



Paradise Irrigation District

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

AGENDA

FINANCE COMMITTEE MEETING THURSDAY, FEBRUARY 8, 2024 – 8:00 AM

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

Committee Members: Board of Directors – Bob Matthews & Chris Rehmann
PID Staff – Brett Goodlin, Finance & Accounting Manager,
Tom Lando, District Manager and Mickey Rich, Assistant District Manager
Public Members – Gary Ledbetter and Marc Sulik

- ❖ *The Board of Directors is committed to making its meetings accessible to all citizens. Any persons requiring a special accommodation to participate, is requested to contact the District Secretary at 530-877-4971, 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: <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 by 2:00 p.m. on the day of the meeting.

1. Opening

2. Public Comment

This is the time for members of the audience 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 duration. If more time is needed, communication may be submitted in writing to committee members, or placed on the agenda for a future committee meeting.

(Pg. 2-12)

3. Expense Report – January 1 – 31, 2024 (Brett Goodlin, Finance & Accounting Manager)

(Pg. 13-18)

4. Year-to-Date Finance Update and Discussion: Review of year-to-date Income Statement and Expenditures.

(Pg. 19-20)

5. Financial Year Budget and Monthly Reporting: Discussion and consideration of financial information in preparation for review at the February 21st Board of Directors meeting.

6. Adjournment – Next scheduled meeting: March 7, 2024, 8:00 AM

PARADISE IRRIGATION DISTRICT

Expense Approval Report

Percentage of Total Payments* by Account

January 1-31, 2024

*Displaying accounts greater than 1.00%

Account Number	Account Name	Payments	% of Total
01-70-601099	Recovery & Capital Supplies	1,087,317.20	53.68%
01-70-635099	Miscellaneous Prof. Services (Recovery)	551,682.30	27.23%
01-60-635099	Miscellaneous Prof. Services	63,264.92	3.12%
01-122040	Pre-Paid Insurance - Medical	54,569.68	2.69%
01-210030	FICA	42,079.78	2.08%
01-210045	Retirement	37,521.98	1.85%
01-120000	Pre-Paid Expenses	28,001.00	1.38%
01-210020	Federal Withholding	26,813.51	1.32%
	<i>Remainder</i>	<i>\$580,347.65</i>	<i>28.65%</i>
Grand Total		\$2,025,646.02	

PARADISE IRRIGATION DISTRICT

Expense Approval Report

Percentage of Total Payments* by Vendor

January 1-31, 2024

*Displaying accounts greater than 1%

Vendor	Payments	% of Total
RCI General Engineering	894,410.17	44.15%
Water Works Engineers	569,467.83	28.11%
Town of Paradise	135,000.00	6.66%
Internal Revenue Service	68,893.29	3.40%
ACWA/JPIA	37,306.60	1.84%
ICMA Retirement Trust-457	31,475.76	1.55%
De Novo Planning Group	27,837.62	1.37%
ACWA	23,505.00	1.16%
	<i>Remainder</i>	<i>11.74%</i>
Grand Total	\$2,025,646.02	



Paradise Irrigation District

Expense Approval Report

By Vendor Name

Payment Dates 1/1/2024 - 1/31/2024

Payment Date	Payment Number	Payable Number	Description (Item)	Amount
Vendor: 01021 - ACWA/JPIA				
01/31/2024	1304	0701684	Life	523.17
01/31/2024	1304	0701684	Dental	2,465.74
01/31/2024	1304	0701684	Health	33,594.46
01/31/2024	1304	0701684	EAP	96.72
01/31/2024	1304	0701684	Vision	626.51
Vendor 01021 - ACWA/JPIA Total:				37,306.60
Vendor: 01023 - ACWA				
01/05/2024	58101	2023-10	2024 ACWA Annual Dues	21,825.00
01/30/2024	DFT0007192	SC24-INV-376	Conference	840.00
01/30/2024	DFT0007193	SC24-INV-508	Conference	840.00
Vendor 01023 - ACWA Total:				23,505.00
Vendor: 03213 - Adobe Systems				
01/17/2024	DFT0007187	2024-01-17	Software	29.99
Vendor 03213 - Adobe Systems Total:				29.99
Vendor: 03185 - Advanced Document Concepts For Business				
01/25/2024	APA001416	INV117311	Printing	310.67
Vendor 03185 - Advanced Document Concepts For Business Total:				310.67
Vendor: 02957 - Aflac				
01/03/2024	DFT0007035	INV0007185	Montly Invoices	305.58
01/19/2024	DFT0007101	INV0007199	Montly Invoices	305.58
Vendor 02957 - Aflac Total:				611.16
Vendor: 03211 - Amazon.com				
01/04/2024	DFT0007115	113-5592495-2701817	Office Supplies	52.54
01/04/2024	DFT0007116	113-8049787-9021859	Office Supplies	153.29
01/12/2024	DFT0007200	111-0516330-6619423(2)	Supplies (2)	10.76
01/12/2024	DFT0007123	111-3909042-8136213	Supplies	21.11
01/12/2024	DFT0007124	111-5974620-2126606	supplies	37.66
01/12/2024	DFT0007125	111-9367822-5053065	Supplies	55.73
01/22/2024	DFT0007179	114-2732587-0589817	Office supplies	16.14
01/19/2024	DFT0007114	112-7933279-2607455	Supplies	80.78
01/19/2024	DFT0007121	111-0516330-6619423	Supplies	10.76
01/19/2024	DFT0007126	111-3302402-2449855	Supplies	24.24
01/19/2024	DFT0007122	111-4357938-9890622	Supplies	25.00
01/19/2024	DFT0007144	112-1089706-2354666	Office supplies	146.25
01/22/2024	DFT0007180	113-4916032-9223432	Office supplies	142.80
01/22/2024	DFT0007136	112-4109400-2010602	Office supplies	236.56
01/27/2024	DFT0007199	111-9367822-5053065(2)	Supplies	40.24
Vendor 03211 - Amazon.com Total:				1,053.86
Vendor: 01068 - Aramark Uniform Services				
01/09/2024	DFT0007082	5066455517	Uniforms	255.67
01/09/2024	DFT0007082	5066455518	Uniforms	147.85
01/09/2024	DFT0007082	5066460720	Uniforms	225.16
01/09/2024	DFT0007082	5066460721	Uniforms	147.85
01/09/2024	DFT0007082	5066466262	Uniforms	222.10
01/09/2024	DFT0007082	5066466263	Uniforms	147.85
01/09/2024	DFT0007082	5066471742	Uniforms	225.10
01/09/2024	DFT0007082	5066471743	Uniforms	147.85
Vendor 01068 - Aramark Uniform Services Total:				1,519.43
Vendor: 01074 - Asbury Enviromental Service				
01/25/2024	APA001417	I500-01017156	Used Oil Pick Up	100.00
Vendor 01074 - Asbury Enviromental Service Total:				100.00

Expense Approval Report

Payment Dates: 1/1/2024 - 1/31/2024

Payment Date	Payment Number	Payable Number	Description (Item)	Amount
Vendor: 01082 - AT&T				
01/25/2024	APA001418	20980674	Office telephones	764.08
Vendor 01082 - AT&T Total:				764.08
Vendor: 01090 - AWWA				
01/26/2024	DFT0007182	138579	Training	285.00
01/17/2024	DFT0007181	138680	Training	285.00
01/18/2024	DFT0007183	138886	Training	210.00
Vendor 01090 - AWWA Total:				780.00
Vendor: 03303 - Barewood Inc				
01/04/2024	DFT0007058	7730-1	Admin office furniture	10,140.40
01/04/2024	DFT0007059	7943-1	Office chairs	2,153.53
Vendor 03303 - Barewood Inc Total:				12,293.93
Vendor: 03336 - Brixmor Property Group				
01/22/2024	DFT0007134	0201596018(dep)	Mistaken payment	-1,357.20
01/30/2024	58144	0201596018	Refund	1,357.20
Vendor 03336 - Brixmor Property Group Total:				0.00
Vendor: 01942 - Butte Co - Neal Rd Landfill				
01/05/2024	APA001385	21576	Disposal	534.36
01/25/2024	APA001419	21666	Small tools	21.06
01/25/2024	APA001419	21637	Landfill	331.82
01/30/2024	APA001439	21722	Green Waste	50.01
Vendor 01942 - Butte Co - Neal Rd Landfill Total:				937.25
Vendor: 03245 - Butte Creek BBQ Co				
01/11/2024	DFT0007098	1313	Employee Recognition	4,651.38
Vendor 03245 - Butte Creek BBQ Co Total:				4,651.38
Vendor: 03333 - Butte Roofing Company, Inc				
01/25/2024	APA001420	23892-1	Roof repair	295.00
Vendor 03333 - Butte Roofing Company, Inc Total:				295.00
Vendor: 01222 - Buttes Pipe				
01/17/2024	DFT0007190	S013456854.001	4" weld flange	152.96
01/30/2024	APA001440	S013515251	Supplies	123.31
01/25/2024	APA001421	S013542135.001	12" weld flange	456.68
Vendor 01222 - Buttes Pipe Total:				732.95
Vendor: 03332 - California Service Tool				
01/25/2024	APA001422	S5727923.001	sawzall	451.40
Vendor 03332 - California Service Tool Total:				451.40
Vendor: 01247 - Capra, Laura				
01/17/2024	DFT0007148	2024-01	Medical reimbursement	174.70
Vendor 01247 - Capra, Laura Total:				174.70
Vendor: 01266 - Cedar Creek Publishing				
01/05/2024	APA001386	240102_P1	Community Relations	831.25
Vendor 01266 - Cedar Creek Publishing Total:				831.25
Vendor: 03194 - Cintas Corporation				
01/17/2024	DFT0007113	5189226938	First Aid Supplies	82.22
01/10/2024	DFT0007034	5189226993	First Aid	424.54
Vendor 03194 - Cintas Corporation Total:				506.76
Vendor: 03262 - Citrix Systems, Inc				
01/23/2024	DFT0007139	440000612640	Software	10.19
Vendor 03262 - Citrix Systems, Inc Total:				10.19
Vendor: 03341 - CivicPlus				
01/30/2024	APA001441	281044	Website hosting services	18,396.70
Vendor 03341 - CivicPlus Total:				18,396.70
Vendor: 01320 - Comcast				
01/15/2024	DFT0007027	2023-12	Utilities - Internet	101.85
01/15/2024	DFT0007027	2023-12	Utilities - Television	150.58
01/15/2024	DFT0007027	2023-12	Utilities - Television	79.46

Expense Approval Report

Payment Dates: 1/1/2024 - 1/31/2024

Payment Date	Payment Number	Payable Number	Description (Item)	Amount
01/10/2024	DFT0007076	190182215	Office Internet	851.42
Vendor 01320 - Comcast Total:				1,183.31
Vendor: 03203 - Constant Contact				
01/15/2024	DFT0007117	2024-01	Software	145.00
Vendor 03203 - Constant Contact Total:				145.00
Vendor: 03297 - Costco Wholesale				
01/02/2024	DFT0007051	00004258	Office supplies	17.97
Vendor 03297 - Costco Wholesale Total:				17.97
Vendor: 01403 - De Novo Planning Group				
01/30/2024	APA001442	4094	Water Rights	13,191.87
01/30/2024	APA001442	4127	Water Rights	14,645.75
Vendor 01403 - De Novo Planning Group Total:				27,837.62
Vendor: 03308 - DoorDash				
01/16/2024	DFT0007135	2024-01	Safety / Training Lunch	469.82
Vendor 03308 - DoorDash Total:				469.82
Vendor: 02888 - Elecsys International Corporation				
01/25/2024	APA001423	SIP-E188608	Misc. Supplies	10.00
Vendor 02888 - Elecsys International Corporation Total:				10.00
Vendor: 01480 - Employment Development Dept.				
01/06/2024	DFT0007042	INV0007194	State Income Tax Withholding	5,328.92
01/06/2024	DFT0007045	INV0007197	State Disability Withholding	1,535.10
01/22/2024	DFT0007108	INV0007208	State Income Tax Withholding	5,173.85
01/22/2024	DFT0007111	INV0007211	State Disability Withholding	1,487.30
Vendor 01480 - Employment Development Dept. Total:				13,525.17
Vendor: 01501 - Enloe Medical Center				
01/09/2024	DFT0007078	2023-10	Pre-employment	814.00
01/09/2024	DFT0007078	2023-10	Pre-employment	516.00
01/09/2024	DFT0007079	2023-11-20	Pre-Employment	218.00
Vendor 01501 - Enloe Medical Center Total:				1,548.00
Vendor: 01275 - Enterprise Record				
01/11/2024	DFT0007185	2024-01-10	Public notice	16.00
Vendor 01275 - Enterprise Record Total:				16.00
Vendor: 01521 - Fastenal Co				
01/25/2024	APA001424	CACH124715	Supplies	457.27
Vendor 01521 - Fastenal Co Total:				457.27
Vendor: 03041 - Fechter & Company, CPA's				
01/05/2024	58102	2585	Financial audit	14,809.00
Vendor 03041 - Fechter & Company, CPA's Total:				14,809.00
Vendor: 01527 - Ferguson Enterprises, Inc				
01/30/2024	APA001443	1836038	PE pinchers	926.64
Vendor 01527 - Ferguson Enterprises, Inc Total:				926.64
Vendor: 01528 - FGL Environmental				
01/05/2024	APA001387	379618A	Water quality sampling	62.00
01/05/2024	APA001387	379970A	Water quality sampling	31.00
01/05/2024	APA001387	390073A	Water quality sampling	28.00
01/05/2024	APA001387	390075A	Water quality sampling	28.00
01/05/2024	APA001387	390392A	Water quality sampling	53.00
01/05/2024	APA001387	390176A	Water quality sampling	28.00
01/05/2024	APA001387	390177A	Water quality sampling	28.00
01/05/2024	APA001387	390256A	Water quality sampling	61.00
01/05/2024	APA001387	390257A	Water quality sampling	103.00
01/05/2024	APA001387	390352A	Water quality sampling	302.00
01/05/2024	APA001387	390492A	Water quality sampling	28.00
01/05/2024	APA001387	390505A	Water quality sampling	103.00
01/05/2024	APA001387	390391A	Water quality sampling	426.00
01/05/2024	APA001387	390597A	Water quality sampling	30.00

Expense Approval Report

Payment Dates: 1/1/2024 - 1/31/2024

Payment Date	Payment Number	Payable Number	Description (Item)	Amount
01/05/2024	APA001387	390359A	Water quality sampling	45.00
01/05/2024	APA001387	390593A	Water quality sampling	28.00
01/05/2024	APA001387	390706A	Water quality sampling	28.00
01/05/2024	APA001387	390636A	Water quality sampling	103.00
01/30/2024	APA001444	390726A	Water quality sampling	31.00
01/30/2024	APA001444	390848A	Water quality sampling	103.00
Vendor 01528 - FGL Environmental Total:				1,649.00
Vendor: 02945 - Fiserv Solutions, LLC				
01/30/2024	APA001445	90303701	Processing fees	13.38
01/30/2024	APA001445	90341656	Service fee	13.33
Vendor 02945 - Fiserv Solutions, LLC Total:				26.71
Vendor: 01548 - Foothill Mill & Lumber Co.				
01/30/2024	APA001446	1161811	Supplies	77.85
01/30/2024	APA001446	1161828	Supplies	77.85
Vendor 01548 - Foothill Mill & Lumber Co. Total:				155.70
Vendor: 03309 - GoDaddy				
01/17/2024	DFT0007188	2024-01-19	Software	22.17
Vendor 03309 - GoDaddy Total:				22.17
Vendor: 03328 - Google				
01/31/2024	DFT0007184	2024-01	Software	1.99
Vendor 03328 - Google Total:				1.99
Vendor: 01616 - Grainger Inc				
01/09/2024	DFT0007083	9939479912	Repair parts	664.76
01/09/2024	DFT0007083	9946173490	Safety supplies	292.12
Vendor 01616 - Grainger Inc Total:				956.88
Vendor: 01649 - Harbor Freight Tools				
01/12/2024	DFT0007201	2024-01	Supplies	190.47
Vendor 01649 - Harbor Freight Tools Total:				190.47
Vendor: 03301 - Hotel				
01/26/2024	DFT0007141	96918684	Employee Training	964.41
01/26/2024	DFT0007142	96929289	Employee Training	558.44
Vendor 03301 - Hotel Total:				1,522.85
Vendor: 01705 - Hunt & Sons, Inc.				
01/30/2024	APA001447	278770 (2)	Fuel	1,236.58
01/05/2024	APA001388	322411-C	Fuel	-826.67
01/05/2024	APA001388	774236	115gals. unleaded gasoline	456.88
01/05/2024	APA001388	774237	712gals. clear diesel	3,233.41
01/05/2024	APA001388	784895	57gals. dyed diesel	221.81
01/25/2024	APA001425	785453	165gals. unleaded gasoline	716.48
01/25/2024	APA001425	791280	125gals. unleaded gasoline	545.34
01/25/2024	APA001425	800322	100gals. unleaded gasoline	386.00
01/30/2024	APA001447	802469	125gals. unleaded gasoline	484.98
01/30/2024	APA001447	819270	140gals. unleaded gasoline	568.62
Vendor 01705 - Hunt & Sons, Inc. Total:				7,023.43
Vendor: 02834 - Hydrotec Solution, Inc.				
01/05/2024	APA001389	34848	Maintenance	295.00
Vendor 02834 - Hydrotec Solution, Inc. Total:				295.00
Vendor: 01713 - I.B.E.W. Local Union 1245				
01/11/2024	APA001411	INV0007192	Union Dues	-42.00
01/11/2024	APA001411	INV0007192	Union Dues	943.78
01/25/2024	APA001426	INV0007206	Union Dues	-42.00
01/25/2024	APA001426	INV0007206	Union Dues	943.78
Vendor 01713 - I.B.E.W. Local Union 1245 Total:				1,803.56
Vendor: 01716 - ICMA Retirement Trust-401				
01/03/2024	DFT0007037	INV0007187	Retirement - 401(a) Match	3,034.70

Expense Approval Report

Payment Dates: 1/1/2024 - 1/31/2024

Payment Date	Payment Number	Payable Number	Description (Item)	Amount
01/19/2024	DFT0007103	INV0007201	Retirement - 401(a) Match	3,011.52
Vendor 01716 - ICMA Retirement Trust-401 Total:				6,046.22
Vendor: 01715 - ICMA Retirement Trust-457				
01/03/2024	DFT0007038	INV0007188	Retirement Trust - 457	3,034.70
01/03/2024	DFT0007039	INV0007189	Deferred Comp 457	9,737.05
01/03/2024	DFT0007040	INV0007190	Retirement Trust - 457	2,097.15
01/03/2024	DFT0007041	INV0007191	Retirement Trust - 457	948.14
01/19/2024	DFT0007104	INV0007202	Retirement Trust - 457	3,011.52
01/19/2024	DFT0007105	INV0007203	Deferred Comp 457	9,667.46
01/19/2024	DFT0007106	INV0007204	Retirement Trust - 457	2,031.60
01/19/2024	DFT0007107	INV0007205	Retirement Trust - 457	948.14
Vendor 01715 - ICMA Retirement Trust-457 Total:				31,475.76
Vendor: 01730 - Industrial Power Products				
01/30/2024	APA001448	392068	Supplies	332.68
Vendor 01730 - Industrial Power Products Total:				332.68
Vendor: 01731 - Internal Revenue Service				
01/06/2024	DFT0007043	INV0007195	FICA Withholding	17,358.52
01/06/2024	DFT0007044	INV0007196	Fed Withholding	13,632.93
01/06/2024	DFT0007046	INV0007198	Medicare Withholding	4,059.64
01/22/2024	DFT0007109	INV0007209	FICA Withholding	16,745.34
01/22/2024	DFT0007110	INV0007210	Fed Withholding	13,180.58
01/22/2024	DFT0007112	INV0007212	Medicare Withholding	3,916.28
Vendor 01731 - Internal Revenue Service Total:				68,893.29
Vendor: 03057 - International Brotherhood of 137 TCWH				
01/11/2024	APA001412	INV0007193	Union Dues Teamsters	476.32
01/25/2024	APA001427	INV0007207	Union Dues Teamsters	476.32
Vendor 03057 - International Brotherhood of 137 TCWH Total:				952.64
Vendor: 03102 - Johnny on the Spot Portable Toilets Inc.				
01/29/2024	DFT0007147	I59065	Equipment Rental	188.30
Vendor 03102 - Johnny on the Spot Portable Toilets Inc. Total:				188.30
Vendor: 01780 - Kimball Midwest				
01/25/2024	APA001428	101782298	Supplies	121.49
Vendor 01780 - Kimball Midwest Total:				121.49
Vendor: 03338 - Kiser CPR & First Aid				
01/26/2024	DFT0007138	5645	Safety Training	238.00
01/26/2024	DFT0007138	5645	Safety Training	654.50
01/26/2024	DFT0007138	5645	Safety Training	357.00
01/26/2024	DFT0007138	5645	Safety Training	654.50
Vendor 03338 - Kiser CPR & First Aid Total:				1,904.00
Vendor: 01790 - Knife River Construction				
01/30/2024	APA001449	298189	Materials	841.92
Vendor 01790 - Knife River Construction Total:				841.92
Vendor: 03339 - Lenovo				
01/23/2024	DFT0007140	4644793372	Computer	1,032.57
Vendor 03339 - Lenovo Total:				1,032.57
Vendor: 01828 - Les Schwab Tire Center				
01/05/2024	APA001390	60700412480	Vehicle maintenance	378.63
01/23/2024	DFT0007133	APA001390	Double payment	-378.63
Vendor 01828 - Les Schwab Tire Center Total:				0.00
Vendor: 03315 - Microsoft				
01/15/2024	DFT0007186	2024-01-14	Software	276.00
Vendor 03315 - Microsoft Total:				276.00
Vendor: 01905 - Minasian Law				
01/25/2024	APA001429	2023-12	Legal	9,889.15
Vendor 01905 - Minasian Law Total:				9,889.15

Expense Approval Report

Payment Dates: 1/1/2024 - 1/31/2024

Payment Date	Payment Number	Payable Number	Description (Item)	Amount
Vendor: 03045 - N.C.G.T. SECURITY FUND				
01/10/2024	1303	2024-01	Employee Medical	17,467.00
Vendor 03045 - N.C.G.T. SECURITY FUND Total:				17,467.00
Vendor: 02981 - Nor Cal Seamless				
01/25/2024	APA001430	14826	Gutter install	3,820.00
Vendor 02981 - Nor Cal Seamless Total:				3,820.00
Vendor: 01960 - Normac				
01/09/2024	DFT0007085	0013699936-001	72" hand pump	113.73
01/09/2024	DFT0007085	0013699936-001	insulated shovel	306.76
Vendor 01960 - Normac Total:				420.49
Vendor: 01980 - Northern Recycling & Waste Svcs				
01/04/2024	DFT0007056	2023-12 (Green)	Green Waste	332.00
01/04/2024	DFT0007055	2024-01	Garbage Service	-21.11
01/04/2024	DFT0007055	2024-01	Garbage Service	58.61
01/04/2024	DFT0007055	2024-01	Garbage Service	185.59
01/04/2024	DFT0007055	2024-01	Garbage Service	64.47
Vendor 01980 - Northern Recycling & Waste Svcs Total:				619.56
Vendor: 01950 - Northstate Aggregate, Inc.				
01/11/2024	APA001413	2023-12	Base rock	950.42
01/11/2024	APA001413	2023-12	Sand	552.23
Vendor 01950 - Northstate Aggregate, Inc. Total:				1,502.65
Vendor: 01995 - Office Depot				
01/18/2024	DFT0007128	2024-01 OF	Office Supplies	81.13
Vendor 01995 - Office Depot Total:				81.13
Vendor: 02005 - Olin Corp				
01/30/2024	APA001450	900373857	Sodium Hypochlorite	11,700.81
Vendor 02005 - Olin Corp Total:				11,700.81
Vendor: 01538 - O'Reilly Auto Parts				
01/05/2024	APA001391	3534-117772	Repair parts Unit #84	116.20
01/25/2024	APA001431	3534-118459	Repair parts	125.33
01/25/2024	APA001431	3524-119214	Vehicle maintenance	32.25
01/25/2024	APA001431	3534-119171	Vehicle maintenance	188.26
01/25/2024	APA001431	3534-119238	Repair parts	77.62
01/30/2024	APA001451	3534-119784	Supplies	71.05
Vendor 01538 - O'Reilly Auto Parts Total:				610.71
Vendor: 03010 - Oroville Ford				
01/25/2024	APA001432	41923	mirror for unit 10	432.74
01/25/2024	APA001432	42023	brake bulbs	142.67
Vendor 03010 - Oroville Ford Total:				575.41
Vendor: 03187 - Pace Analytical Services LLC				
01/10/2024	DFT0007093	2310054-28	Water sample testing	333.00
01/10/2024	DFT0007093	2310054-28	Water sample testing	8.33
01/10/2024	DFT0007095	2310487-28	Water sample testing	333.00
01/10/2024	DFT0007095	2310487-28	Water sample testing	8.33
01/10/2024	DFT0007094	2310743-28	Water sample testing	333.00
01/10/2024	DFT0007094	2310743-28	Water sample testing	8.33
01/10/2024	DFT0007092	2310753-28	Water sample testing	333.00
01/10/2024	DFT0007092	2310753-28	Water sample testing	8.33
01/10/2024	DFT0007096	2311161-28	Water sample testing	333.00
01/10/2024	DFT0007096	2311161-28	Water sample testing	8.33
01/10/2024	DFT0007097	2310898-28	Water sample testing	333.00
01/10/2024	DFT0007097	2310898-28	Water sample testing	8.33
Vendor 03187 - Pace Analytical Services LLC Total:				2,047.98
Vendor: 02030 - Pace Supply				
01/04/2024	DFT0007054	069015448	3/4" pack joint	179.69
01/04/2024	DFT0007054	088532397-7	Wye - Serv Brass - 2" x 1" Co...	1,878.34
01/04/2024	DFT0007054	088532397-8	Angle Stop - Serv Brass - 1' x F...	1,728.04

Expense Approval Report

Payment Dates: 1/1/2024 - 1/31/2024

Payment Date	Payment Number	Payable Number	Description (Item)	Amount
01/09/2024	DFT0007086	89142687	1-1/2 x 6 brass nipple	431.86
01/09/2024	DFT0007086	89142687	1-1/2 x 4 brass nipple	292.22
01/09/2024	DFT0007086	89142687	1-1/2" brass coupling	281.10
01/09/2024	DFT0007086	89142687	1" flex coupling	223.53
01/09/2024	DFT0007086	89142687	1" close brass nipple	174.02
01/09/2024	DFT0007086	89142687	1-1/4" flex coupling	140.16
01/09/2024	DFT0007086	89142687	2" flex coupling	136.28
01/09/2024	DFT0007086	89142687	1 x 6 brass nipple	551.68
01/09/2024	DFT0007086	89142687	2" brass coupling	479.05
Vendor 02030 - Pace Supply Total:				6,495.97
Vendor: 02081 - Pacific Gas & Electric Company				
01/31/2024	DFT0007177	2024-01.1	Utilities	19,998.65
01/31/2024	DFT0007177	2024-01.1	Utilities	1.35
Vendor 02081 - Pacific Gas & Electric Company Total:				20,000.00
Vendor: 02059 - Payless Building Supply				
01/30/2024	APA001452	196867	Landscape	106.38
Vendor 02059 - Payless Building Supply Total:				106.38
Vendor: 02070 - Peterson				
01/25/2024	APA001433	PC010230620	Supplies	352.68
01/30/2024	APA001453	PC010230728	Supplies	384.01
Vendor 02070 - Peterson Total:				736.69
Vendor: 02091 - Pitney Bowes				
01/03/2024	DFT0007087	3106480949	Postage meter	1,108.00
01/30/2024	DFT0007149	3106449580	Postage	376.71
01/22/2024	DFT0007132	2024-01	Postage	1,000.00
Vendor 02091 - Pitney Bowes Total:				2,484.71
Vendor: 03048 - Plan B Professional Answering Service				
01/11/2024	APA001414	2023-12-31	Answering Service	160.00
Vendor 03048 - Plan B Professional Answering Service Total:				160.00
Vendor: 03167 - RCI General Engineering				
01/09/2024	58106	2023-10 MISLR2	MISLR2	-2,604.06
01/09/2024	58106	2023-10 MISLR2	MISLR2	52,081.20
01/11/2024	58108	2023-10 MISLR3	MISLR Phase 3	-44,470.16
01/11/2024	58108	2023-10 MISLR3	MISLR Phase 3	889,403.19
Vendor 03167 - RCI General Engineering Total:				894,410.17
Vendor: 02057 - Riebes Auto Parts				
01/05/2024	APA001392	5356-139648	Supplies	41.13
Vendor 02057 - Riebes Auto Parts Total:				41.13
Vendor: 03232 - RoadSafe Traffic Systems, Inc				
01/25/2024	APA001434	193311	Safety Supplies	1,557.80
Vendor 03232 - RoadSafe Traffic Systems, Inc Total:				1,557.80
Vendor: 03306 - Save Mart				
01/18/2024	DFT0007129	2024-01 L&L	Lunch & Learn	113.87
Vendor 03306 - Save Mart Total:				113.87
Vendor: 03291 - Seat Covers Unlimited				
01/10/2024	DFT0007118	580416U	Seat covers	624.00
Vendor 03291 - Seat Covers Unlimited Total:				624.00
Vendor: 03153 - Slate Geotechnical Consultants, Inc.				
01/09/2024	58107	2255	23-062-01 Magalia Dam Final ...	10,832.81
Vendor 03153 - Slate Geotechnical Consultants, Inc. Total:				10,832.81
Vendor: 03273 - Snap-On Credit LLC				
01/02/2024	DFT0007088	2023-10	Software	99.00
01/01/2024	DFT0007030	INV0007165	Zeus Software	99.00
Vendor 03273 - Snap-On Credit LLC Total:				198.00
Vendor: 03210 - Spatial Networks, Inc.				
01/01/2024	DFT0007069	7E7049A6-0054	Software	736.00

Expense Approval Report

Payment Dates: 1/1/2024 - 1/31/2024

Payment Date	Payment Number	Payable Number	Description (Item)	Amount
01/06/2024	DFT0007080	7E7049A6-0055	Field software, Fulcrum	6,176.00
01/06/2024	DFT0007081	7E7049A6-0055-CN-01	Field software	-736.00
Vendor 03210 - Spatial Networks, Inc. Total:				6,176.00
Vendor: 02292 - Standard Insurance Company				
01/05/2024	APA001393	2023-12	LT Disability	143.00
01/05/2024	APA001393	2023-12	ST Disability	22.00
01/05/2024	APA001393	2023-12	LT Disability	202.55
01/05/2024	APA001393	2023-12	ST Disability	31.16
01/05/2024	APA001393	2023-12	LT Disability	93.65
01/05/2024	APA001393	2023-12	ST Disability	14.41
01/05/2024	APA001393	2023-12	LT Disability	233.88
01/05/2024	APA001393	2023-12	ST Disability	35.98
Vendor 02292 - Standard Insurance Company Total:				776.63
Vendor: 03061 - Sterling Health Services, Inc DBA				
01/03/2024	DFT0007036	INV0007186	HSA Contribution	167.30
01/19/2024	DFT0007102	INV0007200	HSA Contribution	167.30
Vendor 03061 - Sterling Health Services, Inc DBA Total:				334.60
Vendor: 02332 - SWRCB				
01/05/2024	58103	WD-0262176	SWRCB Annual Permit Fee FY...	34.00
01/08/2024	957850	R5-2023-0530	Waste Discharge Penalty	6,000.00
Vendor 02332 - SWRCB Total:				6,034.00
Vendor: 02808 - The UPS Store				
01/30/2024	APA001454	2024-01-16	Postage	175.99
Vendor 02808 - The UPS Store Total:				175.99
Vendor: 02362 - Thomas Ace Hardware				
01/05/2024	58104	222440	Supplies	5.23
01/05/2024	58104	222483	Supplies	6.43
01/05/2024	58104	222863	Supplies	183.08
01/05/2024	58104	223054	Supplies	15.98
01/05/2024	58104	223233	Supplies	0.33
01/05/2024	58104	223268	Supplies	424.23
01/05/2024	58104	223270	Supplies	18.12
01/05/2024	58104	223290	Supplies	3.69
01/05/2024	58104	223309	Supplies	16.67
01/05/2024	58104	223346	Supplies	47.77
01/05/2024	58104	223360	Supplies	131.94
01/30/2024	APA001455	223628	Supplies	166.69
01/30/2024	APA001455	223658	Supplies	5.98
01/30/2024	APA001455	223660	Supplies	58.35
01/30/2024	APA001455	223698	Supplies	15.51
01/30/2024	APA001455	223705	Supplies	13.40
01/30/2024	APA001455	223745	Supplies	9.95
01/30/2024	APA001455	223798	Supplies	63.14
01/30/2024	APA001455	223818	Supplies	19.35
01/30/2024	APA001455	223936	Supplies	91.37
01/30/2024	APA001455	223955	Supplies	144.83
01/30/2024	APA001455	224112	Supplies	23.37
01/30/2024	APA001455	224133	Supplies	109.91
01/30/2024	APA001455	224169	Supplies	176.90
01/30/2024	APA001455	223926	Supplies	74.70
01/30/2024	APA001455	224294	Supplies	5.69
01/30/2024	APA001455	224295	Supplies	11.87
01/30/2024	APA001455	224472	Supplies	14.33
01/30/2024	APA001455	224490	Supplies	5.59
01/30/2024	APA001455	224554	Supplies	17.43
01/30/2024	APA001455	224582	Supplies	21.43
01/30/2024	APA001455	224609	Supplies	14.08
01/30/2024	APA001455	224760	Supplies	12.43
01/30/2024	APA001455	224812	Supplies	12.13

Expense Approval Report

Payment Dates: 1/1/2024 - 1/31/2024

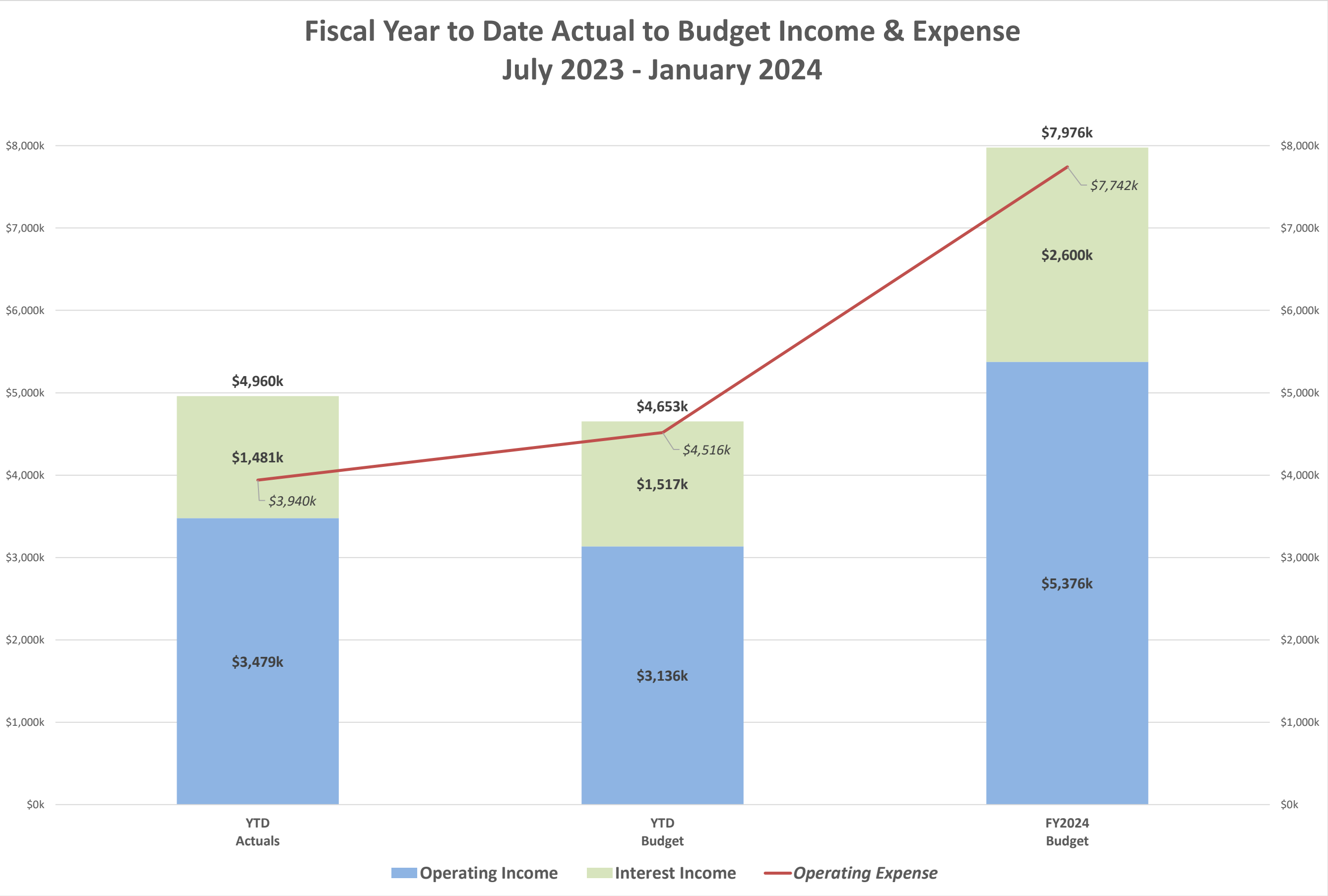
Payment Date	Payment Number	Payable Number	Description (Item)	Amount
01/30/2024	APA001455	224818	Supplies	27.53
01/30/2024	APA001455	224836	Supplies	27.53
01/30/2024	APA001455	224840	Supplies	3.15
01/30/2024	APA001455	224970	Supplies	18.47
01/30/2024	APA001455	225000	Supplies	60.06
01/30/2024	APA001455	225179	Supplies	9.05
Vendor 02362 - Thomas Ace Hardware Total:				2,087.69
Vendor: 02376 - Town of Paradise				
01/30/2024	58145	7303.2-PID	On-System Road Rehabilitation	135,000.00
Vendor 02376 - Town of Paradise Total:				135,000.00
Vendor: 02394 - Tyler Technologies, Inc.				
01/25/2024	APA001435	025-451114	Software	113.60
01/25/2024	APA001435	025-450658	Software	3,908.95
Vendor 02394 - Tyler Technologies, Inc. Total:				4,022.55
Vendor: 02824 - US Bank Corporate Payment System				
01/11/2024	DFT0007099	20 2455	Cross-Connection Control Pro...	1,400.00
01/10/2024	DFT0007151	2024-01-10	Training	100.00
01/11/2024	DFT0007130	20 2465	Backflow Training- Mitchs Cert..	1,300.00
01/11/2024	DFT0007119	20 2466-MCC	Backflow Cert Class- Mitchs Ce...	800.00
01/12/2024	DFT0007143	2024-01-12	Board Expense	24.89
01/16/2024	DFT0007145	2024-01-16	Propane	39.16
01/19/2024	DFT0007146	20240119	Fuel	65.91
01/25/2024	DFT0007189	283500	Training	895.00
Vendor 02824 - US Bank Corporate Payment System Total:				4,624.96
Vendor: 02688 - US Bank				
01/23/2024	DFT0007191	CS2120331	Training	895.00
Vendor 02688 - US Bank Total:				895.00
Vendor: 02686 - USA Blue Book				
01/05/2024	APA001394	INV00217957	Supplies	275.53
01/05/2024	APA001394	INV00218597	Repair parts	550.68
Vendor 02686 - USA Blue Book Total:				826.21
Vendor: 02104 - USPS				
01/08/2024	DFT0007120	2024-01-08	Postage	9.55
Vendor 02104 - USPS Total:				9.55
Vendor: 02703 - Verizon Wireless				
01/09/2024	DFT0007090	9952293562	Utilities - Cell Phone	264.71
01/09/2024	DFT0007090	9952293562	Utilities - Cell phone	834.86
01/09/2024	DFT0007090	9952293562	Utilities - Cell phone	548.69
01/09/2024	DFT0007090	9952293562	Utilities - Cell phone	452.44
Vendor 02703 - Verizon Wireless Total:				2,100.70
Vendor: 02712 - VistaNet inc.				
01/05/2024	APA001395	23628	Network configuration	300.00
01/05/2024	APA001395	23655	Office equipment	5,985.94
01/05/2024	APA001395	23655	Office equipment	1,140.00
01/05/2024	APA001395	23656	IT Support	60.00
01/05/2024	APA001395	22203 (reissue)	Phone system	310.97
01/30/2024	APA001456	21922-b	Service Maintenance	120.00
01/25/2024	APA001436	23691	IT Support	300.00
01/05/2024	APA001395	23778	Network Scanning	772.60
01/25/2024	APA001436	23779	Network Monitoring	629.00
Vendor 02712 - VistaNet inc. Total:				9,618.51
Vendor: 02714 - Wagner & Bonsignore				
01/25/2024	APA001437	01-24-053	Legal	2,318.65
Vendor 02714 - Wagner & Bonsignore Total:				2,318.65
Vendor: 03002 - Water Works Engineers				
01/05/2024	58105	14465	19-017 Disaster Recover Man...	304,328.33
01/05/2024	58105	14570 (2)	19-017 Disaster Recover Man...	30,153.40

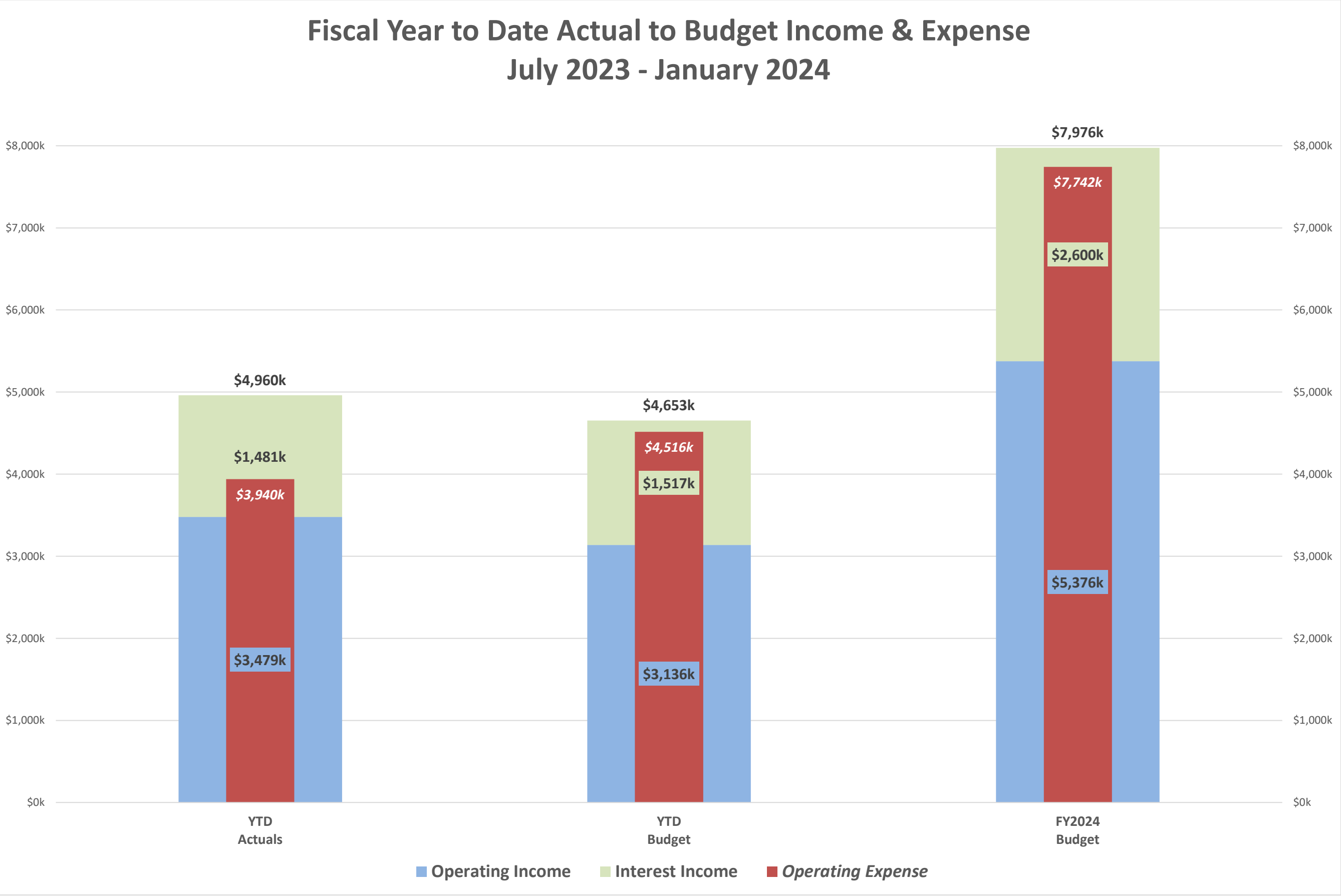
Expense Approval Report

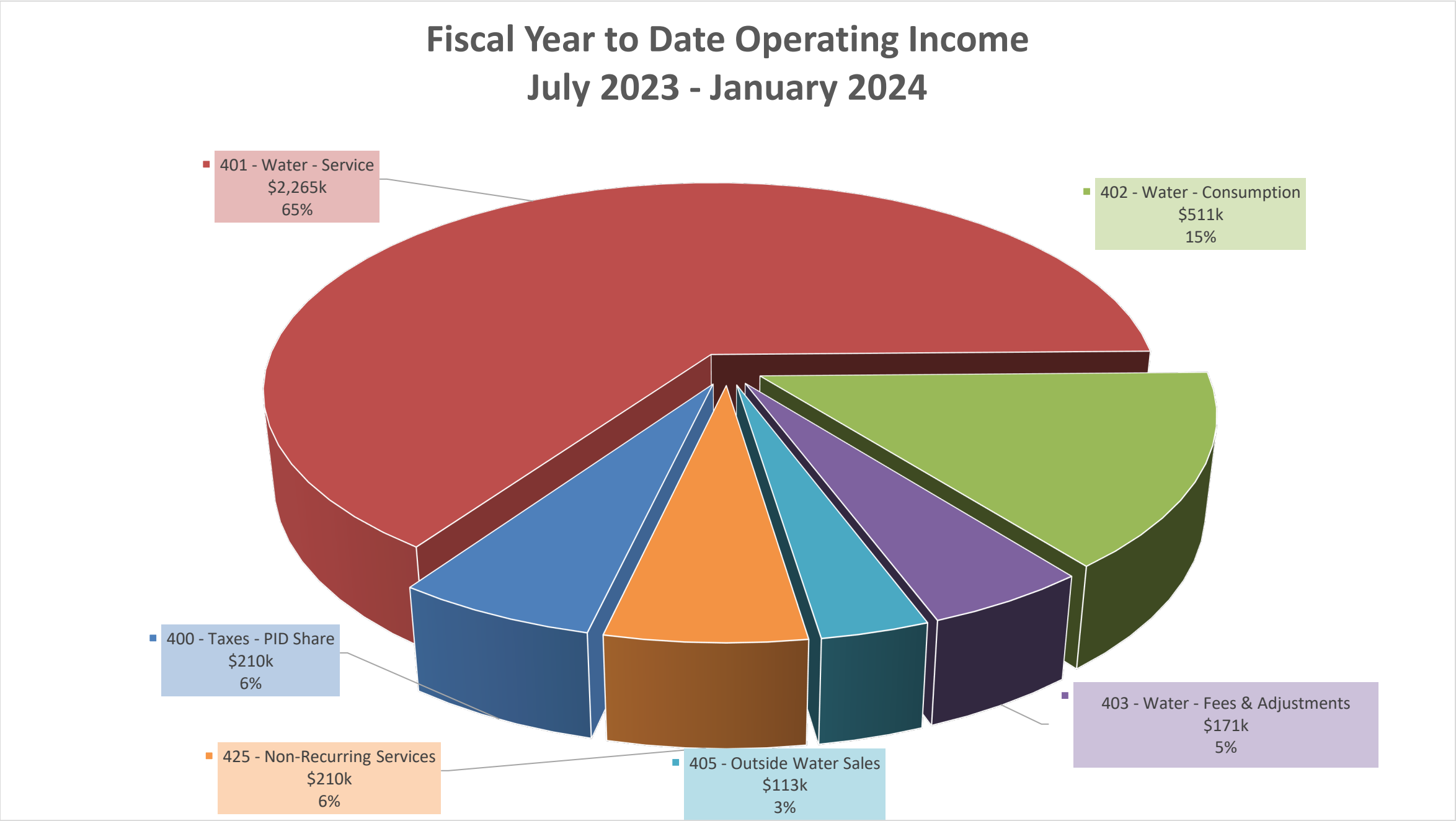
Payment Dates: 1/1/2024 - 1/31/2024

Payment Date	Payment Number	Payable Number	Description (Item)	Amount
01/30/2024	58146	14643	22-047 PID GIS Valve Tagging ...	17,633.61
01/30/2024	58146	14644	17-071 PID Backwash Waste ...	571.79
01/30/2024	58146	14645	17-041 PID Reservoir B Replac...	9,048.50
01/30/2024	58146	14646	19-017 Disaster Recovery Ma...	186,572.89
01/30/2024	58146	14665	22-047 PID GIS Valve Tagging ...	17,785.53
01/30/2024	APA001457	14720	22-098 PID WTP Equalizer Tan...	3,373.78
Vendor 03002 - Water Works Engineers Total:				569,467.83
Vendor: 03134 - White Glove Cleaning Svc Inc				
01/25/2024	APA001438	76878	Janitorial services	509.85
01/11/2024	APA001415	76994	Cleaning Service	456.00
01/11/2024	APA001415	76995	Cleaning Service	550.00
01/11/2024	APA001415	76996	Cleaning Service	495.00
Vendor 03134 - White Glove Cleaning Svc Inc Total:				2,010.85
Vendor: 02747 - Wienhoff & Associates, Inc.				
01/30/2024	APA001458	119530	Employee Compliance	5.00
01/30/2024	APA001458	119530	Employee Compliance	20.00
01/30/2024	APA001458	119530	Employee Compliance	5.00
Vendor 02747 - Wienhoff & Associates, Inc. Total:				30.00
Vendor: 02778 - Wurth USA Inc.				
01/09/2024	DFT0007091	97932643	Shop supplies	242.04
01/09/2024	DFT0007091	97947188	Shop supplies	166.11
01/30/2024	APA001459	97983085	Supplies	311.00
Vendor 02778 - Wurth USA Inc. Total:				719.15
Grand Total:				2,025,646.02

Paradise Irrigation District
Treasurer's Report January 31, 2024
Fiscal Year-to-Date Actuals to Budget

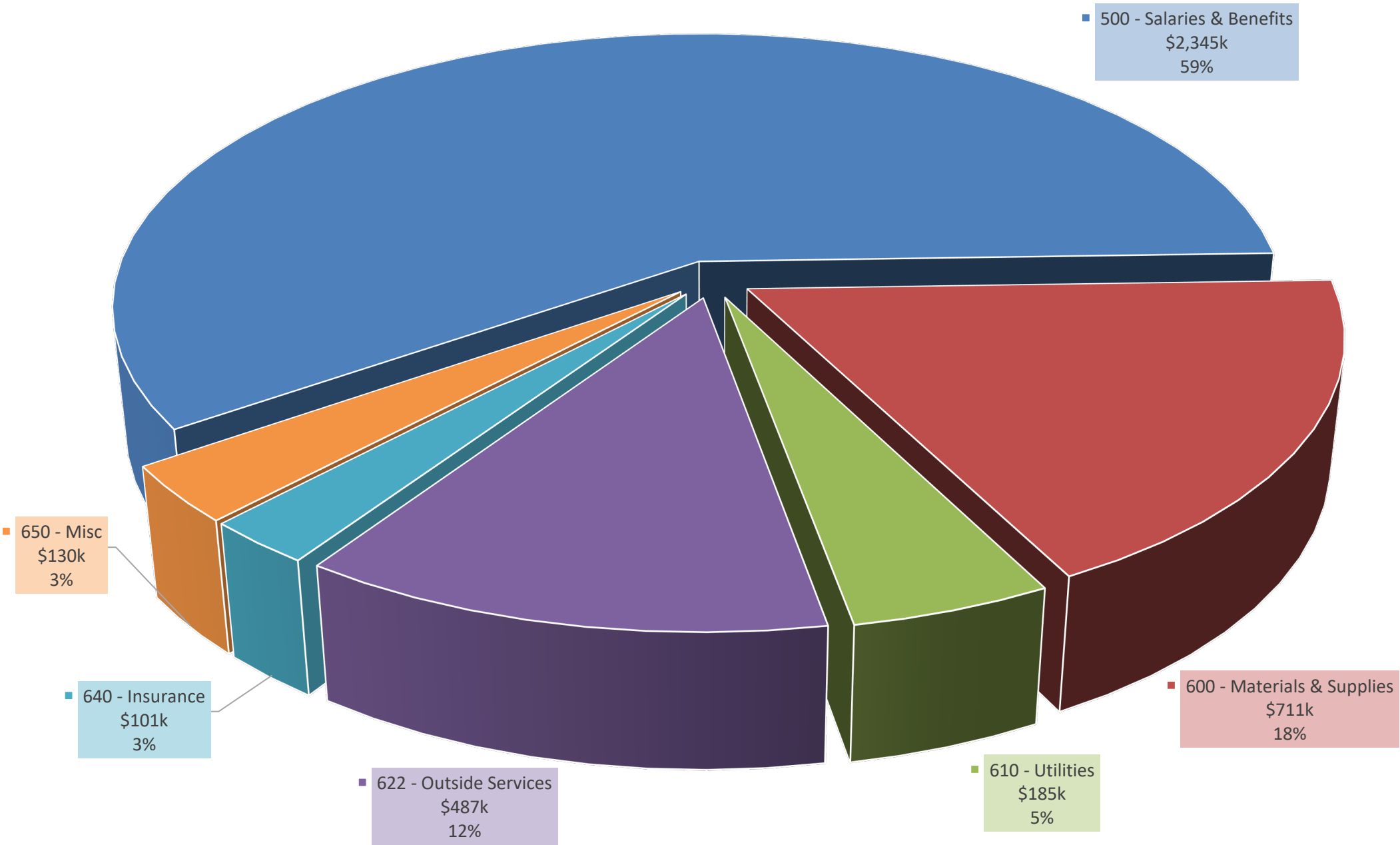




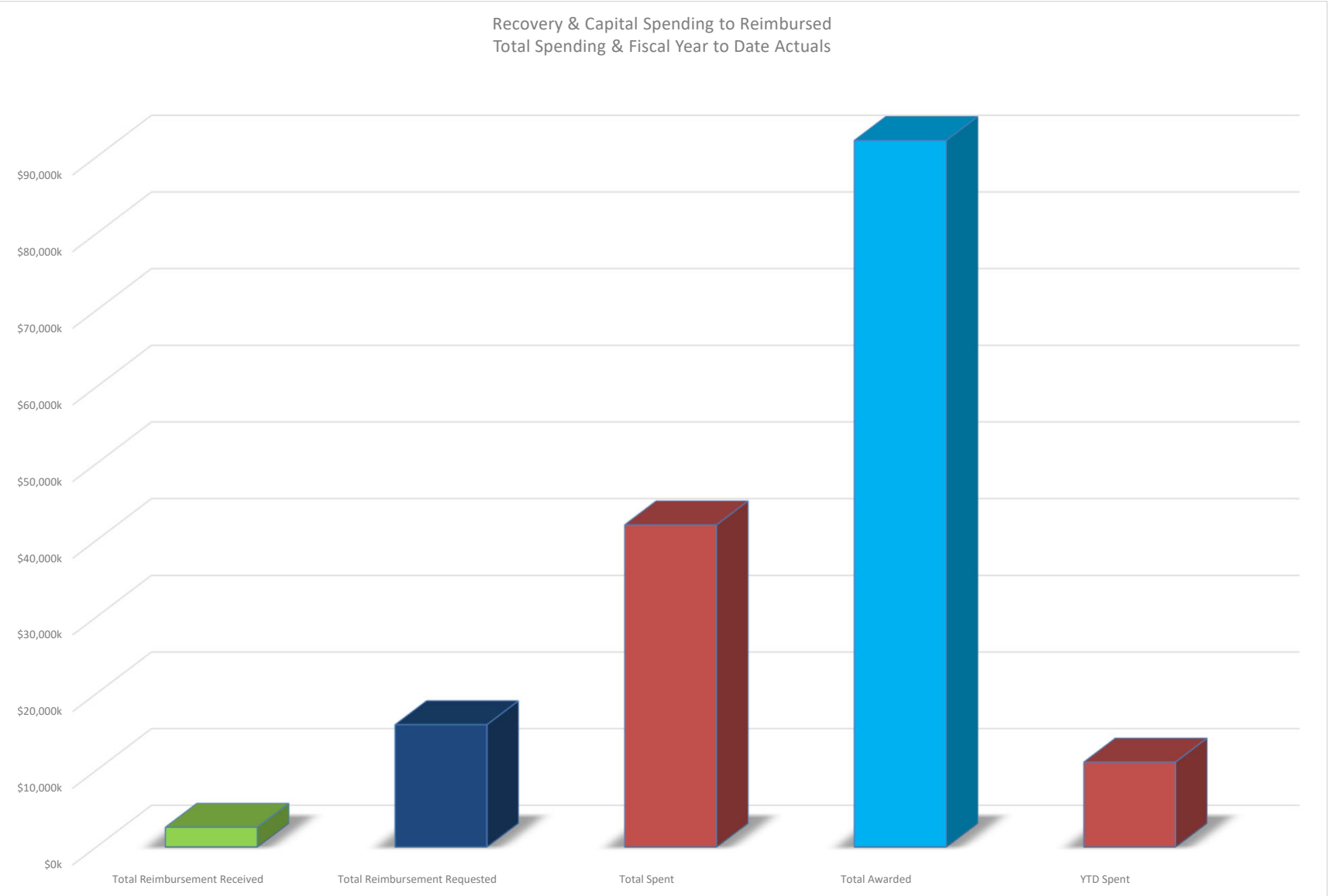


400- Taxes - PID Share	Includes revenues distributed by Butte County for property tax assessments and liens.
401 - Water - Service	Includes revenues for monthly service fees for hydrant, business, irrigation, and residential meters.
402 - Water - Consumption	Includes revenues for metered water consumption.
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.

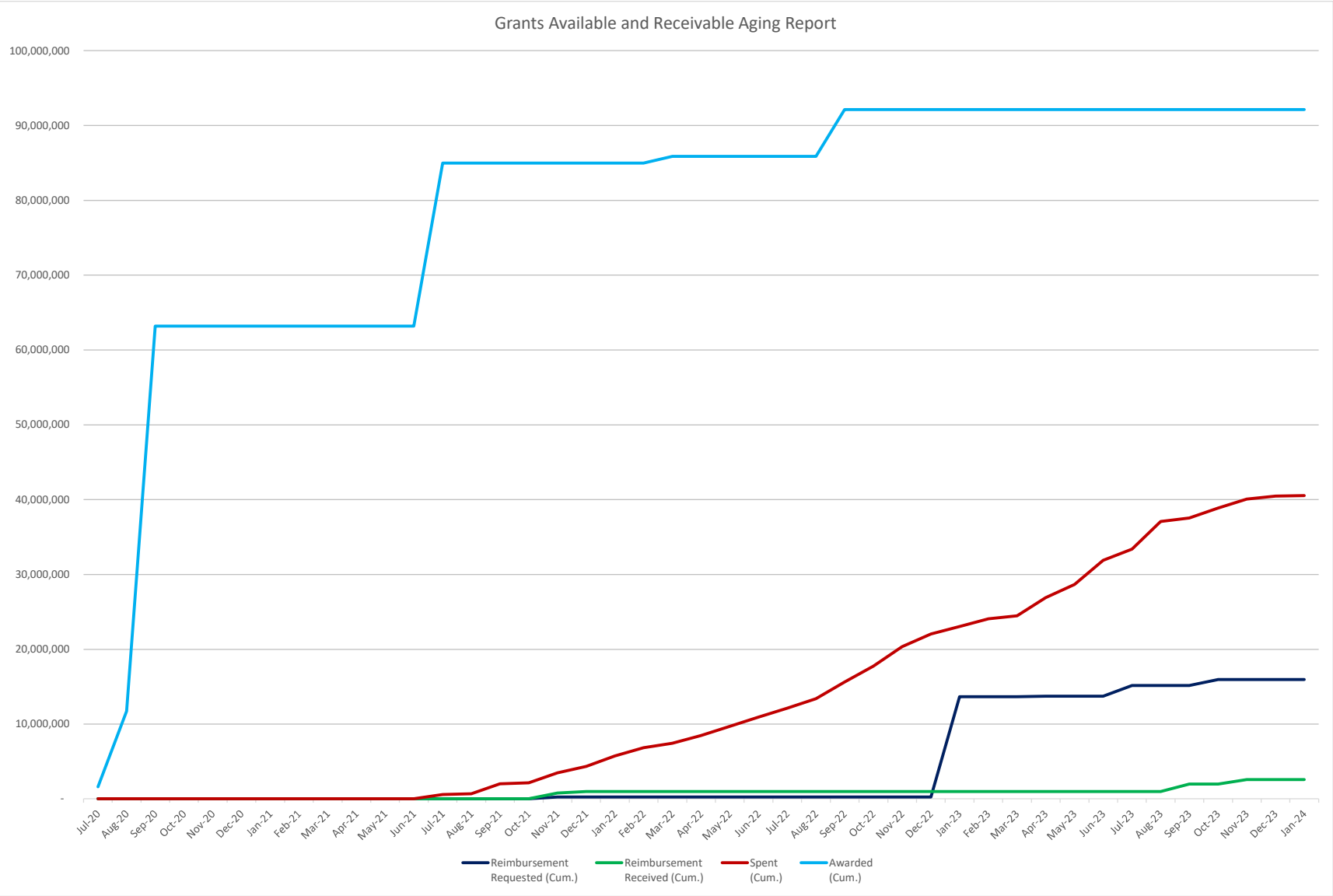
Fiscal Year to Date Operating Expense
July 2023 - January 2024



Paradise Irrigation District
Treasurer's Report January 31, 2024
Fiscal Year-to-Date Recovery & Capital Spending



Paradise Irrigation District
Treasurer's Report January 31, 2024
Total Recovery Spending & Reimbursed





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: February 2, 2024
RE: Fiscal Year 2024 Budget Update

The District operates and is guided by an annual budget approved by the Board of Directors. The budget is approved at the beginning of each fiscal year using the best data and assumptions available at the time. During a year, it becomes necessary to adjust the budget to account for unforeseen circumstances or uncertain projections. With 6 months remaining in the District's Fiscal Year 2024, staff is making the following recommendations for budget adjustments.

REVENUE ADJUSTMENTS

	Current Budget	Recommended Budget
Total Revenue, increase of \$66,040,000. Normal revenues increase \$1,670,000.	\$ 7,976,232	\$ 74,016,232 <i>consisting of</i> \$ 64,167,000 non-recurring payments
• Consumption <i>Increase to account for additional metering.</i>	\$ 460,000	\$ 830,000
• Investment Gain / Loss <i>Adjust to align with actuals. Realized gain increase of \$300,000. Remainder is unrealized gain which will not affect operations or cash flow.</i>	\$ - 0 -	\$ 1,300,000
• Rentals <i>Adjust to align with actuals. Rental properties are no longer occupied.</i>	\$ - 0 -	\$ 3,000
• Reimbursements <i>Utility Locator Reimbursement remains through calendar year 2024. \$100,000 remains for FY25 then agreement ends.</i>	\$ - 0 -	\$ 200,000
• Grant Reimbursements <i>Capital & Recovery Reimbursements will continue through future fiscal years. Budget will include funds to match expenditures.</i>	\$ - 0 -	\$ 25,000,000
• Other Revenues <i>Payments are from Insurance and Fire Trust Settlements.</i>	\$ - 0 -	\$ 39,167,000

EXPENSE ADJUSTMENTS

	Current Budget	Recommended Budget
Source of Supply, decrease of \$185,000		
Other Expense <i>Miscellaneous, clerical adjustment</i>	\$ 200,000	\$ 15,000 (Decrease of \$185k)
Transmission & Distribution, increase of \$ 626,000	Current Budget	Recommended Budget
Salaries & Benefits <i>Clerical adjustment, no new staffing</i>	\$ 1,515,000	\$ 2,200,000
Materials & Supplies <i>General cost increases</i>	\$ 528,000	\$ 558,000
Utilities <i>General cost increases</i>	\$ 91,000	\$ 94,000
Outside Services <i>General cost increases</i>	\$ 185,000	\$ 55,000 (Decrease of \$130k)
Insurance <i>General cost increases, new capital added</i>	\$ 36,000	\$ 74,000
Meter Shop, decrease of \$ 38,000	Current Budget	Recommended Budget
Outside Services <i>General cost increases</i>	\$ 50,000	\$ 12,000 (Decrease of \$38k)
Administration, increase of \$540,000	Current Budget	Recommended Budget
Salaries & Benefits <i>Clerical adjustment, no new staffing</i>	\$ 1,211,000	\$ 1,700,000
Outside Services	\$ 571,000	\$ 479,000 (Decrease of \$92k)
Other Expenses <i>Interest Expense</i>	\$ - 0 -	\$ 51,000
Capital & Recovery, increase of \$ 22,410,000	Current Budget	Recommended Budget
Materials & Supplies <i>Include for current & remainder of expected work for this fiscal year, will be reimbursed</i>	\$ - 0 -	\$ 20,000,000
Outside Services <i>Include for current & remainder of expected work for this fiscal year, will be reimbursed</i>	\$ - 0 -	\$ 2,410,000

SUMMARY

Regular, cash revenue budget is recommended to increase \$873,000.

Regular, operating expense budget is recommended to increase \$943,000.

This leaves a year-end operating budget surplus of \$314,232.

The detail of specific account listings are on the following pages.