



# Paradise Irrigation District

6332 Clark Rd, Paradise, CA 95969 · 530-877-4971 · Fax: 530-876-0483 · [www.pidwater.com](http://www.pidwater.com)

## AGENDA

**REGULAR MEETING  
PARADISE IRRIGATION DISTRICT  
BOARD OF DIRECTORS  
PID BOARD ROOM**

**6332 CLARK ROAD, PARADISE, CA 95969**

**WEDNESDAY, MARCH 16, 2022 – 6:30 PM**

❖ *The Board of Directors is committed to making its meetings accessible to all citizens. Any persons requiring a special accommodation to participate, is requested to contact the District Secretary at (530) 876-2039 at least 48 hours in advance of the meeting.*

❖ *The following options are available for members of the public interested in participating in the meeting remotely:*

*Via Zoom Meeting: <https://us02web.zoom.us/j/88192841237>*

*Telephone: +1 669 900 6833 US (San Jose)*

*Meeting ID: 881 9284 1237*

*To improve participation during the meeting, we will be accepting public comments from Zoom Meeting participants during the meeting. The Board cannot take action on any matter not on the agenda. Public comments specific to an agenda item will be read directly after the agenda item and before the Board votes on an item.*

*Via Email or Telephone: Public comment will be accepted by email with the subject line PUBLIC COMMENT ITEM NO. \_\_\_ to [gborrayo@paradiseirrigation.com](mailto:gborrayo@paradiseirrigation.com) or telephone (530) 876-2039 prior to 4:00 p.m. on the day of the meeting.*

**1. OPENING:**

- a. Call to Order
- b. Public & Board Members; please silence your cell phones
- c. Reflection and Pledge of Allegiance
- d. Roll Call

(Pg. 4-6)

**2. AB 361 and Remote Meeting Guidance:** Adopt Resolution No. 2022-05 Re-Authorizing Remote Meetings Consistent with AB 361. *Action may be taken. (Roll Call Vote)*

**3. PUBLIC PARTICIPATION:**

Individuals will be given an opportunity to address the Board regarding matters not scheduled on the agenda, although the Board cannot take action on any matter not on the agenda. Comments will be limited to 3 minutes per speaker. Opportunity for public comment on agenda items will be provided at the time they are discussed by the Board with comments limited to 3 minutes per agenda item.

**4. CLOSED SESSION:**

- a. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (California Government Code section 54956.9 (d)(1)). Pacific Gas & Electric Company Bankruptcy Proceedings, including PID claim against Fire Victim Trust. Bankruptcy Case No. 19-30088 (DM).
- b. CONFERENCE WITH LABOR NEGOTIATORS (California Government Code section 54956.6)  
Agency Designated representatives: Tom Lando and Mickey Rich  
Employee Organization: General Unit represented by IBEW Local 1245

**5. ANNOUNCEMENT FROM CLOSED SESSION**

6. **APPROVAL OF CONSENT CALENDAR:** *Action may be taken.*
- (Pg. 7-9) a. Approval of Meeting Agenda Order
  - (Pg. 10-15) b. Approval of Minutes – Special Meeting of February 9, 2022
  - (Pg. 16-17) c. Approval of Minutes – Regular Meeting of February 16, 2022
  - d. Approval to Purchase – Utility Locator Equipment for Distribution Department
  - e. Approval of Short-Term Consulting Agreement – Safety & Operations Training
- (Pg. 18-67) 7. **PRESENTATION: AUDITED ANNUAL FINANCIAL REPORT – Fiscal Year 2020-2021** (Brett Goodlin): Presentation by Sandy Sup with Fechter and Company for review and acceptance of the District's Financial Statements for the year ended June 30, 2021. *Action may be taken.*
8. **TREASURER'S UPDATE:**
- (Pg. 68-72) a. **Treasurer's Report:** Review and acceptance of the Treasurer's Report for the period ending February 28, 2022. *Action may be taken.*
  - (Pg. 73-84) b. **Expense Approval Report:** Approval of General Fund Check Numbers 57474 through 57554 for the month of February 2022 totaling \$1,369,951.85, and authorization of a similar amount allowing or adjusting for extraordinary budget or Board approved items during the month of March 2022. *Action may be taken.*
- (Pg. 85-105) 9. **PID STAFF & CONSULTANT REPORT UPDATES:** Verbal and written report updates from staff and consultants. *Information item only.*
- (Pg. 85-86) a. Options Study Update
  - (Pg. 87-90) b. Strategic Plan Progress Report
  - (Pg. 91-93) c. Customer Service Activity Report
  - (Pg. 94-97) d. Field Operations Staff Report
  - (Pg. 98-100) e. Water Treatment Plant Staff Report
  - (Pg. 101-105) f. Engineering Reports
  - g. Water Supply Recovery Program Update: Progress update provided by Water Works Engineers
  - h. Post Fire Disaster Public Assistance & Recovery Management Services Update: Verbal update provided by Nicole Maddox – Aptim Environmental & Infrastructure.
10. **COMMITTEE REPORTS:** *Information Item Only.*  
Board oral report(s) regarding representation on Commissions/Committees/Conferences:
- a. Community Relations Committee (Directors Bob Matthews & Marc Sulik – Chairperson)
11. **UNFINISHED BUSINESS** – None to report
12. **NEW BUSINESS:**
- (Pg. 106) a. **Consulting Services – Utility Billing Technician** (Mickey Rich): Approval to authorize the District Manager to execute an agreement with Karen Rice to provide utility billing training for a not to exceed amount of \$10,000.00. *Action may be taken.*
13. **DIRECTORS' COMMENTS:** *Information Item Only.*
14. **ADJOURNMENT OF MEETING**

CONSENT CALENDAR  
REGULAR MEETING  
PARADISE IRRIGATION DISTRICT  
BOARD OF DIRECTORS

WEDNESDAY, MARCH 16, 2022 – 6:30 PM

- A. APPROVAL OF MEETING AGENDA ORDER
- B. APPROVAL OF MINUTES - SPECIAL MEETING OF FEBRUARY 9, 2022  
**Action Requested:** Approve Minutes for the special meeting of the Board of Directors on February 9, 2022.
- C. APPROVAL OF MINUTES – REGULAR MEETING OF FEBRUARY 16, 2022  
**Action Requested:** Approve Minutes for the regularly scheduled meeting of the Board of Directors on February 16, 2022.
- D. APPROVAL TO PURCHASE – UTILITY LOCATOR EQUIPMENT  
**Action Requested:** Approve the field superintendent to execute the purchase of two (2) Vivax vLoc3-Pro locators from Instrument Technology Corporation for a not to exceed amount of \$10,500.00.
- E. APPROVAL OF SHORT-TERM CONSULTING AGREEMENT – SAFETY & OPERATIONS:  
**Action Requested:** Authorize approval to enter into a short-term consulting agreement with Keith O'Brien to provide 60 hours of Operations and Safety Training for the Distribution Department at a cost not to exceed \$5,000.00.



# Paradise Irrigation District

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DATE: March 8, 2022  
TO: Board of Directors  
FROM: Tom Lando, District Manager  
Georgeanna Borrayo, Board Secretary  
SUBJECT: AB 361 Compliance – Brown Act/COVID-19 Teleconference and Remote Meeting Requirements  
03/16/2022 Board of Directors Meeting

## Background:

The Board of Directors adopted Resolution No. 2021-15 (Authorizing Remote Meetings Consistent with AB 361) on October 20, 2021, making the required findings of emergency and social distancing measures and authorizing remote meetings pursuant to Government Code section 54953, paragraph (e). The resolution lapses every 30 days. Therefore, subsequent resolutions re-authorizing remote meetings need to be adopted at least every 30 days to remain in effect, and were previously adopted by the Board on the following dates:

- November 17, 2021 (Resolution No. 2021-16)
- December 15, 2021 (Resolution No. 2021-17)
- January 6, 2022 (Resolution No. 2022-01)
- January 19, 2022 (Resolution No. 2022-02)
- February 16, 2022 (Resolution No. 2022-04)

Adopting the resolution does not prohibit the public from attending meetings in person. Public attendance will be determined by the Board based on current conditions and health and safety considerations.

In September of 2021, California Legislature and Governor Gavin Newsom enacted AB 361, “Open Meetings: State and Local Agencies: Teleconferences.” The bill amends Government Code section 54953 and clarifies Brown Act Requirements regarding remotely-attended public meetings as outlined in the following resolution.

If the Board desires to adopt the following subsequent resolution re-authorizing remote meetings, the recommended form of motion is:

“I move to adopt Resolution 2022-05 Re-Authorizing Remote Meetings Consistent with AB 361.”

Budgetary Impact: None

Attachments: (1)

- Resolution No. 2022-05

RESOLUTION NO. 2022-05 (SUBSEQUENT)

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE PARADISE IRRIGATION DISTRICT RE-AUTHORIZING REMOTE MEETINGS CONSISTENT WITH AB 361

WHEREAS, the Paradise Irrigation District (“District”) is committed to preserving and nurturing public access and participation in meetings of the Board of Directors; and

WHEREAS, all meetings of Paradise Irrigation District’s legislative bodies are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend, participate, and watch the District’s legislative bodies conduct their business; and

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

WHEREAS, a required condition of remote meetings is a declaration of a state of emergency by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

WHEREAS, it is further required that state or local officials have imposed or recommended measures to promote social distancing, or, the legislative body meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, the Board of Directors previously adopted a Resolution, Number 2021-15 on October 20, 2021, finding that the requisite conditions exist for the District’s legislative bodies to conduct remote meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

WHEREAS, as a condition of extending the use of the provisions found in section 54953(e), the Board of Directors must reconsider the circumstances of the state of emergency; and the Board of Directors has done so; and

WHEREAS, emergency conditions persist in the District, specifically, on March 4, 2020 the Governor proclaimed State of Emergency to exist in California due to the COVID-19 pandemic, which proclamation is still active; and

WHEREAS, state and local officials have recommended social distancing measures, including masks, to slow the spread of COVID-19 and contagious variants, and to protect the vulnerable and immunocompromised members of the community; and

WHEREAS, the Board does hereby find that the state of emergency continues to directly impact the ability of members to meet in-person; and

WHEREAS, as a consequence of the state of emergency and recommended social distancing measures, the Board of Directors does hereby find that the legislative bodies of Paradise Irrigation

District shall continue to conduct their meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and that such legislative bodies shall comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of section 54953; and

WHEREAS, the public may attend meetings and comment by calling in or by using the Zoom platform as described in meeting agendas.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF PARADISE IRRIGATION DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. Re-ratification of Governor’s Proclamation of a State of Emergency. The Board hereby ratifies the Governor of the State of California’s Proclamation of State of Emergency, effective as of its issuance date of March 4, 2020.

Section 3. Remote Teleconference Meetings. The District’s General Manager, Secretary, and legislative bodies are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, continuing to conduct open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

Section 4. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of (i) 30 days from adoption of this Resolution or (ii) such time the Board of Directors adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the District’s legislative bodies may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

PASSED AND ADOPTED by the Board of Directors of Paradise Irrigation District, this 16<sup>th</sup> day of March, 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

PARADISE IRRIGATION DISTRICT

ATTEST:

\_\_\_\_\_  
Shelby Boston  
President, Board of Directors

\_\_\_\_\_  
Georgeanna Borrayo  
Secretary, Board of Directors

MINUTES

SPECIAL MEETING  
BOARD OF DIRECTORS  
PARADISE IRRIGATION DISTRICT  
FEBRUARY 9, 2022

The special meeting of the Board of Directors of the Paradise Irrigation District was called to order at 6:30 p.m. by President Shelby Boston, followed by the Pledge of Allegiance to the Flag of the United States of America.

OPENING

**BOARD MEMBERS PRESENT:** Directors Alan Hinman, Brian Shaw, Vice-President Marc Sulik, and President Shelby Boston (Director Shaw participating remotely via Zoom meeting).

ROLL CALL

**BOARD MEMBERS ABSENT:** Division 5 director seat vacant following the resignation of Dan Hansen effective January 5, 2022

**STAFF PRESENT:** District Manager Tom Lando, Administrative Assistant Sarah Fenton, and Secretary Georgeanna Borryo

**ALSO PRESENT:** Candidates for Division 5 Director Vacancy. (Candidate Lee Brown was not present).

Former director Dan Hansen thanked the Board of Directors and staff for their support and understanding of his decision to resign. The PID Board has accomplished some amazing things, together with PID staff and consultants. He further commented on an earlier recommendation by the Board to facilitate the process for appointment to fill a director vacancy at a special meeting and added he is looking forward to seeing this process as the Board considers candidates for the division 5 director vacancy this evening.

PUBLIC PARTICIPATION  
(Item 2)

President Boston announced the Board will adjourn to closed session to discuss agenda item 3.a. below:

CLOSED SESSION  
(Item 3.a.)

**CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION** (California Government Code section 54956.9 (d)(1).) Pacific Gas & Electric Company Bankruptcy Proceedings, including PID Claim Against Fire Victim Trust. Bankruptcy Case No. 19-30088 (DM).

President Boston reconvened the special meeting at 6:40 p.m. and announced direction has been given to Legal Counsel.

CLOSED SESSION  
ANNOUNCEMENT  
(Item 4)

Following the resignation of Dan Hansen effective January 5, 2022, the District issued a press release on January 20, 2022 announcing a vacancy exists in the office of Director, Division 5, of the Paradise Irrigation District. The District received communications expressing interest from five eligible candidates: Lee Brown, Daniel Hays, Cliff Jacobson, Bill Kellogg, and Robert Matthews.

DIRECTOR VACANCY,  
DIVISION 5  
(Item 5.a.)

President Boston indicated candidate Lee Brown was unavailable to participate in the meeting this evening. The Board is familiar with Mr. Brown as he serves as a member on the PID Ad Hoc Recovery Support Committee, and his application will be taken into consideration.

CONTINUED –  
DIRECTOR  
VACANCY, DIV. 5  
APPOINTMENT

Following candidate questions presented by the Board of Directors and opportunity for questions and director feedback on candidates, nominations were accepted from members of the Board by President Boston.

Director Sulik nominated candidate Daniel Hays  
Director Hinman nominated candidate Cliff Jacobson  
Director Shaw nominated candidate Robert Matthews

As there were no further nominations, President Boston called for a roll call vote from each director to state the name of the candidate for whom they cast their vote. (Three votes shall be required for appointment). Directors' votes were polled as follows:

Board of Director	Candidate
Director Sulik	Daniel Hays
Director Hinman	Cliff Jacobson
President Boston	Cliff Jacobson
Director Shaw	Robert Matthews

As none of the above three candidates received a majority affirmative votes (3 votes required for appointment), a new voting process was conducted by roll call as follows:

Board of Director	Candidate
Director Sulik	Robert Matthews
Director Hinman	Cliff Jacobson
President Boston	Cliff Jacobson
Director Shaw	Robert Matthews

As the roll call vote resulted in a 2-2 tie for candidates Robert Matthews and Cliff Jacobson, a roll call vote was retaken twice with the following votes remaining the same each roll call.

Board of Director	Candidate
Director Sulik	Robert Matthews
Director Hinman	Cliff Jacobson
President Boston	Cliff Jacobson
Director Shaw	Robert Matthews

Board members further discussed their thoughts in open session in connection with the candidates. Following discussion from each director, a new voting process was conducted by roll call as follows:

Board of Director	Candidate
Director Sulik	Robert Matthews
Director Hinman	Cliff Jacobson
President Boston	Robert Matthews
Director Shaw	Robert Matthews

**Appointment of Robert Matthews to fill the Division 5 director vacancy was made by majority roll call vote 3-1.**

OATH OF OFFICE  
ROBERT  
MATTHEWS,  
DIRECTOR, DIV. 5  
(Item 5.b.)

The Oath of Office was administered by the Secretary to Robert Matthews to serve in the Office of Director, Division 5 until the next general election in November 2022, and thereafter until the person elected to fill the vacancy assumes office in December 2022.

Director Alan Hinman: Stated he is glad the process to fill the division 5 director vacancy is now done.

DIRECTORS'  
COMMENTS  
(Item 6)

Director Brian Shaw: Commented about having to cast the swing vote and noted Dan Hansen will be missed as a member of the Board of Directors.

Director Robert Matthews: Thanked the Board of Directors for the opportunity to serve as the division 5 director.

President Shelby Boston: Welcomed Bob Matthews to the Board and expressed appreciation to all candidates for their time and interest in the division 5 director vacancy.

It was moved by President Boston to adjourn the meeting. The special meeting was adjourned at 7:50 p.m.

ADJOURNMENT

\_\_\_\_\_  
Georgeanna Borryo, Secretary

\_\_\_\_\_  
Shelby Boston, President

PENDING BOARD APPROVAL

MINUTES

REGULAR MEETING  
BOARD OF DIRECTORS  
PARADISE IRRIGATION DISTRICT  
FEBRUARY 16, 2022

The regular meeting of the Board of Directors of the Paradise Irrigation District (PID) was called to order at 6:30 p.m. by President Shelby Boston, followed by a reflection and the Pledge of Allegiance to the Flag of the United States of America.

OPENING

BOARD MEMBERS PRESENT: Directors Bob Matthews, Alan Hinman, Brian Shaw, Vice President Marc Sulik and President Shelby Boston (Director Shaw participating remotely via Zoom meeting platform).

ROLL CALL

BOARD MEMBERS ABSENT: None

STAFF PRESENT: District Manager Tom Lando, Assistant District Manager Mickey Rich, Finance & Accounting Manager / Treasurer Brett Goodlin, District Engineer Blaine Allen, Administrative Assistant Sarah Fenton, and Secretary Georgeanna Borrayo

ALSO PRESENT: PID Legal Counsel – Dustin Cooper, Consultants Sami Kader, Colleen Boak, and Esmeralda Diego with Water Works Engineers, Consultant Nicole Maddox with APTIM, and members of the public.

It was moved by Director Sulik and seconded by Director Hinman to adopt Resolution No. 2022-04; a resolution of the Board of Directors of the Paradise Irrigation District re-authorizing remote meetings consistent with AB 361. Directors' votes were polled as follows by roll call:

RESOLUTION NO. 2022-04 ADOPTED RE-AUTHORIZING REMOTE MEETINGS CONSISTENT WITH AB 361 (Item 2)

AYES: Directors Matthews, Sulik, Hinman, Shaw, and Boston  
NOES: None  
ABSENT: None

**Motion passes 5-0**

No public comments were received.

PUBLIC PARTICIPATION

President Boston announced the Board will adjourn to closed session to discuss agenda item 4.a., 4.b. and 4.c. Following an opportunity for public comment, the Board adjourned to closed session at 6:33 p.m. regarding the following:

CLOSED SESSION (Item 4.a., 4.b. & 4.c)

4.a. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (California Government Code section 54956.9 (d)(1).) Pacific Gas & Electric Company Bankruptcy Proceedings, including PID claim against Fire Victim Trust. Bankruptcy Case No. 19-30088 (DM).

*Closed Session Announcement: Direction has been provided to Legal Counsel.*

CONTINUED –  
CLOSED SESSION

4.b. CONFERENCE WITH LABOR NEGOTIATORS (California Government Code section 54957.6):  
PID Labor Negotiator: Tom Lando, District Manager and Mickey Rich, Assistant District Manager.  
Employee Organization: Management Unit represented by Teamsters Local 137

*Closed Session Announcement: Direction has been provided to PID Labor Negotiator.*

4.c. CONFERENCE WITH LABOR NEGOTIATORS (California Government Code section 54957.6): Conference with PID Labor Negotiator Representatives Tom Lando and Mickey Rich regarding Unrepresented Position, Finance & Accounting Manager.

*Closed Session Announcement: A recommendation for a new Employment Agreement with Brett Goodlin will be considered in open session.*

BOARD RECESS

Following adjournment of closed session at 7:28 p.m., President Boston called for a board recess at 7:29 p.m.

MEETING  
RECONVENED

President Boston reconvened the regular meeting at 7:32 p.m. to continue business with agenda item 5 – Closed Session Announcement.

CLOSED SESSION  
ANNOUNCEMENT  
(Item 5)

President Boston provided closed session announcement information regarding agenda items 4.a., 4.b., and 4.c. as listed in italicized print under each closed session item above.

APPROVAL OF  
CONSENT  
CALENDAR  
(Item 6.a. – 6.c.)

Board members reviewed consent calendar items as follows

6.a. Approval of Meeting Agenda Order

6.b. Approval of Minutes for Regular Meeting of January 19, 2022

6.c. Approval to Award Contract to Northstate Aggregate, Inc. for 2022 Sand and Base Rock Deliveries

It was moved by Director Shaw and seconded by Director Hinman to approve the Consent Calendar as presented.

AYES: Directors Matthews, Sulik, Hinman, Shaw, and Boston

NOES: None

ABSENT: None

**Motion passes 5-0**

TREASURER'S  
REPORT FOR  
PERIOD ENDING  
JAN. 31, 2022  
(Item 7.a.)

Board members reviewed a written Treasurer's Report from Finance & Accounting Manager Brett Goodlin for the period ending January 31, 2022, highlighting the District's cash position, debt service analysis, operational overview, and recovery funding.

It was moved by Director Sulik and seconded by Director Shaw to accept the Treasurer's Report for the period ending January 31, 2022.

AYES: Directors Matthews, Sulik, Hinman, Shaw, and Boston

NOES: None

ABSENT: None

**Motion passes 5-0**

Board members reviewed accounts payable expense reports for the month of January 2022. It was moved by Director Hinman and seconded by Director Sulik to approve General Fund check numbers 57361 through 57469 for the month of January 2022 totaling \$1,163,709.91, exclusive of voided check number 57370, and authorization of a similar amount allowing or adjusting for extraordinary budget or Board approved items during the month of February 2022.

EXPENSE  
APPROVAL  
REPORT  
APPROVED FOR  
THE MONTH OF  
JANUARY 2022  
(Item 7.b.)

AYES: Directors Matthews, Sulik, Hinman, Shaw, and Boston  
NOES: None  
ABSENT: None

**Motion passes 5-0**

Board members reviewed written staff report updates from Customer Service, Field Operations, Water Treatment, and Engineering. District Manager Tom Lando added the draft PID "Options Study" is now available. Community members are invited to attend a March 10 meeting from 6 to 8 p.m. to receive an update on the current progress of the report and learn about the various options the district might consider toward ensuring greater financial stability.

INFORMATIONAL  
PID STAFF AND  
CONSULTANT  
REPORT UPDATES  
(Item 8.a. – 8.h.)

Water Works Engineers provided an overview regarding reports presented in the agenda packet relating to the Water Supply Recovery Program and Engineering Support Services. Consultant Nicole Maddox with Aptim Environmental & Infrastructure discussed information regarding Public Assistance and Disaster Recovery Management Services in support of the recovery efforts relating to each FEMA project water system component. The district's appeal to restore funding for leaking mains has been denied. We have reached out to CalOES to discuss the next steps. Water Works Engineer Sami Kader noted the district is working through multiple angles, indicating the project to replace contaminated mains has been approved under the application through the SRF/ASADRA funding process. **Informational updates only; no Board action taken.**

Ad Hoc Customer Recovery Support Committee: Chairperson Shelby Boston reported agenda items for the January 24, 2022 meeting included metering interim water, which was tabled for further information. Consideration of a policy change regarding delinquent accounts and a moratorium on discontinuance of water service for non-payment was reviewed with the committee. The Board will review a proposed policy change relating to Delinquent Accounts under agenda item 11.c. this evening.

INFORMATIONAL  
COMMITTEE  
REPORT UPDATES  
(Item 9.a. & 9.b.)

Ad Hoc Strategic Planning Committee: Chairperson Shelby Boston indicated the committee evaluated the progress of the PID Strategic Business Plan at the February 4 meeting, noting a progress report is included in the agenda packet under agenda item 8.b. Staff has done a great job in moving the goals forward. The committee discussed identifying areas the board may want to revisit. Chairperson Boston recommended reevaluating in six months for an annual assessment to consider adding or deleting information in the Strategic Business Plan.

No unfinished business to report.

UNFINISHED  
BUSINESS

Staff reported following the 2018 Camp Fire, the District put its water rights petition project on hold. Board consideration is requested to continue the water rights petition process. Staff referenced the board memo which provides background information relating to this project as follows:

NEW BUSINESS:

In 2007, the District filed Petitions to Change Permits 271 and 16040 with the State Water Resources Control Board (SWRCB) seeking a change in the authorized place of use,

WATER RIGHTS  
PROJECT – PID  
PETITION  
PROCESS  
(Item 11.a.)

CONTINUED –  
WATER RIGHTS  
PROJECT – PID  
PETITION  
PROCESS

addition of direct diversion as a method of diversion, and addition of hydropower as a purpose of use. Petition for Extension of Time for Permit 16040 was also filed to allow additional time in which to put water to beneficial use.

Since 2007, the District has amended its Petitions to include a new point of diversion at the Raw Water Bypass facility and adjusted its requested place of use. The Petitions are still pending approval with the SWRCB. The District must issue and adopt an environmental document pursuant to the requirements of the California Environmental Quality Act (CEQA) for the changes set forth in the Petitions before they will be approved by the SWRCB. The District will need to prepare an Environmental Impact Report for this purpose.

Staff further confirmed this is an approved project and does not require contract amendments. A summary of costs for Phase 1 CEQA to be completed by De Novo Planning Group, as well as the work to be completed by Wagner & Bonsignore to process the petitions is as follows:

Wagner & Bonsignor Engineers: Estimated Budget – It is expected that the foregoing tasks will run through 2024 and will require a budget of \$60,000 to \$75,000. This amount does not include preparation for or participation in a SWRCB hearing, if necessary, for approval of the Petitions.

De Novo Planning Group: The projected budget for the PID Water Rights CEQA Phase 1 is \$118,575.

It was moved by Director Hinman and seconded by Director Sulik to authorize approval to continue with PID Water Rights Petition Process based on the summary of costs provided by De Novo Planning Group for Phase 1 CEQA, as well as the work to be completed by Wagner & Bonsignore to process the petitions.

AYES: Directors Matthews, Sulik, Hinman, Shaw, and Boston

NOES: None

ABSENT: None

**Motion passes 5-0**

CAPITAL  
IMPROVEMENT  
PLANNING  
(Item 11.b.)

Colleen Boak with Water Works Engineers reported on development of a Capital Asset tool to support ongoing financial analysis for the District. Information has been organized into an Excel-based Capital Asset tool for the District's use including all owned assets, replacement and remaining value, as well as all currently planned capital projects. Staff requests the Board consider adopting the Capital Asset tool and memo for use in the District's financial analysis efforts.

It was moved by Director Hinman and seconded by Director Matthews to adopt the Capital Asset tool and memo developed by Water Works Engineers and authorize staff to incorporate these capital planning efforts into the District's ongoing financial analysis.

AYES: Directors Matthews, Sulik, Hinman, Shaw, and Boston

NOES: None

ABSENT: None

**Motion passes 5-0**

BILLING  
PROCEDURES –  
DELINQUENT  
ACCOUNTS

Staff reported PID has not performed shut offs for non-payment of bill since November of 2018. Because of the District's ability to collect via county assessment, water shut off is not a necessary collection activity. Staff is requesting a 180-day moratorium on water shut offs for non-payment and an amendment to its current delinquent accounts policy.

It was moved by Director Sulik and seconded by Director Hinman to approve making the proposed changes to PID's Policy & Procedures, Section 7.8.3 Delinquent Accounts as proposed and approve a 180-day moratorium on water shut offs for non-payment.

AYES: Directors Matthews, Sulik, Hinman, Shaw, and Boston  
NOES: None  
ABSENT: None

**Motion passes 5-0**

BILLING  
PROCEDURES RE:  
DELINQUENT  
ACCOUNTS,  
AMENDMENT TO  
§7.8.3 OF PID  
POLICY &  
PROCEDURES  
(Item 11.c.)

Board members considered reclassification of the current Assistant Engineer position title based on staff recommendation. It was moved by Director Hinman and seconded by Director Sulik to authorize approval to reclassify the position title of Assistant Engineer to District Engineer.

AYES: Directors Matthews, Sulik, Hinman, Shaw, and Boston  
NOES: None  
ABSENT: None

**Motion passes 5-0**

RECLASSIFICA-  
TION OF POSITION  
ASST. ENGINEER  
TO DISTRICT  
ENGINEER  
(Item 11.d.)

The District entered into a Limited Term Employment Agreement with Brett Goodlin effective November 29, 2021 with the conclusion of the limited term 90 calendar days after the effective date. Brett has done an excellent job. The recommendation is to enter into a new Employment Agreement with Brett Goodlin effective February 26, 2022 with a salary of \$80,000 per annum, payable in installments at the same time as the other employees of the District are paid and subject to customary withholdings. Finance and Accounting Manager will receive the same benefits as provided to District's management employees which includes holidays, sick leave, vacation leave, retirement benefits and payments, health insurance, vision insurance, dental insurance, disability insurance, and life insurance.

It was moved by Director Matthews and seconded by Director Sulik to authorize a new Employment Agreement with Brett Goodlin as Finance & Accounting Manager and authorize the President to execute agreement on behalf of the District.

AYES: Directors Matthews, Sulik, Hinman, Shaw, and Boston  
NOES: None  
ABSENT: None

**Motion passes 5-0**

NEW  
EMPLOYMENT  
AGREEMENT  
APPROVED WITH  
BRETT GOODLIN  
AS FINANCE &  
ACCOUNTING  
MANAGER  
(Item 11.e.)

Staff reported having recent issues with both Vac Units, which included a serious break in one of the units. A new unit is available for delivery in early February for \$120,000 plus approximately \$10,000 for installation of auxiliary hydraulics. Comparable units are \$180,000 with a waitlist. To offset the emergency purchase, the District will be postponing purchase of the two dump trucks budgeted for \$160,000.

It was moved by Director Shaw and seconded by Director Hinman to authorize the purchase of a 2021 Mclaughlin VX50-800 from RDO Equipment for a not to exceed price of \$150,000.

AYES: Directors Matthews, Sulik, Hinman, Shaw, and Boston  
NOES: None  
ABSENT: None

**Motion passes 5-0**

EQUIPMENT  
PURCHASE  
APPROVED FOR  
VAC UNIT  
(Item 11.f.)

COMMITTEES OF  
THE DISTRICT FOR  
2022 (Item 11.g.)

President Boston confirmed the following committee assignments for 2022:

Standing Committees:

Administration & Personnel: Directors Alan Hinman & Shelby Boston (Chairperson)

Finance: Directors Bob Matthews & Alan Hinman (Chairperson)

Community Relations: Directors Bob Matthews & Marc Sulik (Chairperson)

Town of Paradise / PID Liaison: Directors Shelby Boston & Marc Sulik

Ad Hoc Committees & Delegate Appointments:

Ad Hoc Negotiating Committee: Directors Alan Hinman & Shelby Boston (Chairperson)

Ad Hoc Demonstration Garden Committee: Director Marc Sulik with public members

Ad Hoc Strategic Planning Committee: Directors Bob Matthews & Brian Shaw (Chairperson)

Ad Hoc Customer Recovery Support Committee: Directors Brian Shaw & Shelby Boston (Chairperson)

Ad Hoc District Manager Recruitment Committee: Directors Shelby Boston & Marc Sulik (Chairperson)

ACWA Joint Powers Insurance Authority Director Representative: Director Alan Hinman

Alternate: Brett Goodlin, Finance & Accounting Manager

VACANCIES IN  
BOARD OF  
DIRECTORS –  
NOMINATION  
PROCESS  
(Item 11.h. Tabled;  
Referred to  
Administration &  
Personnel  
Committee)

Staff reported the proposed revisions to PID Policy & Procedures Manual under Chapter 2.4.B, Filling of Vacancies, were presented to the Board of Directors on June 17, 2020. During this meeting, a few additional suggestions were made in reference to holding a special meeting to facilitate the process for appointment of director to fill vacancy and noting the appointee would participate as a voting director at the next scheduled Board of Directors meeting. The proposed amendments have not been formally adopted; however, the Board has had an opportunity to use this nomination process to fill the prior Division 1 director vacancy by appointment and most recently, to fill the current Division 5 director vacancy.

Director Hinman commented on the February 9, 2022 special meeting where the Board considered candidates for the Division 5 director vacancy and indicated the voting process felt awkward as the Board worked through the process where the roll call vote resulted in a 2-2 tie. Board members agreed to table this item and refer back to the Administration and Personnel committee for further review and recommendation.

DIRECTORS'  
COMMENTS  
(Item 12)

Director Shaw: Welcomed Director Bob Matthews to the Board and expressed appreciation to PID employees for their continuing work to help rebuild our community.

Director Matthews: Commented he is happy to serve on the Board of Directors and noted he is very impressed with the quality of people that work at the District.

Director Sulik: Welcomed Director Matthews to the Board and thanked the Distribution Department for preparing the quotation information for purchase of the Vac Unit.

Director Hinman: Thanked PID employees and consultants for their work.

Director Boston: Echoed all comments made and stated it is a pleasure to serve on the PID Board and work with staff.

ADJOURNMENT OF  
MEETING

There being no further business, it was moved by President Boston to adjourn the meeting. The regular meeting of the PID Board of Directors was adjourned at 8:50 p.m.

\_\_\_\_\_  
Georgeanna Barrayo, Secretary

\_\_\_\_\_  
Shelby Boston, President



## PARADISE IRRIGATION DISTRICT

*"Paradise Irrigation District (PID) is dedicated to the business of producing and delivering a safe, dependable supply of quality water in an efficient, cost effective manner with service that meets or exceeds the expectation of our customers."*

*Please consider how this agenda item relates to our mission.*

**TO: Board of Directors**

**FROM: Jeff Hill, Field Superintendent**

**DATE: March 9, 2022**

**RE: Approval of Utility Locator Equipment  
Consent Agenda Item - 03/16/2022 Board of Directors Meeting**

Due to recent changes in the way our USAs are handled, PID will be taking over all USA tickets. I would like to purchase two new Vivax vLoc3-Pro Locators from Instrument Technology Corporation. These particular units are professional grade locators that will improve productivity in the field and have many functions that our current Vivax 810 models cannot provide. I feel these units would benefit the district in numerous ways. We would be able to have a locator designated to our standby and to our meter shop, instead of sharing a limited amount of locators amongst the crews, standby, and meter shop.

Attached is a quote from Instrument Technology Corporation. The purchase price quoted of \$10,164.80 includes two vLoc3-Pro 5-watt kits. Kits include vLoc3-Pro receivers with LI-ION batteries, Loc3 5-watt transmitters with LI-ION batteries, connection leads, ground stakes, and a representative from the company will come to PID to instruct and train our locators on all functions of the device so we can get the most out of the equipment.

**Requested Action:**

*Approve the field superintendent to execute the purchase of two (2) Vivax vLoc3-Pro locators from Instrument Technology Corporation for a not to exceed amount of \$10,500.00.*

# Instrument Technology Corporation

# Sales Quotation

P.O. Box 1944  
 Sebastopol, CA 95473-1944  
 800-519-1998 707-793-0673

Date	Quote No.
3/8/2022	108451

**1-800-519-1998 Fax 1-707-793-0675**

Bill To
Paradise Irrigation District Attn: Jeff Hill Paradise, CA

Ship To
Paradise Irrigation District Paradise, CA Attn: Jeff Hill

**This quotation is valid for 30 days.**

Customer Phone	Customer Fax	cell phone	Rep	P.O. No.
530-876-2041			DB	

Item	Description	Ordered	U/M	Rate	Amount
VIVM-V3A01-J01-CN-US*	vLoc3-Pro 5 watt kitt, Kit includes vLoc3-Pro receiver with LI-ION batteries, Loc3 5 watt transmitter with LI-ION batteries, connection leads, ground stake and 5" clamp.	2	ea	5,092.00	10,184.00T
Misc	credit for not receiving the clamps	2	ea	-403.00	-806.00T
Training	Training included with purchase at your facility - No Charge			0.00	0.00
Freight Chg	Freight Charge			60.00	60.00

<b>Subtotal</b>		\$9,438.00
<b>Sales Tax (7.75%)</b>		\$726.80
<b>Total</b>		\$10,164.80

Quotation valid for 30 days from issue date.

Payment Terms:  
 Cash Or Credit cards are accepted.  
 Returned items are subject to a 15% restocking fee.



# Paradise Irrigation District

6332 Clark Rd, Paradise, CA 95969 · 530-877-4971 · Fax: 530-876-0483 · www.pidwater.com

DATE: March 9, 2022  
TO: Board of Directors  
FROM: Brett Goodlin, Finance & Accounting Manager  
SUBJECT: Annual Financial Report for the Year Ended June 30, 2021  
03/16/2022 Board of Directors Meeting

## **Agenda Item 7 - Presentation:**

Hear a presentation from Fechter and Company regarding audited financial statements of the Paradise Irrigation District as of and for the year ended June 30, 2021.

The recommended form of motion is:

"I move approval to accept the Annual Financial Report for the year ended June 30, 2021 and authorize the Finance & Accounting Manager to publish and file the report."

**PARADISE  
IRRIGATION DISTRICT  
MANAGEMENT REPORT  
FOR THE YEAR ENDED JUNE 30, 2021**

**PARADISE IRRIGATION DISTRICT**

Management Report  
For the Year Ended June 30, 2021

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Board of Directors of the  
Paradise Irrigation District  
Paradise, California

We have audited the financial statements of the Paradise Irrigation District (District) for the year ended June 30, 2021, and have issued our report thereon dated February 23, 2022. As part of our audit, we completed a study and evaluation of the District's system of internal accounting control to the extent we considered necessary to evaluate the system as required by auditing standards generally accepted in the United States of America. The purpose of our study and evaluation was to determine the nature, timing, and extent of the auditing procedures necessary for expressing an opinion on the District's financial statements. Our study and evaluation were more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole.

The management of the Paradise Irrigation District is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with accounting principles generally accepted in the United States of America.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the Paradise Irrigation District taken as a whole. Our study and evaluation disclosed no condition that we believed to be a material weakness.

This report is intended solely for the use of management and should not be used for any other purpose.

Fechter & Company,  
Certified Public Accountants



February 23, 2022  
Sacramento, CA

**PARADISE IRRIGATION DISTRICT**  
**Required Communication**  
**For the Year Ended June 30, 2021**

**The Auditor's Responsibility under U.S. Generally Accepted Auditing Standards**

As stated in our engagement letter dated September 14, 2021, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance, and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit.

**Significant Accounting Policies**

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the District are described in Note 1 to the financial statements. We noted no transactions entered into by the District during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you. Additionally, we noted no transactions for which there is a lack of authoritative guidance or consensus.

**Accounting Estimates**

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements were:

- Accrual and disclosure of compensated absences.
- Capital asset lives and depreciation expense.
- Other Post-Employment Benefits (OPEB) actuarial study to estimate the annual required contribution and net OPEB obligation.

**PARADISE IRRIGATION DISTRICT**  
**Required Communication**  
**For the Year Ended June 30, 2021**

**Audit Adjustments**

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the District's financial reporting process (that is, cause future financial statements to be materially misstated). The following audit adjustments, in our judgment, indicate matters that could have a significant effect on the District's financial reporting process:

- To record amortization of the deferred gain/loss on the refunding of debt.
- To record current year changes in liability and deferred inflow/outflow of resources for OPEB.
- To reclassify credit balance in accounts receivable to deferred revenue.
- To record insurance proceeds not received by year-end.
- To reclassify customer credits for backflow devices that will be reimbursed by FEMA to deferred revenue.

**Disagreements with Management**

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

**Management Representations**

We have requested certain representations from management that are included in the management representation letter dated February 23, 2022.

**Consultations with Other Independent Auditors**

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

**Issues Discussed Prior to Retention of Independent Auditors**

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

**Difficulties Encountered in Performing the Audit**

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

**PARADISE IRRIGATION DISTRICT**  
**Required Communication**  
**For the Year Ended June 30, 2021**

**Other Matters**

We were not engaged to report on the supplementary operating statements and the cost of service rate report, which accompany the financial statements but are not required supplementary information. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

**Restriction on Use**

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

**PARADISE IRRIGATION DISTRICT  
PARADISE, CALIFORNIA  
ANNUAL FINANCIAL REPORT AND  
SUPPLEMENTARY INFORMATION  
WITH  
INDEPENDENT AUDITOR'S REPORTS  
THEREON  
JUNE 30, 2021**

**PARADISE IRRIGATION DISTRICT**

Annual Financial Report  
Year Ended June 30, 2021

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**FINANCIAL SECTION**

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Paradise Irrigation District  
Paradise, California

### Report on the Financial Statements

We have audited the accompanying financial statements of the Paradise Irrigation District (District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the California State Controller's *Minimum Audit Requirements for California Special Districts*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District, as of June 30, 2021, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the California State Controller's Office and state regulations governing special districts.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedule of changes in net other post-employment benefits liability listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during the audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Board of Directors  
Paradise Irrigation District  
Paradise, California

*Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 23, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Fechter & Company  
Certified Public Accountants

A handwritten signature in cursive script that reads "Fechter & Company, CPAs".

Sacramento, California  
February 23, 2022

# PARADISE IRRIGATION DISTRICT

## Management's Discussion and Analysis (Unaudited) For the Year Ended June 30, 2021

The following Management's Discussion and Analysis (MD&A) of activities and financial performance of the Paradise Irrigation District (District) provides an introduction to the financial statements of the District for the fiscal year ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with the basic financial statements and related notes, which follow this section.

### Financial Highlights

- In 2021, the District's net position increased 48.89% or \$10,519,213 from \$21,514,669 to \$32,033,882.
- The District's operating revenues decreased 4.46% or \$162,535 from \$3,642,703 to \$3,480,168.
- The District's operating expenses decreased 12.03% or \$1,139,709 from \$9,472,895 to \$8,333,186.

### Required Financial Statements

This annual report consists of a series of financial statements. The Statement of Net Position, Statement of Revenues, Expenses, and Changes in Net Position, and Statement of Cash Flows provide information about the activities and performance of the District using accounting methods similar to those used by private sector companies.

The Statement of Net Position includes all of the District's investments in resources (assets) and the obligations to creditors (liabilities). It also provides the basis for computing a rate of return, evaluating the capital structure of the District, and assessing the liquidity and financial flexibility of the District. All of the current year's revenue and expenses are accounted for in the Statement of Revenues, Expenses, and Changes in Net Position. This statement measures the success of the District's operations over the past year and can be used to determine if the District has successfully recovered all of its costs through its rates and other charges. This statement can also be used to evaluate profitability and credit worthiness. The final required financial statement is the Statement of Cash Flows, which provides information about the District's cash receipts and cash payments during the reporting period. The Statement of Cash Flows reports cash receipts, cash payments, and net changes in cash resulting from operations, investing, noncapital financing, and capital and related financing activities and provides answers to such questions as where did cash come from, what was cash used for, and what was the change in cash balance during the reporting period.

### Financial Analysis of the District

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of this year's activities?" The Statement of Net Position and the Statement of Revenues, Expenses, and Changes in Net Position report information about the District in a way that helps answer this question. These statements include all assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

## PARADISE IRRIGATION DISTRICT

### Management's Discussion and Analysis (Unaudited) For the Year Ended June 30, 2021

These two statements report the District's *net position* and changes in the net position. You can think of the District's net position – the difference between assets and liabilities – as one way to measure the District's financial health or *financial position*. Over time, *increases or decreases* in the District's net position are one indicator of whether its *financial health* is improving or deteriorating. However, one will need to consider other non-financial factors such as changes in economic conditions, population growth, zoning, and new or changed government legislation, such as changes in Federal and State water quality. The District's annual budget is based on a cash basis. This allows the Board to make annual decisions based on the District's cash reserves, and not just their effect on Net Position.

#### Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

#### Statement of Net Position

	<u>2021</u>	<u>2020</u>	<u>Change</u>
Assets:			
Current assets	\$ 15,023,382	\$ 8,530,764	\$ 6,492,618
Capital assets - net of depreciation	<u>26,430,199</u>	<u>22,240,195</u>	<u>4,190,004</u>
Total Assets	<u>41,453,581</u>	<u>30,770,959</u>	<u>10,682,622</u>
Deferred Outflows of Resources:	<u>627,763</u>	<u>685,350</u>	<u>(57,587)</u>
Liabilities:			
Current liabilities	4,485,742	3,344,166	1,141,576
Non-current liabilities	<u>5,398,010</u>	<u>6,421,986</u>	<u>(1,023,976)</u>
Total Liabilities	<u>9,883,752</u>	<u>9,766,152</u>	<u>117,600</u>
Deferred Inflows of Resources:	<u>163,710</u>	<u>175,488</u>	<u>(11,778)</u>
Net Position:			
Net investment in capital assets	21,835,065	16,832,150	5,002,915
Unrestricted	<u>10,198,817</u>	<u>4,682,519</u>	<u>5,516,298</u>
Total Net Position	<u>\$ 32,033,882</u>	<u>\$ 21,514,669</u>	<u>\$ 10,519,213</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$32,033,882 as of June 30, 2021.

One of the largest portions of the District's net position (68.16% as of June 30, 2021) reflects the District's investment in capital assets (net of accumulated depreciation) less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to customers within the District's service area; consequently, these assets are *not* available for future spending.

At the end of fiscal year 2021, the District showed a positive balance in its unrestricted net position of \$10,198,817.

**PARADISE IRRIGATION DISTRICT**

Management's Discussion and Analysis (Unaudited)  
For the Year Ended June 30, 2021

**Statement of Revenues, Expenses, and Changes in Net Position**

	<u>2021</u>	<u>2020</u>	<u>Change</u>
Revenues:			
Operating revenues	\$ 3,480,168	\$ 3,642,703	\$ (162,535)
Non-operating revenues	797,001	552,782	244,219
Total Revenues	<u>4,277,169</u>	<u>4,195,485</u>	<u>81,684</u>
Expenses:			
Operating expenses excluding depreciation	7,278,396	8,602,636	(1,324,240)
Depreciation	1,054,790	870,259	184,531
Non-operating expenses	119,548	137,848	(18,300)
Total Expenses	<u>8,452,734</u>	<u>9,610,743</u>	<u>(1,158,009)</u>
Net Loss Before Extraordinary Items	(4,175,565)	(5,415,258)	1,239,693
Extraordinary items	<u>15,208,726</u>	<u>12,372,053</u>	<u>2,836,673</u>
Change in Net Position	11,033,161	6,956,795	4,076,366
Net Position, Beginning of Year, restated	<u>21,000,721</u>	<u>14,557,874</u>	<u>6,442,847</u>
Net Position, End of Year	<u>\$ 32,033,882</u>	<u>\$ 21,514,669</u>	<u>\$ 10,519,213</u>

The statement of revenues, expenses, and changes in net position shows how the District's net position changed during the fiscal year. Net position increased by \$10,519,213 for the fiscal year ended June 30, 2021.

A closer examination of the sources of changes in net position reveals that in 2021, the District's total revenues increased by \$81,684 and total expenses decreased by \$1,158,009.

**Operating Revenues**

	<u>2021</u>	<u>2020</u>	<u>Change</u>
Operating Revenues			
Service fee	\$ 3,014,546	\$ 2,492,597	\$ 521,949
Quantity charge	(44)	(918)	874
Fees & adjustments	17,856	12,164	5,692
Outside water sales	126,556	105,350	21,206
Recreation fees	79,073	103,494	(24,421)
Backflow charges	-	560	(560)
Meter charges	242,181	929,456	(687,275)
Total Operating Revenues	<u>\$ 3,480,168</u>	<u>\$ 3,642,703</u>	<u>\$ (162,535)</u>

## PARADISE IRRIGATION DISTRICT

### Management's Discussion and Analysis (Unaudited) For the Year Ended June 30, 2021

In 2021, operating revenues decreased by \$162,535 or 4.46%. In 2021, operating revenues decreased by \$162,535 or 4.46%. While service fee revenue increased by \$522k, this increase was offset primarily by \$687k decrease in meter charge revenues related to billings for interim water devices installed by the District. The interim water device is a backflow unit that is required to be installed on burned properties before water service is returned to that property. This service was approved by the Board of Directors on May 3, 2019, in response to the November 2018 Camp Fire. This service was offered for the entirety of the current fiscal year. In the final quarter of the fiscal year, the board authorized credits to be applied to customers' accounts for prior purchase of backflow devices. The amount of the credits issued will be reimbursed by FEMA through the Meter Replacement Project.

#### Operating Expenses

	<u>2021</u>	<u>2020</u>	<u>Change</u>
Operating Expenses			
Salaries and benefits	\$ 3,594,432	\$ 3,603,273	\$ (8,841)
Professional fees	1,731,724	2,555,729	(824,005)
Depreciation	1,054,790	870,259	184,531
Other	1,952,240	2,443,634	(491,394)
Total Operating Expenses	<u>\$ 8,333,186</u>	<u>\$ 9,472,895</u>	<u>\$ (1,139,709)</u>

In 2021, operating expenses decreased by \$1,139,709, or 12.03%. This was primarily due to a decrease in Other Operating Expenses because of a reduced number of emergency response requests. Professional fees decreased due to the reduced need of recovery related engineering and project management services and a decrease in costs associated with sampling the distribution system for contamination resulting from the 2018 Camp Fire.

#### Capital Asset Administration

At the end of fiscal years 2021, the District's investment in capital assets amounted to \$26,430,199 (net of accumulated depreciation). This investment in capital assets includes land, land rights, transmission and distribution systems, wells, tanks, reservoirs, pumps, buildings and structures, equipment, vehicles and construction-in-process, etc. There were numerous capital asset additions in fiscal year 2021.

Changes in capital asset amounts for 2021 were as follows:

	<u>Balance 7/1/2020</u>	<u>Additions</u>	<u>Transfers/ Deletions</u>	<u>Balance 6/30/2021</u>
Capital Assets:				
Non-depreciable assets	\$ 5,769,456	\$ 372,073	\$ -	\$ 6,141,529
Depreciable assets - cost	37,758,308	4,872,721	-	42,631,029
Accumulated depreciation and amortization	<u>(21,287,569)</u>	<u>(1,054,790)</u>	-	<u>(22,342,359)</u>
Total Capital Assets, Net	<u>\$ 22,240,195</u>	<u>\$ 4,190,004</u>	<u>\$ -</u>	<u>\$ 26,430,199</u>

For additional information on capital assets, refer to Note 3.

**PARADISE IRRIGATION DISTRICT**

Management’s Discussion and Analysis (Unaudited)  
For the Year Ended June 30, 2021

**Debt Administration**

Changes in long-term debt amounts for 2021 were as follows:

	<u>Balance</u> <u>7/1/2020</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>6/30/2021</u>
Long-term Debt:				
2016 Private Placement Loan Payable	\$ 1,961,000	\$ -	\$ (296,000)	\$ 1,665,000
CIEBD Loan Payable	1,035,645	-	-	1,035,645
2017 Private Placement Loan Payable	2,520,700	-	(541,200)	1,979,500
Total	<u>\$ 5,517,345</u>	<u>\$ -</u>	<u>\$ (837,200)</u>	<u>\$ 4,680,145</u>

For additional information on long-term debt, refer to Note 4.

**Conditions Affecting Current Financial Position**

The District is still building following the devastation of the Camp Fire. Refer to Note 13 – Extraordinary Items and Note 15 – Evaluation of Subsequent Events in the notes to the financial statements for further details. Management is unaware of any other conditions, which could have a significant impact on the District’s current financial position, net assets, or operating results in terms of past, present, and future.

**Requests for Information**

This financial report is designed to provide the District’s funding sources, customers, stakeholders, and other interested parties with an overview of the District’s financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the District’s Finance and Accounting Manager/ Treasurer at 6332 Clark Road, Paradise, CA 95967 or by phone (530) 877-4971.

**PARADISE IRRIGATION DISTRICT  
STATEMENT OF NET POSITION  
JUNE 30, 2021**

	2021
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 13,318,498
Accounts receivable	533,811
Insurance proceeds receivable	375,680
Other receivables	359,393
Prepaid expenses	167,358
Inventories	268,642
Total current assets	15,023,382
Non-Current Assets:	
Capital assets - net of accumulated depreciation	26,430,199
Total non-current assets	26,430,199
<b>TOTAL ASSETS</b>	<b>41,453,581</b>
<b>DEFERRED OUTFLOW OF RESOURCES</b>	
Gain from debt refunding	85,011
Deferred other post employment benefits	542,752
<b>TOTAL DEFERRED OUTFLOW OF RESOURCES</b>	<b>627,763</b>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	1,068,663
Accrued payroll liabilities	111,644
Unearned revenue	884,487
Accrued interest	18,315
Funds held for others	541,680
Deposits	417,136
Compensated absences liability	428,617
Current portion of long-term debt	1,015,200
Total current liabilities	4,485,742
Non-Current Liabilities:	
Long-term debt - net of current portion	3,664,945
Other post employment benefits	1,733,065
Total non-current liabilities	5,398,010
<b>TOTAL LIABILITIES</b>	<b>9,883,752</b>
<b>DEFERRED INFLOW OF RESOURCES</b>	
Deferred other post employment benefits	163,710
<b>NET POSITION</b>	
Net investment in capital assets	21,835,065
Unrestricted	10,198,817
<b>TOTAL NET POSITION</b>	<b>\$ 32,033,882</b>

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

**PARADISE IRRIGATION DISTRICT  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2021**

	2021
<b>OPERATING REVENUES:</b>	
Water sales and service	\$ 3,032,358
Outside water sales	126,556
Other operating revenues	321,254
Total operating revenues	3,480,168
<b>OPERATING EXPENSES:</b>	
Salaries and benefits	3,594,432
Supplies	594,581
Office	163,151
Utilities	239,659
Repairs and maintenance	221,505
Gas and oil	63,725
Insurance	139,287
Training	33,590
Service charges	48,387
Professional fees	1,731,724
License and fees	146,579
Other	301,776
Depreciation	1,054,790
Total operating expenses	8,333,186
Operating loss	(4,853,018)
Non-operating revenues and (expenses):	
Loss on investments	(319)
Interest income	66,674
Interest expense	(119,548)
Property taxes and assessments	317,000
Connection fees	171,285
Other income	242,361
Total non-operating revenues	677,453
Net loss before extraordinary items	(4,175,565)
Extraordinary items:	
State backfill funding	7,374,330
Insurance reimbursements	5,443,911
Cal OES grants	2,390,485
Total extraordinary items	15,208,726
Change in net position	11,033,161
Beginning net position	21,514,669
Prior period adjustment	(513,948)
Beginning net position, restated	21,000,721
Ending net position	\$ 32,033,882

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

**PARADISE IRRIGATION DISTRICT  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2021**

	2021
<b>Cash flows from operating activities:</b>	
Cash received from customers for water sales	\$ 3,551,598
Cash received from others	301,779
Cash paid to suppliers	(3,709,062)
Cash paid to employees	(3,523,544)
Net cash used by operating activities	(3,379,229)
<b>Cash flows from non-capital financing activities:</b>	
Payment on funds held for others	(13,540)
Taxes and assessments received	317,000
State backfill funding	7,374,330
Other revenue received	242,361
Net cash provided by non-capital financing activities	7,920,151
<b>Cash flows from capital and related financing activities:</b>	
Purchase of capital assets	(5,244,794)
Insurance reimbursements	5,068,231
Government grants	2,390,485
Principal payments on long-term debt	(837,200)
Interest paid	(98,974)
Connection fees	171,285
Net cash provided by capital and related financing activities	1,449,033
<b>Cash flows from investing activities:</b>	
Sale of investment	100,165
Interest received	66,674
Net cash provided by investing activities	166,839
Net increase in cash and cash equivalents	6,156,794
Cash and cash equivalents, beginning of year	7,161,704
Cash and cash equivalents, end of year	\$ 13,318,498

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

**PARADISE IRRIGATION DISTRICT  
STATEMENT OF CASH FLOWS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2021**

	2021
<b>Reconciliation of operating loss to net cash used by operating activities:</b>	
Operating loss	\$ (4,853,018)
Adjustments to reconcile operating loss to net cash used by operating activities:	
Depreciation	1,054,790
Changes in assets and liabilities:	
Accounts receivable	(63,031)
Other receivables	(19,475)
Prepaid expenses	28,898
Inventories	(7,020)
Unearned revenue	370,539
Accounts payable	(46,976)
Customer deposits	85,176
Salaries payable	812
Compensated absences liability	(38,668)
Post-employment benefit obligations	108,744
	<u>108,744</u>
<b>Net cash used by operating activities</b>	<b>\$ (3,379,229)</b>

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

# PARADISE IRRIGATION DISTRICT

Notes to the Financial Statements  
For the Year Ended June 30, 2021

## NOTE 1: SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Paradise Irrigation District (District) conform to generally accepted accounting principles as they apply to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting financial reporting principles. The District's significant accounting policies are described below.

### **Financial Reporting Entity**

The District was established as an independent enterprise special district in March 1916 under the California Water Code. The District is a public water utility district and therefore, falls under the guidelines of a special district governmental entity. The District is governed by a five member Board of Directors that are elected by the voting citizens of the town of Paradise, California.

The District stores, treats, transports, and distributes water to the residents of the Paradise, California community. The primary source of revenues for the District is water service and sales.

The District entered into an agreement with the Town of Paradise (Town) in 1991 for fire hydrant maintenance. The District collects fees from metered customers as defined by the Town. The District is required to use these funds for installation and maintenance of hydrants in the Town. The District reports the amount as funds held for others on the financial statements.

These financial statements present the financial data of Paradise Irrigation District and its component unit, Paradise Irrigation District Public Facilities Financing Corporation. Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt, or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable, but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete.

Paradise Irrigation District Public Facilities Financing Corporation (the Corporation) was incorporated in January 1993. The Corporation is a nonpublic benefit corporation whose primary purpose is to provide assistance to the District by financing acquisition, construction, and installation of public facilities for use of the District. Separate financial statements for the Corporation are not issued. The Corporation had no activity for the year ended June 30, 2021.

# PARADISE IRRIGATION DISTRICT

Notes to the Financial Statements  
For the Year Ended June 30, 2021

## NOTE 1: SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

### **Basic Financial Statements**

These financial statements are presented in accordance with GASB Statement No. 34 *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* (GASB No. 34). The District is engaged only in business-type activities and is required to present the financial statements required for enterprise funds which are part of proprietary funds.

### **Basis of Presentation**

Proprietary funds account for activities of the District similar to those found in the private sector, where cost recovery and the determination of net income are useful or necessary for sound fiscal management. The focus of proprietary fund measurement is upon the determination of operating income, changes in net position, financial position and cash flows. Currently enterprise funds are the only type of proprietary fund that the District uses.

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

The statement of net position and statement of revenues, expenses, and changes in fund net position are reported using the flow of economic resources measurement focus and accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been made. Such revenue is subject to review by the funding agency, which may result in disallowance in subsequent periods.

All of the District's activities are accounted for in a single proprietary or business-type fund. Proprietary funds distinguish operating revenues and expenses from non-operating items and capital contributions. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Revenues and expenses not meeting this definition are reported as either non-operating revenues and expenses or capital contributions.

### **Cash and Cash Equivalents**

For purposes of the statement of cash flows, the District's cash and cash equivalents include restricted and unrestricted cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

# PARADISE IRRIGATION DISTRICT

Notes to the Financial Statements  
For the Year Ended June 30, 2021

## NOTE 1: SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

### Restricted Assets

The restricted cash and cash equivalents are certain resources set aside for repayment of debt obligations and are classified as restricted assets on the Statement of Net Position, because they are maintained in separate bank accounts and their use is limited by applicable debt covenants. There were no restricted assets as of June 30, 2021.

### Receivables

Accounts receivable consists of amounts due on water services from customers. Delinquent receivables are submitted annually to the Butte County Tax Assessor to be encumbered on secured property tax bills. As a result of the process, no doubtful account allowance was deemed necessary on June 30, 2021. Other receivables consist primarily of grants receivable for expenses incurred on pipeline projects.

### Inventory

Inventories consist primarily of materials and supplies used in the maintenance and improvement of the District's water distribution system. Inventories are valued at cost using an average price method. Inventories are expensed when the resources are used.

### Prepaid Expenses

Certain payments for insurance and to other vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the statement of net position and expensed as the items are used.

### Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the financial statements. Capital assets are defined by the District as assets with an initial individual cost of \$10,000 and a useful life of three years or more. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at estimated fair market value on the date donated.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest is capitalized on assets acquired with debt. The amount of interest to be capitalized is offset by the interest earned on invested debt proceeds over the construction period.

**PARADISE IRRIGATION DISTRICT**

Notes to the Financial Statements  
For the Year Ended June 30, 2021

**NOTE 1: SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

**Capital Assets - continued**

Depreciation on all capital assets is computed using a straight-line basis over the estimated useful lives of the various classes of depreciable capital assets as follows:

Dams and Property	25 – 75 years
Recreation Facilities	7 – 10 years
Pumping Plant	25 years
Water Treatment Plant	7 – 40 years
Transmission and Distribution System	25 – 35 years
General Plant and Office Facilities	5 – 10 years
Vehicles	5 – 10 years

**Compensated Absences Liability**

Vacation and sick leave is accumulated for District employees at varying amounts per year depending on length of employment. Upon termination of employment the District will pay out vacation at 100% of accumulated amounts and sick leave at varying amounts from 25% to 75%, depending on the length of employment. The District has accrued a liability for accrued vacation and sick leave that has been earned but not taken by District employees.

**Long-Term Debt**

Obligations with terms over one year are reported as long-term obligations. Long-term debt consists primarily of Certificates of Participation and other notes related to capital asset additions.

Certificates of Participation premiums and discounts are deferred and amortized over the life of the issuance. Gains or losses on prior refundings are amortized over the remaining life of the debt.

**Net Position**

Net position in the proprietary fund financial statements are classified as net investment in capital assets, restricted, and unrestricted. Restricted net position represents constraints on resources that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through State statute.

# PARADISE IRRIGATION DISTRICT

Notes to the Financial Statements  
For the Year Ended June 30, 2021

## NOTE 1: SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

### Net Position - continued

Net position classified as net investment in capital assets consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Unrestricted net position consists of net position that does not meet the definition of “restricted” or “net investment in capital assets”. When both restricted and unrestricted net assets are available for use, it is the District’s policy to use restricted resources first, then unrestricted resources as they are needed.

### Operating Revenues and Expenses

Operating revenues and expenses generally result from providing services in connection with the District’s principal ongoing operations, which is water sales and services. Operating expense for the District includes the cost of services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

### Property Tax Revenue

Butte County is responsible for assessing, collecting, and apportioning property taxes. Property taxes are recognized as revenues in the year they are levied to the extent that they result in current receivables. Property taxes attach as an enforceable lien on property as of January 1. Property taxes are levied on July 1 and are payable in two installments, December 10 and April 10. Property taxes are remitted to the District in installments during the year.

### Unbilled Service Revenues

Operating revenues for the District include sales of water. These revenues are billed to customers monthly. Unbilled revenue is recorded based on usage as of June 30, 2021, that is billed during the month of July 2021. Unbilled revenue in the amount of \$565,959 is included in revenues for the year ended June 30, 2021.

### Facility Contributions

Facility contributions are comprised of water system property and facilities that have been donated to the District. Amounts are recorded in the year they are received.

**PARADISE IRRIGATION DISTRICT**

Notes to the Financial Statements  
For the Year Ended June 30, 2021

**NOTE 1: SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

**Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**NOTE 2: CASH AND INVESTMENTS**

Cash and investments at June 30, 2021, consist of the following:

Petty cash	\$	468
Demand deposits		185,820
Local Agency Investment Fund		<u>13,132,210</u>
Total Cash and Investments	\$	<u>13,318,498</u>

**Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. The California Government Code and the District’s investment policy do not contain legal or policy requirements limiting exposure to custodial risk for deposits or investments. The California Government Code requires that a bank secures deposits made by state and local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2021, all of the District’s deposits in excess of the federal depository insurance limits were collateralized as required by law. As of June 30, 2021, the carrying amount of the District’s deposits, were \$185,820, and the bank balances were \$409,377.

**Investments**

Investments are reported at fair value. The Local Agency Investment Fund (LAIF) is a special fund for the California State Treasury through which local governments may voluntarily pool investments. For the purpose of these financial statements, the fair value of amounts in LAIF is equivalent to dollars held.

The District has adopted a formal investment policy as required by Section 53600 of the California Government Code. The District’s Treasurer has responsibility for selecting depositories and investing idle funds in accordance with the adopted investment policy.

## PARADISE IRRIGATION DISTRICT

Notes to the Financial Statements  
For the Year Ended June 30, 2021

### NOTE 2: CASH AND INVESTMENTS – CONTINUED

#### Investments - continued

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code 53601 through 53659 and contractual agreements. Investments held by the bond/COP fiscal agents (trustees) are governed by the provisions of the various debt indenture agreements rather than the general provisions of the District's investment policy or the California Government Code.

The table below identifies the investment types that are authorized by the District's investment policy:

	Maximum Maturity	Maximum Specified Percentage of Portfolio	Minimum Quality Requirements
Local Agency Bonds	5 Years	None	None
U.S. Treasury Obligations	5 Years	None	None
State Obligations - CA and Others	5 Years	None	None
CA Local Agency Obligations	5 Years	None	None
U.S. Agency Obligations	5 Years	None	None
Bankers' Acceptances	180 Days	0.4	None
Commercial Paper - Select Agencies	270 Days	0.25	A-1/P-F-1
Negotiable Certificates of Deposit	5 Years	0.3	None
CD Placement Service	5 Years	0.3	None
Repurchase Agreements	1 Year	None	None
Reverse Repurchase Agreements	92 Days	20% of Base	None
Medium-Term Notes	5 Years	0.3	"A" Rating
Mutual Funds and Money Market	N/A	0.2	Multiple
Funds Collateralized Bank Deposits	5 Years	None	None
Mortgage Pass-Through Securities	5 Years	0.2	"AA" Rating
Bank/Time Deposits	5 Years	None	None
County Pooled Investment Funds	N/A	None	None
Joints Powers Authority Pool	N/A	None	Multiple
Local Agency Investment Fund (LAIF)	N/A	None	None

#### Credit Risk

California Government Code Section 53601 limits investments in commercial paper to "prime" quality of the highest ranking or of the highest letter and numerical rating as provided by Nationally Recognized Statistical Rating Organizations (NRSROs), and limits investments in medium-term notes to a rating of A or better. The District has no investment policy that would further limit its investment choices. The District's investment in the local agency investment pool is unrated. As of June 30, 2021, the District's investments were in compliance with the ratings required by the District's investment policy and the Bond/COP Indenture Agreements.

## PARADISE IRRIGATION DISTRICT

Notes to the Financial Statements  
For the Year Ended June 30, 2021

### NOTE 2: CASH AND INVESTMENTS – CONTINUED

#### Interest Rate Risk

California Government Code Section 53601 limits the District’s investments to maturities of five years. The District manages its exposure to interest rate risk by purchasing a combination of shorter and longer-term investments. The District also manages cash flows by purchasing investments so that the portfolio is maturing evenly over time to provide adequate cash flow and liquidity needed for District operations.

### NOTE 3: CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021, is shown below:

	Balance 7/1/2020	Additions	Deletions	Balance 6/30/2021
Capital assets, not being depreciated:				
Land	\$ 2,071,692	\$ -	\$ -	\$ 2,071,692
Construction in progress	3,697,764	372,073	-	4,069,837
Total capital assets, not being depreciated	<u>5,769,456</u>	<u>372,073</u>	<u>-</u>	<u>6,141,529</u>
Capital assets, being depreciated:				
Dams & dam property	7,499,150	-	-	7,499,150
Recreation facilities	202,868	-	-	202,868
Pumping plant	509,260	-	-	509,260
Water treatment plant	19,312,259	52,207	-	19,364,466
Transmission and distribution system	4,548,538	4,415,998	-	8,964,536
General plant	3,259,058	389,853	-	3,648,911
Vehicles	1,209,321	-	-	1,209,321
Office facilities	1,217,854	14,663	-	1,232,517
Total capital assets, being depreciated	<u>37,758,308</u>	<u>4,872,721</u>	<u>-</u>	<u>42,631,029</u>
Less accumulated depreciation for:				
Dams & dam property	5,162,450	86,505	-	5,248,955
Recreational facilities	185,434	5,890	-	191,324
Pumping plant	416,126	8,570	-	424,696
Water treatment plant	11,542,191	488,459	-	12,030,650
Transmission and distribution system	1,416,718	260,145	-	1,676,863
General plant	880,325	150,011	-	1,030,336
Vehicles	1,157,590	30,151	-	1,187,741
Office facilities	526,735	25,059	-	551,794
Total accumulated depreciation	<u>21,287,569</u>	<u>1,054,790</u>	<u>-</u>	<u>22,342,359</u>
Total capital assets, being depreciated, net	<u>16,470,739</u>	<u>3,817,931</u>	<u>-</u>	<u>20,288,670</u>
Capital assets, net of depreciation	<u>\$ 22,240,195</u>	<u>\$ 4,190,004</u>	<u>\$ -</u>	<u>\$ 26,430,199</u>

Depreciation expense for the year ended June 30, 2021 totaled \$1,054,790.

**PARADISE IRRIGATION DISTRICT**

Notes to the Financial Statements  
For the Year Ended June 30, 2021

**NOTE 4: LONG-TERM DEBT**

Long-term debt at June 30, 2021, consisted of the following:

2016 Private Placement Loan Payable to Capital One Public Funding, LLC with principal and interest payments at 2.42% due semi-annually in November and May. The loan is due in November 2028.	\$ 1,665,000
Loan payable to the California Infrastructure and Economic Development Bank, with principal payments due annually in September and interest payable semi-annually at 2.77%. The note is due in September 2027.	1,035,645
2017 Private Placement Loan Payable to Branch Banking and Trust Company with principal and interest payments at 2.28% due semi-annually in October and April. The loan is due in October 2024.	<u>1,979,500</u>
Subtotal	4,680,145
Less: Current Portion	<u>(1,015,200)</u>
Long-Term Debt, Net of Current Portion	<u><u>\$ 3,664,945</u></u>

A schedule of changes in long-term debt is shown below:

	Balance July 1, 2020	Additions	Retirements	Balance June 30, 2021	Due Within One Year
2016 Private Placement Loan Payable	\$ 1,961,000	\$ -	\$ (296,000)	\$ 1,665,000	\$ 205,000
CIEBD Loan Payable	1,035,645	-	-	1,035,645	-
2017 Private Placement Loan Payable	2,520,700	-	(541,200)	1,979,500	810,200
Total	<u>\$ 5,517,345</u>	<u>\$ -</u>	<u>\$ (837,200)</u>	<u>\$ 4,680,145</u>	<u>\$1,015,200</u>

**PARADISE IRRIGATION DISTRICT**

Notes to the Financial Statements  
For the Year Ended June 30, 2021

**NOTE 4: LONG-TERM DEBT- CONTINUED**

Annual requirements to amortize long-term debt outstanding as of June 30, 2021, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 1,015,200	\$ 81,045	\$ 1,096,245
2023	771,300	57,534	828,834
2024	789,000	39,546	828,546
2025	345,044	28,926	373,970
2026	317,955	27,529	345,484
2027-2031	1,158,753	53,317	1,212,070
2032-2035	282,893	8,120	291,013
Total	<u>\$ 4,680,145</u>	<u>\$ 296,016</u>	<u>\$ 4,976,161</u>

**NOTE 5: FUNDS HELD FOR OTHERS**

On June 5, 1991, the District entered into an agreement with the Town of Paradise Fire Department (Town) to collect a surcharge to maintain hydrants. This agreement was amended in 1999 to include pre-approved relocation and/or replacement of water mains. The agreement was most recently amended on July 1, 2004, to address changes in administrative fees charged by the District. Funds collected and not expended or returned to the Town are reflected as a liability. The amount owed to the Town at June 30, 2021, was \$541,680.

**NOTE 6: DEFERRED COMPENSATION AND MONEY PURCHASE RETIREMENT PLANS**

The District participates in a 457 Deferred Compensation Plan and 401(a) Money Purchase Retirement Plan, both of which are administered by the ICMA Retirement Corporation for the benefit of its employees. The District's manager has a separate 401(a) plan administered by the ICMA Retirement Corporation. The purpose of these programs is to provide deferred compensation for employees that elect to participate in the plans. Generally, eligible employees may defer receipt of a portion of their salary until termination, retirement, death, or unforeseen emergency. The District will contribute 9% of the employees' base pay to the 457 Plan and will match up to 3% of the employees' elected deferral into the 401(a) Plan. Employees may elect to defer up to 3% of their base pay to the 457 Plan. The District's retirement contribution expense for the year ended June 30, 2021, was \$240,746.

**PARADISE IRRIGATION DISTRICT**

Notes to the Financial Statements  
For the Year Ended June 30, 2021

**NOTE 7: POST-EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (OPEB)**

**Plan Description**

The District provides post-employment health care benefits to eligible employees through a single employer defined benefit health care plan administered by the District. The District provides post-employment health care benefits to all employees who retire from the District on or after attaining the age of 55 with at least 20 years of service in the District. The District provides medical benefits to retirees and their qualified dependents until normal full Medicare benefits become available for the employee. The District will contribute a percentage of the cost based on their age plus their years of service as follows: 75 = 50%; 80 = 75%; and 85+ =100%. The difference in District contribution and like coverage shall be borne by the retiree.

On June 30, 2021, 6 retirees met these eligibility requirements and were participants. The District currently has 29 additional active employees who may become eligible to retire and receive benefits in the future.

**Funding Policy**

While GASB Statement 75 requires that the liability for all post-employment benefits be measured, it does not require that an agency “pre-fund” the accrued liability. The District will pay for the post-employment healthcare cost on a “pay-as-you-go” basis. The provisions of GASB Statement 75 determine the amount that must be presented as an annual expense and accrued liability on the District’s financial statements. The contributions made on behalf of the plan members for the year ended June 30, 2021 were \$100,494.

The District’s net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021.

**Net OPEB Liability**

*Actuarial assumptions.* The total OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Assumed retirement age	62
Discount rate *	2.20 percent
Salary increases	2.75 percent
Healthcare cost trend rate	4.00 percent

\* The discount rate is based on an index of 20-year General Obligation municipal bonds rated AA or higher.

**PARADISE IRRIGATION DISTRICT**

Notes to the Financial Statements  
For the Year Ended June 30, 2021

**NOTE 7: POST-EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (OPEB) - CONTINUED**

**Changes in the Net OPEB Liability**

The table below shows the changes in the total OPEB liability, the Plan Fiduciary Net Position, and the net OPEB liability during the measurement period ending on June 30, 2021 for the District.

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (Asset) (c) = (a) - (b)
Balance at June 30, 2020	\$ 1,645,841	\$ -	\$ 1,645,841
Changes recognized for the measurement period:			
Service cost	145,138	-	145,138
Interest	36,700	-	36,700
Change in assumptions	5,880	-	5,880
Employer contributions	-	100,494	(100,494)
Benefit payments	(100,494)	(100,494)	-
Net Changes	87,224	-	87,224
Balance at June 30, 2021	\$ 1,733,065	\$ -	\$ 1,733,065

**Sensitivity of the District's Net OPEB Liability to Changes in the Discount Rate**

The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (2.50 percent) or 1-percentage-point higher (4.50 percent) than the current discount rate:

	1% Decrease 2.50%	Discount Rate 3.50%	1% Increase 4.50%
District's proportionate share of the net OPEB liability	\$ 1,870,726	\$ 1,733,065	\$ 1,604,198

**PARADISE IRRIGATION DISTRICT**

Notes to the Financial Statements  
For the Year Ended June 30, 2021

**NOTE 7: POST-EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (OPEB) - CONTINUED**

**Sensitivity of the District’s Net OPEB Liability to Changes in the Healthcare Cost Trend Rates**

The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage-point lower (3 percent) or 1 percentage-point higher (5 percent) than the current healthcare cost trend rates:

	<u>Healthcare Cost Trend - 1%</u>	<u>Healthcare Cost Trend Assumed</u>	<u>Healthcare Cost Trend + 1%</u>
District's proportionate share of the net OPEB liability	\$ 1,518,078	\$ 1,733,065	\$ 1,994,994

**NOTE 8: RISK MANAGEMENT**

The District is exposed to various risks including loss or damage to property, general liability, and injuries to employees. The District participates in a public entity risk pool as a member of the Association of California Water Agencies Joint Powers Insurance Authority (ACWA/JPIA). Each ACWA/JPIA member agency shares surpluses and deficits proportionally to their participation. The District pays retrospectively rated annual premiums to ACWA/JPIA for its insurance coverage and has met all obligations since participation began. Requests for additional financial information should be addressed to ACWA/JPIA, P.O. Box 619082, Roseville, CA 95661-9082.

**NOTE 9: UNEARNED REVENUE**

As of June 30, 2021, the District had a balance of \$884,487 in unearned revenue that consisted of the following:

Community Power Resiliency Grant	\$ 269,200
North Valley Community Disaster Grant	24,542
Customer refunds for backflow devices purchased in FY 20-21	76,797
Customer refunds for backflow devices purchased in prior years	<u>513,948</u>
 Total Unearned Revenue	 <u>\$ 884,487</u>

**NOTE 10: PRIOR PERIOD ADJUSTMENT**

During the year, a prior period adjustment of \$513,948 was recorded to reflect an overstatement of meter charges in prior years for revenue earned on backflow devices that will be reimbursed by FEMA and will be credited to customers for future water services. The offset to this adjustment is unearned revenue. See Note 9 above.

# PARADISE IRRIGATION DISTRICT

Notes to the Financial Statements  
For the Year Ended June 30, 2021

## NOTE 11: CONTINGENCIES

### **National Pollutant Discharge Elimination System (NPDES) Permit Program**

The United States Environmental Protection Agency operates the National Pollutant Discharge Elimination System (NPDES) permit program. The NPDES has notified the District that certain aluminum levels in the water system are higher than allowed under the permit. Fines have been assessed but the District was able to offset the fines with proof of money spent on correcting the problem. The District is in the design phase of system modifications to correct the problem. The District has estimated that the cost of the project will be approximately \$17,500,000 and will be completed over the next few years. The District is in the process of exploring financing opportunities for the project.

### **Water Rights**

The District contracted for a review of its water use under its Appropriative Water Rights Permits in preparation for the filing of its Petitions for Extension of Time with the State Water Board in December 2007. The resulting consultant report presented to the District Board on July 18, 2007, revealed certain permit compliance exceptions. These exceptions are potentially subject to civil liability by the State Water Board. The State Water Board enforcement division has historically not prosecuted permit exceptions unless harm has been shown to another user of water, typically brought to the Board's attention in related proceedings. However, even where enforcement action is taken, liability imposed is mitigated by factual circumstances, including the extent of harm caused, the nature and persistence of the violation, the length of time over which the violation occurs, and the corrective action taken. No user of water has come forward claiming harm and the District has taken corrective action regarding the permit compliance exceptions.

Upon re-evaluation, the District believes that there have been no exceptions to its permit compliance, as the water exceedances can be accounted for through the use of recycled water within the District's water system. The District's Petitions for Extension of Time, within which is to perfect its water rights permits, are still pending before the California State Water Board. The risk of enforcement action still exists, but liability exposure should be minimal due to the District's accounting for the permit exceedances.

At this time, the District is still in the process of completing its environmental work on the water rights permit extensions. Once completed, the environmental analysis will be published for public review and comment, including review by the State Water Board. An actual decision on the granting of the District's petition for extension of its water rights permits will likely take several more years due to the backlog of pending petitions with the State Water Board.

# PARADISE IRRIGATION DISTRICT

Notes to the Financial Statements  
For the Year Ended June 30, 2021

## **NOTE 11: CONTINGENCIES - CONTINUED**

### **Grants**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

## **NOTE 12: COMMITMENTS**

As of June 30, 2021, the District is committed under numerous construction contracts. The total amount of the contracts was \$32,763,392. As of June 30, 2021, the District has paid \$10,056,080 on the contracts. The remaining liability of the District for the construction projects at June 30, 2021, was \$22,707,312.

## **NOTE 13: EXTRAORDINARY ITEMS**

On November 8, 2018, the Camp Fire, the most destructive wildfire in California State history, swept through the Town of Paradise and destroyed roughly 90 percent of the Town's residences and businesses. This resulted in significant damages to the District's capital assets and material effects to the District's future revenue and finances. Based on an initial assessment of damages to the main pipelines and service lines, the District has estimated the replacement cost of the transmission and distribution system damages to be approximately \$76,900,000, which includes estimated costs of \$29,500,000 to replace the damages to the main pipelines and estimated costs of \$47,400,000 to replace the damages to the service lines.

The District received insurance proceeds of \$5,443,911 for the year ending June 30, 2021, related to the District's business interruption claim and claims for damages relating to the Camp Fire. The District also received state backfill funding of \$7,374,330 from the California Department of Finance to assist in recovery efforts. In addition, the District received federal grants from the California Office of Emergency Services in the amount of \$2,390,485 related to reimbursements for costs incurred during emergency response efforts following the 2018 Camp Fire.

## **NOTE 14: COVID-19 CONSIDERATIONS**

In January 2020, the virus SARS-CoV-2 was transmitted to the United States from overseas sources. This virus, responsible for the Coronavirus disease COVID-19, has proven to be extremely virulent. Although the financial impact on the District thus far has been minimal, the long-term economic impact in the State of California and the County of Butte, as yet has not been determined. Therefore, any potential impact on the District is not yet known.

**PARADISE IRRIGATION DISTRICT**

Notes to the Financial Statements  
For the Year Ended June 30, 2021

**NOTE 15: EVALUATION OF SUBSEQUENT EVENTS**

Management has evaluated subsequent events through February 23, 2022, the date which the financial statements were available to be issued. Based upon this evaluation, except for the following, it was determined that no other subsequent events occurred that require recognition or additional disclosure in the financial statements.

The District is actively working with Federal, State, and local partners, as well as insurance, to secure funding for long-term recovery projects. Through December 2021 following the close of the fiscal year ending June 30, 2021, the District received \$5,228,242 in recovery related expense reimbursements from the Federal Emergency Management Agency and California Governor’s Office of Emergency Services. The District is also working with insurance and the State of California to secure short term backfills of lost revenue. Additionally, the District has filed a claim against the Pacific Gas and Electric Company for property damages and long-term lost revenues. The outcome of the pending claim is currently unknown.

The District is actively working to repair the damage incurred as a result of the November 2018 Camp Fire with both internal crews and outside contractors as part of a long-term recovery plan. During the fiscal year ending June 30, 2020 the District entered into a contract for public assistance related to the recovery process with a not to exceed amount of \$758,663. The not to exceed amount was increased by \$527,680 during the fiscal year ending June 30, 2022.

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REQUIRED SUPPLEMENTARY INFORMATION

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**PARADISE IRRIGATION DISTRICT  
REQUIRED SUPPLEMENTAL INFORMATION (UNAUDITED)  
SCHEDULE OF CHANGES IN NET OPEB LIABILITY  
FOR THE YEAR ENDED JUNE 30, 2021**

Last 10 Fiscal years\*

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Net OPEB liability				
Service cost	\$ 145,138	\$ 113,016	\$ 104,029	\$ 101,245
Interest	36,700	43,032	39,610	39,837
Change in assumptions	5,880	593,909	22,404	-
Experience (Gains)/Losses	-	(187,266)	-	-
Benefit payments	(100,494)	(127,473)	(70,227)	(50,765)
Net change in Net OPEB liability	<u>87,224</u>	<u>435,218</u>	<u>95,816</u>	<u>90,317</u>
Net OPEB liability - beginning, restated	<u>1,645,841</u>	<u>1,210,623</u>	<u>1,114,807</u>	<u>1,024,490</u>
Net OPEB liability - ending	<u>\$ 1,733,065</u>	<u>\$ 1,645,841</u>	<u>\$ 1,210,623</u>	<u>\$ 1,114,807</u>
Covered payroll	\$ 2,354,609	\$ 2,470,125	\$ 2,632,738	\$ 2,470,326
Net OPEB liability (asset) as a percentage of covered payroll	73.60%	66.63%	45.98%	45.13%
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%

\* Fiscal year ended June 30, 2018 was the first year of implementation. Additional years will be presented as they become available.

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OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

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

Board of Directors  
Paradise Irrigation District  
Paradise, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Paradise Irrigation District (District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 23, 2022.

**Internal Control over Financial Reporting**

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

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

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

Board of Directors  
Paradise Irrigation District  
Paradise, California

**Compliance and Other Matters**

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

**Purpose of this Report**

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

Fechter & Company,  
Certified Public Accountants



Sacramento, California  
February 23, 2022

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OTHER INFORMATION

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Craig R. Fechter, CPA, MST

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors  
Paradise Irrigation District  
Paradise, California

**Report on Compliance for Each Major Federal Program**

We have audited Paradise Irrigation District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Paradise Irrigation District's major federal programs for the year ended June 30, 2021. Paradise Irrigation District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Paradise Irrigation District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Paradise Irrigation District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Paradise Irrigation District's compliance.

Board of Directors  
Paradise Irrigation District  
Paradise, California

***Opinion on Each Major Federal Program***

In our opinion, Paradise Irrigation District's complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

***Report on Internal Control over Compliance***

Management of the Paradise Irrigation District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Paradise Irrigation District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Paradise Irrigation District's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified no material weaknesses.

Board of Directors  
Paradise Irrigation District  
Paradise, California

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Fechter & Company,  
Certified Public Accountants

A handwritten signature in cursive script that reads "Fechter & Company, CPAs". The signature is written in black ink and is positioned below the printed name of the firm.

Sacramento, California  
February 23, 2022

**PARADISE IRRIGATION DISTRICT**

Schedule of Expenditures of Federal Awards  
For the Year Ended  
June 30, 2021

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Pass-through Entity Identifying Number</u>	<u>CFDA Number</u>	<u>Expenditures</u>
<b><u>The Department of Homeland Security</u></b>			
Passed through Governor's Office of Emergency Services:			
Pubic Assistance Grant	FEMA-4407-DR-CA/Cal OES ID: 083-97036	97.036	<u>\$ 6,347,703</u>
Total Department of Homeland Security			
<b>Total Expenditures</b>			<u><u>\$ 6,347,703</u></u>

See accompanying notes to the Schedule of Expenditures of Federal Awards

**PARADISE IRRIGATION DISTRICT**

Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2021

**NOTE 1: BASIS OF PRESENTATION**

The Paradise Irrigation District (the District) is an independent division of local government, authorized by California Health and Safety Code Sections 13800-13970. All significant operations of the District are included in the scope of the Uniform Guidance audit (the “Single Audit”). The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District’s, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.

The Federal Emergency Management Agency has been designated as the District’s cognizant agency for the Single Audit.

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

For purposes of this report, certain accounting procedures were followed which help illustrate the authorizations and expenditures of the individual programs. The Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting. All authorizations represent the total allotments or grant awards received. All expenses and capital outlays are reported as expenditures. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Any Federal funds expended in excess of Federal funds received are recorded as a receivable from the grantor agency and any Federal funds received in excess of Federal funds expended are recorded as a payable to the grantor agency.

**NOTE 3: INDIRECT COST RATE**

The District has elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

**PARADISE IRRIGATION DISTRICT**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2021

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

Financial Statements

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Type of auditor’s report issued on compliance for Major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Grant Guidance, at 1 CFR Part 200.515 (d)(1)(vi)	No
Identification of Major Program:	
Public Assistance Grant CFDA No. 97.036	
Dollar threshold used to distinguish between Type A and Type B Programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

**Section II- FINANCIAL STATEMENT FINDING**

None reported

**Section III- FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

None reported

**Section IV- PRIOR YEAR FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

None reported



# Paradise Irrigation District

6332 Clark Rd, Paradise, CA 95969 · 530-877-4971 · Fax: 530-876-0483 · www.pidwater.com

## Treasurer's Report – February 2022

1. **Cash Position** – At 02/28/2022 the District's total cash position was \$11,033,943.
2. **Debt Service Analysis**
  - a. Through 2/28/2022 the District has paid two debt payments totaling \$420,713.
  - b. The District's total outstanding debt is \$4,302,145.

i.	IBank	\$1,035,645
ii.	Capital One	\$1,563,000
iii.	BB&T	\$1,703,500
3. **Customers**

As of February 28, 2022, the District has 4,110 active accounts and 4,710 active, but sealed, accounts. There are 1,780 inactive accounts that have been permanently disconnected.
4. **Revenues**
  - a. The District is collecting fees for Interim Water Supply installation and Residential Fire Flow testing. For January 2022, the District processed 36 new installations and performed 30 new tests. The total income from these services for this current fiscal year is \$82,532.
5. **Expenses**

The District received our final invoices for utility location services. However, the District has yet to collect reimbursement from PG&E for these services as per an agreement. Progress is being made towards repayment and we expect the reimbursement to be received in March.
6. **Recovery Funding**
  - a. The District continues to work with the State of California, FEMA, and insurance to fund the recovery of the District distribution system.
    1. **FEMA Updates**
      - a. Staff is actively working with APTIM to submit for reimbursement for various FEMA Projects.
    2. **Various Claims**
      - a. Staff has been actively working with insurance and legal counsel to address outstanding items the PG&E Fire Victim's Trust has requested. Upon further inspection with legal counsel, we identified an additional \$375k payment to be made by Insurance.

Paradise Irrigation District  
February 28, 2022  
Financial Summary

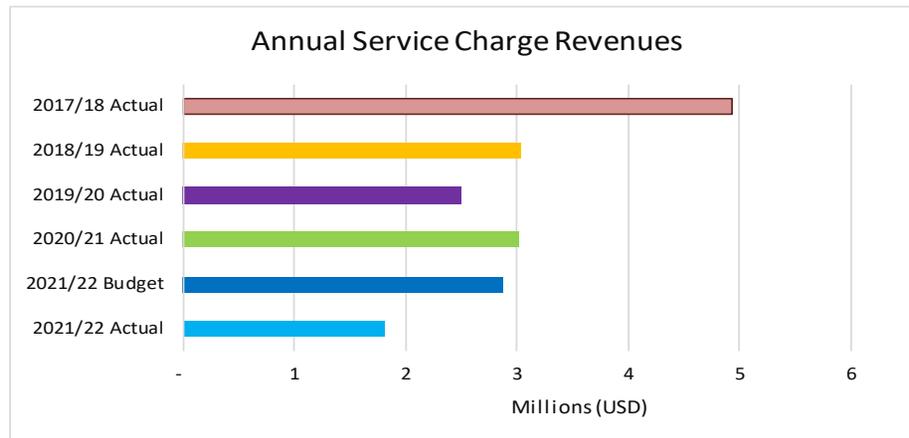
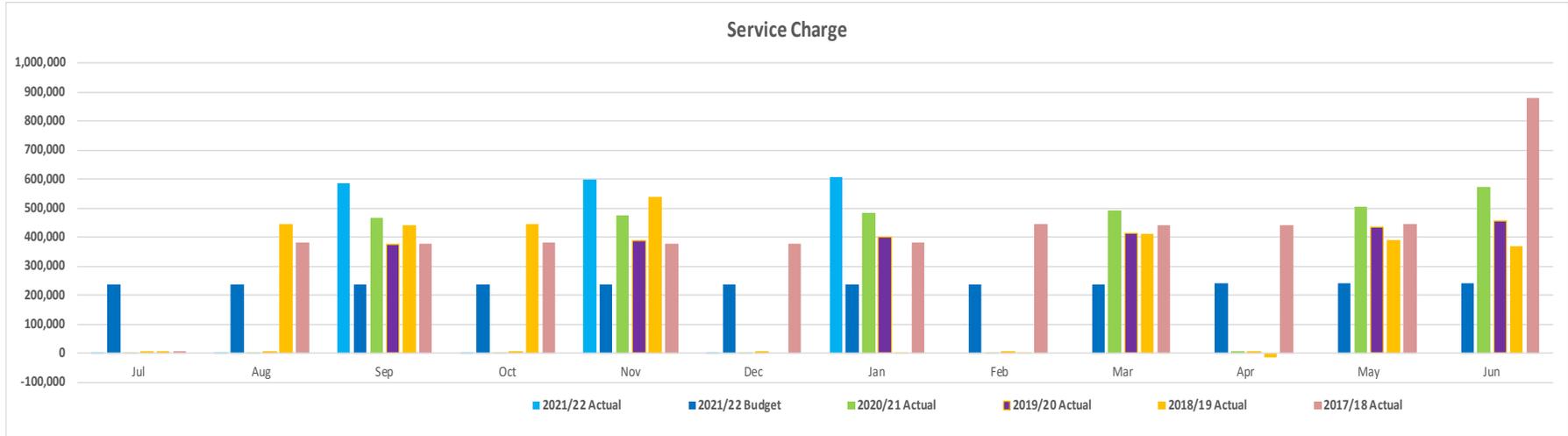
	2019/20 Actual	2020/21 Actual	2021/22 Estimate	2021/22 Actual
<b>REVENUES:</b>				
Water Sales	2,311,794	2,793,089	2,889,235	1,915,137
Outside Water Sales	105,338	118,909	100,000	159,502
Other	1,060,600	655,710	63,780	277,566
Interest	93,111	85,927	35,000	11,997
Taxes - 1%	380,185	432,366	250,000	119,147
FMV Gain/Loss - Securities	(427)	(319)	-	-
Grant Rev	25,500	293,742	-	764
Inc-Capacity Fees	16,252	171,285	-	91,896
Revenue - PFD	54,372	62,621	50,000	50,526
<b>Total Revenue</b>	<b>4,046,725</b>	<b>4,613,331</b>	<b>3,388,015</b>	<b>2,626,536</b>
<b>EXPENDITURES:</b>				
Operating	5,260,887	5,468,220	6,552,418	4,160,855
Debt Service	841,723	936,174	1,096,701	420,713
PFD	34,043	57,704	-	-
<b>Total Expenditures</b>	<b>6,136,653</b>	<b>6,462,098</b>	<b>7,649,119</b>	<b>4,581,568</b>
<b>Increase/(Decrease) in Cash before Recovery, Debt Proceeds, and Capital Improvements</b>	<b>(2,089,927)</b>	<b>(1,848,766)</b>	<b>(4,261,104)</b>	<b>(1,955,031)</b>
Debt Proceeds	76,922	-	-	-
<b>Increase/(Decrease) in Cash before Recovery and Capital Improvements</b>	<b>(2,013,005)</b>	<b>(1,848,766)</b>	<b>(4,261,104)</b>	<b>(1,955,031)</b>
FEMA Reimbursements	159,961	2,390,485	13,059,640	6,999,111
Insurance Proceeds	4,084,707	5,068,231	3,000,000	28,066
State Funding	7,374,330	7,374,330	-	-
PGE Locating Reimbursements	-	59,627	300,000	-
Other Recovery Grants	-	-	10,370,139	-
<b>Cash Available for Recovery/Capital Projects</b>	<b>11,618,998</b>	<b>14,892,673</b>	<b>26,729,780</b>	<b>7,027,177</b>
	<b>9,605,993</b>	<b>13,043,906</b>	<b>22,468,675</b>	<b>5,072,146</b>
Major Capital/Recovery Projects	(6,414,054)	(389,853)	(27,790,671)	(7,580,289)
Minor Capital Projects	-	-	(502,889)	-
<b>Increase/(Decrease) in Cash</b>	<b>3,191,938</b>	<b>12,654,054</b>	<b>(5,824,885)</b>	<b>(2,508,144)</b>
<b>Beginning Cash Balance</b>	<b>4,043,797</b>	<b>7,235,735</b>	<b>19,889,789</b>	<b>13,542,086</b>
<b>Ending Cash Balance</b>	<b>7,235,735</b>	<b>19,889,789</b>	<b>14,064,905</b>	<b>11,033,942</b>

Paradise Irrigation District  
February 28, 2022  
Revenue Summary

	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Estimate	FY 2021/22 Actual
<b><u>General Fund/Operating</u></b>				
Water - Service	2,303,549	2,324,287	2,869,235	1,897,962
Water - Consumption	(918)	(44)	-	-
Water - Fees & Adjustments	9,164	140	20,000	17,175
Outside Water Sales	105,338	118,909	100,000	159,502
Meter Revenue	868,678	425,755	-	222,480
Recreation & Boating Permits	17,508	165	-	-
Backflow Check	560	-	-	-
Rents	15,496	17,386	24,180	15,356
Custom Work/PFD Reimbursement	83,973	76,073	39,600	32,461
Misc	74,386	176,009	-	7,270
Interest	-	-	-	-
<b>Total Operating Income</b>	<b>3,477,732</b>	<b>3,138,681</b>	<b>3,053,015</b>	<b>2,352,206</b>
<b><u>Special Revenue Fund</u></b>				
<b>Capital Improvement Program</b>				
Taxes - 1%	380,185	354,959	250,000	119,147
Interest	93,111	85,927	35,000	11,997
FMV Gain/Loss - Securities	(427)	(319)	-	-
Inc-Capacity Fees	16,252	154,613	-	91,896
Grant	25,500	293,977	-	764
<b>Total Capital Improvement</b>	<b>514,621</b>	<b>889,157</b>	<b>285,000</b>	<b>223,804</b>
<b><u>Debt Service Fund</u></b>				
Inc-Assessment Res (PID Share)	-	-	-	-
<b>Total Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Recovery Proceeds</u></b>				
State Backfill Funding	7,374,330	7,374,330	-	-
FEMA Reimbursements	159,961	2,390,485	13,059,640	6,999,111
Insurance Proceeds	4,084,707	5,068,231	3,000,000	28,066
PGE Locating Reimbursements	-	59,627	300,000	-
Other Recovery Grants	-	-	10,370,139	-
<b>Total Recovery Proceeds</b>	<b>11,618,998</b>	<b>14,892,673</b>	<b>26,729,780</b>	<b>7,027,177</b>
<b><u>PFD</u></b>				
Revenue - PFD	54,372	51,635	50,000	50,526
<b>Total PFD</b>	<b>54,372</b>	<b>51,635</b>	<b>50,000</b>	<b>50,526</b>
<b>Total Revenue</b>	<b>15,665,723</b>	<b>18,972,146</b>	<b>30,117,794</b>	<b>9,653,713</b>

Paradise Irrigation District  
February 28, 2022  
Water Revenue

Water Service Revenue Billing												
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
<b>2021/22 Actual</b>	1,760	4,579	587,039	4,893	596,798	3,523	608,382	4,998	-	-	-	-
<b>2021/22 Budget</b>	238,513	238,620	238,728	238,835	238,942	239,049	239,157	239,264	239,371	239,478	239,586	239,693
<b>2020/21 Actual</b>	2,280	1,333	466,394	3,506	475,761	2,476	484,495	4,118	491,496	6,345	504,702	571,641
<b>2019/20 Actual</b>	1,950	1,459	376,330	4,596	388,750	4,108	401,779	2,327	414,659	2,278	436,706	457,655
<b>2018/19 Actual</b>	7,477	445,228	442,605	446,075	538,836	-	130	603	411,314	(15,436)	392,367	369,174
<b>2017/18 Actual</b>	6,378	381,740	377,746	379,822	378,727	377,282	381,207	445,045	443,255	443,034	443,870	879,717



Paradise Irrigation District  
February 28, 2022  
Operational Expenses

<b>Operational Expenses Summary by Function</b>	<b>FY 2019/20 Actual</b>	<b>FY 2020/21 Actual</b>	<b>FY 2021/22 Estimate</b>	<b>FY 2021/22 Actual</b>
Source of Supply	\$ 77,819	\$ 150,604	\$ 199,000	\$ 116,532
Security & Recreation	44,036	-	-	1,752
Water Treatment	1,284,603	1,174,412	1,346,858	941,454
Transmission & Distribution	2,377,051	1,658,068	2,187,214	1,498,262
Customer Service	291,064	237,448	323,795	206,076
Administration	1,522,408	1,492,426	2,495,550	1,396,779
<b>Total Operating Expenditures</b>	<b>5,596,982</b>	<b>4,712,958</b>	<b>6,552,418</b>	<b>4,160,855</b>

<b>Operational Expenses Detail by Function</b>	<b>FY 2019/20 Actual</b>	<b>FY 2020/21 Actual</b>	<b>FY 2021/22 Estimate</b>	<b>FY 2021/22 Actual</b>
<b><u>Source of Supply</u></b>				
Salary and Benefits	-	-	-	941
Materials and Supplies	-	2,589	30,000	-
Outside Services	77,476	145,231	165,000	115,176
Utilities	344	2,784	4,000	415
Insurance	-	-	-	-
<b>Total Source and Supply</b>	<b>77,819</b>	<b>150,604</b>	<b>199,000</b>	<b>116,532</b>
<b><u>Security &amp; Recreation</u></b>				
Salary and Benefits	40,777	-	-	-
Materials and Supplies	-	-	-	-
Outside Services	36	-	-	1,752
Utilities	1,724	-	-	-
Insurance	1,500	-	-	-
<b>Total Security &amp; Recreation</b>	<b>44,036</b>	<b>-</b>	<b>-</b>	<b>1,752</b>
<b><u>Water Treatment</u></b>				
Salary and Benefits	912,991	837,461	871,908	722,331
Materials and Supplies	180,761	160,137	245,000	105,173
Outside Services	45,341	38,154	66,400	22,749
Utilities	128,510	121,160	146,050	91,200
Insurance	17,000	17,500	17,500	-
<b>Total Water Treatment</b>	<b>1,284,603</b>	<b>1,174,412</b>	<b>1,346,858</b>	<b>941,454</b>
<b><u>Transmission &amp; Distribution</u></b>				
Salary and Benefits	1,324,018	1,081,815	1,675,589	1,002,630
Materials and Supplies	931,768	386,148	330,625	354,014
Outside Services	35,038	97,832	79,500	97,001
Utilities	60,227	61,272	70,000	44,617
Insurance	26,000	31,000	31,500	-
<b>Total Transmission and Distribution</b>	<b>2,377,051</b>	<b>1,658,067</b>	<b>2,187,214</b>	<b>1,498,262</b>
<b><u>Customer Service</u></b>				
Salary and Benefits	272,357	218,610	300,295	194,338
Materials and Supplies	1,264	-	-	88
Outside Services	5,943	5,937	10,000	11,650
Insurance	11,500	12,900	13,500	-
<b>Total Customer Service</b>	<b>291,064</b>	<b>237,447</b>	<b>323,795</b>	<b>206,076</b>
<b><u>Administration</u></b>				
Salary and Benefits - Admin Staff	951,621	812,504	1,276,458	675,798
Salary and Benefits - Board	-	14,611	5,592	-
Materials and Supplies	182,912	129,835	224,800	146,769
Outside Services	249,141	397,087	808,700	419,858
Utilities	57,580	58,668	60,500	47,009
Insurance	81,155	66,567	102,500	104,933
Board Expenses	-	13,122	17,000	2,413
<b>Total Administration</b>	<b>1,522,408</b>	<b>1,492,394</b>	<b>2,495,550</b>	<b>1,396,779</b>

*Paradise Irrigation District*  
**Detail of Disbursements Report**  
Check Numbers 57474 - 57554

Check#	Date	Vendor/Employee	Amount	% of Total Monthly Disbursements
57485	02/04/2022	RCI General Engineering	598,557.83	43.69%
57537	02/17/2022	Water Works Engineers	164,571.24	12.01%
57506	02/11/2022	Water Works Engineers	150,014.83	10.95%
57531	02/17/2022	Santos Excavating	139,190.93	10.16%
57491	02/11/2022	ACWA/JPIA	37,779.71	2.76%
57547	02/25/2022	N.C.G.T. SECURITY FUND	29,084.00	2.12%
57534	02/17/2022	UtiliQuest	18,189.07	1.33%
57538	02/17/2022	Zenner USA	17,857.60	1.30%
57525	02/17/2022	Minasian, Meith, Soares, Sexton & Cooper, LLP	15,652.97	1.14%
DFT0005033	02/07/2022	Internal Revenue Service	14,289.34	1.04%
DFT0005061	02/21/2022	Internal Revenue Service	13,586.44	0.99%
DFT0005034	02/07/2022	Internal Revenue Service	13,152.11	0.96%
DFT0005062	02/21/2022	Internal Revenue Service	12,317.18	0.90%
57496	02/11/2022	NTU Technologies, Inc.	11,669.83	0.85%
DFT0005029	02/04/2022	ICMA Retirement Trust-457	7,765.15	0.57%
DFT0005057	02/18/2022	ICMA Retirement Trust-457	7,461.43	0.54%
57492	02/11/2022	Ferguson Enterprises, Inc	7,295.77	0.53%
57545	02/25/2022	Ferguson Enterprises, Inc	7,023.16	0.51%
57479	02/04/2022	Infosend	5,053.90	0.37%
DFT0005032	02/07/2022	Employment Development Dept.	4,623.77	0.34%
57546	02/25/2022	Hunt & Sons, Inc.	4,527.22	0.33%
DFT0005060	02/21/2022	Employment Development Dept.	4,307.14	0.31%
57493	02/11/2022	Genterra Consultants, Inc.	4,103.25	0.30%
57541	02/25/2022	Broad & Gusman	4,000.00	0.29%
PayCard	02/18/2022	Pace Supply	3,756.85	0.27%
DFT0005036	02/07/2022	Internal Revenue Service	3,341.82	0.24%
57536	02/17/2022	Wagner & Bonsignore	3,183.75	0.23%
DFT0005064	02/21/2022	Internal Revenue Service	3,177.42	0.23%
57548	02/25/2022	NTU Technologies, Inc.	2,924.91	0.21%
57533	02/17/2022	Underground Service Alerts	2,628.88	0.19%
DFT0005027	02/04/2022	ICMA Retirement Trust-401	2,312.23	0.17%
DFT0005028	02/04/2022	ICMA Retirement Trust-457	2,312.23	0.17%
DFT0005055	02/18/2022	ICMA Retirement Trust-401	2,211.60	0.16%
DFT0005056	02/18/2022	ICMA Retirement Trust-457	2,211.60	0.16%
57542	02/25/2022	Cedar Creek Publishing	2,175.00	0.16%
PayCard	02/07/2022	Verizon Wireless	2,116.83	0.15%
PayCard	02/18/2022	Knife River Construction	1,979.15	0.14%
57528	02/17/2022	Pace Analytical Services LLC	1,870.00	0.14%
57484	02/04/2022	Pace Analytical Services LLC	1,830.00	0.13%
57527	02/17/2022	O'Reilly Auto Parts	1,755.47	0.13%
57477	02/04/2022	Hunt & Sons, Inc.	1,723.64	0.13%
57550	02/25/2022	Pace Analytical Services LLC	1,720.63	0.13%
57515	02/17/2022	Commercial Tire Warehouse	1,562.17	0.11%
57488	02/04/2022	White Glove Cleaning Svc Inc	1,501.00	0.11%
DFT0005058	02/18/2022	ICMA Retirement Trust-457	1,386.84	0.10%
DFT0005030	02/04/2022	ICMA Retirement Trust-457	1,330.82	0.10%
DFT0005035	02/07/2022	Employment Development Dept.	1,274.69	0.09%
DFT0005063	02/21/2022	Employment Development Dept.	1,210.15	0.09%
PayCard	02/18/2022	Harrington Plastics	1,168.08	0.09%
57494	02/11/2022	Hunt & Sons, Inc.	1,136.81	0.08%
57539	02/25/2022	Aramark Uniform Services	1,078.99	0.08%

Check#	Date	Vendor/Employee	Amount	% of Total Monthly Disbursements
PayCard	02/07/2022	Knife River Construction	1,010.57	0.07%
57503	02/11/2022	Standard Insurance Company	954.82	0.07%
DFT0005031	02/04/2022	ICMA Retirement Trust-457	892.28	0.07%
DFT0005059	02/18/2022	ICMA Retirement Trust-457	892.28	0.07%
57520	02/17/2022	Hunt & Sons, Inc.	841.00	0.06%
57478	02/04/2022	I.B.E.W. Local Union 1245	816.62	0.06%
57521	02/17/2022	I.B.E.W. Local Union 1245	816.62	0.06%
PayCard	02/07/2022	Comcast	773.49	0.06%
PayCard	02/18/2022	Northern Recycling & Waste Svcs	734.08	0.05%
57540	02/25/2022	AT&T	703.03	0.05%
DFT0005049	02/14/2022	Internal Revenue Service	685.96	0.05%
57553	02/25/2022	Tyler Technologies, Inc.	650.00	0.05%
57517	02/17/2022	Eagles Security Systems	637.88	0.05%
57512	02/17/2022	Airgas USA, LLC	621.92	0.05%
DFT0005050	02/14/2022	Internal Revenue Service	619.93	0.05%
PayCard	02/07/2022	Eagles Security Systems	546.75	0.04%
57524	02/17/2022	Mark Baker	495.00	0.04%
57554	02/25/2022	VistaNet inc.	480.00	0.04%
57487	02/04/2022	USA Blue Book	469.30	0.03%
DFT0005047	02/11/2022	ICMA Retirement Trust-457	442.59	0.03%
PayCard	02/18/2022	Nelson's Building Maintenance, Inc.	431.74	0.03%
57516	02/17/2022	Durham Pentz Truck Center	395.14	0.03%
DFT0005026	02/04/2022	Sterling Health Services, Inc DBA	367.30	0.03%
DFT0005054	02/18/2022	Sterling Health Services, Inc DBA	367.30	0.03%
57475	02/04/2022	FGL Environmental	330.00	0.02%
57519	02/17/2022	Grainger Inc	323.81	0.02%
57483	02/04/2022	Office Depot	316.39	0.02%
57495	02/11/2022	Lowe's Home Improvement	314.20	0.02%
57532	02/17/2022	Thomas Ace Hardware	314.09	0.02%
57543	02/25/2022	Durham Pentz Truck Center	309.31	0.02%
57526	02/17/2022	Office Depot	293.69	0.02%
DFT0005025	02/04/2022	Aflac	276.06	0.02%
DFT0005053	02/18/2022	Aflac	276.06	0.02%
57486	02/04/2022	Thomas Ace Hardware	271.08	0.02%
57551	02/25/2022	Riebes Auto Parts	248.95	0.02%
57535	02/17/2022	VistaNet inc.	239.00	0.02%
57497	02/11/2022	Office Depot	237.04	0.02%
57481	02/04/2022	International Brotherhood of 137 TCWH	224.31	0.02%
57522	02/17/2022	International Brotherhood of 137 TCWH	224.31	0.02%
57504	02/11/2022	Thomas Ace Hardware	214.41	0.02%
DFT0005048	02/14/2022	Employment Development Dept.	214.04	0.02%
57510	02/17/2022	Access Information Protected	211.31	0.02%
57518	02/17/2022	FGL Environmental	208.00	0.02%
57474	02/04/2022	Fastenal Co	189.83	0.01%
57498	02/11/2022	O'Reilly Auto Parts	177.71	0.01%
DFT0005052	02/14/2022	Internal Revenue Service	160.42	0.01%
57507	02/11/2022	Wienhoff & Associates, Inc.	160.00	0.01%
57499	02/11/2022	Plan B Professional Answering Service	155.20	0.01%
DFT0005045	02/11/2022	ICMA Retirement Trust-401	147.53	0.01%
DFT0005046	02/11/2022	ICMA Retirement Trust-457	147.53	0.01%
57501	02/11/2022	Riebes Auto Parts	143.24	0.01%
57511	02/17/2022	Advanced Document Concepts For Business	130.42	0.01%
57552	02/25/2022	Thomas Ace Hardware	122.19	0.01%
57530	02/17/2022	Rental Guys	114.22	0.01%
57505	02/11/2022	USA Blue Book	85.82	0.01%
57500	02/11/2022	Rankin Stock Heaberlin Oneal	82.00	0.01%

Check#	Date	Vendor/Employee	Amount	% of Total Monthly Disbursements
57482	02/04/2022	isolved, Inc.	80.00	0.01%
57513	02/17/2022	AT&T	67.56	0.00%
DFT0005051	02/14/2022	Employment Development Dept.	60.85	0.00%
57502	02/11/2022	Sinclair Towing	50.25	0.00%
57523	02/17/2022	Les Schwab Tire Center	44.00	0.00%
PayCard	02/07/2022	Federal Express Corp.	42.05	0.00%
PayCard	02/07/2022	Normac	42.00	0.00%
57514	02/17/2022	Butte Co - Neal Rd Landfill	30.00	0.00%
DFT0005065	02/21/2022	Internal Revenue Service	17.18	0.00%
57549	02/25/2022	O'Reilly Auto Parts	13.21	0.00%
57476	02/04/2022	Fiserv Solutions, LLC	10.20	0.00%
57544	02/25/2022	Elecsys International Corporation	10.00	0.00%
57529	02/17/2022	Pacific Gas & Electric Company	8.25	0.00%
57480	02/04/2022	Inland Business Systems	7.56	0.00%
DFT0005067	02/21/22	Internal Revenue Service	4.02	0.00%
DFT0005066	02/21/2022	Employment Development Dept.	1.52	0.00%
<b>Total</b>			<b>1,369,951.85</b>	



# Expense Approval Report

By Vendor Name

Payment Dates 2/1/2022 - 2/28/2022

Payment Date	Payable Number	Description (Item)	Amount
<b>Vendor: 01016 - Access Information Protected</b>			
02/17/2022	9226806	BULK SHREDDING	211.31
			<b>Vendor 01016 - Access Information Protected Total: 211.31</b>
<b>Vendor: 01021 - ACWA/JPIA</b>			
02/11/2022	681546	DENTAL	2,214.75
02/11/2022	681546	LIFE	656.92
02/11/2022	681546	HEALTH	34,216.06
02/11/2022	681546	EAP	85.68
02/11/2022	681546	VISION	606.30
			<b>Vendor 01021 - ACWA/JPIA Total: 37,779.71</b>
<b>Vendor: 03185 - Advanced Document Concepts For Business</b>			
02/17/2022	INV64499	OFFICE EQUIPMENT MAINTEN...	130.42
			<b>Vendor 03185 - Advanced Document Concepts For Business Total: 130.42</b>
<b>Vendor: 02957 - Aflac</b>			
02/04/2022	INV0006198	Montly Aflac Invoice	276.06
02/18/2022	INV0006221	Montly Aflac Invoice	276.06
			<b>Vendor 02957 - Aflac Total: 552.12</b>
<b>Vendor: 03066 - Airgas USA, LLC</b>			
02/17/2022	9986219523	WELDING SUPPLIES	621.92
			<b>Vendor 03066 - Airgas USA, LLC Total: 621.92</b>
<b>Vendor: 01068 - Aramark Uniform Services</b>			
02/25/2022	506000336971	UNIFORMS SHOP	294.29
02/25/2022	506000341923	UNIFORMS SHOP	294.29
02/25/2022	506000341938	UNIFORMS TP	114.97
02/25/2022	50600034708	UNIFORMS TP	114.97
02/25/2022	506000347399	UNIFOMRS SHOP	260.47
			<b>Vendor 01068 - Aramark Uniform Services Total: 1,078.99</b>
<b>Vendor: 01082 - AT&amp;T</b>			
02/17/2022	2022-2-15-2	RES B TANK ALARM	33.78
02/17/2022	2022-2-15-3	RES B ALARM	33.78
02/25/2022	2022-2-15-4	PHONES LINES SHOP/TP/OFFICE	703.03
			<b>Vendor 01082 - AT&amp;T Total: 770.59</b>
<b>Vendor: 03108 - Broad &amp; Gusman</b>			
02/25/2022	684	RETAINER	4,000.00
			<b>Vendor 03108 - Broad &amp; Gusman Total: 4,000.00</b>
<b>Vendor: 01942 - Butte Co - Neal Rd Landfill</b>			
02/17/2022	17944	LANDFILL FEES	30.00
			<b>Vendor 01942 - Butte Co - Neal Rd Landfill Total: 30.00</b>
<b>Vendor: 01266 - Cedar Creek Publishing</b>			
02/25/2022	212001-P12	PO	1,367.50
02/25/2022	220219-P1	POSTAGE	807.50
			<b>Vendor 01266 - Cedar Creek Publishing Total: 2,175.00</b>
<b>Vendor: 01320 - Comcast</b>			
02/07/2022	2022-1-31	INTERNET SERVICE	773.49
			<b>Vendor 01320 - Comcast Total: 773.49</b>
<b>Vendor: 01370 - Commercial Tire Warehouse</b>			
02/17/2022	337713	EQUIPMENT REPAIR	1,562.17
			<b>Vendor 01370 - Commercial Tire Warehouse Total: 1,562.17</b>
<b>Vendor: 02120 - Durham Pentz Truck Center</b>			
02/17/2022	105443	EQUIPMENT REPAIRS	395.14

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02/25/2022	P82023	EQUIPMENT REPAIRS	309.31
<b>Vendor 02120 - Durham Pentz Truck Center Total:</b>			<b>704.45</b>
<b>Vendor: 01474 - Eagles Security Systems</b>			
02/07/2022	1114130	ALARM MONITORING	144.45
02/07/2022	1114131	ALARM MONITORING	402.30
02/17/2022	1125223	ALARM MONITORING	637.88
<b>Vendor 01474 - Eagles Security Systems Total:</b>			<b>1,184.63</b>
<b>Vendor: 02888 - Elecsys International Corporation</b>			
02/25/2022	SIP-E150370	MISC SUPPLIES	10.00
<b>Vendor 02888 - Elecsys International Corporation Total:</b>			<b>10.00</b>
<b>Vendor: 01480 - Employment Development Dept.</b>			
02/07/2022	INV0006207	State Income Tax Withholding	4,623.77
02/07/2022	INV0006210	State Disability Withholding	1,274.69
02/14/2022	INV0006216	State Income Tax Withholding	214.04
02/14/2022	INV0006219	State Disability Withholding	60.85
02/21/2022	INV0006230	State Income Tax Withholding	4,307.14
02/21/2022	INV0006233	State Disability Withholding	1,210.15
02/21/2022	INV0006236	State Disability Withholding	1.52
<b>Vendor 01480 - Employment Development Dept. Total:</b>			<b>11,692.16</b>
<b>Vendor: 01521 - Fastenal Co</b>			
02/04/2022	CACHC112184	CONSTRUCTION AND MAINTEN...	189.83
<b>Vendor 01521 - Fastenal Co Total:</b>			<b>189.83</b>
<b>Vendor: 01526 - Federal Express Corp.</b>			
02/07/2022	7-644-45141	POSTAGE	42.05
<b>Vendor 01526 - Federal Express Corp. Total:</b>			<b>42.05</b>
<b>Vendor: 01527 - Ferguson Enterprises, Inc</b>			
02/11/2022	1688958	nipple - brass - 2" x 18"	640.00
02/11/2022	1688958	90 Street Ell - Brass - 1 1/2'	320.00
02/11/2022	1688958	90 - Brass - 1 1/2'	310.00
02/11/2022	1688958	Valve Ball - Brass - 1 1/2"	290.00
02/11/2022	1688958	Nipple - Brass - 2 x 2"	240.00
02/11/2022	1688958	Nipple - Brass - 1 1/2"	165.00
02/11/2022	1688958	union - dielectric- 1-1/2"	76.00
02/11/2022	1688958	Valve Ball - Brass - 2"	400.00
02/11/2022	1688958	nipple - brass - 1-1/2" x 18"	495.00
02/11/2022	1688958	90 Street Ell - Brass - 2'	530.00
02/11/2022	1688958	union - dielectric - 2"	395.00
02/11/2022	1688958	union - brass - 2"	680.00
02/11/2022	1688958	nipple - brass - 2" x 24"	770.00
02/11/2022	1688958	union - brass - 1-1/2"	964.77
02/11/2022	1688958	90 - Brass - 2'	360.00
02/11/2022	1688958	nipple - brass - 1-1/2" x 24"	660.00
02/25/2022	1690072	FC Clamp 6' x 7 1/2' 6.60-7.00 S...	633.00
02/25/2022	1690072	FC Clamp 6' x 7 1/2' 5.95-6.35 ...	633.00
02/25/2022	1690072	FC Clamp 4' x 7-1/2' 4.45 - 4.85 ...	636.00
02/25/2022	1690072	FC Clamp 5' x 7-1/2' 4.95-5.35 ...	636.00
02/25/2022	1690072	FC Clamp 10' x 12 1/2' 9.95-10....	1,012.00
02/25/2022	1690072	FC Clamp 10' x 7 1/2' 10.70-11....	1,328.93
02/25/2022	1690072-1	FC Clamp 12' x 7 1/2' 11.85-12....	1,132.23
02/25/2022	1690072-1	FC Clamp 12' x 12 1/2' 11.85-12....	1,012.00
<b>Vendor 01527 - Ferguson Enterprises, Inc Total:</b>			<b>14,318.93</b>
<b>Vendor: 01528 - FGL Environmental</b>			
02/04/2022	270111A	Job #18-F1 - Water Sampling	92.00
02/04/2022	270362A	Job #18-F1 - Water Sampling	54.00
02/17/2022	190177A	Job #18-F1 - Water Sampling	24.00
02/04/2022	190250A	Job #18-F1 - Water Sampling	92.00
02/04/2022	270281A	Job #18-F1 - Water Sampling	92.00
02/17/2022	270604A	Job #18-F1 - Water Sampling	92.00

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02/17/2022	270429A	Job #18-F1 - Water Sampling	92.00
<b>Vendor 01528 - FGL Environmental Total:</b>			<b>538.00</b>
<b>Vendor: 02945 - Fiserv Solutions, LLC</b>			
02/04/2022	92042328	BANK CHARGES	10.20
<b>Vendor 02945 - Fiserv Solutions, LLC Total:</b>			<b>10.20</b>
<b>Vendor: 01587 - Genterra Consultants, Inc.</b>			
02/11/2022	25057	MAGALIA RESERVOIR SPILLWAY	1,345.00
02/11/2022	25093	MAGALIA RESERVOIR SPILLWAY	2,758.25
<b>Vendor 01587 - Genterra Consultants, Inc. Total:</b>			<b>4,103.25</b>
<b>Vendor: 01616 - Grainger Inc</b>			
02/17/2022	9198625304	PLANT AIR SYSTEM	323.81
<b>Vendor 01616 - Grainger Inc Total:</b>			<b>323.81</b>
<b>Vendor: 01656 - Harrington Plastics</b>			
02/18/2022	01011064	2" Clear PVC Pipe & Couplings	1,168.08
<b>Vendor 01656 - Harrington Plastics Total:</b>			<b>1,168.08</b>
<b>Vendor: 01705 - Hunt &amp; Sons, Inc.</b>			
02/04/2022	281416	225gals. clear diesel	1,042.51
02/04/2022	290493	169gals. unleaded gasoline	681.13
02/11/2022	293816	221gals. unleaded gasoline	896.79
02/11/2022	296196	61gals. dyed diesel	240.02
02/17/2022	296967	205gals. unleaded gasoline	841.00
02/25/2022	308174	198gals. unleaded gasoline	845.16
02/25/2022	314399	185gals. unleaded gasoline	809.32
02/25/2022	316304	600gals. clear diesel	2,872.74
<b>Vendor 01705 - Hunt &amp; Sons, Inc. Total:</b>			<b>8,228.67</b>
<b>Vendor: 01713 - I.B.E.W. Local Union 1245</b>			
02/04/2022	INV0006205	Union Dues	860.62
02/04/2022	INV0006205	Union Dues	-44.00
02/17/2022	INV0006215	Union Dues	-4.00
02/17/2022	INV0006215	Union Dues	60.77
02/17/2022	INV0006228	Union Dues	-40.00
02/17/2022	INV0006228	Union Dues	799.85
<b>Vendor 01713 - I.B.E.W. Local Union 1245 Total:</b>			<b>1,633.24</b>
<b>Vendor: 01716 - ICMA Retirement Trust-401</b>			
02/04/2022	INV0006200	Retirement - 401(a) Match	2,312.23
02/11/2022	INV0006212	Retirement - 401(a) Match	147.53
02/18/2022	INV0006223	Retirement - 401(a) Match	2,211.60
<b>Vendor 01716 - ICMA Retirement Trust-401 Total:</b>			<b>4,671.36</b>
<b>Vendor: 01715 - ICMA Retirement Trust-457</b>			
02/04/2022	INV0006201	Retirement Trust - 457	2,312.23
02/04/2022	INV0006202	Deferred Comp 457	7,765.15
02/04/2022	INV0006203	Retirement Trust - 457	1,330.82
02/04/2022	INV0006204	Retirement Trust - 457	892.28
02/11/2022	INV0006213	Retirement Trust - 457	147.53
02/11/2022	INV0006214	Deferred Comp 457	442.59
02/18/2022	INV0006224	Retirement Trust - 457	2,211.60
02/18/2022	INV0006225	Deferred Comp 457	7,461.43
02/18/2022	INV0006226	Retirement Trust - 457	1,386.84
02/18/2022	INV0006227	Retirement Trust - 457	892.28
<b>Vendor 01715 - ICMA Retirement Trust-457 Total:</b>			<b>24,842.75</b>
<b>Vendor: 02807 - Infosend</b>			
02/04/2022	205955	POSTAGE	5,053.90
<b>Vendor 02807 - Infosend Total:</b>			<b>5,053.90</b>
<b>Vendor: 01720 - Inland Business Systems</b>			
02/04/2022	IN2399717	OFFICE SUPPLIES	7.56
<b>Vendor 01720 - Inland Business Systems Total:</b>			<b>7.56</b>

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<b>Vendor: 01731 - Internal Revenue Service</b>			
02/07/2022	INV0006208	FICA Withholding	14,289.34
02/07/2022	INV0006209	Fed Withholding	13,152.11
02/07/2022	INV0006211	Medicare Withholding	3,341.82
02/14/2022	INV0006217	FICA Withholding	685.96
02/14/2022	INV0006218	Fed Withholding	619.93
02/14/2022	INV0006220	Medicare Withholding	160.42
02/21/2022	INV0006231	FICA Withholding	13,586.44
02/21/2022	INV0006232	Fed Withholding	12,317.18
02/21/2022	INV0006234	Medicare Withholding	3,177.42
02/21/2022	INV0006235	FICA Withholding	17.18
02/21/2022	INV0006237	Medicare Withholding	4.02
<b>Vendor 01731 - Internal Revenue Service Total:</b>			<b>61,351.82</b>
<b>Vendor: 03057 - International Brotherhood of 137 TCWH</b>			
02/04/2022	INV0006206	Union Dues Teamsters	224.31
02/17/2022	INV0006229	Union Dues Teamsters	224.31
<b>Vendor 03057 - International Brotherhood of 137 TCWH Total:</b>			<b>448.62</b>
<b>Vendor: 01722 - isolved, Inc.</b>			
02/04/2022	116925193	FLEX BENEFITS	80.00
<b>Vendor 01722 - isolved, Inc. Total:</b>			<b>80.00</b>
<b>Vendor: 01790 - Knife River Construction</b>			
02/07/2022	266240	CONSTRUCTION & MAINTENAC...	1,010.57
02/18/2022	266418	Construction & Maintenance S...	1,979.15
<b>Vendor 01790 - Knife River Construction Total:</b>			<b>2,989.72</b>
<b>Vendor: 01828 - Les Schwab Tire Center</b>			
02/17/2022	60700360277	EQUIPMENT REPAIRS	44.00
<b>Vendor 01828 - Les Schwab Tire Center Total:</b>			<b>44.00</b>
<b>Vendor: 01844 - Lowe's Home Improvement</b>			
02/11/2022	2022-2-9	CONSTRUCTION AND MAINTEN...	87.88
02/11/2022	2022-2-9	CONSTRUCTION AND MAINTEN...	226.32
<b>Vendor 01844 - Lowe's Home Improvement Total:</b>			<b>314.20</b>
<b>Vendor: 03132 - Mark Baker</b>			
02/17/2022	223622	LANDSCAPING	495.00
<b>Vendor 03132 - Mark Baker Total:</b>			<b>495.00</b>
<b>Vendor: 01905 - Minasian, Meith, Soares, Sexton &amp; Cooper, LLP</b>			
02/17/2022	2022-2-15	LEGAL	13,675.47
02/17/2022	2022-2-15	LEGAL	1,977.50
<b>Vendor 01905 - Minasian, Meith, Soares, Sexton &amp; Cooper, LLP Total:</b>			<b>15,652.97</b>
<b>Vendor: 03045 - N.C.G.T. SECURITY FUND</b>			
02/25/2022	2022 JAN.	HEALTH	15,960.00
02/25/2022	2022 FEBRUARY	HEALTH	13,124.00
<b>Vendor 03045 - N.C.G.T. SECURITY FUND Total:</b>			<b>29,084.00</b>
<b>Vendor: 01742 - Nelson's Building Maintenance, Inc.</b>			
02/18/2022	766155	JANITORIAL	242.44
02/18/2022	766238	JANITORIAL SUPPLIES	189.30
<b>Vendor 01742 - Nelson's Building Maintenance, Inc. Total:</b>			<b>431.74</b>
<b>Vendor: 01960 - Normac</b>			
02/07/2022	5619225-003	MISC SUPPLIES	42.00
<b>Vendor 01960 - Normac Total:</b>			<b>42.00</b>
<b>Vendor: 01980 - Northern Recycling &amp; Waste Svcs</b>			
02/18/2022	2022-2-7	GARBAGE SERVICE tp	52.62
02/18/2022	2022-2-7	GARBAGE SERVICE	177.09
02/18/2022	2022-2-7	GARBAGE SERVICE	445.28
02/18/2022	2022-2-7	GARBAGE SERVICE	59.09
<b>Vendor 01980 - Northern Recycling &amp; Waste Svcs Total:</b>			<b>734.08</b>

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<b>Vendor: 01985 - NTU Technologies, Inc.</b>			
02/11/2022	11845	ProPac 9600 (ACH)	11,669.83
02/25/2022	11854	AE 101P Non-Ionice Polymer	2,924.91
<b>Vendor 01985 - NTU Technologies, Inc. Total:</b>			<b>14,594.74</b>
<b>Vendor: 01995 - Office Depot</b>			
02/04/2022	212972518001	OFFICE SUPPLIES	77.47
02/04/2022	212974112001	OFFICE SUPPLIES	154.94
02/04/2022	214795499001	OFFICE SUPPLIES	34.99
02/04/2022	214795499002	OFFICE SUPPLIES	48.99
02/11/2022	223782891001	OFFICE SUPPLIES	237.04
02/17/2022	223242243001	OFFICE SUPPLIES	94.09
02/17/2022	223855830001	OFFICE SUPPLIES	9.70
02/17/2022	223855919001	OFFICE SUPPLIES	91.67
02/17/2022	219317489001	OFFICE SUPPLIES	29.02
02/17/2022	225590103001	OFFICE SUPPLIES	69.21
<b>Vendor 01995 - Office Depot Total:</b>			<b>847.12</b>
<b>Vendor: 01538 - O'Reilly Auto Parts</b>			
02/11/2022	3534-435001	EQUIPMENT REPAIRS	177.71
02/17/2022	2994-479989	EQUIPMENT REPAIRS	27.87
02/17/2022	3534-436381	EQUIPMENT REPAIRS	55.49
02/17/2022	3534-436435	EQUIPMENT REPAIRS	55.49
02/17/2022	3534-436498	EQUIPMENT REPAIRS	72.02
02/25/2022	3534-436735	EQUIPMENT REPAIRS	3.39
02/17/2022	3534-437025	UNIT #2	24.05
02/17/2022	3534-437044	UNIT #2	446.40
02/17/2022	3534-437077	SHOP SUPPLIES	82.61
02/17/2022	3534-437156	UNIT #2	27.96
02/17/2022	3534-437177	UNIT #2	34.95
02/17/2022	3534-437444	EQUIPMENT REPAIRS	743.22
02/17/2022	3534-437539	SMALL HAND TOOLS	185.41
02/25/2022	3534-438051	EQUIPMENT REPAIRS	9.82
<b>Vendor 01538 - O'Reilly Auto Parts Total:</b>			<b>1,946.39</b>
<b>Vendor: 03187 - Pace Analytical Services LLC</b>			
02/04/2022	B439550	JOB#18 F-1 WATER SAMPLING	155.00
02/04/2022	B440458	JOB #18 F-1	805.00
02/04/2022	B440472	JOB#18 F-1	870.00
02/17/2022	B440678	JOB#18 F-1 SURVEILLANCE MON..	1,000.00
02/17/2022	B440898	JOB#18 F-1 SURVEILLANCE MON..	870.00
02/25/2022	B440679	JOB#18 F-1 SURVEILLANCE MON..	675.00
02/25/2022	b441055	Job#18 F-1 Bacteriological	45.63
02/25/2022	B441106	Surveillance Monitoring	870.00
02/25/2022	B441224	JOB#18 F-1 CAMP FIRE VOC TEST	130.00
<b>Vendor 03187 - Pace Analytical Services LLC Total:</b>			<b>5,420.63</b>
<b>Vendor: 02030 - Pace Supply</b>			
02/18/2022	87418651	Coupling Flex - CI - 2'	2,379.73
02/18/2022	87418651	Coupling Flex - CI - 1'	1,377.12
<b>Vendor 02030 - Pace Supply Total:</b>			<b>3,756.85</b>
<b>Vendor: 02081 - Pacific Gas &amp; Electric Company</b>			
02/17/2022	2022-2-14	Street Light	8.25
<b>Vendor 02081 - Pacific Gas &amp; Electric Company Total:</b>			<b>8.25</b>
<b>Vendor: 03048 - Plan B Professional Answering Service</b>			
02/11/2022	2022-2-7	ANSWERING SERVICE	155.20
<b>Vendor 03048 - Plan B Professional Answering Service Total:</b>			<b>155.20</b>
<b>Vendor: 03096 - Rankin Stock Heaberlin Oneal</b>			
02/11/2022	40427	LEGAL	82.00
<b>Vendor 03096 - Rankin Stock Heaberlin Oneal Total:</b>			<b>82.00</b>
<b>Vendor: 03167 - RCI General Engineering</b>			
02/04/2022	2021-11	JOB#18 F-1 MISLR	-31,503.04

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02/04/2022	2021-11	JOB#18 F-1 MISLR	630,060.87
<b>Vendor 03167 - RCI General Engineering Total:</b>			<b>598,557.83</b>
<b>Vendor: 01631 - Rental Guys</b>			
02/17/2022	866394-6	CONSTRUCTION AND MAINTEN...	114.22
<b>Vendor 01631 - Rental Guys Total:</b>			<b>114.22</b>
<b>Vendor: 02057 - Riebes Auto Parts</b>			
02/11/2022	5356-101202	EQUIPMENT REPAIRS	143.24
02/25/2022	5356-102542	EQUIPMENT REPAIRS	89.67
02/25/2022	5356-102565	EQUIPMENT REPAIRS	159.28
<b>Vendor 02057 - Riebes Auto Parts Total:</b>			<b>392.19</b>
<b>Vendor: 02219 - Santos Excavating</b>			
02/17/2022	2022-2-17	ALMOND STREET PROJECT	-7,325.84
02/17/2022	2022-2-17	ALMOND STREET PROJECT	146,516.77
<b>Vendor 02219 - Santos Excavating Total:</b>			<b>139,190.93</b>
<b>Vendor: 02263 - Sinclair Towing</b>			
02/11/2022	46063	EQUIPMENT REPAIRS	50.25
<b>Vendor 02263 - Sinclair Towing Total:</b>			<b>50.25</b>
<b>Vendor: 02292 - Standard Insurance Company</b>			
02/11/2022	2022-2-7	LONG TERM DISABILITY	954.82
<b>Vendor 02292 - Standard Insurance Company Total:</b>			<b>954.82</b>
<b>Vendor: 03061 - Sterling Health Services, Inc DBA</b>			
02/04/2022	INV0006199	HSA Contribution	367.30
02/18/2022	INV0006222	HSA Contribution	367.30
<b>Vendor 03061 - Sterling Health Services, Inc DBA Total:</b>			<b>734.60</b>
<b>Vendor: 02362 - Thomas Ace Hardware</b>			
02/17/2022	169793	CONSTRUCTION AND MAINTEN...	8.65
02/17/2022	169797	CONSTRUCTION AND MAINTEN...	8.65
02/17/2022	170069	CONSTRUCTION AND MAINTEN...	20.59
02/11/2022	170879	CONSTRUCTION AND MAINTEN...	31.47
02/11/2022	171068	SMALL HAND TOOLS	48.64
02/11/2022	171160	CONSTRUCTION AND MAINTEN...	66.14
02/11/2022	171178	CONSTRUCTION AND MAINTEN...	68.16
02/04/2022	171288	MISC SUPPLIES	43.96
02/04/2022	171340	CONSTRUCTION AND MAINTEN...	122.84
02/04/2022	171466	MISC SUPPLIES	104.28
02/17/2022	171671	CONSTRUCTION AND MAINTEN...	28.40
02/17/2022	171841	CONSTRUCTION AND MAINTEN...	39.02
02/25/2022	171866	AIR DRYER REPAIR	20.47
02/17/2022	171894	CONSTRUCTION AND MAINTEN...	51.30
02/17/2022	172063	CONSTRUCTION AND MAINTEN...	39.25
02/17/2022	172073	CONSTRUCTION AND MAINTEN...	23.30
02/25/2022	172260	MISC SUPPLIES	89.23
02/17/2022	172277	Truck Keys	1.03
02/17/2022	172408	CONSTRUCTION AND MAINTEN...	24.45
02/17/2022	172648	CONSTRUCTION AND MAINTEN...	67.18
02/17/2022	172742	OFFICE SUPPLIES	2.27
02/25/2022	173323	CONSTRUCTION AND MAINTEN...	12.49
<b>Vendor 02362 - Thomas Ace Hardware Total:</b>			<b>921.77</b>
<b>Vendor: 02394 - Tyler Technologies, Inc.</b>			
02/25/2022	025-367439	MISCELLANEOUS	455.00
02/25/2022	025-368734	METER READER TESTING	195.00
<b>Vendor 02394 - Tyler Technologies, Inc. Total:</b>			<b>650.00</b>
<b>Vendor: 02685 - Underground Service Alerts</b>			
02/17/2022	22USB159713	ANNUAL FEE	2,628.88
<b>Vendor 02685 - Underground Service Alerts Total:</b>			<b>2,628.88</b>
<b>Vendor: 02686 - USA Blue Book</b>			
02/04/2022	749210	BLEACH PUMP REPAIRS	469.30

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02/11/2022	863910	BLEACH PUMP	85.82
<b>Vendor 02686 - USA Blue Book Total:</b>			<b>555.12</b>
<b>Vendor: 03104 - UtiliQuest</b>			
02/17/2022	311891-Q	JOB#18 F-1	18,189.07
<b>Vendor 03104 - UtiliQuest Total:</b>			<b>18,189.07</b>
<b>Vendor: 02703 - Verizon Wireless</b>			
02/07/2022	9897803677	WIRELESS PHONES	2,116.83
<b>Vendor 02703 - Verizon Wireless Total:</b>			<b>2,116.83</b>
<b>Vendor: 02712 - VistaNet inc.</b>			
02/17/2022	18772	OFFICE EQUIPMENT MAINTEN...	239.00
02/25/2022	18843	OFFICE EQUIPMENT MAINTEN...	480.00
<b>Vendor 02712 - VistaNet inc. Total:</b>			<b>719.00</b>
<b>Vendor: 02714 - Wagner &amp; Bonsignore</b>			
02/17/2022	02-22-834	WATER RIGHTS	3,183.75
<b>Vendor 02714 - Wagner &amp; Bonsignore Total:</b>			<b>3,183.75</b>
<b>Vendor: 03002 - Water Works Engineers</b>			
02/11/2022	12198	JOB#18 F-1	150,014.83
02/17/2022	12415	JOB#18 F-1 DISASTER RECOVERY..	164,571.24
<b>Vendor 03002 - Water Works Engineers Total:</b>			<b>314,586.07</b>
<b>Vendor: 03134 - White Glove Cleaning Svc Inc</b>			
02/04/2022	75403	JANITORIAL SHOP	456.00
02/04/2022	75404	JANITORIAL OFFICE	550.00
02/04/2022	75405	JANITORIAL	495.00
<b>Vendor 03134 - White Glove Cleaning Svc Inc Total:</b>			<b>1,501.00</b>
<b>Vendor: 02747 - Wienhoff &amp; Associates, Inc.</b>			
02/11/2022	104243	PRE-EMPLOYMENT DRUG TEST	160.00
<b>Vendor 02747 - Wienhoff &amp; Associates, Inc. Total:</b>			<b>160.00</b>
<b>Vendor: 02867 - Zenner USA</b>			
02/17/2022	65250-IN	1-1/2" zenner meter	1,463.50
02/17/2022	65250-IN	1" zenner meter	4,177.80
02/17/2022	65250-IN	Lid lock nut	238.50
02/17/2022	65250-IN	2" zenner meter	2,750.64
02/17/2022	65250-IN	3/4" zenner meter	2,726.60
02/17/2022	65250-IN	stealth reader	6,500.56
<b>Vendor 02867 - Zenner USA Total:</b>			<b>17,857.60</b>
<b>Grand Total:</b>			<b>1,369,951.85</b>

## Report Summary

## Fund Summary

Fund	Payment Amount
01 - GENERAL FUND	1,369,951.85
<b>Grand Total:</b>	<b>1,369,951.85</b>

## Account Summary

Account Number	Account Name	Payment Amount
01-122010	Pre-Paid Insurance - Dental	2,214.75
01-122020	Pre-Paid Insurance - Life	656.92
01-122040	Pre-Paid Insurance - Medi...	64,672.46
01-122050	Pre-Paid Insurance - Vision	606.30
01-125010	Inventory - General	35,933.38
01-150253	Const in Progress-Water R...	3,183.75
01-207000	Engineering Deposits	-38,828.88
01-210020	Federal Withholding	26,089.22
01-210030	FICA	35,262.60
01-210045	Retirement	29,514.11
01-210050	State Disability	2,547.21
01-210060	State Withholding	9,144.95
01-210065	Union Dues	2,081.86
01-30-600072	Treatment Chemicals	14,594.74
01-30-601020	Janitorial Supplies	189.30
01-30-601050	Small Hand Tools	87.88
01-30-601099	Miscellaneous Supplies	519.18
01-30-621000	Equipment-Repairs	2,067.48
01-30-630035	Garbage	52.62
01-30-630036	Landfill Fees	30.00
01-30-630060	Uniforms	229.94
01-30-699010	Bldg & Grounds Maint. Ex...	495.00
01-40-601014	Welding Supplies	621.92
01-40-601020	Janitorial Supplies	242.44
01-40-601050	Small Hand Tools	234.05
01-40-601060	Construction & Maint. Su...	3,866.41
01-40-611013	Cell Phones	2,116.83
01-40-611041	234-841-0571 T.Plant to B...	67.56
01-40-620000	Vehicles/Equipment-Gas/...	8,311.28
01-40-621000	Equipment-Repairs	4,429.07
01-40-623001	Structure Imp > \$2500	146,516.77
01-40-630015	Building Security	1,184.63
01-40-630023	Physicals-DMV & PreEmpl...	160.00
01-40-630035	Garbage	622.37
01-40-630060	Uniforms	849.05
01-40-635099	Miscellaneous Prof. Servi...	4,103.25
01-40-650099	Miscellaneous Fees	2,628.88
01-40-699010	Bldg & Grounds Maint. Ex...	456.00
01-50-630099	Miscellaneous Services	650.00
01-50-699000	Miscellaneous	8.25
01-60-601030	Office Supplies	1,060.70
01-60-611061	877-4971 Office	703.03
01-60-630010	Bldg & Grounds Maintena...	534.25
01-60-630025	Office Equipment Mainte...	856.98
01-60-630035	Garbage	59.09
01-60-630037	Internet Services	773.49
01-60-635030	Legal	13,757.47
01-60-635050	Flexible Bene & COBRA Pl...	80.00
01-60-635099	Miscellaneous Prof. Servi...	4,000.00
01-60-655010	Long-Term Disability	954.82
01-60-665000	Postage	7,270.95
01-60-699010	Bldg & Grounds Maint. Ex...	550.00

**Account Summary**

<b>Account Number</b>	<b>Account Name</b>	<b>Payment Amount</b>
01-60-699031	Bank Charges.	10.20
01-70-601099	Miscellaneous Supplies	630,060.87
01-70-635020	Engineering	334,907.84
01-70-635099	Miscellaneous Prof. Servi...	5,958.63
	<b>Grand Total:</b>	<b>1,369,951.85</b>

**Project Account Summary**

<b>Project Account Key</b>	<b>Payment Amount</b>
**None**	1,369,951.85
	<b>Grand Total:</b>
	<b>1,369,951.85</b>



**Our water. Our future.**  
Paradise Irrigation District

## Strategic Plan Progress Report-03/22

### Mission Statement

*We are dedicated to producing and delivering a safe, dependable supply of quality water in an efficient, cost-effective manner with service that meets or exceeds the expectation of our community.*

Customers				
Objective: Provide Exceptional Customer Service				
Goal	Lead	By Date	Status	Complete
Create a Report on Updates to Customer Service Processes (for Board)	Mickey Rich	6/30/2021		✓
Included in monthly staff reports				
Create a Follow-up 'Voice of the Customer' Survey (based on the 'Voice of the Customer' Survey Conducted in 2020.	Mickey Rich	7/1/2022	Mail with May Bill	
In development				
Develop a 'Service Survey' to Be Used at the Completion of Service Delivery.	Dir. Sulik	9/1/2021		✓
Surveys are sent at least monthly Low return rate <ul style="list-style-type: none"> <li>A paper survey is sent with a stamped return envelope and options for return by text or complete online.</li> <li>In development on a survey invitation field personnel can hand to customers onsite.</li> <li>Staff will look into telephone survey options as part of phone upgrade to be budgeted.</li> </ul>				
Develop a Communication/Promotion Plan for 'Sharing Good News'	Dir. Sulik	9/1/2021		✓
Cedar Creek has developed a "Moving Forward" campaign. Items of interest are included monthly in newsletters, social media and semi-annually in Chamber publications				
Finance				
Objective: Improve Financial Sustainability				
Goal	Lead	By Date	Status	Complete
Identify Opportunities for New Products and or Service Lines.	Tom Lando	4/1/2022		
The currently active Options Study identifies possible new services. Study report expected to be available in February 2022.				
To Establish a Plan to Create a Financial Reserve.	Tom Lando	10/15/2021	initiated	
Capital improvement plan and financial analysis underway. Expected Completion by June 2022				
To Identify Grant/Funding Opportunities	Dir. Hinman	9/1/2021		ongoing
Identify a Committed Grant Writer	Dir. Hinman	9/1/2021		✓
CDBG-DR – Aptim via County Infrastructure Bill – Aptim mapping out currently HMGP – Aptim CalFire – Butte County Fire Safe Council / Aptim				

The Paradise Irrigation District will be the Gold Star Standard of business models. We will provide exceptional service to our customers and a quality product. Our financial independence will be the result of our innovative approach to the development of new products and or lines of service in tandem with precision financial and operational management. | We will prioritize our team members by investing in their work environment and providing opportunities for their future development and advancement. We will be dedicated and productive community partners, and as the regional People's Water District we will be leaders in sustainability, maintaining a net-neutral to net-positive impact on the environment.

Water Board / Capital Improvements-Sherri Lasick – Sylvar Consulting				
<b>Operations</b>				
Objective: Enhance Operation Efficiencies				
<b>Goal</b>	<b>Lead</b>	<b>By Date</b>	<b>Status</b>	<b>Complete</b>
Perform Employee Role Assessment	Tom Lando	10/15/2021		ongoing
<p>Ongoing assessment occurs anytime there is a vacancy.  Customer service intends to keep one temporary customer service technician for up to another year.  Tiffany would like to add a billing tech assistant for backup and succession planning</p> <p>Field crew has indicated the current employee roles are necessary through the end of 2024 or when PID, and utilities complete underground work. An assessment will be performed when construction work has been completed.</p> <p>Treatment plant is in need of two new operators for succession planning and is currently assessing it's need for succession planning for the water quality technician position.</p>				
Initiate Project to Develop Organization Standard Operating Procedures (SOP's) and Standard Work Instructions (SWI's)	Tom Lando	9/1/2021	initiated	
Each department is developing SOPs for emergency and critical work.				
<b>People</b>				
Objective: Maximize Our Investment in People				
<b>Goal</b>	<b>Lead</b>	<b>By Date</b>	<b>Status</b>	<b>Complete</b>
Develop a Plan for a Phased Approach Formal Training Program	Mickey Rich	6/1/2022	initiated	
<ul style="list-style-type: none"> <li>Staff is setting up online training solution. Department managers will be offering relevant courses to employees</li> <li>Continue annual training program through ACWA/JPIA</li> <li>Staff considering LinkedIn Learning for each admin / management employee. Cost approx. \$230 per year/per employee.</li> <li>Staff would like to allow all employees upgrade pay for both treatment and distribution certifications. Currently there are limitations as to which employees can receive the certification pay. (part of incentive program)</li> </ul>				
Develop Draft of a Plan for PID Career Tracks	Bowen/Boston	6/1/2022	initiated	
Staff is researching career track elements and best practices for learning organizations.				
Research or Perform a Compensation Comparison Analysis	HR Firm	When PGE/FVT settlement received		
Awaiting PGE settlement.				
Develop an Employee Incentive Program	Mickey Rich	6/1/2022	initiated	
To be discussed at next admin / personnel committee				

Organization Goal: Transform business to be the model all businesses want to replicate.

The Paradise Irrigation District will be the Gold Star Standard of business models. We will provide exceptional service to our customers and a quality product. Our financial independence will be the result of our innovative approach to the development of new products and or lines of service in tandem with precision financial and operational management. | We will prioritize our team members by investing in their work environment and providing opportunities for their future development and advancement. We will be dedicated and productive community partners, and as the regional People's Water District we will be leaders in sustainability, maintaining a net-neutral to net-positive impact on the environment.

## Customer Service Activity Report - February 2022

### Service Requests

Row Labels	Sum of Count
Account Management	112
Activate Water w/Backflow	54
Backflow Maintenance	21
Construction Support	5
Disconnect	1
Field Customer Service	88
Field Maintenance	28
From Active to Ready-to-Serve	30
New Meter Order	5
No Water	4
Transfer Ownership	107
Water Quality	9
<b>Grand Total</b>	<b>464</b>

**Increased** from 425 service requests in January

### Phone Activity

Phone Activity	Jan. 2021	Feb. 2022	Trend
Average calls per day	25.06	27.03	Increased
Average abandoned per day	1.41	1.47	Increased
Average time abandon	2:29min	2:35min	Increased
Average time to handle	18 seconds	16 seconds	Decreased

### Payments Processed

Method Payment	Jan. 2021	Feb. 2022	Trend
Automated Phone System	111	157	Increased
Customer Service Staff	1225	2235	Increased
Web Portal	430	1230	Increased
<b>Total</b>	<b>1766</b>	<b>3622</b>	<b>Increased</b>

# PID Customer Service

October 01, 2021 – February 28, 2022

## Customer Service Survey Results

Number of surveys sent to customers: 259

Number surveys returned: 36 (13.89%)

### Average Rating

*Customers were asked to rate service between 1 (poor) and 5(excellent)*

How was your experience contacting PID?	Was our office representative friendly and helpful?	Was our office representative knowledgeable?	How would you rate our communication during your service period?	Was our field representative courteous to you?
<b>4.68</b>	<b>4.77</b>	<b>4.70</b>	<b>4.70</b>	<b>4.73</b>
Did we respond promptly?	Was the problem solved in a reasonable amount of time?	Was the problem satisfactorily resolved?	Did PID meeting your expectation for service?	How does PID's service compare with other businesses?
<b>4.55</b>	<b>4.66</b>	<b>4.75</b>	<b>4.65</b>	<b>4.53</b>

## February Customer Comments

**02/16/2022** ~ "All interactions with your team are great!"

**02/16/2022** ~ "Got my backflow installed and water turned on pretty quickly."

**02/16/2022** ~ "Please praise staff for what a great job they do. Every time I call for anything they are friendly, very polite, courteous and helpful. Thank you."

**02/16/2022** ~ "Exceeded my expectations."

**02/16/2022** ~ "Quick service"

# Customer Service - Improved Communication Processes Report

## Updated 03/07/2022

### Interim water request summary

Quarter	Requested	Completed	Average Days to Complete	Total	Outstanding
<b>2019</b>	<b>1472</b>	<b>1472</b>	<b>80</b>	<b>1472</b>	<b>0</b>
Qtr2	445	445	78	445	0
Qtr3	650	650	91	650	0
Qtr4	377	377	63	377	0
<b>2020</b>	<b>1043</b>	<b>1038</b>	<b>68</b>	<b>1043</b>	<b>5</b>
Qtr1	290	289	97	290	1
Qtr2	313	312	80	313	1
Qtr3	230	230	45	230	0
Qtr4	210	207	36	210	3
<b>2021</b>	<b>597</b>	<b>595</b>	<b>37</b>	<b>597</b>	<b>2</b>
Qtr1	123	123	24	123	0
Qtr2	228	227	38	228	1
Qtr3	172	172	50	172	0
Qtr4	74	73	22	74	1
<b>2022</b>	<b>109</b>	<b>44</b>	<b>16</b>	<b>109</b>	<b>65</b>
Qtr1	109	44	16	109	65
<b>Grand Total</b>	<b>3221</b>	<b>3149</b>	<b>67</b>	<b>3221</b>	<b>68</b>

- **Communication**

- When a property changes ownership the customer is sent a new owner letter informing them of their billing schedule and water quality. Included in this correspondence is a welcome magnet with our phone number.
- Office staff inform customers of the approximate timeline for water installation and notify customers by telephone once their water service is connected.
  - The field and contractors are responsible for communicating any delays to office staff. This process is evolving, and the team has identified areas for improvement.
- The office manager and one customer service rep attend the weekly meter project meeting.
- Customer service has received training from water treatment staff and more training is scheduled. Field and Water Treatment staff have scheduled training sessions to keep office staff informed and educated on water quality and field processes. This training helps office staff better answer a customer's technical questions.
- WaterWorks has developed an information spreadsheet to streamline information flow. This tool has become invaluable in answering our customer's project-related questions.
- Difficult questions and water request delays are escalated to the office manager who coordinates resolution with the field, contractors, and customer.

- **Written Communication Improvement**

- Mass correspondence, when time allows, is sent to the community relations committee and board for review.
- The following rubric has been developed for internal review:
  - Friendly and professional consistency
  - Absent of internal jargon
  - Clarity of dates and deadlines
  - Test for all the following components: who, what, when, where
  - Formatting that directs the reader's eye to any required action.
- Staff preparing backflow deadline notice
  - Approximately 500 customers will be noticed of the upcoming June 30, 2022 deadline for backflow device compliance.
- **Escalation of water service requests**
  - Service is installed as requested, or escalated
    - Level 2 - Escalated to a crew to attempt to resolve
      - These are usually cases where the service line cannot be located and a large number are resolved.
    - Level 3 – Requires significant work including mainline work that will need to be scheduled as a project.
    - RCI is planning to bring on a third service lateral replacement/ meter install crew in January. This crew will focus on new water requests with the goal of eliminating long wait-times for new water requests.
    - Meter shop supervisor is performing site assessments daily to identify any potential challenges with water installation. Information is reported back to customer service personnel and the customer is notified right away of any potential issues or delays.
    - Our district engineer, Blaine is performing the meter installation evaluation and available to answer customer questions at the counter. Customer service reps indicate having Blaine here and available has eliminated some customer frustration and the time to get orders processed has improved greatly.
- **Water use charges communication**
  - Management creating training program for customer service to support water use related calls.
  - Developing communication letter for customers (attached)
  - Developing FAQ
  - Developing Web / Social Media / Email content
    - Water use tour occurred during February and March. Tonya will be presenting to the Rotary club at the end of the month.
  - **Billing**
    - **New:** Office staff are working to revise the bi-monthly bill incorporating comments and suggestions from the community relations committee. We do not have an estimated timeframe for roll-out.
    - **New:** Office staff making changes to allow for a single cycle of billing. Currently, customers receive bills on the 15<sup>th</sup> and the 20<sup>th</sup>. The change will consolidate bills for property owners with multiple accounts into a single billing and envelope. Bills will be mailed the 15<sup>th</sup> of each odd month and due the 15<sup>th</sup> of every even month.

**STAFF REPORT  
FIELD OPERATIONS  
February 2022**

**TRANSMISSION & DISTRIBUTION**

**MAINTENANCE WORK**

- PID crews have been taking care of leaks, emergencies, and maintenance issues.
- 12 scheduled main line and service line leaks were repaired this month.
- Call Center received 52 after hour calls.
- Standby received 27 calls.
- 15 emergency calls due to contractors.

**SERVICE LINE REPLACEMENT / WATER REQUEST**

- 45 IWS Backflow devices were installed
- 63 Flow tests were performed
- 27 Service lines were replaced

**CUSTOMER REIMBURSEMENT JOBS (by work order)**

- Working on several requests for lateral line installs

**PIPELINE PROJECTS AND EXTENSIONS**

- We will be planning a pipeline down Gracephil Ln., approximately 500FT.
- Continued efforts with Santos are being made to wrap up the Almond Street project.

**SUMMARY**

We have received our new Vac Unit, it is out in the field and being put to work daily (pictures provided). Gracephil Ln. is a contaminated main that was partially replaced with a 2". Due to more water requests that exceed the 2" capacity, we are putting together a plan for a 6" replacement of the entire road.

All field employees are waiting on Zenner to perform their training, so we can start installing MIU's with all service line replacements and water requests. Backflow installs are currently paused for efficiency purposes, and to prevent duplication of cost (labor/gas/truck maintenance) associated with responding to addresses for installation of both backflow and meter/MIU separately.

Pete has found a school in Yuba City for the CDL training. It is 160 hours of training and \$4,200.00, as opposed to the original \$7,500 school in Redding.





**STAFF REPORT**  
**WATER TREATMENT PLANT**  
**February 2022**

**WATER TREATMENT**

- Production at the District’s treatment plant for the month of January varied between 2.2 and 3.5 mgd, with the average day being 2.8 mgd.

- Compared to:

	<u>pre-fire February 2018</u>	<u>February 2020</u>	<u>February 2021</u>
Low	2.1	2.0	1.7
High	3.0	3.1	2.4
Avg.	2.6	2.4	2.1

- Treatment Plant remains closed to the public due to the pandemic. Treatment Personnel do our best to keep the plant disinfected and to social distance both at work and at home. We are such a small group we can’t afford to have someone sick.
- Completed required monthly reporting to Department of Drinking Water and Regional Water Control Board. Working on annual reports for 2021.
- Tesla is getting close to completing the battery system at the Plant and Pump Station. The hold up at the plant is getting permission from PG&E to place some power monitoring coils in PG&Es side of the meter cabinet, they won’t fit in our side. Still waiting on PG&E.

**D Tank Well**

- Once we have some time to spare the Well can be placed online to offset water sold to Del Oro last year.

**Staffing**

- Clint Stanley took his Treatment 2 Exam in mid-February and almost passed. He will be setting up a date to take the exam again. Jaime Pineda has signed up for the Treatment 4 Exam and is waiting on a date.
- Treatment staff continues to work hard to stay on top of all required production and regulatory activities fitting in when we can necessary maintenance. Clint has been a huge help here and is catching up on a lot of the items that weren’t top priority.

**MAGALIA/PARADISE DAMS**

- Monthly monitoring of piezometers at Magalia and Paradise dams was performed and reported to our consultant.

## WATER QUALITY – DISTRIBUTION SYSTEM

- Laura Capra, Water Quality Technician, continues to work with Waterworks Engineering in the recovery of the system. We are still clearing mains that have been off since the fire.
- Surveillance Monitoring of the distribution system (started September 2020) will be ongoing for the next couple of years. By the end of February, we had performed 1424 surveillance samples of the system. Of those, only one sample had a detect for Benzene, but when resampled was non-detect. These results are continuing to be very promising.
- Routine Sampling - 4 Bacteriological samples are taken each week at locations throughout the Distribution system. They are analyzed for Total Coliforms, Fecal Coliform & E. Coli. These samples verify the potability of the water in the system.

## February 2022, WATER QUALITY

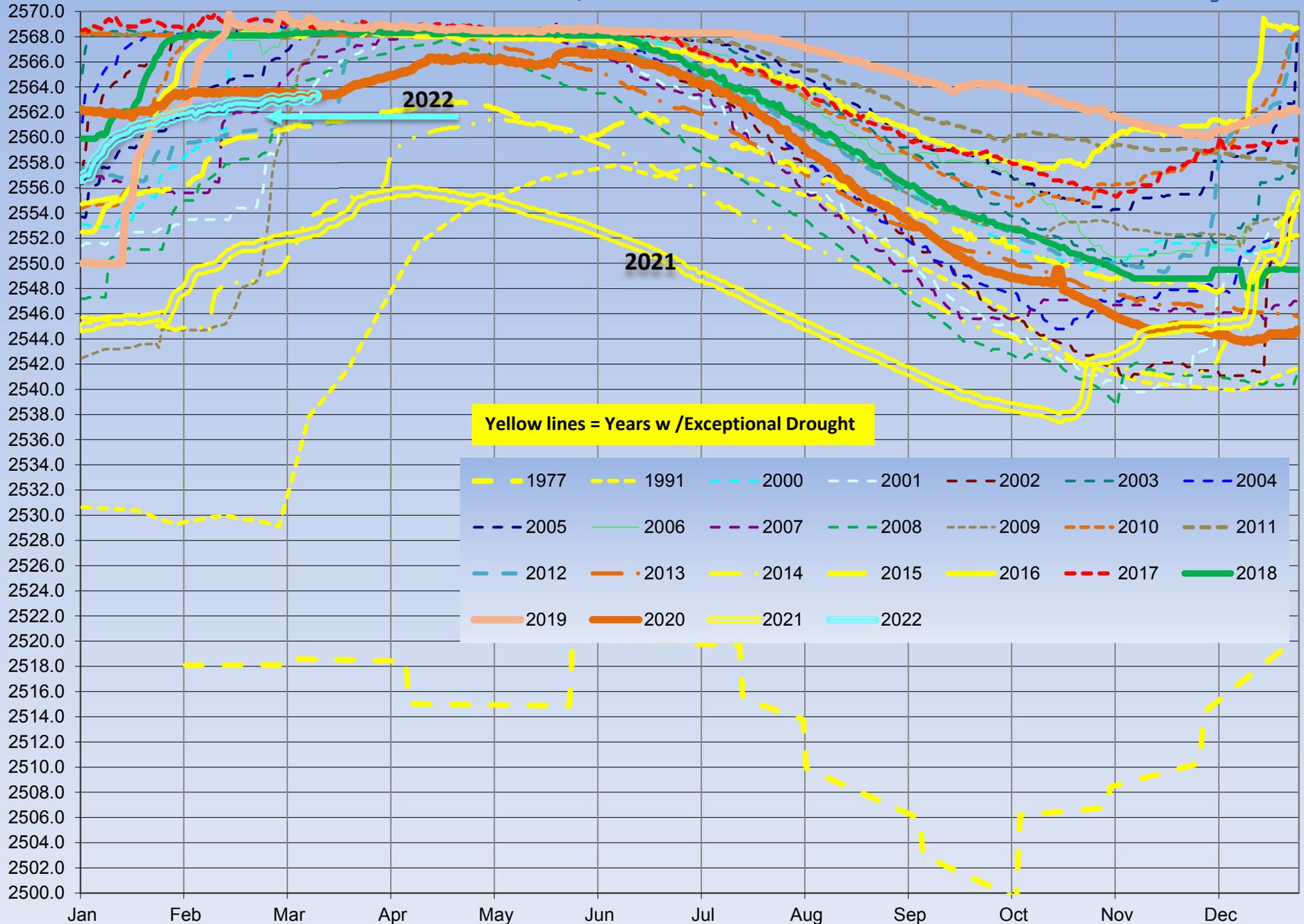
- Average daily production: 2.8 mgd
- Average effluent turbidity: 0.04 ntu
- Average raw water turbidity: 1.09 ntu

## Water Levels (as of 2/28/2022)

- Magalia Reservoir 2190.6
- Paradise Lake -5.0'
- Percentage of Water in Storage 87% of Total Available
- Rainfall for 2021/2022 rainfall year:

▪ October	Magalia Res. 15.8"	Paradise Lake 15.48"
▪ November	5.75"	4.65"
▪ December	23.18"	17.85"
▪ January	2.61"	3.38"
▪ February	0.03"	0.02"
▪ March		
▪ April		
▪ May		
▪ June		
▪ July		
▪ August		
▪ September		
Total for 2021/2022 Rain Year	47.37"	41.38"
Average Rainfall	64.00"	65.20"

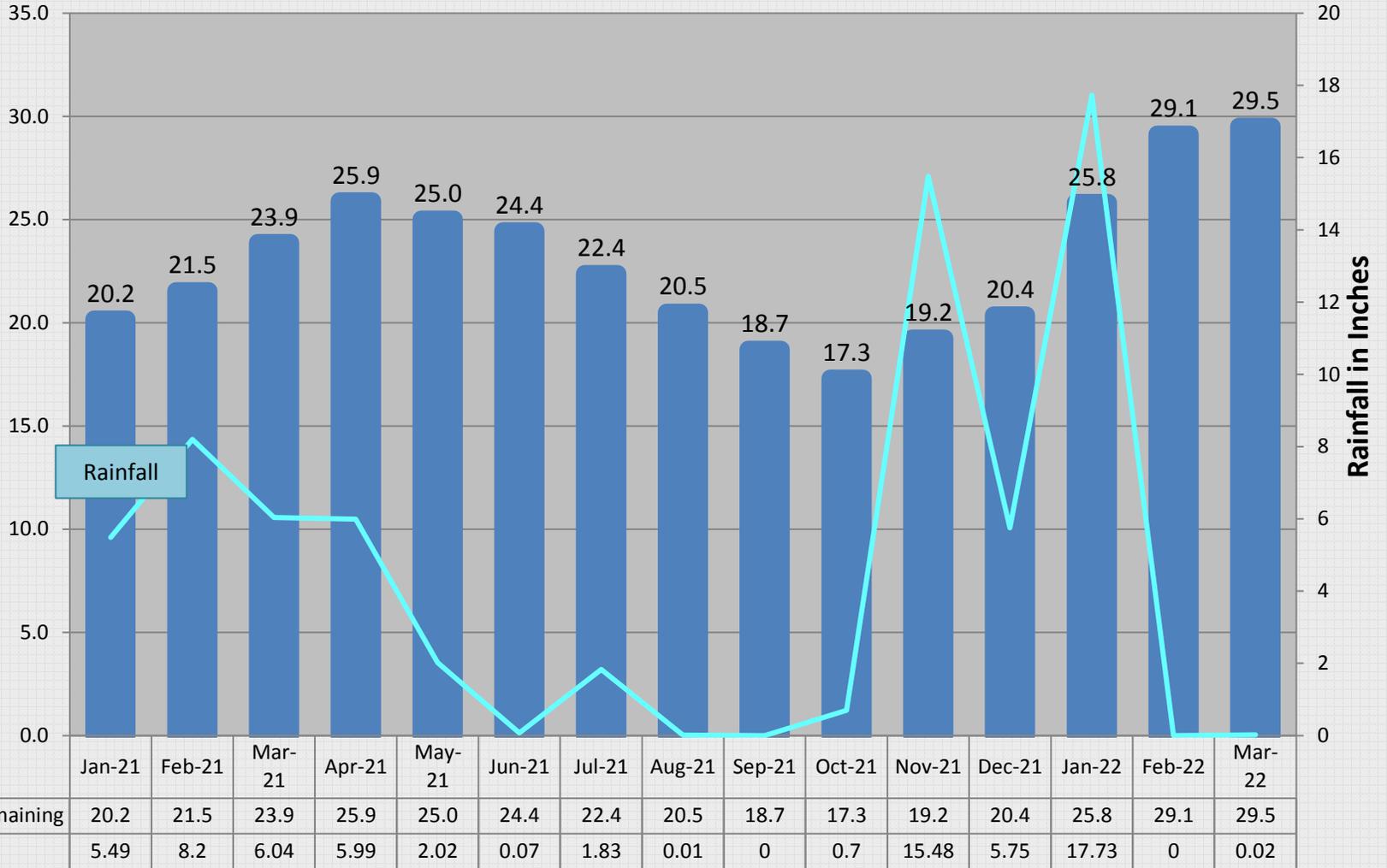
Paradise Lake Elevation  
 Updated 03/07/2022  
 Spill = 2568.1



### Months of Supply Remaining on the First of the Month with No Future Rain Based on 2020/21 Use

Full Reservoir Supply is 33.84 Months of Supply Remaining. Water use from Oct 2020 through Oct 2021 averaged 363 acre feet per month

Pre-November 2018 Full reservoir



## Engineering Report

**By: Blaine Allen, District Engineer**

1. Sent multiple New Meter Estimates to customers to reduce backlog of requests.
2. Multiple Design Review Requests completed for the Town of Paradise.
3. Performing research and creating path forward for determining customer owned backside piping material to determine if there are lead lines on the customers side in our system. So far, this has been a collaborative effort with assistance from Water Works and PID staff.
4. Worked with Colleen Boak from Water Works to complete back charges for work performed by PID for MISLR project for the months of September through December. The hope going forward that there is no longer going to be a need for back charges as we work to streamline operations and communication issues with field personnel.
5. Bill Taylor, Sami Kader, and I toured the District with FEMA representatives and their contractors for grants submitted just after the Camp Fire that have started to progress. The grants were for work to be completed at the treatment plant and a new pipeline to Reservoir A from the plant.
6. The Town of Paradise has sent over initial plans for their off-system road rehabilitation project. I have started to review drawings and will need to be sending a letter to the Town with our determination in the near future.
7. In conjunction with Water Works and PID staff, I compiled an up-to-date estimate for work being performed due to Camp Fire rebuild efforts.
8. Assisting Water Works with MISLR project including change order requests.

# District Engineering Update

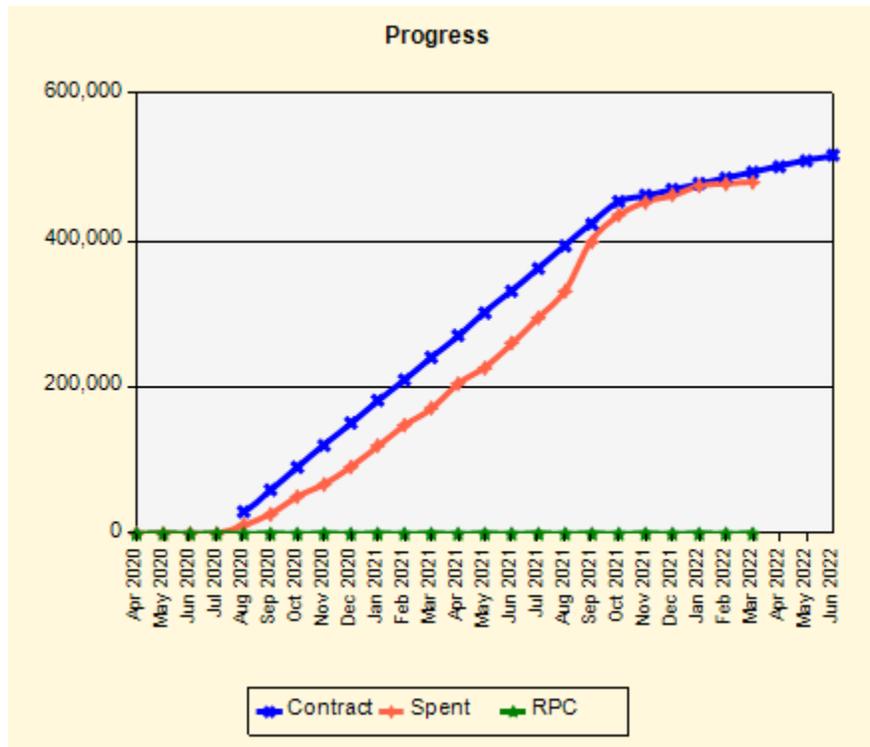
## District Engineering Support Task Status

- **Task 101 – Almond Street Main Replacement Project**  
Final punchlist item in progress. Project is in the administrative closeout process.
- **Task 102 – Dam Safety Emergency Action Plan**  
Paradise Dam Draft EAP corrections made and returned to staff. Magalia Dam Draft EAP under review.
- **Task 103 – Community Power Resilience Grant**  
This project was put out for a second bid period with adjustments made based on feedback from the contractor community. This second Bid period ended on March 8, 2022 and unfortunately again no bids were received.  
At this time the recommended alternative for this project would be to combine this with the Reservoir B project.
- **Task 104 – AWWA Audit and Validation**  
Audits completed for 2018, 2019, and 2020 with validation process for each audit completed as well. Adjustments made to the quantities of service connections based on feedback and discussions with DWR in consideration of future water loss targets.  
Submission of the updated audits.
- **Task 105 – Engineering Support as Needed**
  - ✓ **Magalia Dam Engineering Study**  
Time extension approval received. Budget has been confirmed as earmarked for this grant adjustment. Budget extension breakdown and writeup developed and provided to APTIM. Coordination ongoing with APTIM for pursuit of approval.

# District Engineering Update

## Budget

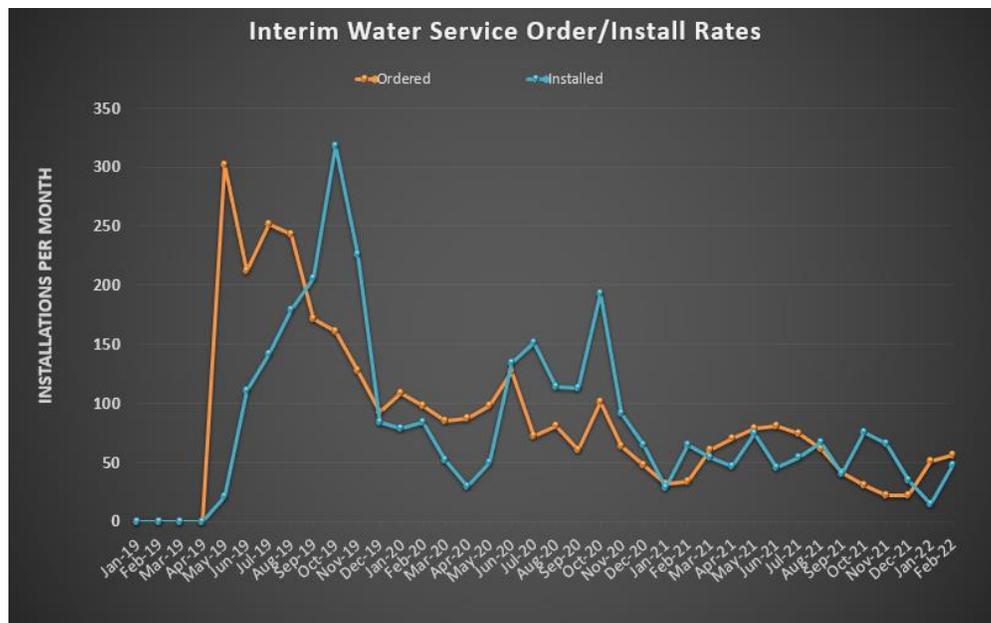
Following Amendment 2 to the District Engineering support contract in December 2021, we remain on track with a reduced monthly support budget. Several tasks in closeout are anticipated to be completed in the next month. Continuing to provide assistance as needed for assigned or requested tasks.



# Water Supply Recovery Program Update

## Interim Water Service

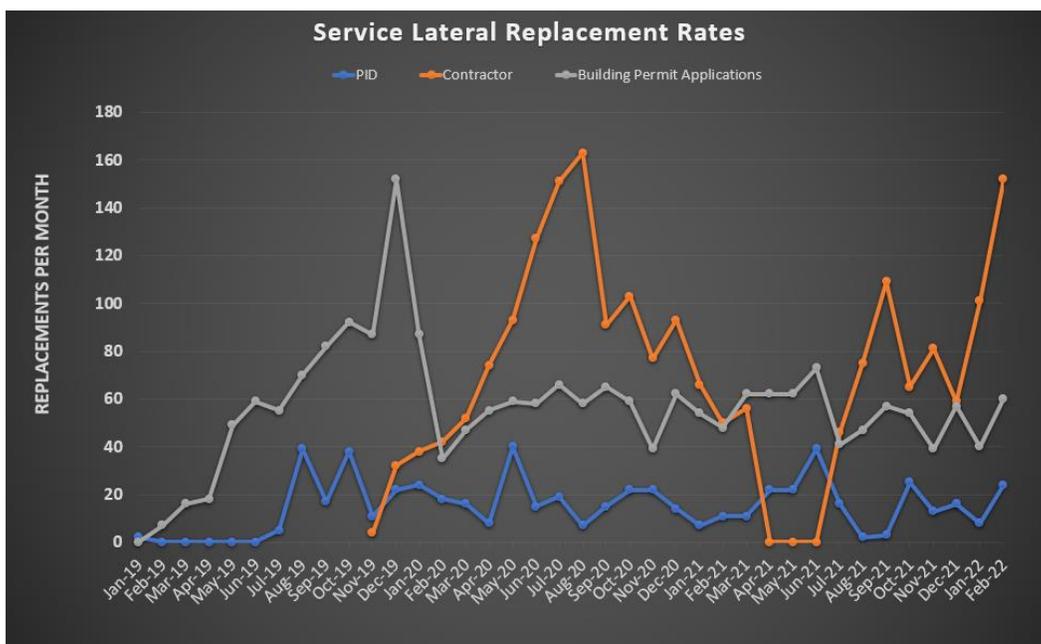
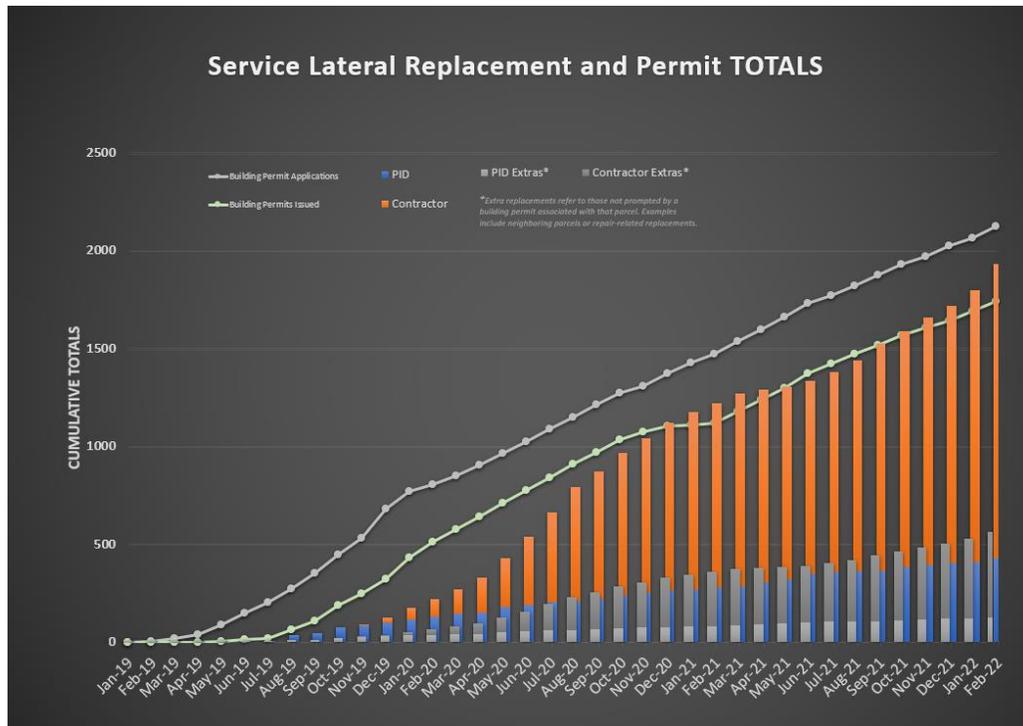
IWS orders in January increased to about 60/mo. 45 installations were completed in February. As of February 7<sup>th</sup>, all new Interim Water Service installations will be installed with meters. Customers are being informed of the Metered Interim Water Service (MIWS) Program with the addition of temporary metering in order to continue to address customer needs for faster delivery of water service as the overall system returns to permanent metered service. Customers who pull building permit applications submitted will be upgraded from MIWS to permanent metered service. As we progress through the MISLR project, we will assess the potential to convert the remaining MIWS to permanent service under that project (this assessment will be made in late summer 2022). Training for PID staff to support MIWS is scheduled this month. Staff is working on coordinating the necessary equipment to support these installations now, and into the future. This training will also include components for maintenance of central infrastructure of the metering system (collectors and repeaters) as well as customer service on the billing side.



# Water Supply Recovery Program Update

## Meter Installation and Service Lateral Replacement Program

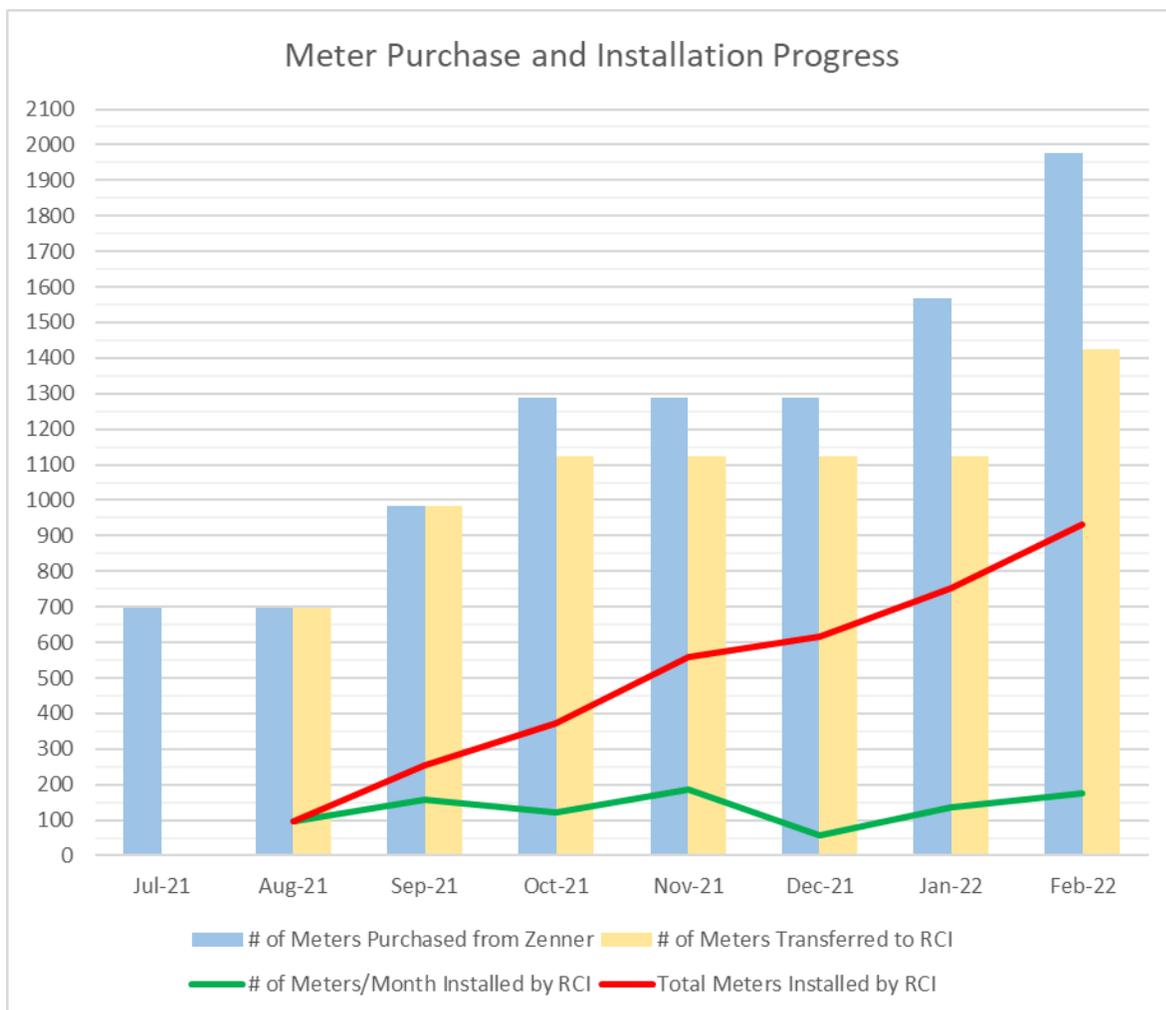
The Meter Installation and Service Lateral Replacement (MISLR) project increased installation pace significantly in February with just over 150 completed by RCI prior to month's end. RCI added additional crews to increase production rate as well as to focus on catching up with building permits. As we move into areas with more businesses, outreach is being prioritized to avoid unexpected outages and schedule necessary interruptions to service. New permit applications at the Town of Paradise jumped back up to 60/mo. We remain well ahead of the rate of completion of certificates of occupancy and have a successful process in place to respond to individual customer issues alongside PID customer service. We continue to support the town rebuilding efforts and have begun significantly closing the gap with permit applications.



# Water Supply Recovery Program Update

## Meter Replacement Program

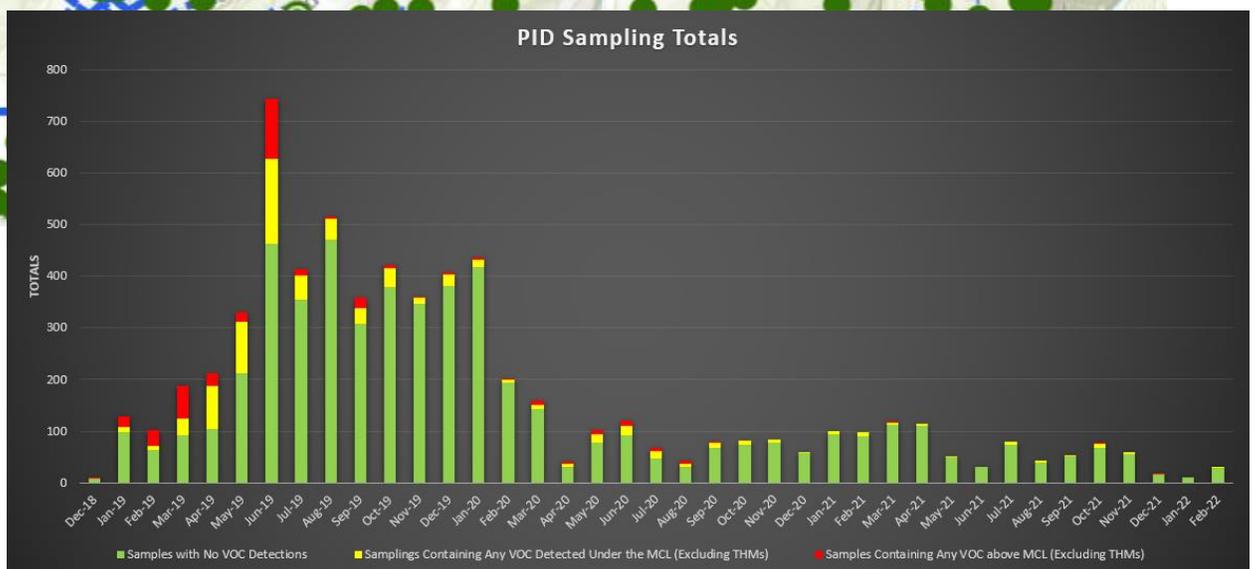
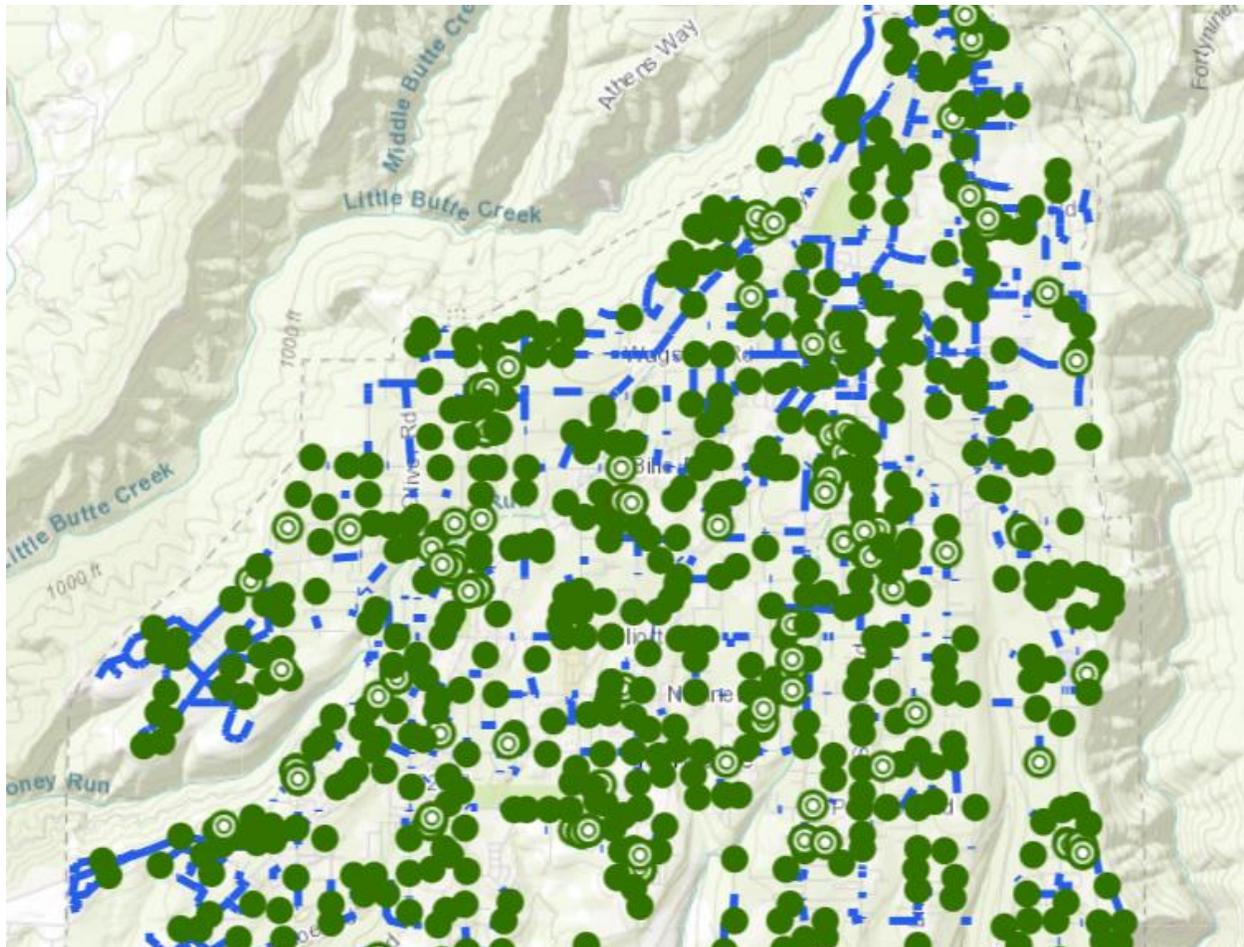
Through the end of February a total of 1,976 meters have been purchased from Zenner and 1,424 have been transferred to RCI. In the month of February approximately 176 meters were installed, totaling approximately 1,000 meter installations from the start of the project through the end of February. RCI now has a total of 3 service lateral crews, 4 meter/backflow crews, and a paving crew, which has significantly increased the pace of work. We expect the pace of meter installation work to continue to increase going forward. Zenner has completed the installation of the centralized infrastructure. RCI was trained on MIU installation the first week of March and has begun installing MIUs on current meter installs and will be going back to previously installed meters. PID operations staff, meter shop, and customer service will be trained by Zenner the week of March 21. This training will include maintenance of centralized infrastructure for meter shop, installation of MIUs for all of distribution operations staff, and training for customer service to intake meter data.



# Water Supply Recovery Program Update

## Water Quality Assurance Monitoring

Water Quality Assurance Monitoring was briefly paused in January but has been restarted in February. Sampling continues to show regulatory compliance and the absence of fire related VOCs in the water distribution system mains being tested. The program will continue through fall 2022.



# Water Supply Recovery Program Update

## Main Replacement Project

We are working on assembling a bid package for replacing or repairing contaminated and fire-damaged leaking mains in the distribution system. Work will be ongoing with this project with a target to bid the project this spring/early summer.

## Reservoir B Replacement Project

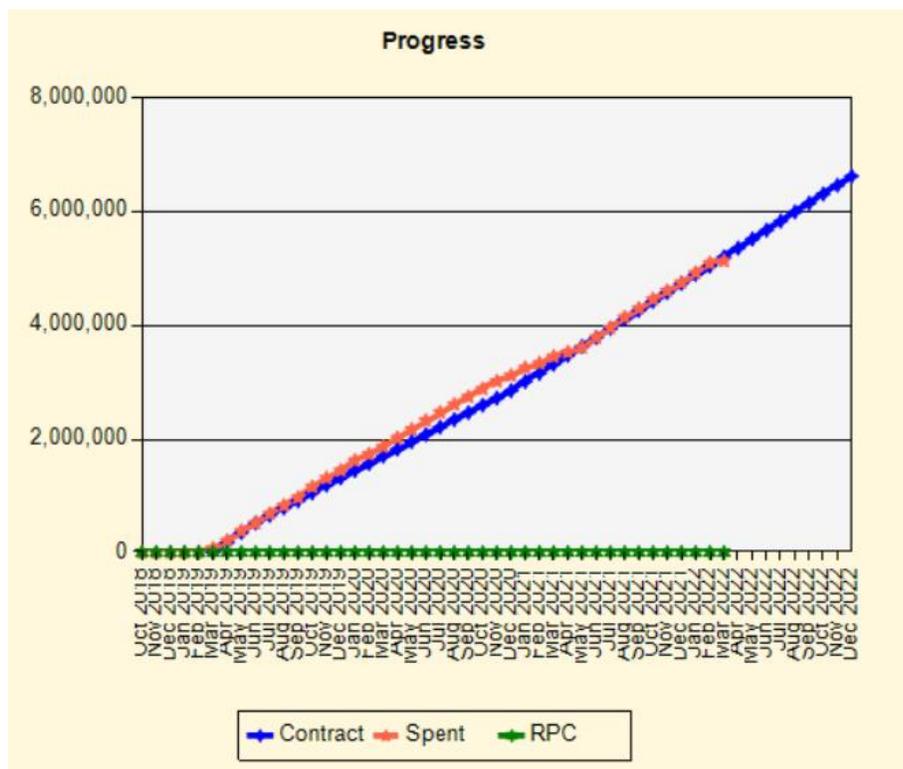
We continue to navigate the SRF/ASADRA funding process and provide any information requested by the DFA in their processing of the grant application.

The likely timeline for the funding agreement to be completed for PID review and acceptance continues to be PID sometime in Q2 2022, likely May or June.

If a funding agreement is on-track to be received in Q2 2022, we would recommend that the Reservoir B Replacement Project bid documents be put out to bid as soon as the funding agreement is released to PID. This would put Notice to Proceed in mid-2022 and have the project complete by mid-2023.

## Budget

Total billing for December was \$178,804, somewhat (about 11%) above our projected average burn rate for the remainder of the project (\$158,000/mo). This reflects an increase in contractor activity and the consequential increase in the need for field inspections, contract coordination, and other construction administration services. We will continue to track this increase in spend rate, but because we are adding significant scope to RCI's contract to respond to increased demand for water services in PID, we are also expecting that additional budget may be necessary to manage the project. We will continue to be proactive about budget management and keep the management and Board apprised of our status.





# Paradise Irrigation District

6332 Clark Rd, Paradise, CA 95969 · 530-877-4971 · Fax: 530-876-0483 · [www.pidwater.com](http://www.pidwater.com)

"Paradise Irrigation District (PID) is dedicated to the business of producing and delivering a safe, dependable supply of quality water in an efficient, cost effective manner with service that meets or exceeds the expectation of our customers." [Please consider how this agenda item relates to our mission](#)

**TO:** PID Board of Directors

**FROM:** Mickey Rich, Assistant District Manager

**DATE:** March 16, 2022

**RE:** Consulting Services, Billing Technician

**Impact on Budget:** None

**Recommendation:** Approve District Manager to enter contract with Karen Rice to provide utility billing training to the billing technician.

**Background:** Karen Rice, previous billing technician will provide up to 13.3 hours of necessary training per week to her replacement until May 27, 2022, for a rate of \$75.00 per hour and a total amount not to exceed \$10,000.00

Recommended Board Action:

I move to authorize the District Manager to execute an agreement with Karen Rice to provide utility billing training for a not-to-exceed price of \$10,000.00