

Ivar Amen
President, Division 4

Garrett Wallis
Vice President, Division 3

Ronnean Lund
Director, Division 1

Audie Butcher
Director, Division 2

Matt Arrowsmith
Director, Division 5

Daniel Ruiz
General Manager

BOARD MEETING

Agenda

February 12, 2026, 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 December 2025
- b. Electronic Federal Tax Payment System (EFTPS) & Automated Clearing House (ACH) – Approve transactions for the Payroll Periods 12/15/2025 and 12/31/2025
- c. Voided and/or missing checks for December 2025

5. Regular Business Items

- a. Minutes – Approve the Minutes of the Regular Meeting on 12/11/25 & 1/8/2026 and Special Meeting 12/19/25
- b. Financial Status Report for Year-to-Date through December 31, 2025
- c. Cash Disbursement Journal for December 2025

6. New Business Items

- a. Review and Consider Approving Replacement to Lateral 29.2 Pipeline
- b. Review and Approve 2026 Operating Budget
- c. Report on Shady Lane 42" Pipeline Inspection (Presentation)
- d. Review and Consider Approving Contracted Services for District Spray Program

7. Other Business

- a. General Manager Report
 - i. Offseason Work Budget Tracker
- b. Operations Manager Report

8. Closed Session:

- a. **Conference with Legal Counsel – Potential Litigation (Government Code § 54956.9(d)(1)). Consider the following liability claims:**
 - i. Patricia Hamon
- a. **Conference with Legal Counsel – Anticipated Litigation. Significant Exposure to litigation pursuant to Government Code section 54956.9(d)(2).**

Two potential cases.
- c. **Public Employee Employment and/or Performance Evaluation (Government Code § 54957)**

Title: General Manager & Operations Manager Evaluation

9. Adjourn

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

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

Employee ID Employee Reference Date	Pay Type	Pay Hrs	Amount
12A White, Teresa L. 0484 12/15/25	Finance_Ma		2,343.11
21-09 Wilson, Kyle D. 0485 12/15/25	MainIII Equip_Oper Holiday Sick_Leave	64.00 8.00 16.00 8.00	1,840.95
22-03 Duncan, Benjamin 0486 12/15/25	Ops_Manag		2,199.08
23-13 Brian, Johnson J. 0487 12/15/25	Equip_Oper Holiday Vacation Equip_OT WO	32.00 16.00 8.00 0.75 40.00	2,210.25
24-02 Chabolla, Jordan B. 0488 12/15/25	Holiday Vacation WO	16.00 24.00 56.00	1,974.37
24-03 Ruiz, Daniel J. 0489 12/15/25	General_Mg		5,180.49
24-05 Davis, Johna J. 0490 12/15/25	Holiday WO	16.00 80.00	1,874.37
25-01 Shults, Kaleb A. 0491 12/15/25	Equip_Oper Holiday Sick_Leave Equip_OT WO	39.50 16.00 1.50 0.75 39.00	1,903.65
25-02 Jebens, Damon J. 0492 12/15/25	Holiday Sick_Leave WO	16.00 2.00 78.00	1,928.37
25-03 Bell, Shawna M.	SickLeave Office_Man	2.50 77.50	1,927.05

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

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

Employee ID Employee Reference Date	Pay Type	Pay Hrs	Amount
0493 12/15/25	Holiday_Pa	16.00	
33 Vega, Phillip	Main_Sup	72.00	2,522.95
0494 12/15/25	Overtime	0.50	
	Holiday	16.00	
	Sick_Leave	8.00	
21-11 Jensen, Jason A. 20648 12/15/25	Equip_Oper	80.00	1,937.83
	Overtime	0.25	
	Holiday	16.00	
21-09 Wilson, Kyle D. 20649 12/19/25	WO	13.34	293.50
12A White, Teresa L. 0495 12/31/25	Finance_Ma		2,343.11
21-09 Wilson, Kyle D. 0496 12/31/25	Holiday	16.00	1,978.87
	Sick_Leave	2.00	
	Vacation	6.50	
	WO	71.50	
22-03 Duncan, Benjamin 0497 12/31/25	Ops_Manag		2,199.08
23-13 Brian, Johnson J. 0498 12/31/25	Equip_Oper	16.00	2,155.27
	Holiday	16.00	
	Sick_Leave	8.00	
	Vacation	16.00	
	WO	40.00	
24-02 Chabolla, Jordan B. 0499 12/31/25	Holiday	16.00	1,974.37
	Sick_Leave	7.50	
	Vacation	8.00	
	WO	64.50	
24-03 Ruiz, Daniel J. 0500 12/31/25	General_Mg		5,180.49

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

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

Employee ID Employee Reference Date	Pay Type	Pay Hrs	Amount
24-05 Davis, Johna J. 0501 12/31/25	Holiday Vacation WO WO_OT	16.00 8.00 72.00 4.50	1,993.17
25-01 Shults, Kaleb A. 0502 12/31/25	Holiday Sick_Leave WO WO_OT	16.00 9.50 70.50 4.00	1,916.70
25-02 Jebens, Damon J. 0503 12/31/25	Holiday Sick_Leave WO WO_OT	16.00 8.00 75.00 4.50	2,095.05
25-03 Bell, Shawna M. 0504 12/31/25	SickLeave Office_Man Holiday_Pa	8.00 72.00 16.00	1,927.05
33 Vega, Phillip 0505 12/31/25	Main_Sup Holiday Vacation	59.00 16.00 21.00	2,504.95
21-11 Jensen, Jason A. 20650 12/31/25	Equip_Oper Holiday Sick_Leave Vacation	56.50 16.00 1.50 22.00	1,931.25
Summary Total 12/1/25 thru 12/31/25	General_Mg Finance_Ma SickLeave Vacation Ops_Manag Overtime MainIII Equip_Oper Holiday Office_Man Sick_Leave Main_Sup Equip_OT Holiday_Pa WO WO_OT	 10.50 113.50 0.75 64.00 232.00 256.00 149.50 56.00 131.00 1.50 32.00 699.84 13.00	56,335.33
Report Date Final Total	General_Mg		56,335.33

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

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

Employee ID Employee Reference Date	Pay Type	Pay Hrs	Amount
12/1/25 thru 12/31/25	Finance_Ma		
	SickLeave	10.50	
	Vacation	113.50	
	Ops_Manag		
	Overtime	0.75	
	MainIII	64.00	
	Equip_Oper	232.00	
	Holiday	256.00	
	Office_Man	149.50	
	Sick_Leave	56.00	
	Main_Sup	131.00	
	Equip_OT	1.50	
	Holiday_Pa	32.00	
	WO	699.84	
	WO_OT	13.00	



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

Dan Ruiz,
General Manager

BOARD MEETING

Draft Board Minutes

December 11, 2025, 6:00 p.m.

1887 Howard Street, Anderson (Council Chambers)

1. Call To Order at 5:59 pm by Board President Rickert

Directors Present: James Rickert, Ivar Amen, Garrett Wallis, Ronnean Lund, and Audie Butcher.

Directors Absent: all were present

Staff Present: Dan Ruiz, Ben Duncan, Terri White, Shawna Bell

2. Flag Salute by community member Jeremy Kellogg

3. Public Participation

Prior to public participation President Rickert made an announcement: He announced his resignation from the ACID Board of Directors, effective December 11, 2025. The decision was made due to a family member's health challenges requiring his full attention. He expressed appreciation for his time on the board, noted significant accomplishments during his tenure, and conveyed confidence in the board and staff to continue working collaboratively toward the district's long-term success.

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.

There were no public comments.

4. Consent Items

- a. Payroll: Approve the Payroll Check Register for November 2025
- b. Electronic Federal Tax Payment System (EFTPS) & Automated Clearing House (ACH) – Approve transactions for the Payroll Periods 11/14/2025 and 11/26/2025
- c. Voided and/or missing checks for November 2025

Discussion on Closed Session Timing: Director Lund proposed moving into closed session early to address items on the current agenda potentially impacting the proposed budget. After consideration by the board, it was agreed to proceed with the regular meeting as planned and then address the items in the closed session where they could be discussed in length.

Vice President Amen 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 11/13/2025
2810 Silver Street, Anderson, CA 96007 | **Phone:** 530-365-7329 | **Fax:** 530-365-7623

- b. Financial Status Report for Year-to-Date through November 30, 2025
- c. Cash Disbursement Journal for November 2025

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

6. New Business Items

- a. Review and Consider Approving Anderson-Cottonwood Irrigation District 2026 Operating Budget

General Manager Ruiz presented an attached proposed 2026 operating budget and provided a narrative overview with key highlights.

- Board Discussion and Direction
- Budget not approved at this meeting; will be revisited in Mid-January special meeting after December invoices finalized.
- Regular Board Meeting: January 8, 2026 will focus on appointment of a new director.
- List or map of ACID properties owned, and taxes was requested by the Board.
- Potential budget amendments for 2025 to capture year-end expenditures.
- Development of long-term financial plan (3–5 years) and capital improvement strategy. Reserve allocation and sustainability planning.

- b. Review and Consider Approving Repair Recommendation for Lateral 29 Main

Ben Duncan, Operations Manager shared a power point with details and reported significant issues with Lateral 29, including major root intrusion and water flow restrictions. Based on findings, Ben presented the two options:

- Pipe Replacement: Estimated at \$46,700 (includes \$16,700 for pipe and contractor costs).
- CIPP Epoxy Resin Lining: prohibitive cost noted on slide; deemed impractical.

Recommendation: Remove and replace approximately 300 feet of pipe near the main canal (behind the old mill on Locust, before the railroad tracks). Existing inventory will cover minor overages. Work to be completed before irrigation season to improve water delivery.

Board discussion confirmed the problem area is located before the railroad tracks at the main canal connection. Contractor Bill Spoon, budget estimate is \$100 per foot, totaling \$30,000 for labor. The Operations Manager said they would try to beat that price using time-and-materials contracts if possible, but Bill Spoon's quote was used as the initial benchmark for budgeting.

Director Lund made the motion to approve the repair of Lateral 29 at a cost of \$46,700; Director Wallis seconded the motion. No questions or comments. Vote 5-0 passed unanimously.

7. Other Business

- a. General Manager Report

- a. Offseason Work Budget Update (handout provided)

General Manager Ruiz presented a spreadsheet tracking offseason projects and expenditures through November. Contractors are active, with additional billing expected in December.

- Costs appear to be trending below initial quotes. Example: Schuppert & Ross billed \$44,600; final cost per foot pending completion.
- Core Ten Construction invoiced \$31,000 for Freeway Ditch; more invoices expected.
- Steve Manning project progressing well; photos to be shared separately.
- Spreadsheet will be updated monthly. Lateral 29 repairs will be added to the spreadsheet; Shady Lane project likely to be reviewed in January.

b. NRCS Project Budget Update (Lat 46)

General Manager Ruiz reported that the NRCS project bid was awarded to Hoy & Son at \$137,800, significantly lower than other bids. The selected contractor is familiar with NRCS requirements, contributing to the competitive pricing. Handouts were provided for Board review.

b. Operations Manager Report

Ben Duncan, Operations Manager continued with a PowerPoint presentation reporting with project photos and progress updates.

- Project Highlights:
 - Freeway Ditch: 3,000 ft section; ~50% complete; riprap installed to prevent erosion.
 - Countryside Lane Pipe: 180 ft replacement completed; finishing work pending.
 - Churn Creek Golf Course: 200 ft pipe replaced; minimal tree removal saved costs; completion expected tomorrow.
 - Peach Lane: Ditch reshaped; old slide gates removed for repair.
 - Lateral 33 & Lone Tree Section: Vegetation removal and reshaping underway; 1,250 ft pipe replacement planned; drone footage provided; major dirt hauling completed with cost savings from donated equipment and discounted material.
 - Main Canal: Progressed past Jim Dandy toward PG&E plant; new headwalls poured on-site for efficiency.
 - Pickup Ditch (Adobe Road): 900 ft pipe replacement addressing long-standing water loss.
 - Valve Repairs & Trash Screens: Multiple valve upgrades and new screens installed across system.

Next Steps:

- Complete ongoing canal reshaping and pipe replacement projects (e.g., Freeway Ditch, Peach Lane, Turn Creek Golf Course).
- Continue installing fencing along canal banks as contractors progress.
- Finalize repairs on problematic Laterals (e.g., Lateral 29 approved for replacement, Shady Lane to be addressed in January).
- Prepare for additional work on SCADA equipment at Anderson Flume and Smith Road for improved flow monitoring and telemetry.
- Vice President Amen suggested ACID should pursue a tree removal program and explore cost-sharing options with landowners.

- Track project progress monthly and report to the board with updated spreadsheets showing cost per foot and completion percentages.

c. Committee Reports

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

Committee Reports

- Budget Committee: Will reconvene to finalize the 2026 operating budget after updated figures and amendments are prepared.
- Personnel Committee: Will meet to review staffing needs, including discussion of a proposed maintenance position and executive assistant vacancy.
- EAGSA Workshop: Update provided on groundwater sustainability efforts; board members attended the November workshop at Lima Ranch.
- SRSC: General Manager Ruiz noted ongoing discussions and the need for a future briefing on the Healthy Rivers program, which has been paused.

Open meeting adjourned at 7:40 pm, moving into closed session

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: General Manager Ruiz & District General Counsel, Minasian Law

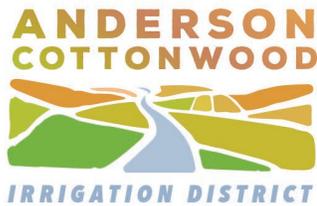
Negotiating Parties: Existing water transfer buyers: City of Redding, Bella Vista WD, Shasta Community Services District & City of Shasta Lake

Under Negotiation: Price and Terms

- a. **PUBLIC EMPLOYEE EMPLOYMENT AND/OR PERFORMANCE EVALUATION (Government Code § 54957)**
Title: General Manager Ruiz and Operations Manager Evaluation

In the closed session, legal counsel and General Manager Ruiz were provided with general direction regarding all the items listed above by the Board.

9. Closed Session Adjourned at 9:17 pm



Vacant
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

Draft Board Minutes

January 8, 2026, 6:00 p.m.

1887 Howard Street, Anderson (Council Chambers)

1. Call To Order at 5:58 pm by Vice President Amen

Directors Present: Ivar Amen, Garrett Wallis, Ronnean Lund, and Audie Butcher.

Directors Absent: all were present

Staff Present: Dan Ruiz, Ben Duncan, Terri White, Shawna Bell

2. Flag Salute by Vice President Amen. Then a moment of silence was observed for the passing of US Representative, Doug LaMalfa.

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.

Vice President opened the floor; there were no public comments.

4. New Business Items

a. Review Letter(s) of Interest and Appoint Director to fill Vacant Seat for Division 5

Two letters of interest were received from:

- Steve Gregory
- Matt Arrowsmith

Each candidate was interviewed individually regarding qualifications, background, and motivation to serve.

Summary of Candidate Interviews:

Steve Gregory

- Longtime district irrigator; retired contractor specializing in water treatment and excavation.
- Expressed interest in contributing to the District and confidence in managing board responsibilities.

Matt Arrowsmith

- Background in ranching and irrigation; holds an AA in Criminal Justice.
- Long-term resident and 18-year district water user.
- Stated strong interest in protecting District water rights and representing District 5.

2810 Silver Street, Anderson, CA 96007 | **Phone:** 530-365-7329 | **Fax:** 530-365-7623

Following interviews, both candidates exited the room during Board deliberation.

Board Action: A motion was made by Director Lund, and the motion was seconded by Director Wallis to appoint Matt Arrowsmith to fill the Board vacancy. No public comments. Vote 4,0 Motion Passed Unanimously.

Oath of Office: Matt Arrowsmith returned to the meeting and formally took his Oath of Office. He assumed his seat as a Director for Division V. He then participated in all subsequent agenda items and votes.

b. Election of Officers

Vice President Amen opened nominations for officer positions.

President:

- Nomination: Ivar Amen

A motion was made by Director Lund, and the motion was seconded by Director Wallis to elect Ivar Amen to fill the President vacancy. No public comments. Vote 5-0 Motion Passed Unanimously.

Vice President:

- Nominations: Ronnean Lund, Garrett Wallis

A motion was made by Director Lund, and both nominations received a seconded motion from Director Butcher and Director Arrowsmith. For the tie, following discussion with the newly elected President Amen, he expressed support and a final motion in support of Director Wallis for Vice President. No public comments. All directors present then voted in favor of Director Wallis as Vice President. Vote 5-0 Motion Passed Unanimously.

Committee Appointments

Vacant committee assignments were reviewed. Adjustments made are as follows:

- Strategic Planning Committee: Audie Butcher appointed
- Diversion Dam Committee: Garrett Wallis appointed
- Budget Committee: Ivar Amen appointed
- Sacramento River Settlement Contractors: Matt Arrowsmith appointed
- NCWA / Legislative Committee: Matt Arrowsmith appointed

c. Approval of the 2026 Water Application

The Board reviewed the 2026 Water Service Application. Changes included internal formatting improvements and clarification of delinquency/NSF procedures.

Discussion Items:

- Add credit/debit card payment options with processing fees; staff will research costs and proceed if reasonable under President review.
- Add approximate seasonal water delivery dates (“mid-April to mid-October, weather dependent”) for customer clarity.

Board Action: A motion was made by Director Lund and seconded by Director Wallis to approve the application with the above additions. Motion Passed Unanimously. 5-0.

5. Other Business

a. General Manager Report

The General Manager presented updates on:

- Water Supply: Current reservoir and snowpack levels are above average; recent storms improved statewide storage conditions.
- Flood Control Releases: Shasta and Oroville have initiated flood releases as required.
- Personnel Settlement: A previously approved staff grievance settlement has been executed.
- Upcoming Conference: GM will attend the Water Users Conference in Reno; Board members invited to participate if desired.
- New Director Support: General Manager will schedule mapping/orientation sessions for new Directors.

b. Operations Manager Report

The Operations Manager provided the following updates:

- Storm Event Response: December storm caused major flooding in Churn Creek and Olney Creek areas; canals remained functional due to proactive debris management.
- Some landowners provided help, such as: Granting access to their property. Allowing equipment movement. Helping keep ditches or access points clear and cooperating during flooding impacts.
- Damage Assessment: Approx. \$2.5 million in storm-related structural impacts identified. Damage claims submitted to County OES.
- Project Progress:
 - Lateral 29 improvements near completion
 - Pickup Ditch piping in progress
 - Ongoing reshaping, vegetation work in Area 5

6. Informational Items

The Board received a letter of appreciation from a customer regarding the District's continued dedication to the maintenance and management of the irrigation system. The Board discussed sending a formal acknowledgment in return but agreed to defer action until the associated projects are fully completed.

7. General Session adjourned at 6:53 pm

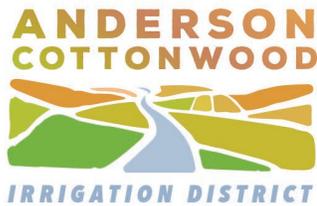
8. Closed Session

a. **Conference with Legal Counsel – Anticipated Litigation. Significant Exposure to litigation pursuant to Government Code section 54956.9(d)(2).**

Two potential cases.

In the closed session, legal counsel and the General Manager Ruiz were provided with general direction regarding all the items listed above by the Board.

9. Closed Session Adjourned at 7:45 pm



Vacant
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

December 19, 2025, 10:00 a.m.

1887 Howard Street, Anderson (Council Chambers)

1. **Call To Order** at 10:00 am by Vice President, Ivar Amen

Directors Present: Ivar Amen, Garrett Wallis, Ronnean Lund, and Audie Butcher.

Directors Absent: all were present

Staff Present: Dan Ruiz

2. **Closed Session**

- a. **Conference with Legal Counsel – Anticipated Litigation. Significant Exposure to litigation pursuant to Government Code section 54956.9(d)(2).**

Two potential cases.

Board gave general direction to legal counsel and to the General Manager.

3. **Adjourn** – at 11:40 am

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

Revenues

Account Number	Budget Item	Month To Date	Year To Date	2025 Approved Budget	Percent Used	Budget Over/Under
General						
4110	Permits	\$0	\$4,859	\$0	0%	(\$4,859)
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	\$709,074	\$718,000	99%	\$8,926
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	\$2,821	\$0	0%	(\$2,821)
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
4992	Customer Pipe Sales	\$0	\$6,811	\$0.00	0%	(\$6,811)
	Sub-Total	\$0	\$1,408,979	\$1,409,434	100%	\$455
Property Tax & Interest						
4920	Interest / Investment Revenue	\$99,527	\$783,166	\$331,693	236%	(\$451,473)
4930	Prop. Taxes / Shasta	\$397,617	\$727,259	\$645,000	113%	(\$82,259)
4931	Prop. Taxes / Tehama	\$32,091	\$55,249	\$52,800	105%	(\$2,449)
	Sub-Total	\$529,235	\$1,565,674	\$1,029,493	152%	(\$536,181)
	Total Revenues	\$529,235	\$2,974,653	\$2,438,927	122%	(\$535,726)

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

Expenditures

Account Number	Budget Item	Month To Date	Year To Date	2025 Approved Budget	Percent Used	Budget Over/Under
Salaries & Benefits						
5010	Reg. Salaries (Admin)	\$25,225	\$279,792	\$351,478	80%	\$71,686
5012	Overtime (Admin)	\$0	\$0	\$0	0%	\$0
5014	Retirement (Admin)	\$1,862	\$15,399	\$17,805	86%	\$2,406
5015	Social Security (Admin)	\$1,261	\$16,590	\$21,792	76%	\$5,202
5016	Workers Comp. (Admin)	\$142	\$16,380	\$12,002	136%	(\$4,378)
5017	U.I. Insure. (Admin)	\$0	\$1,029	\$1,739	59%	\$710
5018	Medicare (Admin)	\$295	\$3,880	\$5,096	76%	\$1,216
5019	Health Insurance (Admin)	\$3,105	\$32,213	\$50,357	64%	\$18,144
5110	Reg. Salaries (T&D)	\$48,994	\$566,058	\$604,084	94%	\$38,026
5111	Temp Labor/Veg Management	\$13,399	\$69,026	\$0	0%	(\$69,026)
5112	Overtime (T&D)	\$551	\$42,281	\$48,327	87%	\$6,046
5114	Retirement (T&D)	\$9,598	\$49,178	\$46,189	106%	(\$2,989)
5115	Social Security (T&D)	\$3,601	\$41,466	\$39,954	104%	(\$1,512)
5116	Workers Comp. (T&D)	\$15,654	\$85,603	\$110,292	78%	\$24,689
5117	Unemployment Ins. (T&D)	\$0	\$3,430	\$4,803	71%	\$1,373
5118	Medicare (T&D)	\$563	\$8,188	\$9,344	88%	\$1,156
5119	Health Ins. (T&D)	\$9,171	\$122,674	\$138,122	89%	\$15,448
	Sub-Total	\$133,421	\$1,353,187	\$1,461,384	93%	\$108,197

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

Expenditures

Account Number	Budget Item	Month To Date	Year To Date	2025 Approved Budget	Percent Used	Budget Over/Under
Administration						
6001	Medical Exp./Supplies	\$0	\$2,186	\$2,200	99%	\$14
6002	Travel / Training Expense	\$458	\$1,862	\$8,000	23%	\$6,138
6003	Office Supplies/Expense	\$2,257	\$15,729	\$14,000	112%	(\$1,729)
6004	Office Equip. & Maintenance	\$0	\$0	\$2,000	0%	\$2,000
6005	Association Dues	\$500	\$15,934	\$20,000	80%	\$4,066
6006	Public Notices	\$0	\$0	\$500	0%	\$500
6007	Election Expense	\$0	\$0	\$0	0%	\$0
6008	Legal Fees / Expense	\$16,104	\$113,658	\$80,000	142%	(\$33,658)
6009	SRSC Corporation	\$0	\$20,822	\$21,000	99%	\$178
6010	Maintenance Agreements	\$3,998	\$33,376	\$31,000	108%	(\$2,376)
6012	Vehicle Insurance	\$0	\$15,527	\$18,200	85%	\$2,673
6013	Management Expense Acct.	\$44	\$519	\$1,000	52%	\$481
6014	Liability Claims	\$0	\$0	\$0	0%	\$0
6015	Property/Liability Insurance	\$0	\$82,781	\$90,000	92%	\$7,219
6016	Permit Fees	\$3,630	\$27,465	\$12,000	229%	(\$15,465)
6017	County Taxes/Assessments	\$520	\$21,728	\$8,200	265%	(\$13,528)
6018	Consultant Services	\$776	\$12,268	\$25,000	49%	\$12,732
6019	Audit/Accounting Services	\$1,600	\$8,100	\$8,000	101%	(\$100)
6020	Web Site	\$0	\$0	\$0	0%	\$0
6021	Safety/Incentive Awards	\$0	\$0	\$500	0%	\$500
6023	Utilities	\$3,327	\$24,051	\$24,000	100%	(\$51)
6027	Sustainable Groundwater Management Acct. (SGMA)	\$0	\$0	\$0	0%	\$0
		\$33,214	\$396,006	\$365,600	108%	(\$30,406)

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

Balance Summary

	Month To Date	Year To Date	2025 Approved Budget	Percent Used	Budget Over/Under
Total Expenditures	\$545,634	\$3,024,090	\$2,944,327	103%	(\$79,763)
Total Revenues	\$529,235	\$2,974,653	\$2,438,927	122%	(\$535,726)
Operational - Net Income	(\$16,399)	(\$49,437)	(\$505,400)		
Non-Operational - Capital Costs	(\$682,611)	(\$3,286,772)	(\$1,711,300)		
Net Income w / Capital (cash flow)	(\$699,010)	(\$3,336,209)	(\$2,216,700)		
Other Income - DPP Funding		\$14,214,346			
DPP True Up		\$110,608			
Total Cash Flow with All Activity		\$10,988,745			

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	\$19,074	\$62,650	\$50,000	125%	(\$12,650)
1117 Equipment (Machinery)	\$0	\$0	\$0	0%	\$0
1118 Auto & Trucks	\$0	\$69,458	\$41,000	169%	(\$28,458)
1119 Buildings	\$0	\$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 & Capital Improvement	\$663,537	\$3,125,333	\$1,591,000	196%	(\$1,534,333)
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	\$682,611	\$3,286,772	\$1,711,300	192%	(\$1,575,472)

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

Breakdown of Reserves						
	L.A.I.F.	\$2,485,185				
	TCB Checking	\$234,644				
	Petty Cash	\$100				
	Imprest Cash	\$200				
	RBC Investments	\$17,468,317				
	Total Cash	\$20,188,446				

Anderson Cottonwood Irrigation District
Cash Disbursements Journal
 For the Period From Dec 1, 2025 to Dec 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
12/1/25	33147	5019	Health Ins for	3,105.00	
			Admin-December		
		5119	Health Ins	7,679.00	
			December-T&D		
		1308	N.C.G.T. Security Fund		10,784.00
12/1/25	33148	5014	Pension for	156.80	
			September/Admin		
		5114	Pension for	3,073.28	
			September/T&D		
		1308	Western Conf. Team. Pension		3,230.08
12/2/25	33150	5014	pension for	315.56	
			November/Admin		
		5114	pension for	2,442.16	
			November/T&D		
		1308	Western Conf. Team. Pension		2,757.72
12/4/25	33149	5119	Health Insurance for	1,492.00	
			November/December, KW		
			return to work		
		1308	N.C.G.T. Security Fund		1,492.00
12/4/25	33151	8004	gasket	7.82	
		1308	BDI		7.82
12/4/25	33152	1124	42" ADS N-12 Bell &	16,158.29	
			Gasket, 200'		
		1124	Mar Mac poly seal coupler	431.15	
		1308	Briggs MFG INC		16,589.44
12/4/25	33153	6023	monthly charges for	301.25	
			Internet/telephone service		
		1308	Charter Communications		301.25
12/4/25	33154	7008	renewal for Stone cement	32.00	
			mixer		
		1308	Department of Motor Vehicles		32.00
12/4/25	33155	1124	green waste for Churn	390.80	
			Creek Project		
		1308	Eddie Axner Construction, Inc.		390.80
12/4/25	33156	7008	ultra lube cutting oil,	349.25	
			gloves,		
		1308	Fasteners INC		349.25
12/4/25	33157	7000	gasoline/diesel fuel for	2,840.91	
			Nobember		
		1308	Flyers Energy, LLC		2,840.91
12/4/25	33158	8004	round stock, paint maker,	1,808.04	
			angle iron for grills		
		1308	Gerlinger Steel & Supply		1,808.04
12/4/25	33159	7008	nut driver, pipe sch 40,	280.30	
			wasp & hornet spray,		
			propane		
		1308	Ace Payment Processing		280.30
12/4/25	33160	5111	temp labor for 3 weeks, 2	5,676.44	
			employees		
		1308	K S Staffing Solutions Inc.		5,676.44
12/4/25	33161	7008	oxygen, acetylene for shop	481.34	
		1308	Linde Gas & Equipment Inc.		481.34

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

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Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
12/4/25	33162	7011	general services	533.75	
		8008	water right assistance	108.25	
		1308	MBK Engineers		642.00
12/4/25	33163	6023	monthly power for shop/office/November	632.12	
		8006	monthly standby for well #1	43.00	
		8006	monthly standby for Anderson Creek pump	20.67	
		8006	monthly standby for well #2	27.47	
		8006	monthly standby for Perrys pond pump site	20.67	
		8006	monthly standby for Venzke Road pump site	20.67	
		8000	monthly power for SCADA	27.47	
		1308	Pacific Gas & Electric		792.07
12/4/25	33164	1124	North Hill Street Lining Replacement	12,695.20	
		1308	Provost & Pritchard		12,695.20
12/4/25	33165	8006	monthly standby for Churn Creek Pump station/November	105.34	
		8000	Monthly power for SCADA/Bonnyview/November	70.16	
		1308	City Of Redding		175.50
12/4/25	33166	7009	Heavy office/shop cleaning	327.12	
		7009	Monthly cleaning for November, 2 weeks	108.77	
		1308	Revive Cleaning Co. LLC		435.89
12/4/25	33167	7009	final cleaning, one week, office & shop	140.00	
		1308	Sarah's Scottish Maids		140.00
12/4/25	33168	6017	annual assessment for ACID properties	520.20	
		1308	Shasta Mosquito/Vector Control District		520.20
12/4/25	33169	6016	Annual Permit Fee	3,630.00	
		1308	State Water Resources Control Board		3,630.00
12/4/25	33170	6023	monthly cell phone charges, dam cameras	486.50	
		1308	Verizon		486.50
12/4/25	33171	1124	Gregory Engineering/Topographic survey and report Lat 29.2	7,932.70	
		1308	Vestra Resources, Inc.		7,932.70
12/4/25	33172	7008	toilet service for portable	50.00	
		1308	Welch Enterprises, Inc.		50.00
12/4/25	33173	1124	Churn creek project	54,938.30	
		1308	Core Ten Resources Inc		54,938.30
12/5/25	33174	1124	Churn Creek Gold Course tree removal	1,700.00	
		1124	Peach Lane tree removal	300.00	
		1308	The Tree Guy		2,000.00
12/8/25	33175	1124	Lat 33 CDFW land, 3000'	8,000.00	

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

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Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
		1308	of ditch cleaned, 500' of Balls Ferry DCFW land Gabe Ross Construction		8,000.00
12/8/25	33176	8004	3000' feet of canal clearing and re grading, Lat 331124	9,000.00	
		1308	Schuppert Excavating		9,000.00
12/8/25	33177	5114	September, payment, Interest, late fee for	884.05	
		1308	Western Conf. Team. Pension		884.05
12/10/25	33178	8004	24", 18", 16", 12", 10" toggle gates for churn creek projects	11,374.70	
		1308	Briggs MFG INC		11,374.70
12/10/25	33179	2224	withholding for 13/15/25 payroll	167.00	
		1308	CA State Disbursement Unit		167.00
12/10/25	33180	2224	withholding for 12/25/25 payroll	100.00	
		1308	CA State Disbursement Unit		100.00
12/10/25	33181	2224	withholding for 12/25/25 payroll	350.00	
		1308	CA State Disbursement Unit		350.00
12/10/25	33182	8013	Pipe, saddles, elbow, band for NRCS project	16,494.25	
		1308	Copp's Irrigation, Inc		16,494.25
12/10/25	33183	5114	pension for 12/15/25 payroll	165.53	
		2226	withholding for 12/15/25 payroll	250.00	
		1308	Edward Jones - Ben Swim		415.53
12/10/25	33184	5014	pension for 12/15/25 payroll	515.63	
		1308	Edward Jones - Ben Swim		515.63
12/10/25	33186	6005	donation for Farmland Guardian	500.00	
		1308	Family Water Alliance, Inc.		500.00
12/10/25	33187	5111	temp labor, one week - 1 employee	802.56	
		1308	K S Staffing Solutions Inc.		802.56
12/10/25	33188	8001	remove catwalks and 15 sections of railing and lower gates	600.00	
		1308	Meyer Crane		600.00
12/10/25	33189	6008	General for November	5,228.95	
		6008	Canal Float	409.93	
		8008	Water Rights Protection	1,357.25	
		1308	Minasian Law LLP		6,996.13
12/10/25	33190	6010	monthly maintenance plan-November	969.06	
		1308	Obsidian IT		969.06
12/10/25	33191	8006	monthly standby for	70.00	

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

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Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
		1308	Progress Drive pump City Of Redding		70.00
12/10/25	33192	6003	checks for Quick Books	1,497.18	
		6010	payroll/payables, Linxup, Adobe and Grammarly mothly subscriptions	372.25	
		7000	gasoline	87.25	
		7008	propane for shop	155.48	
		1308	Tri Counties Bank		2,112.16
12/10/25	33193	8004	30 yard dump for November	2,422.38	
		7008	garbage for office/shop/November	324.82	
		1308	Waste Management		2,747.20
12/10/25	33194	1124	Trucking for Duncan Lane	3,760.00	
		1308	Wolf Sand & Gravel, LLC		3,760.00
12/10/25	33195	1124	Duncan Lane Hauling and fill	10,072.50	
		1308	Loucks Landscape Supply		10,072.50
12/16/25	33196	7008	10" stem vee thread,primer, pvc - 19 gallon	500.14	
		8004	45" 80 PIP 24_	1,355.28	
		1308	Alsco, Inc.		1,855.42
12/16/25	33197	6023	water service for November, shop/office	21.73	
		1308	City Of Anderson		21.73
12/16/25	33198	6019	final payment for 2024 audit	1,600.00	
		1308	Boden Klein & Sneesby		1,600.00
12/16/25	33199	1116	galvanized toggle gates, 24_, 18_, 16_, 12_ & 10_	11,374.70	
		1308	Briggs MFG INC		11,374.70
12/16/25	33200	6003	monthly charges for copies, November	86.11	
		1308	Carrel's Office Machines		86.11
12/16/25	33201	1124	green waste for projects	1,954.40	
		1308	Eddie Axner Construction, Inc.		1,954.40
12/16/25	33202	7007	reimburse for boot allowance	150.00	
		1308	Brian Johnson		150.00
12/16/25	33203	5111	temp labor-one week, two employees	2,340.80	
		1308	K S Staffing Solutions Inc.		2,340.80
12/16/25	33204	7002	wipers and battery for pickup	291.38	
		7005	greese for backhoe	260.43	
		1308	NAPA Auto Parts		551.81
12/16/25	33205	1116	pipe inspection	7,700.00	
		1308	Nor-Cal Pipeline Services		7,700.00
12/16/25	33206	8001	monthly charges for diversion facilities	537.06	
		1308	City Of Redding		537.06
12/16/25	33207	1124	Grimsman property, 600_	12,500.00	

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

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Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
		1308	reshap, de-veg, rebuild, reshape Gabe Ross Construction		12,500.00
12/16/25	33208	1124	Grimsman property, 600_ reshap, de-veg, rebuild, reshape	17,500.00	
		1308	Schuppert Excavating		17,500.00
12/16/25	33209	8008	NRDC	100.70	
		8008	2019 PCFFA Lit - ACID	199.43	
		1308	Somach Simmons & Dunn		300.13
12/16/25	33210	1124	Materials for projects	9,000.00	
		1308	Jake Myers		9,000.00
12/19/25	33211	1124	Peach Lane, Duncan, Golf Course, Countryside projects	93,066.71	
		1308	Core Ten Resources Inc		93,066.71
12/19/25	33212	1134	assistance and programming for SB-88 Date viewing	1,725.00	
		1308	Innovative Controls		1,725.00
12/19/25	33213	5111	temp labor, 2 weeks, 2 employees	2,506.33	
		1308	K S Staffing Solutions Inc.		2,506.33
12/19/25	33214	7001	equipment rental, hoses, fittings and suction guard	404.06	
		1308	MPS Multiple Pump Services		404.06
12/19/25	33215	1124	supplies for NRCS project	37,965.00	
		1308	Oldcastle Infrastructure		37,965.00
12/19/25	33216	1124	Grimsman Project	18,000.00	
		1308	Gabe Ross Construction		18,000.00
12/19/25	33217	1124	Grimsman project	18,000.00	
		1308	Schuppert Excavating		18,000.00
12/19/25	33218	1124	Panorama to Locust	292,000.00	
		1124	Lat 33 - Lonetree	11,500.00	
		1308	Steve Manning Construction, Inc.		303,500.00
12/29/25	33219	7008	plywood blow	16.70	
		1308	Anderson Farm & Yard		16.70
12/29/25	33220	2224	withholding for 12/31/25 payropll	350.00	
		1308	CA State Disbursement Unit		350.00
12/29/25	33221	2224	withholding for 12/31/25 payroll	100.00	
		1308	CA State Disbursement Unit		100.00
12/29/25	33222	2224	withholding for 12/31/25 payroll	167.00	
		1308	CA State Disbursement Unit		167.00
12/29/25	33223	7009	check and repair heater unit on office, line plugged	152.00	
		1308	Dennis Heating and Air Conditioning Inc		152.00

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

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Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
12/29/25	33224	2226	withholding for 12/31/25	250.00	
		5114	payroll pension for 12/31/25	165.53	
		1308	payroll Edward Jones - Ben Swim		415.53
12/29/25	33225	5014	pension for 12/31/25	515.63	
		1308	payroll Edward Jones - Ben Swim		515.63
12/31/25	33226	7007	reimburse for boot allowance	150.00	
		1308	Phil Vega		150.00
12/31/25	33227	5014	pension for December-Admin	358.68	
		5114	pension for December-T&D	2,867.48	
		1308	Western Conf. Team. Pension		3,226.16
12/31/25	33228	7007	60 t shirts, 10 sweatshirts, 36 caps	3,352.86	
		1308	Applejacks T-Shirts & Graphics		3,352.86
12/31/25	33229	8013	36" bell & gasket pipe, waterman gates -6 (18",24",15"), 42" bell and gasket pipe	51,404.64	
		1308	Briggs MFG INC		51,404.64
12/31/25	33230	6003	monthly charges for copies	32.87	
		1308	Carrel's Office Machines		32.87
12/31/25	33231	6023	monthly charges for Internet/telephone	301.25	
		1308	Charter Communications		301.25
12/31/25	33232	1124	Duncan Lane and Gold Course, churn creek projects	14,070.00	
		1308	Core Ten Resources Inc		14,070.00
12/31/25	33233	7006	cordless cut off saw	646.50	
		7008	supplies for shop	4,040.22	
		1308	Fasteners INC		4,686.72
12/31/25	33234	7008	rebar, angle iron, paint marker, shop supplies	1,150.55	
		1308	Gerlinger Steel & Supply		1,150.55
12/31/25	33235	5111	temp labor for 2 weeks,one employee	2,073.28	
		1308	K S Staffing Solutions Inc.		2,073.28
12/31/25	33236	8004	concrete carts for headwalls	1,589.41	
		1308	Loucks Landscape Supply		1,589.41
12/31/25	33237	8008	water rights assistance fore November	187.25	
		1308	MBK Engineers		187.25
12/31/25	33238	6010	monthly managed user agreement	969.06	
		1308	Obsidian IT		969.06
12/31/25	33239	1124	pipe for Lat 33	1,501.50	
		1308	Oldcastle Infrastructure		1,501.50
12/31/25	33240	8004	rapid set cement, concrete	2,598.83	

Anderson Cottonwood Irrigation District
Cash Disbursements Journal
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Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
		1308	mix pallet Pacific Supply - Redding		2,598.83
12/31/25	33241	7008	bolts, plywood blows, 2X12X20, nuts,	318.56	
		1308	Payless Building Supply		318.56
12/31/25	33242	6023	monthly power for shop and office	1,036.98	
		8006	Well #1 standby	45.87	
		8006	Anderson Creek standby	22.05	
		8006	Well #2	29.30	
		8006	Perrys pond standby	22.05	
		8006	Dymesich pond	22.05	
		8006	Lat # 46 standby	29.30	
		1308	Pacific Gas & Electric		1,207.60
12/31/25	33243	8006	monthly standby for Churn Creek pump station	105.85	
		8000	monthly power for SCADA, Bonnyview	70.00	
		1308	City Of Redding		175.85
12/31/25	33244	7009	office cleaning, shop cleaning for December	217.53	
		1308	Revive Cleaning Co. LLC		217.53
12/31/25	33245	1124	Grimsman property project, 100% complete	4,000.00	
		1308	Gabe Ross Construction		4,000.00
12/31/25	33246	1124	finial billing for Grimsman Property project	5,600.00	
		1308	Schuppert Excavating		5,600.00
12/31/25	33247	6003	copy paper,pens,labels, web cam mics, white out, misc office supplies	612.43	
		6010	annual renewal of Compliance DOT, Linxup, Adobe, Fat Cow renewal	1,687.34	
		6013	business meeting	43.86	
		6002	Central Valley Project conference	458.35	
		7009	carpet cleaning in office	150.00	
		1308	Tri Counties Bank		2,951.98
12/31/25	33248	6023	monthly charges for cell phones and camera at Diversion Facilities	486.50	
		1308	Verizon		486.50
12/31/25	33249	8013	NRCS Piping - Gas Point Ditch	1,000.00	
		1308	Vestra Resources, Inc.		1,000.00
12/31/25	33250	8007	Water purchase per contract-2025	246,373.71	
		1308	DOI-BOR- Region: CA Great Basin		246,373.71
12/31/25	33251	2222	Union dues for December	628.00	
		1308	Teamsters Local No. 137		628.00
12/31/25	33252	7004	tail lights, hub cap, seal for trailer	149.36	
		1308	General Trailer Parts, LLC.		149.36
12/31/25	33253	6023		22.93	
		1308	City Of Anderson		22.93

Anderson Cottonwood Irrigation District
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12/31/25	33254	7008 1308	tie wires, cattle panel Anderson Farm & Yard	245.67	245.67
12/31/25	33255	8013 1308	elbox PIP 80 for NRCS project Copp's Irrigation, Inc	1,599.21	1,599.21
12/31/25	33256	7000 1308	gasoline & diesel for December Flyers Energy, LLC	3,440.57	3,440.57
12/31/25	33257	6008 6008 8008 1308	general for December canal float Water Rights protection Minasian Law LLP	5,908.48 4,556.67 55.63	10,520.78
12/31/25	33258	7008 7005 1308	postdriver t-pin for coupler Nor Cal Rentals	80.81 140.08	220.89
12/31/25	33259	8000 1308	monthly power for SCADA/Linda Lane Pacific Gas & Electric	10.57	10.57
12/31/25	33260	7002 1308	oil changes for 5 pick ups Premier Oil Change	1,049.59	1,049.59
12/31/25	33261	1124 6018 1308	ACID North Hill Street Lining Replacement ACID Land Assessment Eng Rpt & Prop 218 Provost & Pritchard	2,918.36 776.00	3,694.36
12/31/25	33262	8006 1308	monthly standby for Progress Drive pump City Of Redding	70.00	70.00
12/31/25	33263	8001 1308	monthly standby for Diversion Facilities City Of Redding	718.21	718.21
12/31/25	33264	7003 1308	4 new tires for dump truck Les Schwab Tires	3,337.42	3,337.42
12/31/25	33265	7003 1308	Proof of Correction fee Shasta Superior Court	25.00	25.00
12/31/25	33266	8008 8008 1308	2020 CNRA Lit - ACID 2019 PCFFA Lit - ACID Somach Simmons & Dunn	129.49 152.72	282.21
12/31/25	33267	7008 1308	misc supplies for water pumps Stroup's Power Equipment, INC	1,012.15	1,012.15
12/31/25	33268	6023 1308	garbage for office/shop Waste Management	37.48	37.48
12/31/25	33269	1124 1308	ACID North Hill Steet Lining replacement Provost & Pritchard	7,581.69	7,581.69
	Total			<u>1,136,018.84</u>	<u>1,136,018.84</u>

Untitled Map

Write a description for your map.

Legend



Path Measure

Untitled Path



Google Earth

Image Landsat / Copernicus
Data SIO, NOAA, U.S. Navy, NGA, GEBCO

500 ft

Lateral 29.2 Repair Options								
Option/Description	Engineering/Survey	Environmental Work	Contractor Price	Ln Ft. Completed	Pipe Price	Additional Box(s) ACID Buy	Install Additional Box and Existing Box Tie-Ins.	Total Cost
Fused HDPE Siphon w/removal of existing pipe and concrete foundations (see red line)	\$0	\$0	\$200,000	1,050	\$91,773	\$7,000	\$10,000	\$308,773
Additional 200 lf running from new box to old box (see blue Line)	\$0	\$0	\$20,000	250	ACID Supply 24" PVC PIP		\$0	\$20,000
Total								\$328,773

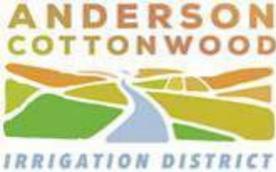
1 Red are the pamounts that would be owed to SMCI

2 The \$91,773 Pipe Price is for MPS to supply and fuse together 26"OD/24"ID pipe.

3 \$10,000 is for SMCI to install concrete box supplied by ACID and grout in 1 pipe at each existing box (2 total) and grout and Install pipe in new box with stub outs for open ditches (4 total)

Anderson Cottonwood Irrigation District Draft 2026 Operating Budget

100% Supply



Budget Committee

Ivar Amen

Garrett Wallis

Daniel Ruiz

Adopted:

Anderson Cottonwood Irrigation District

2026 Working Budget Proposal

Revenues

Account Number	Budget Item	2024 Actual	2025 Actual	2025 Approved Budget	2026 Proposed Budget
-----------------------	--------------------	--------------------	--------------------	-----------------------------	-----------------------------

General

4110	Permits	\$0	\$4,859	\$0	\$0
4111	Water Sales / Prior Year	\$0	\$0	\$0	\$0
4112	Water Sale Business	\$8,143	\$8,643	\$8,143	\$8,143
4113	Water Sales/Application Fee	\$0	\$0	\$0	\$121,770
4114	Water Sales / Irrigation	\$759,505	\$709,074	\$718,000	\$600,474
4115	Water Transfer / CVP	\$664,133	\$591,064	\$606,161	\$616,858
4116	Water Rights Protection	\$0	\$0	\$0	\$0
4117	Wtr.Trans/Base Supply/Ground Wtr. Subs.		\$75,625	\$75,630	\$77,900
4934	Water Irrigation/Late Fee	\$50	\$2,821	\$0	\$3,000
4971	Sale of Vehicles / Equipment	\$11,417	\$0	\$0	\$0
4972	FEMA/CalOES	\$108,540	\$0	\$0	\$225,750
	NRCS Lateral 46 Project				\$446,260
4980	Misc. Revenue	\$5,300	\$10,081	\$1,500	\$1,500
4984	Drainage Revenue	\$0	\$0	\$0.00	\$0
4991	Contract/Project Income	\$0	\$0	\$0.00	\$0
4992	Customer Pipe Purchase	\$0	\$6,811	\$0.00	\$0
	Sub-Total	\$1,557,088	\$1,408,978	\$1,409,434	\$2,101,655

Property Tax & Interest

4920	Interest Revenue	\$510,524	\$783,166	\$331,693	\$730,000
4930	Prop. Taxes / Shasta	\$692,325	\$727,259	\$645,000	\$735,000
4931	Prop. Taxes / Tehama	\$53,295	\$55,249	\$52,800	\$56,000
	Sub-Total	\$1,256,144	\$1,565,674	\$1,029,493	\$1,521,000

Total Revenues

\$2,813,232 \$2,974,652 \$2,438,927 \$3,622,655

Anderson Cottonwood Irrigation District

2026 Working Budget Proposal

Expenses

Account Number	Budget Item	2024 Actual	2025 Actual	2025 Approved Budget	2026 Proposed Budget
Administration					
6001	Medical Exp. / Supplies	\$2,108	\$2,186	\$2,200	\$2,200
6002	Travel / Training Expense	\$1,867	\$1,862	\$8,000	\$5,000
6003	Office Supplies / Expense	\$14,584	\$15,729	\$14,000	\$14,000
6004	Office Equip.& Maintenance	\$1,933	\$0	\$2,000	\$2,000
6005	Association Dues	\$31,598	\$15,934	\$20,000	\$16,000
6006	Public Notices	\$0	\$0	\$500	\$500
6007	Election Expense	\$0	\$0	\$0	\$0
6008	Legal Fees / Expense	\$93,973	\$113,658	\$80,000	\$100,000
6009	SRSC Corporation	\$20,822	\$20,822	\$21,000	\$21,000
6010	Maintenance Agreements	\$33,061	\$33,376	\$31,000	\$31,000
6012	Vehicle Insurance	\$18,161	\$15,527	\$18,200	\$17,000
6013	Management Expense Acct.	\$904	\$519	\$1,000	\$1,000
6014	Liability Claims	\$0	\$0	\$0	\$0
6015	Property / Liability Insurance	\$89,725	\$82,781	\$90,000	\$85,000
6016	Permit Fees	\$15,436	\$27,465	\$12,000	\$15,000
6017	County Taxes / Assessments	\$8,634	\$21,728	\$8,200	\$8,200
6018	Consultant Services	\$39,569	\$12,268	\$25,000	\$20,000
6019	Audit / Accounting Services	\$9,144	\$8,100	\$8,000	\$8,000
6020	Web Site	\$0	\$0	\$0	\$0
6021	Safety/Incentive Awards	\$0	\$0	\$500	\$500
6023	Utilities	\$23,349	\$24,051	\$24,000	\$24,000
6024	Misc. Expense	\$0	\$0	\$0	\$0
6026	Geographic Information System (GIS)	\$0	\$0	\$0	\$0
6027	EAGSA for SGMA	\$0	\$0	\$0	\$0
	Sub-Total	\$404,868	\$396,006	\$365,600	\$370,400

Anderson Cottonwood Irrigation District

2026 Working Budget Proposal

Expenses

Account Number	Budget Item	2024 Actual	2025 Actual	2025 Approved Budget	2026 Proposed Budget
General Maintenance					
7000	Fuels	\$58,948	\$62,293	\$70,000	\$75,000
7001	Equipment Rents & Leases	\$5,689	\$7,434	\$15,000	\$8,000
7002	Light Vehicles	\$17,578	\$17,585	\$15,000	\$15,000
7003	Heavy Vehicles	\$7,575	\$19,167	\$8,500	\$15,000
7004	Light Equipment	\$2,194	\$6,756	\$2,500	\$6,000
7005	Heavy Equipment	\$14,722	\$8,000	\$10,000	\$10,000
7006	Hand Tools	\$0	\$895	\$2,500	\$2,000
7007	Personal Supplies & PPE Issued	\$1,441	\$7,310	\$12,000	\$7,000
7008	Maintenance Supplies	\$28,411	\$21,798	\$25,000	\$20,000
7009	Buildings / Yard Maintenance	\$8,250	\$7,119	\$12,000	\$7,000
7010	Power Tools & Equipment	\$3,131	\$7,445	\$5,500	\$5,000
7011	Engineering Services	\$65	\$44,289	\$25,000	\$25,000
	Sub-Total	\$148,004	\$210,091	\$203,000	\$195,000
Canal Maintenance & Operations					
8000	SCADA Maintenance	\$3,216	\$4,687	\$5,000	\$5,000
8001	Diversion Facilities Maint.	\$29,096	\$44,740	\$25,000	\$40,000
8002	Contracted Services	\$23,677	\$29,504	\$20,000	\$20,000
8003	Chemicals	\$25,050	\$14,668	\$19,000	\$19,000
8004	Canal Maintenance/Expense	\$150,844	\$97,544	\$175,000	\$175,000
8005	Pump Maintenance	\$13,309	\$9,874	\$15,000	\$15,000
8006	Utilities / Pumping	\$166,493	\$183,150	\$140,000	\$185,000
8007	Project Water Costs / USBR	\$565,422	\$503,471	\$365,343	\$425,343
8008	Water Rights Protection	\$84,044	\$36,350	\$75,000	\$85,000
8010	Wtr.Trans/Ground Wtr. Substitution	\$593	\$0	\$0	\$0
8012	Storm Damage Expense	\$0	\$0	\$0	\$0
	NRCS Lateral 46 Project Expense		\$70,498		\$333,402
	FEMA/CalOES Damage Expense				\$276,750
8019	Tree Removal	\$7,743	\$70,320	\$75,000	\$150,000
	Sub-Total	\$1,069,487	\$1,064,806	\$914,343	\$1,729,495

Anderson Cottonwood Irrigation District

2026 Working Budget Proposal

Operating Summary

Account Number	Budget Item	2024 Actual	2025 Actual	2025 Approved Budget	2026 Proposed Budget
<i>Revenues</i>					
	Income	\$1,557,088	\$1,408,978	\$1,409,434	\$2,101,655
	Property Tax & Interest	\$1,256,144	\$1,565,674	\$1,029,493	\$1,521,000
	Total Revenues	\$2,813,232	\$2,974,652	\$2,438,927	\$3,622,655
<i>Expenses</i>					
	Salaries & Benefits	\$1,327,914	\$1,353,188	\$1,461,384	\$1,467,470
	Administration	\$404,868	\$396,006	\$365,600	\$370,400
	General Maintenance	\$148,004	\$210,091	\$203,000	\$195,000
	Canal Maintenance / Operations	\$1,069,487	\$1,064,806	\$914,343	\$1,729,495
	Total Expenses	\$2,950,273	\$3,024,091	\$2,944,327	\$3,762,365
g Surplus / Deficit		(\$137,041)	(\$49,439)	(\$505,400)	(\$139,710)
<i>Capital Improvements</i>					
	Total Capital Improvement Expenditures	\$4,014,377	\$3,290,615	\$1,711,300	\$3,074,702
Total Operating & Capital - Surplus / (Deficit)		(\$4,151,418)	(\$3,340,054)	(\$2,216,700)	(\$3,214,412)

Anderson Cottonwood Irrigation District	
2026 Working Budget Proposal	
<i>2026 Operating Budget Summary</i>	
	Estimated beginning Cash Balance 01/01/2026
	\$20,188,446
Budget Item	2026 Proposed Budget
Income Summary	
Revenues	\$2,101,655
Property Tax & Interest	\$1,521,000
<i>Total Revenues</i>	\$3,622,655
Expense Summary	
Salaries & Benefits	\$1,467,470
Administration	\$370,400
General Maintenance	\$195,000
Canal Maintenance / Operations	\$1,729,495
Operating Expenses	\$3,762,365
Operating Deficit	(\$139,710)
Capital Improvements	
Total Capital Improvement Expenditures	\$3,074,702
Total Operating and Capital Surplus / Deficit	(\$3,214,412)
Ending Cash Balance 12/31/2026	\$16,974,034

2026 Capital Improvements Detail

(Non-operational capital expenditures are expenditures creating future benefits. A capital expenditure is incurred when a District spends money either to buy fixed assets or to add to the value of an existing asset with a useful life that extends beyond the tax year.)

Pumps:	\$0
Equipment	\$0
Trans & Distribution (Pipe, Turnout & Slide Gates) (Fencing \$175,000 + Turnouts \$50,000)	\$225,000
Auto & Trucks (F-150 Fleet Truck & Dump Trailer)	\$60,000
Buildings Equipment Cover at Shop & Office Expansion	\$350,000
Office Furniture & Equipment	\$0
Yard Improvement	\$0
Canal Lining & Capital Improvement (Special Projects: Contractor Offseason Work - approved October 2025)	\$2,424,702
SCADA Equipment (Anderson Flume & Smith Rd.)	\$15,000

Total Capital Improvements for 2026 Operating Budget \$3,074,702

2026 Project and Base Supply Water Transfers

1. Project Water Transfers

Bella Vista Long-Term Water Transfer

(a two staged option approach with the first 1,536 AF administrative charge lower than the additional 264 AF option water, each with 3% escalator)

Bella Vista Long-Term Water Transfer Breakdown	AF Qty	Per/AF	Revenue
1st Option, USBR Fees: COS, Restoration & Incremental Charges	1536	\$130.36	\$200,232.96
1st Option, Administrative Charge	1536	\$82.03	\$125,998.08
2nd Option, USBR Fees: COS, Restoration & Incremental Charges	264	\$130.36	\$34,415.04
2nd Option, Adminstrative Charge	264	\$104.33	\$27,543.12
			\$388,189.20

City of Shasta Lake Long-Term Water Transfer

(CPI Increase to Administrative Fee, 3.2% in 2024)

City of Shasta Lake Long-Term Water Transfer Breakdown	AF Qty	Per/AF	Revenue
USBR Fees: COS, Restoration & Incremental Charges	1500	\$87.13	\$130,695.00
Administrative Charge	1500	\$55.76	\$83,640.00
			\$214,335.00

Shasta Community Services District:

*(Must pay Administrative charge for 200 acre-feet of water whether diverted or not.)
premium increases annually at 2%)*

Shasta Community Services District Long-Term Water Transfer Breakdown	AF Qty	Per/AF	Revenue
Administrative Charge	200	\$71.67	\$14,334.00
<i>USBR Fees pass through only if diverted (none diverted in 2023, 2024 & 2025)</i>			

2. Base Supply Transfers

City of Redding

(zero USBR cost, Administrative Charge escalator 3%)

City of Redding Base Supply Water Transfer Breakdown	AF Qty	Per/AF	Revenue
Administrative Charge	500	\$155.80	\$77,900.00

Annual Water Transfer Revenue, Expenses & Net Income

	Revenue	Expenses	Net Income
Project Water Transfers	\$616,858.20	\$365,343.00	\$251,515.20
Base Supply Water Transfer	\$77,900.00	\$0.00	\$77,900.00

2026 Tax, Interest and Irrigation Income

Irrigation Breakdown

	2023 Actual	2024 Actual	2025 Actual	2026 Budget
Water Sales / Irrigation Application	\$102,426	\$759,505	\$714,530	\$600,474
				\$121,770
				<u>\$722,244</u>

Property Tax Breakdown

	2023 Actual	2024 Actual	2025 Actual	2026 Budget
Property Tax/Shasta	\$630,349	\$692,325	\$727,259	\$685,000
Property Tax/Tehama	\$76,634	\$53,295	\$55,249	\$55,000

Interest Income

	2023 Actual	2024 Actual	2025 Actual	2026 Budget
Interest Income	\$467,925	\$510,527	\$783,166	\$730,000

Detailed Projection:	(\$21,000,000 for 2 months @ 4%)	\$140,000
	(\$18,000,000 for 7 months @ 4%)	\$420,000
	(\$17,000,000 for 3 months @ 4%)	\$170,000
	Total Projected Interest for 2026	<u>\$730,000</u>

2026 Salaries Benefits

Anderson-Cottonwood Irrigation District Hourly Wage Costs Per Employee January 1 - June 30, 2026

NAME		Hr. Wage	Retirement	Health Ins.	6.2	SSI	1.45 Medicare	\$7000 Cap .049 SUI	127000 /1200 WC	TOTAL HOURLY
Daniel Ruiz	General Manager	\$ 79.33	\$ 4.25	\$ 10.40	\$ 4.92	\$ 1.15	\$ 0.21	\$ 6.01	\$ 106.27	
Vacant	Executive Assistant	\$ 31.31	\$ 2.35	\$ 10.40	\$ 1.94	\$ 0.45	\$ 0.21	\$ 0.40	\$ 47.06	
Terri White	Finance Manager	\$ 38.00	\$ -	\$ 0.95	\$ 2.36	\$ 0.55	\$ 0.21	\$ 0.40	\$ 42.47	
Shawna Bell	Office Manager	\$ 25.46	\$ 2.01	\$ 7.39	\$ 1.58	\$ 0.37	\$ 0.21	\$ 0.40	\$ 37.42	
Ben Duncan	Operations Manager	\$ 36.06	\$ 1.91	\$ 0.55	\$ 1.99	\$ 0.47	\$ 0.21	\$ 6.01	\$ 47.20	
Phil Vega	Maintenance Supervisor	\$ 32.10	\$ 2.01	\$ 7.39	\$ 1.80	\$ 0.42	\$ 0.21	\$ 6.01	\$ 49.94	
Jason Jensen	Equipment Operator	\$ 29.08	\$ 2.01	\$ 7.03	\$ 1.80	\$ 0.42	\$ 0.21	\$ 6.01	\$ 46.56	
Brian Johnson	Maintenance III/Wtr Operator	\$ 26.44	\$ 2.01	\$ 9.80	\$ 1.64	\$ 0.38	\$ 0.21	\$ 6.01	\$ 46.49	
Kyle Wilson	Maintenance III/Wtr Operator	\$ 26.44	\$ 2.01	\$ 4.36	\$ 1.64	\$ 0.33	\$ 0.21	\$ 6.01	\$ 41.00	
Johna Davis	Water Operator	\$ 26.44	\$ 2.01	\$ 4.36	\$ 1.64	\$ 0.38	\$ 0.21	\$ 6.01	\$ 41.05	
Jordan Chabolla	Water Operator	\$ 26.44	\$ 2.01	\$ 4.36	\$ 1.64	\$ 0.38	\$ 0.21	\$ 6.01	\$ 41.05	
Damon Jebens	Water Operator	\$ 26.44	\$ 2.01	\$ 4.36	\$ 1.64	\$ 0.38	\$ 0.21	\$ 6.01	\$ 41.05	
Kaleb Shults	Water Operator	\$ 26.44	\$ 2.01	\$ 7.03	\$ 1.64	\$ 0.38	\$ 0.21	\$ 6.01	\$ 43.72	
Vacant	Maintenance I	\$ 21.80	\$ 2.01	\$ 9.80	\$ 1.64	\$ 0.38	\$ 0.21	\$ 6.01	\$ 41.85	
Totals/Hr.		\$ 451.78	\$ 28.61	\$ 88.18	\$ 27.87	\$ 6.46	\$ 2.93	\$ 67.31	\$ 673.13	

Admin	6 month Totals	\$ 181,064.00	\$ 8,954.40	\$ 30,305.60	\$ 11,225.97	\$ 2,625.43	\$ 869.67	\$ 7,498.40
T&D	6 month Totals	\$ 288,787.20	\$ 20,800.00	\$ 61,401.60	\$ 17,754.67	\$ 4,090.86	\$ 2,174.18	\$ 62,504.00

July 1 - December 31, 2026

NAME		Hr. Wage	Retirement	Health Ins.	6.2	SSI	1.45 Medicare	\$7000 Cap .049 SUI	127000 /1000 WC	TOTAL HOURLY
Daniel Ruiz	General Manager	\$ 79.33	\$ 4.25	\$ 10.40	\$ 4.92	\$ 1.15	\$ 0.21	\$ 6.01	\$ 106.27	
Vacant	Executive Assistant	\$ 31.31	\$ 2.35	\$ 10.40	\$ 1.94	\$ 0.45	\$ 0.21	\$ 0.40	\$ 47.06	
Terri White	Finance Manager	\$ 38.00	\$ -	\$ 0.95	\$ 2.36	\$ 0.55	\$ 0.21	\$ 0.40	\$ 42.47	
Shawna Bell	Office Manager	\$ 26.09	\$ 2.01	\$ 7.39	\$ 1.62	\$ 0.38	\$ 0.21	\$ 0.40	\$ 38.09	
Ben Duncan	Operations Manager	\$ 36.06	\$ 1.91	\$ 0.55	\$ 2.24	\$ 0.52	\$ 0.21	\$ 6.01	\$ 47.50	
Phil Vega	Maintenance Supervisor	\$ 32.90	\$ 2.01	\$ 7.39	\$ 2.04	\$ 0.48	\$ 0.21	\$ 6.01	\$ 51.04	
Jason Jensen	Equipment Operator	\$ 29.81	\$ 2.01	\$ 7.03	\$ 1.85	\$ 0.43	\$ 0.21	\$ 6.01	\$ 47.35	
Brian Johnson	Maintenance III/Wtr Operator	\$ 27.11	\$ 2.01	\$ 9.80	\$ 1.68	\$ 0.39	\$ 0.21	\$ 6.01	\$ 47.21	
Kyle Wilson	Maintenance III/Wtr Operator	\$ 27.11	\$ 2.01	\$ 4.36	\$ 1.68	\$ 0.39	\$ 0.21	\$ 6.01	\$ 41.77	
Johna Davis	Water Operator	\$ 27.11	\$ 2.01	\$ 4.36	\$ 1.68	\$ 0.39	\$ 0.21	\$ 6.01	\$ 41.77	
Jordan Chabolla	Water Operator	\$ 27.11	\$ 2.01	\$ 4.36	\$ 1.68	\$ 0.39	\$ 0.21	\$ 6.01	\$ 41.77	
Damon Jebens	Water Operator	\$ 27.11	\$ 2.01	\$ 4.36	\$ 1.68	\$ 0.39	\$ 0.21	\$ 6.01	\$ 41.77	
Kaleb Shults	Water Operator	\$ 27.11	\$ 2.01	\$ 7.03	\$ 1.68	\$ 0.39	\$ 0.21	\$ 6.01	\$ 44.44	
Vacant	Mainenance I	\$ 22.35	\$ 2.01	\$ 9.80	\$ 1.68	\$ 0.39	\$ 0.21	\$ 6.01	\$ 42.45	
Totals/Hr.		\$ 458.51	\$ 26.60	\$ 78.38	\$ 28.72	\$ 6.71	\$ 2.93	\$ 67.31	\$ 638.52	

Admin	6 month Totals	\$ 181,719.20	\$ 8,954.40	\$ 30,305.60	\$ 11,266.59	\$ 2,634.93	\$ 869.67	\$ 7,498.40
T&D	6 month Totals	\$ 295,131.20	\$ 20,800.00	\$ 61,401.60	\$ 18,604.21	\$ 4,347.96	\$ 2,175.16	\$ 62,504.00

Summary		Wage	Retirement	Health Ins.	6.2	SSI	1.45 Medicare	\$7000 Cap .049 SUI	127000 /1000 WC	
Total Administration	Annual	\$ 362,783.20	\$ 17,908.80	\$ 60,611.20	\$ 22,492.56	\$ 5,260.36	\$ 1,739.34	\$ 14,996.80		
Total T&D	Annual	\$ 583,918.40	\$ 41,600.00	\$ 122,803.20	\$ 38,893.08	\$ 9,031.50	\$ 4,549.63	\$ 125,008.00		
Total Salaries & Benefits		\$ 946,701.60	\$ 59,508.80	\$ 183,414.40	\$ 61,385.64	\$ 14,291.86	\$ 6,288.97	\$ 140,004.80		\$ 1,411,596.07

Overtime Analysis (actual 2025 OT is 8.8% of Salary, using 7% in 2026)

2026 Overtime Forecast		
\$ 583,918.40	7.00%	\$ 40,874.29

Anderson-Cottonwood Irrigation District Spray Request for Proposal

Objective

The District's overall objective is to control vegetation on any accessible portion of the right of way to maintain a sightly and easily accessible levy. Also, to improve conveyance efficiency and mitigate any potential fire hazard. Implementing chemical control methods will help protect the District's investment of past and present vegetation management and canal efficiency projects on both the Main canal and Churn Creek Bottom systems.

Main Canal - 30.15 miles - 159,200 feet x 60ft (avg.)

Churn Creek Main Canal -3.92 miles - 20,700 feet x 40ft (avg.)

The District's Main Canal runs from Caldwell Park in Redding to Bengard Ranch at the end of Lake California Dr. and has a very dynamic landscape. It will require multiple methods of application to control vegetation. There is a variety of vegetation that consists of stump regrowth, woody vegetation, grass, broad leaf, and blackberries.

Access to this project is not a complete thoroughfare. There are gates, road crossings, flumes, and cross fences. Road crossings and flumes are part overall length and should not be considered as part of the overall area to be sprayed when submitting bids. Please refer to maps below for each section on the Main Canal.

Scope of work

Contractors shall spray District right of way, also to include:

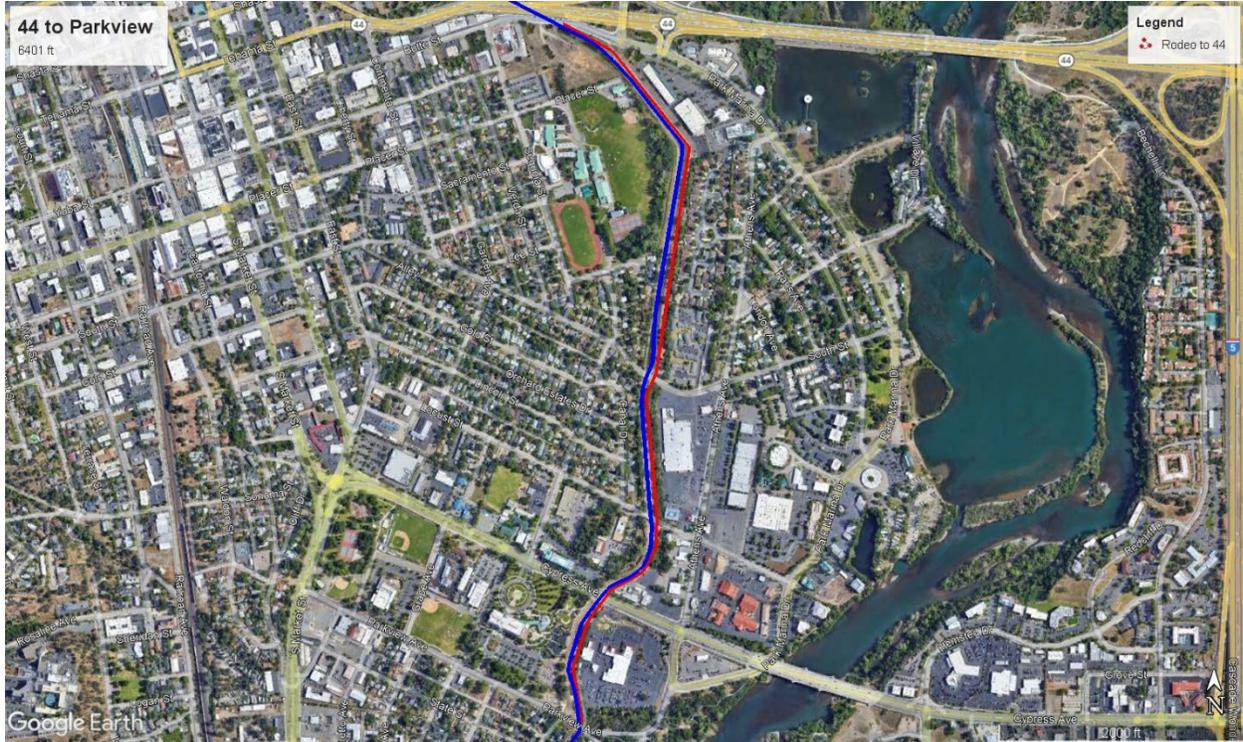
- Inside the water channel where vegetation persists
- Access roads/Ditch banks (both sides where accessible)- Entire width of road down to high water line(inboard) and down to toe of slope(outboard)
- Around any flumes, bridge structures, gates or fences at road crossings.

Herbicide Preference

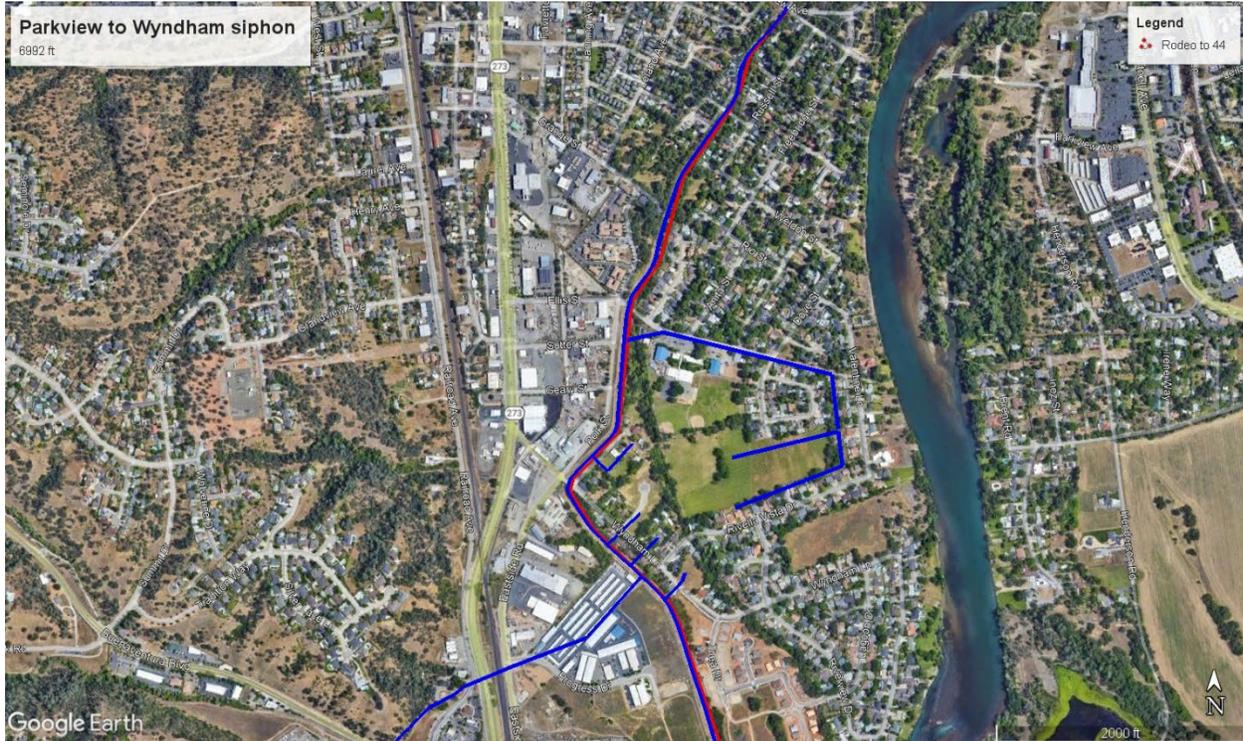
Historically the District has used **Glyphosate and Triclopyr**. District will provide.

Maps

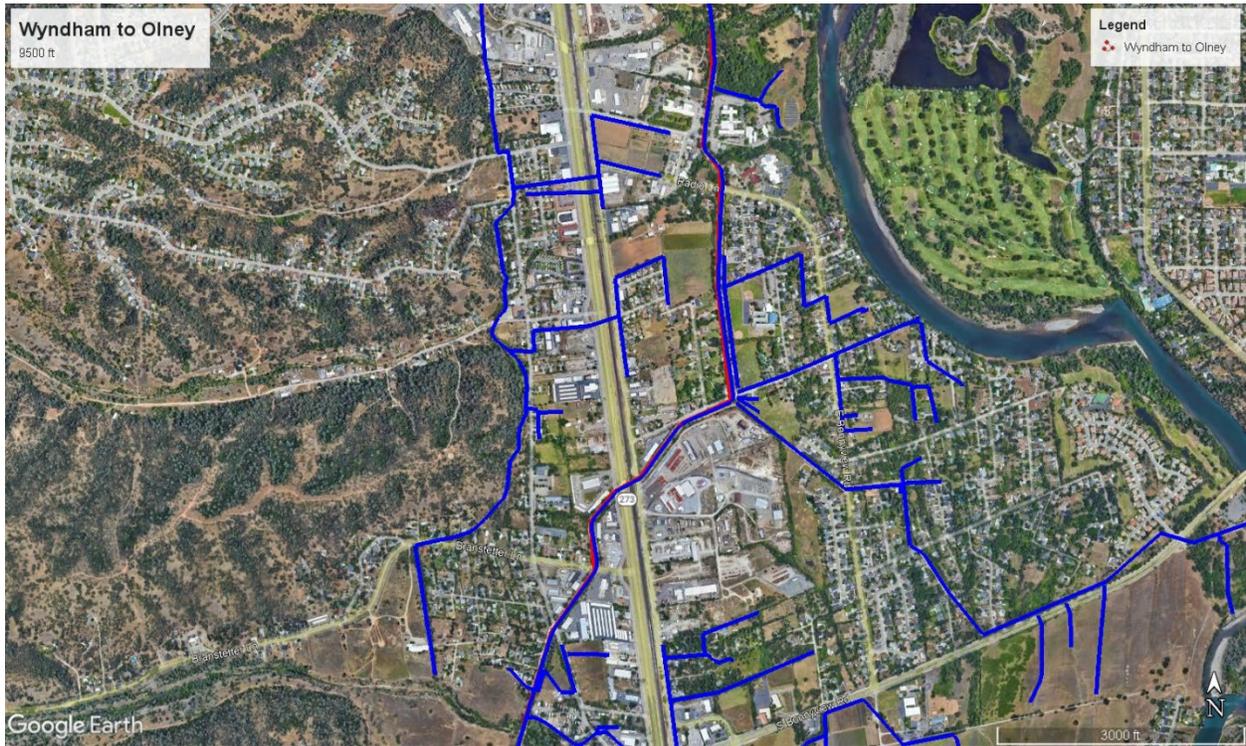
HWY 44 to Parkview Drive



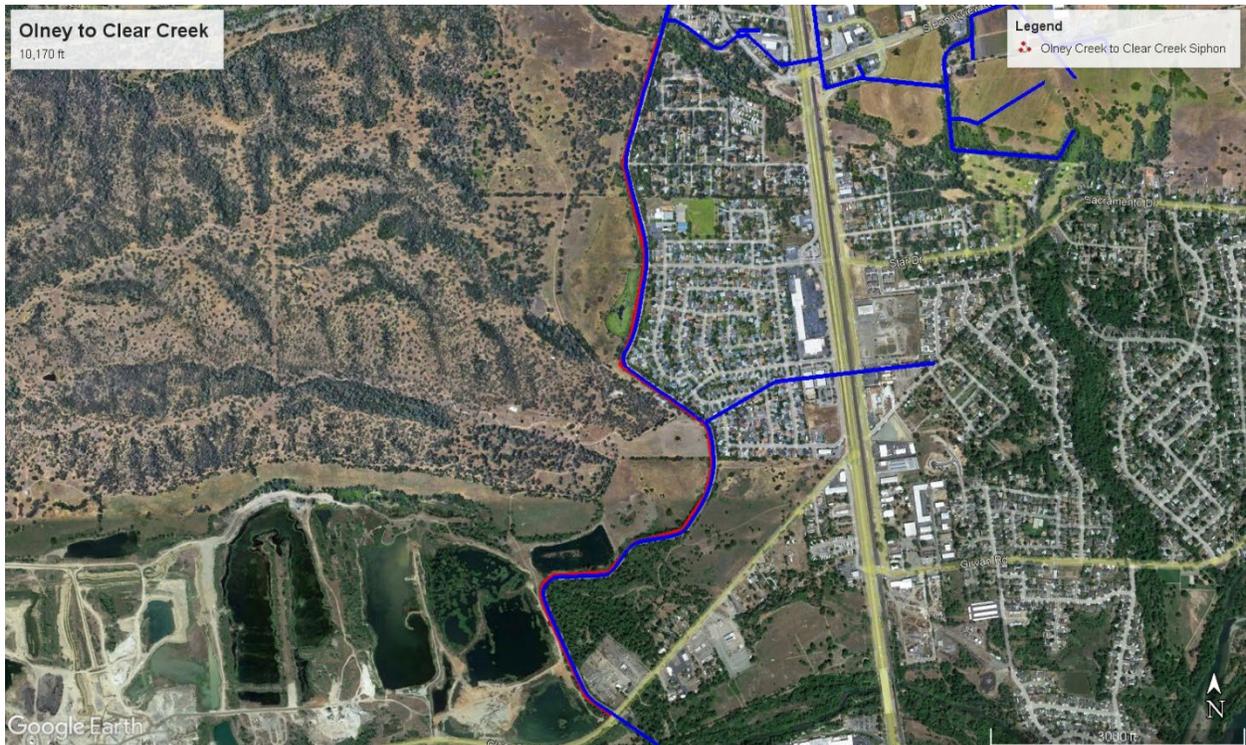
Parkview to Wyndham



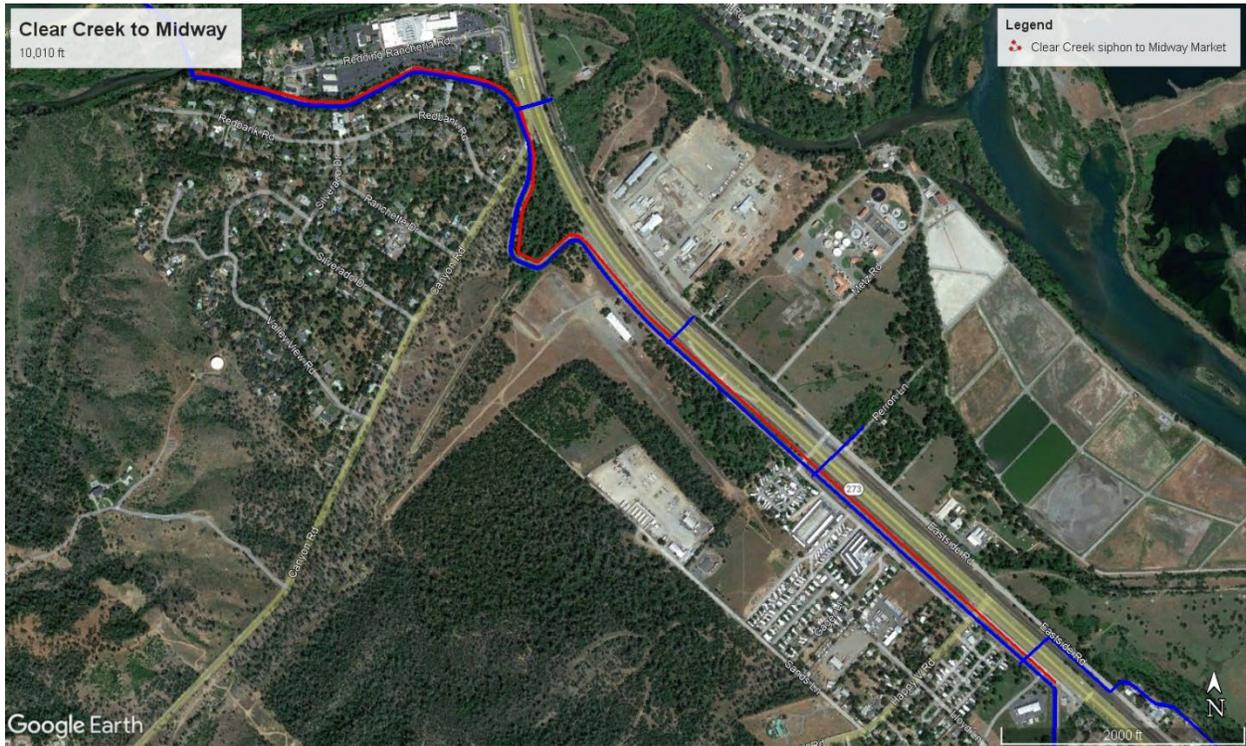
Wyndham to Olney



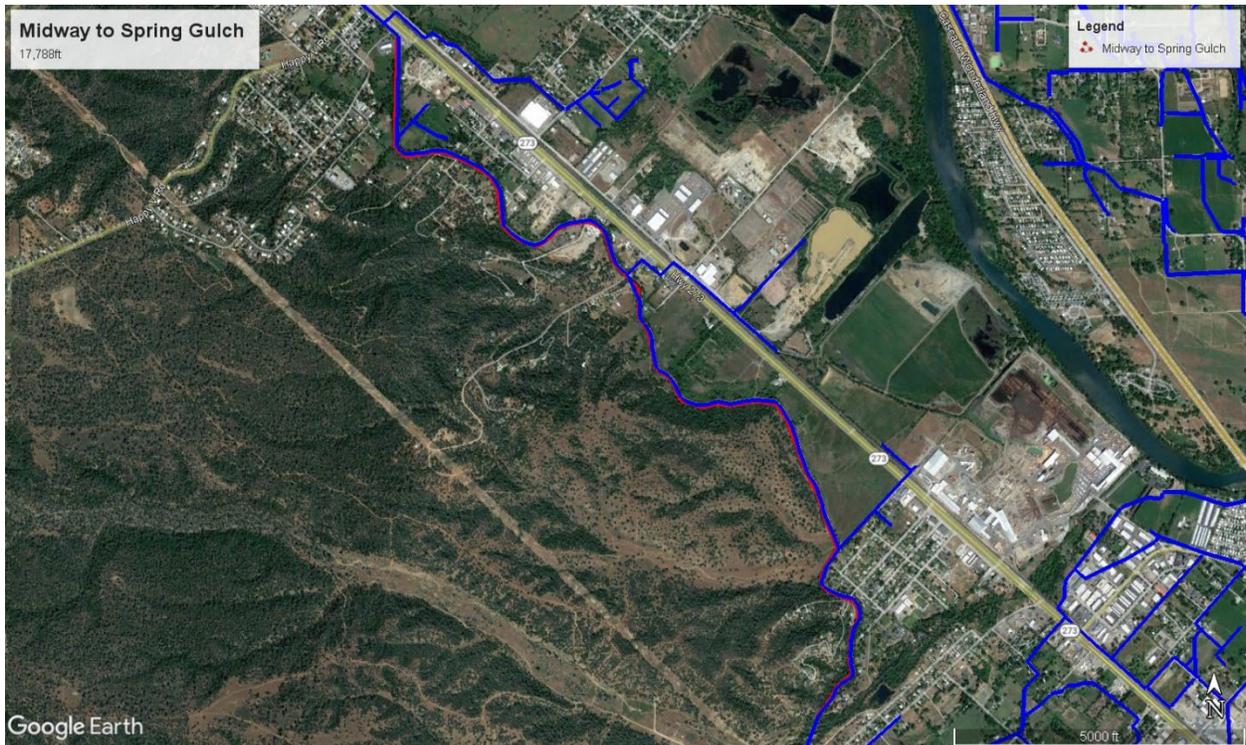
Olney Creek to Clear Creek Siphon



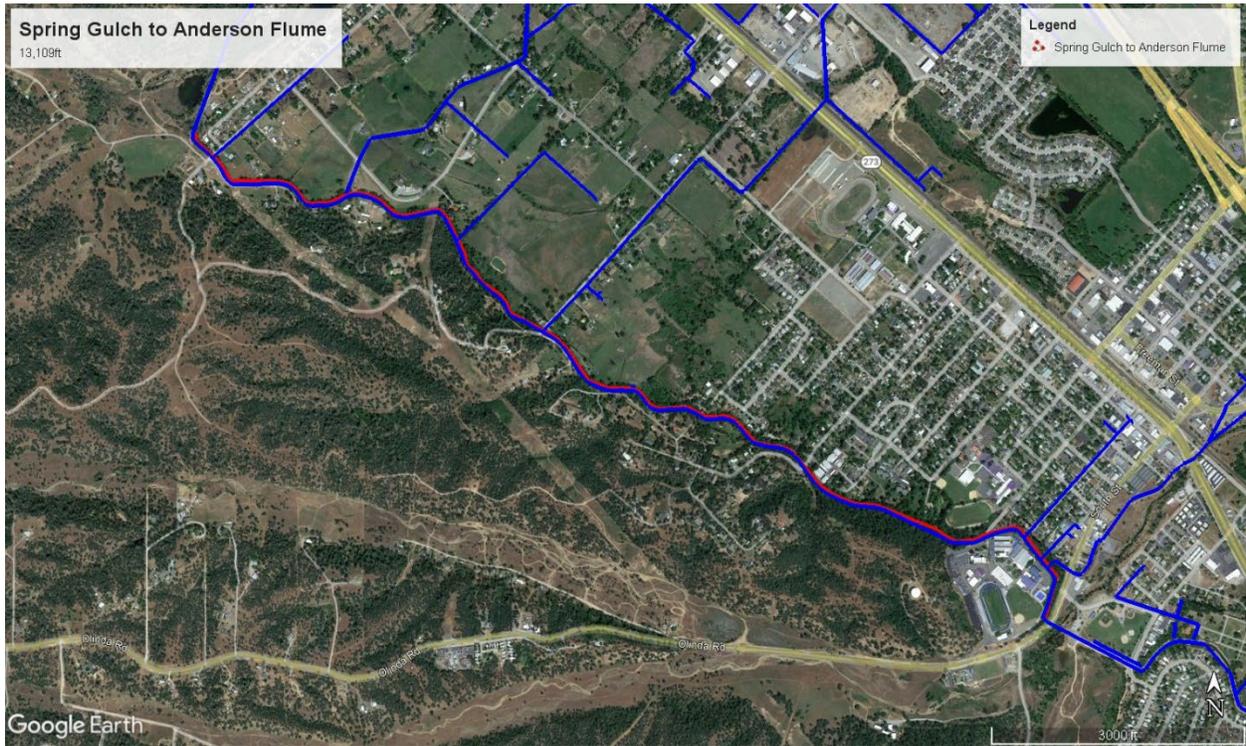
Clear Creek Siphon to Midway Market



Midway Market to Spring Gulch Flume



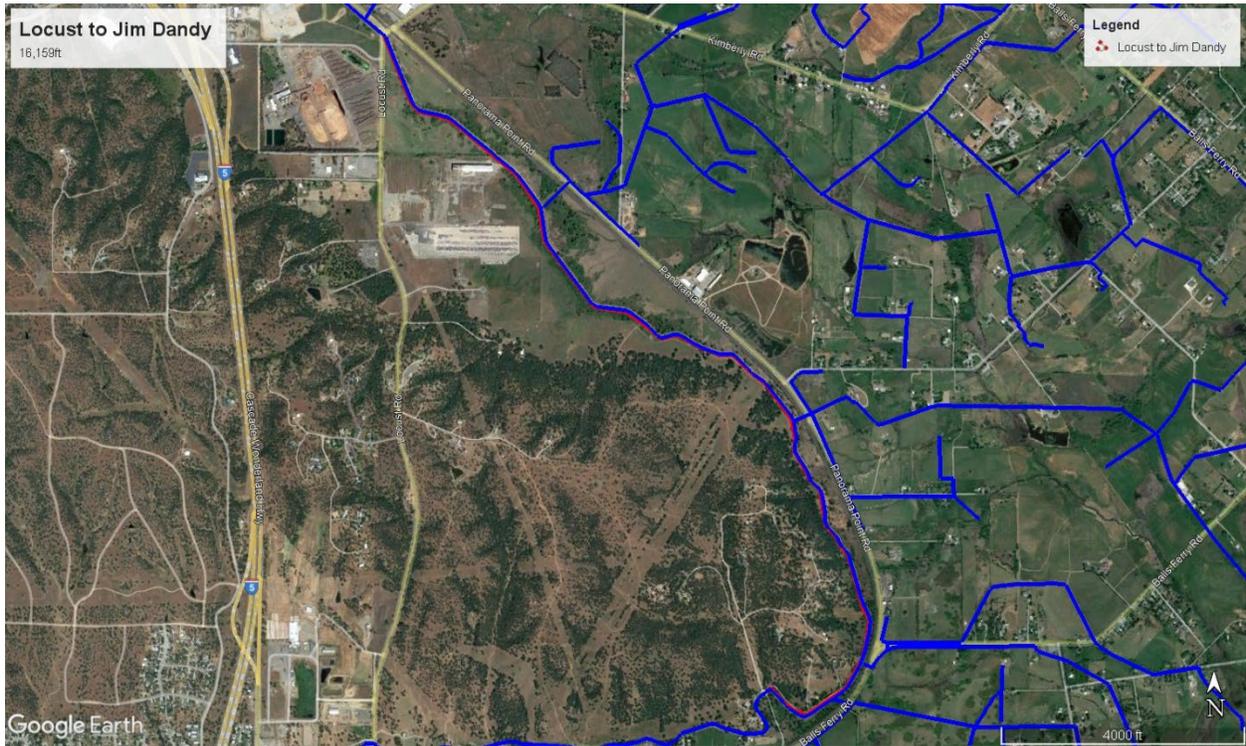
Spring Gulch flume to Anderson



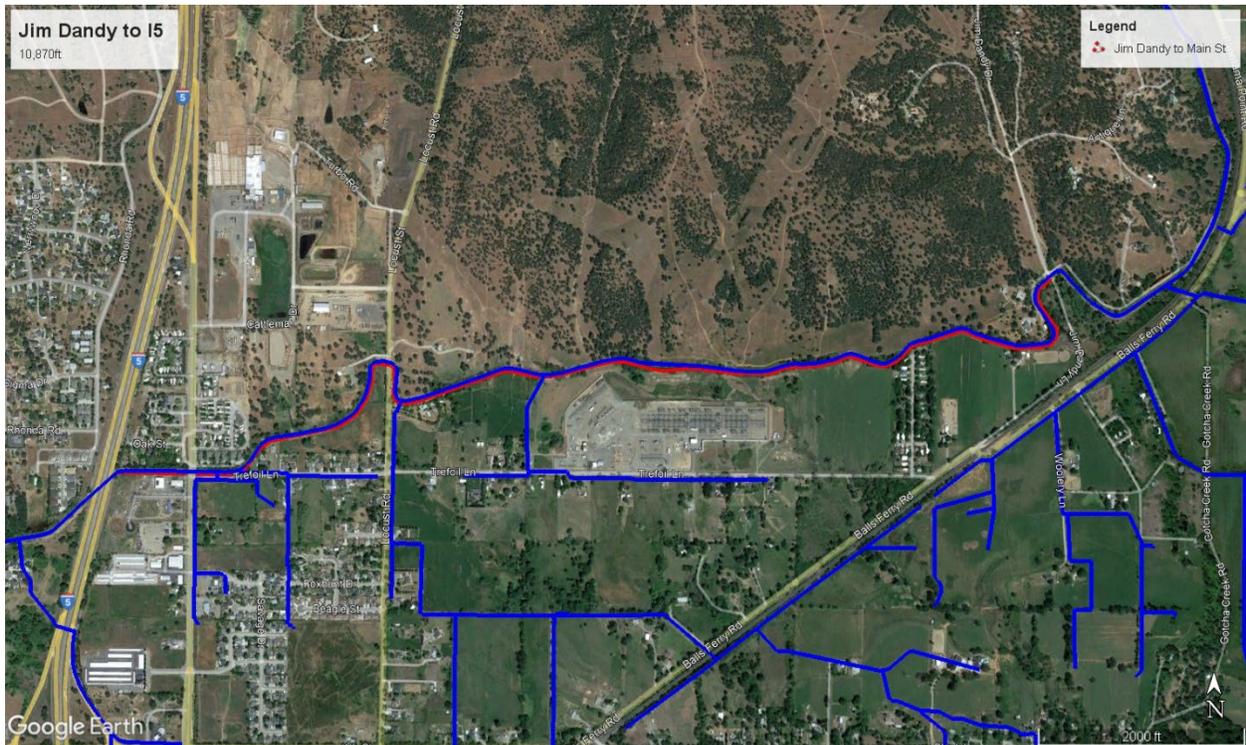
Anderson Flume to Locust



Locust to Jim Dandy



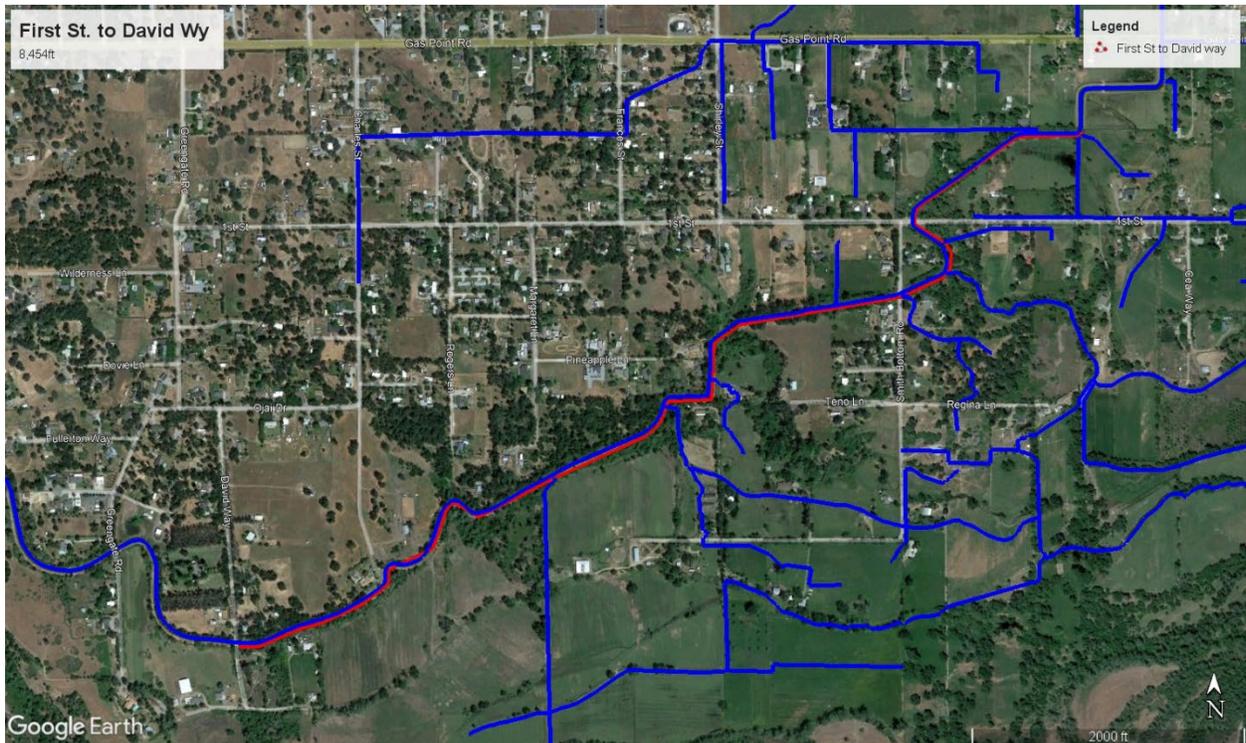
Jim Dandy to I-5



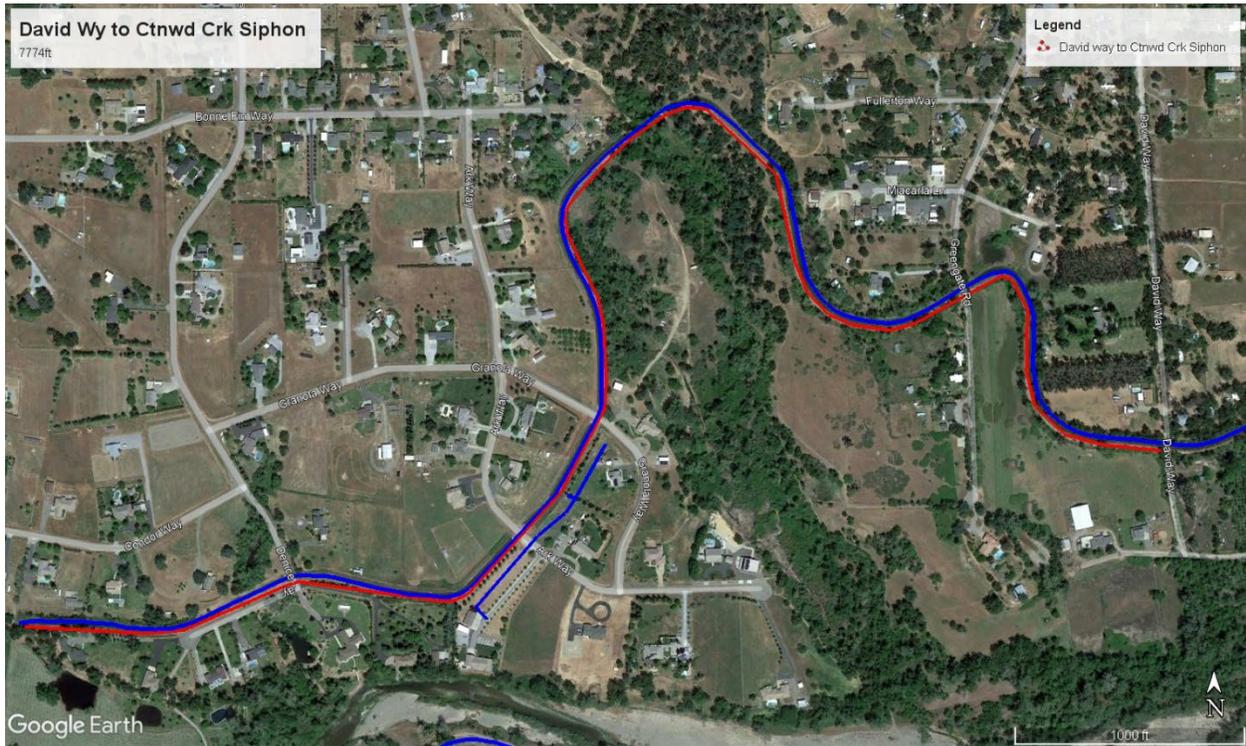
I-5 to Gas Point Rd.



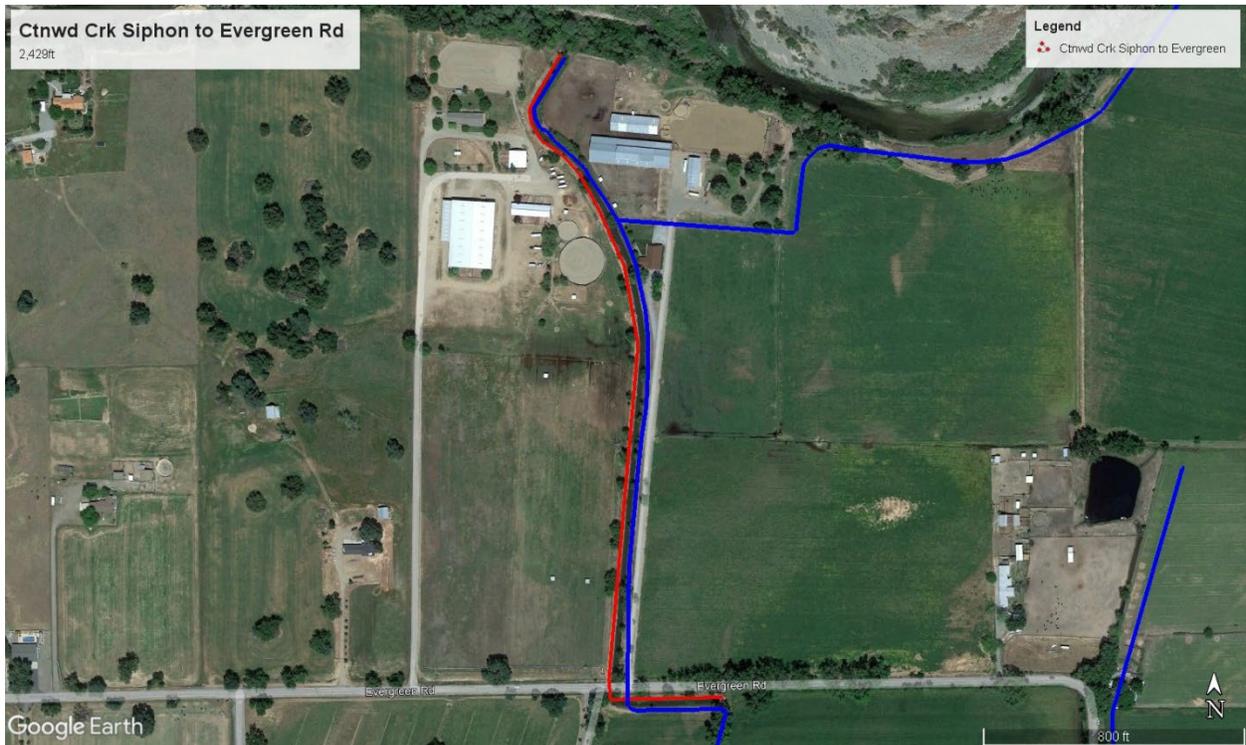
First St. to David Way



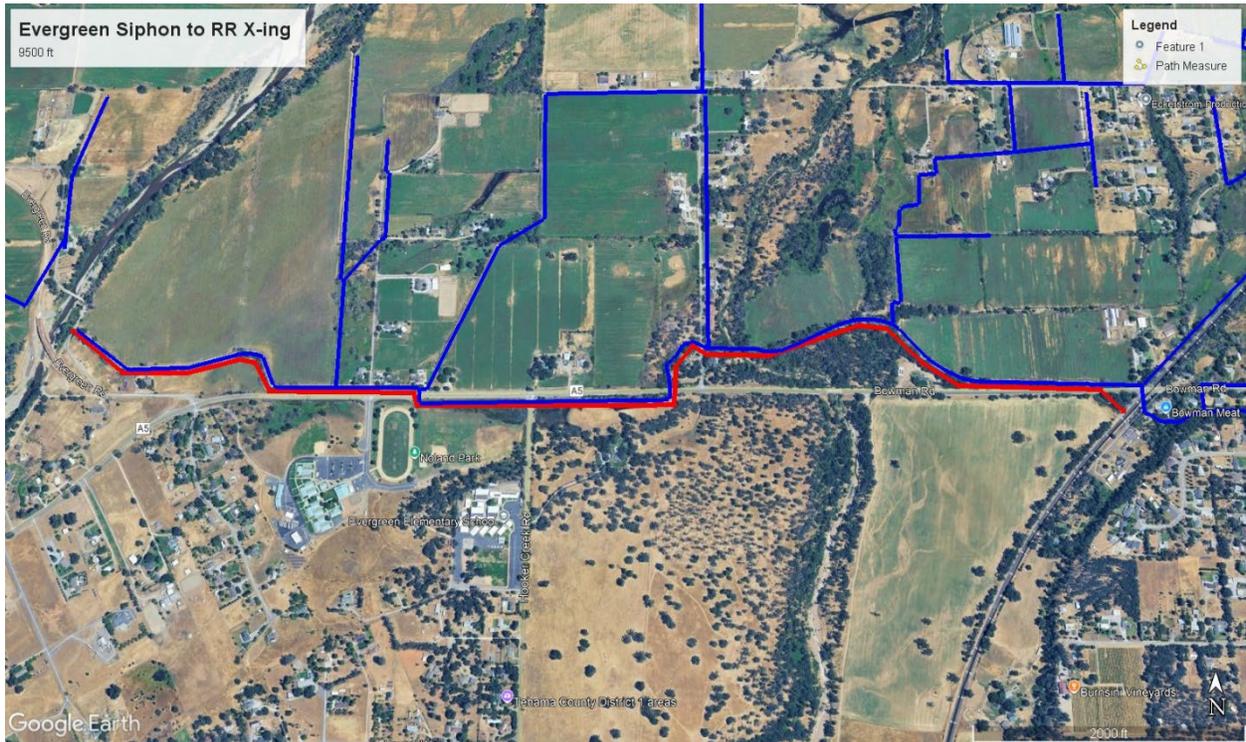
David Way to Cottonwood Creek Siphon



Cottonwood Creek Siphon to Evergreen Rd



Evergreen Siphon to RR X-ing



RR X-ing to Floyd Ln



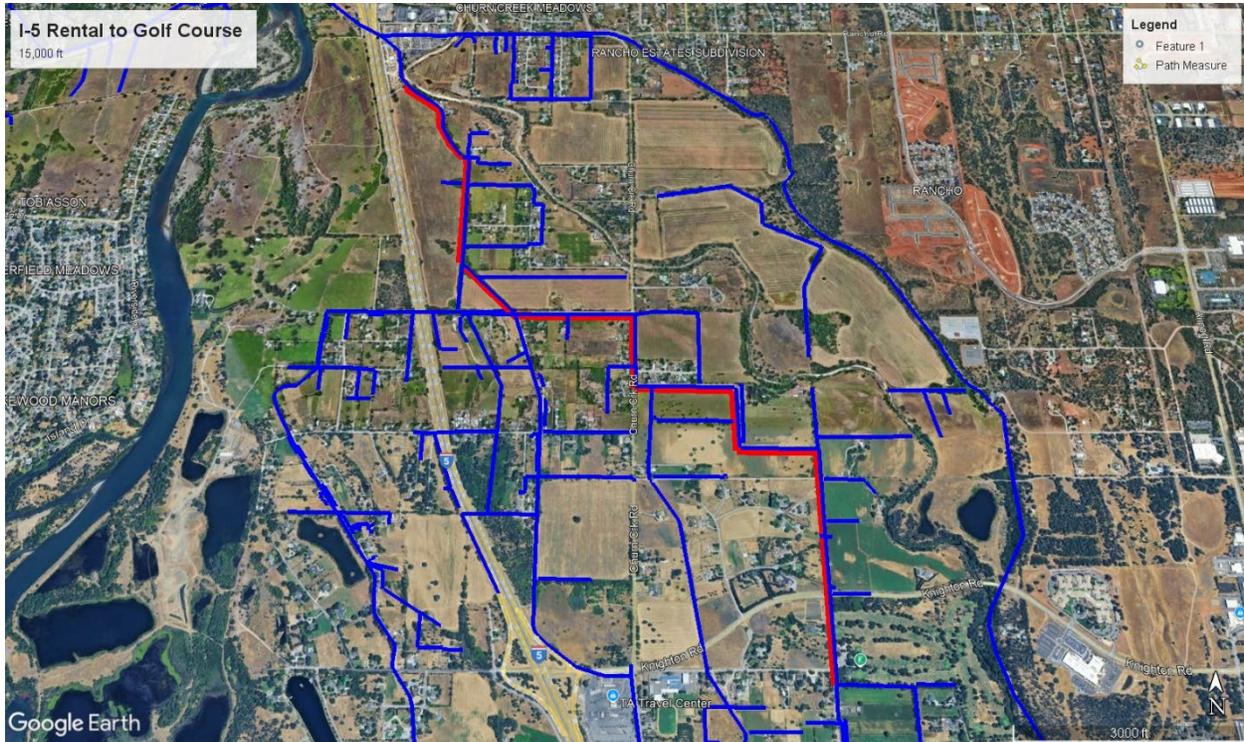
I-5 to Bengard Ranch



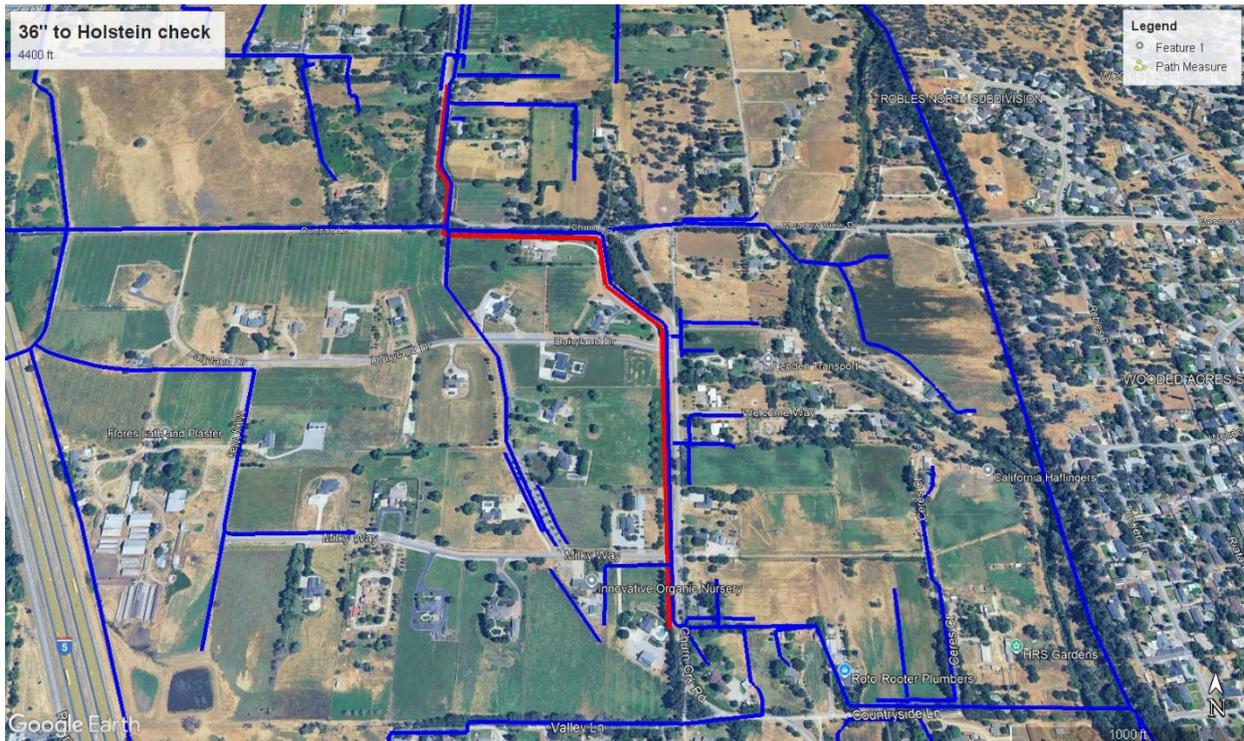
Churn Creek Bottom (CCB) Main

20,700 feet = 3.92 miles

I-5 Rentals to Churn Creek Golf Course

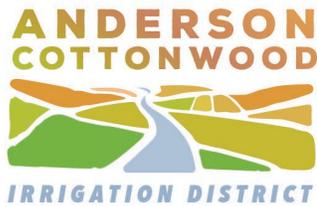


36 Valve to Holstein Check



Countryside Lane to Gregory check





Ivar Amen
President, Division 4

Garrett Wallis
Vice President, Division 3

Ronnean Lund
Director, Division 1

Audie Butcher
Director, Division 2

Matt Arrowsmith
Director, Division 5

Daniel Ruiz
General Manager

General Manager Report *For February 2026 Board Meeting*

- **USBR Bay-Delta Office Structured Decision Making (SDM) Process:** Reclamation has invited a suite of Contractors, Fish Agencies and Non-governmental Organizations to participate in a SDM process to create a simplified and testable set of actions that would allow the Shasta and the Sacramento River system to better meet multiple objectives. This exercise specifically focuses on improving Winter-run Chinook salmon life cycle through infrastructure modifications, hatchery improvements, habitat restoration, fish passage improvements, and other interventions all without changing Shasta operations.
Director Lund volunteered to assist me in this exercise which has already begun. These SDM meetings will conclude in mid-March. The result desired through this process will be documented in a technical memo that will describe the process used. The first item will be the Problem Statement which has been refined by the group and is attached to this report. The next steps will be to define objectives, explore alternative actions, and study potential consequences or tradeoffs. The overarching goal is to produce ideas that can be appropriately modeled. The modeling results will either be a part of the technical memo or a stand-alone memo.
- **Letter of Intent Regarding Potential South of Delta Groundwater Transfer:** Attached to this report is a letter of intent from San Luis & Delta-Mendota Water Authority (SLDMWA) to ACID for the purchase of transfer water during the 2026 water year. This water transfer solicitation is specific to groundwater substitutions transfers for water made available during the months of July through September and for amounts above 1,000 acre feet. According to my conservative projections, ACID can make available approximately 1,500 to 2,000 acre feet of groundwater during these months, if the streamflow depletion factor remains at 20%. This solicitation is typical after a longer drying pattern has developed as we have seen over the last month. The letter of intent would cover ACID administrative costs up to \$75,000 for any early work needed to facilitate this transfer and work towards a formal agreement if desired.
- **ACID Hydrology and Hydraulics (H&H) Model:** I discussed with Jeremy Kellogg, PE Jacobs, their ability to develop a model that would provide insight to ACID's ability to take on and dispose of storm flows. This would be a tool that could expose potential weaknesses in our infrastructure in addition to exposing the potential need for new infrastructure. We are early in the development process and would like to see a committee developed to assist me in defining the "ask" and moving this process forward.
- **Brown Act Changes Enacted by SB 707:** Many of the changes enacted in the new law are already satisfied by our normal course of business such as compensation reporting in a regular Board meeting, Special meeting posting to website, public comment timing and minutes requirements for posting teleconference meetings from remote locations. Some changes enacted pertain to larger agencies of

2810 Silver Street, Anderson, CA 96007 | **Phone:** 530-365-7329 | **Fax:** 530-365-7623

which we are not required to do. The new law enacted does permit Board members engage in separate social media communications or communications on an internet-based social media platform to answer questions, provide information to the public, or to solicit information from the public regarding matters within their jurisdiction.

- **ACID Water Right Use Reporting Completed:** ACID’s use reports from 10/1/24 to 9/30/25 have been reported in a timely manner to the State Water Resources Control Board (SWRCB). This year the report reflects an increased diversion in Churn Creek with 19,338 acre feet diverted compared to 2024’s diversion of 16,966. For the Main Canal diversion, we saw a reduction this year with 80,851 acre feet diverted compared to 2024’s diverted acre feet of 91,458.

	<u>2024</u>	<u>2025</u>
Churn Creek Pumps (AF)	16,966	19,338
Main Canal (AF)	<u>91,458</u>	<u>80,851</u>
Total	108,424	100,189

- **Look Ahead**
 - Special Meeting to Discuss Assessment Timeline
 - NCWA Annual Meeting March 6th, 8:30 a.m. to 3:30 p.m.
 - Sacramento River Settlement Contractor Activities Update

Winter-run Chinook Salmon Habitat & Facilities SDM

**Proposed revision reflecting participant input
Wednesday, February 4, 2026**

Thank you for your input. The revised Problem Statement (below) will be discussed during our meeting on Feb 4. You may share any remaining questions and comments via email to Mary Beth Day (mbday@kearnswest.com) after the meeting.

Problem Statement

Operation of the Central Valley Project (CVP) is needed to meet multiple authorized purposes including flood control and navigation; water supply and fish and wildlife mitigation, restoration and protection; and fish and wildlife enhancement and power generation. Operation of the CVP also provides recreation and water quality benefits.

Current Shasta Dam operations use a coldwater pool and selective reservoir withdrawal through a Temperature Control Device to help manage downstream water temperatures for winter-run Chinook salmon egg incubation. Winter-run Chinook are currently prevented from accessing their historic cold-water spawning habitat upstream of Shasta Reservoir, and thus coldwater pool management is a key part of conservation efforts for this species. In past dry and hot years, the reliability of the coldwater pool is reduced and it is difficult to meet the life-stage requirements. Coldwater pool management can constrain the operations of the integrated CVP including Trinity, Folsom and Delta facilities that are operated in coordination with state and local parties. This constraint may limit the ability of Reclamation and the coordinating parties to meet other CVP purposes.

Reclamation is exploring actions to improve outcomes for winter-run Chinook salmon. This may include actions that are under the direct control of Reclamation, as well as actions that could be undertaken jointly with other parties. Examples could include infrastructure modifications, hatchery improvements, habitat restoration, species reintroduction to additional tributaries, and other interventions.

Reclamation seeks input from cooperating agencies and interest holders to help inform recommendations for strategies for winter-run Chinook salmon that do not rely on constraining the operations of Shasta Reservoir.

Foundational documents for background and framing

- Central Valley Project Improvement Act. 1992. (CVPIA, Title 34 of Public Law 102-575. 106 Stat. 4706)
- Bureau of Reclamation. 2025. *Record of Decision: Long-Term Operation of the Central Valley Project and the State Water Project.*
- Presidential Memorandum. 20 January 2025. 90 FR 8479–8480. *Putting People Over Fish: Stopping Radical Environmentalism to Provide Water to Southern California.*
- Executive Order 14181. 24 January 2025. 90 FR 8479–8480. *Emergency Measures to Provide Water Resources in California and Improve Disaster Response in Certain Areas.*
- National Marine Fisheries Service. 2014. *Recovery Plan for the Evolutionarily Significant Units of Sacramento River Winter-run Chinook Salmon and Central Valley Spring-run Chinook Salmon and the Distinct Population Segment of California Central Valley Steelhead.*
- Bureau of Reclamation and U.S. Fish and Wildlife Service. 2020. *Near-term Restoration Strategy for the Central Valley Project Improvement Act Fish Resource Area FY2021–FY2025.*
- National Marine Fisheries Service. 2024. Endangered Species Act Section 7(a)(2) *Programmatic Biological Opinion on the Reinitiation of Consultation on the Long-Term Operation of the Central Valley Project and State Water Project.*

February 3, 2026

Dan Ruiz, General Manager
Anderson-Cottonwood Irrigation District
2810 Silver Street
Anderson, CA 96007

Submitted via EMAIL

Re: Letter of Intent with Anderson-Cottonwood Irrigation District and San Luis & Delta-Mendota Water Authority Regarding Potential 2026 Water Transfers

Dear Mr. Ruiz,

This letter of intent ("LOI") serves to confirm the San Luis & Delta-Mendota Water Authority's ("Buyer") intent to purchase all available transfer water in 2026 from Anderson-Cottonwood Irrigation District ("Seller") and concurrence with the terms listed below to provide for the development of water transfer proposal(s) for consideration and approval by the U. S. Bureau of Reclamation (Reclamation), the California Department of Water Resources (DWR), and Counties, as applicable, by the Seller for the purpose of providing water to the Buyer. Seller may submit an Intent to Transfer in WTIMS for corresponding groundwater substitution transfer proposal to Reclamation and DWR for the 2026 water transfer season.

1. In order to proceed with the development of an early water transfer proposal, the Buyer shall pay for 100% of the Seller's Reimbursable Administrative Expenses ("RAE") as defined in this paragraph incurred after January 23, 2026, regardless of whether a Water Purchase Agreement ("WPA") is ultimately executed or water is transferred. The total limit of the Seller's RAE eligible for reimbursement by the Buyer is \$75,000 for transfer proposals equal to or greater than 1,000 acre-feet. The Buyer is not pursuing proposals for transfers of less than 1,000 acre-feet and, thus, there is no RAE for such proposals. The RAE amount may be increased upon mutual agreement between the Seller and the Buyer. The Buyer shall reimburse the Seller upon 45 days of Seller's submittal of invoices with detailed supporting documents of all expenses incurred prior to the execution of a WPA. RAE are defined as the Seller's reasonable out-of-pocket expenses, including, but not limited to, actual legal and engineering consultants' fees and expenses incurred by Seller in preparing, negotiating, submitting and coordinating the review and approval of the water transfer proposal(s) and related documents, including the WPA, with the Buyer, Reclamation, DWR and other agencies/counties, as applicable, and any water transfer application or petition fees charged by agencies/counties. Buyer, at its discretion, may direct Seller to discontinue incurring RAE beyond the date Buyer notifies Seller that the transfer will not be pursued further.

2. Buyer and Seller shall develop a WPA for groundwater substitution that is consistent with the water transfer proposal and subject to the following key terms and conditions:

- a. There is sufficient excess pumping capacity at the Delta Pumps during the July-November period to convey the transfer water.
- b. Pricing and terms for the WPA are mutually agreed upon by the Buyer and Seller.
- c. No obligation to enter into a WPA shall exist and no WPA shall be deemed to be approved until after (i) the proposed WPA is reviewed in accordance with the requirements of the National Environmental Protection Act (NEPA) and California Environmental Quality Act (“CEQA”) and (ii) any additional conditions or changes to the proposed WPA based on the NEPA and CEQA review have been resolved in a manner in compliance with NEPA and CEQA and acceptable to the Buyer and Seller.
- d. The Streamflow Depletion Factor for the 2026 year will be no less than 20%.
- e. If Seller’s surface water supplies are reduced below 100% of its contract quantities or if Seller is unable to make available to Buyer the full quantity of transfer water due to unforeseen circumstances or for reasons beyond Seller’s control, the Seller, at its sole discretion, may reduce the quantity of transfer water available to the Buyer, or may terminate the WPA.

Seller and Buyer hereby agree to the conditions set forth above.

Regards,

_____ Date _____

Pablo Arroyave, Chief Operating Officer
San Luis & Delta-Mendota Water Authority

_____ Date _____

Dan Ruiz, General Manager
Anderson-Cottonwood Irrigation District

Progress vs Budget Report
Nov 1 – Jan 31, 2026

Contractor Name	Job Location	Description of Work	Length - ft.	Projected Price/ft	Contract Budget	Pipe Budget	Total Approved Budget	Paid Price/ft (as of 1/31/25)	Contract Paid (as of 1/31/25)	Pipe Paid (as of 1/31/25)	Total Paid (as of 1/31/25)	Budget Remaining
	Main Canal		16,400									
Steve Manning	Panorama to Locust	De-veg/Reshape/Compact	11,000	\$73.00	\$803,000.00	-	\$803,000.00	\$26.55	\$292,000.00	\$0.00	\$292,000.00	\$511,000.00
Steve Manning	Crowley Gulch to Gas Point Rd	De-veg/Reshape/Compact	3,400	\$73.00	\$248,200.00	-	\$248,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$248,200.00
Steve Manning	GreenGate to Ludwig	De-veg/Reshape/Compact	2,000	\$73.00	\$146,000.00	-	\$146,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$146,000.00
	Lateral 21		2900									
Core Ten	S-turn to 21.3 Split	De-veg/Reshape/Compact/Raise Banks	2,900	\$62.00	\$179,800.00	-	\$179,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$179,800.00
	Lateral 29 pipe		700									
Allen Gill		Pipe replacement	700	\$88.00	\$61,600.00	21,686.00	\$83,286.00	\$11.00	\$7,700.00	\$0.00	\$7,700.00	\$75,586.00
	Lateral 29.2 pipe		1,250									
Steve Manning	<i>(20k for Design & Survey)</i>	<i>Pipe replacement - slip liner 24"</i>	<i>1,250</i>	<i>Tabled</i>								
	Lateral 29		1,400									
Schupert Excavating	Grimsmen	De-veg/Reshape/Compact	1,400	\$54.00	\$75,600.00	-	\$75,600.00	\$54.00	\$75,600.00	\$0.00	\$75,600.00	\$0.00
	Lateral 33 pipe		1,250									
Steve Manning	Lone Tree	Remove/Replace	1,250	\$115.00	\$143,750.00	38,725.00	\$182,475.00	\$23.04	\$28,801.50		\$28,801.50	\$153,673.50
	Lateral 33		6,000									
Schupert/Ross Excavating	Balls Ferry CDFW	De-veg/Reshape	6,000	\$25.00	\$150,000.00	-	\$150,000.00	\$12.50	\$75,000.00	\$0.00	\$75,000.00	\$75,000.00
	Pick up Ditch		4,200									
Schupert/Ross Excavating	Drybread to Hacienda	Reshape/Compact/Raise Banks	4,200	\$25.00	\$105,000.00	-	\$105,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$105,000.00
	Churn Creek Bottom	Main Canal	21,135									
Core Ten		De-veg/Reshape/Compact	14,500	\$62.00	\$899,000.00	-	\$899,000.00	\$1.73	\$25,075.20	\$0.00	\$25,075.20	\$873,924.80
	Churn Ceek Bottom	Freeway Ditch	10,460									
Core Ten	Duncan/Peach/Knighton	De-veg/Reshape/Compact	3,760	\$62.00	\$233,120.00	-	\$233,120.00	\$62.47	\$234,890.71	\$0.00	\$234,890.71	-\$1,770.71
	Churn Creek Bottom	Golf Course -return to open ditch	200									
Core Ten		Back to Open Ditch - Dist Supply Fill	200	\$89.00	\$17,714.00	15,066.00	\$32,780.00	\$91.05	\$18,209.87	\$16,158.29	\$34,368.16	-\$1,588.16
	Churn Ceek Bottom	Countryside Lane Pipe 36"	180									
Core Ten		Remove/Replace	180	\$123.27	\$22,188.60	9,406.80	\$31,595.40	\$130.72	\$23,530.21	\$9,535.78	\$33,065.99	-\$1,470.59
Totals					\$3,084,972.60	84,883.80	\$3,169,856.40		\$780,807.49	\$25,694.07	\$806,501.56	\$2,363,354.84