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

AGENDA

FINANCE COMMITTEE MEETING
TUESDAY, DECEMBER 9, 2025 – 9:00 AM

PID BOARD MEETING ROOM
6332 CLARK ROAD, PARADISE, CA 95969

Committee Members: Board of Directors: Bob Matthews & Chris Rehmann
Staff: Kevin Phillips, District Manager | Darleen Sowers, Chief Financial Officer | Mickey Rich, Assistant District Manager
Public Member(s): Gary Ledbetter

- *The Board of Directors is committed to making its meetings accessible to all citizens. Any person requiring special accommodation to participate is requested to contact the District Secretary at 530-877-4971, extension 2039, at least 72 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 Platform: https://us02web.zoom.us/j/87300609882
Telephone: +1 669 900 6833 US (San Jose)
Meeting ID: 873 0060 9882

To improve participation during the meeting, we will accept 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 comments will also be accepted by email with the subject line PUBLIC COMMENT ITEM NO. ___ to gborrayo@paradiseirrigation.com or telephone (530) 876-2039 by 8:00 a.m. on the meeting day.

1. **Opening**

2. **Public Comment**
   This is the time for members of the public to present items not on the agenda. No action can be taken on these items, but they may be placed on future agendas for consideration. Comments should be limited to a maximum of three minutes. If more time is needed, communication may be submitted in writing to committee members or placed on the agenda for a future committee meeting.

3. **Year-to-Date Finance Update and Discussion**:
   (Pages 2-3) a. Year-to-Date Income Statement and Expenditures
   (Pages 4-16) b. Expense Report for the period ending November 30, 2025
   c. Audit Update
   (Page 17) d. FEMA Reimbursement Update – Disaster Recovery Expert, Inc. (Consultant)

4. **Water Rate Model Discussion**

5. **Adjournment**

PARADISE IRRIGATION DISTRICT
STATEMENT OF NET POSITION
November 30, 2025

ASSETS	**2022**	**2023**	**2024**	**2025**	**2026**
Current Assets					
Cash and cash equivalents	$ 90,606,984.00	$ 1,398,473.08	$ 11,319,732.40	$ 3,556,221.08	$ 581,329.02
Investments		93,627,821.30	96,755,822.27	92,896,265.51	84,842,317.19
Accounts receivable	648,580.00	741,217.94	1,256,668.05	956,048.90	742,212.92
Settlement Receivable	28,422,750.00				
Grants receivable	12,851,634.00	27,342,601.21	16,066,582.62	16,066,582.62	16,066,582.62
Other receivables	448,459.00	1,282,962.39	592,515.74	339,275.45	694,307.23
Prepaid expenses	149,862.00	186,252.75	190,012.06	405,591.44	636,769.28
Inventories	350,721.00	80,073.65	200,278.02	221,698.33	274,243.14
Total current assets	133,478,990.00	124,659,402.32	126,381,611.16	114,441,683.33	103,837,761.40
Non-Current Assets					
Capital assets - net of accumulated depreciation	41,190,514.00	67,169,508.09	93,942,692.12	126,096,299.53	131,139,789.32
Total non-current assets	41,190,514.00	67,169,508.09	93,942,692.12	126,096,299.53	131,139,789.32
TOTAL ASSETS	174,669,504.00	191,828,910.41	220,324,303.28	240,537,982.86	234,977,550.72
DEFFERED OUTFLOWS OF RESOURSES					
Gain from debt refunding	60,722.00	36,432.80	12,143.80	12,143.80	12,143.80
Deferred other post-employment benefits	503,574.00	464,396.00	464,396.00	408,422.00	408,422.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	564,296.00	500,828.80	476,539.80	420,565.80	420,565.80
LIABILITIES					
Current Liabilities:					
Accounts payable and accrued expenses	$ 4,678,313.00	$ 7,371,913.25	$ 8,668,609.60	$ 9,782,550.83	$ 5,007,618.13
Accrued payroll liabilities	127,042.00	142,063.27	176,231.34	48,105.56	59,210.16
Accrued interest	861.00	2,619.14	8,436.01	8,436.01	8,436.01
Funds held for others	531,888.00	345,355.57	363,308.47	401,125.42	380,055.54
Deposits	207,743.00	159,280.09	355,986.64	388,585.10	435,376.52
Compensated absences liabilities	403,006.00	497,465.72	497,465.72	497,465.72	497,465.72
current portion of long-term debt	771,300.00	-	-	-	-
Total current liabilities	6,720,153.00	8,518,697.04	10,070,037.78	11,126,268.64	6,388,162.08
Non-current liabilities:					
Long-term debt - net of current portion	2,911,095.00	2,911,095.19	1,053,095.22	962,050.85	862,399.63
Other post-employment benefits	1,177,001.00	1,280,140.00	1,280,140.00	1,338,997.00	1,338,997.00
Total non-current liabilities	4,088,096.00	4,191,235.19	2,333,235.22	2,301,047.85	2,201,396.63
TOTAL LIABILITIES	10,808,249.00	12,709,932.23	12,403,273.00	13,427,316.49	8,589,558.71
DEFERRED INFLOWS OF RESOURCES					
Deferred other post-employment benefits	813,255.00	779,580.00	779,580.00	599,946.00	599,946.00
NET POSITION					
Net investment in capital assets					
Current change in net position	37,568,858.98	15,227,913.00	28,865,594.77	19,254,611.54	1,096,132.40
Unrestricted	126,043,455.00	163,612,313.98	178,840,226.98	207,705,821.75	226,960,433.29
TOTAL NET POSITION	163,612,313.98	178,840,226.98	207,705,821.75	226,960,433.29	228,056,565.69

PARADISE IRRIGATION DISTRICT
STATEMENT REVENUES, EXPENSES, AND CHANGES IN NET POSITION
October 31, 2025

	2023	2024	2025	2026 Budget	2026	Budget Remaining (58%)
OPERATING REVENUES:						
Water sales and service						
Service Charge	3,772,487.20	3,963,049.81	3,755,114.98	3,996,210.00	1,753,883.46	56.11%
Quantity Charge	128,971.29	915,286.52	1,113,325.53	1,275,120.00	878,500.14	31.10%
Other Charges	533,733.51	839,176.66	974,155.76	628,591.45	455,158.25	27.59%
Outside water sales	241,404.00	218,942.27	175,454.37	240,000.00	14,930.37	93.78%
Other operating revenues	111,580.00	105,582.40	94,050.80	107,051.00	49,952.73	53.34%
Total operating revenues	4,788,176.00	6,042,037.66	6,112,101.44	6,246,972.45	3,152,424.95	49.54%
OPERATING EXPENSES:						
Salaries and benefits	4,494,022.00	4,800,344.54	5,189,626.74	6,455,139.00	2,645,618.44	59.02%
Supplies	1,171,267.00	607,746.89	782,413.57	1,033,188.00	190,700.25	81.54%
Office	215,424.00	190,308.52	201,982.52	265,000.00	116,699.97	55.96%
Utilities	277,337.00	328,816.70	403,818.62	302,500.00	101,391.57	66.48%
Repairs and maintenance	169,545.00	134,057.30	185,595.42	200,500.00	133,219.61	33.56%
Gas and oil	97,357.00	94,541.54	93,265.94	101,000.00	44,842.09	55.60%
Insurance	135,296.00	168,550.02	184,546.73	158,000.00	5,631.80	96.44%
Training	64,923.00	80,386.10	122,479.28	199,279.00	80,188.16	59.76%
Service charges	105,162.00	264,264.38	182,754.52	201,000.00	79,616.21	60.39%
Professional fees	1,058,458.00	833,556.68	454,336.65	587,256.00	637,311.41	-8.52%
License and fees	187,023.00	150,251.07	152,481.33	263,344.00	23,908.39	90.92%
Software	90,711.00	108,287.95	60,666.79	212,000.00	73,002.72	65.56%
Other	75,898.00	89,678.72	78,487.34	216,000.00	43,528.73	79.85%
Depreciation	1,427,679.00	1,661,925.00	-	-	-	
Total operating expenses	9,570,102.00	9,512,715.41	8,092,455.45	10,194,206.00	4,175,659.35	59.04%
Operating loss	(4,781,926.00)	(3,470,677.75)	(1,980,354.01)	(3,947,233.55)	(1,023,234.40)	
Non-operating revenues and (expenses):						
Interest income	1,630,903.00	2,992,863.74	3,443,173.26	3,406,578.92	1,173,809.93	65.54%
Investment Gain (loss)	(984,668.00)	1,238,530.94	650,335.54	-	304,854.40	
Interest expense	(83,651.00)	(55,149.29)	(4,812.57)	-	-	
Property taxes and assessments	184,088.00	247,176.31	503,263.85	365,563.00	-	100.00%
Capacity fees	65,641.00	218,885.00	27,571.74	-	178,560.43	
Gain on sale of assets	228,646.00	33,621.13	18,177.05	-	-	
PG&E reimbursements	789,844.00	-	7,579,400.00	-	-	
Other income	52,050.00	22,205,517.32	(239,511.50)	74,830.24	146,929.54	
Total non-operating revenues and (expenses)	1,882,853.00	26,881,445.15	11,977,597.37	3,846,972.16	1,804,154.30	
Net loss before extraordinary items	(2,899,073.00)	23,410,767.40	9,997,243.36	(100,261.39)	780,919.90	
Extraordinary items:						
Insurance reimbursements	2,897,125.00	-	1,592,789.02	-	-	
Government grants	15,229,861.00	5,454,827.37	7,664,579.16	15,000,000.00	315,212.50	
Total extraordinary items	18,126,986.00	5,454,827.37	9,257,368.18	15,000,000.00	315,212.50	
Change in net position	15,227,913.00	28,865,594.77	19,254,611.54	14,899,738.61	1,096,132.40	
Beginning net position	163,612,313.98	178,840,226.98	207,705,821.75	226,960,433.29	226,960,433.29	
Ending net position	178,840,226.98	207,705,821.75	226,960,433.29	241,860,171.90	228,056,565.69	

Paradise Irrigation District

Expense Approval Report
By Vendor Name

Payment Dates 11/1/2025 - 11/30/2025

Vendor Name	Payment Date	Description (Item)	Amount
Vendor: 01016 - Access Information Management			
Access Information Managem...	11/13/2025	Bulk Shredding	261.94
		Vendor 01016 - Access Information Management Total:	**261.94**
Vendor: 01021 - ACWA/JPIA			
ACWA/JPIA	11/13/2025	Property Program 2025-202	84,465.39
ACWA/JPIA	11/13/2025	Health - Dental	2,464.92
ACWA/JPIA	11/13/2025	Health - Life/AD&D	507.69
ACWA/JPIA	11/13/2025	Health - Medical	43,388.44
ACWA/JPIA	11/13/2025	Health - EAP	104.16
ACWA/JPIA	11/13/2025	Health - Vision	606.30
		Vendor 01021 - ACWA/JPIA Total:	**131,536.90**
Vendor: 03213 - Adobe Systems			
Adobe Systems	11/25/2025	Annual 12/8/25 thr 12/7/26 (9...	3,046.80
		Vendor 03213 - Adobe Systems Total:	**3,046.80**
Vendor: 02957 - Aflac			
Aflac	11/07/2025	Montly Invoices	249.57
Aflac	11/21/2025	Montly Invoices	249.57
		Vendor 02957 - Aflac Total:	**499.14**
Vendor: 03211 - Amazon.com			
Amazon.com	11/03/2025	4- 2 1/2" Dial Size Liquid filled...	150.52
Amazon.com	11/03/2025	2-2" Model 950XL/975XL Chec...	151.78
Amazon.com	11/03/2025	5-3-1/8" Dial Size, Digital Pres...	315.80
Amazon.com	11/03/2025	USB C to USB C Charging Cable	9.78
Amazon.com	11/03/2025	Charger Block phone (4pk), 3 ...	29.20
Amazon.com	11/03/2025	OtterBox iPhone 16 Commuter	43.49
Amazon.com	11/04/2025	2-Storm Stopper High-Viz Rai...	79.56
Amazon.com	11/04/2025	Combination Lock, Pack of 12	39.14
Amazon.com	11/04/2025	2-Storm Stopper High-Viz Rai...	146.20
Amazon.com	11/04/2025	2-Peet's Coffee, Dark Roast Ke...	75.98
Amazon.com	11/04/2025	10-4 Ways Multifunction Alloy...	108.60
Amazon.com	11/04/2025	HDMI Cable 10 ft | High Speed	9.29
Amazon.com	11/05/2025	Chafing Dishes Set orf 2	102.83
Amazon.com	11/05/2025	5 oz paper cups (300pk) for h...	19.47
Amazon.com	11/05/2025	iPhone Charger Fast Charging ...	32.59
Amazon.com	11/06/2025	5-Magnetic Screwdrivers Tip	38.89
Amazon.com	11/06/2025	6x9 Royal Blue Velvet Drawstr...	32.51
Amazon.com	11/07/2025	2 Layer Stack & Carry Box	24.78
Amazon.com	11/12/2025	2 - Mitel IP 480G Gigabit Tele...	282.64
Amazon.com	11/14/2025	Stapler, Desk Organizer, magn...	162.50
Amazon.com	11/18/2025	4-256 GB Scan Disks, 3-stickn...	332.41
Amazon.com	11/18/2025	1- Tri-Band Long Range USB W...	35.88
Amazon.com	11/18/2025	Wireless Presentation Clicker ...	15.49
Amazon.com	11/18/2025	2- White Board Easels, Name t...	275.39
Amazon.com	11/18/2025	2-8.7" Android Tablet, 4-Wate...	414.10
Amazon.com	11/24/2025	2- Amazon Gift Card in a Box	500.00
		Vendor 03211 - Amazon.com Total:	**3,428.82**
Vendor: 03266 - Apple			
Apple	11/02/2025	Apple I cloud J Hill	2.99
Apple	11/09/2025	Apple I Cloud M Rich	0.99
Apple	11/24/2025	Apple icloud E Freimuth	0.99
		Vendor 03266 - Apple Total:	**4.97**

Vendor Name	Payment Date	Description (Item)		Amount
Vendor: 01090 - AWWA				
AWWA	11/07/2025	Training J Brewster		340.00
AWWA	11/23/2025	Backflow Cert - K Brey		340.00
AWWA	11/23/2025	Backflow testing M Johnson		340.00
AWWA	11/23/2025	Backflow Cert C Hamby		340.00
			Vendor 01090 - AWWA Total:	**1,360.00**
Vendor: 03497 - Backflow Depot				
Backflow Depot	11/13/2025	36x24 backflow bags		1,783.28
Backflow Depot	11/13/2025	24x24 backflow bags		5,981.25
			Vendor 03497 - Backflow Depot Total:	**7,764.53**
Vendor: 01138 - Bearing Belt & Chain				
Bearing Belt & Chain	11/13/2025	Roller Bear for forklift Unit #79		346.21
			Vendor 01138 - Bearing Belt & Chain Total:	**346.21**
Vendor: 01942 - Butte Co - Neal Rd Landfill				
Butte Co - Neal Rd Landfill	11/13/2025	Landfill Fees - Shop 002-0260…		128.65
Butte Co - Neal Rd Landfill	11/13/2025	Landfill Fees - Shop 002-0260…		83.03
Butte Co - Neal Rd Landfill	11/13/2025	Landfill Fees - Shop 002-0261…		83.71
Butte Co - Neal Rd Landfill	11/13/2025	Landfill Fees - Shop 002-0261…		34.53
Butte Co - Neal Rd Landfill	11/13/2025	Landfill Fees - Shop 002-0261…		42.95
Butte Co - Neal Rd Landfill	11/13/2025	Landfill Fees - Shop 002-0261…		48.64
Butte Co - Neal Rd Landfill	11/13/2025	Landfill Fees - Shop 002-0261…		73.00
Butte Co - Neal Rd Landfill	11/13/2025	Landfill Fees - Shop 002-0260…		92.14
Butte Co - Neal Rd Landfill	11/13/2025	Landfill Fees - Shop 002-0261…		33.69
Butte Co - Neal Rd Landfill	11/13/2025	Landfill Fees - Shop 002-0260…		20.22
			Vendor 01942 - Butte Co - Neal Rd Landfill Total:	**640.56**
Vendor: 01122 - Butte County Assessor				
Butte County Assessor	11/06/2025	Mailing List		33.73
			Vendor 01122 - Butte County Assessor Total:	**33.73**
Vendor: 01256 - California State Disbursement Unit				
California State Disbursement…	11/07/2025	Garnishment		173.07
California State Disbursement…	11/21/2025	Garnishment		173.07
			Vendor 01256 - California State Disbursement Unit Total:	**346.14**
Vendor: 01320 - Comcast				
Comcast	11/13/2025	WTP TV		287.09
Comcast	11/13/2025	WTP Internet		177.90
Comcast	11/13/2025	Shop TV		112.73
Comcast	11/13/2025	Internet Services		358.49
Comcast	11/13/2025	Internet Services		156.84
Comcast	11/13/2025	Internet/BusClass - TP		336.09
			Vendor 01320 - Comcast Total:	**1,429.14**
Vendor: 01353 - Cooperative Personnel Services				
Cooperative Personnel Services	11/13/2025	Comp Study -24-01 PID HR On…		142.50
			Vendor 01353 - Cooperative Personnel Services Total:	**142.50**
Vendor: 03297 - Costco Wholesale				
Costco Wholesale	11/18/2025	Shark vacuum		251.26
Costco Wholesale	11/18/2025	PID Safety Awards Luncheon …		180.24
			Vendor 03297 - Costco Wholesale Total:	**431.50**
Vendor: 01474 - Eagles Security Systems				
Eagles Security Systems	11/03/2025	Building Security - Office		221.52
Eagles Security Systems	11/03/2025	Building Security - Shop		564.54
			Vendor 01474 - Eagles Security Systems Total:	**786.06**
Vendor: 01480 - Employment Development Dept.				
Employment Development De…	11/10/2025	State Income Tax Withholding		7,952.94
Employment Development De…	11/10/2025	State Disability Withholding		2,266.01
Employment Development De…	11/24/2025	State Income Tax Withholding		-500.00
Employment Development De…	11/24/2025	State Income Tax Withholding		10,125.34

Vendor Name	Payment Date	Description (Item)		Amount
Employment Development De...	11/24/2025	State Disability Withholding		2,650.49
			Vendor 01480 - Employment Development Dept. Total:	**22,494.78**
Vendor: 01527 - Ferguson Enterprises, Inc				
Ferguson Enterprises, Inc	11/13/2025	mueller valve stem repair kit		1,165.03
Ferguson Enterprises, Inc	11/13/2025	Clow 850 fire hydrant		16,800.00
			Vendor 01527 - Ferguson Enterprises, Inc Total:	**17,965.03**
Vendor: 02945 - Fiserv Solutions, LLC				
Fiserv Solutions, LLC	11/13/2025	Bank Charges		17.25
			Vendor 02945 - Fiserv Solutions, LLC Total:	**17.25**
Vendor: 01528 - Fruit Growers Laboratory, Inc				
Fruit Growers Laboratory, Inc	11/13/2025	Water quality sampling - Inorg...		34.00
Fruit Growers Laboratory, Inc	11/13/2025	Water quality sampling - RBM...		109.00
Fruit Growers Laboratory, Inc	11/13/2025	Water quality sampling - 6296...		31.00
Fruit Growers Laboratory, Inc	11/13/2025	Water quality sampling - 1781...		31.00
Fruit Growers Laboratory, Inc	11/13/2025	Water quality sampling - Trea...		34.00
Fruit Growers Laboratory, Inc	11/13/2025	Water quality sampling - 5704...		31.00
			Vendor 01528 - Fruit Growers Laboratory, Inc Total:	**270.00**
Vendor: 03349 - GFOA				
GFOA	11/10/2025	2025 Annual Governmental Ja...		150.00
			Vendor 03349 - GFOA Total:	**150.00**
Vendor: 03483 - GHD, Inc				
GHD, Inc	11/13/2025	Paradise Dam Spillway Conditi...		7,465.00
			Vendor 03483 - GHD, Inc Total:	**7,465.00**
Vendor: 03555 - GREEN PARADISE CAFE				
GREEN PARADISE CAFE	11/18/2025	Lunch & Learn Nov 2025		700.00
			Vendor 03555 - GREEN PARADISE CAFE Total:	**700.00**
Vendor: 03425 - Hanski Family Farms				
Hanski Family Farms	11/13/2025	80 acres Westside PID Res Fuel..		20,000.00
			Vendor 03425 - Hanski Family Farms Total:	**20,000.00**
Vendor: 01648 - Harper & Associates Engineering, Inc.				
Harper & Associates Engineeri...	11/13/2025	Engineering Services for tamkl...		11,270.25
			Vendor 01648 - Harper & Associates Engineering, Inc. Total:	**11,270.25**
Vendor: 01688 - Home Depot				
Home Depot	11/03/2025	2 Planters		19.67
Home Depot	11/04/2025	3-4" Conduit, 8 Bushings, 12 S...		95.22
			Vendor 01688 - Home Depot Total:	**114.89**
Vendor: 03301 - Hotel				
Hotel	11/01/2025	Training - 10-26 thru Nov 1 20...		967.56
Hotel	11/07/2025	Training - Leadership Nov 5-N...		349.09
Hotel	11/19/2025	CSDA Leadership Conf.11-16 t...		617.79
Hotel	11/22/2025	Training 11-16-25 thru 11-22-...		1,027.56
Hotel	11/22/2025	Training 11-16-25 thru 11-22-...		1,027.56
Hotel	11/22/2025	Training 11-16-25 thru 11-22-...		967.56
Hotel	11/24/2025	Courtyard Parking H Haver		60.00
			Vendor 03301 - Hotel Total:	**5,017.12**
Vendor: 01705 - Hunt & Sons Inc				
Hunt & Sons Inc	11/13/2025	100 gal unleaded gasoline		419.91
Hunt & Sons Inc	11/13/2025	280 gal unleaded gasoline		1,058.19
Hunt & Sons Inc	11/13/2025	120 gal clear diesel		471.14
Hunt & Sons Inc	11/13/2025	186 gal clear diesel		876.83
			Vendor 01705 - Hunt & Sons Inc Total:	**2,826.07**
Vendor: 03552 - Hunter Haver				
Hunter Haver	11/13/2025	Employee Advance Reimburs...		516.00
			Vendor 03552 - Hunter Haver Total:	**516.00**
Vendor: 01713 - I.B.E.W. Local Union 1245				
I.B.E.W. Local Union 1245	11/13/2025	Union Dues		-46.00

Vendor Name	Payment Date	Description (Item)		Amount
I.B.E.W. Local Union 1245	11/13/2025	Union Dues		1,276.63
			Vendor 01713 - I.B.E.W. Local Union 1245 Total:	**1,230.63**
Vendor: 01716 - ICMA Retirement Trust-401				
ICMA Retirement Trust-401	11/07/2025	Retirement - 401(a) Match		4,356.43
ICMA Retirement Trust-401	11/21/2025	Retirement - 401(a) Match		4,997.55
			Vendor 01716 - ICMA Retirement Trust-401 Total:	**9,353.98**
Vendor: 01715 - ICMA Retirement Trust-457				
ICMA Retirement Trust-457	11/07/2025	Retirement Trust - 457		4,356.43
ICMA Retirement Trust-457	11/07/2025	Deferred Comp 457		14,270.50
ICMA Retirement Trust-457	11/07/2025	Retirement Trust - 457		3,076.16
ICMA Retirement Trust-457	11/07/2025	Retirement Trust - 457		1,133.14
ICMA Retirement Trust-457	11/21/2025	Retirement Trust - 457		4,997.55
ICMA Retirement Trust-457	11/21/2025	Deferred Comp 457		16,895.40
ICMA Retirement Trust-457	11/21/2025	Retirement Trust - 457		4,238.49
ICMA Retirement Trust-457	11/21/2025	Retirement Trust - 457		1,133.14
			Vendor 01715 - ICMA Retirement Trust-457 Total:	**50,100.81**
Vendor: 03062 - Instrument Technology Corporation				
Instrument Technology Corpo…	11/13/2025	Repair VM-810 Seral # 21302…		403.86
Instrument Technology Corpo…	11/13/2025	Repair VM-810 Serail # 21302…		379.28
			Vendor 03062 - Instrument Technology Corporation Total:	**783.14**
Vendor: 01731 - Internal Revenue Service				
Internal Revenue Service	11/10/2025	FICA Withholding		22,082.88
Internal Revenue Service	11/10/2025	Fed Withholding		19,000.50
Internal Revenue Service	11/10/2025	Medicare WIthholding		5,500.71
Internal Revenue Service	11/24/2025	Fed Withholding		-1,000.00
Internal Revenue Service	11/24/2025	FICA Withholding		25,880.20
Internal Revenue Service	11/24/2025	Fed Withholding		24,180.90
Internal Revenue Service	11/24/2025	Medicare WIthholding		6,499.74
			Vendor 01731 - Internal Revenue Service Total:	**102,144.93**
Vendor: 03057 - International Brotherhood of 137 TCWH				
International Brotherhood of …	11/13/2025	Union Dues Teamsters		738.95
			Vendor 03057 - International Brotherhood of 137 TCWH Total:	**738.95**
Vendor: 01722 - isolved, Inc.				
isolved, Inc.	11/13/2025	Flexable Benefits		97.24
			Vendor 01722 - isolved, Inc. Total:	**97.24**
Vendor: 03199 - Jason Cooper				
Jason Cooper	11/13/2025	Employee Advance Reimburs…		125.16
Jason Cooper	11/13/2025	Employee Advance Reimburs…		516.00
			Vendor 03199 - Jason Cooper Total:	**641.16**
Vendor: 01780 - Kimball Midwest				
Kimball Midwest	11/13/2025	Cleaner, Flap Disk (10), Brush,…		790.73
			Vendor 01780 - Kimball Midwest Total:	**790.73**
Vendor: 01790 - Knife River Construction				
Knife River Construction	11/13/2025	Wet patch		967.60
			Vendor 01790 - Knife River Construction Total:	**967.60**
Vendor: 01460 - LARRY ETHINGTON				
LARRY ETHINGTON	11/13/2025	Randon Drug Test DOT		102.50
LARRY ETHINGTON	11/13/2025	Random Drug Testing DOT		102.50
			Vendor 01460 - LARRY ETHINGTON Total:	**205.00**
Vendor: 01844 - Lowe's Home Improvement				
Lowe's Home Improvement	11/18/2025	PID service Awards Dec 2025 …		103.59
			Vendor 01844 - Lowe's Home Improvement Total:	**103.59**
Vendor: 03382 - Mitch's Certified Classes, Inc				
Mitch's Certified Classes, Inc	11/18/2025	Training Back flow Cert J Biern…		1,400.00
Mitch's Certified Classes, Inc	11/18/2025	Training Backflow Cert B Schw…		1,400.00

Vendor Name	Payment Date	Description (Item)		Amount
Mitch's Certified Classes, Inc	11/18/2025	Training Blackflow Re-Cert W …		850.00
			Vendor 03382 - Mitch's Certified Classes, Inc Total:	**3,650.00**
Vendor: 03547 - Myron Brown				
Myron Brown	11/13/2025	Industrial Class V (Forklift) Tra…		2,700.00
			Vendor 03547 - Myron Brown Total:	**2,700.00**
Vendor: 01936 - Napa Auto Parts				
Napa Auto Parts	11/05/2025	Spade terminal, term kit		27.14
			Vendor 01936 - Napa Auto Parts Total:	**27.14**
Vendor: 01742 - Nelson's Building Maintenance, Inc.				
Nelson's Building Maintenance..	11/13/2025	1 Cs Tissue, 2 cs paper towels,…		357.81
			Vendor 01742 - Nelson's Building Maintenance, Inc. Total:	**357.81**
Vendor: 01980 - Northern Recycling & Waste Srvs				
Northern Recycling & Waste S…	11/13/2025	Garbage Service		59.21
Northern Recycling & Waste S…	11/13/2025	Garbage Service		214.67
Northern Recycling & Waste S…	11/13/2025	Garbage Service		75.90
			Vendor 01980 - Northern Recycling & Waste Srvs Total:	**349.78**
Vendor: 01950 - Northstate Aggregate, Inc.				
Northstate Aggregate, Inc.	11/13/2025	23.59 tons Sand, 23.61 tons T…		1,201.77
Northstate Aggregate, Inc.	11/13/2025	24.17 Tons Sand		628.42
Northstate Aggregate, Inc.	11/13/2025	23.04 tons of Black Rock		576.00
Northstate Aggregate, Inc.	11/13/2025	15 yds Dallast		1,223.44
Northstate Aggregate, Inc.	11/13/2025	48.17 Black Base		1,204.25
Northstate Aggregate, Inc.	11/13/2025	23.90 tons Sand		621.40
			Vendor 01950 - Northstate Aggregate, Inc. Total:	**5,455.28**
Vendor: 01538 - O'Reilly Auto Parts				
O'Reilly Auto Parts	11/13/2025	Fuel Filter, 2 - Push bottons for..		39.47
O'Reilly Auto Parts	11/13/2025	Battery for Hyster		85.49
O'Reilly Auto Parts	11/13/2025	Battery for unit 15		240.15
O'Reilly Auto Parts	11/13/2025	2 Fuel filters, 12 Def, 7 Anitfre…		618.93
O'Reilly Auto Parts	11/13/2025	2 - 2000LB winches Crain Win…		428.91
			Vendor 01538 - O'Reilly Auto Parts Total:	**1,412.95**
Vendor: 02109 - Paradise Pines True Value				
Paradise Pines True Value	11/17/2025	PID service Awards Dec 2025 …		48.31
			Vendor 02109 - Paradise Pines True Value Total:	**48.31**
Vendor: 02067 - Perkins Mobile Auto Glass				
Perkins Mobile Auto Glass	11/13/2025	2023 Ford F150 Vin 7293 back…		495.00
			Vendor 02067 - Perkins Mobile Auto Glass Total:	**495.00**
Vendor: 03048 - Plan B Professional Answering Service				
Plan B Professional Answering…	11/13/2025	Answering Service		192.60
			Vendor 03048 - Plan B Professional Answering Service Total:	**192.60**
Vendor: 03110 - Ralph Skytte				
Ralph Skytte	11/13/2025	Master System Setup		1,493.43
			Vendor 03110 - Ralph Skytte Total:	**1,493.43**
Vendor: 03086 - RDO Equipment Co.				
RDO Equipment Co.	11/13/2025	Trailer axle		7,459.70
			Vendor 03086 - RDO Equipment Co. Total:	**7,459.70**
Vendor: 03289 - reMarkable				
reMarkable	11/19/2025	2 Marker pens		177.27
			Vendor 03289 - reMarkable Total:	**177.27**
Vendor: 01631 - Rental Guys				
Rental Guys	11/13/2025	1 yard w/ trailer		190.66
			Vendor 01631 - Rental Guys Total:	**190.66**
Vendor: 03466 - Ronald J Kilburg Jr				
Ronald J Kilburg Jr	11/13/2025	Safety Coordinator Oct 2025		4,050.00
			Vendor 03466 - Ronald J Kilburg Jr Total:	**4,050.00**

Vendor Name	Payment Date	Description (Item)		Amount
Vendor: 03069 - Rush Personnel Services, Inc.				
Rush Personnel Services, Inc.	11/13/2025	Salaries - Direct		1,120.00
			Vendor 03069 - Rush Personnel Services, Inc. Total:	**1,120.00**
Vendor: 02211 - Sabre Backflow, LLC.				
Sabre Backflow, LLC.	11/05/2025	Calibration for SN 08241430		147.99
			Vendor 02211 - Sabre Backflow, LLC. Total:	**147.99**
Vendor: 03306 - Save Mart				
Save Mart	11/05/2025	Water		15.90
Save Mart	11/24/2025	6 cases water		30.96
			Vendor 03306 - Save Mart Total:	**46.86**
Vendor: 03427 - SHRM				
SHRM	11/01/2025	Prof Membershup M Rich		538.00
			Vendor 03427 - SHRM Total:	**538.00**
Vendor: 03153 - Slate Geotechnical Consultants, Inc.				
Slate Geotechnical Consultant…	11/13/2025	23-062-01 Magalia Dam Final …		23,307.61
			Vendor 03153 - Slate Geotechnical Consultants, Inc. Total:	**23,307.61**
Vendor: 03273 - Snap-On Credit LLC				
Snap-On Credit LLC	11/11/2025	Software		99.00
			Vendor 03273 - Snap-On Credit LLC Total:	**99.00**
Vendor: 03471 - SOLUS Network Solutions, Inc				
SOLUS Network Solutions, Inc	11/13/2025	Telephone		50.00
			Vendor 03471 - SOLUS Network Solutions, Inc Total:	**50.00**
Vendor: 03061 - Sterling Health Services, Inc DBA				
Sterling Health Services, Inc D…	11/07/2025	HSA Contribution		617.10
Sterling Health Services, Inc D…	11/21/2025	HSA Contribution		617.10
			Vendor 03061 - Sterling Health Services, Inc DBA Total:	**1,234.20**
Vendor: 03347 - Stop & Shop				
Stop & Shop	11/14/2025	Propane 17 gal		68.41
			Vendor 03347 - Stop & Shop Total:	**68.41**
Vendor: 02808 - The UPS Store				
The UPS Store	11/13/2025	Postage		58.33
			Vendor 02808 - The UPS Store Total:	**58.33**
Vendor: 02362 - Thomas Ace Hardware				
Thomas Ace Hardware	11/13/2025	Regulator w/ gauge, Air plug, n..		58.45
Thomas Ace Hardware	11/13/2025	1-SCH 40 1" PVC Plug		1.46
Thomas Ace Hardware	11/13/2025	2-Hole saw, Powerwinder tap…		77.49
Thomas Ace Hardware	11/13/2025	PVC		45.16
Thomas Ace Hardware	11/13/2025	4 Wet Cement 8oz, 4 Thrd Seal..		117.36
Thomas Ace Hardware	11/13/2025	M18 LED Worklight		68.88
Thomas Ace Hardware	11/13/2025	Marking Wand		35.91
Thomas Ace Hardware	11/13/2025	1- Ball Hitch, 1 4" Drop, 6 Star…		81.85
Thomas Ace Hardware	11/13/2025	Garden hose		80.90
Thomas Ace Hardware	11/13/2025	Coffee Filters, 3 platic buckets,..		42.22
Thomas Ace Hardware	11/13/2025	RD Hammer Bits, Galv compnd..		22.11
Thomas Ace Hardware	11/13/2025	4 Wasp/harnet spray, Fibergla…		23.74
Thomas Ace Hardware	11/13/2025	Foil, 5 Thread Tape, 2 Duct Ta…		68.16
Thomas Ace Hardware	11/13/2025	Construction Adhesive, Shelf		67.83
Thomas Ace Hardware	11/13/2025	Hand Transplanter WD		5.76
Thomas Ace Hardware	11/13/2025	Wire brush, Misc sockets		27.31
Thomas Ace Hardware	11/13/2025	2 Ace RSTP spray		11.46
Thomas Ace Hardware	11/13/2025	2-Dropcloths, 2 Window seal …		56.07
Thomas Ace Hardware	11/13/2025	Machete 22"		19.84
Thomas Ace Hardware	11/13/2025	Return: Window seal& Leve r- …		83.51
Thomas Ace Hardware	11/13/2025	Hardware, 4- Thread Rod		48.55
Thomas Ace Hardware	11/13/2025	4-Pull apart key ring, 4-Key tag…		5.68
Thomas Ace Hardware	11/13/2025	Hardware, 3- 3/4" Flange black		16.43
Thomas Ace Hardware	11/13/2025	9 LED bulds		261.15

Vendor Name	Payment Date	Description (Item)		Amount
Thomas Ace Hardware	11/13/2025	Auto Spray Paint		9.46
Thomas Ace Hardware	11/13/2025	2- 3/4" Elbows, 2- 3/4" Black F…		9.42
Thomas Ace Hardware	11/13/2025	locking c clap, torpedo level, b…		96.71
Thomas Ace Hardware	11/13/2025	U post		67.79
Thomas Ace Hardware	11/13/2025	Outlet		15.02
Thomas Ace Hardware	11/13/2025	2 Rebar		5.02
Thomas Ace Hardware	11/13/2025	PVC pipe, pipe cutter, pvs ada…		97.31
Thomas Ace Hardware	11/13/2025	Clevis grab		2.66
Thomas Ace Hardware	11/13/2025	rope, budge cord		21.62
			Vendor 02362 - Thomas Ace Hardware Total:	**1,652.29**
Vendor: 01266 - Tonya RB Dale				
Tonya RB Dale	11/13/2025	CR- Assorted; October 1-31, 2…		2,906.25
Tonya RB Dale	11/13/2025	CR - New customer brochure; …		1,060.85
			Vendor 01266 - Tonya RB Dale Total:	**3,967.10**
Vendor: 03261 - Tractor Supply Company				
Tractor Supply Company	11/14/2025	Rat bait 1lb		32.99
			Vendor 03261 - Tractor Supply Company Total:	**32.99**
Vendor: 03513 - Tripepi Smith and Associates, Inc.				
Tripepi Smith and Associates, …	11/13/2025	ReBranding		14,467.00
			Vendor 03513 - Tripepi Smith and Associates, Inc. Total:	**14,467.00**
Vendor: 02824 - US Bank Corporate Payment System				
US Bank Corporate Payment S…	11/28/2025	Fraud J. Becker Card Credit		-309.34
US Bank Corporate Payment S…	11/28/2025	Fraud J. Becker Card Credit		-458.93
US Bank Corporate Payment S…	11/03/2025	Business cards - T Bowen		42.39
US Bank Corporate Payment S…	11/03/2025	Cal. Professional Engineers B A..		180.00
US Bank Corporate Payment S…	11/05/2025	Vacuum Seal Bags for PID Ame..		16.39
US Bank Corporate Payment S…	11/18/2025	Donuts for Boom lift Training		52.00
US Bank Corporate Payment S…	11/13/2025	Coffee for Boom lift training		22.00
US Bank Corporate Payment S…	11/18/2025	PID Safety Awards Luncheon …		152.94
US Bank Corporate Payment S…	11/18/2025	PID service Awards Dec 2025 …		52.40
US Bank Corporate Payment S…	11/18/2025	PID Safety Awards Luncheon …		62.00
US Bank Corporate Payment S…	11/20/2025	Resource Associates		48.00
US Bank Corporate Payment S…	11/20/2025	Resource associates		345.60
US Bank Corporate Payment S…	11/25/2025	2 - Silver Anniversary Pins 5 y…		42.70
			Vendor 02824 - US Bank Corporate Payment System Total:	**248.15**
Vendor: 01068 - Vestis Uniform Services				
Vestis Uniform Services	11/13/2025	Uniforms - TD		249.69
Vestis Uniform Services	11/13/2025	Uniforms - TD		4.39
Vestis Uniform Services	11/13/2025	Uniforms - WTP		153.51
Vestis Uniform Services	11/13/2025	Uniforms - WTP		153.51
Vestis Uniform Services	11/13/2025	Uniforms - TD		249.69
Vestis Uniform Services	11/13/2025	Uniforms - TD		4.39
			Vendor 01068 - Vestis Uniform Services Total:	**815.18**
Vendor: 02712 - VistaNet inc.				
VistaNet inc.	11/13/2025	IT Support MSP Sophos Month..		956.60
VistaNet inc.	11/13/2025	IT Support MSP Onsite back up..		671.50
VistaNet inc.	11/13/2025	IT Support MSP Network Mon…		239.00
VistaNet inc.	11/13/2025	IT Support 2025 Qtrly Billing S…		60.00
VistaNet inc.	11/13/2025	IT Support - Weekly IT Visits		1,007.50
			Vendor 02712 - VistaNet inc. Total:	**2,934.60**
Vendor: 03002 - Water Works Engineers				
Water Works Engineers	11/13/2025	25-065 PID Design and Manag…		6,705.25
Water Works Engineers	11/13/2025	17-041 Paradise Irrigation Dist…		5,235.55
Water Works Engineers	11/13/2025	17-071 PID Backwash Waste …		5,563.80
Water Works Engineers	11/13/2025	22-047 PID GIS Valve Tagging …		25,786.84
			Vendor 03002 - Water Works Engineers Total:	**43,291.44**
Vendor: 02740 - West Valley Construction Company, Inc.				
West Valley Construction Co…	11/13/2025	19-017 PID Water Main Repla…		-14,560.69

Vendor Name	Payment Date	Description (Item)	Amount
West Valley Construction Co…	11/13/2025	19-017 PID Water Main Repla…	291,213.97
		Vendor 02740 - West Valley Construction Company, Inc. Total:	**276,653.28**
Vendor: 03134 - White Glove Cleaning Svc Inc			
White Glove Cleaning Svc Inc	11/13/2025	Janitorial Service	535.50
White Glove Cleaning Svc Inc	11/13/2025	Janitorial Service	672.00
White Glove Cleaning Svc Inc	11/13/2025	Janitorial Service	546.00
		Vendor 03134 - White Glove Cleaning Svc Inc Total:	**1,753.50**
Vendor: 03554 - Wright, Kevin			
Wright, Kevin	11/13/2025	Employee Advance Reimburs…	516.00
		Vendor 03554 - Wright, Kevin Total:	**516.00**
Vendor: 03263 - Zoom Video Communications			
Zoom Video Communications	11/02/2025	Zoom	10.00
		Vendor 03263 - Zoom Video Communications Total:	**10.00**
		Grand Total:	**809,094.95**

Report Summary

Fund Summary

Fund		Payment Amount
01 - GENERAL FUND		792,294.95
02 - PARADISE FIRE DEPARTMENT		16,800.00
	Grand Total:	**809,094.95**

Account Summary

Account Number	Account Name	Payment Amount
01-10-630010	Bldg & Grounds Mainten…	20,000.00
01-120000	PRE-PAID EXPENSES	84,465.39
01-122010	PRE-PAID INSURANCE - …	2,464.92
01-122020	PRE-PAID INSURANCE - L…	507.69
01-122040	PRE-PAID INSURANCE - …	45,225.94
01-122050	PRE-PAID INSURANCE - V…	606.30
01-200100	Contract Retention	-14,560.69
01-210020	Federal Withholding	42,181.40
01-210030	FICA	59,963.53
01-210040	Garnishments	346.14
01-210045	Retirement	59,454.79
01-210050	State Disability	4,916.50
01-210060	State Withholding	17,578.28
01-210065	Union Dues	1,969.58
01-30-600099	Miscellaneous Materials	133.79
01-30-601030	Office Supplies	332.41
01-30-601099	Miscellaneous Supplies	202.92
01-30-630005	JANITORIAL SERVICES	546.00
01-30-630010	Bldg & Grounds Mainten…	32.99
01-30-630023	Physicals-DMV & PreEmp..	102.50
01-30-630034	TELEVISION	287.09
01-30-630035	GARBAGE	59.21
01-30-630037	Internet Service	177.90
01-30-630040	Lab Fees	270.00
01-30-630060	Uniforms	307.02
01-30-630099	Miscellaneous Services	147.99
01-30-699000	Miscellaneous	491.81
01-40-601030	Office Supplies	-192.16
01-40-601035	Software	99.00
01-40-601040	Safety Supplies	225.76
01-40-601050	Small Hand Tools	572.43
01-40-601060	Construction & Maint. S…	8,084.67
01-40-620000	Vehicles/Equipment-Gas…	2,894.48
01-40-621000	Equipment-Repairs	9,795.71
01-40-630005	JANITORIAL SERVICES	672.00
01-40-630015	Building Security	564.54
01-40-630034	TELEVISION	112.73
01-40-630035	GARBAGE	214.67
01-40-630036	Landfill Fees	640.56
01-40-630037	Internet Service	358.49
01-40-630060	Uniforms	499.38
01-40-635099	Miscellaneous Prof. Serv…	11,270.25
01-40-650080	Subscriptions	2.99
01-40-675015	Meal Reimbursement	125.16
01-40-675040	Training	6,520.00
01-40-675099	Miscellaneous Travel/Tra..	4,114.68
01-40-699000	Miscellaneous	2,420.35
01-50-601030	Office Supplies	414.10
01-50-601050	Small Hand Tools	509.25
01-50-601060	Construction & Maint. S…	7,765.99
01-50-621000	Equipment-Repairs	783.14

Account Summary

Account Number	Account Name	Payment Amount
01-50-630037	Internet Service	156.84
01-50-630060	Uniforms	8.78
01-50-650080	Subscriptions	0.99
01-50-675040	Training	1,190.00
01-50-675099	Miscellaneous Travel/Tra..	1,832.65
01-60-500000	SALARIES - DIRECT	1,120.00
01-60-601030	Office Supplies	2,218.69
01-60-601035	Software	3,046.80
01-60-611061	TELEPHONE	50.00
01-60-630005	JANITORIAL SERVICES	535.50
01-60-630015	Building Security	221.52
01-60-630023	Physicals-DMV & PreEmp..	102.50
01-60-630035	GARBAGE	75.90
01-60-630037	Internet Services	336.09
01-60-630056	Telephone Answering Se…	192.60
01-60-635050	Flexible Bene & COBRA P…	97.24
01-60-635099	Miscellaneous Prof. Serv…	54,879.67
01-60-650040	Licenses	180.00
01-60-650070	Memberships	538.00
01-60-650080	Subscriptions	10.99
01-60-665000	Postage	58.33
01-60-670050	Community Relations	3,967.10
01-60-675030	Seminars/Training	150.00
01-60-675099	Miscellaneous Travel/Tra..	617.79
01-60-699000	Miscellaneous	67.79
01-60-699031	Bank Charges	17.25
01-60-699050	Employee Incentive Prog…	1,916.18
01-70-601099	Miscellaneous Supplies	291,213.97
01-70-635020	Engineering	5,563.80
01-70-635099	Miscellaneous Prof. Serv…	35,248.41
02-00-601000	Cost of PFD Material Us…	16,800.00
	Grand Total:	**809,094.95**

Project Account Summary

Project Account Key		Payment Amount
None		803,859.40
PJ0619 - 601		5,235.55
	Grand Total:	**809,094.95**

Paradise Irrigation District

Detail of Disbursements Report

November 30, 2025

X	$	319,944.72 is reimburseable through grant funds

	Check#	Date	Vendor/Employee	Amount	% of Total Monthly Disbursements
X	59106	11/13/2025	West Valley Construction Company, Inc.	276,653.28	34.19%
	59086	11/13/2025	ACWA/JPIA	84,465.39	10.44%
	59087	11/13/2025	ACWA/JPIA	47,071.51	5.82%
	DFT0010471	11/24/2025	Internal Revenue Service	25,880.20	3.20%
X	59104	11/13/2025	Water Works Engineers	25,786.84	3.19%
	DFT0010472	11/24/2025	Internal Revenue Service	24,180.90	2.99%
	59099	11/13/2025	Slate Geotechnical Consultants, Inc.	23,307.61	2.88%
	DFT0010409	11/10/2025	Internal Revenue Service	22,082.88	2.73%
	59089	11/13/2025	Hanski Family Farms	20,000.00	2.47%
	DFT0010410	11/10/2025	Internal Revenue Service	19,000.50	2.35%
	DFT0010455	11/13/2025	Ferguson Enterprises, Inc	17,965.03	2.22%
	DFT0010467	11/21/2025	ICMA Retirement Trust-457	16,895.40	2.09%
	59101	11/13/2025	Tripepi Smith and Associates, Inc.	14,467.00	1.79%
	DFT0010405	11/07/2025	ICMA Retirement Trust-457	14,270.50	1.76%
	59090	11/13/2025	Harper & Associates Engineering, Inc.	11,270.25	1.39%
	DFT0010470	11/24/2025	Employment Development Dept.	10,125.34	1.25%
	DFT0010408	11/10/2025	Employment Development Dept.	7,952.94	0.98%
	APA002475	11/13/2025	Backflow Depot	7,764.53	0.96%
	59088	11/13/2025	GHD, Inc	7,465.00	0.92%
	APA002489	11/13/2025	RDO Equipment Co.	7,459.70	0.92%
X	59102	11/13/2025	Water Works Engineers	6,705.25	0.83%
	DFT0010474	11/24/2025	Internal Revenue Service	6,499.74	0.80%
X	59103	11/13/2025	Water Works Engineers	5,563.80	0.69%
	DFT0010412	11/10/2025	Internal Revenue Service	5,500.71	0.68%
	APA002485	11/13/2025	Northstate Aggregate, Inc.	5,455.28	0.67%
X	59105	11/13/2025	Water Works Engineers	5,235.55	0.65%
	DFT0010466	11/21/2025	ICMA Retirement Trust-457	4,997.55	0.62%
	DFT0010465	11/21/2025	ICMA Retirement Trust-401	4,997.55	0.62%
	DFT0010404	11/07/2025	ICMA Retirement Trust-457	4,356.43	0.54%
	DFT0010403	11/07/2025	ICMA Retirement Trust-401	4,356.43	0.54%
	DFT0010468	11/21/2025	ICMA Retirement Trust-457	4,238.49	0.52%
	59098	11/13/2025	Ronald J Kilburg Jr	4,050.00	0.50%
	59100	11/13/2025	Tonya RB Dale	3,967.10	0.49%
	DFT0010406	11/07/2025	ICMA Retirement Trust-457	3,076.16	0.38%
	DFT0010495	11/25/2025	Adobe Systems	3,046.80	0.38%
	APA002493	11/13/2025	VistaNet inc.	2,934.60	0.36%
	APA002481	11/13/2025	Hunt & Sons Inc	2,826.07	0.35%
	59095	11/13/2025	Myron Brown	2,700.00	0.33%
	DFT0010473	11/24/2025	Employment Development Dept.	2,650.49	0.33%
	DFT0010411	11/10/2025	Employment Development Dept.	2,266.01	0.28%
	APA002494	11/13/2025	White Glove Cleaning Svc Inc	1,753.50	0.22%
	DFT0010460	11/13/2025	Thomas Ace Hardware	1,652.29	0.20%
	APA002488	11/13/2025	Ralph Skytte	1,493.43	0.18%
	APA002486	11/13/2025	O'Reilly Auto Parts	1,412.95	0.17%
	DFT0010489	11/18/2025	Mitch's Certified Classes, Inc	1,400.00	0.17%
	DFT0010490	11/18/2025	Mitch's Certified Classes, Inc	1,400.00	0.17%
	59091	11/13/2025	I.B.E.W. Local Union 1245	1,230.63	0.15%
	DFT0010469	11/21/2025	ICMA Retirement Trust-457	1,133.14	0.14%
	DFT0010407	11/07/2025	ICMA Retirement Trust-457	1,133.14	0.14%
	APA002490	11/13/2025	Rush Personnel Services, Inc.	1,120.00	0.14%
	DFT0010508	11/22/2025	Hotel	1,027.56	0.13%
	DFT0010507	11/22/2025	Hotel	1,027.56	0.13%
	APA002483	11/13/2025	Knife River Construction	967.60	0.12%

DFT0010506	11/22/2025	Hotel	967.56	0.12%
DFT0010437	11/01/2025	Hotel	967.56	0.12%
DFT0010456	11/13/2025	Comcast	851.42	0.11%
DFT0010488	11/18/2025	Mitch's Certified Classes, Inc	850.00	0.11%
DFT0010461	11/13/2025	Vestis Uniform Services	815.18	0.10%
DFT0010458	11/13/2025	Kimball Midwest	790.73	0.10%
APA002482	11/13/2025	Instrument Technology Corporation	783.14	0.10%
59092	11/13/2025	International Brotherhood of 137 TCWH	738.95	0.09%
59107	11/18/2025	GREEN PARADISE CAFE	700.00	0.09%
59084	11/13/2025	Jason Cooper	641.16	0.08%
APA002477	11/13/2025	Butte Co - Neal Rd Landfill	640.56	0.08%
DFT0010530	11/19/2025	Hotel	617.79	0.08%
DFT0010464	11/21/2025	Sterling Health Services, Inc DBA	617.10	0.08%
DFT0010402	11/07/2025	Sterling Health Services, Inc DBA	617.10	0.08%
DFT0010457	11/13/2025	Comcast	577.72	0.07%
DFT0010542	11/03/2025	Eagles Security Systems	564.54	0.07%
DFT0010440	11/01/2025	SHRM	538.00	0.07%
59083	11/13/2025	Hunter Haver	516.00	0.06%
59085	11/13/2025	Wright, Kevin	516.00	0.06%
DFT0010497	11/24/2025	Amazon.com	500.00	0.06%
59096	11/13/2025	Perkins Mobile Auto Glass	495.00	0.06%
DFT0010523	11/18/2025	Costco Wholesale	431.50	0.05%
DFT0010486	11/18/2025	Amazon.com	414.10	0.05%
APA002484	11/13/2025	Nelson's Building Maintenance, Inc.	357.81	0.04%
DFT0010459	11/13/2025	Northern Recycling & Waste Srvs	349.78	0.04%
DFT0010449	11/07/2025	Hotel	349.09	0.04%
APA002476	11/13/2025	Bearing Belt & Chain	346.21	0.04%
DFT0010525	11/20/2025	US Bank Corporate Payment System	345.60	0.04%
DFT0010516	11/23/2025	AWWA	340.00	0.04%
DFT0010500	11/23/2025	AWWA	340.00	0.04%
DFT0010501	11/23/2025	AWWA	340.00	0.04%
DFT0010446	11/07/2025	AWWA	340.00	0.04%
DFT0010481	11/18/2025	Amazon.com	332.41	0.04%
DFT0010422	11/03/2025	Amazon.com	315.80	0.04%
DFT0010453	11/12/2025	Amazon.com	282.64	0.03%
DFT0010485	11/18/2025	Amazon.com	275.39	0.03%
APA002480	11/13/2025	Fruit Growers Laboratory, Inc	270.00	0.03%
APA002474	11/13/2025	Access Information Management	261.94	0.03%
DFT0010462	11/21/2025	Aflac	249.57	0.03%
DFT0010400	11/07/2025	Aflac	249.57	0.03%
DFT0010543	11/03/2025	Eagles Security Systems	221.52	0.03%
59094	11/13/2025	LARRY ETHINGTON	205.00	0.03%
APA002487	11/13/2025	Plan B Professional Answering Service	192.60	0.02%
59097	11/13/2025	Rental Guys	190.66	0.02%
DFT0010527	11/03/2025	US Bank Corporate Payment System	180.00	0.02%
DFT0010514	11/19/2025	reMarkable	177.27	0.02%
DFT0010463	11/21/2025	California State Disbursement Unit	173.07	0.02%
DFT0010401	11/07/2025	California State Disbursement Unit	173.07	0.02%
DFT0010487	11/14/2025	Amazon.com	162.50	0.02%
DFT0010522	11/18/2025	US Bank Corporate Payment System	152.94	0.02%
DFT0010419	11/03/2025	Amazon.com	151.78	0.02%
DFT0010414	11/03/2025	Amazon.com	150.52	0.02%
DFT0010448	11/10/2025	GFOA	150.00	0.02%
DFT0010559	11/05/2025	Sabre Backflow, LLC.	147.99	0.02%
DFT0010418	11/04/2025	Amazon.com	146.20	0.02%
APA002478	11/13/2025	Cooperative Personnel Services	142.50	0.02%
DFT0010421	11/04/2025	Amazon.com	108.60	0.01%
DFT0010512	11/18/2025	Lowe's Home Improvement	103.59	0.01%
DFT0010480	11/05/2025	Amazon.com	102.83	0.01%
DFT0010524	11/11/2025	Snap-On Credit LLC	99.00	0.01%
59093	11/13/2025	isolved, Inc.	97.24	0.01%

DFT0010504	11/04/2025	Home Depot	95.22	0.01%
DFT0010415	11/04/2025	Amazon.com	79.56	0.01%
DFT0010420	11/04/2025	Amazon.com	75.98	0.01%
DFT0010493	11/14/2025	Stop & Shop	68.41	0.01%
DFT0010521	11/18/2025	US Bank Corporate Payment System	62.00	0.01%
DFT0010502	11/24/2025	Hotel	60.00	0.01%
APA002492	11/13/2025	The UPS Store	58.33	0.01%
DFT0010511	11/18/2025	US Bank Corporate Payment System	52.40	0.01%
DFT0010492	11/18/2025	US Bank Corporate Payment System	52.00	0.01%
APA002491	11/13/2025	SOLUS Network Solutions, Inc	50.00	0.01%
DFT0010513	11/17/2025	Paradise Pines True Value	48.31	0.01%
DFT0010526	11/20/2025	US Bank Corporate Payment System	48.00	0.01%
DFT0010426	11/03/2025	Amazon.com	43.49	0.01%
DFT0010510	11/25/2025	US Bank Corporate Payment System	42.70	0.01%
DFT0010451	11/03/2025	US Bank Corporate Payment System	42.39	0.01%
DFT0010417	11/04/2025	Amazon.com	39.14	0.00%
DFT0010416	11/06/2025	Amazon.com	38.89	0.00%
DFT0010483	11/18/2025	Amazon.com	35.88	0.00%
DFT0010431	11/06/2025	Butte County Assessor	33.73	0.00%
DFT0010517	11/14/2025	Tractor Supply Company	32.99	0.00%
DFT0010424	11/05/2025	Amazon.com	32.59	0.00%
DFT0010444	11/06/2025	Amazon.com	32.51	0.00%
DFT0010515	11/24/2025	Save Mart	30.96	0.00%
DFT0010499	11/03/2025	Amazon.com	29.20	0.00%
DFT0010509	11/05/2025	Napa Auto Parts	27.14	0.00%
DFT0010443	11/07/2025	Amazon.com	24.78	0.00%
DFT0010491	11/13/2025	US Bank Corporate Payment System	22.00	0.00%
DFT0010436	11/03/2025	Home Depot	19.67	0.00%
DFT0010482	11/05/2025	Amazon.com	19.47	0.00%
APA002479	11/13/2025	Fiserv Solutions, LLC	17.25	0.00%
DFT0010528	11/05/2025	US Bank Corporate Payment System	16.39	0.00%
DFT0010450	11/05/2025	Save Mart	15.90	0.00%
DFT0010484	11/18/2025	Amazon.com	15.49	0.00%
DFT0010452	11/02/2025	Zoom Video Communications	10.00	0.00%
DFT0010498	11/03/2025	Amazon.com	9.78	0.00%
DFT0010423	11/04/2025	Amazon.com	9.29	0.00%
DFT0010429	11/02/2025	Apple	2.99	0.00%
DFT0010520	11/24/2025	Apple	0.99	0.00%
DFT0010445	11/09/2025	Apple	0.99	0.00%
DFT0010476	11/24/2025	Employment Development Dept.	(500.00)	-0.06%
DFT0010536	11/28/2025	US Bank Corporate Payment System	(768.27)	-0.09%
DFT0010477	11/24/2025	Internal Revenue Service	(1,000.00)	-0.12%

809,094.95

Paradise Irrigation District (PID) Finance Committee
Date: December 9, 2025
Presenter: Sean Smith, President, Disaster Recovery Experts

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1. PW 333 – Lateral Project (Improved Project)
   Approved by Cal OES within two days; now under FEMA EHP review. This preserves PID's approved funding while environmental review proceeds.
2. Time Extensions
   Four time extensions submitted for active projects; older project time extensions under review. These allow for all cost expenditures to be considered for reimbursement
3. PW 349 – Mains Project (Additional Scope)
   Additional scope and cost request for Water Assurance Monitoring ($230K) submitted—awaiting Cal OES/FEMA concurrence.
4. Reimbursements to Date
   Total reimbursements now approximately $26.4M, including $4M processed yesterday, 12/8.
5. Funding Requests
   All project funding requests under review; reconciling expenditures vs. funds received. Once finalized, submittals to Cal OES will follow. Funding releases may take 2 months or more.
6. Category Z (Admin Costs)
   Under review for submittal and reimbursement to capture all eligible management and administrative expenses.
7. Project Closeouts
   Closeout initiation under review—requests for all completed projects to be submitted early 2026.
8. HMGP – Magalia Dam Study
   Project underway; $47K invoiced to date.
9. HMGP – Zone A Pipeline and Pump Station
   Completed November 2025; total cost $6.2M. Final documentation and closeout in process.

Overall: PID's recovery portfolio remains on track—advancing EHP approvals, time extensions, reimbursements, and closeouts to secure remaining federal and state funds.