</u>	<u>4/1/2026</u> <u>Current</u>	<u>30 Days</u>	<u>60-Days</u>	<u>90-Days</u>
291	Guerra, Diego & Marissa	9665 Teal Ln	3,495.81	92.04	217.39	885.86	2,300.52
258	Christofferson, Jason	2539 Burdick Rd	759.02	61.84	68.58	78.70	549.90
935	9926 Midway LLC,	9296 Midway	666.19	133.13	143.87	136.83	252.36
909	Schwab, Kirsten	9641 Teal Ln	663.66	95.04	68.12	69.22	431.28
114	Grigsby, Daniel	2410 Brown St	619.18	79.73	87.38	86.19	365.88
69	Hilliard, Linda	2420 Serviss St	619.17	79.73	87.38	86.19	365.87
15	Catomerisios, Cathy	9206 Holland Ave	585.56	76.04	73.23	74.24	362.05
919	Sanchez, Jose	9259 Midway	535.55	52.84	62.64	67.81	352.26
945	Schell, Daniel and Korena	2553 Durham-Dayton Hwy	490.45	52.84	60.04	59.23	318.34
130	Pack, April	9353 Holland Ave	478.37	63.84	153.80	188.81	71.92
245	Durham Grange,	2393 Durham-Dayton Hwy	448.53	79.73	85.00	83.80	200.00
128	Horn, Howard	2370 Serviss St	447.32	59.84	61.35	63.52	262.61
22	Hait, Jed	2393 Brown St	424.28	58.84	55.01	52.26	258.17
80	Day, David	9389 Midway	418.73	43.84	49.14	48.49	277.26
57	Dolz, Christine	9386 Goodspeed St	406.22	46.84	58.93	58.13	242.32
916	Bresson, Christopher & Kimb	9416 Goodspeed St	387.91	48.84	52.65	54.93	231.49
208	Jones, Emily	9364 Holland Ave	370.82	43.84	48.47	47.81	230.70
174	Cole, Leslie Ray and Kevin G	9415 Putney Dr	366.97	46.84	50.38	50.69	219.06
316	Lugenbeel, Paul	2390 Durham St	361.09	43.84	48.33	48.68	220.24
978	Flores, Sheena	2413 Durham Street	359.48	69.84	76.03	76.95	136.66
925	Mandry, Michael	9359 Midway	338.21	48.84	52.97	53.24	183.16
672	Rhodes, Gabriel	2314 Via Calle Ct	332.71	68.04	68.46	69.17	127.04
183	Ownby, Karen Koehly	2455 Durham-Dayton Hwy	331.26	46.84	50.90	52.20	181.32
204	Fultz, Francis	2414 Serviss St	310.19	52.84	56.55	55.76	145.04
331	Sonsteng, Chimene	9642 Duckling Dr	272.87	98.04	65.55	82.20	27.08
54	Cipolla, Jennifer	9180 Goodspeed St	264.44	47.84	54.91	54.13	107.56
220	Andersen, Victoria	2409 Campbell St	259.06	45.84	48.92	49.23	115.07
234	Gibbs, Jason and Dayna	2409 Serviss St	224.91	48.84	51.40	51.67	73.00
9	Alexander, Janine	2414 Florida Ln	197.88	51.84	45.93	46.38	53.73
29		Total	\$15,435.84	\$1,838.32	\$2,103.31	\$2,832.32	\$8,661.89



DURHAM IRRIGATION DISTRICT
Regular Board Meeting
Board of Directors:

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

Wednesday, March 18, 2026

District Office

5:30 PM

9341 Midway, Unit B, Durham CA 95938

1 CALL TO ORDER – 5:32 PM

Present: Directors Doyle and Sohnrey
 Absent: Director Phillips
 Also present: District Engineer Holly Kaschmitter, District Counsel Sophia Meyer, Water Operator Mike Butler, and Admin. Assistant Jeannie Trizzino.

ROLL CALL / OPENING BUSINESS

- 1.1 AGENDA APPROVAL, ADDITIONS, AND/OR DELETIONS
- 1.2 PUBLIC COMMENT

2 REPORTS/ANNOUNCEMENTS FROM DIRECTORS

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

Director Sohnrey attended the March 11, 2026 Vina GSA Board meeting and reported on the consultant presentations. There were no action items at this meeting.

3 PRESENTATIONS/GUESTS

- 3.1 Financial Assistance Program Presentation
 FISCAL IMPACT: NONE

District staff provided an update on the draft website that the CSUC team prepared. Director Sohnrey will attend a follow-up Zoom meeting with the team to review their progress.

4 INFORMATION/CONSENT CALENDAR

- 4.1 Warrant Sheet from February 12, 2026 to March 11, 2026, including payments, deposits, and transaction adjustments.
 SUBJECT: Approve payments, deposits, and transaction adjustments.
 FISCAL IMPACT: See attachments.
 ACTION REQUESTED: APPROVE

- 4.2 Board of Directors Meeting Minutes for February 18, 2026.
SUBJECT: Approve draft minutes.
FISCAL IMPACT: NONE.
ACTION REQUESTED: APPROVE
A motion was made by Director Doyle and seconded by Director Sohnrey to approve Items 5.1 and 5.2 of the Consent Agenda.
Aye: 2 – Doyle, Sohnrey
Nay: 0
Absent: 1 - Phillips

5 DISTRICT ENGINEER REPORT

- 5.1 USBR Grant-Funded Meter Replacement and Lead Service Laterals Assessment Project
SUBJECT: USBR Grant reimbursement update.
FISCAL IMPACT: NONE
ACTION REQUESTED: Receive information, discuss and provide direction.

6 DISTRICT OUTREACH REPORT (NON-ACTION ITEMS)

- 6.1 District Outreach Report
SUBJECT: Report by Nicole Johansson.
FISCAL IMPACT: NONE
ACTION REQUESTED: Receive information, discuss and provide direction.

No report.

7 WATER OPERATOR REPORT (NON-ACTION ITEMS)

- 7.1 Monthly Water Operator Report
SUBJECT: Report by water operator on previous month's activities.
FISCAL IMPACT: NONE
ACTION REQUESTED: Receive information, discuss and provide direction.

Water Operator Michael Butler reported that he is looking for an alternative to expedite chlorine delivery and reduce costs. After reviewing construction estimates, the previous approach turned out to be prohibitively expensive. He is in the process of preparing the state-mandated cross-connection hazard assessment report for next month's board meeting.

8 DISTRICT COUNSEL REPORT (NON-ACTION ITEMS)

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

Counsel reported that the Butte County Board of Supervisors will approve the District's bylaws at the April 14, 2026 Board of Supervisors meeting.

9 REGULAR AGENDA

- 9.1 USDA Community Project Funding – Water Storage Tank
SUBJECT: The District has received federal funding approval for construction of a water storage tank. This grant requires the District to ensure a 25% local cost share of \$500,000.

FISCAL IMPACT: \$500,000 District share / \$2,000,000 overall project

ACTION REQUESTED: Receive information, discuss and provide direction.

District Engineer Holly Kaschmitter reported that NorthStar is proceeding with coordinating the required Preliminary Engineering Report for the RD Apply grant system, and in the meanwhile completing the engineering-specific sections of the RD Apply online application.

- 9.2 Mass Notification Policy
SUBJECT: Establish policy for use of mass notification system to the community.
FISCAL IMPACT: Unknown
ACTION REQUESTED: Adopt Mass Notification Policy.

Counsel is working with Nicole Johansson to revise the Districts Mass Notification Policy for board approval.

10 FUTURE AGENDA ITEM DISCUSSION

Chair Doyle directed staff to investigate remote meeting options via Zoom or a comparable system.

11 DIRECTORS' COMMENTS

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

12 ADJOURNMENT

There being no further business, the meeting adjourned at 6:07 pm.

Adjourned to the next Regular Board Meeting at 5:30 p.m. on April 15, 2026.

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



DURHAM IRRIGATION DISTRICT
Special Board Meeting
Board of Directors:

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

Monday, March 30, 2026

District Office

5:00 PM

9341 Midway, Unit B, Durham CA 95938

1 CALL TO ORDER – 5:04 PM

Present: Directors Doyle, Phillips, and Sohnrey.
 Absent: NONE
 Also present: District Counsel Sophia Meyer (via phone) and Admin. Assistant Jeannie Trizzino.

2 ROLL CALL / OPENING BUSINESS

- 2.1 AGENDA APPROVAL, ADDITIONS, AND/OR DELETIONS
- 2.2 PUBLIC COMMENT

3 ADJOURN TO CLOSED SESSION – 5:10 pm

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

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

4 REPORT IN OPEN SESSION – 5:17 pm

Direction was given to counsel.

5 ADJOURNMENT

There being no further business, the meeting adjourned at 5:20 pm.
 Adjourn to the next Regular Board Meeting at 5:30 p.m. on April 15, 2026.

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



Month:	March 2026		
Date	Task Description/Notes	Operator Hrs (M-F)	Plumbing Hrs / After Hrs
03/02/2026	Performed daily checks, checked lubrication of all pumps. USA 1 hr	1.75	
03/03/2026	Performed daily checks, checked lubrication of all pumps.	1.75	
03/04/2026	Performed daily checks, checked lubrication of all pumps.	1.75	
03/05/2026	Performed daily checks, checked lubrication of all pumps.	1.75	
03/06/2026	Performed daily checks, checked lubrication of all pumps. Locate and install new 3/4" meter, meter box and service lateral at 9339 Goodspeed (6hrs 2man)	1.75	6hrs 2man
03/09/2026	Performed daily checks, checked lubrication of all pumps. Locate and expose corp stop for new meter install at 9337 Holland (4hrs 1man)	1.75	4hrs
03/10/2026	Performed daily checks, checked lubrication of all pumps. Install new 3/4" meter and box at 9337 holland (4hrs 1 man) 5) USA 1.5 hrs	3.25	4hrs
03/11/2026	Performed daily checks, checked lubrication of all pumps.	1.75	
03/12/2026	Performed daily checks, checked lubrication of all pumps.	1.75	
03/13/2026	Performed daily checks, checked lubrication of all pumps. 2 USA 1.5 hrs	3.25	
03/16/2026	Performed daily checks, checked lubrication of all pumps. Chlorine Delivery Alley Site - 17 gallons, Library Site - 15 gallons	1.75	
03/17/2026	Performed daily checks, checked lubrication of all pumps.	1.75	
03/18/2026	Performed daily checks, checked lubrication of all pumps.	1.75	
03/19/2026	Performed daily checks, checked lubrication of all pumps.	1.75	
03/20/2026	Performed daily checks, checked lubrication of all pumps.	1.75	
03/23/2026	Performed daily checks, checked lubrication of all pumps.	1.75	
03/24/2026	Performed daily checks, checked lubrication of all pumps.	1.75	
03/25/2026	Performed daily checks, checked lubrication of all pumps. Chlorine Delivery Library Site - 39 gallons 1 USA 1hr. Respond to emergency shut off request at 9348 Midway. Customer hit their water line and couldnt locate shut-off. 1 hrs	2.75	1hr
03/26/2026	Performed daily checks, checked lubrication of all pumps.	1.75	
03/27/2026	Performed daily checks, checked lubrication of all pumps.	1.75	
03/30/2026	Performed daily checks, checked lubrication of all pumps. Chlorine Delivery Alley Site - 20 gallons, Library Site - 9 gallons, Holland Site - 30 gallons.	1.75	
03/31/2026	Performed daily checks, checked lubrication of all pumps.	1.75	
Monthly Production			
CCF's	15,505.03		
Total Regular Hours		42.50	
Total Plumbing Hrs One Man		8	
Total Plumbing Hrs Two Man		6	
Total After Hours			1
Signature:	<i>Michael Butler</i>		
Title:	Chief Operator		

4/10/2026

Work Order Statistics
01/01/2021 thru 04/30/2026

1

<u>Year</u>	<u>Month</u>	<u>Issued</u>	<u>Complete</u>	<u>Open</u>	<u>Avg Comp Days</u>	<u>Avg Open Days</u>
2021	09	6	6		98	0
2021	10	24	22	2	268	1652
2021	11	2	2		69	0
2021	12	12	12		186	0
2022	01	7	7		47	0
2022	02	12	12		242	0
2022	03	6	6		181	0
2022	04	3	3		24	0
2022	05	5	5		21	0
2022	06	6	6		89	0
2022	07	2	2		10	0
2022	08	8	7	1	207	1366
2022	09	7	7		69	0
2022	10	5	5		5	0
2022	11	1	1		13	0
2022	12	1	1		154	0
2023	01	8	8		299	0
2023	02	2	2		628	0
2023	03	7	6	1	406	1134
2023	04	9	8	1	407	1100
2023	05	3	2	1	609	1081
2023	07	7	6	1	348	1007
2023	08	6	6		55	0
2023	09	8	7	1	75	953
2023	10	2	2		4	0
2023	11	1	1		0	0
2023	12	3	3		142	0
2024	01	4	4		99	0
2024	02	2	2		197	0
2024	03	3	3		395	0
2024	04	2	2		352	0
2024	05	7	6	1	87	706
2024	06	1	1		2	0
2024	07	8	7	1	-94920	644
2024	08	2	2		108	0
2024	09	5	4	1	73	583
2024	10	1	1		1	0
2024	11	3	3		3	0
2024	12	2	2		48	0
2025	01	5	5		62	0
2025	02	2	2		53	0
2025	03	2	1	1	344	400
2025	04	1	1		8	0
2025	06	2	2		11	0
2025	07	1		1	0	274
2025	08	5	4	1	24	259
2025	09	1		1	0	216
2025	10	1	1		21	0
2025	11	2	1	1	109	157
2025	12	2	2		0	0
2026	01	3		3	0	101
2026	02	2	1	1	0	66
2026	03	1	1		22	0

4/10/2026

Work Order Statistics
01/01/2021 thru 04/30/2026

2

<u>Year</u>	<u>Month</u>	<u>Issued</u>	<u>Complete</u>	<u>Open</u>	<u>Avg Comp Days</u>	<u>Avg Open Days</u>
		233	213	20		

53 Items

<u>Order No</u>	<u>Tap</u>	<u>Issued</u>	<u>Completed</u>	<u>Name</u>	<u>Assigned to</u>	<u>Location</u>
112	920	10/13/21	R	Ilukowicz & Leach	Meter Install	2542 Durham-Dayton
	039-450014					
119	201	10/28/21	R	Henry Mattei	Meter Install	2425 Durham St
	040-221-001					
194	955	8/3/22	R	Caitlin and Michael Crete	Meter Install	2514 Durham-Dayton
	039-450-005					
231	18	3/23/23	R	Rosemary Bennett	Meter Install	2404 Serviss St
	040-240-006					
243	285	4/26/23	R	Bonnie Caskey	Meter Install	2554 Durham-Dayton
	039-450-018					
247	88	5/15/23	R	Brian Moffitt	Meter Install	2395 Serviss St
	040-240-033					
254	279	7/28/23	R	James Patterson	Meter Install	2534 Durham-Dayton
	039-450-011					
267	975	9/20/23	R	Thomas and Valerie Boe	Meter Install	9304 Holland Ave
	040-223-021					
293	217	5/24/24	R	Randy Samuelson	Meter Install	9353 Goodspeed St
	040-221-014					
304	315	7/25/24	R	Kenneth and Jennifer Bryant	Meter Install	2514 Burdick Rd
	039-540-010					
309	129	9/24/24	R	Robert Hindman	Meter Install	2404 Campbell St
	040-221-018					
328	133	3/26/25	R	Wes Lybbert	Meter Install	2370 Campbell St
	040-222-006					
334	108	7/30/25	R	Teresa Spohr	Water Operator	9260 Goodspeed St
	040-250-001					
336	1006	8/14/25	R	Daniel Carlson	Meter Install	2368 Brown St
	040-231-025					

<u>Order No</u>	<u>Tap</u>	<u>Issued</u>	<u>Completed</u>	<u>Name</u>	<u>Assigned to</u>	<u>Location</u>
340	85	9/26/25	R	Kevin Spafford	Meter Install	9639 Duckling Dr
						039-520-030
343	182	11/24/25	R	Richard Funkhouser	Meter Install	2388 Serviss St
						040-240-052
345	45	1/13/26	R	Camp & McLaughlin	Staff	9418 Midway
						040-210-006
346	925	1/16/26	R	Michael Mandry	Water Operator	9359 Midway
						040-222-004
348	1011	1/27/26	R	Rose Skytte	Water Operator	2399 Serviss St
						040-240-032
350	1009	2/23/26	R	Jamie Payne	Meter Install	2415 Florida Ln
						040-240-002

MEMORANDUM TO THE BOARD

TO:	BOARD OF DIRECTORS
FROM:	JEANNIE TRIZZINO, ADMINISTRATIVE ASSISTANT
SUBJECT:	ACCOUNTS RECEIVABLE SUMMARY
DATE:	APRIL 10, 2026
CC:	

In 2025 the District sent \$18,809.06 in liens on past due District accounts to the county. The county issues payments to the District as it receives property tax payments from property owners, in two or three batches. Currently the District has received only one payment in the amount of \$5418.84 from the county. The amount remaining unpaid is \$13,390.22.

Total liens to county for 2025:	\$18,809.06
<u>Payments received from county as of April 1, 2026:</u>	<u>\$5,418.84</u>
Amount remaining unpaid:	\$13,390.22

The amounts sent to lien is cleared out of the customer billing system and tracked as an accounts receivable separately. The county will issue one or two more checks to the district to clear the remaining unpaid amount by June.

The current District AR aging report shows 29 accounts that will be sent “lien letters” via certified mail by the end of April. The current threshold for these liens is AR aging > 60 days and AR amount due > \$100. The total amount currently owed on these accounts is **\$15,435**.

At the June board meeting the board of directors will be asked to adopt a resolution to transmit delinquent accounts to the county. The final lien APNs and amounts will be sent to the county in August for placement on the property tax bill. Owners can bring their account current and avoid lien placement during that time.

<u>Acct</u>	<u>Name</u>		<u>Balance</u>	<u>4/1/2026</u>			
				<u>Current</u>	<u>30 Days</u>	<u>60-Days</u>	<u>90-Days</u>
291	Guerra, Diego & Marissa	9665 Teal Ln	3,495.81	92.04	217.39	885.86	2,300.52
258	Christofferson, Jason	2539 Burdick Rd	759.02	61.84	68.58	78.70	549.90
935	9926 Midway LLC,	9296 Midway	666.19	133.13	143.87	136.83	252.36
909	Schwab, Kirsten	9641 Teal Ln	663.66	95.04	68.12	69.22	431.28
114	Grigsby, Daniel	2410 Brown St	619.18	79.73	87.38	86.19	365.88
69	Hilliard, Linda	2420 Serviss St	619.17	79.73	87.38	86.19	365.87
15	Catomerisios, Cathy	9206 Holland Ave	585.56	76.04	73.23	74.24	362.05
919	Sanchez, Jose	9259 Midway	535.55	52.84	62.64	67.81	352.26
945	Schell, Daniel and Korena	2553 Durham-Dayton Hwy	490.45	52.84	60.04	59.23	318.34
130	Pack, April	9353 Holland Ave	478.37	63.84	153.80	188.81	71.92
245	Durham Grange,	2393 Durham-Dayton Hwy	448.53	79.73	85.00	83.80	200.00
128	Horn, Howard	2370 Serviss St	447.32	59.84	61.35	63.52	262.61
22	Hait, Jed	2393 Brown St	424.28	58.84	55.01	52.26	258.17
80	Day, David	9389 Midway	418.73	43.84	49.14	48.49	277.26
57	Dolz, Christine	9386 Goodspeed St	406.22	46.84	58.93	58.13	242.32
916	Bresson, Christopher & Kimb	9416 Goodspeed St	387.91	48.84	52.65	54.93	231.49
208	Jones, Emily	9364 Holland Ave	370.82	43.84	48.47	47.81	230.70
174	Cole, Leslie Ray and Kevin G	9415 Putney Dr	366.97	46.84	50.38	50.69	219.06
316	Lugenbeel, Paul	2390 Durham St	361.09	43.84	48.33	48.68	220.24
978	Flores, Sheena	2413 Durham Street	359.48	69.84	76.03	76.95	136.66
925	Mandry, Michael	9359 Midway	338.21	48.84	52.97	53.24	183.16
672	Rhodes, Gabriel	2314 Via Calle Ct	332.71	68.04	68.46	69.17	127.04
183	Ownby, Karen Koehly	2455 Durham-Dayton Hwy	331.26	46.84	50.90	52.20	181.32
204	Fultz, Francis	2414 Serviss St	310.19	52.84	56.55	55.76	145.04
331	Sonsteng, Chimene	9642 Duckling Dr	272.87	98.04	65.55	82.20	27.08
54	Cipolla, Jennifer	9180 Goodspeed St	264.44	47.84	54.91	54.13	107.56
220	Andersen, Victoria	2409 Campbell St	259.06	45.84	48.92	49.23	115.07
234	Gibbs, Jason and Dayna	2409 Serviss St	224.91	48.84	51.40	51.67	73.00
9	Alexander, Janine	2414 Florida Ln	197.88	51.84	45.93	46.38	53.73
29		Total	\$15,435.84	\$1,838.32	\$2,103.31	\$2,832.32	\$8,661.89

Durham Irrigation District

Emergency Notification System Policy

1. Purpose

The purpose of this policy is to establish guidelines for the appropriate use of Durham Irrigation District's Emergency Notification System (currently operated through **Regroup**). The system is designed to provide timely and accurate communication to District customers, staff, **outside consultants (engineering, communications, operations)** and stakeholders during emergencies and other critical events.

2. Scope

This policy applies to all Durham Irrigation District employees, contractors, and authorized personnel responsible for sending, managing, or responding to notifications issued through the Emergency Notification System.

3. Authorized Use

The Emergency Notification System may be used for:

- **Public Safety Emergencies:** Natural disasters (wildfire, flood, earthquake), hazardous material incidents, or other threats to life and safety.
- **Service Disruptions:** Water outages, boil water notices, water quality advisories, or major system repairs impacting customers.
- **Operational Emergencies:** Situations requiring immediate attention from staff (infrastructure failure, security incidents, etc.).
- **Critical District Information:** Urgent announcements authorized by the General Manager or designee.

The system shall **not** be used for routine operational updates, general announcements, or non-emergency communication. **In addition to water shut offs and emergency communications, Durham Irrigation District might periodically remind customers how to sign up for alerts, update their contact information.**

4. Authority

- **Activation:** The District Manager (or designee) is the primary authority to approve and issue emergency notifications.

- **Delegation:** In the Manager’s absence, the Operations Supervisor or designated on-call supervisor may initiate notifications.
- **Content Approval:** All messages must be concise, factual, and free of speculation. Whenever time permits, **a designated member of the Board of Directors** shall review and approve message content before distribution. In urgent, life-safety situations where delay would pose risk, staff are authorized to issue notifications immediately and inform the designated Board member as soon as possible.

5. Message Content and Format

- Notifications should include:
 - The nature of the emergency or service disruption.
 - The geographic area or customer group affected.
 - Specific instructions for customers or staff (e.g., boil water, conserve water, evacuate).
 - The source of the information and contact information for follow-up.
- All messages must be clear, concise, and professional.
- Updates shall be issued as new information becomes available and a final “all clear” message should be provided when the incident has concluded.
- GIS mapping tools within the Regroup software will allow for messaging to reach only individuals affected by an incident.

6. Security and Access

- System access is limited to authorized staff.
- User accounts must be password-protected and not shared.
- Training will be provided annually to all authorized staff on proper use of the system.

7. Recordkeeping

- All notifications issued through the system shall be logged and archived for compliance, review, and after-action reporting.
- Reports of message delivery and customer response shall be retained for at least three years.

8. Testing

- The system shall be tested at least **twice per year** to ensure functionality.
- Customers will be notified in advance of any test that includes public messaging.

9. Review and Updates

This policy shall be reviewed annually by the **Board of Directors** and updated as necessary to reflect changes in technology, regulations, or operational needs.

10. Compliance with Legal/Regulatory Requirements

Notifications will comply with all applicable state and federal regulations.

11. Privacy & Data Protection

Customer contact information used in the system will be safeguarded, used only for emergency purposes, and not shared outside the District.

12. Accessibility & Equity

The District will strive to make notifications accessible to all customers, including language translation, ADA considerations (for the hearing impaired), or alternative channels if available. (this might be covered with the voice mail message capability.)

13. System Redundancy / Backup

If the notification system fails, Durham Irrigation District will utilize backup communication methods such as door hangers, website updates, social media, radio, or door-to-door notifications in extreme cases.

14. Roles & Responsibilities Clarification

- Define responsibilities of Board vs. staff more clearly to avoid delays. (e.g., "Board members provide oversight, but staff have authority for immediate action when time-sensitive.") Also figure out what we want Mike and Adam to do.

15. False or Misuse of Alerts

- Unauthorized or inappropriate use of the system is prohibited, with consequences for violations