



Paradise Irrigation District

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

AGENDA

REGULAR MEETING PARADISE IRRIGATION DISTRICT BOARD OF DIRECTORS PID BOARD ROOM

6332 CLARK ROAD, PARADISE, CA 95969

WEDNESDAY, MAY 15, 2024 – 5:30 PM

- ❖ *The Board of Directors is committed to making its meetings accessible to all citizens. Any person 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 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. Pledge of Allegiance
- d. Roll Call

(Pg. 4-6)

2. **PUBLIC COMMENT –** *(Includes Customer Communication from HHays, Inc. dated May 6, 2024):*

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.

3. **APPROVAL OF CONSENT CALENDAR:** *Action may be taken.*

(A roll call vote will be taken one time for the Consent Calendar)

- a. Approval of Meeting Agenda Order
- b. Approval of Minutes – Regular Meeting of April 17, 2024
- c. Approval of Minutes – Special Meeting of April 26, 2024
- d. Approval of Expense Report – April 2024
- e. Approval to Adopt Resolution No. 2024-03 - Quitclaim Easement Deed to Trilogy Construction, Inc. for 6097 Vista Knolls Drive, APN 053-320-008
- f. Approval of Proposal from Water Works Engineers - Project Management Services for Construction of the Equalizer Tank Project
- g. Approval of Proposal from Water Works Engineers – Design of Henson Road Culvert Repair
- h. Approval to Adopt Resolution No. 2024-04 Declaring the 2012 Konica-Minolta BizHub C552DS Copier/Printer as Surplus Property
- i. Approval of Public Utility Relocation for 132 Coast Range Lane, APN: 055-030-041

(Pg. 7-9)

(Pg. 10)

(Pg. 11-21)

(Pg. 22-26)

(Pg. 27)

(Pg. 28)

(Pg. 29-30)

(Pg. 31)

4. **TREASURER'S UPDATE:**

- (Pg. 32-40)
- a. **Treasurer's Report:** Review and acceptance of the Treasurer's Report for the period ending April 30, 2024. *Action may be taken.*
1. [April Investment Summary](#) (Click link to view)

5. **COMMITTEE REPORTS:** *Information Item Only.*

Board oral report(s) regarding representation on Commissions/Committees/Conferences:

- a. **2024 Spring ACWA Conference & Expo** (Director Rehmann)
- b. **Finance Committee** (Directors Chris Rehmann and Bob Matthews – Chairperson)

- (Pg. 41-101)
1. **Annual Auditing Services – Recommendation** (Brett Goodlin, Finance & Accounting Manager): Authorize the District Manager to enter into an agreement with Richardson & Company to perform auditing services for fiscal years ending June 30, 2024, 2025, and 2026 for a cost not-to-exceed \$92,375.00. *Action may be taken.*

6. **PID STAFF & CONSULTANT REPORT UPDATES:** Verbal and written report updates from staff and consultants. *Informational Report Updates. Direction may be given.*

- a. District Manager's Report
1. Informational Item acknowledging receipt of preparation of EIS/EIR for ability to transfer water in the long-term.
- (Pg. 102-104) b. Customer Service Activity Report
- (Pg. 105-106) c. Field Operations Staff Report
- (Pg. 107-110) d. Water Treatment Plant Staff Report
- (Pg. 111) e. Engineering Report
- (Pg. 112-116) f. Water Supply Recovery Program Update: Progress update provided by Water Works Engineers
- g. Post Fire Disaster Public Assistance & Recovery Management Services Update: Progress update by Aptim Environmental & Infrastructure.

7. **UNFINISHED BUSINESS:** None to report.

8. **NEW BUSINESS:**

- (Pg. 117)
- a. **PID Retirement Program – Annual Presentation, August 21, 2024 Board Meeting** (Tom Lando, District Manager): Confirm meeting time for required annual fiduciary support and education with respect to the District's retirement program, potentially prior to the regular Board of Directors meeting on August 21, 2024. *Action may be taken.*

9. **CLOSED SESSION:**

- a. PUBLIC EMPLOYEE PERFORMANCE EVALUATION (Government Code Section 54957(b)).
District Manager
- b. PUBLIC EMPLOYEE PERFORMANCE EVALUATION (Government Code Section 54957(b)).
Assistant District Manager
- c. PUBLIC EMPLOYEE PERFORMANCE EVALUATION (Government Code Section 54957(b)).
Finance & Accounting Manager

10. **ANNOUNCEMENT FROM CLOSED SESSION**

11. **DIRECTORS' COMMENTS:** *Information Item Only.*

12. **ADJOURNMENT**

CONSENT CALENDAR
REGULAR MEETING
PARADISE IRRIGATION DISTRICT
BOARD OF DIRECTORS

WEDNESDAY, MAY 15, 2024 – 5:30 PM

(A roll call vote will be taken one time for the Consent Calendar)

- A. APPROVAL OF MEETING AGENDA ORDER
- B. APPROVAL OF MINUTES – REGULAR MEETING OF APRIL 17, 2024
Action Requested: Approve Minutes for the regularly scheduled meeting of the Board of Directors on April 17, 2024.
- C. APPROVAL OF MINUTES – SPECIAL MEETING OF APRIL 26, 2024
Action Requested: Approve Minutes for the special meeting of the Board of Directors on April 26, 2024 for an informational tour of the proposed Sites Reservoir Water Storage Project.
- D. APPROVAL OF EXPENSE REPORT FOR APRIL 2024
Action Requested: Approve payments consisting of check numbers 58186 to 58205 in the amount of \$579,838.97, and electronic payments of \$755,804.45 by EFT for the month of April 2024 for total payments of \$1,335,643.42, and authorization of a similar amount allowing or adjusting for extraordinary budget or Board approved items during the month of May 2024.
- E. PID EASEMENT ABANDONMENT (Quitclaim Easement Deed to Trilogy Construction, Inc. for 6097 Vista Knolls Drive, Paradise, California, APN 053-320-008):
Action Requested: Adopt Resolution No. 2024-03 approving a Quitclaim Easement Deed to Trilogy Construction, Inc. for underground water line and incidental purposes for 6097 Vista Knolls Drive, Paradise, California. APN 053-320-008.
- F. APPROVAL OF PROPOSAL – EQUALIZER TANK PROJECT MANAGEMENT SERVICES:
Action Requested: Authorize the District Manager to enter into an Agreement with Water Works Engineers to provide project management services for the construction of the Equalizer Tank Project for a not-to-exceed amount of \$360,040.00, and additionally authorize a 15% (\$54,006.00) contingency budget for the project at the discretion of the District Manager.
- G. APPROVAL OF PROPOSAL – HENSEN ROAD ENGINEERING DESIGN & CONSTRUCTION MANAGEMENT SERVICES:
Action Requested: Authorize the District Manager to enter into an agreement with Water Works Engineers for design of the Henson Road Culvert Repair at a cost of \$90,009 with an additional 15% contingency value of \$13,501.
- H. APPROVAL TO ADOPT RESOLUTION NO. 2024-04 – SURPLUS OF OFFICE EQUIPMENT:
Action Requested: Adopt Resolution No. 2024-04 declaring the 2012 Konica-Minolta BizHub C552DS Copier/Printer located at the Corporation Yard as surplus property and authorize the District Manager direct staff to dispose of the equipment in the most cost effective and practical manner.
- I. APPROVAL OF PUBLIC UTILITY EASEMENT RELOCATION (132 Coast Range Lane, Paradise, CA):
Action Requested: Authorize approval to issue a “Letter of No Objection” from Paradise Irrigation District in reference to the relocation of the 25-foot-wide public utility easement across the property of 132 Coast Range Lane, Paradise, California, APN: 055-030-041.



May 6, 2024

Mr. Robert Matthews – President
Board Member – Division 5
Paradise Irrigation District
6332 Clark Road
Paradise, ca 95969

Reference: 5380 Clark Road – A.P. No. 054-120-061

Dear Sir,

As of May 2, 2024... the Paradise Irrigation District staff has been unable to provide a sensible explanation as to why we must pay for the 1" service to our property—we did not request it, nor did we require a service of that volume capacity. So that you have a clear perspective, with respect to this matter, please review the following:

- 1) The previous family owners had a 2 bedroom home on the property, which was zoned Community Commercial (CC) prior to the Camp Fire... and, post-fire, they had paid the monthly fees to maintain their water account—so that if they rebuilt or sold the property it would be entitled to a new water meter and continued service; and,
- 2) We purchased the property and escrow closed on February 13, 2023... and sometime after, I came to PID's office and requested that water service be installed—and provided staff with evidence of our **new** ownership. Staff verified that the previous owners had maintained their water account and explained that we had to pay a small reconnection fee—and that the service rate would be \$42.97 per month, plus a hydrant charge; and,
- 3) Some months later the new meter was installed and we connected it to our new building; and, then came the following billings: (PID's Transaction history)

← Transaction history 13-01425-02 - 5380 CLARK RD - Active

From 05/03/2023 To 05/03/2024 Apply

Date	Description	Amount	Running balance
3/20/2024	Payment	(\$156.15)	\$0.00
3/20/2024	Bill	\$156.15	\$156.15
1/21/2024	Payment	(\$155.52)	\$0.00
1/20/2024	Bill	\$155.52	\$155.52
11/26/2023	Payment	(\$457.46)	\$0.00

11/20/2023	Bill	\$155.52	\$457.46
11/1/2023	Penalty	\$25.54	\$301.94
9/20/2023	Bill	\$155.52	\$276.40
9/11/2023	Penalty	\$10.99	\$120.88
7/20/2023	Bill	\$43.98	\$109.89
7/10/2023	Penalty	\$10.00	\$65.91
5/20/2023	Bill	\$43.98	\$55.91

As I had set up this account up on-line as “auto pay”... I did not pay any further attention to it until I received a paper billing—the November 2023 bill of \$457.46. I went to PID’s office and asked why our bill was so high... and was told that our billing was not set up on auto pay and the account was several months in the rear and, that we probably have a leak in our line—so, after leaving, I asked our contractor, who had installed it, to check for leaks. He said that on January 12th he had installed a Sch. 40 PVC line... pressured tested it with no leakage—and buried it. I asked him to verify, while we were away on vacation, that there were still no leaks... and he confirmed that on our return, stating “there are no leaks”—and that the capped end of our system was ready to connect to the future distribution within our building, which was not required to have fire sprinklers.

I made a 2nd trip to PID’s office to find out why our bill continued to be so high, and was told that PID had installed a 1” metered service—and our bill was based upon the charges for that size service. I explained that I had not asked for a 1” service... and was told that PID had a “policy” to install the same size meter as the previous service—so I requested that PID remove the 1” meter and replace it with the same size meter they installed for us at 5400 Clark Road, an adjoining building we also own. The young lady stated that engineering staff would have to review my request and that they would let me know what could be done. Sometime later I received a letter informing me that we would have to pay \$600.00 to change the meter?

On my 3rd visit to PID... I explained again to staff that we are not the previous owner... that we did not know the previous owner had a 1” service and no one had told me... that we do not want the 1” service—and why, as a “**NEW**” customer, didn’t PID ask us what size service we wanted? Staff’s response was “PID has a policy to install the same size meter as was there before the fire”... so I asked why didn’t the staff advise me of that at the time—no one had an answer.

In that regard, I must “**appeal**” staff’s decisions, and would sincerely appreciate it if you would please put this matter on your agenda for your Board of Director’s meeting on May 15th... as items for our discussion and resolution—our requests are as follows:

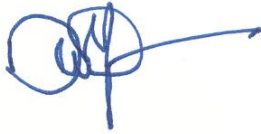
- 1) Respectfully request waiver of the \$600.00 fee to correct the meter size; and,
- 2) Please explain why the billings for 5/20/2023 and 7/20/2023 were \$43.98, the amount charged for a 5/8” and 3/4” “Business” service... and then jump to two different amounts, being \$155.52 and \$156.15 respectively; and,
- 3) Please explain why there are several different “Penalty” amounts shown on our bill of 7/10/2023; 9/11/2023 and 11/1/2023 (I assume they are “late charges”); additionally, the accrued amounts from the 5/20/2023 billing to the 11/20/2023 billing equal \$445.53, however our credit card was charged the amount of \$457.46; and,

- 4) Please reimburse us the unearned amounts charged each month for the 1" meter service we did not request or require; and,
- 5) Please reconsider your policy, so that any "**new**" owner of a property in PID's water service district should have, at their sole option, the right to choose the 1" meter size... irrespective of whatever size meter the previous owner had chosen and/or PID's current "policy" as it is today—and I believe that such a "new policy" would moreover, be in the best interest your customers.

Thank you, in advance, for your kind assistance with this matter... if you have any questions, please call me at your convenience—and I will see you at the meeting.

Enjoy your day!, and...

Best regards,

A handwritten signature in blue ink, consisting of a stylized 'H' and 'Hays' followed by a long horizontal line ending in an arrowhead.

HHays, Incorporated
Chief Financial Officer
530.624.5777

MINUTES

REGULAR MEETING
BOARD OF DIRECTORS
PARADISE IRRIGATION DISTRICT
APRIL 17, 2024

The regular meeting of the Board of Directors of the Paradise Irrigation District (PID) was called to order at 5:30 p.m. by President Bob Matthews followed by the Pledge of Allegiance to the Flag of the United States of America.

OPENING

BOARD MEMBERS PRESENT: Directors Patricia Guillory, Elliott Prest, Chris Rehmann, Vice President Shelby Boston, and President Bob Matthews

ROLL CALL

BOARD MEMBERS ABSENT: None

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

ALSO PRESENT: Consultants Sami Kader and Joe Reiss with Water Works Engineers, and Nicole Maddox with APTIM Environmental & Infrastructure

Board Members acknowledged customer communication from Grace Covington dated March 22, 2024, included in the Agenda packet. No direction was given in reference to the comments submitted.

PUBLIC COMMENT
(Item 2)

Board Members reviewed Consent Calendar items as follows:

APPROVAL OF
CONSENT
CALENDAR
(Item 3.a. to 3.e.)

- 3.a. Approval of Meeting Agenda Order
- 3.b. Approval of Minutes – Regular Meeting of March 20, 2024
- 3.c. Approval of Expense Report – March 2024
- 3.d. Approval of Contract Authorization to Construct a Gabion Wall in the Spillway at Magalia Dam
- 3.e. Acceptance of Annual Financial Report for Year Ended June 30, 2023

It was moved by Director Boston and seconded by Director Guillory to approve the Consent Calendar as presented.

AYES: Directors Guillory, Boston, Prest, Rehmann, and President Matthews

NOES: None

ABSENT: None

Motion passes 5-0

Board members reviewed a written Treasurer's Report prepared by Finance Manager / Treasurer Brett Goodlin for the period ending March 31, 2024, highlighting the District's cash position, debt service analysis, operational overview, investment income, and grant income and reimbursements.

ACCEPTANCE OF
TREASURER'S
REPORT FOR
PERIOD ENDING
MARCH 31, 2024
(Item 4.a.)

It was moved by Director Guillory and seconded by Director Prest to accept the Treasurer's Report for the period ending March 31, 2024.

CONTINUED –
TREASURER'S
REPORT

AYES: Directors Guillory, Boston, Prest, Rehmann, and President Matthews
NOES: None
ABSENT: None
Motion passes 5-0

COMMITTEE
REPORTS
(Item 5.a. & 5.b.)

Finance Committee: President Matthews reported discussion at the April 9, 2024 committee meeting included review of year-to-date income and expenditures, Draft Budget for Fiscal Year 2024-2025, and review of the Annual Audit Report for the year ended June 30, 2023, which was recommended for acceptance under the Consent Calendar presented as agenda item 3.e. this evening.

Community Relations Committee: Director Prest announced information discussed at the April 9, 2024 committee meeting included: 1) PID's participation in the Community Open House June 1 and 2, 2024; 2) ACWA Region 2 Tour in Paradise on June 27; 3) Vegetation Management Survey Results; 4) Community Relations activity update; and 5) Recommendations for maintenance and clearing of weeds in the PID Demonstration Garden.

PID STAFF &
CONSULTANT
REPORT UPDATES
(Item 6.a. to 6.g.)

Board members reviewed written staff and consultant reports presented in the agenda packet. No further comments or questions were presented.
Informational item only; no Board action taken.

UNFINISHED
BUSINESS (Item 7)

There was no unfinished business to report.

NEW BUSINESS:

CUSTOMER
REQUEST FOR
CONSIDERATION –
RELOCATION OF
WATER MAIN
(Item 8.a.)

Board members considered a written request from Renee and Benjamin Moore seeking assistance from PID to finance and relocate a main that runs through their backyard located at 5075 Eden Road in Paradise. District Manager Tom Lando added in addition to the three potential options outlined in the Board memo for replacement of the water main, the fourth option would be to do nothing and not incur this expense, and the fifth option would be for the customer to pay the cost to relocate the water main as other customers would normally do.

Following discussion and review of options and costs associated for replacement of the water main, it was moved by Director Rehmann and seconded by President Matthews to recommend the fourth option, which would be to not incur this expense by the District.

AYES: Directors Guillory, Rehmann, and President Matthews
NOES: Directors Boston and Prest
ABSENT: None
Motion passes 3-2

CLOSED SESSION

President Matthews announced the Board will adjourn to closed session to discuss agenda items 9.a. to 9.c. Following an opportunity for public comment, the Board adjourned to closed session at 6:04 p.m. regarding the following:

9.a. CONFERENCE WITH LABOR NEGOTIATORS (California Government Code section 54957.6):

PID Labor Negotiator: Tom Lando, District Manager
Employee Organization: General Unit represented by IBEW Local 1245

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

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

CONTINUED –
CLOSED SESSION

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

9.c. CONFERENCE WITH LABOR NEGOTIATORS (Government Code section 54957.6): Unrepresented Employees: (District Manager, Assistant District Manager, Finance & Accounting Manager)

Closed Session Announcement: Direction has been provided.

President Matthews reconvened the regular meeting at 7:55 p.m. and provided closed session announcement information as listed in italicized print under each closed session item above.

CLOSED SESSION
ANNOUNCEMENT
(Item 10)

There were no Board of Director comments.

DIRECTORS'
COMMENTS

There being no further business, it was moved by President Matthews to adjourn the meeting. The regular meeting of the PID Board of Directors was adjourned at 7:56 p.m.

ADJOURNMENT

Georgeanna Borrayo, Secretary

Robert Matthews, President

MINUTES

SPECIAL MEETING - TOUR
BOARD OF DIRECTORS
PARADISE IRRIGATION DISTRICT
APRIL 26, 2024

Sites Reservoir Informational Tour:

PROPOSED SITES
RESERVOIR
INFORMATIONAL
TOUR

Directors Elliott Prest, Chris Rehmann, Vice President Shelby Boston, President Bob Matthews, and Assistant Engineer Bill Taylor were present for the tour. Director Patricia Guillory was not available to attend.

Board members met at the Paradise Irrigation District main office located at 6332 Clark Road at 8:30 a.m. prior to departing for a tour of the Sites Reservoir located at 122 Old Highway 99 West in Maxwell, California. The informational tour was scheduled from 10:00 a.m. to 12:00 p.m. provided by Keith Spesert, Representative for the Sites Project.

The informational tour of the proposed Sites Reservoir concluded at 12:00 p.m.

Georgeanna Borrayo, Secretary

Robert Matthews, President

PARADISE IRRIGATION DISTRICT

Expense Approval Report

Percentage of Total Payments* by Account

April 1 - 30, 2024

*Displaying accounts greater than 1.00%

Account Number	Account Name	Payments	% of Total
01-70-601099 & 01-70-635099	Recovery & Capital Supplies & Services	536,089.56	38.31%
01-250060	2017 Refinance	320,999.97	4.97%
01-210030	FICA	66,356.28	4.23%
01-122040	Pre-Paid Insurance - Medical	56,548.74	3.05%
01-210020	Federal Withholding	40,720.56	2.94%
01-210045	Retirement	39,235.54	2.32%
01-60-699000	Miscellaneous	30,970.63	1.99%
01-200100	Contract Retention	26,559.41	1.83%
01-60-635030	Legal	23,002.16	1.72%
01-210084	Worker's Compensation Accrual	20,895.74	1.56%
01-60-635099	Miscellaneous Prof. Services	18,486.96	1.38%
01-210060	State Withholding	16,218.45	1.21%
01-150800	Office Facilities	16,122.32	1.21%
01-150253	Const in Progress-Water Rights (CIP)	13,402.75	1.00%
		23,374.49	1.59%
	<i>Remainder</i>	<i>\$532,611.86</i>	<i>39.88%</i>
Grand Total		\$1,335,643.42	

PARADISE IRRIGATION DISTRICT

Expense Approval Report

Percentage of Total Payments* by Vendor

April 1 - 30, 2024

*Displaying accounts greater than 1%

Vendor	Payments	% of Total
T&S Construction Co., Inc	504,628.94	37.78%
Truist Governmental Finance	324,659.40	24.31%
Internal Revenue Service	107,076.84	8.02%
ACWA/JPIA	58,486.97	4.38%
ICMA Retirement Trust-457	32,865.60	2.46%
Pacific Gas & Electric Company	29,011.83	2.17%
Water Works Engineers	27,022.73	2.02%
T&S Construction Co., Inc - Umpqua Bank	26,559.41	1.99%
Minasian Law	23,002.16	1.72%
Employment Development Dept.	20,971.81	1.57%
N.C.G.T. SECURITY FUND	16,887.00	1.26%
Barewood Inc	16,122.32	1.21%
Fechter & Company, CPA's	13,581.00	1.02%
	<i>Remainder</i>	<i>\$134,767.41</i>
Grand Total	\$1,335,643.42	



Paradise Irrigation District

Expense Approval Report

By Vendor Name

Payment Dates 4/1/2024 - 4/30/2024

Payment Date	Payment Number	Payable Number	Description (Item)	Amount
Vendor: 01016 - Access Information Management				
04/11/2024	APA001602	10841054	Bulk Shredding	221.94
Vendor 01016 - Access Information Management Total:				221.94
Vendor: 01021 - ACWA/JPIA				
04/10/2024	1309	2024-Q1	Quarterly Worker's Compensa...	20,895.74
04/10/2024	1309	2024-Q1	Discount	-808.79
04/10/2024	1309	2024-Q1	Discount	-1,019.21
04/10/2024	1309	2024-Q1	Discount	-127.95
04/10/2024	1309	2024-Q1	Discount	-333.50
04/10/2024	1307	0702496	Prepaid Insurance - May	484.67
04/10/2024	1307	0702496	Prepaid Insurance - May	96.72
04/10/2024	1307	0702496	Prepaid Insurance - May	2,296.48
04/10/2024	1307	0702496	Prepaid Insurance - May	36,376.30
04/10/2024	1307	0702496	Prepaid Insurance - May	626.51
Vendor 01021 - ACWA/JPIA Total:				58,486.97
Vendor: 03213 - Adobe Systems				
04/12/2024	DFT0007649	2734749226	Adobe	239.88
Vendor 03213 - Adobe Systems Total:				239.88
Vendor: 03185 - Advanced Document Concepts For Business				
04/26/2024	APA001614	INV124582	Office Equipment Maintenance	337.22
Vendor 03185 - Advanced Document Concepts For Business Total:				337.22
Vendor: 02957 - Aflac				
04/12/2024	DFT0007538	INV0007331	Montly Invoices	278.82
04/26/2024	DFT0007636	INV0007345	Montly Invoices	278.82
Vendor 02957 - Aflac Total:				557.64
Vendor: 03211 - Amazon.com				
04/05/2024	DFT0007624	111-2888519-1666606	Supplies	31.24
04/09/2024	DFT0007537	113-3995813-5481055	Supplies	35.54
04/10/2024	DFT0007623	111-1382580-8865059	Supplies	203.61
04/10/2024	DFT0007584	114-5906830-1636202	Office Supplies	646.48
04/11/2024	DFT0007583	113-5968870-4317806	Supplies	29.21
04/16/2024	DFT0007657	111-8829280-6991435	Small hand tool	138.66
04/16/2024	DFT0007618	111-8881453-1097008	Supplies	37.80
04/16/2024	DFT0007628	113-1671286-6054624	Office Supplies	80.14
04/17/2024	DFT0007627	111-1013298-6872235	Office Supplies	19.39
04/17/2024	DFT0007654	111-9414140-5077037 .1	Small hand Tool	147.57
04/19/2024	DFT0007631	112-7544683-2353027	Office Supplies	38.25
04/20/2024	DFT0007653	111-9414140-5077037	Small Hand Tool	38.24
04/21/2024	DFT0007632	112-7544683-2353027.1	Office Supplies	32.31
04/22/2024	DFT0007648	112-3392691-3723434	Office Supplies	17.23
04/25/2024	DFT0007667	111-2803243-2891421.0	Supplies	11.30
04/25/2024	DFT0007668	112-1137543-7997849	Supplies	52.17
04/25/2024	DFT0007655	113-6638598-3667425	Janitorial Supplies	26.12
04/28/2024	DFT0007666	111-2803243-2891421	Supplies	38.36
Vendor 03211 - Amazon.com Total:				1,623.62
Vendor: 01068 - Aramark Uniform Services				
04/09/2024	DFT0007505	5066526202	Uniforms	269.36
04/09/2024	DFT0007505	5066526203	Uniforms	131.42
04/09/2024	DFT0007505	5066531618	Uniforms	243.84
04/09/2024	DFT0007505	5066531619	Uniforms	131.42
04/09/2024	DFT0007505	5066537157	Uniforms	7.75
04/09/2024	DFT0007505	5066537157	Uniforms	230.38

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Payment Date	Payment Number	Payable Number	Description (Item)	Amount
04/09/2024	DFT0007505	5066537157	Uniforms	4.18
04/09/2024	DFT0007505	5066537158	Uniforms	131.42
04/09/2024	DFT0007505	5066542581	Uniforms	7.75
04/09/2024	DFT0007505	5066542581	Uniforms	258.68
04/09/2024	DFT0007505	5066542581	Uniforms	4.18
04/09/2024	DFT0007505	5066542582	Uniforms	536.92
Vendor 01068 - Aramark Uniform Services Total:				1,957.30
Vendor: 01074 - Asbury Enviromental Service				
04/09/2024	APA001577	I500-01048488	Oil Disposal	5.00
04/11/2024	APA001603	I500-01052699	Used Oil Pick up	352.58
Vendor 01074 - Asbury Enviromental Service Total:				357.58
Vendor: 01082 - AT&T				
04/26/2024	APA001615	000021569754	Office Phones	761.26
Vendor 01082 - AT&T Total:				761.26
Vendor: 03303 - Barewood Inc				
04/03/2024	DFT0007490	8032-1	Office Furniture - Metershop	5,049.57
04/03/2024	DFT0007490	8032-1	Office Furniture - T&D	11,072.75
Vendor 03303 - Barewood Inc Total:				16,122.32
Vendor: 01942 - Butte Co - Neal Rd Landfill				
04/09/2024	APA001578	21942	Landfill fee	32.21
04/09/2024	APA001578	21964	Landfill Fee	82.54
Vendor 01942 - Butte Co - Neal Rd Landfill Total:				114.75
Vendor: 01220 - Butte County Air Quality Managment District				
04/09/2024	58186	30102	Permit to Operate Generator	283.46
04/09/2024	58186	30102	Permit to Operate Generator	141.73
04/09/2024	58186	30102	Permit to Operate Generator	141.73
Vendor 01220 - Butte County Air Quality Managment District Total:				566.92
Vendor: 01127 - Butte County Public Health Department				
04/18/2024	DFT0007622	12578997	Permit	180.00
04/18/2024	DFT0007622	12578997	Permit	4.50
Vendor 01127 - Butte County Public Health Department Total:				184.50
Vendor: 01247 - Capra, Laura				
04/09/2024	DFT0007501	2024-04	Medical reimbursement	174.70
Vendor 01247 - Capra, Laura Total:				174.70
Vendor: 01266 - Cedar Creek Publishing				
04/09/2024	APA001579	240402_P1	Community Relations	1,710.00
04/09/2024	APA001579	240403_P1	Community Relations	910.50
04/09/2024	APA001579	240403_P3	Community Relations	4,418.55
04/09/2024	APA001579	240403_P4	Cummunity Relations	1,642.25
04/11/2024	APA001604	240403_P5	Community Relations	327.11
04/09/2024	APA001579	240403_P2	Community Relations	1,120.76
Vendor 01266 - Cedar Creek Publishing Total:				10,129.17
Vendor: 01280 - Chico Power Equipment				
04/11/2024	DFT0007617	216042	Supplies	88.33
Vendor 01280 - Chico Power Equipment Total:				88.33
Vendor: 03194 - Cintas Corporation				
04/09/2024	DFT0007499	5201816328	Supplies	92.97
04/09/2024	DFT0007528	5205668195	First Aid Supplies	64.33
Vendor 03194 - Cintas Corporation Total:				157.30
Vendor: 01320 - Comcast				
04/05/2024	DFT0007527	197532589	Internet/BusClass - TP	851.42
04/19/2024	DFT0007486	2024-3 B	Television	101.60
04/19/2024	DFT0007486	2024-3 B	Imternet	150.62
04/19/2024	DFT0007486	2024-3 B	Television	91.16
Vendor 01320 - Comcast Total:				1,194.80

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Vendor: 03297 - Costco Wholesale				
04/15/2024	DFT0007613	2024-04-15	Supplies	97.32
Vendor 03297 - Costco Wholesale Total:				97.32
Vendor: 01552 - Davi, Bruce				
04/09/2024	APA001580	14170	Weed & Pest	200.00
04/09/2024	APA001580	14170	Weed & Pest	375.00
04/09/2024	APA001580	14172	Weed & Pest Control	175.00
04/11/2024	APA001605	14177	Weed & Pest	1,450.00
04/11/2024	APA001605	14178	Weed & Pest	1,275.00
04/11/2024	APA001605	14179	Weed & Pest	200.00
04/11/2024	APA001605	14171	Weed & Pest	425.00
Vendor 01552 - Davi, Bruce Total:				4,100.00
Vendor: 01403 - De Novo Planning Group				
04/15/2024	58193	4200	PID WATER RIGHTS- PHASE I C...	12,457.75
Vendor 01403 - De Novo Planning Group Total:				12,457.75
Vendor: 02888 - Elecsys International Corporation				
04/09/2024	APA001581	SIP-E191699	42" pipeline cathodic protecti...	10.00
04/09/2024	APA001581	SIP-E193257	42" pipeline cathodic protecti...	10.00
Vendor 02888 - Elecsys International Corporation Total:				20.00
Vendor: 01496 - Employee Relations				
04/09/2024	APA001582	96872	Pre-employment	306.49
Vendor 01496 - Employee Relations Total:				306.49
Vendor: 01480 - Employment Development Dept.				
04/01/2024	DFT0007443	INV0007319	State Income Tax Withholding	5,240.93
04/01/2024	DFT0007446	INV0007322	State Disability Withholding	1,534.91
04/15/2024	DFT0007545	INV0007340	State Income Tax Withholding	5,565.04
04/15/2024	DFT0007548	INV0007343	State Disability Withholding	1,610.00
04/29/2024	DFT0007643	INV0007354	State Income Tax Withholding	5,412.48
04/29/2024	DFT0007646	INV0007357	State Disability Withholding	1,608.45
Vendor 01480 - Employment Development Dept. Total:				20,971.81
Vendor: 01501 - Enloe Medical Center				
04/08/2024	DFT0007493	2024-3	Pre-Employment	298.00
04/08/2024	DFT0007493	2024-3	Pre-Employment	298.00
04/17/2024	DFT0007620	2024-04-07	Pre-Employment	298.00
04/17/2024	DFT0007620	2024-04-07	Pre-Employment	261.00
Vendor 01501 - Enloe Medical Center Total:				1,155.00
Vendor: 01275 - Enterprise Record				
04/11/2024	APA001606	1408040	Public Notices	683.41
04/03/2024	DFT0007592	2024-04-03	Community Relations	16.00
Vendor 01275 - Enterprise Record Total:				699.41
Vendor: 03041 - Fechter & Company, CPA's				
04/09/2024	APA001583	2801	Financial Audit Report	13,581.00
Vendor 03041 - Fechter & Company, CPA's Total:				13,581.00
Vendor: 01527 - Ferguson Enterprises, Inc				
04/09/2024	APA001584	1840553	8" canning material	2,047.25
04/09/2024	APA001584	1723297 CM	Supplies	-2,397.44
04/09/2024	APA001584	1847909	debris cap locking device	230.75
04/09/2024	APA001584	1847909	debris caps	3,300.63
Vendor 01527 - Ferguson Enterprises, Inc Total:				3,181.19
Vendor: 01528 - FGL Environmental				
04/11/2024	APA001607	379772A	Water quality sampling	103.00
04/09/2024	APA001585	471426A	Water quality sampling Windi...	31.00
04/09/2024	APA001585	471432A	Water quality sampling Routi...	109.00
04/09/2024	APA001585	471465A	Water quality sampling RCI Pe...	31.00
04/26/2024	APA001616	471339A	Water quality sampling	34.00
04/26/2024	APA001616	471684A	Water quality sampling	320.00
04/26/2024	APA001616	471572A	Water quality sampling	109.00

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04/26/2024	APA001616	471573A	Water quality sampling	67.00
04/26/2024	APA001616	471801A	Water quality sampling	109.00
04/26/2024	APA001616	471928A	Water quality sampling - Zone...	31.00
04/26/2024	APA001616	471996A	Water quality sampling - Rout...	109.00
04/26/2024	APA001616	472032A	Water quality sampling - Stea...	31.00
04/26/2024	APA001616	472033A	Water quality sampling - Kenlo	31.00
Vendor 01528 - FGL Environmental Total:				1,115.00
Vendor: 01555 - Franklin Construction				
04/25/2024	58204	FH240439F	Construction Hydrant Meter R...	-114.52
04/25/2024	58204	FH240439F	Construction Hydrant Meter R...	2,000.00
Vendor 01555 - Franklin Construction Total:				1,885.48
Vendor: 01587 - Genterra Consultants, Inc.				
04/09/2024	58187	25566	391L-PID Magalia Gabion Wall	732.50
Vendor 01587 - Genterra Consultants, Inc. Total:				732.50
Vendor: 03309 - GoDaddy				
04/04/2024	DFT0007588	2024-04-04	Software	199.98
Vendor 03309 - GoDaddy Total:				199.98
Vendor: 03328 - Google				
04/29/2024	DFT0007670	SOP.3377-2417-2911-80861..4	Software	1.99
Vendor 03328 - Google Total:				1.99
Vendor: 01616 - Grainger Inc				
04/09/2024	DFT0007502	9059797572	Supplies	794.85
04/09/2024	DFT0007502	9067978693	Supplies	306.31
Vendor 01616 - Grainger Inc Total:				1,101.16
Vendor: 01649 - Harbor Freight Tools				
04/02/2024	DFT0007495	4.2.24 - 570702	Supplies	109.26
04/15/2024	DFT0007615	2024-04-15	Supplies	12.88
Vendor 01649 - Harbor Freight Tools Total:				122.14
Vendor: 01648 - Harper & Associates Engineering, Inc.				
04/09/2024	APA001586	ENG-8459	Engineering Services	7,105.00
Vendor 01648 - Harper & Associates Engineering, Inc. Total:				7,105.00
Vendor: 03366 - HATFIELD, JANICE				
04/24/2024	58202	03/26/24	REIMBURSEMENT	1,667.00
Vendor 03366 - HATFIELD, JANICE Total:				1,667.00
Vendor: 01664 - Hayden Fire Protection				
04/09/2024	APA001587	201416	Fire Extinguisher Annual Inspe...	381.76
04/09/2024	APA001587	201416	Fire Extinguisher Annual Inspe...	381.77
04/09/2024	APA001587	201416	Fire Extinguisher Annual Inspe...	381.76
04/09/2024	APA001587	201416	Fire Extinguisher Annual Inspe...	381.76
Vendor 01664 - Hayden Fire Protection Total:				1,527.05
Vendor: 01690 - Highfield Mfg. Co.				
04/09/2024	APA001588	95924155	angle stop locks	644.69
Vendor 01690 - Highfield Mfg. Co. Total:				644.69
Vendor: 01688 - Home Depot				
04/11/2024	DFT0007614	2024-04-11	Supplies	211.43
Vendor 01688 - Home Depot Total:				211.43
Vendor: 03301 - Hotel				
04/30/2024	DFT0007664	74066430	Training	405.43
Vendor 03301 - Hotel Total:				405.43
Vendor: 01705 - Hunt & Sons				
04/12/2024	DFT0007603	918488	153gals. unleaded gasoline	730.01
04/12/2024	DFT0007603	943121	280gals. unleaded gasoline	1,299.86
04/12/2024	DFT0007603	943124	700gals. clear diesel	3,421.62
Vendor 01705 - Hunt & Sons Total:				5,451.49
Vendor: 01713 - I.B.E.W. Local Union 1245				
04/11/2024	APA001608	INV0007338	Union Dues	937.45

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04/11/2024	APA001608	INV0007338	Union Dues	-42.00
04/26/2024	APA001617	INV0007352	Union Dues	-42.00
04/26/2024	APA001617	INV0007352	Union Dues	937.45
Vendor 01713 - I.B.E.W. Local Union 1245 Total:				1,790.90
Vendor: 01716 - ICMA Retirement Trust-401				
04/12/2024	DFT0007540	INV0007333	Retirement - 401(a) Match	3,189.67
04/26/2024	DFT0007638	INV0007347	Retirement - 401(a) Match	3,180.27
Vendor 01716 - ICMA Retirement Trust-401 Total:				6,369.94
Vendor: 01715 - ICMA Retirement Trust-457				
04/12/2024	DFT0007541	INV0007334	Retirement Trust - 457	3,189.67
04/12/2024	DFT0007542	INV0007335	Deferred Comp 457	10,345.90
04/12/2024	DFT0007543	INV0007336	Retirement Trust - 457	1,923.58
04/12/2024	DFT0007544	INV0007337	Retirement Trust - 457	948.14
04/26/2024	DFT0007639	INV0007348	Retirement Trust - 457	3,180.27
04/26/2024	DFT0007640	INV0007349	Deferred Comp 457	10,317.70
04/26/2024	DFT0007641	INV0007350	Retirement Trust - 457	2,012.20
04/26/2024	DFT0007642	INV0007351	Retirement Trust - 457	948.14
Vendor 01715 - ICMA Retirement Trust-457 Total:				32,865.60
Vendor: 01721 - Industrial Equipment				
04/26/2024	APA001618	60179	QC socket 3/8"	40.43
04/26/2024	APA001618	60179	60" molded wand	98.81
04/26/2024	APA001618	60179	wand gun	113.14
04/26/2024	APA001618	60179	QC pluo 3/8"	18.86
04/26/2024	APA001618	60179	pipe elbow 90	7.46
04/26/2024	APA001618	60179	roto nozzle	212.38
04/26/2024	APA001618	60179	040 tips	20.47
04/26/2024	APA001618	60179	79" vented wand	161.63
Vendor 01721 - Industrial Equipment Total:				673.18
Vendor: 02807 - Infosend				
04/26/2024	APA001619	259143	Postage	5,690.33
Vendor 02807 - Infosend Total:				5,690.33
Vendor: 01720 - Inland Business Systems				
04/09/2024	APA001589	IN4038291	Office supplies	25.91
Vendor 01720 - Inland Business Systems Total:				25.91
Vendor: 03062 - Instrument Technology Corporation				
04/26/2024	APA001620	23440	locator leads	203.05
Vendor 03062 - Instrument Technology Corporation Total:				203.05
Vendor: 01731 - Internal Revenue Service				
04/01/2024	DFT0007444	INV0007320	FICA Withholding	17,385.50
04/01/2024	DFT0007445	INV0007321	Fed Withholding	13,237.91
04/01/2024	DFT0007447	INV0007323	Medicare Withholding	4,066.00
04/15/2024	DFT0007546	INV0007341	FICA Withholding	18,153.78
04/15/2024	DFT0007547	INV0007342	Fed Withholding	13,950.34
04/15/2024	DFT0007549	INV0007344	Medicare Withholding	4,245.62
04/29/2024	DFT0007644	INV0007355	FICA Withholding	18,239.64
04/29/2024	DFT0007645	INV0007356	Fed Withholding	13,532.31
04/29/2024	DFT0007647	INV0007358	Medicare Withholding	4,265.74
Vendor 01731 - Internal Revenue Service Total:				107,076.84
Vendor: 03057 - International Brotherhood of 137 TCWH				
04/11/2024	APA001609	INV0007339	Union Dues Teamsters	482.32
04/26/2024	APA001621	INV0007353	Union Dues Teamsters	482.32
Vendor 03057 - International Brotherhood of 137 TCWH Total:				964.64
Vendor: 01722 - isolved, Inc.				
04/09/2024	DFT0007393	1135895082	Plan admin.	92.61
Vendor 01722 - isolved, Inc. Total:				92.61
Vendor: 01780 - Kimball Midwest				
04/09/2024	DFT0007503	102012379	Supplies	508.33

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04/09/2024	DFT0007503	102071546	Repair & Maintenance	483.99
Vendor 01780 - Kimball Midwest Total:				992.32
Vendor: 03357 - LARSEN, LYNN				
04/10/2024	58191	2024-3	REIMBURSEMENT	946.25
Vendor 03357 - LARSEN, LYNN Total:				946.25
Vendor: 01828 - Les Schwab Tire Center				
04/26/2024	APA001622	60400422636	Tires	1,073.80
04/26/2024	APA001622	60700422637	Tires	2,709.13
04/26/2024	APA001622	60600601553	Tire Disposal	97.80
Vendor 01828 - Les Schwab Tire Center Total:				3,880.73
Vendor: 03329 - LinkedIn				
04/21/2024	DFT0007662	9474970016	Training - April 2024 to April ...	299.88
Vendor 03329 - LinkedIn Total:				299.88
Vendor: 01844 - Lowe's Home Improvement				
04/26/2024	DFT0007673	83594	Supplies	27.04
04/26/2024	DFT0007674	01027	Supplies	43.53
Vendor 01844 - Lowe's Home Improvement Total:				70.57
Vendor: 03217 - Magneson Tractor Service				
04/25/2024	58205	FH240446F	Construction Hydrant Meter R...	-1,327.10
04/25/2024	58205	FH240446F	Construction Hydrant Meter R...	2,229.03
Vendor 03217 - Magneson Tractor Service Total:				901.93
Vendor: 03358 - MCCOSLIN, BRIAN				
04/10/2024	58192	2024-3	REIMBURSEMENT	461.81
Vendor 03358 - MCCOSLIN, BRIAN Total:				461.81
Vendor: 01905 - Minasian Law				
04/09/2024	APA001590	2024-2	Legal	13,005.97
04/26/2024	APA001623	2024-3	Legal	9,996.19
Vendor 01905 - Minasian Law Total:				23,002.16
Vendor: 01908 - MJB Welding Supply				
04/09/2024	APA001591	01457123	argon	62.14
04/09/2024	APA001591	01457123	haz mat fee	16.50
04/09/2024	APA001591	01471146	fiber spool	530.12
Vendor 01908 - MJB Welding Supply Total:				608.76
Vendor: 01925 - Mountain Mike's Pizza				
04/18/2024	DFT0007626	2024-04-18	Lunch and Learn	296.97
Vendor 01925 - Mountain Mike's Pizza Total:				296.97
Vendor: 03225 - Myers and Sons Construction, LLC				
04/15/2024	58194	348-17	Reservoir B Replacement Proj...	7,000.00
Vendor 03225 - Myers and Sons Construction, LLC Total:				7,000.00
Vendor: 03045 - N.C.G.T. SECURITY FUND				
04/10/2024	1308	2024-04	Medical Insurance	16,887.00
Vendor 03045 - N.C.G.T. SECURITY FUND Total:				16,887.00
Vendor: 01936 - Napa Auto Parts				
04/09/2024	APA001592	2023-07-25	Supplies	-42.47
04/09/2024	APA001592	132617	Supplies	-45.00
04/09/2024	APA001592	135733	Supplies	-116.22
04/09/2024	APA001592	5356-138578	Supplies	322.34
04/09/2024	APA001592	5356-138652	Supplies	195.76
04/09/2024	APA001592	5356-139648	Supplies	41.13
04/09/2024	APA001592	5356-14702	Supplies	24.55
04/09/2024	APA001592	5356-144165	Supplies	43.83
Vendor 01936 - Napa Auto Parts Total:				423.92
Vendor: 01742 - Nelson's Building Maintenance, Inc.				
04/09/2024	APA001593	781837 CM	Supplies	-91.70
04/09/2024	APA001593	783748.1	supplies	117.64
Vendor 01742 - Nelson's Building Maintenance, Inc. Total:				25.94

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Payment Date	Payment Number	Payable Number	Description (Item)	Amount
Vendor: 01980 - Northern Recycling & Waste Svcs				
04/09/2024	DFT0007512	2024-4	Garbage	58.61
04/09/2024	DFT0007512	2024-4	Garbage	185.59
04/09/2024	DFT0007512	2024-4	Garbage	64.47
Vendor 01980 - Northern Recycling & Waste Svcs Total:				308.67
Vendor: 01950 - Northstate Aggregate, Inc.				
04/09/2024	APA001594	166713	Supplies	118.53
Vendor 01950 - Northstate Aggregate, Inc. Total:				118.53
Vendor: 01538 - O'Reilly Auto Parts				
04/12/2024	DFT0007604	12/31/23 CM	Supplies	-91.33
04/11/2024	APA001610	3534-119181	Supplies	115.13
04/11/2024	APA001610	3534-119182	Supplies	16.68
04/12/2024	DFT0007604	3534-121670	Supplies	11.40
04/12/2024	DFT0007604	3534-127860	Supplies	110.41
04/09/2024	APA001595	3534-128225	Supplies - Fuel Filter	41.63
04/12/2024	DFT0007604	3534-128226	Supplies	86.19
04/23/2024	DFT0007634	2024-04	Supplies	131.81
Vendor 01538 - O'Reilly Auto Parts Total:				421.92
Vendor: 02030 - Pace Supply				
04/09/2024	DFT0007498	088728324-1	2" comp nut	290.80
04/09/2024	DFT0007498	089346344	Supplies	3,169.14
04/09/2024	DFT0007498	299388150	Tap Sleeve - 12' x 6' 11.76-12....	2,502.13
Vendor 02030 - Pace Supply Total:				5,962.07
Vendor: 02081 - Pacific Gas & Electric Company				
04/08/2024	DFT0007496	2024-1 #1	Utilities	19,998.65
04/08/2024	DFT0007496	2024-1 #1	Utilities	1.35
04/22/2024	DFT0007497	2024-4 #2	Utilities	9,011.83
Vendor 02081 - Pacific Gas & Electric Company Total:				29,011.83
Vendor: 02122 - Paradise Recreation & Park				
04/12/2024	DFT0007602	86298	2024 Annual Lake Pass	450.00
Vendor 02122 - Paradise Recreation & Park Total:				450.00
Vendor: 02049 - Parcel Quest				
04/26/2024	APA001624	23321	Software	3,598.00
Vendor 02049 - Parcel Quest Total:				3,598.00
Vendor: 02091 - Pitney Bowes				
04/16/2024	DFT0007557	3106587093	Postage	376.71
04/29/2024	DFT0007556	3106614861	POstage	1,108.00
04/01/2024	DFT0007611	2024-03	Postage	1,000.00
Vendor 02091 - Pitney Bowes Total:				2,484.71
Vendor: 03363 - POPP, DAVID				
04/17/2024	58197	04-03-2024	REIMBURESEMENT	22.89
Vendor 03363 - POPP, DAVID Total:				22.89
Vendor: 03289 - reMarkable				
04/08/2024	DFT0007596	2024-04	Software	2.99
Vendor 03289 - reMarkable Total:				2.99
Vendor: 02057 - Riebes Auto Parts				
04/09/2024	DFT0007610	APA001392	Supplies	-41.13
Vendor 02057 - Riebes Auto Parts Total:				-41.13
Vendor: 03359 - RIHA, MICHELE				
04/15/2024	58195	2024-03	REIMBURSEMENT	1,667.00
Vendor 03359 - RIHA, MICHELE Total:				1,667.00
Vendor: 03232 - RoadSafe Traffic Systems, Inc				
04/09/2024	APA001596	199710	Supplies	351.75
04/09/2024	APA001596	199711	Supplies	156.89
Vendor 03232 - RoadSafe Traffic Systems, Inc Total:				508.64

Expense Approval Report

Payment Dates: 4/1/2024 - 4/30/2024

Payment Date	Payment Number	Payable Number	Description (Item)	Amount
Vendor: 02211 - Sabre Backflow, LLC.				
04/09/2024	APA001597	4007	1/4" quick connect set of 3	81.89
04/09/2024	APA001597	4007	1/4" swivel fitting set of 3	173.44
Vendor 02211 - Sabre Backflow, LLC. Total:				255.33
Vendor: 03355 - SAP Concur				
04/26/2024	APA001625	101300281826	Software	625.00
04/26/2024	APA001625	101200293400	Software	625.00
Vendor 03355 - SAP Concur Total:				1,250.00
Vendor: 03306 - Save Mart				
04/17/2024	DFT0007625	04-17-24	Supplies	110.49
Vendor 03306 - Save Mart Total:				110.49
Vendor: 03360 - SCHELL, MADISON				
04/15/2024	58196	2024-3	REIMBURSEMENT	650.00
Vendor 03360 - SCHELL, MADISON Total:				650.00
Vendor: 03370 - SCHELL, MORGAN				
04/24/2024	58201	2024-04-24	REIMBURSEMENT	1,025.00
Vendor 03370 - SCHELL, MORGAN Total:				1,025.00
Vendor: 03312 - SiriusXM				
04/05/2024	DFT0007511	X8-1210234901	Office Subscription	5.43
Vendor 03312 - SiriusXM Total:				5.43
Vendor: 03061 - Sterling Health Services, Inc DBA				
04/12/2024	DFT0007539	INV0007332	HSA Contribution	167.30
04/26/2024	DFT0007637	INV0007346	HSA Contribution	167.30
Vendor 03061 - Sterling Health Services, Inc DBA Total:				334.60
Vendor: 03284 - T&S Construction Co., Inc - Umpqua Bank				
04/09/2024	58189	2024-03	Zone A Project	26,559.41
Vendor 03284 - T&S Construction Co., Inc - Umpqua Bank Total:				26,559.41
Vendor: 03283 - T&S Construction Co., Inc				
04/09/2024	58188	2024-3	Zone A Pump Station & Trans...	504,628.94
Vendor 03283 - T&S Construction Co., Inc Total:				504,628.94
Vendor: 03365 - TENTER, ELLIOT				
04/24/2024	58203	04/18/24	REIMBERSEMENT	293.15
Vendor 03365 - TENTER, ELLIOT Total:				293.15
Vendor: 02808 - The UPS Store				
04/26/2024	APA001626	2024-03-28	Postage	12.67
04/22/2024	DFT0007633	2024-22-04	Notary	30.00
Vendor 02808 - The UPS Store Total:				42.67
Vendor: 02362 - Thomas Ace Hardware				
04/09/2024	APA001598	227747	Supplies	27.96
04/09/2024	APA001598	227997	Supplies	18.31
04/09/2024	APA001598	228246	Small Hand Tool	933.58
04/09/2024	APA001598	228330	Small Hand Tool	18.67
04/09/2024	APA001598	228478	Supplies	100.94
04/09/2024	APA001598	228600	Supplies	254.38
04/09/2024	APA001598	228752	Supplies	19.09
04/09/2024	APA001598	228873	Supplies	11.84
04/09/2024	APA001598	229101	Supplies	37.43
04/09/2024	APA001598	229191	Supplies	35.19
04/09/2024	APA001598	229193	Supplies	24.20
04/09/2024	APA001598	229208	Small hand tool	3.90
04/09/2024	APA001598	229266	Supplies	8.30
04/09/2024	APA001598	229271	Supplies	45.75
04/09/2024	APA001598	229272	Supplies	9.27
04/09/2024	APA001598	229295	Supplies	17.54
04/09/2024	APA001598	229309	Supplies	16.10
04/09/2024	APA001598	229330	Supplies	43.39
04/09/2024	APA001598	229352	Supplies	22.97

Expense Approval Report

Payment Dates: 4/1/2024 - 4/30/2024

Payment Date	Payment Number	Payable Number	Description (Item)	Amount
04/09/2024	APA001598	229368	Supplies	12.78
04/09/2024	APA001598	229400	Supplies	50.87
04/16/2024	DFT0007612	J52054	Supplies	19.41
Vendor 02362 - Thomas Ace Hardware Total:				1,731.87
Vendor: 03261 - Tractor Supply Company				
04/26/2024	DFT0007671	212231	Supplies	129.29
Vendor 03261 - Tractor Supply Company Total:				129.29
Vendor: 03204 - Truist Governmental Finance				
04/01/2024	DFT0007405	2024-04	Loan payment	320,999.97
04/01/2024	DFT0007405	2024-04	Loan payment	3,659.43
Vendor 03204 - Truist Governmental Finance Total:				324,659.40
Vendor: 02394 - Tyler Technologies, Inc.				
04/11/2024	APA001611	025-453921	Training	320.00
04/11/2024	APA001611	025-458057	Rebate	-2,891.71
04/11/2024	APA001611	025-459901	Merchant card fees	3,135.80
04/11/2024	APA001611	025-460364	Software	204.30
04/15/2024	DFT0007651	7132132766986734903279	Training	450.00
Vendor 02394 - Tyler Technologies, Inc. Total:				1,218.39
Vendor: 02824 - US Bank Corporate Payment System				
04/05/2024	DFT0007508	4.5.24	Supplies	101.70
04/09/2024	DFT0007554	214002854001	Supplies	81.16
04/12/2024	DFT0007616	2024-04-12	Supplies	184.40
04/13/2024	DFT0007619	20 2585	Training	1,300.00
04/17/2024	DFT0007672	72284	Supplies	2,880.00
04/19/2024	DFT0007630	2024-04-19	Employee safety	36.58
04/23/2024	DFT0007650	266565	Office supplies	142.23
04/25/2024	DFT0007652	2024-04-25	Staff appreciation	8.66
04/25/2024	DFT0007652	2024-04-25	Staff appreciation	8.66
04/25/2024	DFT0007652	2024-04-25	Staff appreciation	8.67
04/26/2024	DFT0007658	04-26-2024	Board Expense	60.00
04/29/2024	DFT0007661	45576752	Office Supplies	300.00
04/29/2024	DFT0007663	141447	Training	320.00
04/30/2024	DFT0007669	CA-AC026321	A Frame Veritical Building 20x...	3,551.80
Vendor 02824 - US Bank Corporate Payment System Total:				8,983.86
Vendor: 02686 - USA Blue Book				
04/09/2024	APA001599	INV00315103	Supplies	83.55
04/11/2024	APA001612	INV00322033	Supplies	552.29
Vendor 02686 - USA Blue Book Total:				635.84
Vendor: 02104 - USPS				
04/24/2024	DFT0007656	04-24-2024	Postage	8.96
Vendor 02104 - USPS Total:				8.96
Vendor: 02703 - Verizon Wireless				
04/09/2024	DFT0007500	9959706983	Utilities - Cell Phone	229.67
04/09/2024	DFT0007500	9959706983	Utilities - Cell phone	1,829.31
04/09/2024	DFT0007500	9959706983	Utilities - Cell phone	390.88
04/09/2024	DFT0007500	9959706983	Utilities - Cell phone	822.59
Vendor 02703 - Verizon Wireless Total:				3,272.45
Vendor: 02712 - VistaNet inc.				
04/26/2024	APA001627	24439	IT Support	125.00
04/26/2024	APA001627	24529	IT Support	827.35
04/26/2024	APA001627	24530	Network Monitoring	629.00
Vendor 02712 - VistaNet inc. Total:				1,581.35
Vendor: 02714 - Wagner & Bonsignore				
04/11/2024	APA001613	04-24-118	CIP Water Rights	945.00
Vendor 02714 - Wagner & Bonsignore Total:				945.00
Vendor: 03002 - Water Works Engineers				
04/09/2024	58190	14802	17-041 PID Res B Replacement	18,372.94

Expense Approval Report

Payment Dates: 4/1/2024 - 4/30/2024

Payment Date	Payment Number	Payable Number	Description (Item)	Amount
04/09/2024	APA001600	14823	22-047 PID GIS Valve Tagging	5,355.18
04/09/2024	APA001600	14822	20-064 PID District Engineerin...	3,294.61
Vendor 03002 - Water Works Engineers Total:				27,022.73
Vendor: 03134 - White Glove Cleaning Svc Inc				
04/09/2024	APA001601	77124	Janitorial Services	535.50
04/09/2024	APA001601	77125	Janitorial Services	672.00
04/09/2024	APA001601	77126	Janitorial Services	546.00
Vendor 03134 - White Glove Cleaning Svc Inc Total:				1,753.50
Vendor: 02747 - Wienhoff & Associates, Inc.				
04/26/2024	APA001628	121184	Training	50.00
Vendor 02747 - Wienhoff & Associates, Inc. Total:				50.00
Vendor: 02778 - Wurth USA Inc.				
04/09/2024	DFT0007506	98053244	shop supplies	79.01
04/09/2024	DFT0007506	98041289	Dual Clamp Ties	120.01
04/09/2024	DFT0007529	98069857	Supplies	212.87
Vendor 02778 - Wurth USA Inc. Total:				411.89
Grand Total:				1,335,643.42



Paradise Irrigation District

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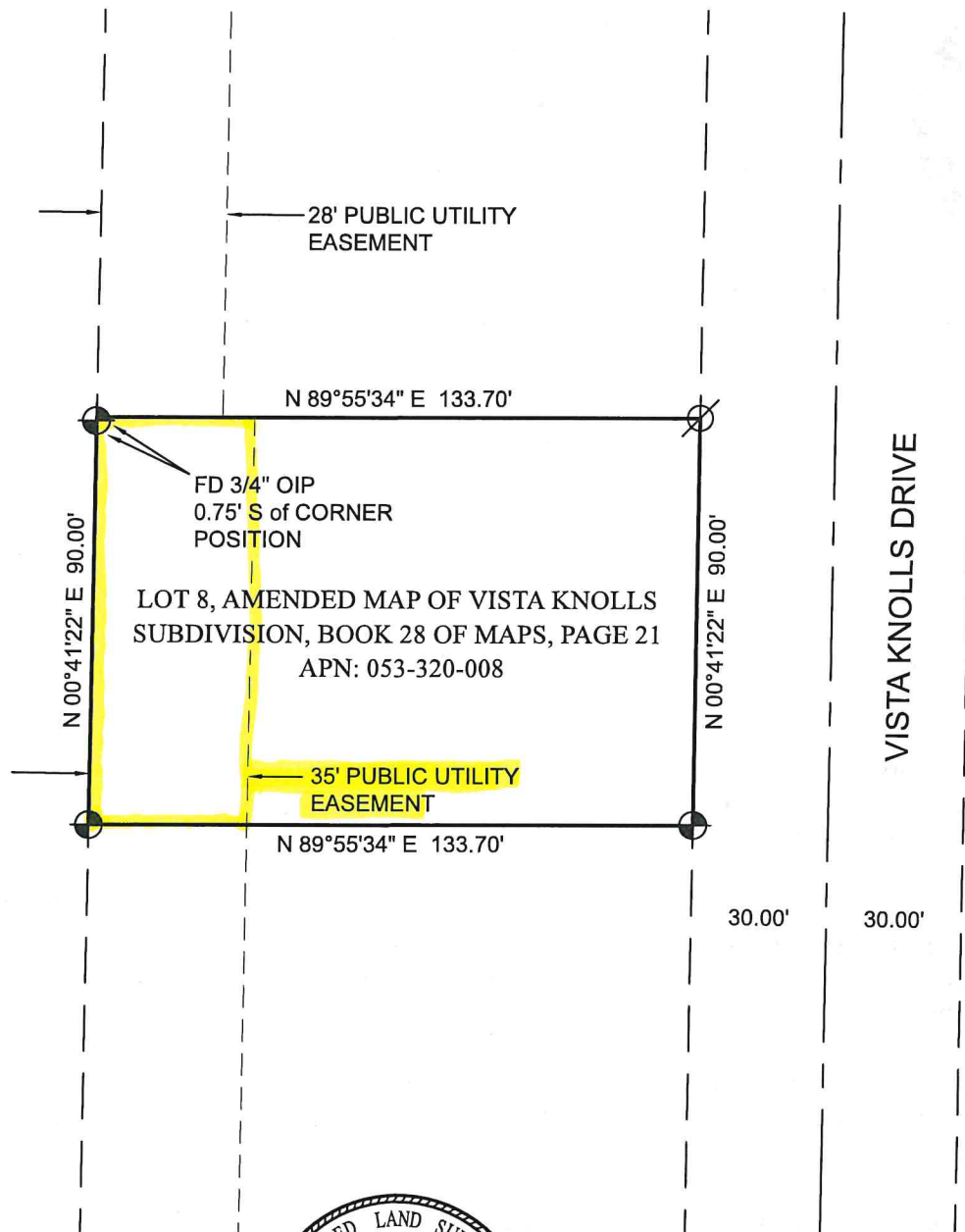
DATE: May 9, 2024
TO: Board of Directors
FROM: Blaine Allen, District Engineer
**RE: PID Easement Abandonment
5/15/24 Board of Directors Regular Meeting**

This memo is asking for consent to quitclaim an easement located on 6097 Vista Knolls Drive, Paradise, CA 95969. An easement quitclaim deed for the 35' PID easement across the western portion of the property has been written and is no longer needed by the District. A similar easement has been quitclaimed on neighboring properties in the past.

The property owner is asking for the easement to be vacated so they may build on that portion of land. Staff is recommending that PID quitclaim this easement and all associated costs of this act will be paid by the customer.

Action Requested:

“Adopt Resolution No. 2024-03 approving a Quitclaim Easement Deed conveyed to Trilogy Construction, Inc. for 6097 Vista Knolls Drive, Paradise, CA 95969, APN: 053-320-008.”



- ⊙ FND 3/4" OIP
- ⊗ SET 5/8" RBR & Alum Cap LS7051

J.B. SURVEYS, LLC
 916-240-3784
 903 Camelia Avenue
 Roseville, Ca. 95678
 jbsurveysllc@outlook.com



CERTIFICATE OF SURVEY
 TRILOGY CONSTRUCTION INC.
 LOT 8, AMENDED MAP OF VISTA KNOLLS
 SUBDIVISION, BOOK 28 OF MAPS, PAGE 21
 SECTION 13, T 22 N, R 3 E, MDB&M
 6097 VISTA KNOLLS DRIVE
 PARADISE, CA 95969

Scale: 1"=40'	Date: 02/09/2024	APN: 053-320-008
Drawn: JCB	Checked:	Job: 2024-02-03

When Recorded Please Return To:
PARADISE IRRIGATION DISTRICT
6332 Clark Rd
PARADISE, CA 95969

APN 053-320-008

EASEMENT QUITCLAIM DEED

PARADISE IRRIGATION DISTRICT quitclaims to Trilogy Construction, Inc., a California corporation its interest, if any, in easement for underground water line and incidental purposes granted to Paradise Irrigation District in the document recorded August 17, 1962, as Book 1195, Page 696 and September 28, 1962, in Book 1202, at Page 681 of Official Records.

PARADISE IRRIGATION DISTRICT does not warrant the validity, enforceability or transferability of the interest.

DATED: _____

PARADISE IRRIGATION DISTRICT

BY: _____
Robert Matthews, President
Board of Directors

BY: _____
Georgeanna Borrayo, Secretary

ACCEPTANCE

This is to certify that the easement interest in real property conveyed by this document to Trilogy Construction, Inc., is hereby accepted by the undersigned.

BY: _____

PARADISE IRRIGATION DISTRICT

RESOLUTION NO. 2024-03

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
PARADISE IRRIGATION DISTRICT APPROVING A
QUITCLAIM EASEMENT TO
TRILOGY CONSTRUCTION, INC., A CALIFORNIA CORPORATION

WHEREAS, the PARADISE IRRIGATION DISTRICT is the grantee of that easement for underground water line and incidental purposes granted to Paradise Irrigation District in the document recorded August 17, 1962, as Book 1195, Page 696 and September 28, 1962, in Book 1202, at Page 681 of Official Records;

WHEREAS, the Easement is no longer necessary to be retained for the purposes and uses of said District, and it appears to this Board of Directors to be for the best interests of this District that said easement interest, if any, be conveyed by a quitclaim deed.

NOW THEREFORE, BE IT RESOLVED, the Easement be quitclaimed and that the President and Secretary of the Board of Directors of Paradise Irrigation District and in its name and as its act, to execute, acknowledge, and deliver an easement quitclaim deed to Trilogy Construction, Inc.

PASSED AND ADOPTED this 15th day of May, 2024 by the following vote at a regular meeting of the Board of Directors.

AYES:

NOES:

ABSENT:

PARADISE IRRIGATION DISTRICT

Robert Matthews, President

ATTEST:

Georgeanna Borrayo, Secretary

STATE OF CALIFORNIA }
COUNTY OF BUTTE } ss.

I, Georgeanna Borrayo, Secretary of the Board of Directors of the Paradise Irrigation District, do hereby certify:

I am the duly appointed, qualified and acting Secretary of the Board of Directors of the Paradise Irrigation District; that the within and foregoing resolution is a full, true and correct copy of a resolution duly, and regularly adopted by the Board of Directors of said Paradise Irrigation District at a meeting of said Board of Directors duly and regularly held on May 15, 2024, at the office of said Paradise Irrigation District at Paradise, Butte County, California; at which meeting a quorum of said Board of Directors was present and acting; that said resolution as so adopted was duly entered in the Minute Book of said District, and the same has not been revoked, rescinded, altered, amended, modified or changed, and is now in full force and effect.

DATED: _____, 2024

Georgeanna Borrayo
Secretary of the Board of Directors
PARADISE IRRIGATION DISTRICT

CALIFORNIA JURAT WITH AFFIANT STATEMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Butte _____

Subscribed and sworn to (or affirmed) before me
on this ____ day of _____,

By _____
Name of Signer

proved to me on the basis of satisfactory evidence
to be the person(s) who appeared before me.

Signature _____
Signature of Notary Public

Seal
Place Notary Seal Above



Paradise Irrigation District

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

DATE: May 8, 2024

TO: Board of Directors

FROM: Blaine Allen, District Engineer

**RE: Water Treatment Plant Equalizer Tanks Construction Management Proposal
5/15/24 Board of Directors Regular Meeting**

Per the approved budget for capital improvement projects, an RFP for Construction Management was created for the construction of new equalizer tanks to be located at the Water Treatment Plant. The plan is for one tank to be installed while the current tank, which is in poor condition, is still being used. Once the new equalizer tank is in working order, the old tank will be demolished and a new tank will be installed in its place, so there is a redundant system.

There was only one proposal submitted for the Engineering design of this project. Water Works Engineers submitted a proposal at the total cost of \$360,040. PID staff reviewed the proposal and found it to cover all aspects of the desired construction management. It is recommended by staff that the Board accept the proposal from Water Works Engineers to perform this task. I would recommend a 15% contingency added to the estimate to cover any unforeseen changes. This would make the total not-to-exceed price of \$414,046.

Action Requested:

"Authorize the District Manager to enter into an agreement with Water Works Engineers for the construction management of the water treatment equalizer tanks for a not-to-exceed amount of \$360,040.00, and additionally authorize a 15% (\$54,006.00) contingency budget for the project at the discretion of the District Manager."



Paradise Irrigation District

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

DATE: May 8, 2024
TO: Board of Directors
FROM: Blaine Allen, District Engineer
RE: Henson Road Engineering Design and Construction Management
5/15/24 Board of Directors Regular Meeting

The Henson Road culvert was destroyed due to the 2018 Camp Fire. PID received FEMA grant funding, 75% Federal, 18.75% State, and 6.25% PID, to repair the culvert and road at the culvert location. This road is owned by PID and will require environmental review and an engineering design to prevent future damage due to erosion.

Water Works Engineers has submitted a proposal for total cost of \$90,009. PID staff reviewed the proposal and found it to cover all aspects of the desired design. It is recommended by staff that the Board approve Water Works to perform the Engineering design for this project with an additional 15% contingency value to cover any unforeseen changes. This would make the total not-to-exceed amount \$103,510.

The following motion is recommended:

"I move to authorize the District Manager to enter into an agreement with Water Works Engineers for the design of the Henson Road Culvert Repair at a cost of \$90,009 with an additional 15% contingency value of \$13,501."



Paradise Irrigation District

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"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](#)

DATE: May 8, 2024

TO: Board of Directors

FROM: Jeff Hill, Distribution Superintendent
Georgeanna Borrayo, District Secretary

RE: Surplus Property – 2012 Konica Minolta C552DS Digital Copier/Printer
05/15/2024 Board of Directors Meeting

The following PID Resolution No. 2024-04 identifies surplus property that is deemed inoperable or no longer necessary for District purposes consisting of a 2012 Konica Minolta C552DS Digital Copier/Printer. This unit was relocated to the Corporation Yard in 2021, following an upgrade to the digital copier and printer for the District office. Due to the age of the printer and frequent maintenance issues, this printer has been replaced with desktop units for the Corporation Yard.

Action Requested:

"Adopt Resolution No. 2024-04 declaring surplus property no longer necessary for district purposes and authorize the District Manager to direct staff to dispose of said property identified in the resolution in the most cost effective and practical manner possible."



PARADISE IRRIGATION DISTRICT

RESOLUTION NO. 2024-04

RESOLUTION BY THE BOARD OF DIRECTORS OF THE PARADISE IRRIGATION DISTRICT DECLARING PROPERTY NO LONGER NECESSARY AND AUTHORIZING SALE OR DISPOSAL OF PROPERTY

WHEREAS, the Paradise Irrigation District owns certain property consisting of office equipment that is deemed inoperable, or no longer necessary for District purposes as identified below.

Equipment Type:

Serial Number:

2012 Konica Minolta BizHub C552DS Digital Copier/Printer

A1DN001003015

WHEREAS, it has been determined in accordance with section 22500 of the Water Code that said property is no longer necessary for District purposes and it is in the best interest of the District to sell or dispose of said property.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Directors of the Paradise Irrigation District that said property is declared no longer necessary for District purposes and that said property be disposed of by the District Manager or designated representative under such terms and conditions as deemed appropriate.

Passed and adopted by the Board of Directors of the Paradise Irrigation District this ____ day of _____, 2024 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

PARADISE IRRIGATION DISTRICT

Robert Matthews, President

Attest:

Georgeanna Borrayo, Secretary



Paradise Irrigation District

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

DATE: May 8, 2024
TO: Board of Directors
FROM: Blaine Allen, District Engineer
**RE: Public Utility Relocation
5/15/24 Board of Directors Regular Meeting**

This memo is asking for consent to send the owner of 132 Coast Range Lane, Paradise, California 95969 a no objection letter to relocate the 25' public utility easement currently running from Neal Road north-west through the property straight with Coast Range Lane, and proceeding straight when the road turns. The new easement would run with the current location of the road throughout the property.

PID staff does not see any issues with relocating this easement. There is currently a private main running down a portion of Coast Range Road and that portion of the easement would not change. Currently, our meters are located off the private pipe. The property owner is asking for the easement to be relocated so they may build on that portion of land. Staff is recommending approval to issue a "Letter of No Objection" to the owner of said property.

Action Requested:

Authorize approval to issue a "Letter of No Objection" from Paradise Irrigation District in reference to the relocation of the 25-foot-wide public utility easement across the property of 132 Coast Range Lane, Paradise, California, APN: 055-030-041.



QUICK SUMMARY DASHBOARD

For the Period Ending 04/30/24

Cash & Equivalents	\$ 31,336,414
Investment Portfolio Cost	\$ 82,596,592
Portfolio Yield	3.86%

	YTD Actuals	YTD Budget	FY24 Budget
Operating Income			
Water Service, Fees, & Consumption	\$ 4,222,459	\$ 4,733,527	\$ 5,680,232
Installations and Custom Work	\$ 82,348	\$ 55,000	\$ 66,000
Total Operating Income	\$ 4,304,807	\$ 4,788,527	\$ 5,746,232
Investment Income			
Interest Income	\$ 2,306,023	\$ 2,166,667	\$ 2,600,000
Realized Investment Gain/Loss	\$ 106,499	\$ -	\$ -
Rental Income	\$ 2,926	\$ 2,500	\$ 3,000
Total Investment Income	\$ 2,415,448	\$ 2,169,167	\$ 2,603,000
Recovery / Misc. Income			
Grant Income	\$ -	\$ -	\$ -
Reimbursements	\$ 174,429	\$ 166,667	\$ 200,000
Miscellaneous & Other	\$ 13,098,469	\$ -	\$ -
Total Recovery / Misc. Income	\$ 13,272,899	\$ 166,667	\$ 200,000
Total Income	\$ 19,993,154	\$ 7,124,361	\$ 8,549,232
Operating Expense			
Source of Supply & Treatment	1,236,670	\$ 1,885,833	\$ 2,263,000
Transmission & Distribution and Mete	\$ 2,209,548	\$ 2,957,500	\$ 3,549,000
Administration	\$ 1,781,303	\$ 2,187,499	\$ 2,625,000
Total Operating Expense	\$ 5,227,522	\$ 7,030,832	\$ 8,437,000
Recovery Expense			
Materials, Supplies, Contracts	\$ 12,325,253	\$ -	\$ -
Outside Services	\$ 2,707,136	\$ -	\$ -
Total Recovery Expense	\$ 15,032,388	\$ -	\$ -
Total Expense	\$ 20,259,910	\$ 7,030,832	\$ 8,437,000
Net Surplus (Deficit)	\$ (266,756.02)	\$ 93,529.00	\$ 112,232.00

<u>Customer Status</u>	<u>Count</u>	<u>Est. Monthly Revenue</u>
Active Customers	5,305	at \$42.98 / month = \$228,009
Sealed Customers	4,044	at \$21.49 / month = \$86,906
Disconnected	1,410	
Metered Customers	4,594	



Paradise Irrigation District

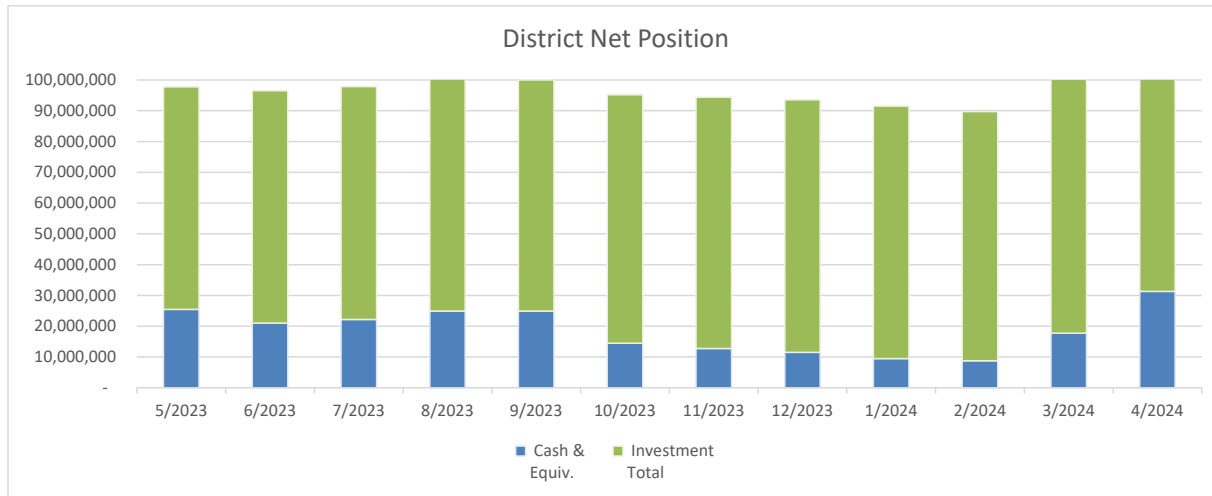
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Treasurer's Report - April 2024

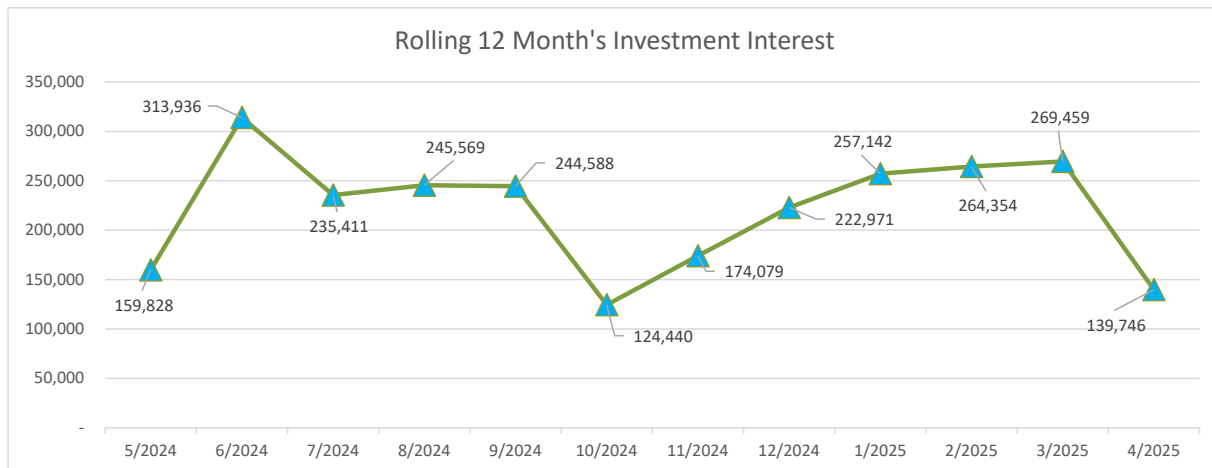
1. Cash, Cash Equivalents, & Investments:

As of month end the District's net position was \$113,933,006, up 13.61% from last month.

- a. Cash holdings at Tri Counties Bank: \$17,417,527 at 5.5% (rate guaranteed through 8/15/2024)
- b. Cash holdings at CA CLASS: \$13,487,183 at 5.403%
- c. Cash holdings at LAIF: \$2,669 at 4.26%
- d. Cash holdings at Meeder: \$429,034 at 5.19%
- e. Investment at Meeder: \$82,596,592 at 3.86%



As reimbursements are received from Federal and State grant partners, staff is evaluating the balance of cash and equivalents compared to what is held in the investment portfolio for longer term growth. Current interest rates are favorable for keeping a year's worth of expected expenditures in cash & equivalents.



As of month end, current investment holdings will produce \$2,651,523 of interest earnings as displayed in the graph above. This graph shows the interest that will be earned each month for the following 12 months.

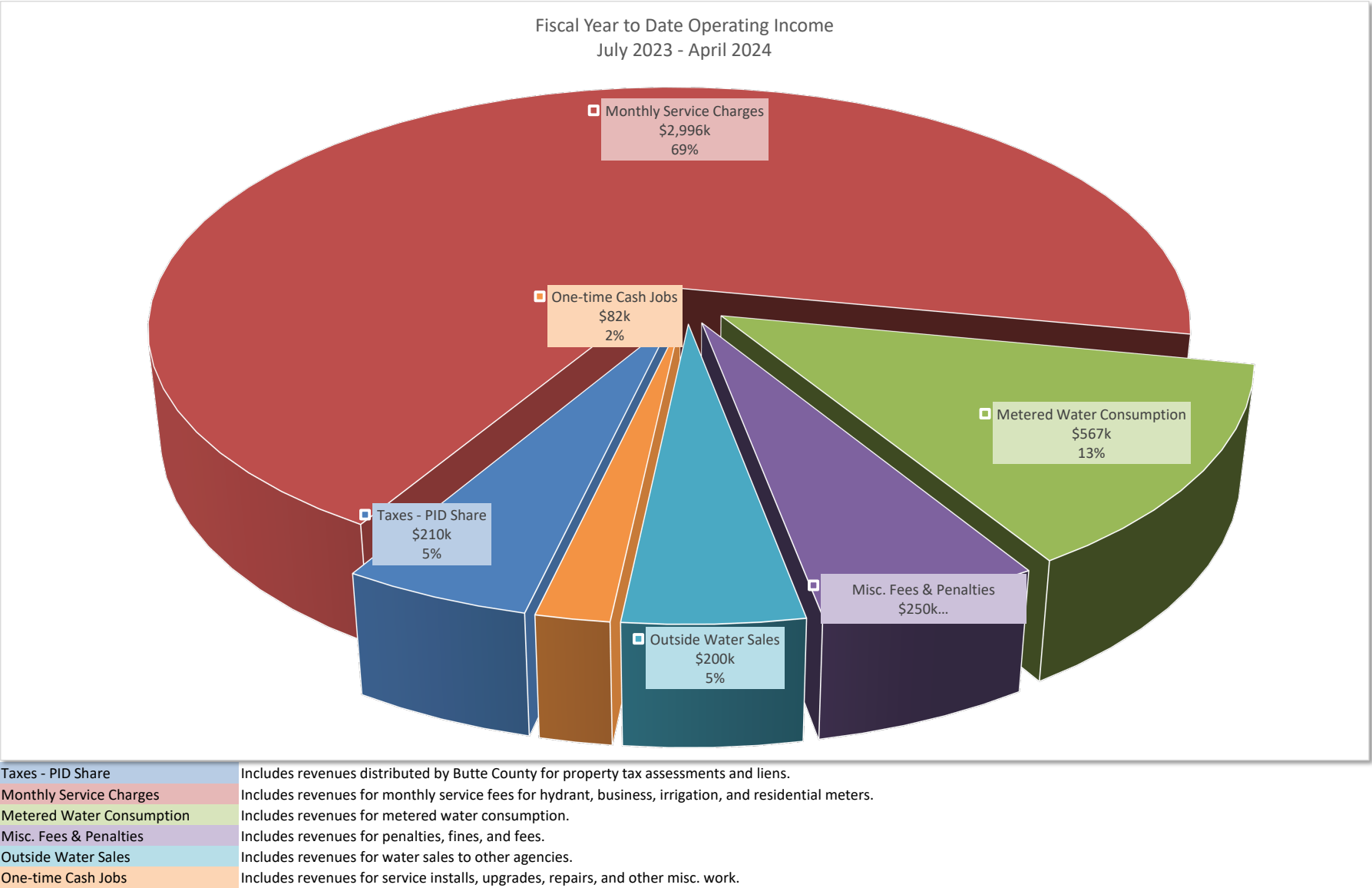
2. Debt Service:

As of month end the District has outstanding debt of \$1,374.095 and has one more loan payment to make this fiscal year.

- a. 2007 Magalia Bypass Loan (iBank): \$1,053,095 at 1.00%
- b. Total interest paid on loans in FY2024 will be \$55,149

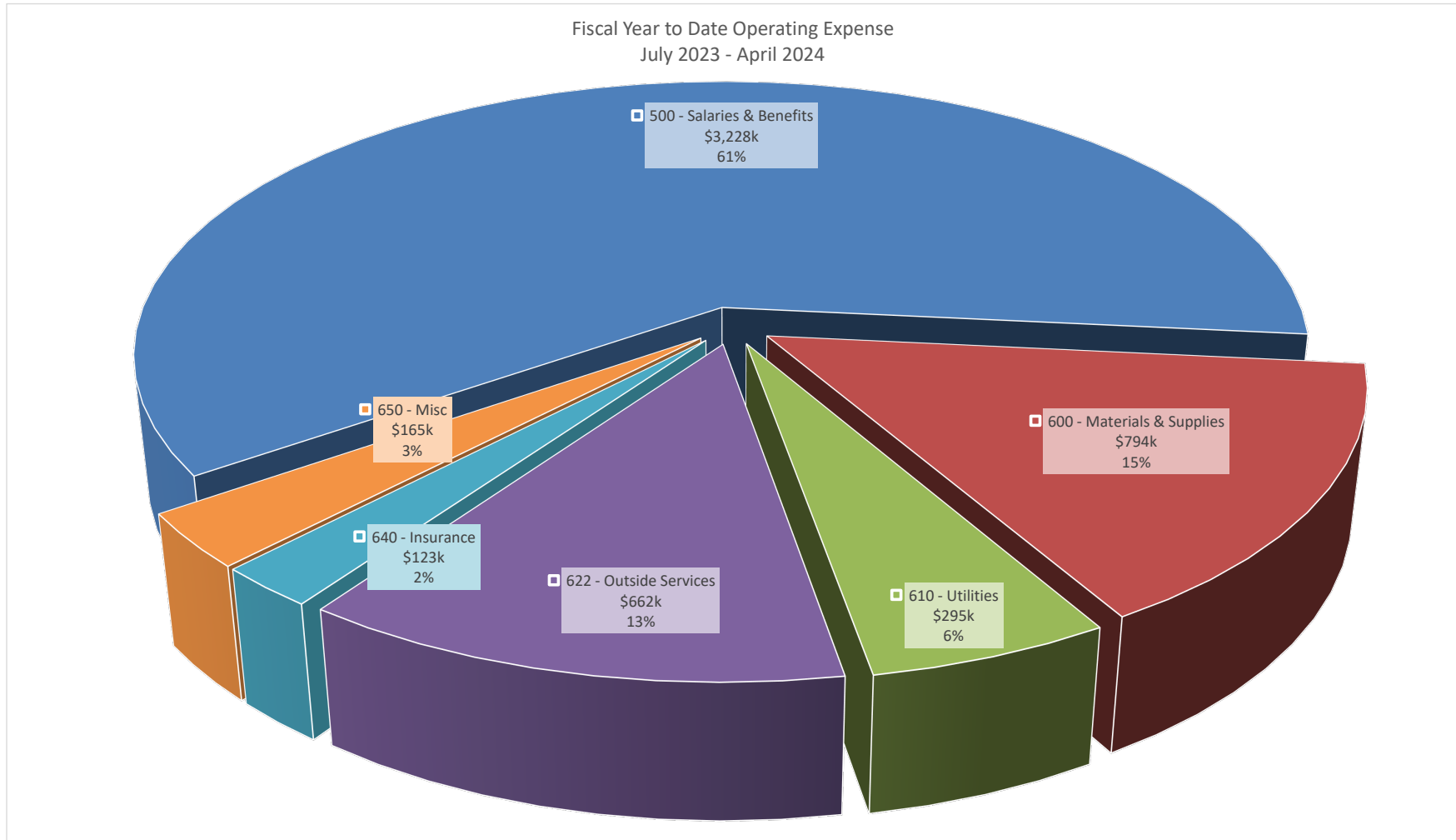
3. Revenues - As of month end the Distric's total income recognized YTD was \$19,993,154

Operating Income		YTD Actuals	YTD Budget	FY24 Budget
Water Service, Fees, & Consumption		\$ 4,222,459	\$ 4,733,527	\$ 5,680,232
	Installations and Custom Work	\$ 82,348	\$ 55,000	\$ 66,000
Total Operating Income		\$ 4,304,807	\$ 4,788,527	\$ 5,746,232

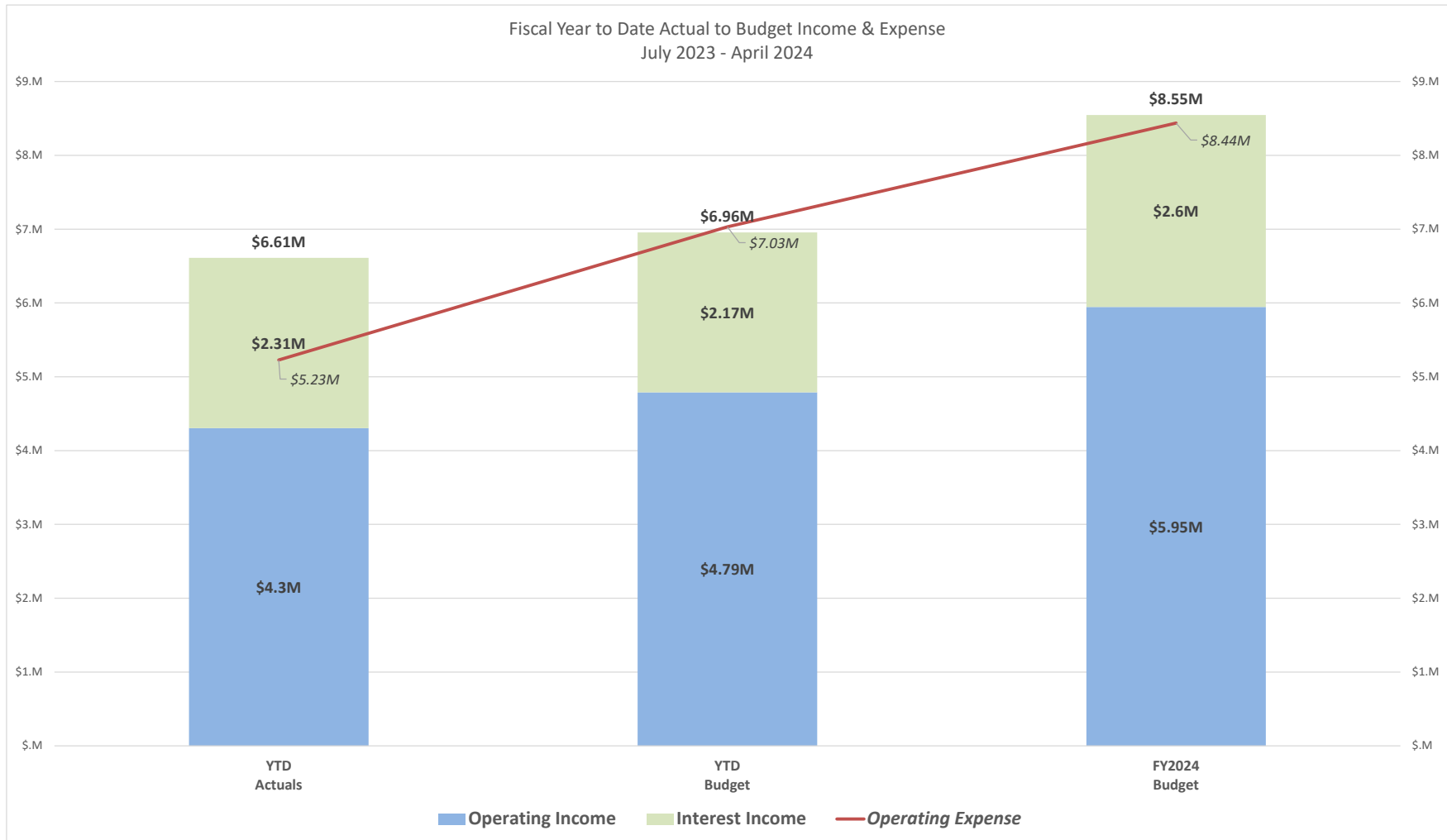


4. Expenses - As of month end the Distric's total operating expenditures YTD was \$5,227,522

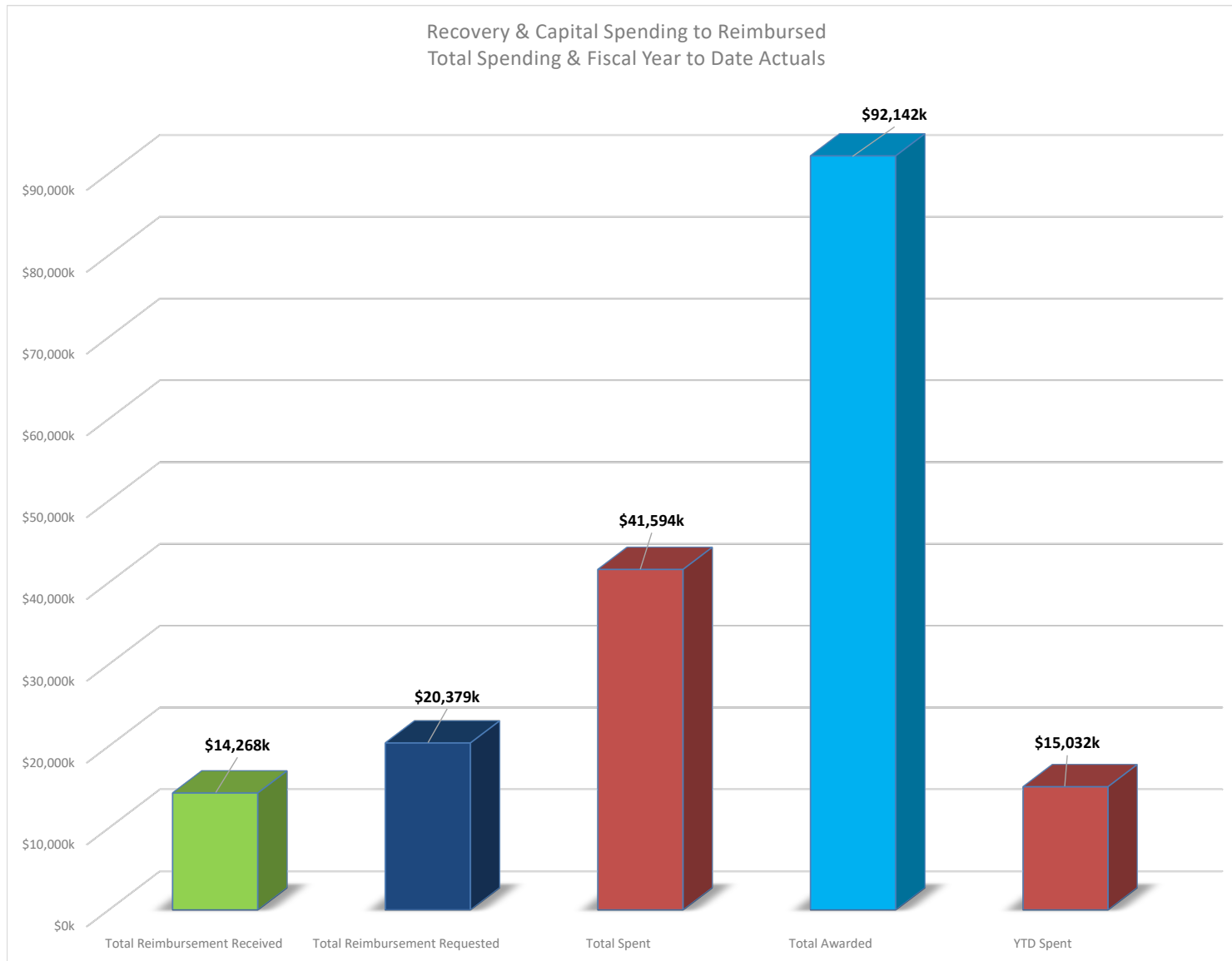
Operating Expense		YTD Actuals	YTD Budget	FY24 Budget
	Source of Supply & Treatment	\$ 1,236,670	\$ 1,885,833	2,263,000
	Transmission & Distribution and Meter Shop	\$ 2,209,548	\$ 2,957,500	3,549,000
	Administration	\$ 1,781,303	\$ 2,187,500	\$ 2,625,000
	Total Operating Expense	\$ 5,227,522	\$ 7,030,833	\$ 8,437,000
Recovery & Capital Expenses				
	Total Recovery Expense	\$ 15,032,388	\$ -	\$ -

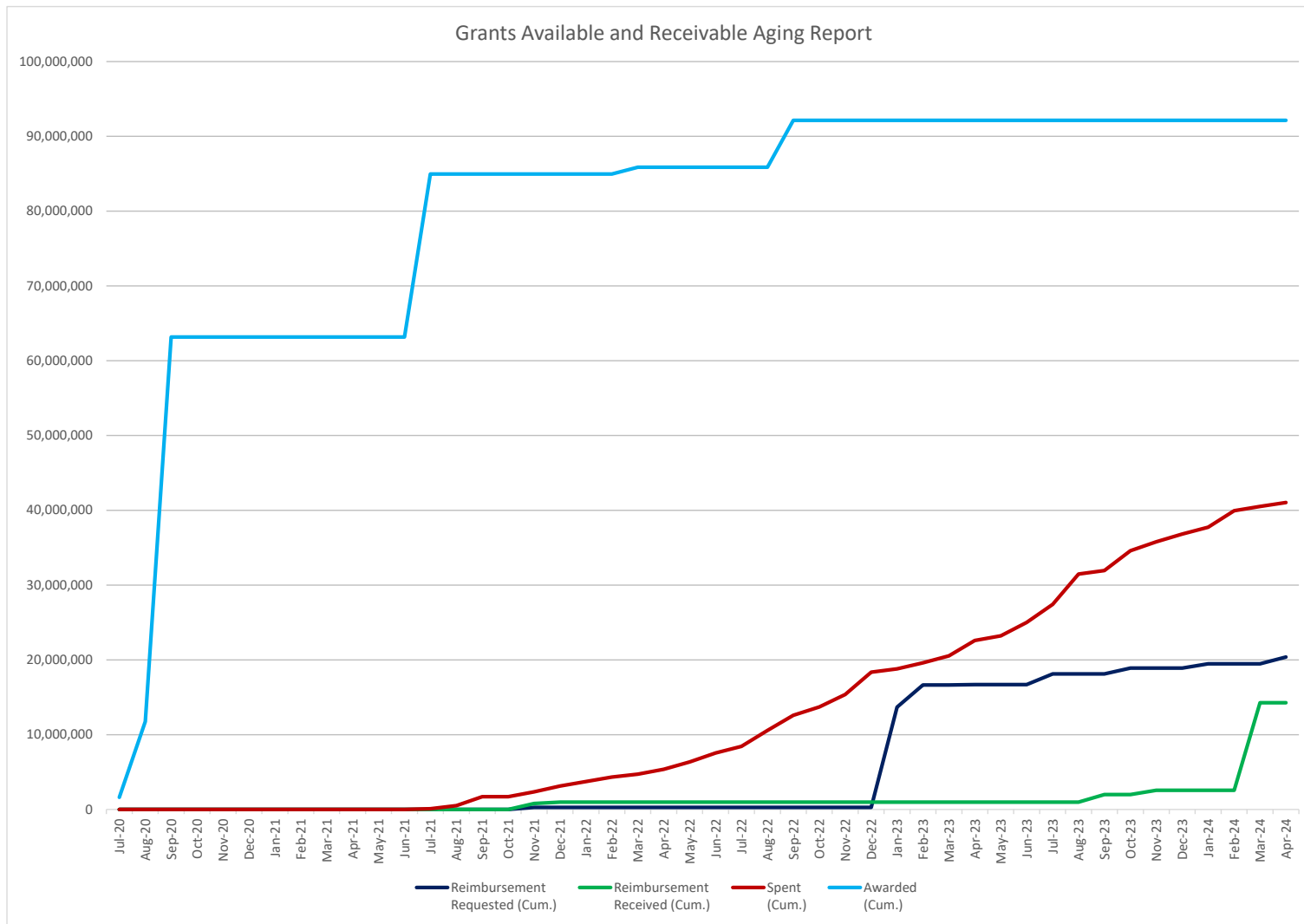


5. Budget - As of month end the Distric's has collected 75% of the operating revenue budget and has spent 62% of the operating expense budget.



6. Recovery & Capital Projects





Projects being reported

Project	Reimbursement Received (Cum.)	Reimbursement Requested (Cum.)	Spent (Cum.)	Awarded (Cum.)
MISLR 2 & 3	12,109,488	13,401,026	27,058,065	61,558,108
Reservoir B	-	2,954,369	9,067,447	21,787,417
Zone A	1,490,909	3,004,592	4,449,623	6,259,315
Magalia Dam	667,693	1,018,806	1,018,806	2,537,178

Paradise Irrigation District

Treasurer's Report April 30, 2024

Fiscal Year-to-Date Income & Expense Report

	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 YTD	FY2024 Budget	% Budget Remaining
Depart: 00 - Revenue						
400 - Taxes - PID Share	317,000	288,006	184,088	209,562	330,000	36%
401 - Water - Service	3,034,810	3,758,352	4,158,838	2,996,431	4,135,232	28%
402 - Water - Consumption	(44)	0	128,971	566,590	830,000	32%
403 - Water - Fees & Adjustmei	(2,408)	30,005	147,384	249,550	160,000	Over
405 - Outside Water Sales	126,556	214,169	241,404	200,326	225,000	11%
425 - Non-Recurring Services	328,365	373,989	60,925	82,348	66,000	Over
<i>Operating Income</i>	<i>3,804,279</i>	<i>4,664,521</i>	<i>4,921,610</i>	<i>4,304,807</i>	<i>5,746,232</i>	<i>25%</i>
460 - Interest Income	(52,878)	(14,962)	1,630,903	2,306,023	2,600,000	11%
465 - Rental Income	21,416	22,652	14,429	2,926	3,000	
475 - Investment Gain/Loss	21,416	22,652	-984,668	1,719,748	0	
<i>Investment Income</i>	<i>(31,462)</i>	<i>7,690</i>	<i>1,645,332</i>	<i>4,028,698</i>	<i>2,603,000</i>	<i>Over</i>
470 - Grant Income	0	1,360	0	0	0	
490 - Reimbursements	219,507	0	2,419,635	174,429	200,000	13%
495 - Grant Reimbursements	5,443,911	12,880,241	15,229,861	1,931,635	0	Over
499 - Other	9,766,341	120,739,779	1,533,601	11,166,835	0	Over
<i>Recovery / Misc. Income</i>	<i>15,429,759</i>	<i>133,621,380</i>	<i>19,183,097</i>	<i>13,272,899</i>	<i>200,000</i>	<i>Over</i>
Total Revenue:	19,223,992	138,316,243	24,765,372	21,606,404	8,549,232	

	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 YTD	FY2024 Budget	% Budget Remaining
District Operations						
<i>Operating Income</i>	<i>3,804,279</i>	<i>4,664,521</i>	<i>4,921,610</i>	<i>4,304,807</i>	<i>5,746,232</i>	<i>25%</i>
<i>Source of Supply Total:</i>	<i>17,969</i>	<i>251,189</i>	<i>52,597</i>	<i>77,200</i>	<i>75,000</i>	<i>Over</i>
<i>Water Treatment Total:</i>	<i>1,238,662</i>	<i>1,318,893</i>	<i>1,725,742</i>	<i>1,159,470</i>	<i>2,188,000</i>	<i>47%</i>
<i>Transmission and Distribution Total:</i>	<i>2,496,577</i>	<i>2,692,238</i>	<i>3,121,738</i>	<i>1,736,834</i>	<i>2,836,000</i>	<i>39%</i>
<i>Customer Service / Meter Shop Total:</i>	<i>311,476</i>	<i>330,712</i>	<i>500,892</i>	<i>472,715</i>	<i>713,000</i>	<i>34%</i>
<i>Administration Total:</i>	<i>2,972,166</i>	<i>3,066,015</i>	<i>2,460,353</i>	<i>1,781,303</i>	<i>2,625,000</i>	<i>32%</i>
<i>Operating Expense</i>	<i>7,036,850</i>	<i>7,659,047</i>	<i>7,861,322</i>	<i>5,227,522</i>	<i>8,437,000</i>	<i>38%</i>
Net Operating Surplus (Deficit)	(3,232,571)	(2,994,526)	(2,939,711)	(922,714)	(2,690,768)	
Interest Income	(52,878)	(14,962)	1,630,903	2,306,023	2,600,000	11%
Reimbursements	219,507	0	2,419,635	174,429	200,000	13%
Operating Surplus (Deficit) with Adjustments	(3,065,942)	(3,009,488)	1,110,827	1,557,738	109,232	

Report Key

400 - Taxes - PID Share	Includes revenues distributed by Butte County for property tax assessments and liens.
401 - Water - Service	Includes revenues for monthly service fees for hydrant, business, irrigation, and residential meters.
402 - Water - Consumption	Includes revenues for metered water consumption.
403 - Water - Fees & Adjustments	Includes revenues for penalties, fines, and fees.
405 - Outside Water Sales	Includes revenues for water sales to other agencies.
425 - Non-Recurring Services	Includes revenues for service installs, upgrades, repairs, and other misc. work.
460 - Interest Income	Includes revenues earned from investments and savings.
465 - Rental Income	Includes revenues (net) earned from rental properties.
475 - Investment Gain/Loss	Includes revenues from realized and unrealized investment activity.
470 - Grant Income	Includes revenues from awarded grants that are not reimbursements.
490 - Reimbursements	Includes revenues from contracts, damage repairs, and small insurance claims.
495 - Grant Reimbursements	Includes revenues from requested expenditures of grant funds.
499 - Other	Includes revenues from settlements and all other sources that are nonrecurring.

Source of Supply:	Includes expenses related to the initial collection and holding of the District's raw water (the dams & reservoirs).
Water Treatment:	Includes expenses related to the treatment and of the District's water.
Transmission and Distribution:	Includes expense related to the maintenance of the District's ability to store and distribute treated water.
Customer Service / Meter Shop:	Includes expenses related to the maintenance and support of the District's backflow and water metering devices.
Administration:	Includes expenses related to the administration, engineering and regulatory aspects of the District's operations.

Paradise Irrigation District
Treasurer's Report April 30, 2024
Fiscal Year-to-Date Expense Report
Operating Expenses

	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 YTD	FY2024 Budget	% Budget Remaining
Depart: 10 - Source of Supply						
600 - Materials & Supplies	3,160	3,875	43,364	72,743	50,000	Over
610 - Utilities	0	0	176	241	0	
622 - Outside Services	1,259	46,757	2,138	1,679		
650 - Misc	13,550	200,557	6,920	2,536	25,000	90%
Total Expense:	17,969	251,189	52,597	77,200	75,000	Over

Depart: 30 - Water Treatment						
500 - Salaries & Benefits	982,404	1,012,944	1,080,824	703,789	1,156,000	39%
600 - Materials & Supplies	201,222	250,351	346,512	205,430	680,000	70%
610 - Utilities	514	5,127	166,242	162,580	181,000	10%
622 - Outside Services	13,776	15,625	79,606	42,573	27,000	Over
640 - Insurance	36,102	34,846	36,743	38,403	44,000	13%
650 - Misc	4,644	-	15,815	6,693	100,000	93%
Total Expense:	1,238,662	1,318,893	1,725,742	1,159,470	2,188,000	47%

Depart: 40 - Transmission & Distribution						
500 - Salaries & Benefits	1,257,362	1,429,522	1,587,229	1,159,079	1,515,000	23%
600 - Materials & Supplies	614,244	685,034	939,640	363,579	538,000	32%
610 - Utilities	31,119	18,062	81,971	82,562	91,000	9%
622 - Outside Services	513,181	493,029	463,557	62,295	185,000	66%
640 - Insurance	29,279	28,261	29,800	53,924	36,000	Over
650 - Misc	51,392	38,330	19,541	15,395	30,000	49%
Total Expense:	2,496,577	2,692,238	3,121,738	1,736,834	2,395,000	27%

Depart: 50 - Customer Service / Meter Shop						
500 - Salaries & Benefits	290,613	295,789	481,803	442,260	476,000	7%
600 - Materials & Supplies	692	8,901	13,759	17,833	5,000	Over
610 - Utilities	0	3,000	3,196	4,563	4,000	Over
622 - Outside Services	9,233	12,463	-9,000	2,125	50,000	96%
640 - Insurance	10,938	10,559	11,134	5,298	13,000	59%
650 - Misc	0	0	0	635	30,000	98%
Total Expense:	311,476	330,712	500,892	472,715	578,000	18%

Depart: 60 - Administration						
500 - Salaries & Benefits	998,237	1,229,198	1,351,724	922,425	1,211,000	24%
600 - Materials & Supplies	109,204	200,854	217,952	113,876	337,000	66%
610 - Utilities	44,365	41,673	53,783	44,562	45,000	1%
622 - Outside Services	1,656,841	1,414,867	521,836	535,489	581,000	8%
640 - Insurance	56,970	44,979	47,428	25,634	57,000	55%
650 - Misc	106,549	134,444	267,630	139,318	100,000	Over
Total Expense:	2,972,166	3,066,015	2,460,353	1,781,303	2,331,000	24%

All Operating Departments						
500 - Salaries & Benefits	3,534,205	3,968,214	4,501,580	3,227,553	4,358,000	26%
600 - Materials & Supplies	928,346	11,636,074	1,487,843	773,462	1,610,000	52%
610 - Utilities	273,809	224,788	305,368	294,509	321,000	8%
622 - Outside Services	2,185,947	1,992,615	1,287,928	644,161	843,000	24%
640 - Insurance	133,289	117,239	125,105	123,259	150,000	18%
650 - Misc	1,216,340	1,394,208	1,687,090	164,578	460,000	64%
Total Expense:	8,271,937	19,333,137	9,394,914	5,227,522	7,742,000	



Paradise Irrigation District

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

Memo

To: Paradise Irrigation District Board of Directors
From: Brett Goodlin, Accounting & Finance Manager
CC: Tom Lando, District Manager
Date: May 8, 2024
RE: Selection of Financial Auditing Firm

In accordance with District Policy 13.2(B), staff prepared a Request for Proposal for an Independent Auditor for the next three fiscal years (FY24, FY25, and FY26) on March 7, 2024. All proposals have been accepted and reviewed after the due date of May 3, 2024.

It is the suggestion of the Accounting & Finance Manager, along with the District Finance Committee, to recommend Richardson & Company, Inc as the District's independent auditors for the next term for engagement at a total cost not to exceed \$92,375 (\$31,535 for FY24, \$29,880 for FY25, \$30,960 for FY26).

The recommended form of motion is:

"I move to authorize the District Manager to execute an agreement with Richardson & Company for auditing services for the fiscal years ending June 30, 2024, 2025, and 2026 for a not-to-exceed amount of \$92,375 (\$31,535 for FY24, \$29,880 for FY25, \$30,960 for FY26)."

COST PROPOSAL FOR AUDIT SERVICES FOR



FOR THE YEARS ENDED JUNE 30, 2024 TO 2026

CONTACT PERSONS:

Ingrid Sheipline, Managing Partner

isheipline@richardsoncpas.com

Brian Nash, Partner

bnash@richardsoncpas.com



550 Howe Avenue, Suite 210
Sacramento, California 95825
Phone: (916) 564-8727
Fax: (916) 564-8728

May 3, 2024

FEE SCHEDULE

Our goal is to provide quality service using the highest professional standards at a reasonable cost. We plan each assignment carefully and set a time budget for each phase of the engagement. All of our staff are well indoctrinated in the need to use their time to the fullest efficiency.

Since Richardson & Company, LLP consists primarily of experienced auditors, you can be sure that you will receive the experience level and quality of service you expect. Our firm will bring to the audits a strong technical background, government and utility accounting expertise and outstanding engagement management skills, which will provide a “fresh look” at your programs.

Should you have any questions about the details of our fees, or should our fees not appear competitive with those of the other firms, we would appreciate an opportunity to discuss them with you before you make your final decision.

Based upon our current understanding of the situation and our understanding of the District’s control processes in place, our professional fees for the annual audit contract to perform the previously described **Scope of Services** are listed below.

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
District Audit:				
Partners	40	\$ 225	\$ 80	\$ 3,200
Senior Managers	75	210	80	6,000
Seniors	50	130	80	4,000
Staff	155	110	80	12,400
Subtotal	320			25,600
Single Audit:				
Managers	60	190	80	4,800
Total for Services Described in Section II E of the RFP				30,400
Out-of-pocket expenses:				-
Meals and lodging				1,020
Transportation				115
Other (specify):				-
Total All-Inclusive Maximum Price for 2023-2024 Fiscal Year Audit				\$ 31,535
Fee consists of the following:				
District audit				\$ 25,200
Single audit				4,800
State Controller's Financial Transaction Report				800
				\$ 30,800

The fee includes four staff staying at a local hotel for one night and \$100 per staff for meals during two days at interim fieldwork during the 2024 audit. We assume a remote audit will be performed at year-end in 2024 and in 2025 and 2026.

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
District Audit:				
Partners	30	\$ 225	\$ 83	\$ 2,490
Senior Managers	60	210	83	4,980
Seniors	50	130	83	4,150
Staff	160	110	83	13,280
Subtotal	<u>300</u>			<u>24,900</u>
Single Audit:				
Managers	<u>60</u>	190	83	<u>4,980</u>
Total for Services Described in Section II E of the RFP				<u>29,880</u>
Out-of-pocket expenses:				-
Meals and lodging				-
Transportation				-
Other (specify):				<u>-</u>
Total All-Inclusive Maximum Price for 2024-2025 Fiscal Year Audit				<u>\$ 29,880</u>
Fee consists of the following:				
District audit				\$ 24,100
Single audit				4,980
State Controller's Financial Transaction Report				<u>800</u>
				<u>\$ 29,880</u>

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
District Audit:				
Partners	30	\$ 225	\$ 86	\$ 2,580
Senior Managers	60	210	86	5,160
Seniors	50	130	86	4,300
Staff	160	110	86	13,760
Subtotal	<u>300</u>			<u>25,800</u>
Single Audit:				
Managers	<u>60</u>	190	86	<u>5,160</u>
Total for Services Described in Section II E of the RFP				<u>30,960</u>
Out-of-pocket expenses:				-
Meals and lodging				-
Transportation				-
Other (specify):				<u>-</u>
Total All-Inclusive Maximum Price for 2025-2026 Fiscal Year Audit				<u>\$ 30,960</u>
Fee consists of the following:				
District audit				\$ 25,000
Single audit				5,160
State Controller's Financial Transaction Report				<u>800</u>
				<u>\$ 30,960</u>

We will confirm the District's material bank accounts during the 2024 audit. If the District's bank requires us to use Confirmation.com a \$40 fee per account will be charged that we will pass through to the District. It is unknown whether the District's bank will require the use of Confirmation.com so a fee was not included in the table above. The single audit fee in the tables above includes one major federal program. The fee for each additional major program will be \$4,500 per year. Our estimate assumes that the District will prepare all closing entries, including any accrual adjustments needed in accordance with generally accepted accounting principles, and that the beginning net position agrees to the prior year audit. Therefore, the fees in the tables above represent fees for a clean audit. These estimates do not take into consideration changes in the scope of the audit due to changes in accounting or auditing pronouncements and standards, laws or regulations, the loss of key accounting personnel, material weaknesses in the internal control environment, posting numerous audit adjustments or significant changes in the scope of the District's operations. The fee also assumes the District will not incur new debt. We will discuss a new fee estimate with the District if such an event occurs.

Standard Billing Rates for Additional Services:

The fee for additional services provided under this engagement letter or otherwise requested by the District, if any, will be based on a rate per hour by staff classification as follows:

<u>Classification</u>	<u>Rate Per Hour</u>
Partner	\$ 225
Tax Director	260
Senior Manager	210
Managers	190
Supervisors	160
Seniors	130
Staff	110
Administrative or clerical	75

Any additional work will be agreed to between the District and the firm under a written contract amendment.

PROPOSAL TO PROVIDE PROFESSIONAL AUDIT SERVICES FOR



FOR THE YEARS ENDED JUNE 30, 2024 TO 2026

CONTACT PERSONS:

Ingrid Sheipline, Managing Partner

isheipline@richardsoncpas.com

Brian Nash, Partner

bnash@richardsoncpas.com



550 Howe Avenue, Suite 210
Sacramento, California 95825
Phone: (916) 564-8727
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May 3, 2024

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May 3, 2024

Paradise Irrigation District

12800 Ridge Road
Sutter Creek, California 95685-9630

Thank you for your interest in our firm and the opportunity to present our proposal to serve the **Paradise Irrigation District** (the District). We are genuinely enthusiastic about the prospect of serving as your auditors. Auditing special districts, especially water districts, has developed into one of our firm's major areas of expertise. If given the opportunity, you can be sure that we would serve the District with great care and pride.

Our Understanding of the Services to be Performed

We will audit and express an opinion on the fair presentation of the District's financial statements in conformity with U.S. generally accepted accounting principles for the years ending June 30, 2024 to 2026. The audits will be conducted in accordance with U.S. generally accepted auditing standards, the standards set forth for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States as revised, and the State Controller's Minimum Audit Requirements for California Special Districts. In conjunction with our audit, we will also issue a report on internal controls and compliance, a management report and auditor's communication letter. If the District expends more than \$750,000 of federal funds in a fiscal year (amount will increase to \$1 million after 2024), we will also perform an audit under the Single Audit Act. We will also assist the District with the preparation of its financial statements and will prepare the State Controller's Financial Transactions Reports.

Our Commitment to Perform Timely Services

We have a reputation for meeting our client's deadlines. You have indicated that our draft reports for the audits shall be available by late November. To ensure meeting this reporting deadline, we will begin our preliminary planning in May or June and perform tests of controls in July or August. We will provide the District with an audit plan, including list of schedules and other work requested in early June. We will plan to commence year-end fieldwork in late September or early October, or at such time as the books have been closed and all documents and analyses have been completed. We will ensure draft copies of the audit reports are available by late November and that final reports are available for the December Board meeting. We will provide the District with the priority and timely service it deserves.

Independent Accountants with Proven Expertise Serving Water Districts (Why We are Best Qualified)

In any service organization, it is the people who make the difference. Our team members know and understand the challenges and opportunities confronting governmental entities and our team

consists of professionals who have proven their ability to provide auditing services to water districts. Serving this industry with its unique reporting requirements has developed into one of our firm's areas of expertise. For this reason, we believe we are best qualified to perform the audits of the District. Included in the list of governmental entities we have served in the water industry are the Tuolumne Utilities District, Calaveras County Water District, Yuba County Water Agency, Westlands Water District, Sacramento Suburban Water District, Fair Oaks Water District, Nevada Irrigation District, San Luis and Delta-Mendota Water Authority, Central California Irrigation District, Byron-Bethany Irrigation District, Yolo Subbasin Groundwater Authority, San Joaquin Valley Drainage, Authority, Carmichael Water District, Citrus Heights Water District, El Dorado Irrigation District, San Juan Water District, Oakdale Irrigation District, South San Joaquin Irrigation District, Yolo County Flood Control and Water Conservation District, South Feather Water and Power Agency, Del Paso Manor Water District, Florin Resource Conservation District, Rio Linda/Elverta Community Water District, Merced Irrigation District, American River Flood Control District, Reclamation District 2035, Reclamation District 1000 and South Yuba Water District, among other water-related entities. We have also audited cities that have water and/or sewer operations, including the Cities of Chico, American Canyon, Sutter Creek, Colfax, Sonoma, Lincoln, Dixon, West Sacramento, Rocklin, Folsom and Marysville.

We have audited the California Department of Water Resources on behalf of a large Southern California water agency for the past thirty-two years, plus twelve years while key personnel in our firm were with Ernst & Young. The agency is a consortium of twenty-six cities and water districts serving nearly nineteen million people in the Los Angeles and San Diego areas. It is the largest water district in the world. This large, complex audit of the multi-billion dollar State Water Project managed by the California Department of Water Resources is on a scale and nature as to rarely be performed by other than "Big Four" firms.

We also have extensive experience with performing audits of other special districts as listed in the firm qualifications and experience section of the proposal. We have extensive experience with Single Audit Act procedures and reports, preparation of State Controller's Reports, letters to underwriters and preparation and review of Annual Comprehensive Financial Reports (ACFR) for compliance with the GFOA's preparers checklist in order to receive the Certificate of Achievement for Excellence in Financial Reporting. Providing these services for these entities makes us exceptionally well qualified to provide the services you currently request and to provide you with these additional services should you request them in the future.

In addition to demonstrating that we have the technical expertise needed to serve the District, we have also demonstrated that we have the engagement management skills and local staffing resources sufficient to ensure that the District's reporting deadlines are met. We have planned, scheduled and conducted our audits of the governmental entities we serve in an efficient and effective manner in order to meet reporting deadlines. From time to time our clients may need to contact us to ask questions or discuss accounting issues and other matters. We are available through the year to answer questions and encourage our clients to ask questions as the issues surface. We are timely and responsive to our clients' questions and requests for information. We have established a reputation with our clients for quality service, timeliness and professionalism. Accordingly, we have included some of these entities as references in this proposal and we encourage you to contact them.

Our Profile and Commitment to Quality

Richardson & Company, LLP (successor firm to Richardson & Company) is a regional CPA firm established thirty-two years ago and located in Sacramento. We have a staff of thirty-two,

including eleven CPAs. We are among the top 15 CPA firms operating in the Sacramento area. Richardson & Company, LLP is a certified Micro-Small Business Enterprise by the California Department of General Services and a certified Disadvantage Business Enterprise and Woman-owned Business Enterprise by Caltrans. All of our professional staff have governmental auditing experience, and specifically, water industry experience. We provide audit services to numerous governmental entities, including water and utility districts, cities, fire districts, regional transportation planning agencies, Transportation Development Act funding recipients, joint powers authorities, cities, fire districts and other special districts. We also provide audit services to nonprofit organizations, financial institutions, holding companies, Securities and Exchange Commission (SEC) registrants, real estate partnerships, a magazine circulation audit and several others. We provide tax services to our audit clients requiring those services. Our firm is dedicated to providing our clients with quality audit, tax, accounting and business advisory services at a reasonable cost consistent with the highest professional standards.

We are registered with the Public Company Accounting Oversight Board (PCAOB) and we are a member of the Center for Audit Quality and the Center for Public Company Audit Firms of the American Institute of Certified Public Accountants (AICPA). All firms that join the Center for Audit Quality agree to adhere to published AICPA and PCAOB quality control standards and submit to peer reviews and PCAOB inspections of their practice every three years. We have passed all ten peer reviews and all three PCAOB inspections of our practice. All of our peer reviews have included governmental agencies.

Why We are Best Qualified

Richardson & Company is the best qualified to perform the auditing services required by the District for the following reasons:

- We have extensive history in providing high-quality audits to water districts and other governmental agencies, as previously discussed.
- Our firm uses more experienced staff to actually perform the work than is typical of larger and other firms. While larger and other firms may be able to demonstrate significant amounts of experience in the areas of expertise needed to provide the services you require, the specific individuals they actually assign to your engagement may not have the specific experience you need like the team of accountants we will assign to your engagement. The use of more experienced staff will also ensure you will receive quality services. The manager will work on-site during the duration of the audit fieldwork and will interact with your fiscal personnel during the audit, as well the other staff assigned to the audit. The audit partner will also spend time on site and will take a “hands on” approach to the engagement. Smaller firms do not have our experience with larger governmental agencies that have enhanced our knowledge of governmental accounting standards.
- We have a thorough audit approach that focuses on substantive testing of the District’s accounts. Some firms provide lower cost audits by performing mostly analytical review procedures and the evaluation of internal controls instead of performing substantive testing of account balances. Our thorough approach ensures material misstatements are detected, which should provide a level of comfort to management and the Board of Directors.

* * * * *

Once again, we would like to thank you for the opportunity to discuss our services, present our qualifications, and submit our proposal to serve as independent auditors for the District. We are genuinely enthusiastic over the prospect of serving you and sincerely believe that we have the people, experience, resources and reputation to assure you of outstanding services. For the preceding reasons and many others as outlined in this proposal, we genuinely believe that your selection of our firm as the District's independent accountants is the best decision that the District could make. This offer is irrevocable through June 20, 2024.

If you have questions or need additional information, please contact Ms. Ingrid Sheipline or me at (916) 564-8727, fax (916) 564-8728, correspondence at 550 Howe Avenue, Suite 210, Sacramento, California 95825 or email sent to bnash@richardsoncpas.com or isheipline@richardsoncpas.com.

Very truly yours,

RICHARDSON & COMPANY, LLP



Brian N. Nash, CPA
Partner

RICHARDSON & COMPANY, LLP PROFILE

Independence

We are independent of the Authority as defined by generally accepted auditing standards, the U.S. General Accounting Office's *Government Auditing Standards*, and the State Controller's Minimum Audit Requirements for California Special Districts. The firm has no personal or organizational conflicts of interest related to the District.

License to Practice

Richardson & Company, LLP and all assigned key professional staff are properly licensed to practice in the State of California and are in good standing with the Board of Accountancy.

Firm Qualifications and Experience

Richardson & Company, LLP (successor to Richardson & Company) is a regional CPA firm established in 1991 and located in Sacramento. We will assign a Senior Manager, Senior Accountant and at least three professional staff to the audit. We have a total staff of thirty-two, including eleven CPAs. Our governmental audit staff totals twenty-eight, all of which are located in Sacramento. Richardson & Company, LLP is a certified Micro-Small Business Enterprise by the California Department of General Services and a certified Disadvantage Business Enterprise (DBE) and Woman-owned Business Enterprise by Caltrans. This status is helpful if required to make a DBE plan under federal grant provisions. We provide audit, accounting, tax and business advisory services to governmental entities (water districts, cities, regional transportation planning agencies, special districts and joint powers authorities), nonprofit organizations, financial institutions and bank holding companies, real estate partnerships, a magazine circulation audit and others primarily located in northern California, including the largest water district in the world located in Los Angeles. We perform Single Audit Act and grant compliance audits for both nonprofits and governmental entities. We provide tax services to our audit clients requiring those services.

Since leaving the international CPA firm of Ernst & Young LLP, Joe Richardson (deceased), the founder of Richardson & Company, and Ingrid Sheipline, as well as Brian Nash and their team have built a practice oriented toward providing services equal in caliber to those provided by firms operating on a national level. We believe we have the expertise in the governmental field, and especially the water industry, to ensure high-quality service.

We have been selected several times to conduct special, forensic audits on behalf of several water and fire districts, including situations where it was alleged that expense reimbursements had been paid in excess of amounts authorized by policy or law. Our investigations proved the allegations were true and discovered several other problems. Our audit results were made public by districts involved and extensively reported in the local and statewide news media. The FBI, IRS and the Sacramento District Attorney subpoenaed our workpapers to assist them with their investigations. We have testified in federal court and given depositions related to this work. This special audit work proves that our firm has the resources and expertise to successfully complete difficult, unusual auditing projects in a timely manner.

We have built a practice oriented toward providing services equal in caliber to those provided by firms operating on a national level. Governmental organizations we serve or have previously served include the following:

Water Agencies

- Yuba County Water Agency



- Central California Irrigation District
- Amador Water Agency
- Tuolumne Utilities District
- Calaveras County Water District
- San Luis and Delta-Mendota Water Authority
- Westlands Water District
- Sacramento Suburban Water District
- San Juan Water District
- Rancho Murieta Community Services District
- South Feather Water and Power Agency
- Glenn-Colusa Irrigation District
- Byron-Bethany Irrigation District
- Fair Oaks Water District
- Carmichael Water District
- Nevada Irrigation District
- Reclamation District 2035
- Reclamation District 1000
- Merced Irrigation District
- Tri-Dam Project and Power Authority
- Oakdale Irrigation District
- South San Joaquin Irrigation District
- Regional Water Authority
- Del Paso Manor Water District
- Volcano Community Services District
- Orleans Community Services District
- Yolo Subbasin Groundwater Agency
- Cosumnes Groundwater Authority
- San Joaquin Valley Drainage Authority
- Yolo County Flood Control and Water Conservation District
- El Dorado Irrigation District
- Citrus Heights Water District
- Florin Resource Conservation District aka Elk Grove Water District
- Rio Linda/Elverta Community Water District
- American River Flood Control District
- South Yuba Water District
- State Water Project Contractors Authority
- Sacramento Groundwater Agency
- Solano County Water Agency
- South Sutter Water District
- Delta Conveyance Finance Authority

Other Governmental Agencies

- Cities of West Sacramento, Elk Grove, Chico, Lincoln, Colfax, Citrus Heights, American Canyon, Sutter Creek, Sonoma, Rocklin, Marysville, Dixon, Folsom, Rancho Cordova, Ione, Isleton, Colusa, Biggs and Fort Jones
- Amador County Transportation Commission
- Amador Transit
- Butte County Association of Governments
- Cosumnes Community Services District
- El Dorado Hills Fire Department

- Auburn Area Recreation and Park District
- Fair Oaks Recreation and Park District
- El Dorado Hills Community Services District
- California Fire Rescue Training Authority
- Cortina Community Services District
- Diablo Community Services District
- Ranch House Community Services District
- Dixon Public Library District
- Vacaville Public Library District
- California Exposition & State Fair
- Yolo Emergency Communications Agency
- California Pollution Control Financing Authority
- California Educational Facilities Authority
- Yolo County Local Agency Formation Commission
- Byron Sanitary District
- El Dorado County Transportation Commission
- El Dorado County Transit Authority
- El Dorado County Emergency Services Authority
- California Tahoe Emergency Services Authority
- Mountain House Community Services District
- Calaveras Council of Governments
- Yolo County Transportation District
- Yolo County Local Agency Formation Commission
- Yolo-Solano Air Quality Management District
- Sacramento Metropolitan Fire District
- Sacramento Area Council of Governments
- Sacramento Transportation Authority
- Sacramento Public Library Authority
- Sacramento Regional Fire/EMS Communications Center
- Yuba-Sutter Transit Authority
- Paratransit, Inc.
- Placer County Transportation Planning Agency
- Lassen County Transportation Commission
- Lassen Transit Services Agency
- Regional Waste Management Authority
- Sacramento Valley Basinwide Air Quality Control Council
- San Joaquin Council of Governments
- Sacramento County Waste Management and Recycling
- Wilton, Herald, Courtland, Rescue and Pacific-Fruitridge Fire Protection Districts
- Stanislaus Consolidated Fire Protection District
- Nevada County Consolidated Fire District
- Transport System of the University of California at Davis (Unitrans)
- Local Transportation Funds of the Counties of Sacramento, Sutter, Yolo and Yuba
- Sacramento County State Transit Assistance Fund
- Counties of Sacramento, Sutter, Yolo and Yuba Transportation Development Act Funds
- Cities of Folsom, Galt, Isleton, Sacramento, Davis, Live Oak, Rancho Cordova, Yuba City, Marysville, Wheatland, West Sacramento, Winters and Woodland Transportation Development Act Funds
- Calaveras Transit Agency
- County of Calaveras Transit Fund

- City of Angels and County of Calaveras Transportation Development Act Funds
- El Dorado County and City of Placerville Transportation Development Act Fund
- El Dorado County Local Transportation and State Transit Assistance Funds
- County of Butte and Cities of Oroville, Chico, Gridley, Biggs and Paradise Transportation Development Act Funds
- Marin County Transit District
- Cities of Escalon, Lodi, Manteca, Lathrop, Ripon and Tracy and County of San Joaquin Transportation Development Act Funds
- San Joaquin County Local Transportation Fund and State Transit Assistance Fund
- San Joaquin Regional Transit District
- Cities of Manteca, Lathrop, Tracy, Lodi and Ripon Transit Systems
- The Alpha Fund (a joint powers authority and workers compensation risk pool primarily for rural hospitals) an affiliate of the Association of California Healthcare Districts, Inc.
- Funds and accounts of the California Department of Water Resources on behalf of the Metropolitan Water District of Southern California, including special analyses and projects related to its contract with the State

The services we provide to governmental agencies proves that we have the ability to provide the services that the District requires. Examples of these services include the following:

- We conduct the audits of the basic financial statements of numerous special districts, including water districts, as well as several cities, some of which have water operations and other enterprise funds similar to those of the District. Our experience performing these audits of general and special purpose governmental financial statements has made us thoroughly familiar with the application of generally accepted governmental accounting principles.
- The past several years we have provided the Cities of West Sacramento, American Canyon, Rancho Cordova, Dixon, Chico, Citrus Heights, Elk Grove and Folsom and the Cosumnes Community Services District, Mountain House Community Services District, El Dorado Hills Fire Department, Fair Oaks Water District, San Juan Water District, Oakdale Irrigation District, El Dorado Irrigation District, Marin County Transit District, Florin Resource Conservation District and San Joaquin Council of Governments with extensive assistance in the preparation of their Annual Comprehensive Financial Report (ACFR), including the first ACFR the City of Rancho Cordova, Cosumnes Community Services District, Sacramento Metropolitan Fire District, Florin Resource Conservation District and San Joaquin Council of Governments had ever prepared. The ACFRs for all of these agencies have received the Government Finance Officers Association's Certificate of Achievement for the years we have assisted them.
- We have provided federal compliance auditing services to numerous entities, including the City of Paradise, Yuba County Water Agency, Sacramento Suburban Water District, Tuolumne Utilities District, Calaveras County Water District, South San Joaquin Irrigation District, El Dorado Irrigation District, Rio Linda/Elverta Community Water District, Cities of Chico, Colfax, Lincoln, Elk Grove, West Sacramento, Citrus Heights, Marysville, Sutter Creek, Colusa, Amador Transit, Butte County Association of Governments, Yolo County Transportation District, El Dorado County Transit Authority, Courtland Fire Protection District, Yuba-Sutter Transit Authority, the Transport System of the University of Davis, Paratransit and to several nonprofit organizations receiving federal grants that must also comply with *Government Auditing Standards* and the Single Audit Act. We have the experience necessary to perform these services for the District.

In addition, our firm and its key members presently provide or have provided auditing and consulting services to the following water districts and agencies:

- **Various Water Agencies (listed on pages 6 and 7)**

We prepared the basic financial statements or Annual Comprehensive Financial Reports (ACFR) and performed the annual audits of these water agencies in accordance with generally accepted accounting standards and *Government Auditing Standards*. We also prepared the State Controller's Report for a number of these agencies. We have assisted Oakdale Irrigation District, Nevada Irrigation District, Florin Resource Conservation District, Fair Oaks Water District, Sacramento Suburban Water District, San Juan Water District and El Dorado Irrigation District with the preparation of their ACFR.

- **Large Southern California Water Agency**

We perform the ongoing audit of the cost accounting records of the State Water Project on behalf of one of the world's largest water agencies, including completion of numerous special projects, reviewing the Department of Water Resources budget and representing the agency at meetings with Department of Water Resources personnel.

- **Department of Water Resources - State Water Resources Development System**

Conducted the financial audit of the State Water Resources Development System enterprise fund and provided other services associated with bond offerings and refundings, including letters to underwriters.

- **Central Valley Project Water Association (CVPWA)**

CVPWA is an association of approximately 250 water users receiving water from the Central Valley Project. The Central Valley Project is maintained and operated by the U.S. Bureau of Reclamation. We have performed audits of the Bureau's cost accounting records of the Central Valley Project on behalf of CVPWA, including the completion of numerous special projects. The Bureau uses the FERC chart of accounts.

- **Department of Water Resources - Reid Gardner Power Plant and Pine Flat Power Sales Contract**

Examination of the costs associated with the Department's Participation Agreement with Nevada Power Company for the construction and operation of Reid Gardner Unit No. 4 and the costs associated with the Pine Flat Power Sales Contract between the Department and Kings River Conservation District.

- **Santa Clara Valley Water District, East Bay Municipal Utility District, Contra Costa Water Agency, Westlands Water District and Other Federal Water Users**

Performed several special auditing and consulting projects for these districts related to their contracts with the U.S. Bureau of Reclamation for delivery of water from the Central Valley Project.

Quality Control and Peer Review

We are a member of the Center for Audit Quality of the American Institute of Certified Public Accountants (AICPA) and participate in the California Society of CPA's Peer Review Program. We are registered with the Public Company Accounting Oversight Board (PCAOB) created by the Sarbanes-Oxley Act to inspect firms that audit SEC registrants. Membership in the Center for Audit Quality is voluntary and all firms that join agree to adhere to published quality control standards and submit to peer reviews and inspections of their practice every three years. We have passed all ten of our peer reviews with a "clean opinion" and all three PCAOB inspections. The ten peer reviews cover the entire thirty-three year period our firm has been in existence. All

peer reviews have included governmental engagements. Our latest peer review is attached to this proposal.

The quality control policies for our auditing practice are described in detail in our firm's Quality Control Document. All employees and members of our firm are provided with a copy of our Quality Control Document and are responsible for understanding, implementing and adhering to these policies and procedures. Our policies and procedures cover each of the following six elements of quality control: 1) Leadership, 2) Relevant Ethical Requirements, 3) Acceptance and Continuance of Clients and Engagements, 4) Human Resources, 5) Engagement Performance and 6) Monitoring. The adequacy of our quality control system and our compliance with that system are independently evaluated every three years through a peer review.

We also demonstrate our commitment to providing quality service in many other ways, including:

- Organizing, staffing, and managing engagements to provide for appropriate levels of technical competence, experience, supervision and review.
- Undertaking quality control reviews of selected engagements to assure compliance with professional standards.
- Recognizing our obligation to the public as well as to our clients.
- Conducting engagements in accordance with clients whose concern for reputation and integrity is similar to our own.
- Promoting the growth of our firm primarily by referrals from existing clients satisfied with the quality of our services.

In addition to excellent peer review and inspection results, other examples of our commitment to quality include:

- Assisting numerous governmental entities with receiving the Certificate of Excellence in Financial Reporting awarded by the Government Finance Officers Association, including several that received the award on the first attempt.
- Engaging a nationally recognized accounting consultant who has authored several accounting and reporting manuals, including those dealing with SEC matters, as technical support for our firm in addition to the support customarily available through the American Institute and California Society of CPAs.
- Engaging a partner and Director of Audit and Banking Practices for a large midwestern firm to serve as the concurring reviewer for our SEC registrant bank as well as providing consultation with respect to audit and accounting issues for other clients. He has extensive experience auditing banks and public companies as result of more than twenty years with Ernst & Young, KPMG and his current firm.
- Auditing the California Department of Water Resources on behalf of a large Southern California water agency for the past thirty years, including twelve years while key personnel in our firm were with Ernst & Young. The agency is a consortium of twenty-six cities and water districts serving nearly nineteen million people in the Los Angeles and San Diego areas. It is the largest water district in the world. This large, complex audit of the multi-billion dollar State Water Project managed by the California Department of Water Resources is on a scale and nature as to rarely be performed by other than "Big Four" international CPA firms.

- Performing several special investigative audits for governmental special districts that have received extensive statewide news media attention. Being selected several times to conduct this special audit work demonstrates that our firm has the resources and expertise to successfully complete difficult, unusual auditing projects in a timely manner. Our investigations discovered several problems and our audit results were made public by the districts involved. The FBI, IRS and district attorney's office subpoenaed our workpapers to assist them with their investigations. We have testified in federal court and given depositions related to this work which, in certain cases, resulted in managers and assistants serving federal prison sentences.
- Preparing audited financial statements and other information for inclusion in several public offering documents reviewed by the SEC and other CPA firms, including Big Four firms, with minimal insignificant changes.
- Preparing audited financial statements reviewed by the State Board of Accountancy without change.

Federal/State Reviews: Our firm has not been the subject of any federal or state desk or field reviews of its audits during the past three years or ever. The firm is not currently or has not previously been the subject of any disciplinary actions with state regulatory bodies or professional organizations.

PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

We have the personnel with the necessary professional qualifications and technical ability to provide you with the quality service you are looking for. As you can see from the resumes of our key personnel, we have developed the proficiency in the accounting principles and standards and governmental and grant compliance auditing to ensure you will receive quality work. Our firm philosophy centers around our commitment to the highest level of quality service--delivered by quality people. We have a history of providing technical excellence through teamwork responsive to clients' needs and expectations. Our commitment to quality results in satisfying the needs of our clients by providing value-added services and attracting and retaining clients of the highest caliber.

Our key audit executives will participate heavily in the audit of the District. This assures the District will receive a quality audit managed and executed on-site by seasoned professionals, knowledgeable of the government and specifically the water industry. We believe the quality of our services exceeds that of national and other firms because our audit team uses more experienced professionals to actually perform the work. National and other firms typically rely heavily on senior and staff accountants to perform audit fieldwork with minimal on-site direction from partners or managers.

The following resumes outline the qualifications and experience of our key team members.

Brian Nash, CPA (Audit Partner)

Brian, a Certified Public Accountant and partner with our firm, would serve as the audit partner. He would have overall responsibility for planning, directing and coordinating our services for you. Since significant and timely partner involvement is a cornerstone of our quality control procedures, he will be involved in all phases of our audit work from initial planning through report preparation. He has over thirty years of professional accounting and auditing experience and has provided services to a variety of clients, including most of the government entities, nonprofits, banks, water agencies and other entities described in the following section of this proposal. He currently serves or has served a number of the water districts, including Westlands Water District, San Luis & Delta-Mendota Water Authority, Central California Irrigation District, San Joaquin Valley Drainage Authority, El Dorado Irrigation District, Florin Resource Conservation District/Elk Grove Water District, Oakdale Irrigation District, South San Joaquin Irrigation District, Sacramento Suburban Water District, Tri-Dam Project and Power Authority, San Juan Water District, Yuba County Water Agency, Calaveras County Water District, South Feather Water and Power Agency, Tuolumne Utilities District, Solano County Water Agency, Merced Irrigation District, South Yuba Water District, American River Flood Control District, Yolo County Flood Control and Water Conservation District, Yolo Subbasin Groundwater Agency and numerous other governmental agencies, including cities and other special districts. Brian received a Bachelor of Science degree in accounting with honors from California State University, Sacramento. He is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants and is licensed to practice in California.

Ingrid M. Sheipline, CPA (Managing Partner and Concurring Reviewer)

Ingrid serves as our Managing Partner and would be the District's concurring reviewer. Formerly an audit manager with Ernst & Young LLP, she is a Certified Public Accountant with over thirty-five years of experience. Ingrid has supervised and conducted the fieldwork for a variety of clients including governmental entities, nonprofit organizations, utilities, banks,

insurance agencies, manufacturers and distributors. While with Ernst & Young LLP, she specialized in governmental entities and grant compliance auditing, and has attended or taught numerous governmental education seminars. She is currently serving or has served almost all of the governmental entities listed in this proposal, including most of the water districts, such as the Town of Paradise, Tuolumne Utilities District, Fair Oaks Water District, Sacramento Suburban Water District, Carmichael Water District, San Juan Water District, American River Flood Control District, State Water Project Contractors Authority, Citrus Heights Water District, South Feather Water and Power Agency, Merced Irrigation District, Nevada Irrigation District, Byron-Bethany Irrigation District, Glenn-Colusa Irrigation District, El Dorado Irrigation District, Del Paso Manor Water District, Rio Linda/Elverta Community Water District and South Yuba Water District and numerous other governmental agencies.

Ingrid has a Bachelor of Science degree in accounting with honors from California State University, Sacramento. She is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants, having served on the Board of Directors of the Society's Sacramento Chapter and as a member of the Government and Nonprofit Committee. She is licensed to practice in California.

David Chiaravalotti, CPA (Senior Audit Manager)

David is a senior manager with our firm and will work closely with Brian in planning, conducting fieldwork and workpaper review. He has conducted fieldwork and assisted with supervising the staff in the performance of water agency audits for the past twenty-five years. He would work on-site for the entire duration of the fieldwork. David has over twenty years of experience with our firm and a total of twenty-five years of accounting experience, including as a controller for a private company. The clients he has served with water and/or utility operations include San Luis and Delta Mendota Water Authority, Westlands Water District, Central California Irrigation District, San Joaquin Valley Drainage Authority, Yolo County Flood Control and Water Conservation District, Yolo Subbasin Groundwater Authority, Calaveras County Water District, Fair Oaks Water District, Citrus Heights Water District, San Juan Water District, South Yuba Water District, El Dorado Irrigation District, Merced Irrigation District, Mountain House Community Services District, City of West Sacramento, City of Lincoln and City of Colfax. He also has experience with other public agencies including auditing proprietary funds with water and sewer operations at cities. David received a Bachelor of Science degree in accounting from California State University, Sacramento. He is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

Other Staff

We would assign supervisors, senior and staff accountants to the engagement with experience working on governmental audits since everyone in our firm is required to work on a portion of our previously mentioned audits. Eleven out of our twenty-eight professional staff are CPAs.

Our Commitment to Staffing Continuity

Richardson & Company, LLP has proven its ability to attract and retain an excellent professional staff to serve our clients and meet our commitments. We currently have thirty-two staff, including eleven CPAs, and four administrative staff. In addition, while national and other firms have high staff turnover rates, which makes it difficult to provide staffing continuity from year to year, our firm has experienced a very low turnover rate. Accordingly, we commit to maintaining a staffing level sufficient in size and experience to successfully complete the audit each year. We consider staffing to be of the utmost importance because of its significant impact on our

ability to provide you with outstanding service. We have consistently demonstrated our firm's ability to recruit, train and maintain a quality staff as evidenced by our excellent peer review results for the past thirty-three years and our ability to consistently attract and serve quality clients.

If selected as your auditors, Brian Nash would have overall responsibility for our services for you. Brian would spend a substantial amount of time on site during the audit and will assist with the resolution of any issues. Ingrid would work closely with Brian and David to ensure they have all the resources necessary to provide the District with excellent service.

The engagement manager would be David, who has been with our firm for over twenty years. He would work on site as the in-charge accountant during the duration of the audit fieldwork. While we would have other auditors assigned to the engagement with less experience, they will always be supervised by David. We have four other senior managers with similar experience that could be assigned to the audit that would be equally qualified to perform the District's audit.

Education

Our firm regularly attends courses on government accounting and auditing issues and grant compliance auditing and is represented at the California Society of CPA's Sacramento Chapter of the Government Committee to stay abreast of current issues affecting the government industry. Consistent with *Government Auditing Standards*, each of our auditors that are responsible for planning, directing, conducting or reporting on any of our government-related audits completes 80 hours of continuing education and training every two years, including subjects directly related to the government environment and to grant compliance auditing. All personnel that will be assigned to your engagement team have attended the governmental training programs listed below. Our governmental training program consists of governmental courses offered by professional societies as well as subscription to a video training service that includes significant issues relating to governmental accounting standards and grant compliance presented by top government experts from throughout the country. We also provide internally developed classes addressing current accounting and auditing issues pertinent to our clients. Topics of these courses attended by each of the staff above over the past three years have included the following:

Annual Governmental Accounting and Auditing Conference	Yellow Book and Single Audit Update
Government Auditing Standards	Communicating Internal Control in Government Audits
Audit Risk Assessment Standards	GASB, New Standards
New Guidance: From Derivatives to OPEB	Government Fraud: Profiling & Prevention
Fraud: Exposures and Solutions	GASB's Lease Standard
Fraud Update	The Accounting Controls Guidebook
The Reporting Model - Revisiting GASB 34	Government Pension Accounting Standards
Audit Issues/Compliance Update	GASB's Defined Benefit Pension A&A Standards
Governmental Legal Update	Auditing Standards Update
Internal control and Fraud Detection	Government Audits: From Improper Payment to Change Agent
State and Local Government update on Legislation	How the New "Risk-Based" Audits Will Affect You
Overview of GASB Proposals for Financial Statement Users	Pension Obligations: Improving Accounting & Financial Reporting
Where's GASB Headed with the Financial Reporting Model Project?	Scouting the Landscape of California
Employee Fraud	

Single Audit: Where's It Going
Municipal Bonds & Municipal Finance:
What's Going On?
2018 Yellow Book: What You Need to Know
Government Auditing Standards and Single
Audit Issues
Annual GASB Update
New Financial Reporting Model
Occupational Fraud and Abuse
AICPA Standards Update
Single Audit Update - Understanding Changes
Impacting 2024
Lessons Learned on Leases and SBITA
GASB Update
Bamboozled: Frauds & Schemes Against
California Local Governments
State Auditor's Update

Government Finance Today
GASB: Continued Progress, Continued Issues
OPEB and New Accounting Standards GASB 75
Auditing, Assurance & Ethics Update for
Governments
Leasing Standards (GASB 87) and Fiduciary
Activities (GASB 84)
2021 Yellow Book and Single Audit Update
What the State Auditor Does
Annual Required Government Audit Quality Center
Deep-Dive on SAS 145 (Risk Assessment)
Cybersecurity – Protecting organizations from
Cybercrime
Single Audit Introduction/Refresher
An Exploration of New Frontiers in Intelligent
Technologies
Hot Topics Roundtable

Prior Engagements with Paradise Irrigation District

Our firm have not had any prior engagements of any kind with Paradise Irrigation District during the past five years.

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES

We have emphasized throughout our proposal that Richardson & Company, LLP provides quality service and our extensive experience with water agencies. Approximately 70 percent of our firm's audit practice is for governmental entities and we have audited over 40 governmental agencies in the water industry. Please feel free to contact any of these clients served in the past three years to confirm our ability to provide the type of services you are seeking.

Name of referenced entity: Tuolumne Utilities District
Name of client contact and title: Danica Bland, Accountant
Address and phone number: 18885 Nugget Blvd.
Sonora, California 95370
(209) 532-5536
Email address: dbland@tudwater.org
Services performed/Scope: Audit of the financials in accordance with generally accepted auditing standards, and *Governmental Auditing Standards* and preparation of the State Controller's Report. Audits have been completed for the years ended June 30, 2013 through 2023.
Total hours: 410

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Name of referenced entity: Calaveras County Water District
Name of client contact and title: Jeffrey Meyer, Director of Administrative Services
Address and phone number: 120 Toma Court
San Andreas, California 95249
(209) 754-3102
Email address: jeffreym@ccwd.org
Services performed/Scope: Audit of the financial statements in accordance with generally accepted auditing standards, and *Governmental Auditing Standards* and a Single Audit. Includes preparation of State Controller's Financial Transactions Reports. Audits have been completed for the fiscal years ended June 30, 2016 to 2023.
Total hours: 615

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Name of referenced entity: San Luis & Delta-Mendota Water Authority
Name of client contact and title: Raymond Tarka, Director of Finance
Address and phone number: 842 6th Street
Los Banos, California 93635
(209) 826-7867
Email address: Ray.Tarka@sldmwa.org
Services performed/Scope: Audit of the basic financial statements in accordance with generally accepted auditing standards, and *Governmental Auditing Standards* for the years ended February 28, 2018 to 2023. Contract was extended for an additional 3 years.
Total hours: 580



SPECIFIC AUDIT APPROACH

Scope of Services

We understand that the District requires an audit of its basic financial statements for the fiscal years ended June 30, 2024 to 2026, including all procedures necessary for the issuance of an opinion regarding the fairness of the presentation of the financial statements in conformity with U.S. generally accepted accounting principles. The audits will be conducted in accordance with U.S. generally accepted auditing standards, the standards set forth for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States as revised, 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)* if the District's expenditures of federal awards exceed the Single Audit threshold, and the Minimum Audit Requirements and Reporting Guide for California Special Districts as required by the State Controller's Office. These services will include the following:

1. Present the audit plan prior to the beginning of fieldwork.
2. Perform an audit of the District's financial statements in accordance with generally accepted auditing standards, *Government Auditing Standards*, Uniform Guidance and the State Controller's Minimum Audit Requirements for California Special Districts.
3. Express an opinion on the financial statements as to whether they present fairly, in all material aspects, the financial position of the District and the changes in financial position in conformity with generally accepted accounting principles (GAAP) and issue an independent auditor's report stating this opinion.
4. We will prepare the basic financial statements in accordance with applicable GASB's.
5. Test internal control over financial reporting and compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters, in accordance with *Government Auditing Standards*, and issue an independent auditors' report on their consideration. Any reportable conditions found during the audit will be addressed in these reports.
6. Apply limited audit procedures to the Required Supplementary Information (RSI), Management's Discussion and Analysis (MD&A) and any supplementary information that is contained in the financial statements, including the Schedule of Federal Awards.
7. Perform an audit and prepare "Single Audit" Reports, for federal grant revenues received and expenses made, if federal grant funds exceed the threshold for requiring a Single Audit.
8. Conduct an exit interview with District management to discuss relevant findings and proposed audit adjustments prior to final report.
9. Prepare a management letter and governance letter to the Board of Directors and Management which identifies significant audit findings, difficulties encountered in performing the audit, identify any correct and uncorrected misstatements, disagreements with management, management representations, control deficiencies, significant deficiencies and material weaknesses, if any, and our recommendations for improvements in accounting and administrative controls.
10. Provide an electronic version of the final audit report, ten bound copies, plus two unbound copies delivered prior to the next regularly scheduled meeting of the Board of Directors after audit completion.

11. Present and discuss annual financial statements and results of operations to the Board of Directors at the next regularly scheduled Board meeting after audit completion.
12. Communicate immediately and in writing all irregularities and illegal acts, or indications of illegal acts, of which we become aware to the appropriate level of management and/or Directors of the District.
13. Prepare the State Controller's Financial Transaction Report for the District and Finance Authority, if necessary.
14. Provide general consultation as required, during the year, on financial accounting and reporting matters.

Audit Approach

Our extensive experience in auditing ensures that we will concentrate on those areas of highest risk and plan and coordinate our work with management. We will not waste your time and resources by auditing areas that have no material risk to the financial statements. We will perform an assessment of the internal controls for the purpose of determining the procedures necessary to perform our audit, and any recommended enhancements to internal controls that we note during our audit will be communicated to management and the Board of Directors.

Our audit approach to this engagement is divided into three stages as follows:

Initial Planning: We believe that a smoothly-run audit is based upon the early identification and resolution of reporting and auditing issues. Due to the extensive knowledge gained through auditing governmental organizations similar to the District, we will identify such issues in a timely manner and obtain a better understanding of your organization and the external and internal environments in which the District operates. We will examine significant contracts and agreements to determine the effect on the nature and extent of the auditing procedures and to determine laws and regulations subject to test work. Our familiarity with laws and regulations affecting water districts will also be used as a resource for determining the extent of testing needed. We will meet with your personnel to gain an understanding of your internal control structure policies and procedures and to document the flow of information through the accounting system, including how the accounting system is used to process data, and prepare internal control questionnaires and walkthrough memos with the assistance of your staff.

We will also determine the provisions of any and all federal and state and county orders; statutes; ordinances; charters; bond covenants; administrative code or other rules and regulations that have a significant financial impact on the District. We will review organizational charts and any accounting procedures manuals to develop our understanding of the District.

Program Development: Our risk assessment and evaluation of internal controls will provide the basis for determining the nature, timing and extent of audit procedures for specific transactions and accounts. Our approach to gaining an understanding of internal control will be in accordance with Statement of Audit Standard (SAS) Nos. 104 through 111, as updated by Nos. 122 through 125 and Nos. 134-145. Accordingly, we will focus on obtaining an understanding of the control environment, risk assessment, information and communication, and monitoring components. We will use our experience with other water district audits to document the District's control environment and will perform a walkthrough of significant areas to assess control risk for the purpose of planning our substantive tests. We will perform additional testing of internal controls as needed based on our risk assessment. An overall audit program is the end product of our initial planning. The primary purpose of this phase of our audit approach is to assess the likelihood of material error in the accounts and transactions and to determine the most

cost effective and cost-efficient mix of audit procedures. In developing the audit program, our aim will be to:

- Provide a complete audit program for all important financial statement amounts.
- Eliminate redundant audit procedures.
- Use audit procedures which accomplish more than one purpose.

Our audit approach is based on an analysis and understanding of the external and internal risk currently facing the organization we are auditing. Risk analysis enables us to design the most effective and efficient audit program, which evaluates and includes audit tests in relation to the size and probability of these risks. This approach provides us with a uniform method for developing and documenting the basis for our audit program. We provide our clients with a detailed list of items needed during the audit well in advance to allow for sufficient time to gather the information. This approach minimizes disruption to District staff during the course of the audit.

Program Execution: During this stage of our audit, we will perform the tests of transactions processed through the accounting system, direct tests of account balances and tests of compliance with laws, regulations and contracts. We plan to use either random or systematic sample selection methods to perform such tests. We will utilize analytical procedures in all areas of the audit, especially for revenues and expenses. We will perform all requested tasks as one integrated engagement and will schedule the timing of our fieldwork so that there will be minimal disruption of the day-to-day operations. We will perform testing of internal controls in the areas of water billings/cash receipts, cash disbursements and payroll, with sample sizes ranging from 5 to 40 items, which will depend on the size of the population. We will select our samples randomly from number sequences or other documents provided by the District. We will use the District's budget and revenue sources to determine the need for restrictions or designations as well as to perform analytical procedures for comparison to actual revenues and expenses and to analyze the number of days in accounts receivable compared to prior years.

We will perform analytical procedures to assist us in identifying areas of risk for which substantive procedures will be performed. However, we believe analytical procedures alone will not identify all potential significant misstatements and will detail test certain balance sheet and income statement accounts that our experience has shown are frequently misstated, such as certain receivables and subsequent payments that may need to be accrued as liabilities. We will utilize computer software during the engagement, including during the on-site fieldwork, for all workpaper preparation and for developing the lead schedules and trend analysis reports used in the audit process.

We will perform various procedures to address the risk of fraud, including having a brainstorming session among engagement staff to identify areas where fraud may occur, inquiring with a board member, members of management and members of the District's staff about their knowledge or suspicions of fraud occurring, we will review journal entries posted since it is the most common method of concealing fraud and we will test a sample of employee expense reimbursements and credit card transactions since this is another area where fraud commonly occurs. In addition, we will vouch significant items to supporting documentation to ensure they are well supported and a business rationale exists for the transaction and we will perform a test of controls over cash receipts, cash disbursements and payroll disbursements, which will address whether controls are in place to minimize the risk of fraud occurring.

The following work plan was developed with your deadlines in mind. The timing identified in the work plan is approximate. **Upon selection as your independent accountants, we will meet with you, and together we will determine a specific timetable which ensures minimal disruption of your employees and that the District's desired deadlines are met.** As can be seen from the following work plan, the service team is composed in such a way that each member has adequate supervision and technical support.

Work Plan

Task	Timing	Estimated Hours				Total
		Partner	Senior Manager	Senior	Staff	
Audit Planning:	May/June	5	15	5	5	30
Begin audit planning process						
Risk assessment						
Develop audit programs						
Prepare audit assistance package and confirmation letters						
Provide audit assistance package						
Compliance Testing:	July/August	2	5		30	37
Tests of transactions for cash receipts, disbursements and payroll						
Tests of compliance with laws and regulations						
Substantive Testing:	October	18	35	45	110	208
Cash and investments						
Revenue and receivables						
Payroll and related liabilities						
Expenses for goods and services and related liabilities						
Capital assets						
Long-term liabilities						
Equity and other credits						
Reporting and Wrap-up:	October/November	15	20		10	45
Prepare financials	November					
Delivery of draft reports	December					
Delivery of final reports						
Total Annual Audit Hours		40	75	50	155	320

Our audit will be planned so that delivery of all required reports will be accomplished in a timely manner. We believe that the staffing of the audit is sufficient to ensure the timely completion of the audit and to ensure that the work is properly supervised. We would work closely with management to ensure that we provide timely services consistent with your requirements. We will prepare the financial statements consistent with professional standards and will review the drafts of all our reports and letters with the District prior to finalization to ensure the reports meet your requirements and will ensure compliance with GFOA requirements. Upon completion of the audit, we will provide the District with copies of our reports, as needed, for distribution to management, the Board of Directors, and other interested parties.

Our firm philosophy centers around our commitment to the highest level of quality service--delivered by quality people. Our tradition of providing technical excellence through teamwork responsive to clients' needs and expectations--and doing so to the very best of our ability--requires that our single focus be on quality. Our commitment to quality results in:

- Satisfying the District's needs by providing value-added services.
- Attracting and retaining clients of the highest caliber.
- Providing personal satisfaction and opportunity for professional growth for every member of our organization.

Some of the specific benefits the District will realize from our audit approach include:

A Smooth, Quick Transition--Our audit approach, familiarity with water districts and our experience in succeeding other accountants prepares us to effect a smooth transition. Our transition plan will ensure that:

- We understand the auditing procedures and accounting treatment currently in place.
- Disruption to your normal operations and time lost due to "educating" the new firm will be minimal.
- We will coordinate and plan our work closely with your staff.

A Fresh Look--We will ensure that the District benefits from a "fresh look" by its new auditors--Richardson & Company, LLP. Our approach to transition engagements, with which we are very experienced, will result in:

- A thorough review and evaluation of your systems of internal accounting and compliance controls.
- A review and evaluation of your significant data processing systems and controls.
- A fresh review of operating practices.

Ongoing Communications with Management--We will work closely with you to resolve issues and serve as the District's advisor on a timely basis. We do not take dogmatic, unyielding positions, and will keep the lines of communications open. We understand the concepts of materiality and will work with Agency personnel on all issues with materiality in mind. Members of our engagement team will be readily available to answer the District's questions and to respond to the District's needs.

Relevant and insightful suggestions--Our plan and approach requires us to obtain a complete knowledge of the District's operating environment and accounting systems. This will position us well as an "advisor" to Agency management.

Less disruption to the District--Our audit plan will result in the most effective and efficient combination of internal control and account balance testing. This approach and our past experience with water agencies similar to the District will eliminate duplicate procedures and unnecessary tasks, minimizing the necessary number of auditors and, consequently, result in less disruption of District personnel.

Identification of Audit Problems

We do not anticipate any significant audit problems based on a review of the District's 2023 financial statements assuming the FEMA grant is accounted for separately and a closing process is employed to catch and record all closing entries. We will review the accounting for construction in progress due to its size to make sure items are reclassified to a depreciable asset type once they are placed into service. Cut-off of revenues and expenses is an area that often results in audit adjustments, so we will detail test significant receivables and will use analytical review to identify potentially unrecorded receivables or receivables that have not been reversed when received and will perform a search for unrecorded liabilities by testing disbursements after year-end to ensure all expenses related to the fiscal year under audit have been accrued.

ATTACHMENT A - PEER REVIEW



Jones, Nale & Mattingly PLC

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Partners
Richardson & Company, LLP
and the Peer Review Committee of the California Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Richardson & Company, LLP (the firm) in effect for the year ended March 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Richardson & Company, LLP in effect for the year ended March 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Richardson & Company, LLP has received a peer review rating of pass.

A handwritten signature in cursive script that reads "Jones, Nale & Mattingly, P.C.".

Louisville, Kentucky
August 13, 2021

Certified Public Accountants and Advisors

401 West Main Street, Suite 1100 Louisville, Kentucky 40202 tel: 502.583.0248 fax: 502.589.1680 www.jnmcpa.com



ATTACHMENT B – PROPOSER GUARANTEES

- I. The proposer certifies it can and will provide and make available, as a minimum, all services set forth in Section II, Nature of Services Required.
 - II. The proposer has read Appendix F, Contractual Requirements, and agrees that the rights and prerogatives as detailed in that appendix are retained by the Paradise Irrigation District.
 - III. The proposer agrees to be bound by the contractual requirements delineated in Appendix F.
-

Signature of Official: Brian Nash

Name (typed): Brian Nash

Title: Partner

Firm: Richardson & Company, LLP

Date: May 3, 2024

ATTACHMENT C – PROPOSER WARRANTIES

- A. Proposer warrants that it is willing and able to comply with State of California laws.
- B. Proposer warrants that it is willing and able to obtain standard insurance coverage, acceptable to the District, for professional liability errors and omissions insurance, general liability insurance, and automobile liability insurance. This policy(s) shall provide a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
- C. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the Paradise Irrigation District.
- D. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official: Brian Nash

Name (typed): Brian Nash

Title: Partner

Firm: Richardson & Company, LLP

Date: May 3, 2024

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Dollar Cost Bid

PARADISE IRRIGATION DISTRICT



APRIL 30, 2024

CONTACT:

JUSTIN WILLIAMS, CPA, PARTNER
MUN CPAs, LLP

SACRAMENTO OFFICE: 1760 CREEKSIDE OAKS DR., SUITE 160
SACRAMENTO, CA 95833
916-929-0540

jjw@muncpas.com
WWW.MUNCPAS.COM

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As proposed engagement partner from MUN CPAs, I am authorized to represent the firm, answer any questions, submit this bid, and authorized to sign a contract with Paradise Irrigation District. This proposal of fees is valid for a period of 60 days after April 30, 2024.

Our fees are based on estimated hours and hourly rates determined by each professional's level of experience.

Sincerely,



Justin Williams, CPA
Partner

TOTAL ALL-INCLUSIVE MAXIMUM FEE PER YEAR

Audit and preparation of financial reports for Paradise Irrigation District:

Total All-Inclusive Maximum Price for fiscal year ended June 30, 2024 \$32,520

Total All-Inclusive Maximum Price for fiscal year ended June 30, 2025 \$32,520

Total All-Inclusive Maximum Price for fiscal year ended June 30, 2026 \$32,520

The schedule of fees above includes \$4,000 for a Federal Single Audit. If a Single Audit is not required this can be removed from the total fee.

All estimated out-of-pocket expenses (i.e. administrative costs, travel, meals) are included in the "Total All-Inclusive Maximum Fee".

FIRM: MUN CPAs, LLP

By: Justin Williams, CPA

Title: Partner

Signed:  _____



In accordance with the Request for Proposal for Audit Services issued by Paradise Irrigation District, we hereby submit the following Fee Proposal for the fiscal years ending June 30, 2024, through June 30, 2026.

Page 1

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

FOR THE AUDIT OF THE 2023-2026 FISCAL YEAR FINANCIAL STATEMENTS

	<u>Hours</u>	<u>Standard Hourly Rate</u>	<u>Quoted Hourly Rates</u>	<u>Total</u>
Partners	16	\$400	\$280	\$4,480
Managers	44	250	190	8,360
Senior Staff	60	200	160	9,600
Other (specify): Staff	84	150	120	10,080
Subtotal	204			\$32,520
Total for Services Described in Section II E of the RFP				\$32,520
Out-of-Pocket Expenses:				Included
Meals and Lodging				Included
Transportation				Included
Other (specify):				N/A
Total all-inclusive maximum price for 2023-2026 fiscal year audit				\$32,520

We encourage our clients to contact us throughout the year to discuss and obtain guidance for technical questions or other issues. **There is no additional charge** for these routine calls and / or emails.

The schedule of fees above includes \$4,000 for a Federal Single Audit. If a Single Audit is not required this can be removed from the total fee.

Single Audit - If more than one major program is required to be tested, the cost will be \$3,000 for each additional program.

The audit will be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; *the Basic Audit Program and Reporting Guidelines for California Special Districts*, as prescribed by the State Controller.

ADDITIONAL PROFESSIONAL SERVICES

MUN CPAs may also furnish other accounting services as requested by the Paradise Irrigation District. If it should become necessary for the District to request MUN CPAs to render any additional services to either supplement the services requested, or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the District and MUN CPAs. Any such additional work agreed to between the District and MUN CPAs shall be performed at the quoted hourly rates listed below.

Staff Level	Standard Hourly Rates
Partner	\$ 400
Manager	250
Senior Staff	200
Staff	150



Proposal to Provide Audit Services

PARADISE IRRIGATION DISTRICT

APRIL 30, 2024

CONTACT:

JUSTIN WILLIAMS, CPA, PARTNER
MUN CPAs, LLP
SACRAMENTO OFFICE: 1760 CREEKSIDE OAKS DR., SUITE 160
SACRAMENTO, CA 95833
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April 30, 2024

Brett Goodlin, Treasurer
Paradise Irrigation District
6332 Clark Road
Paradise, CA 95969-4146

Dear Mr. Goodlin,

On behalf of our partners and staff of MUN CPAs, LLP (MUN CPAs) I am pleased to present our proposal to provide professional services to Paradise Irrigation District (District). Our Firm has experienced continuous growth and success as we meet and exceed client expectations. Our overall goal is to provide responsive, innovative services of the highest quality to our clients.

We believe our firm is the best qualified to perform this engagement because we add value to the audit by providing specialized resources and technical proficiency. Our expertise in governmental auditing and accounting combined with our vast access to resources empowers us to solve challenges encountered during the audit. Our highly trained engagement team will maintain a knowledgeable, yet non-intrusive, approach to the audit, and in this way, deliver an audit of exceptional quality requiring few disruptions in the conduct of the District's on-going operations.

We are committed to meeting all terms, conditions, and requirements as addressed in the request for proposal.

It is our understanding that the term of the agreement will be for the fiscal years ending June 30, 2024, through June 30, 2026, and the scope of services will be the following:

1. Perform an audit of the financial statements of the Paradise Irrigation District and issue related reports.
2. Perform Single Audit and issue related reports, if required, in accordance with the provisions of the U.S. Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), if required.
3. Issue a Management Letter, if necessary, that includes recommendations for improvements in internal control, accounting procedures and other significant observations that are considered to be non-reportable conditions.
4. Presentation of final audit reports and results to the Board of Directors.
5. Provide general consultation as required on financial accounting and reporting matters.

The audit will be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; *the Basic Audit Program and Reporting Guidelines for California Special Districts*, as prescribed by the State Controller.

We separate ourselves from our competition by:

- ◇ Extensive Partner involvement on each engagement
- ◇ Manager and/or Partner always on-site during fieldwork
- ◇ Consistent and experienced staff
- ◇ Timeliness of communications
- ◇ Proactive approach in addressing complex issues early in the engagement
- ◇ Availability to clients as a specialized resource
- ◇ Professionalism with understanding

Our success — The keys to our success and growth include our commitment to outstanding quality, properly trained staff, timely communication in all aspects of the audit, planning, and understanding how to structure each audit to ensure efficiencies are achieved, and our ability to meet all required deadlines.

We add value to the audits we perform by providing specialized resources and technical proficiency. Our expertise in governmental accounting combined with our vast access to resources empowers us to solve challenges encountered during the audits. Our unique combination of technical expertise, combined with our philosophy of total client commitment throughout all phases of the engagement provides our clients the highest quality service and products available.

We are confident that our proposal addresses your needs and look forward to discussing and reviewing its content with you. We would welcome this opportunity to differentiate our Firm from our competition and further discuss our approach in providing quality service.

This proposal is an irrevocable offer for 90 days from the date of submittal.

Sincerely,



Justin Williams, CPA
Partner



INDEPENDENCE

MUN CPAs is independent of the Paradise Irrigation District as defined by U.S. generally accepted auditing standards and the U.S. Government Accountability Office's *Government Auditing Standards* (latest edition).

MUN CPAs is independent of all associated agencies of the Paradise Irrigation District, as defined by U.S. generally accepted auditing standards and the U.S. Government Accountability Office's *Government Auditing Standards* (latest edition).

If MUN CPAs shall enter into a professional relationship that would present a conflict of interest during the period of engagement with the Paradise Irrigation District, a written notice will be presented to the District defining such conflict.

LICENSE TO PRACTICE IN CALIFORNIA

MUN CPAs is a properly licensed, certified public accounting firm in the State of California. All certified public accountants involved in audit engagements of the Firm are licensed to practice in the State of California and have received at least the minimum number of continuing professional education hours required by the State Board of Accountancy, American Institute of Certified Public Accountants, and the U.S. Government Accountability Office's *Government Auditing Standards*.



FIRM QUALIFICATIONS AND EXPERIENCE

Founded in 2003, MUN CPAs is a locally established and respected full-service licensed accounting and auditing firm offering governmental audits, as well as tax, and consulting services. Our commitment to our clients has enabled the firm continued growth and success at developing and maintaining strong professional relationships. We have over 75 well-trained professionals with office locations in Sacramento, Roseville, and Glendale, California, as well as Nevada and Hawaii.

Sacramento Office

Audit engagements are performed primarily out of the Sacramento office. We have an outstanding team of 21 audit professionals consisting of three firm partners, two senior managers, two managers, six seniors and 8 audit associates. Four full-time staff members will be dedicated to the Paradise Irrigation District audit should our services be awarded to our firm. In addition to audits, reviews, and compilations, we also provide accounting, tax, and consulting services to our clients. We do not employ staff on a parttime basis.

We specialize in audits of special districts and governmental agencies ranging from small agencies to agencies with over \$200 million in annual revenue. We also specialize in retirement plans and nonprofit organizations. We are voluntary members of the following organizations:

- California Special Districts Association
- Government Audit Quality Control Center
- Association of California Water Agencies
- Government Finance Officers Association
- California Society of Municipal Finance Officers

Membership in these centers provides our firm with additional resources designed to enhance our audit quality and apply best audit practices to our engagements. We have access to the latest developments in accounting, auditing, and the various rules and regulations that affect the different audits and industries.

Governmental Auditing Experience

Since our founding in 2003, our office has performed over 400 audits of special districts and other governmental entities. We have provided audit services for several other agencies that are similar to Paradise Irrigation District. Many of these districts are also similar in size and structure. We currently provide audit services to 28 governmental entities, of which 19 are special districts. **Every level of our audit staff has extensive experience in auditing special districts.**

Current list of Governmental Clients

- | | | |
|--|---|--|
| • City of Auburn | • Amador Water Agency | • Nevada Irrigation District |
| • City of Hollister | • Yuba County Water Agency | • North Tahoe Public Utility District |
| • City of Lincoln | • Castro Valley Sanitary District | • Rodeo Sanitary District |
| • City of Novato | • Diablo Water District | • Santa Nella Water District |
| • City of Piedmont | • Southgate Recreation and Park District | • South Placer Municipal Utility District |
| • City of Rio Vista | • Greater Vallejo Recreation District | • South Tahoe Public Utility District |
| • City of Sanger | • Ironhouse Sanitary District | • Tahoe City Public Utility District |
| • City of Winters | • Keyes Community Services District | • Vallejo Flood and Wastewater District |
| • Town of Truckee | • Yolo County Flood Control & Water Conservation District | • California Statewide Communities Development Authority |
| • California Statewide Financing Authority | • Sacramento-Yolo Mosquito and Vector Control District | |



GASB Implementation and Reporting

In addition to auditing and assisting with the preparation of GASB financial statements, all audit partners and managers have provided hands-on assistance with the implementation of new GASB financial reporting requirements. Our firm is a leader in the implementation of the new GASB standards going into effect in the coming years.

Single Audit

All of our staff exceed the required educational hours, receiving governmental and Single Audit-specific training throughout the year through external conferences hosted by CalCPA and AICPA and internal training provided by our Firm. Furthermore, as 45 local government and non-profit clients have a Single Audit requirement, all engagement team members, including audit staff, have current Single Audit experience.

Specialized Services

Our firm has provided specialized services to governmental entities that include, but are not limited to, the following:

- State Controller Report preparation
- Tax Measure Agreed-Upon procedures
- Cash Collections Agreed-Upon procedures
- TDA audits
- Board Financial Training
- Internal Control Projects

Client Education and Updates

Our partners have provided webinars and seminars sponsored by the CSFMO, CSDA and League of California Cities, with topics ranging from significant GASB statements, fraud, and preparing for annual audits. Partner Justin Williams presented on the topic **"GASB Reporting Requirements and Their Effect on Your District," "Assessing the Financial Health of Your District"** and **"Financial Management for Special Districts"** at various CSDA conferences and workshops.

Board/Finance Committee Training

Our firm offers training to help you understand what the audit report means for the District. We can show you how to read the financial statements and how to use that information to analyze and evaluate the District's financial performance. We have certified professionals who are happy to further talk to you regarding various topic options that can be presented.

PEER REVIEW

Our firm undergoes a peer review every three years as established by the American Institute of Certified Public Accountants. Our last peer review was completed in June 2022 and resulted in a pass rating with no deficiencies (the highest rating possible) on our system of quality control for accounting and auditing. This quality control review included a review of specific government engagements. *A copy of the Peer Review Report is included on the following page.*

DESK REVIEWS, DISCIPLINARY ACTIONS, LITIGATION

We have NOT had any Field Reviews, Desk Reviews, Litigation or Disciplinary actions taken against, or pending against, the Firm. There is no past, current or pending litigations against the Firm, or any debarment or disqualification as a vendor for federal, state, or local entities.



www.CoughlanNapaCPACo.com
Company@CoughlanNapaCPACo.com

Report on the Firm's System of Quality Control

June 28, 2022

To Mann, Urrutia, Nelson, CPAs & Associates, LLP and the Peer Review
Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Mann, Urrutia, Nelson, CPAs & Associates, LLP (the firm) in effect for the year ended December 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

190 Camino Oruga, Suite 1 • Napa, CA 94558 • telephone: 707.255.0677 • fax: 707.255.0687
Member: American Institute of CPAs • California, Hawaii, & Oregon Societies of CPAs



Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and employee benefit plan audits.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Mann, Urrutia, Nelson, CPAs & Associates, LLP in effect for the year ended December 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Mann, Urrutia, Nelson, CPAs & Associates, LLP has received a peer review rating of *pass*.

Coughlan Napa CPA Company, Inc.

Coughlan Napa CPA Company, Inc.



PARTNER, MANAGER AND STAFF QUALIFICATIONS AND EXPERIENCE

The team assigned to perform the audit of the Paradise Irrigation District is composed of highly trained professionals with extensive experience in governmental audit engagements. Our small, efficient working group will maintain a knowledgeable, yet non-intrusive, approach to the audit, and in this way, deliver an audit of exceptional quality requiring few disruptions in the conduct of the District's on-going operations. Engagements at MUN CPAs are conducted under the supervision of an engagement partner and manager, which assures that quality standards are maintained, and all client requirements are met.

We propose the following management team for the audit:

JUSTIN WILLIAMS, CPA, Engagement Partner
ERICA PASTOR, CPA, Concurring Partner
SUSAN BEETER, CPA, Senior Manager
MATT STAHLI, CPA, Senior Staff Associate

Professional Affiliations

Our commitment to governmental accounting is further strengthened by our involvement with respected organizations.

Justin Williams is a member of the statewide CalCPA Governmental Accounting and Auditing Committee and the Special District Leadership Foundation Certification and Audit Review Advisory Committee. He has also published accounting and auditing articles and has been a speaker at webinars and seminars sponsored by these organizations with topics including **GASB 84 and 87**, fraud, and preparing for annual audits. **Erica Pastor** is Past President and current board member of CalCPA-Sacramento Chapter, and a member of the statewide CalCPA Governmental Accounting & Auditing Committee. She is also a member of the GFOA **Certificate of Achievement for Excellence in Financial Reporting Program** and is frequently asked to review submitted financial statements.

Quality of Staff

MUN CPAs staff training and professional development program ensures the staff assigned to the audit of Paradise Irrigation District will maintain the highest levels of professional understanding of the issues impacting the District. All professional staff at MUN CPAs, from a brand-new staff associate to a seasoned senior manager, undergo a formal mid-year and year-end performance evaluation process. Our formal evaluation process is designed to provide constructive feedback to continue the professional growth and development of our staff, as well as provide guidance and assistance to allow staff to achieve their professional goals. In between formal evaluations, staff receive informal feedback on specific audit engagements. Finally, our formal staff training program ensures that our audit staff at all levels receive targeted training classes to meet *Government Auditing Standards*, as well as to keep up to date on current issues and challenges impacting governmental entities.



Continuing Education

Continuing education is a top priority for MUN CPA's. Each of our team members receives a wide variety of annual training and content updates from highly qualified instructors, ensuring that they remain at the forefront of issues that could potentially impact our clients.

Individuals who work on audits subject to *Government Auditing Standards* must obtain, every two years, at least 80 hours of CPE that directly enhance the auditor's professional proficiency to perform audits and/or attestation engagements. At least 20 of the 80 hours must be obtained annually. Individuals responsible for conducting substantial portions of the fieldwork, planning, directing, or reporting on audits subject to *Government Auditing Standards* must obtain 24 of those hours in subjects directly related to the government environment and government auditing.

- Quarterly Yellowbook Update
- GASB Update 84, CalPERS, OPEB, Leases, GA&A Matters
- Revenue Recognition Update
- Audit & Yellowbook Training
- Single Audit Suite
- Uniform Guidance Audit Requirements
- Single Audit
- Government Pension Plans, FV, High Risk Audit Process
- Single Audits under Uniform Guidance
- Single Audit - Sampling
- Advanced Government Training
- Use of Fraud Data Analytics to Uncover Fraud Schemes
- GASB 84
- Navigating Component Units
- 2022 Yellow Book, Internal Controls & Interim Training
- Government Industry Update
- Accrued Payroll, Benefits, and Related Expense & Other Assets/Prepays
- Accounts Payable
- 2022 Annual Required GAQC Webcast
- TB Import, Major Funds, Groupings, General Items
- Internal Controls and Findings
- Audit Liabilities – Assertions, Risks & Procedures
- 2023 Annual Required GAQC Webcast
- IN FOCUS: GASB Implementation Guides
- Interim and Year-end Government Training
- GASB Financial Reporting Model, OPEB, & other updates
- Governmental Accounting & Auditing Conference-Annual
- Internal Controls, FASB/GASB Update
- Substantive Analytics
- Interim Audits & Internal Controls
- COVID-19 Update & Single Audit Compliance Supplement
- 2022 Annual Required GAQC Webcast
- GASB Lease Standard: Are You Ready?
- Fraud in Financial Statement Audits
- Practical Steps for Transitioning to GASB 87
- Capital Insights-Governmental Audit & Assurance Conference
- AICPA Industry Update: Governmental Auditing Standards
- GASB 87
- TB Import, Major Funds, Groupings, General Items
- Accountancy Laws, Ethics, and Financial Reporting; Regulatory Review
- Cash & Investments
- 2022 Yellow Book, Internal Controls, & Interim Training
- Risk Assessment Materiality & Sampling
- Audit Assets – Assertions, Risks & Procedures
- GASB 96 SBITAs
- 2023 Workpaper Review Techniques



Staff Consistency

We understand that the best way to provide Paradise Irrigation District with responsive, quality services is to assign the most qualified individuals to the engagement and maintain continuity of staff on successive engagements. We are committed to maintaining the same staff assigned in this proposal in subsequent engagement years.

Our Firm takes great pride in not only selecting high quality staff members, but also providing them an environment designed for their success and betterment.

We believe staff continuity on engagements is essential to that engagement being successful. Our Firm's mission statement reads:

To provide responsive, innovative services of the highest quality to our clients; and to provide a positive, rewarding environment encouraging our employees to fulfill their professional and personal goals.



JUSTIN WILLIAMS, CPA
Engagement Partner

Justin’s professional career includes more than 27 years of public and private accounting experience, of which 25 years has been heavily concentrated on audits of governmental entities throughout Northern California. He has been extensively involved with the California Special Districts Association, providing workshops and webinars to the association members throughout the year. As the engagement partner, Justin will have overall responsibility for the efficiency, timeliness, and delivery of the services we provide, including developing and maintaining effective lines of communication with the District. He will directly interface with the District’s management and will plan and review the audit.



INDUSTRY EXPERIENCE:	Special Districts Municipalities Nonprofit Organizations Privately held businesses Retirement / employee benefit plans	
OTHER EXPERTISE:	GASB implementation Board of Directors training Federal and State compliance and financial reporting Fraud investigations Internal control implementation Peer reviews	
RELEVANT ENGAGEMENT EXPERIENCE:	Nevada Irrigation District Rodeo Sanitary District Diablo Water District Santa Nella County Water District South Tahoe Public Utility District Amador Water Agency Yuba County Water Agency Greater Vallejo Recreation District Keyes Community Services District Southgate Recreation and Park District	Town of Truckee City of Novato City of Sanger City of Lincoln
DESIGNATIONS:	Certified Public Accountant (CPA)	
PROFESSIONAL MEMBERSHIPS:	American Institute of Certified Public Accountants California Society of Certified Public Accountants GFOA Budget Awards Program	
EDUCATION:	Bachelor of Science, Accounting Case Western Reserve University – Cleveland, Ohio	



ERICA PASTOR, CPA
Concurring Partner

Erica has 20 years of public accounting experience and has spent 16 of those years with MUN CPAs. She has extensive experience serving government clients and is a leader in her vocation; she is past President and Board Member of CalCPA – Sacramento. As concurring partner, Erica will perform a secondary review of the engagement, ensuring that all firm and professional standards are adhered to.



INDUSTRY EXPERIENCE:

- Special Districts
- Municipalities
- Nonprofit Organizations
- Privately held businesses

OTHER EXPERTISE:

- GASB implementation
- Reviewed and compiled financial statements
- Agreed-upon procedures
- Audit committee training
- Annual Comprehensive Financial Reports
- Internal control implementation
- Federal Single Audit Grant compliance
- Grants and contracts compliance

RELEVANT ENGAGEMENT EXPERIENCE:	Ironhouse Sanitary District	City of Hollister
	Vallejo Flood and Wastewater District	City of Winters
	Castro Valley Sanitary District	City of Novato
	Yolo County Flood Control & Water Conservation Dist.	City of Rio Vista
	Tahoe City Public Utility District	
	Sacramento-Yolo Mosquito & Vector Control District	
	City of Auburn	
	City of Lincoln	
	City of Piedmont	

DESIGNATIONS:

- Certified Public Accountant (CPA)

PROFESSIONAL MEMBERSHIPS:

- American Institute of Certified Public Accountants
- CalCPA Governmental Accounting & Auditing Committee
- CalCPA, Sacramento Chapter, Past President, and Board Member
- GFOA Special Review Committee member

EDUCATION:

- Bachelor of Science, Managerial Economics
- UC Davis – Davis, California,
- Certificate of Accountancy
- National University – Sacramento, California



SUSAN BEETER, CPA

Senior Manager

Susan has over 24 years of public accounting experience, including 22 years auditing government entities which includes cities and special districts. She provides audit services to a wide range of industries, including governmental and nonprofit entities. As audit manager, Susan will be responsible and will coordinate the planning and implementation of audit processes, including daily supervision and technical support of the audit. She will work closely with the District to ensure issues are identified and addressed and that the delivery of services is timely and day-to-day audit functions are performed in an efficient manner.



INDUSTRY EXPERIENCE:	Special Districts Municipalities Nonprofit Organizations
OTHER EXPERTISE:	Annual Comprehensive Financial Reports GASB Implementation Internal control evaluation Accounting services Inventory observations Single Audit compliance Grants and contracts compliance
RELEVANT ENGAGEMENT EXPERIENCE:	Nevada Irrigation District Yuba County Water Agency Vallejo Flood and Wastewater District Amador Water Agency South Placer Municipal Utility District South Tahoe Public Utility District Southgate Recreation and Park District Greater Vallejo Recreation District City of Winters City of Piedmont City of Gridley City of Auburn City of Novato City of Lincoln
DESIGNATIONS:	Certified Public Accountant (CPA)
PROFESSIONAL MEMBERSHIPS:	American Institute of Certified Public Accountants California Society of Certified Public Accountants
EDUCATION:	Bachelor of Science, Business Administration – Accountancy North Dakota State



MATT STAHLI, CPA
Senior Staff Associate

Matt is the firm’s newest CPA. He has 5 years of accounting experience and has been with MUN CPAs for over 2 years. He provides audit services to a wide range of industries, including governmental, not-for-profit, retirement plans, and for-profit entities. In his role, Matt will draft statutory financial statements, handle specific stages of audit work, ensure work is prepared in compliance with professional standards, detect exceptional items and issues of non-compliance, report unusual items to the manager.



INDUSTRY EXPERIENCE:	Governmental agencies Nonprofit Organizations Retirement plans Closely held companies
OTHER EXPERTISE:	Internal control evaluation Accounting services Inventory observations Single Audit compliance Grants and contracts compliance
RELEVANT ENGAGEMENT EXPERIENCE:	Nevada Irrigation District Rodeo Sanitary District Yuba County Water Agency Santa Nella County Water District North Tahoe Public Utility District Ironhouse Public Utility District South Tahoe Public Utility District Greater Vallejo Recreation District City of Sanger City of Novato City of Winters City of Lincoln
PROFESSIONAL MEMBERSHIPS:	American Institute of Certified Public Accountants California Society of Certified Public Accountants
EDUCATION:	Bachelor of Science, Business Administration-Accountancy California State University, Chico



PRIOR ENGAGEMENTS

MUN CPAs has NOT had any prior engagements with the Paradise Irrigation District.

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES

MUN CPAs has provided audit services for several other Districts that are similar to that which is requested by Paradise Irrigation District. Below are current clients who can attest to our services and work performed on their behalf. We welcome the District to contact any of our clients as references listed below.

Special District and Hours	Partner	Dates	Contact Information	Scope of Work
Nevada Irrigation District Hours 360	Justin Williams	2016 - Present	Sandra Dunlap, Finance Director (530) 271-6855	<ul style="list-style-type: none"> • District audit • ACFR • State Controller's Report
South Tahoe Public Utility District Hours 350	Erica Pastor	2016 - Present	Paul Hughes, General Manager (530) 543-6211	<ul style="list-style-type: none"> • District Audit • ACFR • GANN Limit • Single Audit
Tahoe City Public Utility District Hours 240	Erica Pastor	2012 - Present	Ramona Cruz, Chief Financial Officer (530) 580-6047	<ul style="list-style-type: none"> • District Audit • Single Audit • GANN Limit • AVFR • State Controller's Report
Diablo Water District Hours 220	Justin Williams	2018 - Present	Jennifer McCoy, Finance & Account Manager (925) 625 - 3798	<ul style="list-style-type: none"> • District Audit • State Controller's Report
Ironhouse Sanitary District Hours 180	Erica Pastor	2015 - Present	Chad Davisson, General Manager (925-625-2279)	<ul style="list-style-type: none"> • District Audit



SPECIFIC AUDIT APPROACH

Our audit work plan targets our audit efforts on those areas of your financial statements that represent the greatest risk. This includes integrated quality-control processes, including policies and procedures for engagement quality control.

Our financial audit methodology comprises a set of interdependent audit work steps and procedures that enable the audit team to plan and execute the audit strategy and conclude and report audit results. The methodology also provides for performance measurement to enable improvement in quality of audit work through identification of training needs and motivation of staff through performance-based growth and advancement. The financial audit methodology of our firm is built around the following:

- Generally accepted auditing standards
- Professional ethics
- Quality assurance and control

Our audit process begins with the assignment of staff to the engagement. Our engagement team has the expertise to provide a level of service desired and deserved by Paradise Irrigation District. Our engagements are supervised by the engagement partner and the manager who specialize in government and special district audits. As high-level involvement is vital to a quality audit, the partner and manager's time will account for approximately 25% of total hours spent on the engagement. Our team's approach is designed to be efficient yet non-intrusive.

PROPOSED SEGMENTATION OF THE ENGAGEMENT

Audit Planning

Our audit planning process includes a risk assessment of the District and review of the control environment. We begin with a pre-planning meeting to ensure that management's expectations and our expectations are communicated prior to commencing the audit. We will confirm our understanding of the engagement deadlines and ensure these are met timely.

Interim Audit Phase:

Our interim audit phase typically takes place over the course of three days and includes the following:

Risk Assessment

As part of our extensive planning phase, the engagement team will discuss with management issues surrounding the applicable industry, the District's internal & external environment, significant events, as well as economic, political, and social factors to determine and document areas of risk. Once areas of risk have been identified, the next process will be to review the control environment.



PROPOSAL TO PROVIDE AUDIT SERVICES TO:

Control Environment — Interim Phase

Our understanding of and reliance on the District's internal controls related to financial reporting is a key factor in our audit approach to the District's financial statements. Our interim audit procedures are primarily focused on developing our understanding of internal controls related to cash receipts, cash disbursements, payroll, financial reporting close and the IT environment, and then performing tests of those controls. Our planned audit approach is a control-based audit in which we are planning to perform tests of controls in order to place reliance on the District's key controls.

We develop our understanding of the District's internal controls through a combination of verbal discussions with management, and observation and inspection of documents. We first gain a high-level understanding of controls by asking an appropriate member of your finance department to describe the processes for recording transactions and more importantly, how the review and approval of transactions is documented. Then to corroborate the descriptions, we ask to see physical evidence that the control is in place. Physical evidence is typically management providing key documents that have evidence of a review or approval on the document.

If we identify any controls that are not operating as designed, we will first discuss with management before providing a written recommendation.

Year-End Audit Phase:

Our year-end audit phase typically takes place over the course of four days and includes the following:

Substantive Procedures — Year End Phase

Substantive audit procedures are designed based on our risk assessment process. Complex and high-risk accounts will be identified early in the audit process and these accounts will be assigned to the manager and/or partner for actual testing. Our substantive audit procedures will include the following:

- ◇ Tests of account details — Detail transaction testing to source documentation
- ◇ Analytical procedures — Ratio analysis, variance analysis, trend analysis
- ◇ Use of data analysis software — Review of large volumes of data to detect anomalies
- ◇ Unpredictability tests — Varying timing and extent of tests
- ◇ Review of management's estimates — To determine reasonableness
- ◇ Review of subsequent events and contingencies — For proper adjustment and footnote disclosure

Laws and Regulations

As applicable, we will review the laws and regulations covering the District's grants and other programs. Based upon our inquiry with District staff, review of the District's government code, review of administrative policies, etc. we will determine the relevant laws and regulations that will be subject to additional test work.

Use of Analytic Procedures during the Audit

The use of analytic procedures during our audit of the District is part of our planned audit approach for certain financial statement line items. In order to perform effective analytic procedures, MUN CPAs must first obtain an understanding of activity at the District, as well as changes in activity at the District during the year under audit. This will allow MUN CPAs to develop expectations for changes or lack of changes in key account balances for the purpose of performing our analytic procedures. Our analytic procedures will be performed using a combination of the following:



PROPOSAL TO PROVIDE AUDIT SERVICES TO:

- Independent recalculations of account balances: Performing our own independent recalculation of an account balance, then comparing it to the District's actual account balance to see if our recalculated balance agrees to the District's balance. A significant variance between our recalculated balance and the District's balance would require additional inquiries and procedures to determine if the account balance requires an adjustment.
- Variance analytics of prior year and current year account balances: By developing our understanding of activity at the District, we can then compare current year account balances to the prior year balance and determine if the change in the account balance is reasonable based on our understanding of activity at the District during the year. Account balances and/or changes in account balances that do not meet our expectations will require further inquiry with management to determine if an adjustment is needed.
- Ratio analysis: We can compare the relationship of certain accounts to other accounts or non-financial information to determine if the relationship is consistent or if a variance may indicate an adjustment to an account may be required.

Drawing Audit Samples

The selection of audit testing samples is based on a combination of materiality, qualitative factors, and auditor judgement. Account balances and/or transactions over a certain dollar limit are automatically selected for testing. Smaller account balances, transactions, or disclosures that MUN CPAs determines may have a qualitative impact on the financial statements and influence a user of the financial statements will also be selected for testing.

Based on our review of the financial statements of Paradise Irrigation District, we anticipate that our primary areas of audit focus will be:

- Financial reporting requirements
- Impact of new GASB accounting standards
- Revenue recognition
- Valuation of receivables
- Capital assets testing
- OPEB reporting
- Expense and accrual timing

Preparation of Audit Report and Review — Year-end Phase and Wrap-up Phase

The manager and engagement partner review audit workpapers throughout the audit. Before we complete fieldwork, the file will be substantially reviewed, and any issues will be discussed and resolved. All reports are reviewed by the engagement partner and concurring partner.

Upon approval, we will issue drafts of all reports based on the District's predetermined schedule as indicated in the Request for Proposal. This will allow adequate time for review and distribution of the report. A "Prepared by Client" (PBC) list of requested audit schedules will be provided upon audit engagement.



LEVEL OF STAFF AND NUMBER OF HOURS TO BE ASSIGNED TO EACH PROPOSED SEGMENT OF THE ENGAGEMENT

Staff Classification Performing Work	Estimated Hours Annually
Partners	16
Managers	44
Senior Associates	60
Staff Accountants	84
Total Annual Hours:	204

Hours by Audit Phase	
Phase I - Planning & Interim	72
Phase II - Year End	92
Phase III - Reporting and Wrap-up	40
Total Annual Hours:	204

IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS

The District requested in the RFP that we identify and describe any anticipated potential problems with the audit, the Firm's approach to resolving these problems and specific assistance that may be requested from the District. Based on our review of the financial statements, we do not anticipate any audit problems. However, if issues are noted during the audit process, we will use the following approach to seek a mutually agreeable resolution of accounting and reporting issues:

1. Define and understand the issue through discussion with the District's management and verified audit information.
2. Make an initial assessment of the impact of alternative accounting treatments.
3. If the impact has significant potential, gather research which may include the following: obtain the District's research and rationale for their position; gather additional details; draw on common practices within other California Special Districts or other similar sized local governments; utilize recognized Firm experts.
4. Discuss with District staff the Firm's preferred position and rationale.
5. Resolve the issue.



INFORMATION TECHNOLOGY AND COMMUNICATION

Remote Audit Capabilities

We are committed to serving our clients and meeting their deadlines regardless of the current health and social challenges. If public health concerns, client concerns or other issues restrict our team from performing the audit in-person at your offices, MUN CPAs has the technological capabilities and solutions to perform the full audit remotely and complete the audit according to your District's needs and timelines. With the use of our secure Suralink website, management of Paradise Irrigation District will be able to securely provide MUN CPAs with all needed documents and reports. The use of encrypted e-mails will be used to transmit smaller documents. Scheduling regular phone and video calls and audit updates will allow both management of the District and MUN CPAs to remain on the agreed-upon timeline.

Protecting Your Data

MUN CPAs takes client data security seriously and has implemented a robust and redundant infrastructure that complies with recommendations of industry leaders and the IRS. An independent security contractor conducts biannual penetration audits, and the firm is fully covered by our cyber insurance policy. MUN CPAs employs daily redundant backups of all data off-site at two secure locations. Our system is protected by the latest AI-based antivirus solution that actively learns from real world threats instead of relying on outdated lists, and our next generation firewall, combined with three independent email and attachment scans, protects our communication from hackers and other malicious actors. Sensitive client data containing personally identifiable information is transferred via the same 256-bit SSL encryption that banks use. Firm staff is trained upon hire and again annually on the newest, best practices in internet security and tested monthly with various social engineering scenarios.

Communication

Planning and continual communication are essential to developing the appropriate procedures, working collaboratively to resolve any identified issues, and meeting your timelines. We will communicate contemporaneously and directly with management and audit committees of the board regarding results of our procedures and will anticipate and respond to any concerns of management and the committee.

Although our audits are conducted through a structured, risk-based model, we focus on understanding the client's needs, requirements, and expectations. We work collaboratively with management, boards, and audit committees to develop a communication and work plan to continuously improve client service.

Partner and Manager Availability

We believe your access to the partner and manager before, during and after the audit is important to the relationship between the District and our Firm. The partner and/or manager will be on-site during the audit in order to discuss issues with the management of the District. We encourage our clients to call us throughout the year to discuss accounting matters as they arise. There are no additional charges for these routine phone calls.

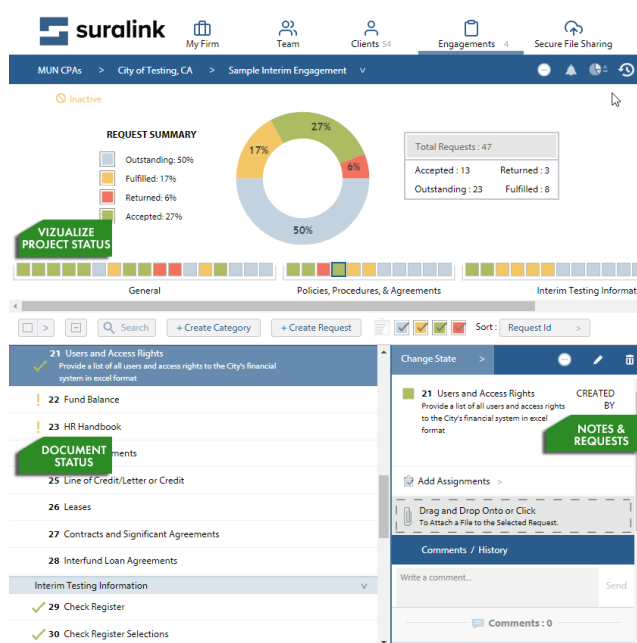
We believe on-going communication throughout the entire audit will ensure that all aspects of the audit are thoroughly addressed. We encourage regular communications throughout the year, not just during fieldwork. As such, we do not anticipate any potential audit problems to arise during our engagement.



USE OF TECHNOLOGY TO PERFORM OUR AUDITS

We leverage two systems that help us conduct audit procedures remotely while maintaining excellence in communication, document management, records retention, and workflow.

SURALINK -In order to improve audit efficiency, workflow management software plays an essential role between your District and our engagement team. We employ a secure data file transfer system called **Suralink**. **Suralink's** dynamic request list is integrated with our secure file hosting system for seamless document-request coordination. It means all our requests are in one place, updated in real-time, and accessible only by our engagement team working on your audit and the District's employees who are granted access. You, as a client, no longer have to manually maintain a spreadsheet amongst several people only to repeat the process in a day or two. This not only makes the operation more cost- efficient, it enables you and your team to spend your time getting the job done, not reconciling a messy list of outstanding items. The **Suralink** dashboard, as shown here, allows you to visualize the process of the document-request fulfillment.



With this innovative tool, clients can manage workflow through a centralized individual who can assign and delegate requests to other employees; track project activity by assigned individual, due date, and status with a user friendly, easy-to-use, dashboard interface; quickly view and monitor project progress with an at-a-glance report feature; and access how-to videos and training materials through the enhanced learning center.

CaseWare and CaseView: CaseWare is a highly flexible engagement software that facilitates real-time adjustments to your trial balance, resulting in simultaneous updates to your financial statements. It enables us to drill down from supporting audit schedules and documents to the underlying detailed accounts. We plan, perform, and review your entire engagement electronically, eliminating the use of paper.

CaseView is a powerful reporting module that helps review of financial statements, as well as any other customized work paper reports. It utilizes an interface that combines the appropriate features of Word and Excel into a single application that engages word processing features for formatting financial information. Some advantages of CaseWare and CaseView are as follows:

- **Automatic financial reports:** This refers to the ability to generate and print financial statements immediately. The numbers in the trial balance are mapped to financial statement tables and footnotes to provide robust and accurate financial statements and reports.
- **Automatic footnotes and other information:** This is the ability to format financial statement footnotes with variables (dates, amounts, etc.) that are automatically updated based upon the trial balances and appropriate work paper information.
- **Virtualization:** This provides a more consistent approach to financial statement design and a reduced risk of errors in the financial statement reports.



APPENDIX A

PROPOSER GUARANTEES

- I. The proposer certifies it can and will provide and make available, as a minimum, all services set forth in Section II, Nature of Services Required.
- II. The proposer has read Appendix F, Contractual Requirements, and agrees that the rights and prerogatives as detailed in that appendix are retained by the Paradise Irrigation District.
- III. The proposer agrees to be bound by the contractual requirements of delineated in Appendix F.

Signature of Official:

A handwritten signature in blue ink, appearing to read "Justin Williams".

Name (typed):_ Justin Williams, CPA

Title:_ Partner

Firm:_ MUN CPAs, LLP (MUN CPAs)

Date: April 30, 2024



APPENDIX B

PROPOSER WARRANTIES

- A. Proposer warrants that it is willing and able to comply with State of California laws.
- B. Proposer warrants that it is willing and able to obtain standard insurance coverage, acceptable to the District, for professional liability errors and omissions insurance, general liability insurance, and automobile liability insurance. This policy(s) shall provide a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees, or agents thereof.
- C. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the Paradise Irrigation District.
- D. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official:

A handwritten signature in blue ink, appearing to read "Justin Williams".

Name (typed): Justin Williams, CPA

Title: Partner

Firm: MUN CPAs, LLP (MUN CPAs)

Date: April 30, 2024

Customer Service Activity Report - April 2024

Service Requests

Service Types	Request Total
Account Management	385
Activate Water w/ Backflow	57
Backflow Maintenance	9
Construction Support	24
Disconnect	0
Field Customer Service	154
Field Maintenance	6
From Active to Ready-to-Serve	14
New Meter Order	0
No Water	6
Transfer Ownership	91
Water Quality	15
Grand Total	761

Increased from 567 service requests in April 2023

Phone Activity

Phone Activity	Apr-23	Apr-24	Trend
Average calls per day	42.25	33.85	Decreased
Average abandoned per day	1.90	0.67	Decreased
Average time abandon	47 seconds	35 seconds	Decreased
Average time to handle	26 seconds	18 seconds	Decreased




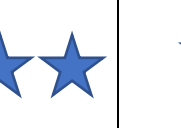
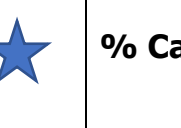
Payments Processed

Payment Method	Apr-23	Apr-24	Trend
Automated Phone System	191	181	Decreased
Customer Service Team	2393	2128	Decreased
Web Portal	1690	1730	Increased
Total	4274	4039	Decreased

Customer Service Activities

February April 2024

Phone Survey Ratings

Rating						% Calls
Apr 2023	25	1	1	1	0	3.5 %
May 2023	9	0	0	0	0	0.9%
June 2023	15	0	1	1	0	1.8%
July 2023	7	0	0	0	0	0.9%
Dec 2023	6	0	0	0	0	1.3%
Jan 2024	27	0	0	1	4	5%
Feb 2024	7	0	0	0	1	1%
Mar 2024	8	1	0	0	6	2.3%
April 2024	1	0	0	1	12	2.1%

April Customer Service Survey Results

Customer service surveys were sent to 30 % of the customers who had requests that required a field visit

Average Rating <i>Customers were asked to rate service between 1 (poor) and 5(excellent)</i>	
Question	Rating
How was your experience contacting PID?	4.65
Was our office representative friendly and helpful?	4.81
Was our office representative knowledgeable?	4.88
How would you rate our communication during your service period?	4.88
Was our field representative courteous to you?	5.00
Did we respond promptly?	4.94
Was the problem solved in a reasonable amount of time?	4.56
Was the problem satisfactorily resolved?	4.44
Did PID meet your expectation for service?	4.81
How does PID's service compare with other businesses?	4.77

Customer Compliments

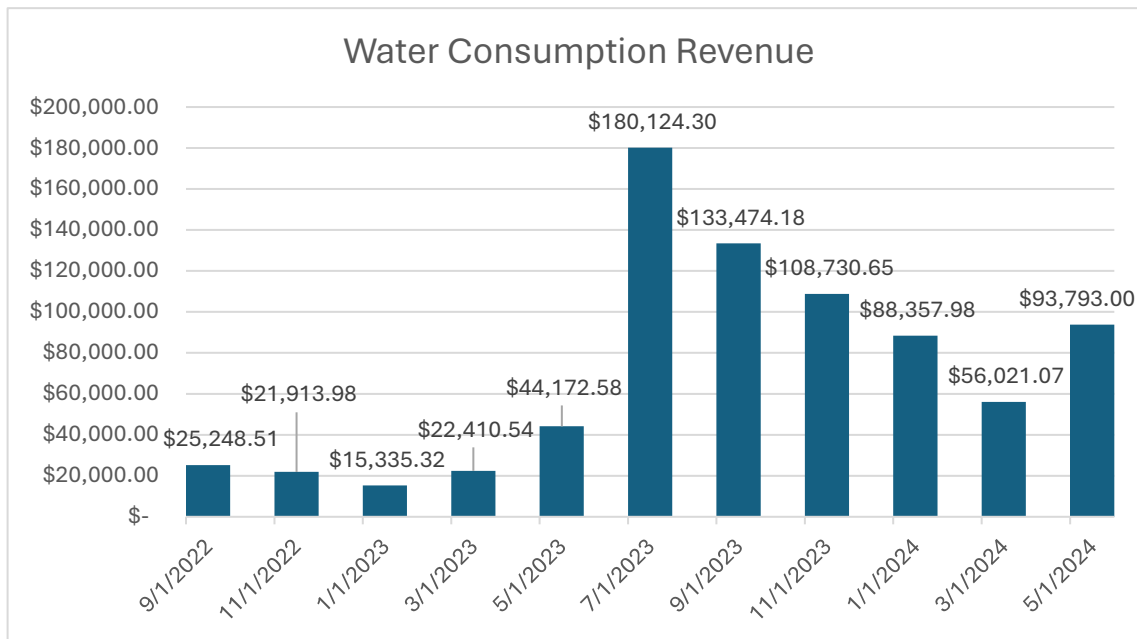
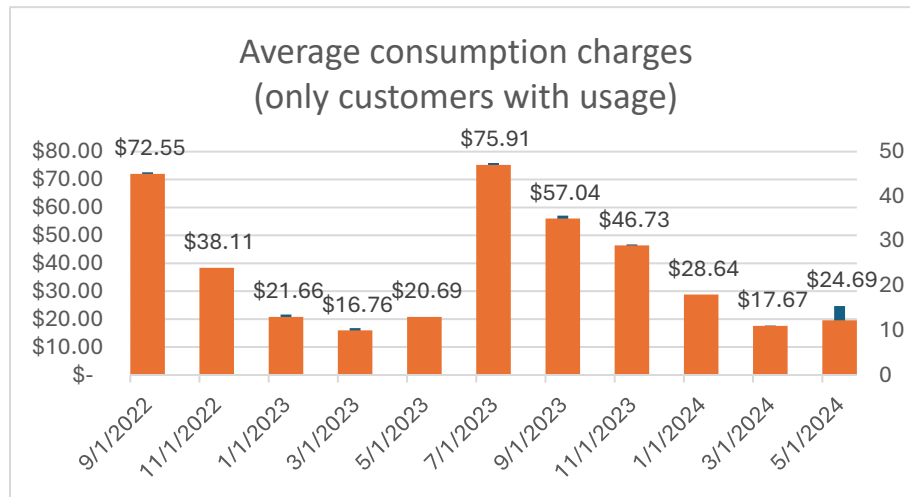
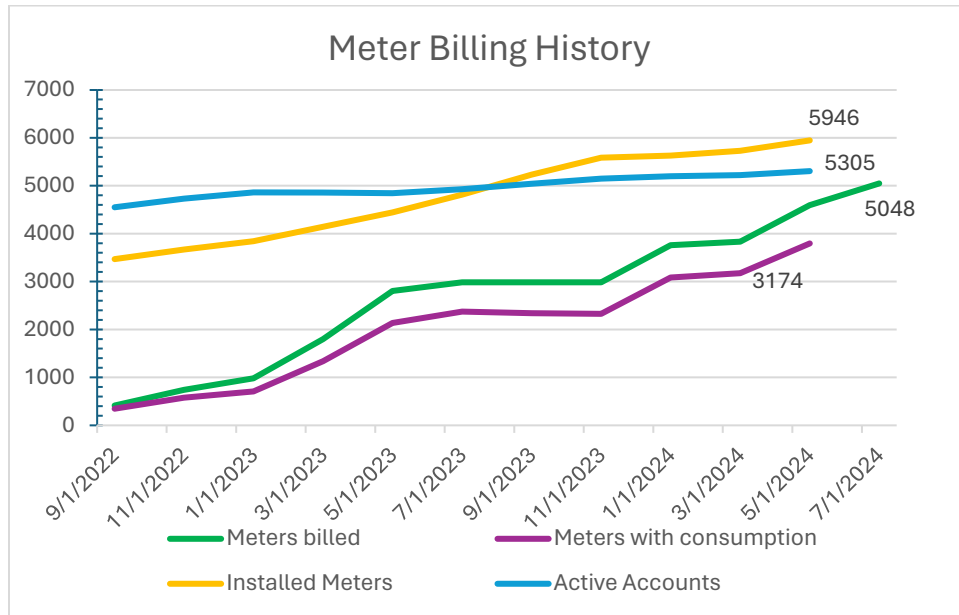
- 4/15/2024 – “Your customer service representatives are courteous, positive, and helpful. I have enjoyed working with PID!” ~ David
- 4/15/2024 - “Great job. Thank you for making coming home easy. Thank you Kim” ~ Randy

DropCountr Registrations

- ▣ We currently have 863 users signed up for DropCountr (14 new users)

Bi-Monthly Consumption Report

For usage up to May 1, 2024



**STAFF REPORT
FIELD OPERATIONS
April 2024**

TRANSMISSION & DISTRIBUTION

DAILY OPERATIONS

- Crews have been taking care of leaks, emergencies, and maintenance issues.
- 34 scheduled main line and service line leaks were repaired this month.
- The Call Center received 64 after hour calls.
- Standby received 15 calls.
- 13 Emergency Calls / Infrastructure Damage Reports.

SERVICE LINE REPLACEMENT / WATER REQUEST

- 35 Fire Flow tests were performed.
- Two Service lines were replaced.

CUSTOMER REIMBURSEMENT JOBS (by work order)

- Five Cash Jobs were completed.
 - 1626 Cypress – Severed two hydrants from the main for grading.
 - 765 Elliott – Crews installed a 6” tap on a 12” main for a new fire system.
 - 1543 Black Olive – Relocated a hydrant for new bus stop.
 - 786 Birch – Extended double service for new bus stop.
 - 1324 Nunneley – Removed PID equipment due to merged lots.

OVERVIEW

- Continued efforts are being made with RCI and WWE to keep MISLR #3 project running smoothly and efficiently.
- Zone A Project- T&S completed the tie in to the new 16” pipeline in A-Zone.
- Daily coordination with West Valley to ensure the efficiency of the Mains Project.
- Coordinating with the Town of Paradise with their Paving Project and Hydrant Replacement Project.
- Vacant Warehouse Position has been filled.
- System Flushing has been completed.

SUMMARY

I would like to congratulate Jason Becker for accepting the vacant position of Warehouse Person.

On 04/18/24 we successfully completed our system wide flushing program with minimal impact to surrounding areas.

MAINTENANCE PROJECTS

- Continued efforts are being made to coordinate work schedules and bids with contractors regarding:
 - Digital Sign Board
 - Fuel Tank Certification
- Upgrading the landscaping at Corp Yard and Admin Office.
- Installed safety glass in numerous doors at the Corp Yard and the Admin Office.
- Continuing to assist and support the field crews as needed.
- Preparing RFP to replace all damaged fencing on District Properties.

DISTRIBUTION SYSTEM OPERATOR PROJECTS

- Completed the system wide flushing program.
- Tank site maintenance, including vegetation management.
- Flushing dead end mains.
- Continuing with Fire Flows.
- Continuing to assist and support the field crews as needed.
- Taking Bacti Tests as needed.
- Vault maintenance and repair.

METER SHOP

- 6 Backflows installed.
- 276 Backflow tests completed.
- 1,650 USA tickets were completed.
- Continued efforts are being made to stay on top of Backflow Testing and USA Tickets.

STAFF REPORT

WATER TREATMENT PLANT

April 2024

WATER TREATMENT

- Production at the District’s treatment plant for the month of April varied between 1.7 and 3.4 mgd, with the average day being 2.6 mgd.

- Compared to:

	<u>pre-fire Apr. 2018</u>	<u>Apr. 2021</u>	<u>Apr. 2022</u>	<u>Apr. 2023</u>
Low	1.8	2.4	1.3	1.5
High	3.7	4.4	3.9	4.0
Avg.	2.6	3.2	2.5	2.5

- Completed required monthly/quarterly reporting to Department of Drinking Water and Regional Water Control Board.

Treatment Plant

- Clint and the operators have completed the drainage culvert at the Magalia Dam and are moving forward with plans to continue updating the drainage at the Paradise Dam as well.
- Construction of the new pump station continues

MAGALIA/PARADISE DAMS

- Following the earthquake in Beldon, the treatment team worked together to read the piezometers at the dams to ensure that there were no negative effects to either.
- Routine maintenance and vegetation management for the spillways are underway
- Monthly monitoring of piezometers at Magalia and Paradise dams was performed.
- Paradise is read every other week due to being full.
- Magalia release is open to control excess water.

WATER QUALITY – DISTRIBUTION SYSTEM

- 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.

March 2024, WATER QUALITY

- Average daily production: 2.6 mgd
- Average effluent turbidity: 0.03 ntu

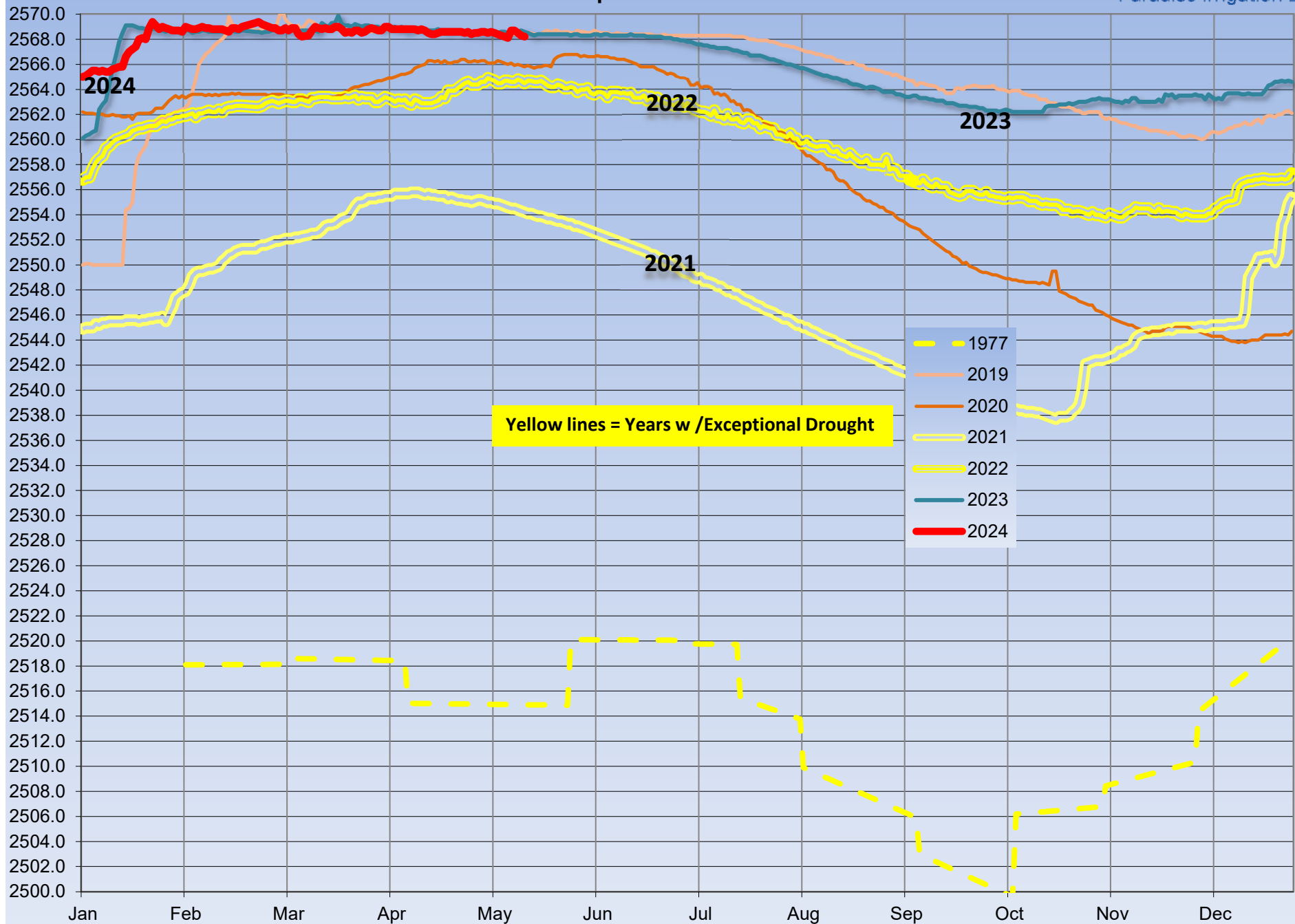
- Average raw water turbidity: 1.8 ntu

Water Levels (as of 4/30/2024)

- Magalia Reservoir 2197.4'
- Paradise Lake +0.4' +.04' same day in 2023
- Percentage of Water in Storage 99% of Total Available
- Rainfall for 2023/2024 rainfall year:

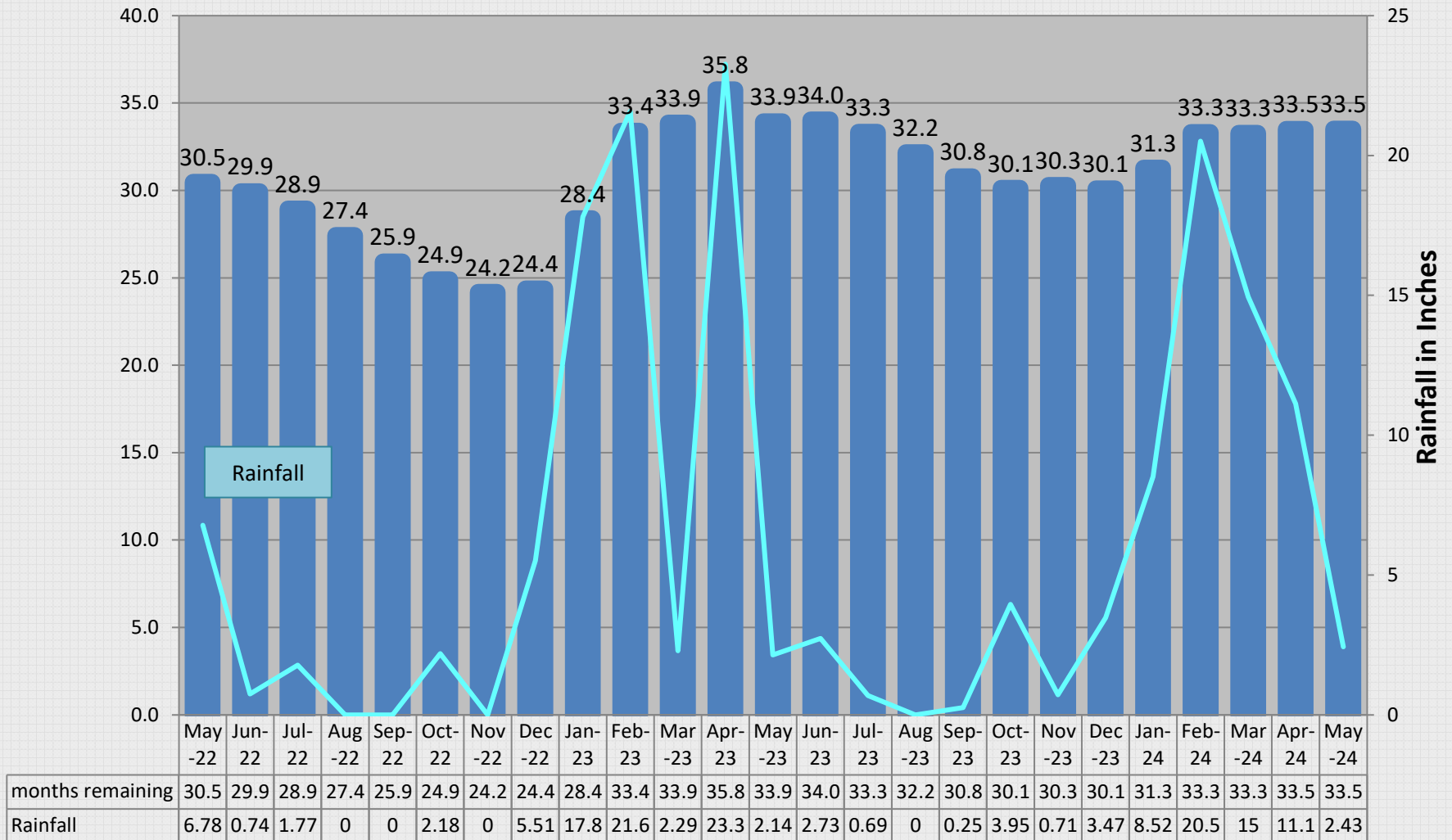
▪ October	Magalia Res. 0.84"	Paradise Lake 1.03"
▪ November	3.47"	4.02"
▪ December	8.52"	9.73"
▪ January	18.69"	17.61"
▪ February	14.00"	16.75"
▪ March	11.1"	12.61"
▪ April	2.13"	3.23"
▪ May		
▪ June		
▪ July		
▪ August		
▪ September		
Total for 2023/2024 Rain Year	44.75"	48.23"
Average Rainfall	64.00"	65.20"

Paradise Lake Elevation
05/09/2024
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.



05-09-2024

District Engineering Department Update for the Board of Directors

1. Working with customers and providing estimates to provide new water meter services to multiple locations throughout town.
2. Coordinated with Water Works Engineers on the Meter Installation & Service Lateral Replacement Phase 3 (MISLR 3) and other projects.
3. Working with Slate Geotechnical Consultants for Magalia Dam 100% design. The Design has continued after meeting with FEMA, boring appears to be planned for the June timeframe, due to driller availability and permit requirements.
4. Zone A pipeline is progressing nicely. They are currently working at the treatment plant on the new pump house, and have fully connected the distribution line and poured the footings for the pump house.
5. Monthly water reporting is continuously being completed.
6. Working with the Town of Paradise as they complete the 2024 On-system road paving that is to be completed in 2024. RCI is working on installing laterals before the paving begins. We completed all the 2023 off-system roads that are being paved in spring 2024. There has been an issue with PG&E locates slowing this project down; staff is working to clear up this issue.
7. Mains project is progressing nicely. The first section of mains are complete with multiple other mains to be completed in the next couple of weeks. Once each section is completed the contractors sub will come back and do pavement patch work.
8. MISLR phase 3 work is completing service laterals with 4 crews, 1 dedicated to building permits and priorities and the other 3 are focused on roads the Town has on their list to be paved in 2024. Work has been delayed due to the rainy season. We are currently looking into having RCI add an additional crew to stay ahead of the Town's paving project, which has been delayed due to PG&E locators not being able to keep up with our production/schedule.
9. Work on other RFP's including rental property updates and tank recoating are in the process of being prepared to be published.
10. Final Design of the Equalizer Tank is complete and ready for construction.
11. Engineering staff attended one day of the ACWA conference in Sacramento and attended presentations on the state of Management of water systems and a desalination project.
12. Staff is preparing for the required Lead and Copper rule requirements and determining how to report all our service laterals and customer backside material to the state/federal government as required.

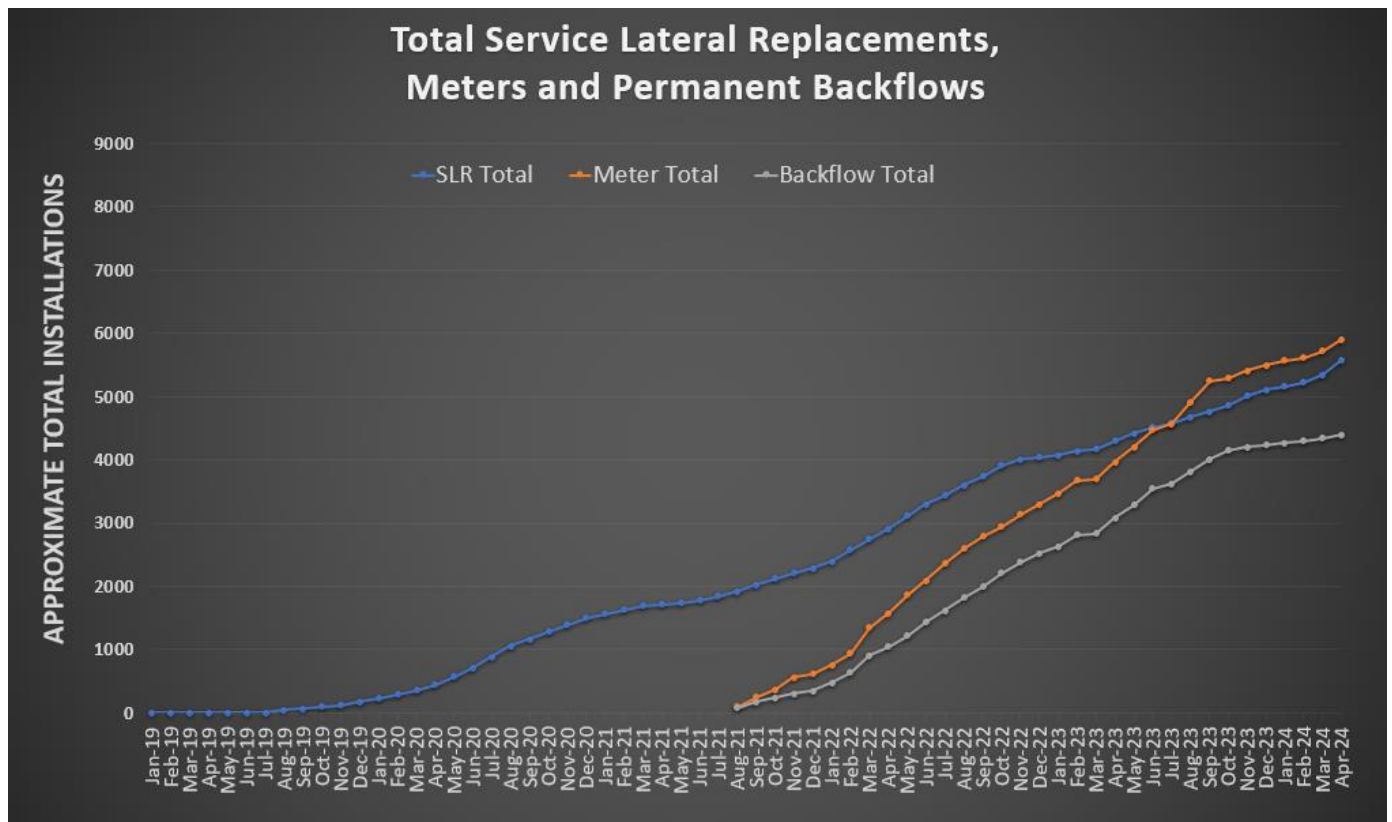
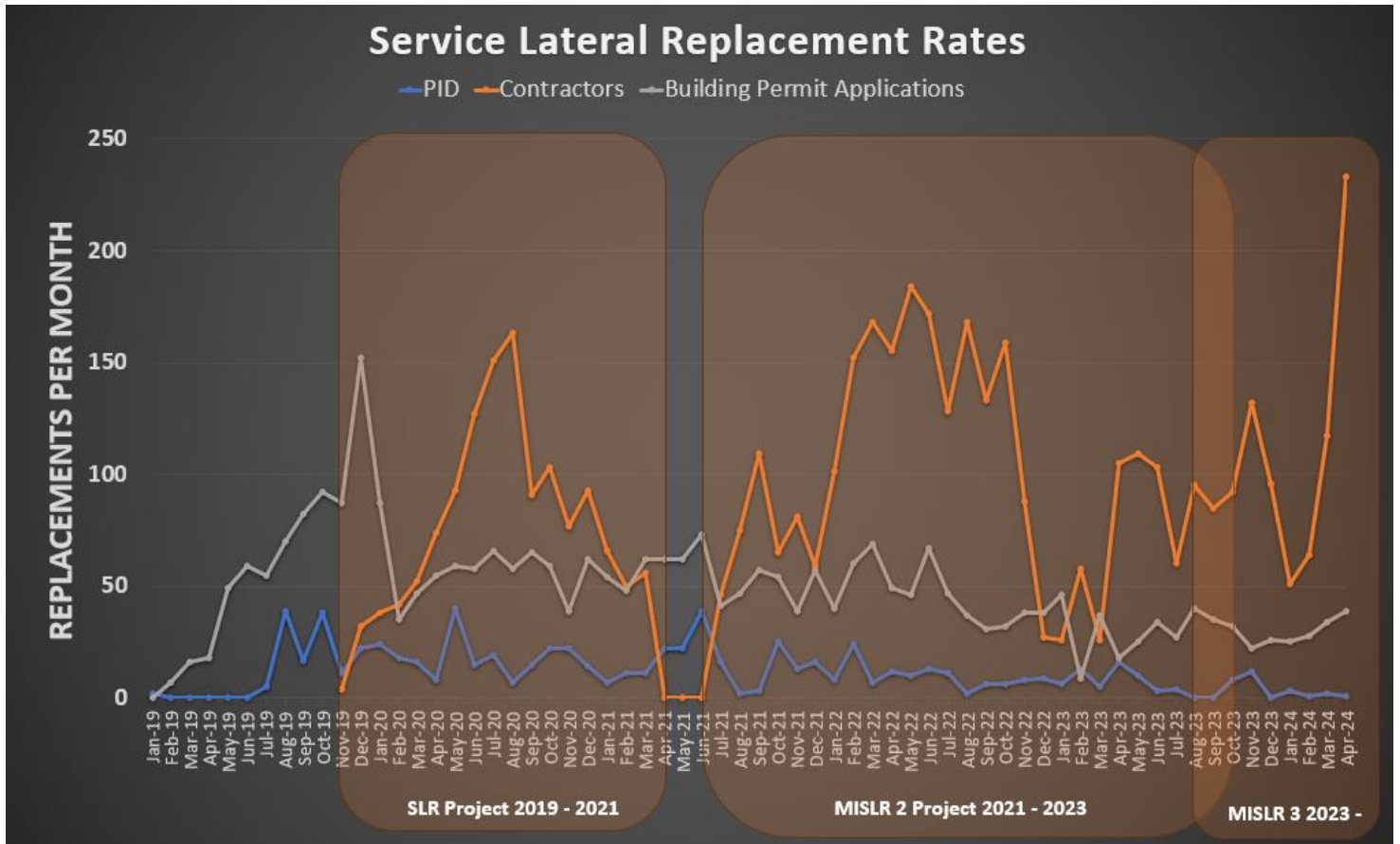
Water Supply Recovery Program Update

Meter Installation and Service Lateral Replacement Program



- In April the MISLR 3 Project installed the following quantities:
 - 243 service laterals,
 - 192 meters
 - and 54 backflows
- Focus on paving corridors and priority installations to support building permits and urgent requests for water.
- Production rate in April increased significantly with less weather and a heavy focus on staying in front of the Town of Paradise's paving projects with service lateral replacements.
- New permit applications at the Town of Paradise came up a bit to 39/month in March although we are seeing a faster approval of submitted permits. These are being incorporated into RCI's workflow with a target completion of 4 weeks from the time of assignment.
- Work ongoing with PID staff to rectify all active meter/MIU installation records and ensure that this final project phase is a clean sweep of remaining installs.
- Currently production rate in May is heavily impacted by the pace of 811 underground utility locate clearances through PG&E with talks ongoing regarding how best to streamline the process.

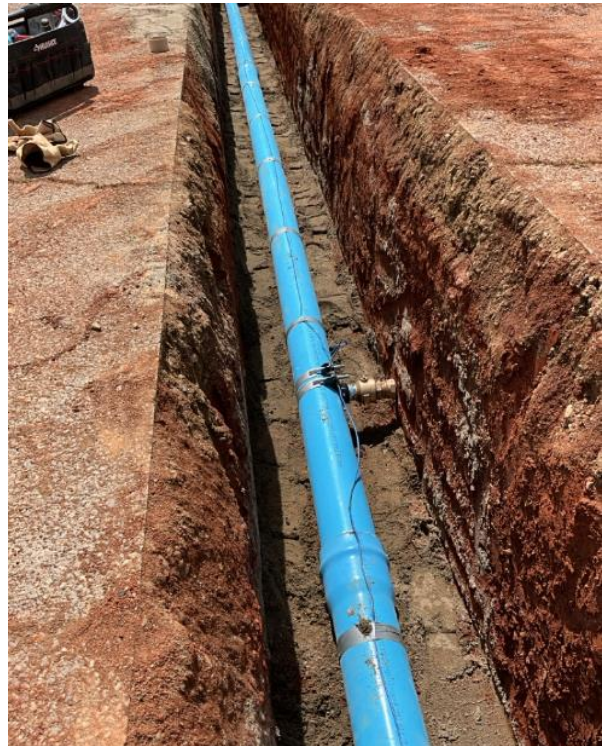
Water Supply Recovery Program Update



Water Supply Recovery Program Update

Main Replacement Project

- Work on the Mains Replacement Project Phase 1 has continued at a fast pace throughout the month of April.
- 9 new main tie-ins completed to date as of this week, most recently with A-Zone-3.
- Upcoming is the abandonment of the A-Zone-5 segment following the successful tie in of A-Zone-3 on Pentz to the new Zone A transmission main.
- West Valley working with Water Works and PID to coordinate main shutdowns as needed.
- West Valley working with the Town of Paradise to coordinate traffic control as needed.



Henson Road Culvert Replacement

- Scope and cost in review by PID staff to determine a path forward for the project. Pending PID direction.

Reservoir B Replacement Project

- The project has been recommended for completion by WWE.
 - RFC 25 – Slab Crack Repair – discussions ongoing with Myers & Sons to resolve this issue
 - Landscape – Maintenance period has expired and final site acceptance walk has occurred.

Water Supply Recovery Program Update

Zone A Pump Station and Transmission Main Project

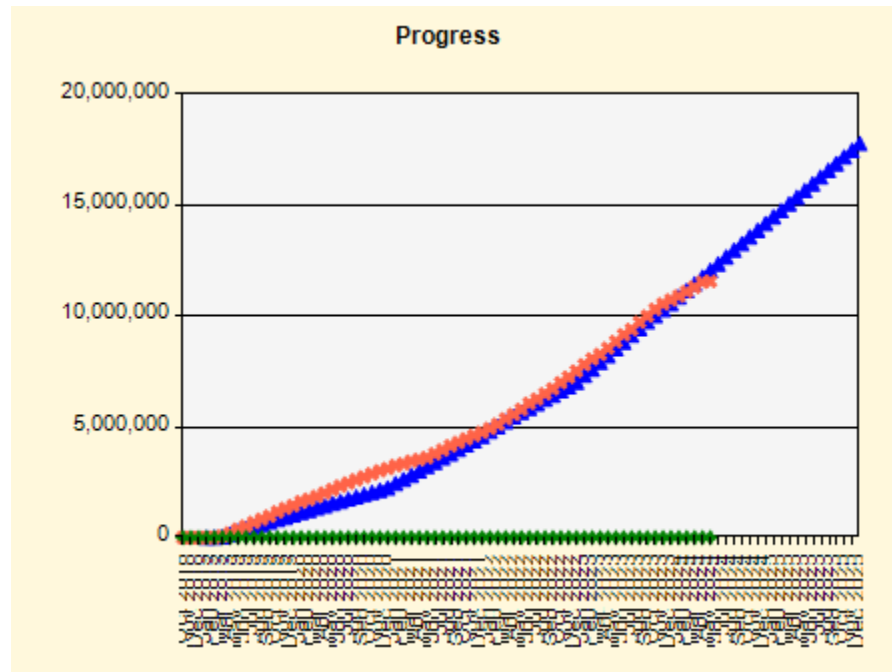
- The pipeline will tie into the Mains project in the coming weeks. The pump station startup is expected at the end of 2024.
- The pump station building slab was recently placed. The installation of all remaining concrete and asphalt is underway including stairway, walkways, and equipment pads. Above grade building construction is expected to continue in June and conclude in July.



Water Supply Recovery Program Update

Program Management Budget

- Billing in the last month has been on track.
- Work is within expected budget this month and on schedule.





MAY 15, 2024

Post-Fire Recovery Update

FEMA Public Assistance (PA) – DR-4407 (Camp Fire Major Disaster Declaration)

The FEMA PA Program provides reimbursements for costs incurred while responding to and recovering from a Presidentially declared major disaster. For this event, the federal cost share was 90% on Emergency Work projects (Categories A-B) and 75% on Permanent Work projects (Categories C-G). CalOES covers 75% of the remaining local cost share, so they pay 7.5% and 18.75% respectively. This typically leaves PID with 2.5% and 6.25% respectively.

For this event, PID was able to claim donated resources and offset the entire local cost share on the emergency work projects. In addition, some of the funding from the Drinking Water State Revolving Fund (DWSRF) is offsetting the local cost share on the major PWs for repairing the water system as well as the replacement Reservoir B when FEMA denied the mitigation proposal. With all funding combined, PID is now only paying a local cost share on recovery-related projects of approximately 0.3%.

Upcoming priorities and recent developments include:

- **Financial Dashboard Development** – Data processing and configuration is ongoing.
- **FEMA BRIC grant for Magalia Dam Seismic Retrofit** – A decision from FEMA is anticipated in August/September.
- **New FEMA Declaration – DR-4769 Storms** – The President declared DR-4769 on April 13 for Feb 4-8 storm event. **RPA (Request for Public Assistance) submitted 4/17/24, working with Cierra, Rebekah, and Jeff to develop list of damages and group into eligible projects. FEMA has not yet called Brett for the Exploratory Call.** This also means we can begin strategizing for the HMGP funding that stems from this declaration.
- **Reimbursement Requests** – Currently gathering supporting contract/task order/change order documentation for ongoing reimbursement requests.

Following are status summaries for each project awarded by FEMA under Public Assistance:

PW 3	GP 72826	B	Emergency Response/Protective Measus
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Obligated:	\$ 1,654,810.97
Fed Share:	\$ 1,489,329.88
State Share:	\$ 124,110.82
Received:	\$ 1,637,185.00
Pending:	\$ 23,744.30

Project is in closeout with CalOES. Overpayment will be addressed at closeout.

PW 15 GP 84775 Z PID Management Costs

Obligated:	\$ 68,779.00
Fed Share:	\$ 68,779.00
Pending Amend:	\$ 4,105,052.56
Received:	\$ 0.00
Pending:	\$ 4,105,052.56

Project 84775/PW 15 was obligated when PID only had PW 3 obligated at \$1,375,597.87, leading to PW 15 having a total value of 5% of that amount or \$68,779.89. Since then, PID has had an additional 12 obligations for a total of \$82,101,045.19, resulting in a need for an amendment to add 5% of that value, or \$4,105,052.26. Amendment requested 4/18/22, [CalOES pursuing FEMA](#).

PW 33 GP 84011 A Arborist

Obligated:	\$ 10,210.00
Fed Share:	\$ 9,189.00
State Share:	\$ 765.75
Received:	\$ 9,955.00
Pending:	\$ 0.00

Project will be closed out when the last small project is closed out.

PW 221 GP 94422 G District-wide Fencing

Obligated:	\$ 100,000.00
Fed Share:	\$ 75,000.00
State Share:	\$ 18,750.00
Received:	\$ 93,750.00
Pending:	\$ 0.00

Project was initially written for \$578,655.00 with an insurance reduction of \$478,655.00, have received all funding from FEMA and CalOES. Project is pending completion of Reservoir B, so all damaged funding can be completed under one project. Project can then be closed out upon completion of all small projects.

PW 238 GP 94415 C Road Damage Caused by Fire (Henson Road Culvert)

Obligated:	\$ 134,173.00
Fed Share:	\$ 100,629.75
State Share:	\$ 25,157.44
Received:	\$ 2,516.00
Pending:	\$ 123,271.19

Project was written for repair costs of \$84,263.00 and 406 mitigation costs of \$49,910.00 to armor the culvert openings with rock. PID has reassigned this to Water Works, and the RFP was issued for the design of the project.

PW 257 GP 84049 B Contaminant Testing by PID

Obligated:	\$ 1,781,833.70
Fed Share:	\$ 1,603,650.33
State Share:	\$ 133,637.53
Received:	\$ 1,576,922.00
Pending:	\$ 160,365.86

Most of project funds have been received due to the project being complete at the time of obligation. Remainder (10% of fed share) will be held against closeout of the disaster. We have submitted documentation, both for corrections and additional costs, for a net increase of \$530,892.56.

PW 265 GP 96404 E Vehicles, Equipment and Buildings

Obligated:	\$ 35,942.32
Fed Share:	\$ 26,956.74
State Share:	\$ 6,739.19
Received:	\$ 33,695.00
Pending:	\$ 0.00

Project was written for \$883,769.59, with a reduction for anticipated insurance proceeds of \$847,827.27. Has been fully paid as a small project. PID staff are working through the list of minor repairs and purchases that need to be made to complete this project. APTIM's Meera Narayanan-Pandit is continuing to work with PID staff in reconciling the project to date. **Working with CalOES to address impact of inflated equipment costs on project totals.**

PW 321 GP 76334 F Reservoir B

Obligated:	\$ 347,704.00
Fed Share:	\$ 260,778.00
State Share:	\$ 65,194.50
Received:	\$ 0.00
Pending:	\$ 325,972.50

Project was written for replacement of Reservoir B in its pre-disaster form with cover and liner. FEMA rejected 406 mitigation proposal to replace with steel tanks. DWSRF is funding the full project, so FEMA funds aren't needed here.

PW 326 GP 91767 Donated Resources

Obligated:	\$ 382,983.85
Fed Share:	\$ 344,685.47
State Share:	\$ 28,723.79
Received:	\$ 376,281.00
Pending:	\$ 2,871.74

FEMA allows donated resources projects as a way to offset the local cost share. PID received \$1,090,910.05 in donated water, but the obligation is limited to the amount that will result in matching PID's local share on other Category A and B projects. Unsure why the CalOES' payments resulted in an overpayment – this can be resolved at disaster closeout.

PW 328 GP 94420 D Paradise and Magalia Dam Burn Damage

Obligated:	\$ 35,631.32
Fed Share:	\$ 26,723.42
State Share:	\$ 6,680.85
Received:	\$ 33,404.00
Pending:	\$ 0.00

Project was written for minor repairs to the surface of Magalia Dam as well as damage to the conveyance pipe between the dam and WTP. Project referenced Paradise Dam as a placeholder, but no damage was observed. As a small project, this has been completed, but the scope of work will need to be completed before closing all small projects.

PW 332 GP 94494 F Meters, Meter Boxes and AMI System

Obligated:	\$ 2,087,334.00
Fed Share:	\$ 1,565,500.50
State Share:	\$ 391,375.00
Received:	\$ 39,138.00
Pending:	\$ 1,917,737.50

Project was written for replacement of meters, meter boxes and the automated meter reading system, with a 406 mitigation proposal to replace plastic meters and boxes with brass meters and concrete boxes. Initial reimbursement requests are on hold pending further insurance information.

PW 333 GP 94496 F Service Laterals

Obligated:	\$ 42,793,182.00
Fed Share:	\$ 32,094,886.50
State Share:	\$ 8,023,721.62
Received:	\$ 12,109,487.00
Requested:	\$ 0.00
Pending:	\$ 28,009,121.00

Project was written for testing and replacement of the rest of the FEMA-eligible service laterals, after PW 355 covered the initial phase of service lateral replacements from the Sutton contract. This project includes a 406 mitigation proposal for backflows for the quantity of laterals granted (the remainder of backflows are covered on project 349). This project includes the latter half of the Sutton contract and the RCI contract. An improved project is being formulated to shift testing costs into replacing more laterals. Initial RFR submitted 1/18/23, reimbursement received 3/4/24.

PW 349 GP 130152 F Water Mains

Obligated:	\$ 29,873,110.00
Fed Share:	\$ 22,404,832.50
State Share:	\$ 5,601,208.12
Received:	\$ 560,120.00
Pending:	\$ 27,445,920.62

Project was written for replacement of mains determined to be damaged by testing, as well as a 406 mitigation proposal for the remainder of backflows. This project is only recently started and initial reimbursement requests will be formulated soon.

PW 355 GP 130189 F Initial Service Laterals (pre-FEMA-428 Program)

Obligated:	\$ 4,587,432.00
Fed Share:	\$ 3,440,574.00
State Share:	\$ 860,144.00
Received:	\$ 4,386,732.00
Pending:	\$ 86,014.00

Project was written for the initial phase of service lateral replacements from the Sutton contract. FEMA's titling of the project as "completed outside of 428" led to confusion of CalOES and early payment of funds – notified CalOES of the issue and they decided not to pursue correction of the issue since the work had already been completed. Working on resolving the Sutton change orders to get ready for project closeout – the increase in eligible costs will be submitted at closeout for extra reimbursement, which is expected to surpass the amount of CalOES' overpayment. Sutton issues appear to be resolved and we will file for reimbursement as soon as final payment is processed.



FEMA Hazard Mitigation Grant Program (HMGP)

The FEMA Hazard Mitigation Grant Program is a competitive grant program tied to major disaster declarations. The program provides mitigation opportunities for facilities that were not damaged by the event, but that could be hardened against or protected from a similar type of event.

For the DR-4407 (2018 Camp Fire) HMGP cycle, PID submitted four applications. One application was allowed to partially move forward as an Advance Assistance HMGP grant, for the study and design of the options to restore Magalia Dam.

For the DR-4344 (2017 Wildfires) HMGP cycle, PID had submitted an application for a generator at the WTP, as well as pipeline and pump stations improvements. This grant was suddenly revived in early 2022, and we just received the formal award notice this month.

For the DR-4769 cycle, we can begin strategizing on potential projects to submit for next spring's NOI cycle.

DR-4344-PJ0619

Paradise Water Supply Hazard Mitigation Project

Awarded:	\$ 6,259,315.00
Federal Share:	\$ 4,694,486.25
PID Share:	\$ 1,564,828.75
Requested:	\$ 2,981,803.94
Received:	\$ 1,490,909.00
Pending:	\$ 4,694,486.25

This grant (applied for before the Camp Fire) was awarded in September 2022, for a new generator at the WTP, plus pipeline and pump station upgrades for Zone A. This is also known as the ZAPS Project. PID staff are working to review/revise the 5-year-old cost estimates to determine if a budget increase request is needed. The RFPs for this scope have been reviewed for FEMA compliance, and we have located the HUD terms and conditions to add as well.

DR-4407-PJ0278

Advance Assistance – Magalia Dam Study and Design

Awarded:	\$ 1,610,575.00
Budget Increase:	\$ 916,602.58
Total Expected:	\$ 2,527,177.58
Federal Share:	\$ 1,617,416.23
PID Share:	\$ 909,761.35
Requested:	\$ 1,003,044.88
Received:	\$ 667,693.00
Remaining:	\$ 1,266,790.71

The study phase of this grant was completed in early 2022. PID has received an extension to the period of performance and requested a budget increase approval from FEMA. We've been informed that the available bucket of funding is smaller but that PID may request the full amount remaining, and have revised our request to do so. The design contract was approved, so that design may be accomplished in time to apply for the 2023 BRIC funding cycle. CalOES has asked that coring sample work be stopped at the request of FEMA. The REC was approved by FEMA and Slate is moving forward with their geotechnical work. With approval of the REC, the budget increase should move forward soon.

Expect the Extraordinary.



California Drinking Water State Revolving Fund (DWSRF)

The California DWSRF has awarded funding to PID, through a mixture of ASADRA and other funding sources, to accomplish the following tasks:

- Fund the Almond Street project (completed)
- Fund the replacement of Reservoir B (begun)
- Fund the local cost share of FEMA PA PWs related to the recovery of the water system (PWs 332, 333, 349 and 355)

We are working to pull all the documentation and develop a management plan that meets requirements for reporting, reimbursement, and any scope or schedule changes. We are also looking to pursue additional DWSRF grants to fund the added cost of rock removal at Reservoir B. We met with Bow Reilly at DWSRF, who confirmed that additional funding is available and can be requested to cover cost increases. A reimbursement for the available amount of DWSRF funding was submitted at the end of March. DWSRF and Brett requested and processed an amendment to add \$5M of available excess funding to the grant – this should address cost increases since the FEMA PWs were initially obligated. **Waiting on final processing of amendment and change orders.** We will be submitting reimbursement requests for the same time periods that we request FEMA reimbursements, to keep the matching costs cleaner.

HUD Community Development Block Grants (CDBG-DR, -MIT)

California Department of Housing and Community Development (HCD) released the allocations for CDBG-Disaster Recovery (CDBG-DR) in August 2022. Of the \$14M we submitted in requests, we are received an allocation of approximately \$3.25M. One project (the portable water treatment truck) was ruled ineligible. Several projects contained scope elements that are in the newly awarded HMGP grant, so those will be included with the Magalia Dam HMGP grant in our submission to CDBG-MIT for FEMA HMGP Match.

We met with the Town of Paradise and HCD on Wednesday 11/16/22 to discuss how information and financials will flow between PID, the Town (as the main applicant) and HCD. As of that meeting, the Town and HCD had not finalized their agreement, and our next steps are based on the finalization of that documentation, which is not expected until early next year. We met with HCD on 1/17/23 to discuss the form to prove Urgent Need and contract requirements (David-Bacon, Section 3, etc) for work we plan to fund through CDBG-DR and CDBG-MIT. On 2/13/23, the Town indicated they still hadn't seen an MSA to review. On 7/5/23, the requested CDBG Project Descriptions have been provided to the Town. Final paperwork has been received regarding the subagreement with the Town, and we are now waiting on HCD to finalize and approve the tank relining project. **Currently responding to RFIs regarding maps and LMI metrics.**

FEMA Building Resilient Infrastructure and Communities (BRIC)

The BRC NOI was submitted August 18, 2023. We completed and submitted the 2023 BRIC application to CalOES on December 13. CalOES issued RFIs on December 19-20, and we submitted our responses on January 5, 2024. We fulfilled a smaller RFI on February 12, and final inundation documentation on February 24. CalOES approved the Application and it was sent to FEMA before the February 29 deadline. We received seven letters of support, from Congressman Doug LaMalfa, Butte County Department of Public Works, Butte County Fire Safe Council, Paradise Ridge Chamber of Commerce, Paradise Unified School District, Rebuild Paradise Foundation, and the Upper Ridge Community Council.

Expect the Extraordinary.



Paradise Irrigation District

6332 Clark Rd, Paradise, CA 95969 · 530-877-4971 · Fax: 530-876-0483 · 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](#)

DATE: May 9, 2024

TO: Board of Directors

FROM: Tom Lando, District Manager
Georgeanna Borrayo, District Secretary

RE: PID Retirement Program – Annual Presentation, August 21, 2024 Board Meeting
05/15/2024 Board of Directors Meeting

Recommendation:

Confirm time to hold annual presentation of the PID Retirement Program at the August 21, 2024 Board of Directors meeting.

Background:

Paradise Irrigation is required to schedule an annual educational overview for the Board of Directors regarding fiduciary duties and responsibilities with respect to PID's retirement program. This presentation is provided by the District's Retirement Plan Administrator, Mission Square Retirement, and will be approximately 45 – 60 minutes. All Board of Directors have confirmed their availability for the August 21, 2024 Board of Directors meeting.