

James Rickert,
President, Division 5

Ivar Amen,
Vice President, Division 4

Ronnean Lund,
Director, Division 1

Audie Butcher,
Director, Division 2

Garrett Wallis,
Director, Division 3

Daniel Ruiz,
General Manager

BOARD MEETING

Agenda

November 13, 2025, 6:00 p.m.

1887 Howard Street, Anderson (Council Chambers)

1. Call To Order

2. Flag Salute

3. Public Participation

Time is set aside for members of the public who wish to address the Board regarding matters within the District's jurisdiction. Individuals are requested to limit comments to a maximum of three minutes.

4. Consent Items

- a. Payroll: Approve the Payroll Check Register for October 2025
- b. Electronic Federal Tax Payment System (EFTPS) & Automated Clearing House (ACH) – Approve transactions for the Payroll Periods 10/15/2025 and 10/31/2025
- c. Voided and/or missing checks for October 2025

5. Regular Business Items

- a. Minutes – Approve the Minutes of the Regular Meeting on October 09, 2025, and the Special Board Meeting on October 16, 2025
- b. Financial Status Report for Year-to-Date Through October 31, 2025
- c. Cash Disbursement Journal for October 2025

6. New Business Items

- a. Review and Consider Approving Anderson-Cottonwood Irrigation District Special Benefit Assessment Timeline and Outreach Level
- b. Review and Discuss Provost & Pritchard Engineering Memorandum for the North Hill St. Lining Replacement Drainage Evaluation
 - a. Review and Consider Approving Remaining Portion of Engineering Proposal for Damaged Lining at the North Hill St. Canal Reach
- c. Review and Approve 2024 Audit
- d. 2025/26 Offseason Contracted Services Project Update (Presentation/Handout)
 - a. Churn Creek Golf Course Review Options for Consideration
 - b. Lateral 29.2 Pipe Replacement Review Options for Consideration

7. Other Business

- a. General Manager Report
 - a. EAGSA Outreach Workshop November 19th
- b. Operations Manager Report
- c. **Committee Reports**

- a. Budget
- b. Personnel
- c. Diversion Dam
- d. Assessment
- e. Strategic
- f. EAGSA – Board of Directors Meeting November 12, 2025
- g. SRSC

8. Closed Session

- a. **CONFERENCE WITH LEGAL COUNCIL – ANTICIPATED LITIGATION (Government Code § 54956.9(d)(4))**

Two Cases

- b. **CONFERENCE WITH REAL PROPERTY NEGOTIATORS (Government Code § 54956.8)**

Property: Water Transfers

District Negotiator: Dan Ruiz & District General Counsel, Minasian Law

Negotiating Parties: Existing water transfer buyers: City of Redding, Bella Vista WD, Shasta
Community Services District & City of Shasta Lake

Under Negotiation: Price and Terms

- a. **PUBLIC EMPLOYEE EMPLOYMENT AND/OR PERFORMANCE EVALUATION (Government Code § 54957)**

Title: General Manager and Operations Manager Evaluation

9. Adjourn

Anderson Cottonwood Irrigation District
Payroll Register
For the Period From Oct 1, 2025 to Oct 31, 2025

Filter Criteria includes: Report order is by Check Date. Report is printed in Detail Format.

Employee ID Employee Masked SS No Reference Date	Pay Type	Pay Hrs	Amount
33 Vega, Phillip XXX-XX-1154 0441 10/15/25	Main_Sup Sick_Leave	72.00 16.00	2,312.99
12A White, Teresa L. XXX-XX-9533 0442 10/15/25	Finance_Ma		2,368.11
22-03 Duncan, Benjamin XXX-XX-4453 0443 10/15/25	Ops_Manag		2,199.08
23-13 Brian, Johnson J. XXX-XX-4901 0444 10/15/25	Sick_Leave WO WO_OT	1.50 78.50 4.00	1,924.25
24-02 Chabolla, Jordan B. XXX-XX-2772 0445 10/15/25	WO WO_OT	80.00 4.00	1,782.54
24-03 Ruiz, Daniel J. XXX-XX-5766 0446 10/15/25	General_Mg		5,180.49
24-05 Davis, Johna J. XXX-XX-4377 0447 10/15/25	WO WO_OT	88.00 6.00	1,893.41
25-01 Shults, Kaleb A. XXX-XX-1661 0448 10/15/25	WO WO_OT	83.00 7.25	1,886.10

Anderson Cottonwood Irrigation District
Payroll Register
 For the Period From Oct 1, 2025 to Oct 31, 2025

Filter Criteria includes: Report order is by Check Date. Report is printed in Detail Format.

Employee ID Employee Masked SS No Reference Date	Pay Type	Pay Hrs	Amount
25-02 Jebens, Damon J. XXX-XX-0228 0449 10/15/25	WO WO_OT	88.00 6.50	1,911.36
25-03 Bell, Shawna M. XXX-XX-4563 0450 10/15/25	Office_Man	88.00	1,729.27
21-11 Jensen, Jason A. XXX-XX-7425 20643 10/15/25	Equip_Oper Sick_Leave Vacation	73.00 3.00 12.00	1,782.27
12A White, Teresa L. XXX-XX-9533 0451 10/31/25	Finance_Ma		2,368.11
22-03 Duncan, Benjamin XXX-XX-4453 0452 10/31/25	Ops_Manag		2,199.08
23-13 Brian, Johnson J. XXX-XX-4901 0453 10/31/25	Sick_Leave Vacation WO WO_OT	16.00 40.00 40.00 2.00	2,183.00
24-02 Chabolla, Jordan B. XXX-XX-2772 0454 10/31/25	Sick_Leave WO	8.00 96.00	2,113.11
24-03 Ruiz, Daniel J. XXX-XX-5766 0455 10/31/25	General_Mg		5,180.49

Anderson Cottonwood Irrigation District
Payroll Register
For the Period From Oct 1, 2025 to Oct 31, 2025

Filter Criteria includes: Report order is by Check Date. Report is printed in Detail Format.

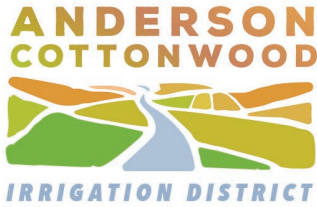
Employee ID Employee Masked SS No Reference Date	Pay Type	Pay Hrs	Amount
24-05 Davis, Johna J. XXX-XX-4377 0456 10/31/25	Vacation WO WO_OT	8.00 80.00 2.00	1,778.45
25-01 Shults, Kaleb A. XXX-XX-1661 0457 10/31/25	Equip_Oper WO WO_OT	3.00 95.50 1.25	1,845.56
25-02 Jebens, Damon J. XXX-XX-0228 0458 10/31/25	Equip_Oper WO WO_OT	8.00 80.00 2.00	1,797.78
25-03 Bell, Shawna M. XXX-XX-4563 0459 10/31/25	Office_Man	88.00	1,729.27
33 Vega, Phillip XXX-XX-1154 0460 10/31/25	Main_Sup Overtime Sick_Leave	87.50 2.00 0.50	2,384.97
21-11 Jensen, Jason A. XXX-XX-7425 20644 10/31/25	Equip_Oper Sick_Leave	84.50 3.00	1,771.73
Summary Total 10/1/25 thru 10/31/25	General_Mg Finance_Ma Vacation Ops_Manag Overtime Equip_Oper Office_Man Sick_Leave Main_Sup WO WO_OT	 60.00 2.00 168.50 176.00 48.00 159.50 809.00 35.00	50,321.42

Anderson Cottonwood Irrigation District
Payroll Register
For the Period From Oct 1, 2025 to Oct 31, 2025

Filter Criteria includes: Report order is by Check Date. Report is printed in Detail Format.

Employee ID Employee Masked SS No Reference Date	Pay Type	Pay Hrs	Amount
Report Date Final Total 10/1/25 thru 10/31/25	General_Mg		50,321.42
	Finance_Ma		
	Vacation	60.00	
	Ops_Manag		
	Overtime	2.00	
	Equip_Oper	168.50	
	Office_Man	176.00	
	Sick_Leave	48.00	
	Main_Sup	159.50	
	WO	809.00	
	WO_OT	35.00	

[illegible]



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Audie Butcher,
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Garrett Wallis,
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Daniel Ruiz,
General Manager

BOARD MEETING

Draft Minutes

October 9, 2025, 6:00 p.m.

1887 Howard Street, Anderson (Council Chambers)

1. Call to Order at 6:00 p.m. by President, Rickert.

Directors Present: Rickert, Amen, Wallis, Lund, and Butcher.

Directors Absent: all were present

Staff Present: Ruiz, Duncan, White, Bell

2. Flag Salute: Led by Shasta County District 5 Supervisor, Chris Kelstrom

3. Public Participation

Time is set aside for members of the public who wish to address the Board regarding matters within the District's jurisdiction. Individuals are requested to limit comments to a maximum of three minutes.

Tammy Weisberg: Mrs. Weisberg reported that her property has experienced continuous flooding for the past three years, with no resolution.

- She stated that water continues to pour from a hole in the street, creating safety concerns for residents.
- The flooding recently caused a large tree to fall—an issue she noted has occurred previously. Despite the problem being District-related, she has personally managed the removal of fallen trees.
- Ms. Weisberg traced the source of the water and found that runoff from the ACID canal is entering the ditch between her property and McGee's. She recalled that ACID attempted repairs seven years ago, but the issue persists.

Board Response: Director Lund inquired whether this issue would be addressed later in the meeting under the discussion of Lateral 21. Operations Manager Duncan responded that he had not received any recent updates. He noted that a tree was removed last year, and efforts have been made to manage water flow and spillage through operator adjustments.

President Rickert asked whether the lateral in question needs to remain full. It was clarified that the lateral does not need to be full under normal operating conditions. However, due to ongoing capacity constraints on adjacent properties, water must be pushed more aggressively, resulting in unavoidable overflow at the boards.

Robert Hinzman: Mr. Hinzman reported that since purchasing his property in 2016, he has experienced persistent water leakage and worsening conditions. Property Address: 22740 Adobe Road, Cottonwood, CA 96022.

- He described large potholes forming in his driveway and instances where horses became stuck in the mud, requiring assistance to remove them.
- Despite assurances from District staff that the issue would be addressed, he stated that delays in response have allowed water to accumulate, making repairs ineffective.
- He emphasized that flooding only occurs during irrigation season and not in winter and requested confirmation that the problem would be resolved before the next season.

Board Response: It was acknowledged that Mr. Hinzman's property is located within a known problem area. Staff confirmed that the site is included in the upcoming winter work plan. The District intends to complete necessary repairs before the next irrigation season begins, including ditch compaction and structural improvements to mitigate drainage issues.

Buddy Johns (Lateral 29): Mr. Johns expressed frustration over ongoing water delivery issues on Lateral 29, noting that irrigators on this line often face extended rotation schedules of 15 to 17 days.

- He stated that despite receiving less water than other areas, users on Lateral 29 are charged the same rate. Mr. Johns reiterated a previous request made by several residents for a 20% discount on water fees to reflect the disparity in service. He urged the Board to act on the matter.

Steve Murray: Mr. Murray, who lives on Venzke Road, shared feedback regarding recent water delivery on his property. He noted that during his most recent rotation, completed on Tuesday, water levels were significantly improved—comparable to previous years.

- However, he expressed confusion over the inconsistency, stating that in the prior rotation, water levels were so low that several areas of his property could not be irrigated effectively. He asked for clarification on why water availability fluctuates so drastically between rotations.

Operations Manager, Duncan, responded that the issue was with the pickup ditch and that solutions would be discussed during this meeting.

4. Consent Items

- a. Payroll: Approve the Payroll Check Register for September 2025
- b. Electronic Federal Tax Payment System (EFTPS) & Automated Clearing House (ACH) – Approve transactions for the Payroll Period 9/15/2025 and 9/30/2025
- c. Voided and/or missing checks for September 2025

Director Lund made the motion to approve Consent Items; Director Butcher seconded the motion. No questions or comments. Vote 5-0 passed unanimously.

5. Regular Business Items

- a. Minutes – Approve the Minutes of the Regular Meeting on 9/11/25 and the Special Meeting on 9/3/25

The Board reviewed the minutes from the September 11, 2025 meeting. Several corrections and clarifications were noted:

- Page 1 (Public Participation): The name "Bridgett Grimson" should be corrected to "Bridgett Grimsman" and "Jeff Parman" should be corrected to "Jeff Carman."
- Page 4 (Item 6b – first bullet point): The phrase "damaged lane" should be corrected to "damaged lining", and "Northville" should be corrected to "North Hill."
- Page 5 (Next Steps) It was requested that the minutes clearly reflect that the Board directed staff to collaborate with residents to develop a comprehensive plan, which was to be presented at the current meeting.

- Page 5 (Other Business): The third bullet point referencing “river flows” should be clarified to indicate “ramping down to 7,600 CFS for conservation impacts on Churn Creek” not “Turn Creek.”
- Page 6 (Closed Session): Under item 9A, it should state “No action taken.”

Director Lund made the motion to approve the Minutes with corrections; Director Wallis seconded the motion. No questions or comments. Vote 5-0 passed unanimously.

b. Financial Status Report for Year-to-Date through September 30, 2025

c. Cash Disbursement Journal for September 2025

Director Lund raised a question regarding the August power expenditures listed under cash disbursements, specifically related to power usage for wells and ponds. Staff clarified that the “Perry’s Pond” is used to irrigate approximately 15 acres, while the “Dymessage Pond” serves a similar purpose and irrigates 20 acres. It was confirmed that the wells themselves are not currently in use; the power charges are related to pond operations.

Vice President Amen made the motion to approve the Financial Status Report and Cash Disbursement Journal; Director Lund seconded the motion. No questions or comments. Vote 5-0 passed unanimously.

6. New Business Items

a. Review and Approve Main Canal Improvement Project Priorities

b. Review and Approve Churn Creek Bottom Project Priorities

a. Reshape & Compaction Priorities

b. Pipe Repair Replacement Priorities

c. Review and Approve Lateral Project Priorities

a. Lateral 33

b. Lateral 29

c. Lateral 21

Item 6A – Main Canal Improvement Project Priorities

Staff presented a comprehensive overview of proposed canal improvement projects for the upcoming season. The plan builds upon the success of last year’s work, which included vegetation removal, reshaping, and compaction—resulting in measurable water savings and improved canal performance.

Main Canal Proposed Contracted Work Includes:

- Panorama to Locust Street – 11,000 linear feet
- Crowley Gulch to Gas Point – 3,400 linear feet
- Green Gate to Ludwig – Additional segment

Contractor Steve Manning submitted the lowest bid at \$73 per linear foot, totaling \$1,197,200 for the three segments.

Clay Usage and Logistics:

- Clay may be used during compaction to improve canal integrity.
- The District will supply the clay; trucking costs may be negotiated separately.
- Jake Myers will provide clay material and an excavator to assist with loading.
- District staff may assist with hauling to reduce costs.

Director Lund made the motion to approve 6. a Main Canal Improvement; VP Amen and Director Wallis both seconded the motion. No other questions or comments. Vote 5-0 passed unanimously.

Item 6B – Churn Creek Bottom Project Priorities

Staff and the Board discussed the use of clay in Churn Creek Bottom improvements. Key issues in the area include gopher holes, tree roots, and water conduits through canal banks. Clay is considered a viable solution to improve compaction and reduce water loss.

- CoreTen has allocated a limited amount of material. Additional clay will be hauled by the District as needed.
- Canal banks are significantly eroded, especially around pipe exits. Clay will be applied in areas identified by staff and contractors.

Board members supported the use of clay, referencing a recent study identifying Churn Creek as one of the highest water-loss areas in the District. Conservation efforts in this area are a high priority due to the cost of pumping water from the river.

Director Lund made the motion to approve 6. b Churn Creek Bottom Project; Vice President Amen seconded the motion. No other questions or comments. Vote 5-0 passed unanimously.

Item 6C – Lateral 33, Lateral 29, and Lateral 21 Projects

The Board reviewed proposed improvements for Lateral 33, Lateral 29, and Lateral 21. It was agreed that the Lateral 29.2 pipe project would be excluded from approval pending further evaluation.

Director Wallis made the motion to approve 6. C Lateral 33, 29 and 21 Project, excluding 29.2 until a later time; Vice President Amen seconded the motion. No other questions or comments. Vote 5-0 passed unanimously.

Public Comment prior to vote:

Buddy Johns: Requested that the District implement a standard operating procedure requiring “before” photos prior to initiating fieldwork. He emphasized the importance of transparency and accountability, especially for those unfamiliar with project locations. Staff acknowledged the suggestion and agreed to consider it moving forward.

Mike Berry: Addressed the Board regarding water use efficiency and infrastructure planning. He recommended evaluating pipe sizing more carefully and encouraged the District to prioritize participation in NRCS grant programs. Staff confirmed that \$500,000 in NRCS funding has been secured, with additional applications in progress.

- d. Review and Approve Irrigation Season Shutdown Recommendation
 - a. Main Canal
 - b. Churn Creek Bottom

Item 6D – Irrigation Season Shutdown

Staff provided an update on the status of the irrigation season and recommended a shutdown schedule based on current conditions and customer feedback.

Current Status:

- Most laterals are concluding their rotations this week.
- Lateral 21 is experiencing water management challenges due to limited demand and capacity issues.
- Main canal users on laterals 1, 9, 11, 15, 5, 23, 35, and 37 are scheduled to shut down by Saturday.
- Churn Creek is expected to complete its final rotation by October 18.

Observations:

- Cooler weather and recent rainfall have reduced irrigation demand.
- Water operators are reporting difficulty finding customers willing to take water.
- Bowman Road is down to a 7-day rotation.
- Some customers have voluntarily passed on their scheduled water deliveries.

Recommendation: Staff recommended shutting down the system on Monday, October 17, with a 2-to-3-day rundown period to allow remaining water to flow through the system. This would accommodate final deliveries to the south end and prevent low canal levels that could impact head pressure.

Board Discussion:

- One board member noted that the original plan was to continue through October 21 but agreed that current conditions support an earlier shutdown.
- It was acknowledged that weather patterns can shift quickly, and flexibility is important.
- The Board agreed that the system should be shut down once the final rotation is complete and water demand has subsided.

Consensus: The Board supported the recommendation to begin shutdown with final water deliveries concluding on October 18.

Note: Staff acknowledged that some “inventory replacement items” were mistakenly omitted from the approval list on the agenda and will be brought back for consideration at a future special meeting.

7. Other Business

a. General Manager Report

The General Manager reported limited updates this month due to time spent coordinating with contractors, collaborating with the committee on quotes, and depositions.

- Appreciation was extended to Ivar Amen and Scott Passmore for attending depositions earlier in the week.
- Updates were provided on the ongoing contractor engagements regarding Lateral 46, including collaboration with Vestra to get contractors in the same room to review specifications and obtain quotes.
- Continuing to collaborate with engineers on the Second Street float repair and the 29.2 pipeline survey, which was recently received and will be re-evaluated.
- The 2024 audit is behind schedule but is expected to be finalized and presented by the November board meeting.
- Environmental notices of exemption were filed for the Main Canal and Churn Creek projects to address potential concerns related to tree removal.
- A kickoff meeting was held with CalOES associated with the February 2025 storm damage. Staff member Shawna Bell has been instrumental in coordinating Damage Survey Report (DSR) submissions, with all but two (Second Street and North Hill (Dolores) Street repairs) completed.

b. Operations Manager Report

The Operations Manager provided a detailed update on recent inspections, irrigation performance, and system improvements. The report emphasized both operational challenges and solutions implemented to improve water delivery and efficiency across the District.

- A visit from the California Highway Patrol (CHP) was conducted for all commercial drivers. The inspection revealed some paperwork and inspection documentation issues. Shawna Bell assisted in

organizing and updating 90-day vehicle inspections and driver medical certifications. The inspection was passed, though the main driver had to update his medical certificate.

- Lateral 29 Operations Analysis - Lateral 29 irrigates 886 acres with a 16-day rotation (up from 768 acres and 13.5–14 days in 2019). Water is split three ways and rotated back to the top as legs complete irrigation. Off-season repairs (e.g., canal bank rebuilds, siphon fixes) significantly improved water delivery and eliminated low head pressure complaints. Charge time for Lateral 29 is 26 hours, split across three legs. Positive feedback was received regarding the Lateral 29 water operator, indicating improved operations and communication.
- Water Delivery Update- Main canal reduced to 143 CFS, Crowley at 60 CFS, and Churn Creek at 55 CFS. Rotations are ending around the weekend, depending on canal flow.
- Looking Ahead - The District is preparing for additional off-season repairs to further improve water delivery in 2025. The Operations Manager expressed optimism about the improvements and their impact on future rotations.
- Efficiency & Monitoring Recommendations -Emphasis on timely water turnover and customer cooperation to maintain irrigation schedules. Discussed offering financial assistance or matching grants to landowners for field leveling to improve irrigation efficiency.
- Went over the planned off-season repair and maintenance schedule . The staff offseason work schedule was a secondary handout given to the board.

Director Lund proposed posting irrigation guidance from the Operations Manager presentation to be posted on the District website as a helpful tool and hosting irrigation workshops for new irrigators.

c. Committee Reports

- a. Budget
- b. Personnel
- c. Diversion Dam
- d. Assessment
- e. Strategic
- f. EAGSA
- g. SRSC

The board received updates on committees that met since the last meeting, along with discussion on future engagement and program developments.

- Contractor Committee and Sacramento River Settlement Contractors Committee were the only committees that convened since the previous board meeting.
- SRSC Board Elections are scheduled for the end of the month. Members were invited to express interest in serving.
- Drought Protection Program Agreement (DPPA) Wrap-Up: The last step in settling the contract was completed. We had previously reviewed financials totaling approximately \$1.5 million, and we have now received the final Drought Volume Pricing (DVP) figures. With those in hand, the program is officially closed out. It was noted that if we experience nine more years of steady rainfall, we will not need to activate the DPPA in the future.
- The Healthy Rivers and Landscapes Voluntary Agreements are delayed due to lack of environmental approval from the Water Board, and implementation has been postponed for at least one year.

- Planning is underway for the EAGSA Outreach Meeting scheduled for November 19th. A flyer will be distributed via email and posted publicly once the agenda is finalized. Additional details will be presented at the next board meeting.
- Strategic Committee Discussion: Director Rickert emphasized the importance of involving the Strategic Committee in future planning efforts. General Manager Ruiz noted that the committee had been dissolved during the officer elections held in December/January. There was general agreement among board members on the need for increased community engagement. Staff are currently conducting informal outreach and collecting feedback during field visits. The possibility of reactivating the Strategic Committee during the next election cycle was mentioned for consideration.

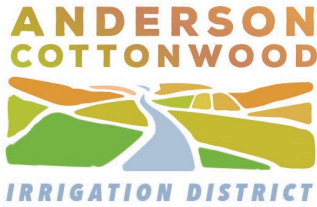
The Board moved into Closed session at 7:38 p.m.

8. CLOSED SESSION –

- Existing Litigation (Government Code § 54956.9(d)(1)).** United States of America v. 4.04 Acres of Land et al., U.S. Dist. Court, Eastern District of California, Case No. 2:23-cv-02800
- Conference with Legal Counsel – Anticipated Litigation (Government Code § 54956.9(d)(4)** One Case

The Board returned from closed session at 7:55 p.m., and reported no action taken.

9. Adjourn – 7:56 pm



James Rickert,
President, Division 5

Ivar Amen,
Vice President, Division 4

Ronnean Lund,
Director, Division 1

Audie Butcher,
Director, Division 2

Garrett Wallis,
Director, Division 3

Daniel Ruiz,
General Manager

SPECIAL BOARD MEETING

Draft Minutes

October 16, 2025, 10:00 a.m.

1887 Howard Street, Anderson (Council Chambers)

1. Call To Order to order at 10:06 am

Directors Present: Rickert arrived at 10:29 am, Amen, Wallis, Lund, and Butcher.

Directors Absent: all were present

Staff Present: Ruiz & Bell

2. Flag Salute – Director Wallis

3. Public Participation

Time is set aside for members of the public who wish to address the Board regarding matters within the District's jurisdiction. Individuals are requested to limit comments to a maximum of three minutes.

Buddy Johns – same as usual, believes he and others on Lateral 29 should get a refund, for longer rotation periods.

Ken Shaw – he is not interested in rebate, just came to find out what is going on.

4. Old Business

a. Review and Approve Purchase of Materials or Services

- i. NRCS Lateral 46 Project Pipe Purchase
- ii. Pipe Inventory Replacement 24" & 18"
- iii. Pipeline Inspection CCTV Contractor
 1. Shady Ln
 2. 29 Main
 3. 29.2 Pipeline

Review of Materials, Services and Purchases:

- Items discussed included lateral 46 project pipe purchase, pipeline replacements, and CCTV inspections.
- Focus was placed on the NRCS-funded pipeline project (Lateral 46, McCarley's property), converting open ditch irrigation to a pressurized system.
- Engineering plans are complete; pipe quotes have been received.

Project Financials:

- NRCS Reimbursement:

- 24-inch pipeline: ~\$342,622
- 18-inch pipeline: ~\$55,028
- Boxes and valves: ~\$48,590
- District Costs:
 - 24-inch pipe purchase: ~\$140,029
 - 18-inch pipe purchase: ~\$31,000
 - Boxes and valves: ~\$39,212
- Estimated net positive return: ~\$230,000 (pending contractor bids).

Contractor Bidding:

Bidding meeting scheduled for November 12 with Vestra and potential contractors (Lad Hoy, Alan Gill, CoreTen). The goal would be to secure bids under \$230,000 for full reimbursement if possible.

Pipeline Stockpiling & Pricing Discussion

Proposal to stockpile additional pipe due to favorable pricing:

- 3,500 feet of 24-inch pipe
- 2,500 feet of 18-inch pipe

Discussion on pipe degradation in sunlight and potential for covered storage in the future, for the budget.

CCTV Inspection Budget

Request for \$30,000 to inspect three critical sites:

- Lateral 29 Main Plug
- Shady Lane (is leaking near apartment complex)
- Lateral 29.2 (“Swiss cheese” pipe condition)

Additional Project Updates

- Lateral 29.2 project tabled pending further structural and environmental review.
- Environmental documents for emergency repairs are expected by mid-December.
- Committee (Ivar and Garrett) review and provide recommendations, including discussion with Ronnean.

Board Action: Director Butcher made a motion to approve all projects, including NRCS-funded work, Director Wallis seconded the motion, no comments or questions, 4-0 passed unanimously.

Community Comments about Access to Pipe Pricing:

- Buddy Johns asked about ACID offering customers bulk pipe pricing.

Closing Discussion

- Board discussed offering bulk pipe pricing to water customers and agreed to proceed with pipe purchases and outreach to customers.
- Legal counsel advised including a small escalator (~3%) to cover district costs (e.g., hauling, staff time) due to Gift of Public funds accountability.
- Proposed to notify customers via text message and allow prepayment to secure pipe. Board confirmed General Manager could direct the process, determine the additional stockpile quantity needed to

account for customer demand, would confirm pricing timelines with suppliers and initiate communication with customers.

The Board went into closed session at 10:44 a.m.

5. Closed Session

- a. **Existing Litigation (Government Code § 54956.9(d)(1)).** Andrade, Maria, Isabel, et al. v. Anderson-Cottonwood Irrigation District, Shasta County Superior Court, Case No. 204478
- b. **Conference with Legal Counsel – Anticipated Litigation (Government Code § 54956.9(d)(4))** One Case
- c. **Existing Litigation (Government Code § 54956.9(d)(1)).** United States of America v. 4.04 Acres of Land et al., U.S. Dist. Court, Eastern District of California, Case No. 2:23-cv-02800

The Board returned from closed session at 11:35 a.m., reporting the Board provided direction to legal council

6. Adjourned at 11:40

Anderson Cottonwood Irrigation District
2025 Financial Status Report
Month Ending October 31, 2025

Revenues

Account Number	Budget Item	Month To Date	Year To Date	2025 Approved Budget	Percent Used	Budget Over/Under
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General

4110	Permits	\$0	\$3,359	\$0	0%	(\$3,359)
4111	Water Sales / Prior Year	\$0	\$0	\$0	0%	\$0
4112	Water Sales / Business	\$0	\$8,643	\$8,143	106%	(\$500)
4114	Water Sales / Irrigation	\$0	\$714,530	\$718,000	100%	\$3,470
4115	Water Transfer / CVP	\$0	\$591,066	\$606,161	98%	\$15,095
4117	Water Transfer / Base Supply	\$0	\$75,625	\$75,630	100%	\$5
4934	Penalty Revenue	\$0	\$0	\$0	0%	\$0
4971	Surplus Equipment Sales	\$0	\$0	\$0	0%	\$0
4980	Misc. Revenue	\$0	\$10,080	\$1,500	672%	(\$8,580)
4984	Drainage Revenue	\$0	\$0	\$0.00	0%	\$0
4991	Contract/Project Income	\$0	\$0	\$0.00	0%	\$0
	Sub-Total	\$0	\$1,403,303	\$1,409,434	100%	\$6,131

Account Number	Budget Item	Month To Date	Year To Date	2025 Approved Budget	Percent Used	Budget Over/Under
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Property Tax & Interest	
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4920	Interest / Investment Revenue	\$49,855	\$506,945	\$331,693	153%	(\$175,252)
4930	Prop. Taxes / Shasta	\$92	\$301,971	\$645,000	47%	\$343,029
4931	Prop. Taxes / Tehama	\$0	\$23,158	\$52,800	44%	\$29,642
	Sub-Total	\$49,947	\$832,074	\$1,029,493	81%	\$197,419

	Total Revenues	\$49,947	\$2,235,377	\$2,438,927	92%	\$203,550
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[illegible]

Anderson Cottonwood Irrigation District									
2025 Financial Status Report									

[illegible]

	Total Revenues	\$49,947	\$2,235,377	\$2,438,927	92%	\$203,550
	Operational - Net Income	(\$162,261)	(\$75,637)	(\$505,400)		
	Non-Operational - Capital Costs	(3,875)	(2,039,616)	(1,711,300)		
	Net Income w/Capital (cash flow)	(\$166,136)	(\$2,115,253)	(\$2,216,700)		
	Other Income - DPP Funding		\$14,214,346			
	DPP True Up		\$ 110,608			
	Total Cash Flow with All Activity		\$12,209,701			
Capital Improvement						
		Month To Date	Year To Date	2025 Approved Budget	Percent Used	Budget Over/Under
1112	Land	\$0	\$0	\$0	0%	\$0
1114	Pumps	\$0	\$0	\$0	0%	\$0
1116	Trans & Distribution System	\$0	\$19,985	\$50,000	40%	\$30,015
1117	Equipment (Machinery)	\$0	\$0	\$0	0%	\$0
1118	Auto & Trucks	\$0	\$69,458	\$41,000	169%	(\$28,458)
1119	Buildings	\$3,875	\$3,875	\$0	0%	(\$3,875)
1120	Office Furniture & Equipment	\$0	\$9,924	\$9,300	107%	(\$624)
1123	Yard Improvement	\$0	\$0	\$0	0%	\$0
1124	Canal Lining & Pipe	\$0	\$1,920,842	\$1,591,000	121%	(\$329,842)
1125	Canal Safety Project	\$0	\$0	\$0	0%	\$0
1126	Main Canal Metering	\$0	\$0	\$0	0%	\$0
1127	Main Dam Improvement	\$0	\$0	\$0	0%	\$0
1132	Fish Screens	\$0	\$0	\$0	0%	\$0
1133	Fish Ladders	\$0	\$0	\$0	0%	\$0
1134	SCADA Equipment	\$0	\$15,532	\$20,000	78%	\$4,468
1135	Groundwater Program	\$0	\$0	\$0	0%	\$0
	Total	\$3,875	\$2,039,616	\$1,711,300	119%	(\$328,316)
Anderson Cottonwood Irrigation District						
2025 Financial Status Report						
Month Ending October 31, 2025						
Breakdown of Reserves						
	L.A.I.F.	\$4,494,349				
	TCB Checking	\$105,030				
	Petty Cash	\$100				
	Imprest Cash	\$200				
	RBC Investments	\$17,299,141				
	Total Cash	\$21,898,820				

Anderson Cottonwood Irrigation District
Cash Disbursements Journal
 For the Period From Oct 1, 2025 to Oct 31, 2025

Filter Criteria includes: Report order is by Date. Report is printed in Detail Format.

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
10/2/25	33033	5019	health insurance for October-Admin	1,841.00	
		5119	health insurance for October-T&D	6,261.00	
		1308	N.C.G.T. Security Fund		8,102.00
10/2/25	33033V	5019	health insurance for October-Admin		1,841.00
		5119	health insurance for October-T&D		6,261.00
		1308	N.C.G.T. Security Fund	8,102.00	
10/2/25	33034	5019	health insurance for October-Admin	1,841.00	
		5119	health insurance for October-T&D	4,997.00	
		1308	N.C.G.T. Security Fund		6,838.00
10/6/25	33035	6023	Internet/telephone for September	301.25	
		1308	Charter Communications		301.25
10/6/25	33036	7008	tool set, staples, ratchet, gloves, marking paointfasteners	485.96	
		1308	Fasteners INC		485.96
10/6/25	33037	7000	gasoline/diesel for September	5,568.95	
		1308	Flyers Energy, LLC		5,568.95
10/6/25	33038	5111	temp labor for one week, 2 emplopyees	2,888.38	
		1308	K S Staffing Solutions Inc.		2,888.38
10/6/25	33039	6003	clone and install new hardrive in FM computer.	855.65	
		1308	Obsidian IT		855.65
10/6/25	33040	6010	monthly security/ manager users plan	969.06	
		1308	Obsidian IT		969.06
10/6/25	33041	6010	annual plan renewal	2,399.00	
		1308	ParcelQuest		2,399.00
10/6/25	33042	8000	SCADA / September / Bonneyview	70.00	
		8006	Churn Creek pumps / September	23,628.07	
		8006	Progress Drive pump / September	446.11	
		1308	City Of Redding		24,144.18
10/6/25	33043	7009	Office and shop cleaning for 3 weeks, invoice #61496/9766849,56,57	350.00	
		1308	Sarah's Scottish Maids		350.00
10/6/25	33044	2222	Union Dues for October	892.00	
		1308	Teamsters Local No. 137		892.00
10/6/25	33045	6023	Cell phone charges for September	490.04	
		1308	Verizon		490.04
10/6/25	33046	6001	reimburse for DMV phsical	140.00	
		1308	Jason Jensen		140.00
10/7/25	33047	7007	reimburse for boot allowance	150.00	

Anderson Cottonwood Irrigation District
Cash Disbursements Journal
 For the Period From Oct 1, 2025 to Oct 31, 2025

Filter Criteria includes: Report order is by Date. Report is printed in Detail Format.

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
		1308	Ben Duncan		150.00
10/8/25	33062	6003	copies for office, September	141.61	
		1308	Carrel's Office Machines		141.61
10/10/25	33048	2224	withholding for 10/15/25 payroll	350.00	
		1308	CA State Disbursement Unit		350.00
10/10/25	33049	2224	withholding for 10/15/25 payroll	100.00	
		1308	CA State Disbursement Unit		100.00
10/10/25	33050	8001	ACID diversion dam repair	18,771.00	
		1308	Core Ten Resources Inc		18,771.00
10/10/25	33051	2226	withholding for 10/15/25 payroll, BD	250.00	
		5114	withholding for 10/25/15 pension	165.53	
		1308	Edward Jones - Ben Swim		415.53
10/10/25	33052	5014	pension for 10/15/25 payroll, DR	515.63	
		1308	Edward Jones - Ben Swim		515.63
10/10/25	33053	8004	4 sack concrete	265.05	
		1308	Loucks Landscape Supply		265.05
10/10/25	33054	7005	parts for trailer	421.25	
		7008	pin for shop	17.46	
		1308	Nor Cal Rentals		438.71
10/10/25	33055	6018	5 hours of consulting	200.00	
		1308	Scott Passmore		200.00
10/10/25	33056	7008	drinking water for office / shop	69.74	
		1308	Primo Brands		69.74
10/10/25	33057	7004	repair flat in trailer	43.66	
		1308	Les Schwab Tires		43.66
10/10/25	33058	6017	property tax for APN 202-160-012	46.00	
		6017	property tax for APN 101-440-040	163.30	
		6017	property tax for APN 202-030-073	527.18	
		1308	Shasta County Tax Collector		736.48
10/10/25	33059	8001	Invoice # 35313 Main dam diversion repair	3,277.07	
		8001	invoice #35336, main diversion facility	2,333.92	
		1308	Crystal Creek Aggregates		5,610.99
10/10/25	33060	6023	garbage for office/shop, September	162.40	
		8004	dumpster at Barney, September	343.20	
		1308	Waste Management		505.60
10/10/25	33061	6003	label maker, office supplies, laptop to Ops Mgr	1,897.47	
		7008	duplicate drivers insurance	118.83	

Anderson Cottonwood Irrigation District
Cash Disbursements Journal
 For the Period From Oct 1, 2025 to Oct 31, 2025

Filter Criteria includes: Report order is by Date. Report is printed in Detail Format.

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
		6010	Linuxup, Adobe monthly charges	312.15	
		7007	personal supplies for office & shop and muck boots for GM	262.03	
		8004	supplies for main canal	808.13	
		1308	Tri Counties Bank		3,398.61
10/13/25	33063	7003	check and repair dump truck per BIT inspection	3,399.15	
		1308	PAPE-Kenworth		3,399.15
10/16/25	33064	7004	parts and repair for Gator	552.08	
		1308	Ditch Witch West		552.08
10/21/25	33065	7007	reimburse for annual boot allowance	150.00	
		1308	Jason Jensen		150.00
10/21/25	33066	6001	reimburse for DMV physical	140.00	
		1308	Kaleb Shults		140.00
10/23/25	33067	7003	90 day BIT check for small dump truck	2,444.00	
		1308	PAPE-Kenworth		2,444.00
10/24/25	33068	6023	water service for September, office/shop	21.73	
		1308	City Of Anderson		21.73
10/24/25	33069	6010	annual renewal	4,375.00	
		1308	Environmental Sys. Reasearch Institute		4,375.00
10/24/25	33070	5111	temp labor	2,863.30	
		1308	K S Staffing Solutions Inc.		2,863.30
10/24/25	33071	6008	general	7,063.14	
		8008	Preservation of Water Rights	74.17	
		1308	Minasian Law LLP		7,137.31
10/24/25	33072	7002	oil change for 7 pickups/vehicle	860.54	
		1308	Premier Oil Change		860.54
10/24/25	33073	8001	monthly charges for Diversion Facilities	289.58	
		1308	City Of Redding		289.58
10/24/25	33074	7009	office cleaning for office/shop for 2 weeks	280.00	
		1308	Sarah's Scottish Maids		280.00
10/24/25	33075	8008	NRDC monthly charges	134.18	
		8008	2019 PCFFA Lit - ACID	177.80	
		1308	Somach Simmons & Dunn		311.98
10/27/25	33076	8004	fencing for canal	6,083.26	
		7008	t post	16.70	
		1308	Anderson Farm & Yard		6,099.96
10/27/25	33077	8019	4 days, 2 men Green Acres area 10/21/25 - 10/24/25	6,800.00	
		1308	The Tree Guy		6,800.00
10/27/25	33078	1119	replace 8 fiberglass panels on shop roof, reseal, resecure panels	3,875.00	
		1308	Booster Roofing		3,875.00

Anderson Cottonwood Irrigation District
Cash Disbursements Journal
 For the Period From Oct 1, 2025 to Oct 31, 2025

Filter Criteria includes: Report order is by Date. Report is printed in Detail Format.

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
10/30/25	33079	2224	Withholding for 10/31/25 payroll	350.00	
		1308	CA State Disbursement Unit		350.00
10/30/25	33081	6023	monthly chargers for Internet/telephone	301.25	
		1308	Charter Communications		301.25
10/30/25	33082	2226	withholding for 10/31/25 payroll	250.00	
		5114	retirement for 10/3125 payroll	165.53	
		1308	Edward Jones - Ben Swim		415.53
10/30/25	33083	5014	retirement for 10/31/25 payroll period	515.63	
		1308	Edward Jones - Ben Swim		515.63
10/30/25	33084	7008	nuts,bolt,screws, fuse	40.00	
		1308	Ace Payment Processing		40.00
10/30/25	33085	5111	temp labor for 3 weeks,	3,076.48	
		1308	K S Staffing Solutions Inc.		3,076.48
10/30/25	33086	7011	General-data for GSA	278.00	
		8008	Water Rights assistance	248.50	
		1308	MBK Engineers		526.50
10/30/25	33087	6023	monthly power for shop/office	538.20	
		8006	credit for Well #1		12.36
		8006	monthly power for Anderson Creek pump	1,098.99	
		8006	credit for Well #2		28.93
		8006	monthly power for Perrys pond pump	275.96	
		8006	monthly power for Dymescih pond pump	584.16	
		8006	mothly power for Lat #46	1,840.06	
		1308	Pacific Gas & Electric		4,296.08
10/30/25	33088	6023	monthly charges for cell phone and camera at diversion facilities	486.50	
		1308	Verizon		486.50
10/30/25	33089	2224	withholding for 10/31/25 payroll period	100.00	
		1308	CA State Disbursement Unit		100.00
10/30/25	33090	2224	withholding for 10/31/25 payroll	167.00	
		1308	CA State Disbursement Unit		167.00
10/31/25	33091	8019	2 days (10/27/25 & 10/29/25) - 2 men	3,400.00	
		8019	1 day (10/31/25) - one man running lift	1,000.00	
		1308	The Tree Guy		4,400.00
Total				148,554.97	148,554.97

[illegible]

PROVOST & PRITCHARD CONSULTING GROUP

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ENGINEERING MEMORANDUM

To: Mr. Dan Ruiz, General Manager
Anderson-Cottonwood Irrigation District

From: Danny Kerns, PE, Eric Lawrence, PE

Subject: North Hill St Lining Replacement – Drainage Evaluation

Date: November 4, 2025

1.0 INTRODUCTION:

This Engineering Memorandum (MEMO) by Provost & Pritchard Consulting Group (P&P) summarizes the background information and drainage evaluation results and recommendations for the Anderson-Cottonwood Irrigation District's (ACID) Canal Lining issues near Hill Street in Anderson, CA.

The information presented in the MEMO summarizes the criteria and methodology used by P&P to evaluate the drainage issues identified by ACID as presents conclusions established by the evaluation and recommendations for drainage improvements to the Main Canal channel at the Hill Street location.

2.0 PROJECT LOCATION AND BACKGROUND:

The site is located at the ACID concrete-lined canal section in Anderson, California near the intersection of Hill St. and Dolores Ave. The site is approximately 1.6 miles west of Interstate 5 and approximately 1.1 miles southwest of the Sacramento River. Please refer to Figure 1 for a general location map.

The area immediately northwest of the canal is a discharge point for an approximately 1.28 square mile (817 acres) watershed which begins near the intersection of Canyon Road and Happy Valley Road. A map of the watershed area can be found in Figure 2. This watershed flows southeast to a creek which feeds into the canal through the combination of a 54" culvert and a 30 ft overflow weir.

P&P was made aware of a drainage incident on February 2, 2025 where a portion of the recently constructed concrete canal lining near this discharge location was compromised due to a heavy storm event and drainage from the watershed breaching the canal embankment. An image of the event can be seen below.

https://us-partner-integrations.egnyte.com/msoffice/wopi/files/cd72b7e8-7917-48a6-ba8b-500f35b5a38a/WOPIServiceld_TP_EGNYTE_PLUS/WOPIDUserld_367.ppeng.egnyte.com/Engineering Memo.docx



Image 1. Storm Event Breaching Canal Embankment

To help identify potential causes for the canal embankment breach and lining damage, P&P has developed a drainage analysis of the watershed area and discharge points which can be found in the following sections.

3.0 DRAINAGE CRITERIA AND METHODOLOGY:

P&P utilized the HEC-HMS hydrologic modeling software, version 4.13 prepared by the Army Corps of Engineers to evaluate the drainage conditions at the ACID concrete-lined canal location. The software was utilized to prepare hydrographs for the drainage area contributing to the canal location as well as hydrologic routing through the existing drainage infrastructure at the canal location which includes the 54" diameter culvert and 30 ft long overflow weir.

Rainfall precipitation data utilized for the HEC-HMS hydrologic models was based on NOAA Atlas 14 data for the 24hr storm duration for the 2, 5, 10, 25, 50, and 100-yr storm intervals. A summary table of the precipitation data utilized can be found below in Table 1.

Table 1. NOAA Atlas 14 Precipitation Data

NOAA ATLAS 14 PRECIPITAION DEPTH (IN)						
DURATION	AVERAGE RECURRENCE INTERVAL (YEARS)					
	2	5	10	25	50	100
24-HR	3.14	3.87	4.46	5.26	5.86	6.47

Time of concentration for the drainage area was calculated utilizing the Kerby-Kirpich method. This method utilizes an overland flow component as well as a channelized flow component to determine the time of concentration. For the overland flow component, a maximum flow length of 300 ft was utilized. Based on LiDAR topographic data, a total flow path length of approximately 21,700ft was utilized, resulting in a total time of concentration of approximately 113 minutes.

To establish hydrographs for the drainage area, the NRCS Soil Conservation Service (SCS) Method was utilized. A Type IA rainfall distribution pattern was applied to develop the hydrographs utilizing the 24-hr rainfall depths provided by NOAA. Precipitation losses were evaluated utilizing the SCS Curve Number loss model which accounts for soil cover, land use, and antecedent moisture conditions. Land use cover was determined to be a mixture of woods and grass/brush. Per USDA Web Soil Survey, soil types in the drainage area range from type A to type D soils, with type C being the most common and largest percentage. Initial hydrograph models were established assuming an Antecedent Moisture Condition (AMC) of II, and additional models were run using an Antecedent Moisture Condition of III to simulate saturated soil conditions similar to the conditions present during the drainage incident which compromised the canal liner. Using an AMC of II, the composite curve number for the models was determined to be 75, and using an AMC of III, the composite curve number was determined to be 87.

Based on the LiDAR topographic data, there is a low-lying area near the existing canal embankments and culvert and weir discharge locations which is inundated during some storm events and provides storage until storm events drain through the existing culvert and over the weir. This area was modeled as a storage reservoir and the various hydrographs were then routed through this reservoir using stage-storage-discharge relationships to determine routed peak flows and elevations levels during the different storm events. Given the LiDAR topographic data provided, the current canal embankment height stops at approximately 474.27 ft above mean sea level in the lowest section where the concrete liner was compromised. The reservoir in the HEC-HMS model was modeled assuming a maximum embankment elevation in the canal of 475.5ft which is approximately 1.23ft higher than the current lowest embankment point. In addition, a tailwater elevation of 472.0ft was utilized to account for the tailwater effect of the water level in the canal on the drainage of the culvert and overflow weir. A summary table of the storage data utilized for the HEC-HMS model can be found in Figures 3 and 4 attached.

4.0 CALCULATION RESULTS:

Per the HEC-HMS model, a summary of the peak flows contributing to the storage reservoir can be found below in Table 2 for AMC-II and AMC-III conditions.

Table 2. Peak Flow Summary

PEAK FLOW SUMMARY (CFS)						
	2YR	5YR	10YR	25YR	50YR	100YR
AMC-II	83.2	139.1	189.6	262.9	320.5	380.8
AMC-III	206.1	283.0	347.3	435.7	502.3	570.2

In addition to peak flows, a summary of the peak ponding elevations in the storage reservoir for the various storm events can be found below in Table 3. Graphs are also provided in Figures 6 and 7 which shows ponding elevations for the storm duration in 15-minute intervals for AMC-II and AMC-III conditions, and exhibits are provided in Figures 3 and 4 which shows the spread limits of the various storm events. An additional exhibit is also provided in Figure 5 which shows the current embankment projection limits at the 474.27ft top of embankment elevation.

Table 3. Peak Elevation Summary

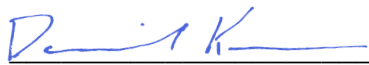
PEAK ELEVATION SUMMARY (FT)						
	2YR	5YR	10YR	25YR	50YR	100YR
AMC-II	472.69	473.09	473.38	473.77	474.05	474.32
AMC-III	473.49	473.89	474.18	474.57	474.85	475.11

5.0 CONCLUSIONS:

Based on the HEC-HMS modeling results, the current top of embankment level of approximately 474.27 ft would be breached during the 100yr storm event during typical conditions and an Antecedent Moisture Condition of II. If soils were to be saturated similar to the conditions present during the liner incident (AMC III), the top of embankment would be breached during the 25yr, 50yr, and 100yr storms in multiple locations as shown in Figure 4. In addition, the current LiDAR topographic data of the storage reservoir area upstream of the embankment shows a low-lying section which is disconnected from the 54" culvert and weir and is not allowed to drain during smaller storm events without evaporating or infiltrating into the soils below. This area is highlighted in Figure 5 and could be compounding the drainage issues present near the ACID canal section.

6.0 RECOMMENDATIONS:

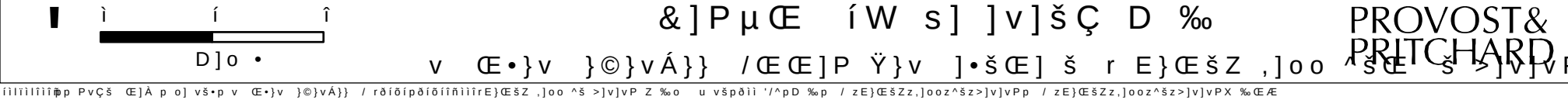
P&P recommends that the embankment along the canal be raised to exceed the 100yr storm event elevation level while also providing adequate freeboard. Given the potential for the saturated conditions which caused the embankment liner issues to occur again, P&P recommends using the peak elevation for the 100yr storm based on an Antecedent Moisture Condition of III and providing a foot of freeboard for an embankment elevation of 476.11ft. Embankment sections under this elevation are highlighted in Figure 5. P&P also recommends that the low-lying section of the storage reservoir (shown in Figure 5) which currently does not drain during smaller storm events be improved to allow proper drainage to the existing canal during and after storm events. This can be achieved through the installation of a ditch or a culvert with flap valve which shall discharge into the canal.

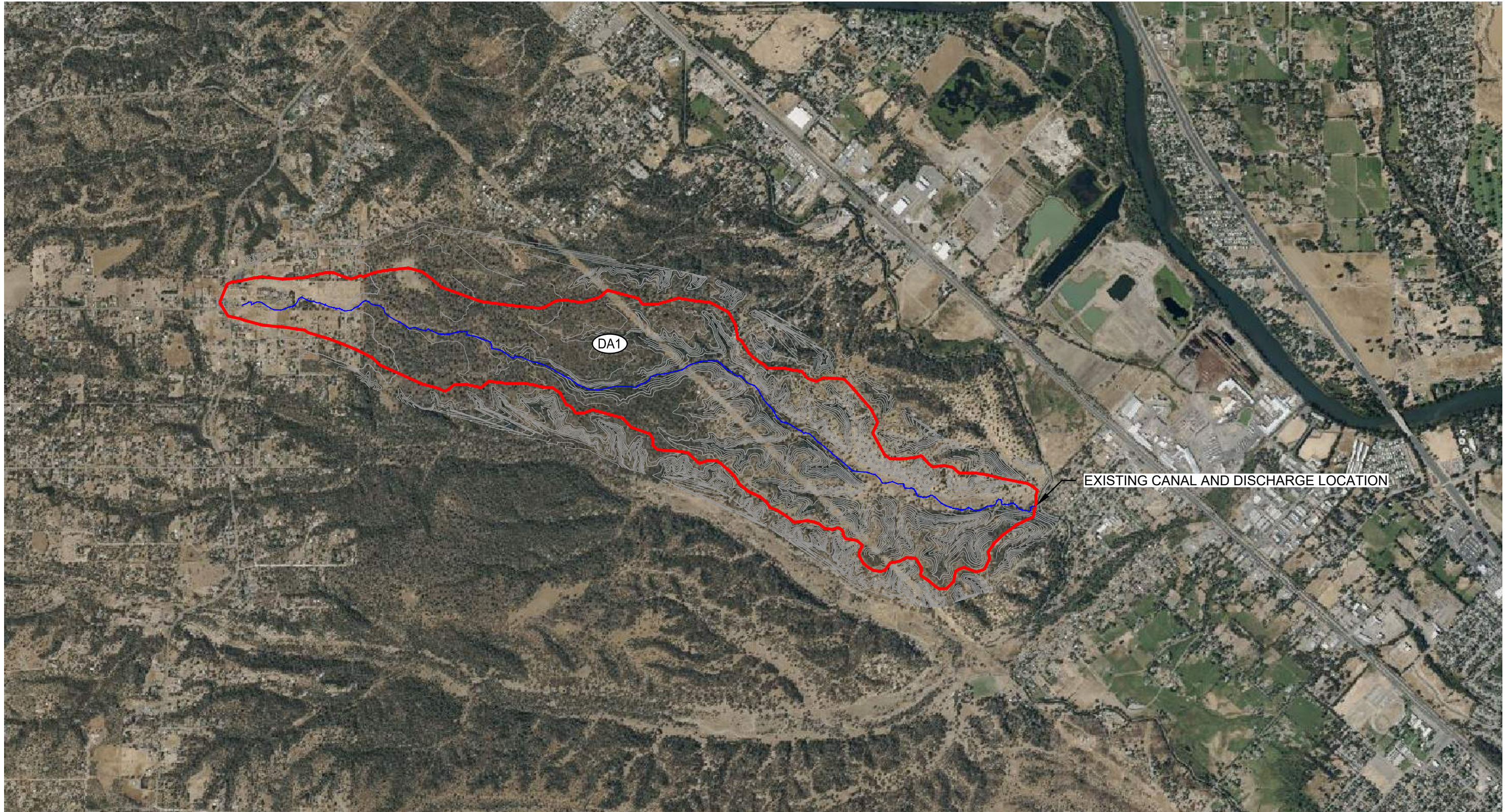
SIGNED: 

Danny Kerns, PE
Principal Engineer

Attachments:

- Figure 1: Vicinity Map
- Figure 2: Drainage Boundary Map
- Figure 3: Reservoir Spread Map – Antecedent Moisture Condition II
- Figure 4: Reservoir Spread Map – Antecedent Moisture Condition III
- Figure 5: Embankment Projection Map
- Figure 6: Drainage Calculation Graphs – Antecedent Moisture Condition II
- Figure 7: Drainage Calculation Graphs – Antecedent Moisture Condition III





LEGEND

- DRAINAGE BASIN BOUNDARY (817AC)
- TIME OF CONCENTRATION FLOW PATH



SCALE IN FEET

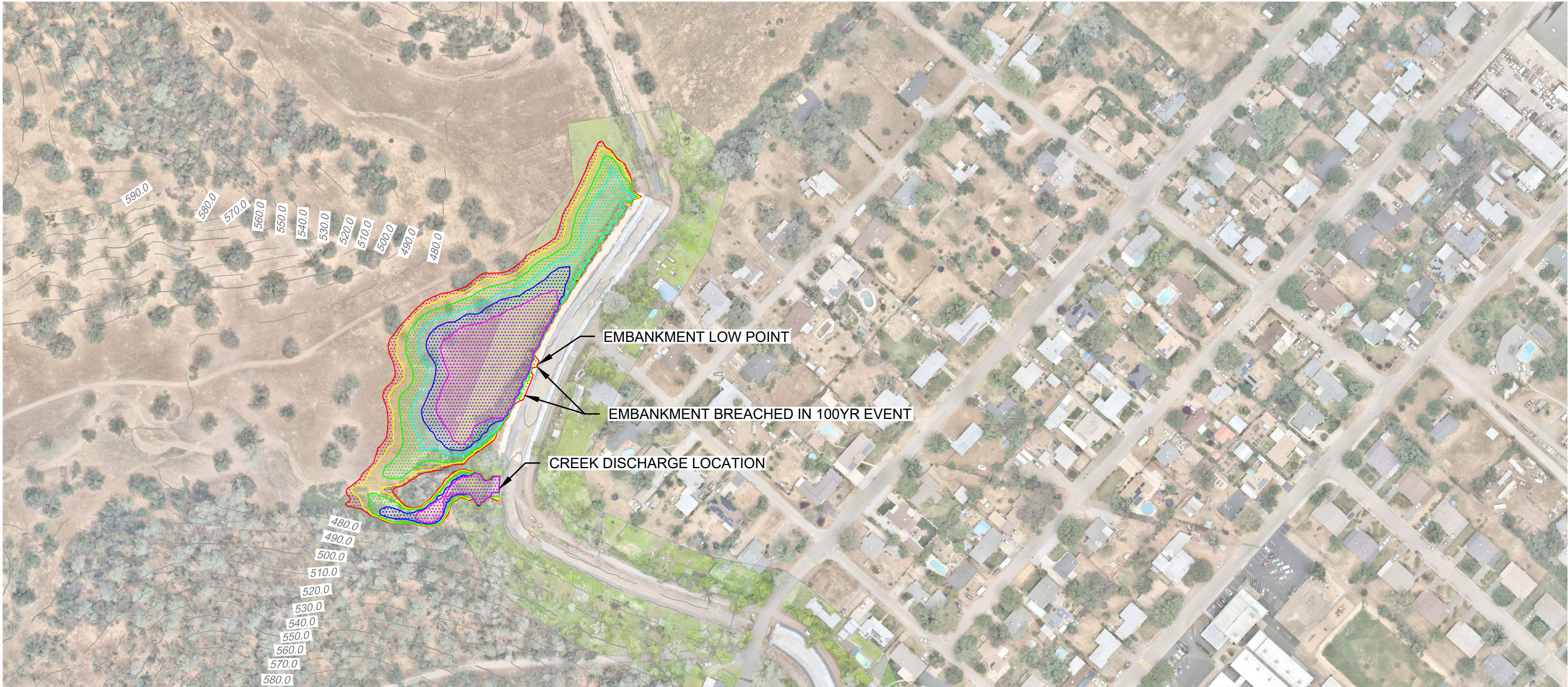


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ACID NORTH HILL ST LINING REPLACEMENT
ANDERSON-COTTONWOOD IRRIGATION DISTRICT
SHASTA COUNTY
DRAINAGE BOUNDARY MAP

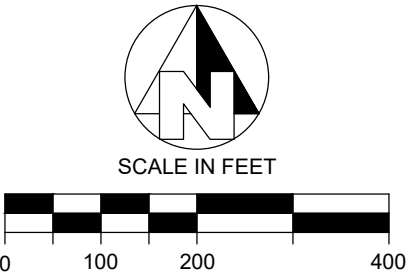
DESIGN ENGINEER:
DK
DATE: 10/29/2025
JOB NO: 419125002

FIGURE 2



LEGEND

-  2 YEAR STORM SPREAD (ELEV=472.69FT)
-  5 YEAR STORM SPREAD (ELEV=473.09FT)
-  10 YEAR STORM SPREAD (ELEV=473.38FT)
-  25 YEAR STORM SPREAD (ELEV=473.77FT)
-  50 YEAR STORM SPREAD (ELEV=474.05FT)
-  100 YEAR STORM SPREAD (ELEV=474.32FT)



RESERVOIR STAGE-STORAGE																	
	ELEVATION (FT)																
STORAGE	466.6	468.0	468.5	469.0	469.5	470.0	470.5	471.0	471.5	472.0	472.5	473.0	473.5	474.0	474.5	475.0	475.5
CUBIC FEET (CF)	0	1,031	1,511	2,115	2,948	4,163	5,714	7,600	11,437	19,893	34,661	55,539	89,816	142,801	213,656	297,891	397,408



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ACID NORTH HILL ST LINING REPLACEMENT

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

SHASTA COUNTY

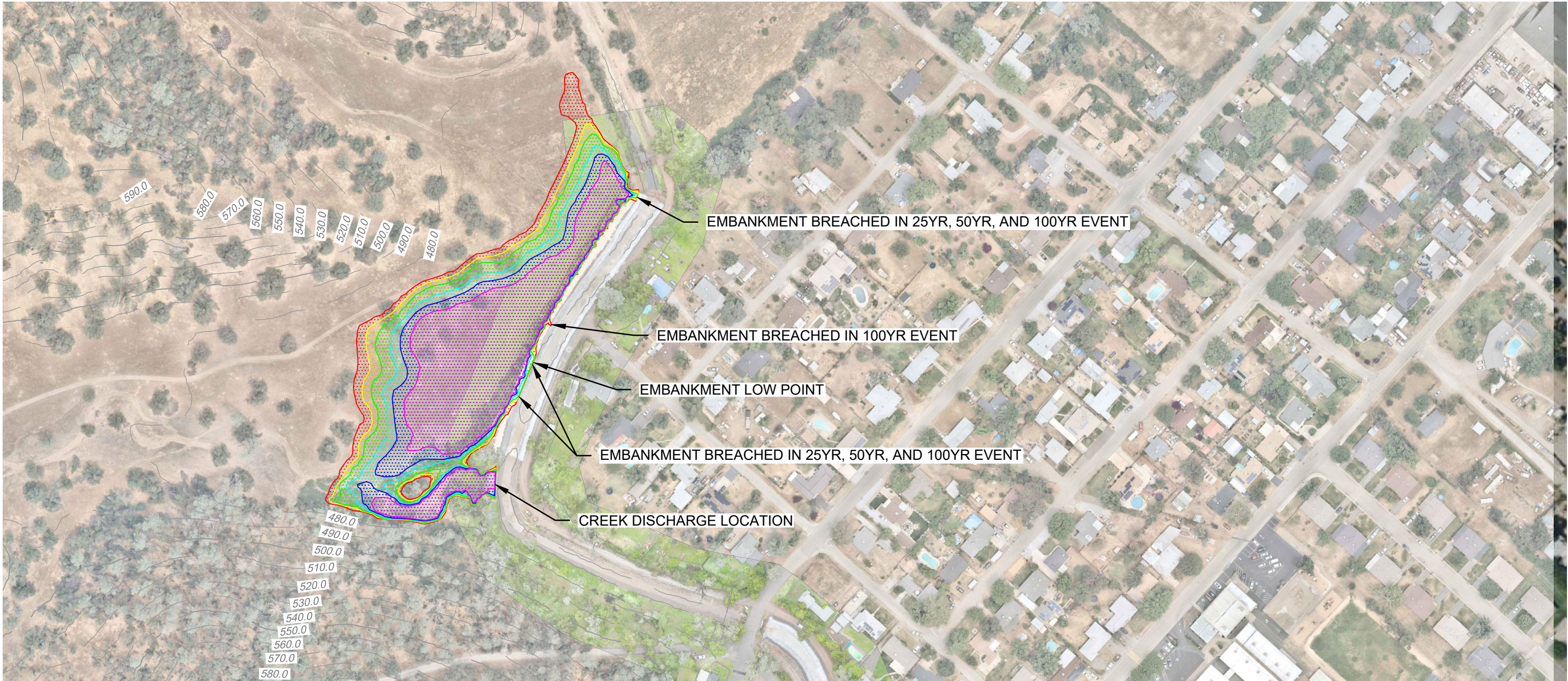
RESERVOIR SPREAD MAP - AMCII

DESIGN ENGINEER: DK

DATE: 10/29/2025

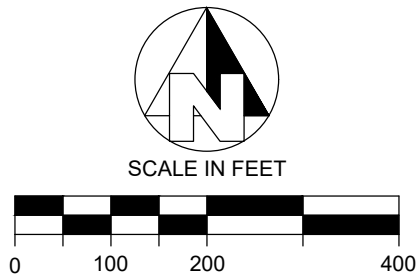
JOB NO: 419125002

FIGURE 3



LEGEND

- 2 YEAR STORM SPREAD (ELEV=473.49FT)
- 5 YEAR STORM SPREAD (ELEV=473.89FT)
- 10 YEAR STORM SPREAD (ELEV=474.18FT)
- 25 YEAR STORM SPREAD (ELEV=474.57FT)
- 50 YEAR STORM SPREAD (ELEV=474.85FT)
- 100 YEAR STORM SPREAD (ELEV=475.11FT)



RESERVOIR STAGE-STORAGE																	
	ELEVATION (FT)																
STORAGE	466.6	468.0	468.5	469.0	469.5	470.0	470.5	471.0	471.5	472.0	472.5	473.0	473.5	474.0	474.5	475.0	475.5
CUBIC FEET (CF)	0	1,031	1,511	2,115	2,948	4,163	5,714	7,600	11,437	19,893	34,661	55,539	89,816	142,801	213,656	297,891	397,408



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ACID NORTH HILL ST LINING REPLACEMENT

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

SHASTA COUNTY

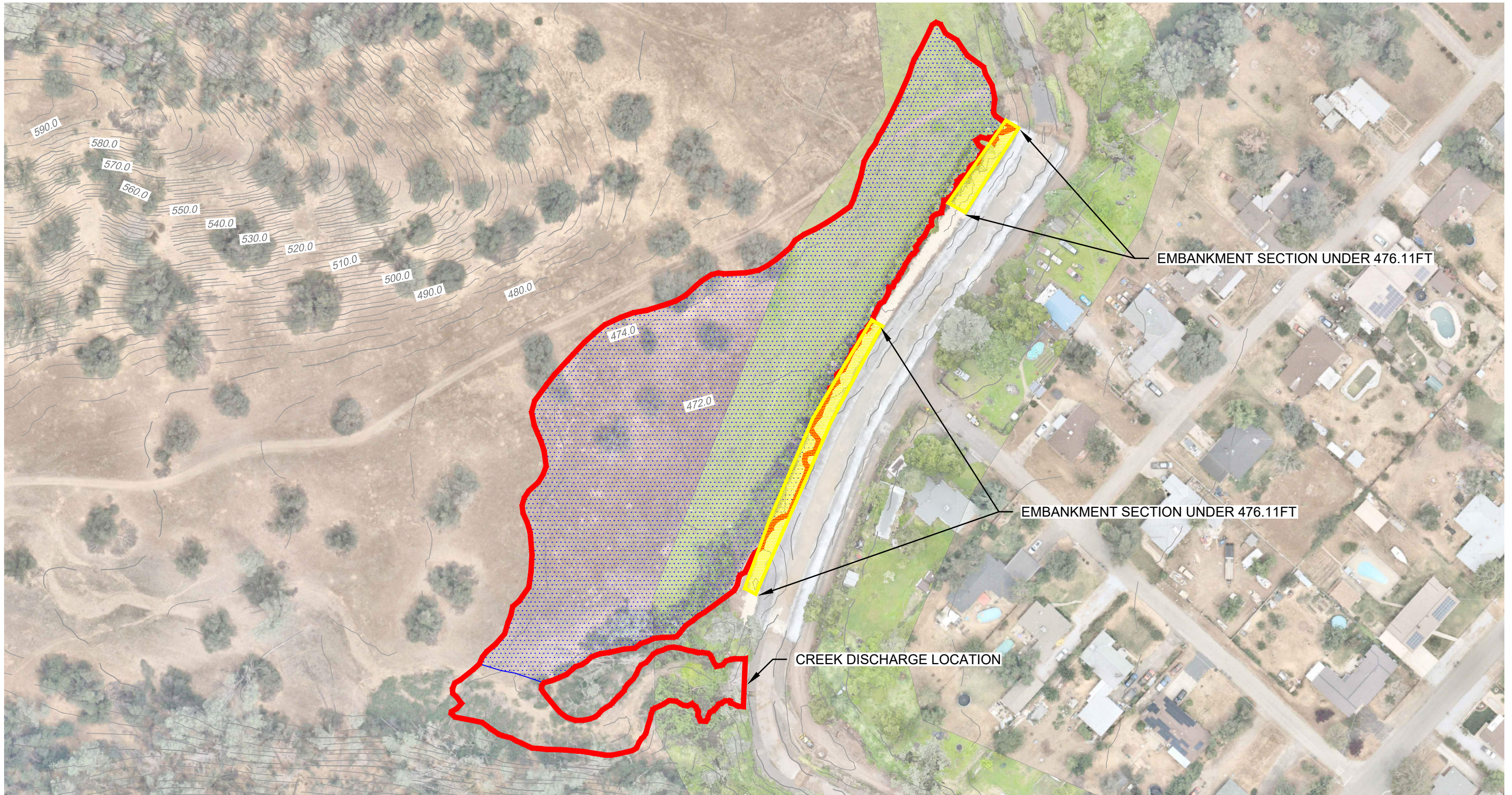
RESERVOIR SPREAD MAP - AMCIII

DESIGN ENGINEER: DK

DATE: 10/29/2025

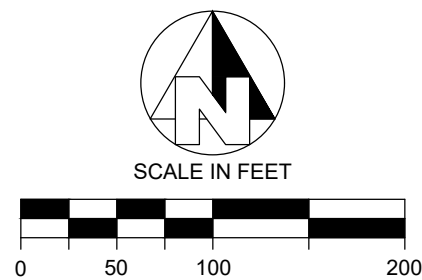
JOB NO: 419125002

FIGURE 4



LEGEND

- LIMITS OF EMBANKMENT PROJECTION AT LOWEST POINT (474.27FT)
- LIMITS OF RESERVOIR STORAGE AREA DISCONNECTED FROM CREEK DISCHARGE
- LIMITS OF EMBANKMENT UNDER FREEBOARD ELEVATION (476.11FT)

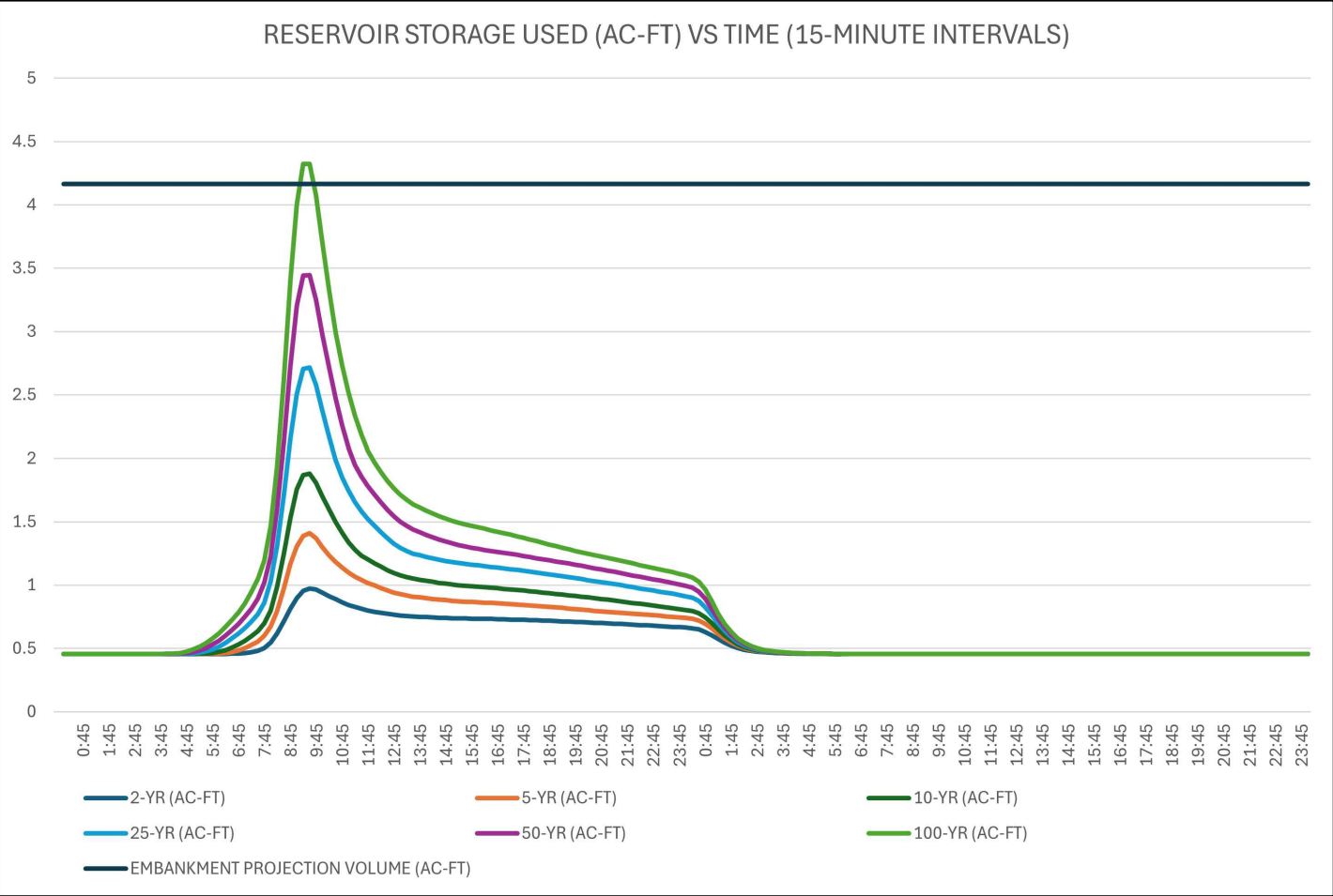
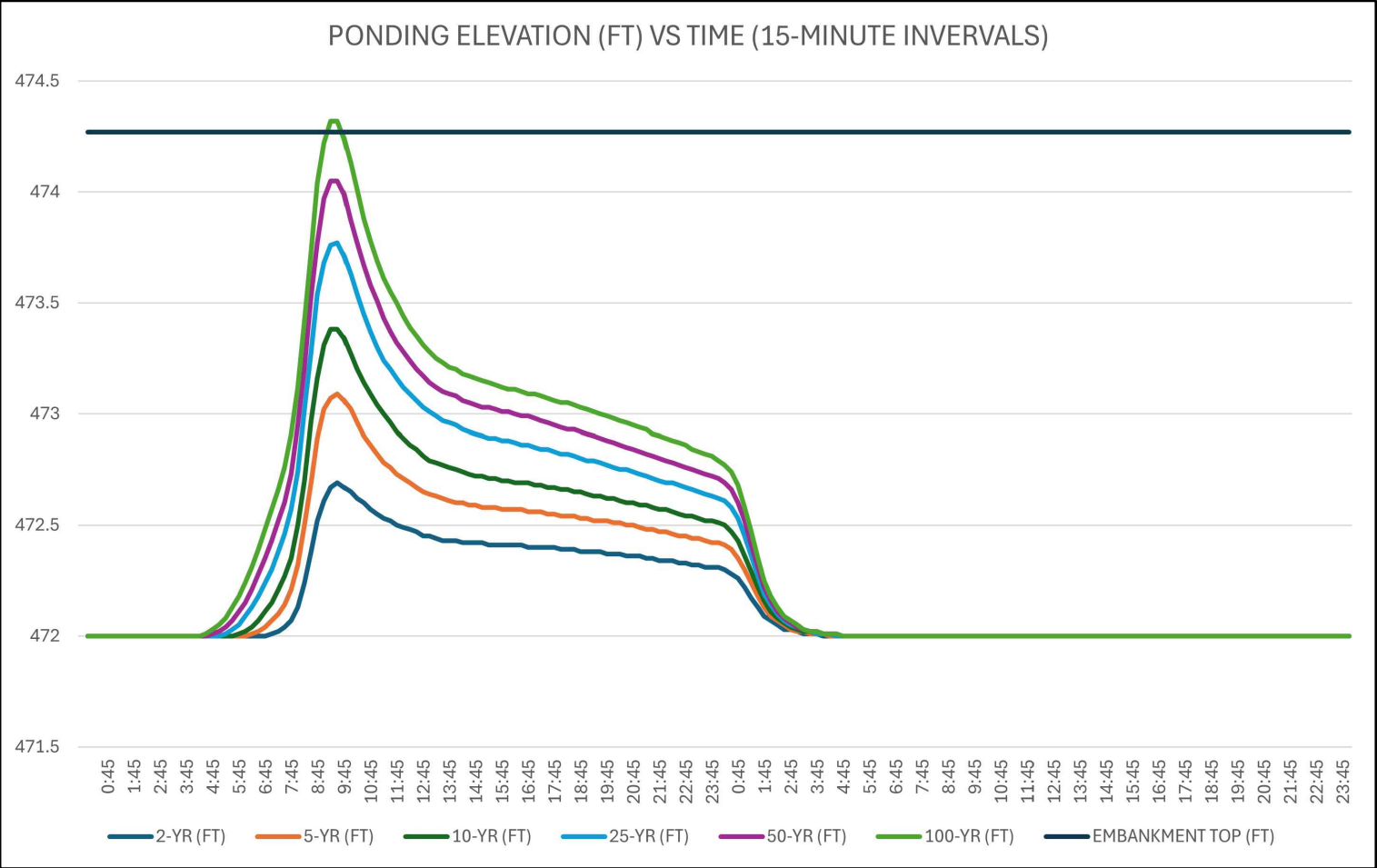


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ACID NORTH HILL ST LINING REPLACEMENT
ANDERSON-COTTONWOOD IRRIGATION DISTRICT
SHASTA COUNTY
EMBANKMENT PROJECTION MAP

DESIGN ENGINEER:
DK
DATE: 10/29/2025
JOB NO: 419125002
FIGURE 5

11/4/2025 11:20 AM G:\ndressa\Collinswood\1D-4191\19125002\North Hill St Linig Replacement\300 CAD\340 Shasta Sear99_Engineer\AMC II\FIGURE 6 DRAINAGE CALCULATION GRAPHS - AMC II.dwg Eric Lamoreaux



From: Daniel Ruiz

Sent: Friday, September 26, 2025 11:39 AM

To: 'Danny Kerns' <DKerns@ppeng.com>

Subject: RE: Hill Street Engineering Proposal - Revised

Thanks Danny,

As mentioned in your email below, the Board approved your proposal (attached) for only Phase HYD.

Let me know if you have any questions,

Daniel Ruiz

General Manager

Office: (530)365-7329

Cell: (530)209-1350

Email: d.ruiz@acidistrict.org



PROVOST & PRITCHARD CONSULTING GROUP

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www.provostandpritchard.com

September 3, 2025

Mr. Dan Ruiz
Anderson-Cottonwood Irrigation District
2810 Silver Street
Anderson, CA

Subject: Engineering Services for the Replacement of Damaged Lining at the North Hill St. Canal Reach, Anderson, California

Mr. Ruiz,

Thank you for the opportunity to submit this proposal to provide engineering services for the subject project. This proposal discusses our understanding of the project, recommends a scope of services together with associated fees, deliverables and approximate schedules, sets forth our assumptions and discusses other services that may be of interest as the project proceeds.

PROJECT UNDERSTANDING

The following task and subtasks are proposed as steps towards the recommendation and design of the repair of the damaged portion of the North Hill concrete lined channel. Approximately 250 feet of the recently constructed lining was damaged when stormwater runoff flows overtopped the canal's right bank and undermined the lining. The goal of the design-related tasks described below is to design a replacement channel lining, considering the possibility of future stormwater runoff events of similar and greater magnitude.

SCOPE OF SERVICES

Our proposed scope of work for this proposal is segregated into three phases, described below.

PHASE HYD: WATERSHED HYDROLOGIC EVALUATION

There is an approximately 1,000-acre watershed which generates and discharges stormwater runoff into the North Hill reach of the ACID Main Canal. A hydrologic evaluation of this natural drainage will be performed to quantify the stormwater runoff generated for various storm frequency intervals (10-yr, 25-yr, 50-yr, and 100-yr storms) and calculate stormwater accumulation in the low lying area adjacent to the ACID Main Canal. Discharge flows through the existing outlet structure will be calculated to quantify stormwater runoff flows metered into the Canal. Hydrographs (runoff vs. time) will be developed for each of the selected storm intervals.

A stage-storage relationship will be developed for the low lying area adjacent to the ACID Main Canal based on LIDAR topographical information. The stage-storage relationship quantifies the volume of water retained at varying surface elevations. In conjunction with this, a stage-discharge relationship will be developed for the outlet structure that conveys water from the low lying to the ACID canal.

https://us-partner-integrations.egnyte.com/msoffice/wopi/files/af739d2a-925c-40fe-8dbe-ae3c986a7372/WOPIServiceld_TP_EGNYTE_PLUS/WOPIUserld_145.ppeng.egnyte.com/Hill Street Lining Repair Design Proposal.docx

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Clovis • Visalia • Bakersfield • Modesto • Los Banos • Chico • Sacramento • Sonora • San Luis Obispo • Riverside • Camarillo • Boise, ID

With the watershed hydrograph, low lying area stage-storage characteristics, and outlet stage-discharge behavior, Provost & Pritchard will conduct a hydraulic analysis to determine the anticipated ponded water elevation for the various storm frequency intervals. This analysis will be used to inform the District's decision-making regarding the modification of existing embankments and canal lining improvements.

PHASE DES: DESIGN OF REPLACEMENT CONCRETE LINING

Building on the results from the watershed hydrologic evaluation, a canal lining replacement design approach will be developed and presented to ACID. The results from the watershed analysis will inform design decisions around canal embankment height, the need for additional stormwater discharge or spill capacity from the drainage into the canal, and the replacement lining design. A technical memorandum and/or presentation of the design recommendations will be provided to ACID staff and/or Board of Directors. If the recommendations are approved by ACID, improvement plans, details and, if needed, specifications will be prepared for use in coordination with Contractors and during construction. Provost & Pritchard will also coordinate with Contractors, as necessary, during the design process to develop construction cost estimates and incorporate constructability improvements.

PHASE ESD: ENGINEERING SERVICES DURING CONSTRUCTION

Provost & Pritchard will also provide engineering services during construction, as needed, to assist the District and Contractor. Services during construction may include:

- Coordination meetings with District staff and Contractors including a preconstruction meeting and weekly meetings during construction activities. Two months of construction activities is assumed.
- Review and response to RFIs and/or submittals.
- Construction review site visits. Once a week for two months of construction activities is assumed.
- Provide construction review for conformance to Contract Documents at a level determined by Provost & Pritchard to be appropriate for the construction, based on the level of activity, ability and reliability of the construction staff, and need for review during specific milestone activities.
- Coordination with the Contractor(s) and ACID staff to assist with issues that may arise during construction.
- Document construction review work by completing construction review reports and taking digital photos of critical phases of the work.

PROFESSIONAL FEES

Provost & Pritchard Consulting Group will perform the services in this Phase on a time and materials basis, in accordance with our Standard Fee Schedule in effect at the time services are rendered. These fees will be invoiced monthly as they are accrued, and our total fees, including reimbursable expenses, will not exceed our estimate of \$60,000 without additional authorization.

PROPOSED FEE – PROJECT NAME	
PHASE	ESTIMATED FEE
Phase HYD	\$16,000
Phase DES	\$22,000
Phase ESD	\$22,000
Total Estimated Fee:	\$60,000

The line items shown above are estimates and are not intended to limit billings for any given Task. Required task effort may vary up or down from the line item estimates shown, however total billings will not exceed the Total shown without additional authorization. If the scope changes materially from that described above, as

a result of any agency's decision or because of design changes requested by the Owner, we will prepare a revised estimate of our fees for your approval before we proceed.

SCHEDULE

Once we receive an executed copy of this Proposal and are authorized to proceed, we can begin work immediately. We understand that ACID intends to implement replacement of the damaged North Hill lining during the 2025/26 winter canal shutdown period which is typically November through March. We will prioritize the evaluation and replacement design activities to facilitate this desired construction window.

ASSUMPTIONS

- ACID intends to change order the North Hill lining repair work into its contract with Steve Manning Inc. No contractor bidding assistance is required.
- Provost & Pritchard CAD standards and title block will be used for the design of this project.
- Provost & Pritchard's current CAD version will be used.

ADDITIONAL SERVICES

The following services are not included in this proposal, however, these and others can be provided at additional cost, upon request.

- Topographic and Boundary Survey
- Environmental documentation (California Environmental Quality Act/National Environmental Policy Act)
- Pre-construction and/or Post-construction Biological Surveys
- Nesting Bird Surveys in accordance with the Migratory Bird Treaty Act (MBTA)
- Storm Water Pollution Prevention Plan (SWPPP) in compliance with State Water Resources Control Board (SWRCB) Construction General Permit

TERMS AND CONDITIONS

This project is authorized in accordance with the Consultant Services Agreement (23-293) dated June 5, 2023 between Anderson-Cottonwood Irrigation District and Provost & Pritchard Engineering Group, Inc. (dba Provost & Pritchard Consulting Group). Please sign the proposal and return to Daniel Kerns at dkerns@ppeng.com. These documents will serve as our Notice to Proceed. This proposal is valid for 30 days from the date above.

Respectfully,
Provost & Pritchard Consulting Group



Daniel Kerns, RCE 84100
Director of Operations



Randy Hopkins, RCE 63538
Chief Strategic Officer

General Manager 9/24/2025
Title Date

**ANDERSON-COTTONWOOD
IRRIGATION DISTRICT**

FINANCIAL STATEMENTS

DECEMBER 31, 2024

**ANDERSON-COTTONWOOD IRRIGATION DISTRICT
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6	Statement of revenues, expenses, and changes in net position
7 - 8	Statement of cash flows
9 - 15	Notes to the basic financial statements
	<u>Required Supplementary Information</u>
16	Budgetary comparison schedule
17	Notes to required supplementary information
	<u>Supplementary Information</u>
18 - 19	Statement of operating expenses
	<u>Other Information</u>
20	Principal officials



3005 Douglas Blvd., Ste. 115

Roseville, CA 95661

(916) 774-1040

(916) 774-1177 Fax

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Anderson-Cottonwood Irrigation District
Anderson, CA 96007

Opinion

We have audited the accompanying financial statements of the business-type activities of Anderson-Cottonwood Irrigation District, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of Anderson-Cottonwood Irrigation District as of December 31, 2024, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Anderson-Cottonwood Irrigation District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Anderson-Cottonwood Irrigation District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that

includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Anderson-Cottonwood Irrigation District's basic financial statements. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises Anderson-Cottonwood Irrigation District's organization, but does not include the basic financial statements and our auditor's report thereon. Our opinion on the basic financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



BODEN KLEIN & SNEESBY
Certified Public Accountants

Roseville, California
November 4, 2025

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Management's Discussion and Analysis

December 31, 2024

Anderson Cottonwood Irrigation District's (ACID) financial performance is discussed and analyzed with the context of the accompanying financial statements and notes to the basic financial statements following this section for the year ended December 31, 2024.

ACID's basic financial statements consist of the statement of net position, statement of revenues, expenses, and changes in net position, statement of cash flows, and the related disclosures.

The statement of net position presents information on all of ACID's assets and liabilities as of December 31, 2024, with the difference between the two being net position.

The statement of revenues, expenses, and changes in net position presents operating and non-operating revenues and expenses for the year ended December 31, 2024 based on category or source. The difference between revenues and expenses is reported as an increase or decrease to net position.

CHANGES IN FINANCIAL POSITION:

- Total assets of \$24,617,270 at year end decreased by \$1,030,770
- Total capital assets, net of depreciation, \$14,849,093, increased by \$2,937,612
- Total current liabilities (due within one year) of \$159,455 decreased by \$382,589
- Total BOR-CVP payable (non-current liability) increased by \$232,793, to \$748,645
- Total Revenues of \$2,813,074 (operating and non-operating) increased by \$630,294
- Total expenses of \$3,461,255 decreased by \$183,965
- There was a decrease in cash by \$4,096,519
- Net Position of \$23,709,170, a decrease of \$880,974, is classified as unrestricted (\$8,860,077) and net investment in capital assets (\$14,849,093)

DISTRICT FINANCIAL REPORTS:

The District uses the accrual basis of accounting; all revenues and expenses are recorded in the year incurred regardless of when payment received or made.

DISTRICT PARTICULARS:

In 2024, District income increased due to water rates compared to 2023 where the Board of Directors offered significant discounted water rates. Although depreciation expense increased significantly as a result of the District's investment in Capital Improvements, total expenses reduced due to reduced costs associated with source of supply, transmission, distribution and pumping.

BUDGET VARIABLES FOR NEXT YEAR:

Due to the expectation of a wet year type in 2025, District expenses and revenues will continue to normalize, however, cash flow will decrease as a result of the Board of Directors decision to continue investing in District facilities and capital expenditures.

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ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Statement of Net Position

December 31, 2024

ASSETS

Current assets

Cash and cash equivalents (Note 3)	\$ 9,227,444
Accounts receivable - taxes	413,778
Accounts receivable - other	108,540
Prepaid expenses	7,511
Supplies	10,904
Total current assets	<u>9,768,177</u>

Non-current assets

Capital assets, non depreciable	36,296
Capital assets, depreciable	28,177,484
Less: accumulated depreciation	<u>(13,364,687)</u>
Total non-current assets	<u>14,849,093</u>

TOTAL ASSETS**\$ 24,617,270****LIABILITIES**

Current liabilities

Accounts payable and accrued expenses	\$ 99,500
Accrued payroll and payroll taxes	15,901
Accrued vacation	44,054
Total current liabilities	<u>159,455</u>

Non-current liabilities

BOR-CVP debt	<u>748,645</u>
--------------	----------------

TOTAL LIABILITIES**908,100****NET POSITION**

Invested in capital assets, net of related debt	14,849,093
Unrestricted	<u>8,860,077</u>

TOTAL NET POSITION**23,709,170****TOTAL LIABILITIES AND NET POSITION****\$ 24,617,270**

See notes to financial statements.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT
Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended December 31, 2024

Operating Revenues

Water sales	\$ 767,490
Water transfers	664,133
FEMA / CA OES	108,540
Gain on disposition	11,417
Other income	<u>5,350</u>
Total operating revenues	<u>1,556,930</u>

Operating Expenses

Source of supply	293,474
Transmission, distribution, and pumping	1,565,220
General and administrative	686,372
Depreciation	<u>916,189</u>
Total operating expenses	<u>3,461,255</u>
Operating loss	<u>(1,904,325)</u>

Non-Operating Revenues (Expenses)

Property taxes	745,620
Investment income	<u>510,524</u>
Total non-operating revenues (expenses)	<u>1,256,144</u>

Loss before annual BOR-CVP adjustment (648,181)

Annual BOR-CVP adjustment (232,793)

CHANGE IN NET POSITION (880,974)

Beginning Net Position 24,590,144

ENDING NET POSITION \$ 23,709,170

See notes to financial statements.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Statement of Cash Flows
For the Year Ended December 31, 2024

Cash Flows From Operating Activities	
Cash received from customers	\$ 1,428,793
Cash payments to suppliers for goods and services	(2,026,555)
Cash payments to employees for services	<u>(901,100)</u>
Net cash used in operating activities	<u>(1,498,862)</u>
 Cash Flows From Non-Capital Activities	
Property taxes	<u>745,620</u>
 Cash Flows From Capital and Related Financing Activities	
Purchase of capital assets	<u>(3,853,801)</u>
 Cash Flows From Investing Activities	
Investment income	<u>510,524</u>
 Net change in cash and cash equivalents	(4,096,519)
 Cash and cash equivalents at beginning of year	<u>13,323,963</u>
 Cash and cash equivalents at end of year	<u><u>\$ 9,227,444</u></u>
 Cash paid for interest	<u><u>\$ -</u></u>

Noncash financing activities

The District recorded an increase in the BOR-CVP payable of \$232,793. The increase is the result of the annual BOR-CVP allocated construction cost reconciliation performed by the USBR.

See notes to financial statements.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Statement of Cash Flows

For the Year Ended December 31, 2024

Reconciliation of operating loss to net

cash used in operating activities:

Operating loss	\$ (1,904,325)
----------------	----------------

Adjustments to reconcile operating loss to

net cash used in operating activities:

Depreciation	916,189
--------------	---------

Changes In operating assets and liabilities

Accounts receivable - taxes	(20,062)
-----------------------------	----------

Accounts receivable - other	(108,540)
-----------------------------	-----------

Prepaid expenses	(7,511)
------------------	---------

Supplies	7,976
----------	-------

Accounts payable and accrued expenses	(369,176)
---------------------------------------	-----------

Accrued payroll and payroll taxes	(25,219)
-----------------------------------	----------

Accrued vacation	11,806
------------------	--------

Net cash used in operating activities	<u>\$ (1,498,862)</u>
---------------------------------------	-----------------------

See notes to financial statements.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Notes to the Basic Financial Statements

December 31, 2024

Note 1

Organization

Anderson-Cottonwood Irrigation District (the "District") was formed in 1914 and encompasses approximately 32,000 acres in Shasta and Tehama counties. The District has over 30 miles of canal and 200 miles of side laterals, serving of 6,500 acres of land with 760 landowners.

The District is an independent special district, separate from the County of Shasta and Tehama. All powers of the District are exercised by the Board of Directors. The governing body of the District is a Board of Directors consisting of five members elected by the District members.

The District's reporting entity includes all significant operations and revenue sources over which the District's Board of Directors exercises oversight responsibility as determined under the criteria established by the Governmental Accounting Standards Board (GASB) Statements 14 and 61. The District reports legally separate entities as blended component units if the District's Board of Directors are financially accountable for the entities and the relationship between the District and the entities is such that in substance they are one entity. However, no legally separate entities met the criteria for presentation as blended component units of the District for the year ended December 31, 2024.

Note 2

Summary of Significant Accounting Policies

The accounting policies of Anderson-Cottonwood Irrigation District conform to generally accepted accounting principles as applied to government units and applicable to enterprise funds. The District applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. Proprietary funds apply Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails.

Fund Accounting

The District is an enterprise fund. All operations are accounted for as an enterprise fund.

Enterprise Fund – The enterprise fund is used to account for water operations that are financed and operated in a manner similar to private business enterprises. The intent of the District is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

Basis of Accounting

The basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The District's books and accounts are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operation of the fund are included on the balance sheet. Net position is segregated

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Notes to the Basic Financial Statements

December 31, 2024

segregated into amounts recorded as net investment in capital assets, amounts restricted, and amounts unrestricted. Enterprise fund type operating statements present increases (i.e. revenues) and decreases (i.e. expenses) in net total position.

Cash, Cash Equivalents, and Statement of Cash Flows

For purposes of cash flows, the District considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents, including restricted assets. Cash in bank and deposits in the State of California Local Agency Investment Fund (LAIF) are considered to be cash and cash equivalents.

Statement of Net Position

The statement of net position is designed to report the financial position of the District at the balance sheet date. Fund equity (net position) shown on this statement is typically separated into three categories defined as follows:

- Net investment in capital assets

This component of net position consists of capital assets, net of accumulated depreciation and amortization and reduced by any outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets. This category of net position is considered non-expendable.

- Restricted

This component of net assets has constraints placed on them which are imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments. The component includes net assets constrained by law, constitutional provisions or enabling legislation. At this time, the District does not have any restricted net assets.

- Unrestricted

This component of net position consists of amounts that do not meet the definition of "net investment in capital assets" and do not have restrictions placed upon them by outside parties or through enabling legislation. The District's Board of Directors may designate portions of unrestricted net position for particular purposes.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of American requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results may differ from those estimates.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Notes to the Basic Financial Statements

December 31, 2024

Statement of Revenues, Expenses and Changes in Net Position

The statement of revenues, expenses and changes in net position presents the results of operations of the District for the current period. Revenues are reported by major source. Operating revenues and expenses are presented separately from non-operating items and an operating income subtotal is presented prior to adjustment for non-operating items.

Revenue Policies

- Irrigation Water Services:

The District sells irrigation water for various types of uses, all customers who purchase irrigation water services complete an application for the services and must pay before the irrigation water is delivered.

- Water Transfers:

Due to the unique water rights the District possesses, the District makes every effort to transfer excess available water in-basin. Water sales must be approved by the Federal Bureau of Reclamation. With previous water sales, the District entered into an agreement with the transferee irrigation district which includes a provision for the transferee irrigation district to pay all Bureau of Reclamation fees which relate to the water sold. The District records a receivable for water transfer fees due from transferee Districts on past water transfers but not yet collected at year end. The District believes these receivables to be 100% collectible based on actual collections following year end.

Operating and Non-Operating Revenues and Expenses

The District's primary purpose is to provide irrigation water services to customers within the District. Operating revenues are those revenues that arise directly from accomplishing this primary purpose. Accordingly, the District defines operating revenues as its irrigation water sales, business and irrigation, and water transfer revenue. The District recognizes revenue when such service is delivered. Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. Non-operating revenues are any revenues not meeting the definition above. Revenues from assessments to retire debt and interest income are considered non-operating revenues

Compensated Absences

Vested or accumulated vacation that is expected to be liquidated with expendable available financial resources is reported as an expense and as current liability. The District's employees earn vacation in varying amounts depending on length of service. Upon separation from the District, employees are entitled to full payment for accrued vacation but not for sick leave. The District records its obligations for vacation when earned by the employees based on current rates of pay at the time. The division of the compensated absences liability to current and long-term portions was based on experience.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Notes to the Basic Financial Statements

December 31, 2024

Budget and Budgetary Accounting

The Board of Directors annually adopts an operating budget. The operating budgets are prepared on the accrual basis to match the operating statements. Capital replacement expenditures are reviewed on an annual basis and budgeted as deemed necessary.

Capital Assets and Depreciation/Amortization

The District's capital assets include plant and equipment, which are recorded at historical cost. Assets acquired by contribution are recorded at estimated cost or fair market value at the date of acquisition. The District uses the straight-line method of computing depreciation. Estimated useful lives of the District's assets are determined based on the length of time the asset class is expected to provide service to the District and are as follows:

Transmission and distribution	10 - 75 Years
Buildings	40 - 50 Years
Equipment	5 - 10 Years

Maintenance and repairs are expensed as incurred. Significant renewals or betterments are capitalized and depreciated over their estimated useful lives.

Note 3

Cash, Cash Equivalents, and Investments

Cash, cash equivalents, and investments consist of the following at December 31, 2024:

Unrestricted:

Petty cash	\$ 300
Checking	221,807
Savings, money market, insured deposits	143,969
US T-Bills (less than 3 months)	5,685,486
Local Agency Investment Fund (LAIF)	<u>3,175,882</u>

Total cash, cash equivalents, and investments	<u>\$ 9,227,444</u>
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The District maintains a checking account at Tri-Counties Bank and savings/money market/insured deposits with RBC Bank. The accounts at each financial institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 cash. As of December 31, 2024, none of the District's deposits are above the federally insured limit of \$250,000.

The District invests in three-month U.S. Treasury Bills in an account with RBC Wealth Management.

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Notes to the Basic Financial Statements

December 31, 2024

Pursuant to Government Accounting Standards Board Statement 3, the investment in LAIF is not classified in categories of credit risk. The District's funds in LAIF are invested in a diversified portfolio of underlying investments (e.g., U.S. Treasury obligations) such that it considers the risk of material loss to be minimal. The funds held in LAIF can be withdrawn on demand.

Under the California Government Code, the District may only invest its funds in the following investment types:

Investments	Maximum % of Portfolio
U.S. Treasury Obligations	None
U.S. Agency Obligations	None
State and Local Government Bonds	None
Bankers' Acceptance	40%
Commercial Paper	25%
Negotiable Certificates of Deposit/CD Placement	30%
Service Repurchase Agreements	None
Reverse Repurchase Agreements and loans of Securities	20%
Medium Term Notes	30%
Mutual Funds and Money Market Mutual Funds	20%
Collateralized Bank Deposits	None
Mortgage Pass Through Securities	20%
Bank Time Deposits	None
County Pooled Investment Funds	None
Joint Powers Authority Investment Pools	None
Local Agency Investment Fund (LAIF)	None

By limiting the District's investments to LAIF and U.S. obligations, the District minimizes its credit quality risk, custodial credit risk, concentration of credit risk, interest rate risk, and foreign currency risk. Such investments are within the State statutes and the District's investment policy.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Notes to the Basic Financial Statements

December 31, 2024

Note 4 Capital Assets

Utility plant and equipment for the fiscal year ended December 31, 2024 is summarized below:

	December 31, 2023	Additions	Reductions	December 31, 2024
Land	\$ 36,296	\$	\$	\$ 36,296
Transmission/distribution	6,552,750			6,552,750
Canal lining and pipe	2,989,799	3,801,554		6,791,353
Machinery	496,160	14,162		510,322
Pumps	476,731			476,731
Autos and trucks	436,537	124,990		561,527
Buildings	92,725	13,600		106,325
Yard improvements	14,697			14,697
Furniture and fixtures	34,622			34,622
Fish screens	5,575,575			5,575,575
Fish ladders	5,575,575			5,575,575
SCADA equipment	202,219	60,071		262,290
Groundwater program	1,715,717			1,715,717
Total assets	24,199,403	4,014,377		28,213,780
Less accumulated depreciation	(12,448,498)	(916,189)		(13,364,687)
Capital assets, net of depreciation	\$11,750,905	\$ 3,098,188	\$	\$ 14,849,093

Note 5 Long-Term Liabilities

Long-term debt activity at December 31, 2024, consisted of the following:

	12/31/2023	Additions	Reductions	12/31/2024
Central Valley project (CVP)	\$ 515,852	\$232,793	\$ -	\$ 748,645

Central Valley Project

The liability of the District's share of Central Valley Project costs to the Bureau of Reclamation in the amount of \$748,645 is to be paid from projected deliveries of water from 2025 – 2030, at varying rates per acre foot.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Notes to the Basic Financial Statements

December 31, 2024

Note 6 Pension Plan

- Deferred Compensation Plan:

The District offers its employees a deferred compensation plan created in accordance with IRC section 457. The plan, available to all District employees, permits them to defer a portion of their current salary until future years. Deferred compensation benefits are not available to employees until termination, retirement, death, or unforeseeable emergency.

- Pension Plan:

District employees (except for contract employees) are covered by a pension plan through their collective bargaining agreement. Total district contributions for the year ended December 31, 2024 totaled \$64,024.

Note 7 Risk of Loss

The District is exposed to various risks of loss related to theft, damage, and destruction of assets; and injuries to employees. During the 2024 fiscal year, the District purchased certain commercial insurance coverages to provide for these risks.

Note 8 Net Position

Net position costs of:

Net investment in capital assets	<u>\$ 14,849,093</u>
Unrestricted	
Board designated	
Capital improvement	146,616
Drainage fund	25,000
Water rights protection	250,000
Equipment reserve	<u>102,744</u>
Total board designated	524,360
Undesignated	<u>8,335,717</u>
Total unrestricted	<u>\$ 8,860,077</u>

Note 9 Subsequent Events

The District's management has evaluated the potential for subsequent events through the available for issuance date of the financial statements, November 4, 2025. During this period, the Organization is not aware of any significant recognizable or unrecognizable subsequent events.

**ANDERSON-COTTONWOOD
IRRIGATION DISTRICT**

REQUIRED SUPPLEMENTARY INFORMATION

DECEMBER 31, 2024

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Budgetary Comparison Schedule For The Fiscal Year Ended December 31, 2024

	Budgeted Amounts			Variance Favorable (Unfavorable)
	Original	Final	Actual	
Operating Revenues				
Water sales	\$ 736,500	\$ 736,500	\$ 767,490	\$ 30,990
Water transfers	900,000	900,000	664,133	(235,867)
FEMA / CA OES	60,000	60,000	108,540	48,540
Gain on disposition of assets	-	-	11,417	11,417
Other	10,000	10,000	5,350	(4,650)
Total Operating Revenues	1,706,500	1,706,500	1,556,930	(149,570)
Operating Expenditures:				
Source of supply	975,000	975,000	293,474	681,526
Transmission, distribution, and pumping	1,634,480	1,634,480	1,565,220	69,260
General and administrative	742,270	742,270	686,372	55,898
Depreciation	-	-	916,189	(916,189)
Total Operating Expenditures	3,351,750	3,351,750	3,461,255	(109,505)
Excess of Operating Expenditures Over Operating Revenues	(1,645,250)	(1,645,250)	(1,904,325)	(259,075)
Non-Operating Revenues				
Property taxes - Shasta	558,000	558,000	692,325	134,325
Property taxes - Tehama	46,500	46,500	53,295	6,795
Interest/investment income	350,000	350,000	510,524	160,524
Total Non-Operating Revenues	954,500	954,500	1,256,144	301,644
Annual BOR-CVP adjustment	-	-	(232,793)	(232,793)
Total Excess of Expenditures Over Revenues	(690,750)	(690,750)	(880,974)	(190,224)
Net Position, beginning of year	24,709,170	24,709,170	24,590,144	
Net Position, end of year	\$24,018,420	\$24,018,420	\$23,709,170	

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Notes to Required Supplementary Information

December 31, 2024

Note 1 PURPOSE OF STATEMENTS AND SCHEDULES

A. Budgetary Comparison Schedule

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 34, the authority is required to present a budgetary comparison schedule for the General Fund and each Major Special Revenue Fund that has an adopted budget. This schedule presents the original adopted budget and the actual revenue and expenditures of the General Fund.

**ANDERSON-COTTONWOOD
IRRIGATION DISTRICT**

SUPPLEMENTARY INFORMATION

DECEMBER 31, 2024

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Statement of Operating Expenses
For the Year Ended December 31, 2024

Source of Supply	
Water purchases/ CVP	\$ 177,240
Water rights protection	84,044
Association dues	31,597
Water transfer/base supply	<u>593</u>
Total source of supply	<u>293,474</u>
Transmission and Distribution	
Salaries and benefits	919,740
Canal maintenance/expense	183,870
Fuel	58,947
Equipment and vehicle maintenance	43,723
Building/ diversion facilities maintenance	37,346
Maintenance agreements	33,061
Maintenance supplies and small tools/equipment	31,542
Contracted services	23,677
Utilities	23,349
Permits and county assessments	16,558
Equipment rents and leases	5,689
Tree removal	4,636
Engineering & SCADA maintenance	<u>3,281</u>
Total transmission and distribution	<u>1,385,419</u>
Pumping	
Utilities/pumping	166,492
Pump maintenance	<u>13,309</u>
Total pumping	<u>179,801</u>
Total transmission, distribution, and pumping	<u>1,565,220</u>

See notes to financial statements.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Statement of Operating Expenses
For the Year Ended December 31, 2024

General and Administrative	
Salaries and benefits	393,431
Insurance and claims	107,886
Legal	93,973
Consulting	39,569
SRSC Corporation	20,822
Office supplies/expense	17,572
Audit expense	9,144
Medical expense/supplies	2,108
Travel/training	1,867
Total general and administrative	<u>686,372</u>
 Depreciation	 <u>916,189</u>
 TOTAL OPERATING EXPENSES	 <u><u>\$ 3,461,255</u></u>

See notes to financial statements.

**ANDERSON-COTTONWOOD
IRRIGATION DISTRICT**

OTHER INFORMATION

DECEMBER 31, 2024

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Principal Officials
December 31, 2024

BOARD OF DIRECTORS

Dan Woolery	President
James Rickert	Vice President
Ronnean Lund	Board member
Audie Butcher	Board member
Ivar Amen	Board member

OPERATIONS

Dan Ruiz	General Manager
Ben Duncan	Operations Manager
Scott Passmore	Maintenance Supervisor
Terri White	Financial Supervisor

James Rickert
President, Division 5

Ivar Amen
Vice President, Division 4

Ronnean Lund
Director, Division 1

Audie Butcher
Director, Division 2

Garrett Wallis
Director, Division 3

Daniel Ruiz
General Manager

General Manager Report

For November 2025 Board Meeting

- **ACID Storm Drainage Investigation Kickoff 11/21:** I have a meeting schedule with Jeremy Kellogg, PE - Jacobs, on November 21st to kickoff our Storm Drainage Investigation. We will begin with a tour of the District that morning to help identify the project.
- **2023 Storm Damage Update:** Staff met with FEMA/CalOES representatives on November 4th and again on November 7th to attempt “close out” of the 2023 event. During those discussions it was revealed the District did not complete a levee rebuild project just upstream from the new canal lining at N. Hill St. The District was reimbursed for this project in January 2025 for the estimated cost of \$51,514.98. Ben is working with a Contractor to finish the work as soon as possible. District staff filed paperwork for an extension of time so we may complete the work. All other repair work resulting from this storm event has been completed.
- **2026 Budget Progress & Update:** There are numerous moving parts to the budget this year with the NRCS project reimbursement, the 2025 February storm event damage and CalOES reimbursement process, the Contracting work you approved in October and the final repairs for the 2023 storm event. I would like to meet with our Budget Committee beginning next week to discuss the nuances of the budget and presentation with the ultimate goal of bringing back a refined budget for your approval in December.
- **EAGSA Activities:** The EAGSA Management Committee has been meeting monthly to discuss responses to DWR questions about our Groundwater Sustainable Plan (GSP) and to plan our next agency Community Meeting. Attached to this report is a flyer for an Open House on November 19th at 5:30 p.m. located at Lema Ranch, 800 Shasta View Drive, Redding. The title to the open house is “Know Your Water. Protect Your Future.” We set the meeting to be in booth forum, where seven different stations or booths will be set up so folks can walk around the venue to discuss different topics. Each booth will have one Jacobs staff member along with an agency member. The first booth will be titled, *How is California Protecting Groundwater* with Clear Creek Community Services District. The second is titled, *What’s Happening Beneath Our Feet* with City of Redding. The third booth is *What Can Happen if Groundwater Isn’t Protected* with Bella Vista WD. The fourth will be titled, *How Does Local Groundwater Pumping Affect Streams* with ACID. Booth five title *Is California Sinking* with City of Anderson, Shasta County will host booth six *Groundwater and Our Future* and booth seven, *Who’s Paying for This* will also be hosted by City of Redding. We are hoping for a good turnout, please join us if you have questions for our EAGSA.
 - **Meetings:**
 - EAGSA Mgmt. Committee Meeting, 11/6
 - SRSC Board Meeting, 10/23
 - SRSC Coordination Call – Wednesdays
 - 29.2 Options Discussion with Engineer 10/15
 - FEMA/CalOES Meeting, 11/4 & 11/7
 - Several Contractor Offseason Work Meetings
 - Web Consultant for Website Diversion Requirements 10/29

KNOW YOUR WATER. PROTECT YOUR FUTURE.

The Enterprise-Anderson Groundwater Sustainability Agency is hosting a community meeting. Learn about local groundwater conditions and how they might affect your wells. Free refreshments will be served.

COMMUNITY MEETING

What: EAGSA Groundwater Open House

When: November 19, 2025 at 5:30 pm

Where: Lema Ranch, 800 Shasta View Drive, Redding



Questions? Contact Brandon Bishop, City of Redding | bbishop@cityofredding.gov



Join our **Interested Parties** email list
cbeard@shastacounty.gov



Visit the **EAGSA Website** or join the **Monitoring Network** | eagsa-redding.hub.arcgis.com



Scan for more!