

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

June 11, 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: Paycom Labor Distribution Report for May 2026

5. Regular Business Items

- a. Minutes – Approve the Minutes of the Regular Meeting on May 14, 2026
- b. Financial Status Report for Year-to-Date through May 2026
- c. Cash Disbursement Journal for May 2026

6. New Business Items

- a. Review and Approve Resolution 2026-06 Anderson-Cottonwood Irrigation District Ordering a General District Election; Consolidation of Election; and Specification of the Election Order
- b. Review and Approve Finance Manager Employment Agreement with Andromeda Herlihy
- c. Review and Discuss Draft 2026/27 Offseason Improvement Work Priorities

7. Other Business

- a. Operations Manager Report
- b. General Manager Report

c. Committee Reports

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

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

8. Closed Session:

- a. **CLOSED SESSION CONFERENCE WITH REAL PROPERTY NEGOTIATORS** (Government Code section §54956.8)
Confer with District negotiators (Daniel Ruiz and Counsel Dustin Cooper)
Negotiating Parties: Anderson-Cottonwood Irrigation District, City of Redding, Bella Vista Water District, City of Shasta Lake, Shasta Community Service District.
Under Negotiation: Terms and Condition of a potential Drought Protection Program Agreement
Water Transfers

- b. **CLOSED SESSION PUBLIC EMPLOYEE EMPLOYMENT AND/OR PERFORMANCE EVALUATION**
(Government Code § 54957)
Title: General Manager & Operations Manager Evaluation

9. Adjourn

Labor Distribution Report

A001 - SMITH, TRISTAN A

Home Dept: TD - TD

Check:
100871449

Description	Hours/Units	Amount	Distributed Department
Regular	79.00	1,722.20	TD - TD
Earnings		1,722.20	
Employer FUTA		13.67	TD - TD
Employer Medicare		24.97	TD - TD
Employer Social Security		106.78	TD - TD
CA SUI		34.17	TD - TD
Employer ETT Tax		0.76	TD - TD
Client Tax Expense		180.35	
Total		1,902.55	

A001 - SMITH, TRISTAN A

Home Dept: TD - TD

Check:
101008528

Description	Hours/Units	Amount	Distributed Department
Regular	48.00	1,046.40	TD - TD
Overtime	2.60	103.12	TD - TD
Water Operator	31.50	832.86	TD - TD
Earnings		1,982.38	
Employer FUTA		13.67	TD - TD
Employer Medicare		28.74	TD - TD
Employer Social Security		122.91	TD - TD
CA SUI		34.17	TD - TD
Employer ETT Tax		0.75	TD - TD
Client Tax Expense		200.24	
Total		2,182.62	

A001 - SMITH, TRISTAN A

Home Dept: TD - TD

Check:
100917071

Description	Hours/Units	Amount	Distributed Department
Employer FUTA		17.33	TD - TD
CA SUI		43.33	TD - TD
Employer ETT Tax		0.96	TD - TD
Client Tax Expense		61.62	

Labor Distribution Report

Total 61.62

A002 - WHITE, TERESA L

Home Dept: ADM - Admin

Check:
101008530

Description	Hours/Units	Amount	Distributed Department
Regular	86.67	3,293.34	ADM - Admin
Earnings		3,293.34	
Employer Medicare		47.76	ADM - Admin
Employer Social Security		204.18	ADM - Admin
Employer ETT Tax		0.01	ADM - Admin
Client Tax Expense		251.95	
Total		3,545.29	

A002 - WHITE, TERESA L

Home Dept: ADM - Admin

Check:
100871451

Description	Hours/Units	Amount	Distributed Department
Sick	2.00	3,293.34	ADM - Admin
Earnings		3,293.34	
Employer Medicare		47.75	ADM - Admin
Employer Social Security		204.19	ADM - Admin
Client Tax Expense		251.94	
Total		3,545.28	

A003 - BELL, SHAWNA M

Home Dept: ADM - Admin

Check:
100871441

Description	Hours/Units	Amount	Distributed Department
Regular	87.00	2,215.02	ADM - Admin
Sick	1.00	25.46	ADM - Admin
Earnings		2,240.48	
Employer Medicare		31.94	ADM - Admin
Employer Social Security		136.58	ADM - Admin
Client Tax Expense		168.52	
Total		2,409.00	

Labor Distribution Report

A003 - BELL, SHAWNA M

Home Dept: ADM - Admin

Check:
101008520

Description	Hours/Units	Amount	Distributed Department
Regular	80.00	2,036.80	ADM - Admin
Earnings		2,036.80	
Employer Medicare		29.00	ADM - Admin
Employer Social Security		123.98	ADM - Admin
Employer ETT Tax		0.01	ADM - Admin
Client Tax Expense		152.99	
Total		2,189.79	

A004 - VEGA, PHILLIP

Home Dept: TD - TD

Check:
100871450

Description	Hours/Units	Amount	Distributed Department
Regular	88.00	2,824.80	TD - TD
Vacation	2.00	96.30	TD - TD
Earnings		2,921.10	
Employer Medicare		41.81	TD - TD
Employer Social Security		178.78	TD - TD
Client Tax Expense		220.59	
Total		3,141.69	

A004 - VEGA, PHILLIP

Home Dept: TD - TD

Check:
101008529

Description	Hours/Units	Amount	Distributed Department
Regular	78.50	2,519.85	TD - TD
Overtime	1.50	72.23	TD - TD
Sick	1.50	48.15	TD - TD
Earnings		2,640.23	
Employer FUTA		0.01	TD - TD
Employer Medicare		37.74	TD - TD
Employer Social Security		161.37	TD - TD
Client Tax		199.12	

Labor Distribution Report

Expense	
Total	2,839.35

A005 - WILSON, KYLE D

Home Dept: TD - TD

Check:
100871452

Description	Hours/Units	Amount	Distributed Department
Regular	64.00	1,692.16	TD - TD
Overtime	2.00	79.32	TD - TD
Sick	16.00	423.04	TD - TD
Earnings		2,194.52	
Employer Medicare		31.57	TD - TD
Employer Social Security		135.01	TD - TD
Client Tax Expense		166.58	
Total		2,361.10	

A005 - WILSON, KYLE D

Home Dept: TD - TD

Check:
101008531

Description	Hours/Units	Amount	Distributed Department
Regular	76.00	2,009.44	TD - TD
Equipment Operator	4.00	116.32	TD - TD
Earnings		2,125.76	
Employer FUTA		-0.01	TD - TD
Employer Medicare		30.59	TD - TD
Employer Social Security		130.73	TD - TD
Client Tax Expense		161.31	
Total		2,287.07	

A006 - SHULTS, KALEB A

Home Dept: TD - TD

Check:
100871448

Description	Hours/Units	Amount	Distributed Department
Regular	81.00	2,141.64	TD - TD
Overtime	14.50	575.07	TD - TD
Earnings		2,716.71	
Employer Medicare		38.92	TD - TD

Labor Distribution Report

Employer Social Security	166.42	TD - TD
Client Tax Expense	205.34	
Total	2,922.05	

A006 - SHULTS, KALEB A

Home Dept: TD - TD

Check:
101008527

Description	Hours/Units	Amount	Distributed Department
Regular	80.75	2,135.03	TD - TD
Overtime	9.25	366.86	TD - TD
Earnings		2,501.89	
Employer Medicare		35.81	TD - TD
Employer Social Security		153.10	TD - TD
Employer ETT Tax		0.01	TD - TD
Client Tax Expense		188.92	
Total		2,690.81	

A007 - CHABOLLA, JORDAN B

Home Dept: TD - TD

Check:
100871442

Description	Hours/Units	Amount	Distributed Department
Regular	88.00	2,326.72	TD - TD
Overtime	8.00	317.28	TD - TD
Earnings		2,644.00	
Employer Medicare		38.09	TD - TD
Employer Social Security		162.87	TD - TD
Client Tax Expense		200.96	
Total		2,844.96	

A007 - CHABOLLA, JORDAN B

Home Dept: TD - TD

Check:
101008521

Description	Hours/Units	Amount	Distributed Department
Regular	80.00	2,115.20	TD - TD
Overtime	6.00	237.96	TD - TD
Earnings		2,353.16	

Labor Distribution Report

Employer FUTA	-0.01	TD - TD
Employer Medicare	33.87	TD - TD
Employer Social Security	144.85	TD - TD
Client Tax Expense	178.71	
Total	2,531.87	

A008 - DAVIS, JOHNA J

Home Dept: TD - TD

Check:
100871443

Description	Hours/Units	Amount	Distributed Department
Regular	88.00	2,326.72	TD - TD
Overtime	10.00	396.60	TD - TD
Earnings		2,723.32	
Employer Medicare		39.24	TD - TD
Employer Social Security		167.79	TD - TD
Client Tax Expense		207.03	
Total		2,930.35	

A008 - DAVIS, JOHNA J

Home Dept: TD - TD

Check:
101008522

Description	Hours/Units	Amount	Distributed Department
Regular	80.00	2,115.20	TD - TD
Overtime	13.00	515.58	TD - TD
Earnings		2,630.78	
Employer FUTA		-0.01	TD - TD
Employer Medicare		37.90	TD - TD
Employer Social Security		162.05	TD - TD
Client Tax Expense		199.94	
Total		2,830.72	

A009 - JENSEN, JASON A

Home Dept: TD - TD

Check:
750169784

Description	Hours/Units	Amount	Distributed Department
Regular	56.00	1,628.48	TD - TD
Vacation	9.87	287.02	TD - TD

Labor Distribution Report

Earnings	1,915.50	
Employer FUTA	-0.01	TD - TD
Employer Medicare	27.30	TD - TD
Employer Social Security	116.75	TD - TD
Client Tax Expense	144.04	
Total	2,059.54	

A009 - JENSEN, JASON A

Home Dept: TD - TD

Check:
750143303

Description	Hours/Units	Amount	Distributed Department
Equipment Operator	55.00	1,599.40	TD - TD
Sick	14.50	421.66	TD - TD
Vacation	1.00	29.08	TD - TD
Earnings		2,050.14	
Employer Medicare		29.26	TD - TD
Employer Social Security		125.09	TD - TD
Client Tax Expense		154.35	
Total		2,204.49	

A00A - RUIZ, DANIEL J

Home Dept: ADM - Admin

Check:
100871447

Description	Hours/Units	Amount	Distributed Department
Regular		6,875.00	ADM - Admin
Earnings		6,875.00	
Employer Medicare		99.69	ADM - Admin
Employer Social Security		426.25	ADM - Admin
Client Tax Expense		525.94	
Total		7,400.94	

A00A - RUIZ, DANIEL J

Home Dept: ADM - Admin

Check:
101008526

Description	Hours/Units	Amount	Distributed Department
Regular	70.67	5,605.76	ADM - Admin

Labor Distribution Report

Exempt Vacation Time	8.00	634.62	ADM - Admin
Floating Holiday	8.00	634.62	ADM - Admin
		<hr/>	
Earnings		6,875.00	
Employer Medicare		99.68	ADM - Admin
Employer Social Security		426.25	ADM - Admin
Employer ETT Tax		-0.01	ADM - Admin
		<hr/>	
Client Tax Expense		525.92	
		<hr/>	
Total		7,400.92	
		<hr/> <hr/>	

A00B - JEBENS, DAMON J

Home Dept: TD - TD

Check:
100871445

Description	Hours/Units	Amount	Distributed Department
Regular	88.00	2,326.72	TD - TD
Overtime	3.00	118.98	TD - TD
		<hr/>	
Earnings		2,445.70	
Employer Medicare		35.22	TD - TD
Employer Social Security		150.58	TD - TD
		<hr/>	
Client Tax Expense		185.80	
		<hr/>	
Total		2,631.50	
		<hr/> <hr/>	

A00B - JEBENS, DAMON J

Home Dept: TD - TD

Check:
101008524

Description	Hours/Units	Amount	Distributed Department
Regular	80.00	2,115.20	TD - TD
Overtime	1.50	59.49	TD - TD
		<hr/>	
Earnings		2,174.69	
Employer FUTA		-0.01	TD - TD
Employer Medicare		31.29	TD - TD
Employer Social Security		133.77	TD - TD
		<hr/>	
Client Tax Expense		165.05	
		<hr/>	
Total		2,339.74	
		<hr/> <hr/>	

A00C - JOHNSON, BRIAN J

Home Dept: TD - TD

Labor Distribution Report

Check:
100871446

Description	Hours/Units	Amount	Distributed Department
Regular	73.00	1,930.12	TD - TD
Overtime	14.75	584.99	TD - TD
Equipment Operator	11.00	319.88	TD - TD
Sick	2.50	66.10	TD - TD
Vacation	1.50	39.66	TD - TD
Earnings		2,940.75	
Employer Medicare		41.87	TD - TD
Employer Social Security		179.01	TD - TD
Client Tax Expense		220.88	
Total		3,161.63	

A00C - JOHNSON, BRIAN J

Home Dept: TD - TD

Check:
101008525

Description	Hours/Units	Amount	Distributed Department
Regular	57.00	1,507.08	TD - TD
Overtime	13.25	525.50	TD - TD
Equipment Operator	23.00	668.84	TD - TD
Earnings		2,701.42	
Employer Medicare		38.39	TD - TD
Employer Social Security		164.17	TD - TD
Employer ETT Tax		-0.01	TD - TD
Client Tax Expense		202.55	
Total		2,903.97	

A00D - DUNCAN, BENJAMIN

Home Dept: TD - TD

Check:
101008523

Description	Hours/Units	Amount	Distributed Department
Regular	68.67	2,475.96	TD - TD
Exempt Vacation Time	8.00	288.46	TD - TD
Sick	10.00	360.58	TD - TD
Earnings		3,125.00	
Employer Medicare		45.32	TD - TD
Employer Social Security		193.75	TD - TD
Employer ETT Tax		-0.01	TD - TD

Labor Distribution Report

Client Tax Expense	239.06
Total	3,364.06

A00D - DUNCAN, BENJAMIN

Home Dept: TD - TD

Check:
100871444

Description	Hours/Units	Amount	Distributed Department
Sick	5.00	3,125.00	TD - TD
Earnings		3,125.00	
Employer Medicare		45.31	TD - TD
Employer Social Security		193.75	TD - TD
Client Tax Expense		239.06	
Total		3,364.06	

TOTAL COMPANY

Description	Hours/Units	Amount	Distributed Department
Regular	324.34	20,025.92	ADM - Admin
Regular	1,353.92	36,958.92	TD - TD
Overtime	47.10	1,880.74	TD - TD
Overtime	52.25	2,072.24	TD - TD
Equipment Operator	66.00	1,919.28	TD - TD
Equipment Operator	27.00	785.16	TD - TD
Exempt Vacation Time	8.00	634.62	ADM - Admin
Exempt Vacation Time	8.00	288.46	TD - TD
Floating Holiday	8.00	634.62	ADM - Admin
Sick	3.00	3,318.80	ADM - Admin
Sick	49.50	4,444.53	TD - TD
Vacation	14.37	452.06	TD - TD
Water Operator	31.50	832.86	TD - TD
Earnings		74,248.21	
Employer FUTA		44.63	TD - TD
Employer Medicare		355.82	ADM - Admin
Employer Medicare		713.21	TD - TD
Employer Social Security		1,521.43	ADM - Admin
Employer Social Security		3,049.53	TD - TD
CA SUI		111.67	TD - TD
Employer ETT Tax		0.01	ADM - Admin

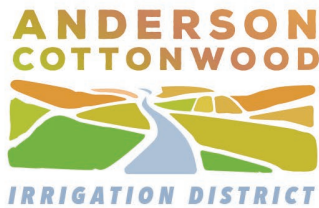
Labor Distribution Report

Employer ETT Tax

2.46 TD - TD

Client Tax	<u>5,798.76</u>
Expense	
Total	<u><u>80,046.97</u></u>





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

Draft Minutes

May 14, 2026, 6:00 p.m.

1887 Howard Street, Anderson (Council Chambers)

1. Call to Order by President Amen at 6 pm.

Directors Present: Ivar Amen, Ronnean Lund, Audie Butcher, and Matt Arrowsmith

Directors Absent: Garrett Wallis

Staff Present: Dan Ruiz, Ben Duncan, Shawna Bell

2. Flag Salute was done by Director Matt Arrowsmith

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 addressed the Board regarding flooding affecting her property.

Consent Items

a. Payroll: Approve April Hours and Time Off Activity

Director Lund made the motion to approve the Payroll Summary for April 2026; Director Arrowsmith seconded the motion. Vote 4-0 passed unanimously.

4. Regular Business Items

a. Minutes – Approve the Minutes of the Regular Meeting on April 9, 2026

Director Butcher made the motion to approve the Minutes for April 9, 2026; Director Arrowsmith seconded the motion. Vote 4-0 passed unanimously.

b. Financial Status Report for Year-to-Date through April 2026

Discussion included:

- Overages in contractor services and chemical expenses
- Need for internal audit and potential budget amendments
- Insurance cost increases due to renewal timing

Staff will:

- Review and reclassify expenses
- Work with the budget committee to improve reporting clarity

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

Director Lund made the motion to approve the Financial Status Report for Year-to-Date through April 2026; Director Butcher seconded the motion. Vote 4-0 passed unanimously.

c. Cash and Payroll Disbursement Journal for April 2026

The Cash and Payroll Disbursement Journal for April 2026 was presented for Board review.

Discussion included:

- Clarification regarding the number of vehicles affected and frequency of repairs

Director Butcher made the motion to approve the Cash and Payroll Disbursement Journal for April 2026; Director Arrowsmith seconded the motion. Vote 4- 0 passed unanimously.

5. New Business Items

a. Report on Olney Creek Siphon Project 30% Design (Holly Dawley to Present Virtually)

Key points:

- Project is part of a broader restoration grant program (~\$20M funding pool)
- Concept proposes removing existing structure and installing an inverted siphon
- Goals include improved efficiency, safety, and system reliability
- Additional hydraulic modeling and stakeholder coordination needed
- Potential need for District cost-share funding to advance design to 65%
- Board discussion included potential formation or engagement of a working group for next steps

Report received; no formal action required.

b. 2026 Sacramento River Operations April Update

GM Ruiz provided a power point overview with key highlights:

- Improved hydrology conditions following April precipitation
- Projected releases lower than prior year (July: 12,500 CFS vs. 15,000)
- Continued concern over end-of-season storage and temperature management plans
- Potential letter to Bureau of Reclamation regarding cold water pool preservation

c. Review and Approve Resolution CDAA-2026-02: Cal OES Designation of Applicant's Agent Resolution, Non-State Agencies

Updates authorized representatives for grant and emergency funding purposes for next 3 years.

Director Arrowsmith made the motion to approve the Resolution CDAA-2026-02; Director Butcher seconded the motion. Vote 4-0 passed unanimously.

6. Other Business

a. General Manager Report

GM Ruiz provided a written report included in the Board packet, key updates:

Healthy Rivers & Landscapes Program, Grant Opportunities, Staffing, New Payroll System, Updated Safety Programs, and Infrastructure challenges.

b. Operations Manager Report

Highlights:

- Main canal currently operating ~240 CFS
- Strong irrigation demand; system functioning efficiently
- Significant improvements due to recent maintenance work
- Vegetation management program underway (chemical and mechanical)
- Consideration of equipment (mini excavator) for long-term maintenance

Key Issues Addressed:

- Lateral 29 flow restriction identified and corrected
- Lateral 27 cleaned and restored to proper function
- Lateral 3 blockage cleared via hydro-jetting
- Trash rake and screening system repairs completed
- Main Canal herbicide treatment scheduled for May 25–26

Planned:

- Expanded vegetation control strategy
- Preparation of capital improvement project list (target: June/July)

c. **Committee Reports**

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

No formal meetings held.

Updates:

- Budget committee to reconvene after internal audit
- Recruitment process underway for financial position
- Strategic planning effort under consideration (scaled approach)

8. Adjourn Open Session at 7:55 pm

9. CLOSED SESSION: CONFERENCE WITH LEGAL COUNSEL – POTENTIAL LITIGATION (GOVERNMENT CODE § 54956.9(D)(1)). CONSIDER THE FOLLOWING LIABILITY CLAIMS:

- a. Brittany & Gabriel Smith

b. Sally Robbins

The Board gave direction to the General Manager and Counsel

10. CLOSED SESSION CONFERENCE WITH REAL PROPERTY NEGOTIATORS (Government Code section

§54956.8) - Confer with District negotiators (Daniel Ruiz and Counsel Dustin Cooper)

Negotiating Parties: Anderson-Cottonwood Irrigation District, City of Redding, Bella Vista Water District, City of Shasta Lake, Shasta Community Service District.

Under Negotiation: Terms and Condition of a potential Drought Protection Program Agreement Water Transfers

The Board gave direction to the General Manager

11. CLOSED SESSION

Public Employee Employment and/or Performance Evaluation (Government Code § 54957)

Title: General Manager & Operations Manager Evaluation

No action taken

12. Adjourn Closed Session at 8:50 pm

Anderson Cottonwood Irrigation District
2026 Financial Status Report
Month Ending May 31, 2026

Revenues

Account Number	Budget Item	Month To Date	Year To Date	2026 Approved Budget	Percent Used	Budget Over/Under
General						
4110	Permits	\$300	\$300	\$0	0%	(\$300)
4111	Water Sales / Prior Year	\$0	\$0	\$0	0%	\$0
4112	Water Sales / Business	\$0	\$1,500	\$8,143	18%	\$6,643
4113	Water Sales Application Fee	\$2,160	\$105,570	\$121,770	87%	\$16,200
4114	Water Sales / Irrigation	\$5,849	\$579,112	\$600,474	96%	\$21,362
4115	Water Transfer / CVP	\$0	\$0	\$616,858	0%	\$616,858
4116	Water Rights Protection	\$0	\$0	\$0	0%	\$0
4117	Water Transfer/Base Supply/Ground Wtr Subs	\$0	\$77,895	\$77,900	0%	\$5
4118	Merchant Processing Fees	\$42	\$754	\$0	0%	(\$754)
4934	Water Irrigation / Late Fee	\$154	\$626	\$3,000	21%	\$2,374
4971	Surplus Equipment Sales	\$0	\$0	\$0	0%	\$0
4972	FEMA / CALOES	\$53,129	\$154,263	\$225,750	0%	\$71,487
4980	Misc. Revenue	\$0	\$21,756	\$1,500	0%	(\$20,256)
4984	Drainage Revenue	\$0	\$0	\$0	0%	\$0
4991	Contract/Project Income	\$0	\$0	\$0	0%	\$0
4992	Customer Pipe Purchase	\$0	\$24,032	\$0	0%	(\$24,032)
4993	NRCS Lateral 46 Project	\$0	\$453,649	\$446,260	0%	(\$7,389)
5005	Returned check charges	\$70	\$175	\$0	0%	(\$175)
	Sub-Total	\$61,704	\$1,419,457	\$2,101,655	68%	\$682,198
Property Tax & Interest						
4920	Interest / Investment Revenue	\$44,503	\$291,075	\$710,000	41%	\$418,925
4930	Prop. Taxes / Shasta	\$253,400	\$253,655	\$735,000	35%	\$481,345
4931	Prop. Taxes / Tehama	\$21,531	\$21,531	\$56,000	38%	\$34,469
	Sub-Total	\$319,434	\$566,261	\$1,501,000	38%	\$934,739
	Total Revenues	\$381,138	\$1,985,718	\$3,602,655	55%	\$1,616,937

Anderson Cottonwood Irrigation District
2026 Financial Status Report
Month Ending May 31, 2026

Expenditures

Account Number	Budget Item	Month To Date	Year To Date	2026 Approved Budget	Percent Used	Budget Over/Under
Salaries & Benefits						
5010	Reg. Salaries (Admin)	\$15,534	\$114,546	\$362,783	32%	\$248,237
5012	Overtime (Admin)	\$0	\$81	\$0	0%	(\$81)
5014	Retirement (Admin)	\$1,387	\$6,096	\$17,909	34%	\$11,813
5015	Social Security (Admin)	\$933	\$8,117	\$22,493	36%	\$14,376
5016	Workers Comp. (Admin)	\$1,893	\$7,568	\$14,997	50%	\$7,429
5017	U.I. Insure. (Admin)	\$0	\$714	\$1,739	41%	\$1,025
5018	Medicare (Admin)	\$218	\$1,651	\$5,260	31%	\$3,609
5019	Health Insurance (Admin)	\$3,374	\$20,269	\$60,611	33%	\$40,342
5110	Reg. Salaries (T&D)	\$22,671	\$191,506	\$583,918	33%	\$392,412
5111	Temp Labor/Veg Management	\$5,895	\$9,695	\$15,000	0%	\$5,305
5112	Overtime (T&D)	\$2,169	\$9,793	\$40,874	24%	\$31,081
5113	Dam Time	\$0	\$16,191	\$0	0%	(\$16,191)
5114	Retirement (T&D)	\$3,523	\$12,431	\$41,600	30%	\$29,169
5115	Social Security (T&D)	\$1,400	\$12,175	\$38,893	31%	\$26,718
5116	Workers Comp. (T&D)	\$7,479	\$25,691	\$125,008	21%	\$99,317
5117	Unemployment Ins. (T&D)	\$59	\$2,354	\$4,550	52%	\$2,196
5118	Medicare (T&D)	\$327	\$3,035	\$9,032	34%	\$5,997
5119	Health Ins. (T&D)	\$8,877	\$52,440	\$122,803	43%	\$70,363
	Sub-Total	\$75,740	\$494,353	\$1,467,470	34%	\$973,117

Anderson Cottonwood Irrigation District
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Month Ending May 31, 2026

Expenditures

Account Number	Budget Item	Month To Date	Year To Date	2026 Approved Budget	Percent Used	Budget Over/Under
Administration						
6001	Medical Exp./Supplies	\$0	\$897	\$2,200	41%	\$1,303
6002	Travel / Training Expense	\$150	\$949	\$5,000	19%	\$4,051
6003	Office Supplies/Expense	\$525	\$4,714	\$14,000	34%	\$9,286
6004	Office Equip. & Maintenance	\$2,130	\$2,130	\$2,000	107%	(\$130)
6005	Association Dues	\$1,000	\$9,084	\$16,000	57%	\$6,916
6006	Public Notices	\$0	\$0	\$500	0%	\$500
6007	Election Expense	\$0	\$0	\$0	0%	\$0
6008	Legal Fees / Expense	\$56,584	\$76,433	\$100,000	76%	\$23,567
6009	SRSC Corporation	\$0	\$20,822	\$21,000	99%	\$178
6010	Maintenance Agreements	\$7,631	\$13,247	\$31,000	43%	\$17,753
6012	Vehicle Insurance	\$0	\$18,515	\$17,000	109%	(\$1,515)
6013	Management Expense Acct.	\$0	\$165	\$1,000	17%	\$835
6014	Liability Claims	\$0	\$0	\$0	0%	\$0
6015	Property/Liability Insurance	\$0	\$126,710	\$85,000	149%	(\$41,710)
6016	Permit Fees	\$0	\$5,835	\$15,000	39%	\$9,165
6017	County Taxes/Assessments	\$0	\$0	\$8,200	0%	\$8,200
6018	Consultant Services	\$0	\$2,343	\$20,000	12%	\$17,657
6019	Audit/Accounting Services	\$0	\$0	\$8,000	0%	\$8,000
6020	Web Site	\$0	\$0	\$0	0%	\$0
6021	Safety/Incentive Awards	\$0	\$0	\$500	0%	\$500
	Merchant Processing Fees Exp	\$40	\$693	\$0	0%	(\$693)
6023	Utilities	\$1,508	\$7,297	\$24,000	30%	\$16,703
6024	Misc Expense	\$0	\$0	\$0	0%	\$0
6026	Geographic Information System (GIS)	\$0	\$0	\$0	0%	\$0
6027	EAGSA for SGMA	\$0	\$0	\$0	0%	\$0
		\$69,568	\$289,834	\$370,400	78%	\$80,566

Anderson Cottonwood Irrigation District
2026 Financial Status Report
Month Ending May 31, 2026

Account Number	Budget Item	Month To Date	Year To Date	2026 Approved Budget	Percent Used	Budget Over/Under
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General Maintenance

7000	Fuels	\$9,215	\$21,049	\$75,000	28%	\$53,951
7001	Equipment Rents & Leases	\$0	\$0	\$8,000	0%	\$8,000
7002	Light Vehicles	\$5,917	\$18,854	\$15,000	126%	(\$3,854)
7003	Heavy Vehicles	\$3,647	\$6,247	\$15,000	42%	\$8,753
7004	Light Equipment	\$85	\$725	\$6,000	12%	\$5,275
7005	Heavy Equipment	\$0	\$7,306	\$10,000	73%	\$2,694
7006	Hand Tools	\$0	\$0	\$2,000	0%	\$2,000
7007	Personal Supplies & Equipment	\$428	\$651	\$7,000	9%	\$6,349
7008	Maintenance Supplies	\$1,653	\$5,570	\$20,000	28%	\$14,430
7009	Building/Yard Maintenance	\$218	\$1,124	\$7,000	16%	\$5,876
7010	Small Tools & Equipment	\$601	\$857	\$5,000	17%	\$4,143
7011	Engineering Services	\$18,164	\$18,164	\$25,000	73%	\$6,836
	Sub-Total	\$39,928	\$80,547	\$195,000	41%	\$114,453

Canal Maintenance & Operations

8000	SCADA Maintenance	\$70	\$1,438	\$5,000	29%	\$3,562
8001	Diversion Facilities Maint.	\$18,120	\$29,105	\$40,000	73%	\$10,895
8002	Contracted Services	\$8,046	\$33,762	\$20,000	169%	(\$13,762)
8003	Chemicals	\$0	\$24,807	\$19,000	131%	(\$5,807)
8004	Canal Maintenance & Exp.	-\$76,162	\$86,164	\$175,000	49%	\$88,836
8005	Pump Maintenance	\$150	\$8,256	\$15,000	55%	\$6,744
8006	Utilities / Pumping	\$21,240	\$22,190	\$185,000	12%	\$162,810
8007	Project Water Costs / USBR	\$0	\$0	\$425,343	0%	\$425,343
8008	Water Rights Protection	\$874	\$3,907	\$85,000	5%	\$81,093
8010	Water Transfer / Base Supply	\$0	\$49	\$0	0%	(\$49)
8012	Storm Damage Expense	\$0	\$38,707	\$0	0%	(\$38,707)
8013	NRCS Lateral 46 Project Expense	\$0	\$198,349	\$333,402	0%	\$135,053
8014	FEMA/CalOES Damage Expense	\$94,840	\$426,464	\$276,750	0%	(\$149,714)
8019	Tree Removal	\$0	\$14,200	\$150,000	9%	\$135,800
	Sub-Total	\$67,178	\$887,398	\$1,729,495	51%	\$842,097

Anderson Cottonwood Irrigation District
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Balance Summary

	Month To Date	Year To Date	2026 Approved Budget	Percent Used	Budget Over/Under
Total Expenditures	\$252,414	\$1,752,132	\$3,762,365	47%	\$2,010,233
Total Revenues	\$381,138	\$1,985,718	\$3,602,655	55%	\$1,616,937
Operational - Net Income	\$128,724	\$233,586	(\$159,710)		
Non-Operational - Capital Costs	(\$120,222)	(\$2,909,578)	(\$3,074,702)		
Net Income w / Capital (cash flow)	\$8,502	(\$2,675,992)	(\$3,234,412)		

Capital Improvement

	Month To Date	Year To Date	2026 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	\$12,800	\$99,315	\$225,000	44%	\$125,685
1117 Equipment (Machinery)	\$0	\$0	\$0	0%	\$0
1118 Auto & Trucks	\$0	\$9,801	\$60,000	16%	\$50,199
1119 Buildings	\$0	\$0	\$350,000	0%	\$350,000
1120 Office Furniture & Equipment	\$0	\$0	\$0	0%	\$0
1123 Yard Improvement	\$0	\$0	\$0	0%	\$0
1124 Canal Lining & Capital Improvement	\$107,422	\$2,800,462	\$2,424,702	115%	(\$375,760)
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	\$0	\$15,000	0%	\$15,000
1135 Groundwater Program	\$0	\$0	\$0	0%	\$0
Total	\$120,222	\$2,909,578	\$3,074,702	95%	\$165,124

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Breakdown of Reserves

L.A.I.F.	\$2,355,607
TCB Checking	\$809,238
Petty Cash	\$100
Imprest Cash	\$200
RBC Investments	<u>\$14,613,021</u>
Total Cash	<u>\$17,778,166</u>

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<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Debit</u>
05/01/2026	35269	1 Taz Truck Repair 1 Taz Truck Repair	Alignment Freightliner, move axel for airbag, new torgeue on #2 axle Alignment Freightliner, move axel for airbag, new torgeue on #2 axle	1308 · TCB Checking Account 7003 · Heavy Vehicles	 1,406.32
					1,406.32
05/01/2026	35270	CAL FIRE CAL FIRE	Fuel reduction work along canals Fuel reduction work along canals	1308 · TCB Checking Account 8002 · Contracted Services	 1,790.08
					1,790.08
05/01/2026	35271	Automotive Service Center LLC Automotive Service Center LLC	2022 F150 diagnose brakes noise \$152, 2016 F150 diagnose check engine light replace starter\$841.29 2022 F150 diagnose brakes noise \$152, 2016 F150 diagnose check engine light replace starter\$841.29	1308 · TCB Checking Account 7002 · Light Vehicles	 993.29
					993.29
05/01/2026	35272	California State Disbursement Unit California State Disbursement Unit California State Disbursement Unit	Case *1648552 withholding for 4/30/26 payroll Case *1648552 withholding for 4/30/26 payroll Withholding for ID#2000000001648552	1308 · TCB Checking Account 2224 · Court Ordered W/H 2224 · Court Ordered W/H	 0.00 350.00
					350.00
05/01/2026	35273	CA State Disbursement Unit CA State Disbursement Unit CA State Disbursement Unit	#200000002709833/200000002329563 withholding for 4/30/26 payroll Withholding for ID# 200000002709833 Withholding for ID#200000002329563	1308 · TCB Checking Account 2224 · Court Ordered W/H 2224 · Court Ordered W/H	 67.00 100.00
					167.00
05/01/2026	35274	CA State Disbursement Unit CA State Disbursement Unit CA State Disbursement Unit	Withholding for #0370023699304/ID # 0650414214-02 Withholding for #0370023699304 Withholding for ID # 0650414214-02	1308 · TCB Checking Account 2224 · Court Ordered W/H 2224 · Court Ordered W/H	 75.00 25.00
					100.00
05/01/2026	35275	Ace Hardware Payment Ace Hardware Payment	water cooler, antifreeze, spigot,chain water cooler, antifreeze, spigot,chain	1308 · TCB Checking Account 7008 · Maintenance Supplies	 111.98
					111.98
05/01/2026	35276	The Embroidery Shop The Embroidery Shop	CAL Fire Invoice # 2183, 275 custom patches CAL Fire Invoice # 2183, custom patches	1308 · TCB Checking Account 8002 · Contracted Services	 3,994.38
					3,994.38
05/01/2026	35278	Edward Jones Ben Swim Edward Jones Ben Swim Edward Jones Ben Swim Edward Jones Ben Swim	422-84961-1-5 Withholding for 4/30/26 payroll 422-84961-1-5 Withholding for 4/30/26 payroll Withholding for #422-84961-1-5 Withholding for #422-84961-1-5 retirement	1308 · TCB Checking Account 5014 · Retirement (Admin) 2226 · Retirement Withholding 5114 · Retirement (T&D)	 0.00 250.00 165.53
					415.53
05/01/2026	35279	Edward Jones Ben Swim Edward Jones Ben Swim Edward Jones Ben Swim	422-86095-1-9 Withholding for 4/30/26 payroll 422-86095-1-9 Withholding for 4/30/26 payroll Retirement for #422-86095-1-9	1308 · TCB Checking Account 5014 · Retirement (Admin) 5014 · Retirement (Admin)	 0.00 515.63
					515.63
05/01/2026	35280	K S Staffing Solutions Inc. K S Staffing Solutions Inc.	Temp labor - one week - 2 employees Temp labor - one week - 2 employees	1308 · TCB Checking Account 5111 · Temp Labor/Veg Manegmer	 1,891.85
					1,891.85
05/01/2026	35281	Loucks Landscape Supply Loucks Landscape Supply Loucks Landscape Supply	Trucking for fill for projects & Concrete for projects Trucking for fill for projects Concrete for projects	1308 · TCB Checking Account 1124 · Canal Lining & Pipe Improv 8004 · Canal Maintenance / Expen	 4,331.25 2,567.19
					6,898.44
05/01/2026	35282	Meyers Earthwork, INC Meyers Earthwork, INC	Latona fill dirt for Hwy 273 project Latona fill dirt for Hwy 273 project	1308 · TCB Checking Account 8004 · Canal Maintenance / Expen	 20,000.00
					20,000.00
05/01/2026	35283	Pacific Gas & Electric	ZFY SB 22081-7 Monthly power charges	1308 · TCB Checking Account	

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		Pacific Gas & Electric	ZFY SB 22081-7 Monthly power charges	8000 · SCADA Maintenance	0.00
		Pacific Gas & Electric	ZFY SB 22081-7 Monthly power charges	6023 · Utilities	0.00
		Pacific Gas & Electric	ZFY SB 22081-7 Monthly power charges	6023 · Utilities	0.00
		Pacific Gas & Electric	Monthly power for Well #1	8006 · Utilities/Pumping	
		Pacific Gas & Electric	Monthly power for Well #2	8006 · Utilities/Pumping	
		Pacific Gas & Electric	Monthly power for Anderson Creek pump	8006 · Utilities/Pumping	311.61
		Pacific Gas & Electric	Monthly Power for Dymesich Pond pump	8006 · Utilities/Pumping	467.14
		Pacific Gas & Electric	Monthly power for Perry's Pond pump	8006 · Utilities/Pumping	
		Pacific Gas & Electric	Monthly power for Lateral #46	8006 · Utilities/Pumping	614.08
		Pacific Gas & Electric	Monthly power for office/shop	6023 · Utilities	418.87
					1,811.70
05/01/2026	35284	Gabe Ross Construction	Lateral 27 de veg, clean out, reshape, Lateral 35 install pipe, slide gate, etc	1308 · TCB Checking Account	
		Gabe Ross Construction	Lateral 27 de veg, clean out, reshape, Lateral 35 install pipe, slide gate, etc	1124 · Canal Lining & Pipe Improv	5,100.00
					5,100.00
05/01/2026	35285	Schuppert Excavating	Lateral 27 cleaned all brush reshaped and graded 1400', removed 3 dead cottonwood trees	1308 · TCB Checking Account	
		Schuppert Excavating	Lateral 27 cleaned all brush reshaped and graded 1400', removed 3 dead cottonwood trees	8004 · Canal Maintenance / Expen	9,600.00
					9,600.00
05/01/2026	35286	Charter Communications	8413 12 009 0045964 - telephone and internet for April	1308 · TCB Checking Account	
		Charter Communications	8413 12 009 0045964 telephone and internet for April	6023 · Utilities	338.87
					338.87
05/01/2026	35287	Verizon	#942362812-00001 - April cell phone charges/service	1308 · TCB Checking Account	
		Verizon	April cell phone charges/service	8001 · Diversion Facilities Maint.	446.33
					446.33
05/01/2026	35288	Wilson, Kyle	boot allowance reimbursement	1308 · TCB Checking Account	
		Wilson, Kyle	boot allowance reimbursement	6002 · Travel / Training / Expense	150.00
					150.00
05/05/2026	35289	Damon J Jebens	boot allowance reimbursement	1308 · TCB Checking Account	
		Damon J Jebens	boot allowance reimbursement	7007 · Personal Supplies & Equipm	150.00
					150.00
05/05/2026	35290	Johna Davis	boot allowance reimbursement	1308 · TCB Checking Account	
		Johna Davis	boot allowance reimbursement	7007 · Personal Supplies & Equipm	130.91
					130.91
05/05/2026	35291	Western Conf. Team. Pension Trust Fund	#311980 Pension for April	1308 · TCB Checking Account	
		Western Conf. Team. Pension Trust Fund	#311980 Pension for April	5014 · Retirement (Admin)	0.00
		Western Conf. Team. Pension Trust Fund	Pension for Admin-April	5014 · Retirement (Admin)	355.77
		Western Conf. Team. Pension Trust Fund	Pension for T&D-April	5114 · Retirement (T&D)	3,191.56
					3,547.33
05/06/2026	CCADJ		Batch Fee ID=1620690993	1308 · TCB Checking Account	
			Batch Fee ID=1620690993	Merchant deposit fees	14.32
					14.32
05/12/2026	35292	1 Taz Truck Repair	Invoice # 17150- 2011 dump truck, 90 day BIT check, supplies,	1308 · TCB Checking Account	
		1 Taz Truck Repair	Invoice # 17150- 2011 dump truck, 90 day BIT check, supplies,	7003 · Heavy Vehicles	1,481.73
					1,481.73
05/12/2026	35293	Fasteners INC	Marking paint, full face respirator, cartridge, cordless task light,	1308 · TCB Checking Account	
		Fasteners INC	Marking paint, full face respirator, cartridge, cordless task light,	8004 · Canal Maintenance / Expen	771.73
					771.73
05/12/2026	35294	Flyers Energy, LLC	#277205 Diesel/gasoline for April	1308 · TCB Checking Account	
		Flyers Energy, LLC	Diesel/gasoline for April	7000 · Fuels	9,207.42

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				9,207.42	
05/12/2026	35295	Carrel's Office Machines Carrel's Office Machines	Invoice # AR84623 - copies for office - April copies for office - April	1308 · TCB Checking Account 6003 · Office Supplies/Expenses	208.23
				208.23	
05/12/2026	35296	K S Staffing Solutions Inc. K S Staffing Solutions Inc.	Invoice 308056 - temp labor-2 for one week temp labor-2 for one week	1308 · TCB Checking Account 5111 · Temp Labor/Veg Managemer	1,876.15
				1,876.15	
05/12/2026	35297	Mammoth Welding Mammoth Welding	welding for fences, 2 days Peach Lane,CC north of Smith Road, Gate on Smith Rd.. welding for fences, 2 days Peach Lane,CC north of Smith Road, Gate on Smith Rd..	1308 · TCB Checking Account 1124 · Canal Lining & Pipe Improve	14,720.00
				14,720.00	
05/12/2026	35298	Obsidian IT Obsidian IT	Invoice # 28013, managed security plan Invoice # 28013, managed security plan	1308 · TCB Checking Account 6010 · Maintenance Agreements	969.06
				969.06	
05/12/2026	35299	Payless Building Supply Payless Building Supply	#10115.000 B quikrete concrete, Churn Creek fence project #10115.000 B quikrete concrete, Churn Creek fence project	1308 · TCB Checking Account 8004 · Canal Maintenance / Expen:	205.59
				205.59	
05/12/2026	35300	City Of Redding City Of Redding City Of Redding City Of Redding City Of Redding	Monthly power for Progress Drive, CCP, Drum gates,SCADA Monthly power for drum/head gates Progress Drive pump Monthly power for Churn Creek pumps Monthly power for SCADA @ Bonnyview Road	1308 · TCB Checking Account 8006 · Utilities/Pumping 8006 · Utilities/Pumping 8006 · Utilities/Pumping 8000 · SCADA Maintenance	76.98 214.43 15,963.26 70.00
				16,324.67	
05/12/2026	35301	Revivie Cleaning Co. Revivie Cleaning Co.	Office & shop cleaning for April Office & shop cleaning for April	1308 · TCB Checking Account 7009 · Buildings / Yard Maintenanc	217.53
				217.53	
05/12/2026	35302	Les Schwab Tires Les Schwab Tires	new tires for 3 pickups #9. #1, #2 new tires for 3 pickups #9. #1, #2	1308 · TCB Checking Account 7002 · Light Vehicles	4,570.98
				4,570.98	
05/12/2026	35303	Schuppert Excavating Schuppert Excavating	Bibbens fencing, Lateral 35 installed pipe & Slide gate, clear vegetation Bibbens fencing, Lateral 35 installed pipe & Slide gate, clear vegetation	1308 · TCB Checking Account 8004 · Canal Maintenance / Expen:	12,800.00
				12,800.00	
05/12/2026	35304	Shasta Farm & Equipment Inc Shasta Farm & Equipment Inc	wire panels, gates, pipe, t posts for fencing projects wire panels, gates, pipe, t posts for fencing projects	1308 · TCB Checking Account 6004 · Office Equip. and Maintenanr	2,129.96
				2,129.96	
05/12/2026	35305	Stewart Electrical Services Stewart Electrical Services Stewart Electrical Services	trouble shoot dam trouble shoot Churn Creek pumps	1308 · TCB Checking Account 8001 · Diversion Facilities Maint. 8005 · Pump Maintenance	300.00 150.00
				450.00	
05/12/2026	35306	Teamsters Local No. 137 Teamsters Local No. 137	Union dues for May Union Dues for May	1308 · TCB Checking Account 2222 · Union Dues	749.00
				749.00	
05/12/2026	35307	Tri Counties Bank Tri Counties Bank Tri Counties Bank Tri Counties Bank Tri Counties Bank Tri Counties Bank Tri Counties Bank	folders, pens, coipy paper, toner cartridge lights, gas cans for IShi Camp Linxup, Adobe, Grammerly monthly fees/charges Personal Supplies Misc. repairs for dump truck	1308 · TCB Checking Account 6003 · Office Supplies/Expenses 6003 · Office Supplies/Expenses 8002 · Contracted Services 6010 · Maintenance Agreements 7007 · Personal Supplies & Equiprn 7003 · Heavy Vehicles	0.00 292.99 2,261.81 3,861.66 147.29 573.44

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				7,137.19	
05/12/2026	35308	Valley West Ace Hardware Valley West Ace Hardware	#30035 - caulk gun caulk gun	1308 · TCB Checking Account 7008 · Maintenance Supplies	13.93
				13.93	
05/12/2026	35309	Valley Supply Ace Hardware Valley Supply Ace Hardware	jig saw blades jeg saw blades	1308 · TCB Checking Account 7008 · Maintenance Supplies	15.00
				15.00	
05/12/2026	35310	Waste Management Waste Management Waste Management Waste Management	311-0000168-0531-9 Garbage for office/shop, dumpster for Barney Road 311-0000168-0531-9 Garbage for office/shop, dumpster for Barney Road Dumpster at Barney Road Garbage for office/shop	1308 · TCB Checking Account 6023 · Utilities 8004 · Canal Maintenance / Expen: 6023 · Utilities	0.00 2,350.17 225.11
				2,575.28	
05/08/2026	CCADJ		Batch Fee ID=1626840493 Batch Fee ID=1626840493	1308 · TCB Checking Account Merchant deposit fees	21.60
				21.60	
05/07/2026	CCADJ		Batch Fee ID=1622887963 Batch Fee ID=1622887963	1308 · TCB Checking Account Merchant deposit fees	4.01
				4.01	
05/15/2026	35311	City Of Anderson City Of Anderson	#076300-0 Water for Aril Water for Aril	1308 · TCB Checking Account 6023 · Utilities	22.93
				22.93	
05/15/2026	35312	Bloom's Mobile Truck Equip & Repair Bloom's Mobile Truck Equip & Repair	Invoice # 6772/check and clean/replace bearings on screen A at diversion facilities Invoice # 6772/check and clean/replace bearings on screen A at diversion facilities	1308 · TCB Checking Account 8001 · Diversion Facilities Maint.	5,551.83
				5,551.83	
05/15/2026	35313	CA State Disbursement Unit CA State Disbursement Unit CA State Disbursement Unit	Withholding for ID# 200000002709833/ID#200000002329563 Withholding for ID# 200000002709833 Withholding for ID#200000002329563	1308 · TCB Checking Account 2224 · Court Ordered W/H 2224 · Court Ordered W/H	67.00 100.00
				167.00	
05/15/2026	35314	California State Disbursement Unit California State Disbursement Unit California State Disbursement Unit California State Disbursement Unit	Withholding for ID # 0650414214-02/#0370023699304 Withholding for ID # 0650414214-02/#0370023699304 Withholding for ID # 0650414214-02 Withholding for #0370023699304	1308 · TCB Checking Account 2224 · Court Ordered W/H 2224 · Court Ordered W/H 2224 · Court Ordered W/H	0.00 25.00 75.00
				100.00	
05/15/2026	35315	Edward Jones Ben Swim Edward Jones Ben Swim Edward Jones Ben Swim	422-84961-1-5 Retirement payment for GM 422-84961-1-5 Retirement payment for GM Retirement for #422-86095-1-9 Retirement payment for GM	1308 · TCB Checking Account 5014 · Retirement (Admin) 5014 · Retirement (Admin)	0.00 515.63
				515.63	
05/15/2026	35316	Edward Jones Ben Swim Edward Jones Ben Swim Edward Jones Ben Swim Edward Jones Ben Swim	422-84961-1-5 WH for 5/15/26 payroll 422-84961-1-5 WH for 5/15/26 payroll Withholding for #422-84961-1-5 retirement Withholding for #422-84961-1-5	1308 · TCB Checking Account 5014 · Retirement (Admin) 5114 · Retirement (T&D) 2226 · Retirement Withholding	0.00 165.53 250.00
				415.53	
05/15/2026	35317	K S Staffing Solutions Inc. K S Staffing Solutions Inc.	Invoice # 308150 Temp Labor for 2 employees- one week Invoice # 308150 Temp Labor for 2 employees- one week	1308 · TCB Checking Account 5111 · Temp Labor/Veg Manegmer	2,127.35
				2,127.35	
05/15/2026	35318	Renne Public Law Group Renne Public Law Group	Invoice # 16787 Condemnation Invoice # 16787 Condemnation	1308 · TCB Checking Account 6008 · Legal Fees/Expenses	49,180.64
				49,180.64	

**Anderson Cottonwood Irrigation District
CASH DISBURSEMENTS JOURNAL**

May 2026

05/15/2026	35319	Primo Brands Primo Brands	#8730220959 drinking water for shop/office for April #8730220959 drinking water for shop/office for April	1308 · TCB Checking Account 7008 · Maintenance Supplies	132.09
					132.09
05/15/2026	35320	City Of Redding City Of Redding	# 118345-8 Monthly power for diversion facilities # 118345-8 Monthly power for diversion facilities	1308 · TCB Checking Account 8001 · Diversion Facilities Maint.	314.52
					314.52
05/15/2026	35322	Wallner Plumbing Co. Wallner Plumbing Co.	Contract #223595 jetted Lat 3 at Indianwood Contract #223595 jetted Lat 3 at Indianwood	1308 · TCB Checking Account 8004 · Canal Maintenance / Expen:	2,400.00
					2,400.00
05/15/2026	35323	CA State Disbursement Unit CA State Disbursement Unit	#200000001648552 WH for 5/15/26 payroll Withholgin for ID#200000001648552	1308 · TCB Checking Account 2224 · Court Ordered W/H	350.00
					350.00
05/15/2026	35324	Stewart Electrical Services Stewart Electrical Services	Emergency trouble call to dam brake system Emergency trouble call to dam brake system	1308 · TCB Checking Account 8001 · Diversion Facilities Maint.	300.00
					300.00
05/15/2026	35325	Ward's Concrete INC Ward's Concrete INC	Repair of Olney Creek / Dec 2025 storm damage Repair of Olney Creek / Dec 2025 storm damage	1308 · TCB Checking Account 8014 · FEMA/CalOES Damage Exp	66,840.00
					66,840.00
05/22/2026	35326	Duncan, Ben Duncan, Ben	reimburse for Best Buy purchase, RC car parts parts for RC car	1308 · TCB Checking Account 7008 · Maintenance Supplies	58.98
					58.98
05/26/2026	35328	Applejacks TShirts & Graphics Applejacks TShirts & Graphics	Invoice#10-7156/5 t shhirts, sweatshirt, 3 stickers for vehicle Invoice#10-7156/5 t shhirts, sweatshirt, 3 stickers for vehicle	1308 · TCB Checking Account 7008 · Maintenance Supplies	280.14
					280.14
05/26/2026	35329	Bloom's Mobile Truck Equip & Repair Bloom's Mobile Truck Equip & Repair	Invoice #6729 pulled dolly south screen, replace parts Invoice #6729 pulled dolly south screen, replace parts	1308 · TCB Checking Account 8001 · Diversion Facilities Maint.	4,861.25
					4,861.25
05/26/2026	35330	Petty Cash Petty Cash Petty Cash Petty Cash	Fuel UPC, Fees from customer	1308 · TCB Checking Account 6003 · Office Supplies/Expenses 7000 · Fuels 6003 · Office Supplies/Expenses	0.00 8.04 23.44
					31.48
05/26/2026	35331	General Trailer Parts, LLLC. General Trailer Parts, LLLC.	Invoice #05P127357 extra hoses for dump truck Invoice #05P127357 extra hoses for dump truck	1308 · TCB Checking Account 7003 · Heavy Vehicles	185.17
					185.17
05/26/2026	35332	MBK Engineers MBK Engineers	Inv. # 20217, update FNF maps for Board Meeting Inv. # 20217, update FNF maps for Board Meeting	1308 · TCB Checking Account 8008 · Water Rights Protection Exp	88.50
					88.50
05/26/2026	35334	Premier Oil Change (1) Premier Oil Change (1)	oil change for 3 pickups, invoices 06-121723,122205,122462 oil change for 3 pickups, invoices 06-121723,122205,122462	1308 · TCB Checking Account 7002 · Light Vehicles	352.52
					352.52
05/26/2026	35335	Provost & Pritchard Provost & Pritchard	Inv. # 130815 North Hill Lining Replacement Inv. # 130815 North Hill Lining Replacement	1308 · TCB Checking Account 1124 · Canal Lining & Pipe Improve	1,544.23
					1,544.23
05/26/2026	35336	The Tree Guy The Tree Guy	Invoice # 020 remove dead branches over apartments from Oak tree on ACID slope Invoice # 020 remove dead branches over apartments from Oak tree on ACID slope	1308 · TCB Checking Account 8004 · Canal Maintenance / Expen:	1,200.00
					1,200.00
05/26/2026	35337	Safeguard Fire Protection	Invoice 160228 check and repair 25 fire extinguishers for shop ,office, vehicles	1308 · TCB Checking Account	

**Anderson Cottonwood Irrigation District
CASH DISBURSEMENTS JOURNAL**

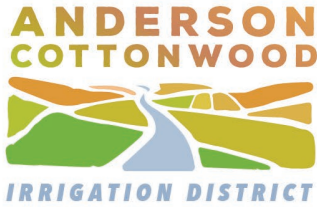
May 2026

		Safeguard Fire Protection	Invoice 160228 check and repair 25 fire extinguishers for shop ,office, vehicles	7008 · Maintenance Supplies	501.34
					501.34
05/26/2026	35338	Verizon	#942362812-00001 cell phones charges	1308 · TCB Checking Account	
		Verizon	#942362812-00001 cell phones charges	8001 · Diversion Facilities Maint.	602.76
					602.76
05/26/2026	35339	Minasian Law LLP	MAS-9002 General and Water rights	1308 · TCB Checking Account	
		Minasian Law LLP	MAS-9002 General and Water rights	8008 · Water Rights Protection Exp	0.00
		Minasian Law LLP	MAS-9002 General and Water rights	6008 · Legal Fees/Expenses	0.00
		Minasian Law LLP	General	6008 · Legal Fees/Expenses	7,403.16
		Minasian Law LLP	Water Rights Protection	8008 · Water Rights Protection Exp	785.28
					8,188.44
05/27/2026	35342	Jake Meyers	Latona materisla/diet for off season work projects	1308 · TCB Checking Account	
		Jake Meyers	Latona materisla/diet for off season work projects	8004 · Canal Maintenance / Expen:	8,000.00
					8,000.00
05/29/2026	35343	Family Water Alliance, Inc.	2026 Watershed Advocate Donation	1308 · TCB Checking Account	
		Family Water Alliance, Inc.	2026 Watershed Advocate Donation	6005 · Association Dues	1,000.00
					1,000.00
05/29/2026	35344	Gregory Engineering, Inc	Shady Lane leak and Lateral 3 project	1308 · TCB Checking Account	
		Gregory Engineering, Inc	Shady Lane Leak	8004 · Canal Maintenance / Expen:	3,712.10
		Gregory Engineering, Inc	Lateral 3 project	1124 · Canal Lining & Pipe Improve	921.25
					4,633.35
05/29/2026	35345	Ace Hardware Payment	Acct.# 201110 rat and mouse killer, carwash	1308 · TCB Checking Account	
		Ace Hardware Payment	Acct.# 201110 rat and mouse killer, carwash	7008 · Maintenance Supplies	153.20
					153.20
05/29/2026	35346	Innovative Controls	Annual Static Cellular plan for 6 SCADA sites	1308 · TCB Checking Account	
		Innovative Controls	Annual Static Cellular plan for 6 SCADA sites	6010 · Maintenance Agreements	2,800.00
					2,800.00
05/29/2026	35347	K S Staffing Solutions Inc.	Inv. # 308201 / 2 employees / 1 week	1308 · TCB Checking Account	
		K S Staffing Solutions Inc.	Inv. # 308201/2 employees/ 1 week	5110 · Regular Salaries (T&D)	2,480.60
					2,480.60
05/29/2026	35348	Pacific Gas & Electric	Acct.7658036322-4	1308 · TCB Checking Account	
		Pacific Gas & Electric	Acct.7658036322-4	8000 · SCADA Maintenance	0.00
		Pacific Gas & Electric	Acct.7658036322-4	6023 · Utilities	0.00
		Pacific Gas & Electric	Acct.7658036322-4	6023 · Utilities	0.00
		Pacific Gas & Electric	Monthly power for Well #1	8006 · Utilities/Pumping	26.55
		Pacific Gas & Electric	Monthly power for Anderson Creek pump	8006 · Utilities/Pumping	740.40
		Pacific Gas & Electric	Monthly power for Well #2	8006 · Utilities/Pumping	26.55
		Pacific Gas & Electric	Monthly power for Perrys pong	8006 · Utilities/Pumping	366.64
		Pacific Gas & Electric	Monthly Power for Dymesich Pond pump	8006 · Utilities/Pumping	1,123.15
		Pacific Gas & Electric	Monthly power for Lateral #46	8006 · Utilities/Pumping	1,345.13
		Pacific Gas & Electric	Monthly power for office/shop	6023 · Utilities	501.85
					4,130.27
05/29/2026	35349	Stroup's Power Equipment, INC	Veg man,	1308 · TCB Checking Account	
		Stroup's Power Equipment, INC	vegman	7010 · Small Tools & Equipment	600.57
		Stroup's Power Equipment, INC	Battery	7004 · Light Equipment	84.93
		Stroup's Power Equipment, INC	gas can, oil mix, trimmer line	7008 · Maintenance Supplies	386.27
					1,071.77
05/29/2026	35350	Stewart Electrical Services		1308 · TCB Checking Account	

**Anderson Cottonwood Irrigation District
CASH DISBURSEMENTS JOURNAL**

May 2026

		Stewart Electrical Services	call, troubleshoot, repair screens at dam	8001 · Diversion Facilities Maint.	2,176.36
					<u>2,176.36</u>
05/29/2026	35351	Stewart Electrical Services	Work on screen B and/or trash rake at diversion dam	1308 · TCB Checking Account	
		Stewart Electrical Services	Work on screen B and/or trash rake at diversion dam	8001 · Diversion Facilities Maint.	3,566.49
					<u>3,566.49</u>
05/29/2026	35352	N.C.G.T. Security Fund	#075-01550	1308 · TCB Checking Account	
		N.C.G.T. Security Fund	#075-01550	5019 · Health Insurance (Admin)	3,374.00
		N.C.G.T. Security Fund	#075-01550	5119 · Health Insurance (T&D)	9,138.00
					<u>12,512.00</u>
					<u>325,209.39</u>



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

June 11, 2026 Agenda Item No. 6a

Agenda Title: Review and Approve Resolution 2026-06 Anderson-Cottonwood Irrigation District Ordering a General District Election; Consolidation of Election; and Specification of the Election Order

Discussion: This District Board of Directors has three seats with terms ending on December 6, 2026. The seats are Division 1 Ronnean Lund, Division 2 Audie Butcher and Division 5 Matt Arrowsmith. These incumbents will have the period of **July 13, 2026 through August 7, 2026** to file candidate nominations with the Shasta County Clerk/Registrar of Voters to confirm candidacy if they wish to renew their term. If they choose not to file, the nomination period is extended to August 12, 2026 for non-incumbents only.

Fiscal Impact: The resolution before you directs the County Registrar of Voters to publish the Notice of Election, consolidates the election with other elections and ensures the District will reimburse the County for the actual costs incurred for conduction the District's election. If an election occurs, the fiscal impact could be \$5,000 to \$10,000.

Recommendation: Approve resolution consistent with previous District elections.

Attachments: Resolution and County Cover Letter.

APR 27 2026



SHASTA COUNTY

Clint Curtis, County Clerk / Registrar of Voters

County Clerk & Elections Department / elections.shastacounty.gov

1450 Court St., Suite 108, Redding, CA 96001 / PO Box 990880, Redding, CA 96099-0880

Phone: 530-225-5730 / FAX: 530-225-5454 / CA Relay Service: 711 or 800-735-2922

April 23, 2026

Anderson-Cottonwood Irrigation District
2810 Silver St
Anderson, CA 96007

Dear Anderson-Cottonwood Irrigation District,

Our records indicate your district has board member seats up for the General Election on November 3, 2026. These are the documents that we are asking you to review for accuracy and return to the Election's Office on or before **July 1, 2026**.

- **Incumbent List (two enclosed)**
 - Review and note any changes necessary.
 - Return one copy with changes to our office.
- **Fact Sheet (blue sheet enclosed)**
 - Indicate if there are changes necessary from incumbent List.
 - Indicate the number and term length of open seats.
 - Candidate Statement responsibility.
 - Qualifications for office.
 - District boundary changes – using the mapping shape format.
- **Resolution (provided by the district)**
 - The date and purpose of the election, the authority for ordering the election, authorization and agreement to reimburse the cost of the notice of election publication, who is to pay for the candidates' statement, and how to resolve tie votes pursuant to Education Code 5016 – by lot or by run off.
 - Provide the final resolution to the Election's Office no later than **July 1, 2026**.

Please mail the originals in the enclosed envelope as soon as possible.

The *Candidate Nomination* period runs **July 13, 2026 through August 7, 2026**. If an incumbent does not file, the nomination period is extended to August 12, 2026, for non-incumbents only. Anyone wishing to apply for candidacy should contact our office and make an appointment.

Enclosed is a draft calendar regarding the above dates as well as other dates that might pertain to the governing board's role in the upcoming election. If you have any questions, please feel free to contact Laura Hobbs at (530) 225-5839 or email at lhobbs@shastacounty.gov.

Regards,

A handwritten signature in black ink, appearing to read "Clint Curtis".

Clint Curtis
Shasta County Clerk/Registrar of Voters

Draft Calendar of Important Deadlines

November 3, 2026 General Election

DATE	EVENT
July 1, 2026 <i>E-125</i> EC§ 10522, 10509	<ul style="list-style-type: none"> Last day for <u>special district</u> secretaries to notify county election office of district boundary changes. Last day for <u>special districts</u> to deliver the “Specifications for Election” notice to the county elections office.
July 3, 2026	<ul style="list-style-type: none"> Independence Day – County Elections Office will be closed.
July 6, 2026 <i>E-120</i> EdC§ 5322, 5324, 5325	<ul style="list-style-type: none"> Last day for governing <u>school boards</u> to deliver the “Specifications of the Election Order” by resolution to the County Superintendent of Schools. (The deadline of E-123 falls on a holiday, performance of these duties moves to the next business day E-120). Last day for Superintendent of Schools to deliver copies of the order of election and the formal notice of election to the County Clerk.
July 13, 2026 <i>E-113</i> EC§ 10220	<ul style="list-style-type: none"> Declaration of Candidacy begins (Ends 8/7/26). Statement of Qualifications filing period begins.
Mid-July 2026, TBD EC§ 9084	<ul style="list-style-type: none"> Deadline for Candidate Statements for State Voter Information Guide for U.S. Senate and statewide offices.
July 31, 2026	<ul style="list-style-type: none"> Semi-Annual Campaign Disclosure Statements FPPC Form 460/470 due (Period covered** through 06/30/26).
August 5, 2026 <i>E-90</i>	<ul style="list-style-type: none"> Beginning of the FPPC = 24-Hour Election Cycle Reports. <ul style="list-style-type: none"> -Form 496 - Independent Expenditure Report -Form 497 - Contribution Report
August 7, 2026 <i>E-88</i> EC§ 10220, 13307	<ul style="list-style-type: none"> Last day to file Candidate Nomination Forms including: <ul style="list-style-type: none"> -Declaration of Candidacy ends (no extension if an incumbent files). -Nomination Signatures due 5:00 p.m. -Statement of Qualifications (optional) due 5:00 p.m.
August 8, 2026 <i>E-87</i> EC§ 13307(a)(3), 13311 and 13112	<ul style="list-style-type: none"> Last day to withdrawal Statement of Qualifications by 5:00 p.m. First day Statement of Qualifications are available for review. First Day of 10-calendar-day public examination period.
August 8, 2026 <i>E-87 to E-78</i> EC§ 13313	10 – day period in which candidates’ Statement of Qualifications will be available for public examination begins.
August 12, 2026 <i>E-83, EC§ 10220,</i> 8022, and 8024	<ul style="list-style-type: none"> <u>Extended</u> Declaration of Candidacy ends (only extended if incumbent fails to file).
August 13, 2026 <i>E-82</i> EC§ 13112	Random Alpha Drawing conducted by California Secretary of State’s Office determining order of local candidates to appear on ballot.
August 17, 2026 <i>E-78</i>	<ul style="list-style-type: none"> 1st Pre-election Campaign Disclosure Statements FPPC Form 460/470 due (Period covered** through 08/12/26).
September 4, 2026 <i>E-60</i>	<ul style="list-style-type: none"> Military/Overseas voter information is mailed out.

September 7, 2026	• Labor Day – County Election Office will be closed.
September 8, 2026 <i>E-56</i> EC§ 15, 8601	• Write-in Declaration of Candidacy begins. (The beginning date of E-57 falls on a holiday, performance of these duties moves to the next business day E-56).
September 19, 2026 <i>E-45, EC§ 3114</i>	• Mail-in ballots sent to Military or overseas voters.
September 24, 2026 <i>E-40</i>	• Voter information guide and sample ballots mailed out to voters. • 2 nd Pre-Election Campaign Disclosure Statement FPPC Form 460 due (Period covered** through 09/19/26)
October 5, 2026 <i>E-29</i>	• First day for Vote-by-mail ballots to be mailed out.
October 15, 2026 <i>E-21</i>	• County Voter Information Guide shall be mailed (no later than this date) to voters registered by <i>E-29</i>
October 12, 2026	• Columbus Day – Postal Holiday
October 19, 2026 <i>E-15, EC§ 8601</i>	• Last day to register to vote for Nov 3, 2026 election and be sent voter information by mail. Voter registration closes.
October 20, 2026 <i>E-14, EC§ 8601</i>	• Last day to file write-in Declaration of Candidacy. • Conditional Voter Registration begins
October 22, 2026	• 3 rd Pre-Election Campaign Disclosure Statement FPPC Form 460/470 due. (Period covered** through 10/17/26)
October 27, 2026 <i>E-7</i>	• Deadline to request a ballot in the mail for this election. Vote-by-mail application period ends.
November 3, 2026 <i>E, EC§ 1000(d)</i>	• Election Day—Polls open from 7:00 a.m. through 8:00 p.m. Beginning at 8:00 p.m. county elections officials begin reporting election results.
November 5, 2026 <i>E+2</i>	• Official Canvass begins, 28 days to certify the election
November 10, 2026 <i>E+7</i>	• Deadline to receive Vote-by-mail ballots. Must be postmarked on or before Election Day.
TBA	• Tentative Day scheduled for the 1% manual tally.
December 3, 2026 <i>E+30</i> EC§ 15300-15376	• Deadline to certify the Election results.
December 11, 2026 (2 st Friday in Dec) EdC§ 5017	• Appointed or Elected school board officers take office.
February 1, 2027	• Semi-Annual Campaign Disclosure Statement FPPC Form 460 due. (Period covered** through 12/31/26)

- “E –“ days indicate the number of days prior to Election Day. “E+” days indicate the number of days after Election Day.
- ** The period covered by any statement begins on the day after the closing date of the last statement filed, or January 1, if no previous statement has been filed



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

RESOLUTION NO. 2026-06

**RESOLUTION OF THE BOARD OF DIRECTORS OF
ANDERSON-COTTONWOOD IRRIGATION DISTRICT
ORDERING A GENERAL DISTRICT ELECTION;
CONSOLIDATION OF ELECTIONS; AND
SPECIFICATIONS OF THE ELECTION ORDER**

WHEREAS California Elections Code requires a General District Election be held in each district to choose a successor for each elective officer whose term will expire in December 2026 following the election to be held on Tuesday, November 3, 2026; and

WHEREAS this election shall be a General District Election as defined by California Elections Code Section 10500; and

WHEREAS other elections may be held in whole or in part of the territory of the district and it is to the advantage of the district to consolidate pursuant to Elections Code Section 10400; and

WHEREAS Elections Code Section 10520 requires each district involved in a general election to reimburse the County for the actual costs incurred by the County Elections Official in conducting the election for that district; and

WHEREAS Elections Code Section 13307(e) requires that before the nominating period opens the District Board must determine whether a charge shall be levied against each candidate submitting a candidate's statement to be sent to the voters; and

WHEREAS Elections Code Section 12112 requires the election official of the principal county to publish a notice of the election once in a newspaper of general circulation in the District;

NOW, THEREFORE, BE IT ORDERED that an election be held within the territory included in this district on the **3rd day of November 2026**, for the purpose of electing members to the Board of Directors of said district in accordance with the following specifications:

1. The election shall be held on Tuesday, November 3, 2026. The purpose of the election is to choose members of the Board for the following seats:

Division 1 – Ronnean Lund (Term ending December 6, 2026)

Division 2 – Audie Butcher (Term ending December 6, 2026)

Division 5 – Matt Arrowsmith (Term ending December 6, 2026)

The terms of office for persons elected shall commence on the first Friday in December 2026.

2. The District has determined that each candidate shall pay the cost of any optional Candidate's Statement submitted pursuant to Elections Code Section 13307. The Candidate's Statement will be limited to 200 words. The estimated cost shall be paid at the time of filing the Declaration of Candidacy.
3. The nomination period shall open and close as provided in Elections Code Section 10510.
4. The District directs the County Registrar of Voters of the principal county publish the Notice of Election once in a newspaper of general circulation within the District pursuant to Elections Code Section 12112.
5. This Board hereby requests and consents to the consolidation of this election with other elections which may be held in whole or in part of the territory of the district, pursuant to Elections Code Section 10400.
6. The District will reimburse the County for the actual costs incurred by the County Elections Official in conducting the general district election upon receipt of a bill stating the amount due as determined by the elections official.
7. The General Manager and/or Clerk of the Board are hereby authorized and directed to take all actions necessary to carry out the purposes of this Resolution.
8. The Clerk of the Board is ordered to deliver copies of this Resolution to the Registrar of Voters.

PASSED AND ADOPTED this 11th day of June 2026, by the Board of Directors of Anderson-Cottonwood Irrigation District:

AYES:

NOES:

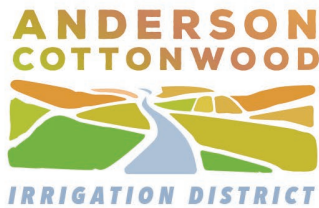
ABSENT:

ABSTAIN:

President

ATTEST:

Secretary



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

June 11, 2026 Agenda Item No. 6b

Agenda Title: Review and Approve Finance Manager Employment Agreement with Andromeda Herlihy

Discussion: Our long standing Finance Manager Terri White is retiring on July 6, 2026. District staff and Personnel Committee have interviewed several applicants and have chosen Andromeda Herlihy to replace Terri White as our new Finance Manager after Terri's retirement.

Fiscal Impact: Estimated to be net neutral. Salaries budgeted for this position have been set at an annual rate. There will likely be some additional cost for training.

Recommendation: Approve new Finance Manager Contract. Andromeda plans to start her first day of work on June 16, 2026

Attachments: New Finance Manager Contract

**AT-WILL EMPLOYMENT AGREEMENT
BETWEEN
ANDERSON-COTTONWOOD IRRIGATION DISTRICT
AND
ANDROMEDA LYTLE HERLIHY**

RECITALS

WHEREAS, this Agreement is made between Anderson-Cottonwood Irrigation District (hereinafter referred to as "ACID") and Andromeda Lytle Herlihy (hereinafter referred to as "Andromeda"), and collectively hereinafter referred to as "the Parties", on this 11th day of June, 2026.

WHEREAS, District desires to employ Andromeda as District Financial Manager of the ACID; and

WHEREAS, Andromeda desires to serve as District Financial Manager of ACID; and

WHEREAS, the Board of Directors (Board), as appointing power, and Andromeda desire to agree in writing to the terms and conditions of her employment as District Financial Manager.

NOW, THEREFORE, the parties, by execution of this agreement, agree that all earlier agreements, amendments, understandings, communications, representations, or promises, whether written or oral, are hereby revoked and superseded by this Agreement.

AGREEMENT

In consideration of the foregoing, and of the terms and conditions set forth herein, the Parties agree as follows:

1. DISTRICT FINANCIAL MANAGER DUTIES.

- (a) The parties recognize and affirm that: (1) Andromeda is an "at will" employee whose employment may be terminated by ACID without cause; and (2) there is no expressed or implied promise made to Andromeda for any form of continued employment. This Agreement is the sole and

exclusive basis for an employment relationship between Andromeda and District.

(b) Andromeda shall perform the duties of District Financial Manager as set forth in the job description attached hereto as Exhibit "A" and subject to modification by the Board of Directors.

(c) Andromeda shall perform the duties to the best of their ability in accordance with the highest professional and ethical standards of the profession and shall comply with all applicable rules and regulations established by District.

Andromeda's performance shall at all times be subject to review by District General Manager.

(d) Andromeda agrees to remain the exclusive full-time employee of the District during the term of this Agreement.

2. TERM. This Agreement shall begin on June 16, 2026, and terminate upon the death or permanent disability of Andromeda, unless terminated earlier by either party in accordance with the provisions of this Agreement.

3. COMPENSATION. Effective June 16, 2026, ACID shall compensate Andromeda for the performance of services during the term of this Agreement as set forth below:

(a) ACID shall pay Andromeda \$75,000 per year, payable in 24 equal installments, subject to all withholdings and deductions required by law.

4. COMPENSATION IS TOTAL. Andromeda position is exempt, and she shall not be entitled to overtime pay, compensating time off, or other compensation or reimbursement for hours worked for ACID, no matter when said work is performed, nor how much time is required. It is expressly understood that the compensation

provided to Andromeda as listed above will be the total compensation for the services and duties to be performed by Andromeda in carrying out all her responsibilities hereunder.

5. TRAVEL. Anytime Andromeda duties require travel, she will be entitled to mileage reimbursement at the then current IRS rate. The costs and expenses of preapproved travel, including meals and lodging, will be paid by ACID or reimbursed to Andromeda in accordance with per diem rates established by IRS and in place at the time expenses are incurred. Andromeda will submit records of mileage, meals, and lodging in accordance with ACID policy.
6. MEDICAL BENEFITS: ACID will contribute to the full premium cost of the employee plus spouse plan on District provided health benefits.
7. DENTAL AND VISION INSURANCE. ACID shall contribute toward Andromeda purchase of ACID selected dental and vision insurance coverage consistent with the contribution received by other ACID employees.
8. SICK LEAVE. Andromeda will accrue sick leave of up to eight hours per month. Andromeda is not entitled to compensation for any unused sick leave upon separation of employment.
9. VACATION. Andromeda shall accrue paid vacation at the rate of .83 days per pay period and shall accrue no more than sixty (60) days. Once this maximum accrual level is reached, Andromeda will cease accruing additional vacation until her balance falls below this level. All vacation must be scheduled in advance and approved by the General Manager. Upon termination of employment with the District, Andromeda shall be entitled to compensation for unused and accrued vacation days at the then current salary.
10. HOLIDAYS. Andromeda is eligible for nine scheduled holidays and one

floating holiday, consistent with other ACID employees.

11. CONTRIBUTIONS TO RETIREMENT. ACID will make contributions of an amount equal to 7.5% of Andromeda's annual base salary to be made to a retirement fund of her choice.
12. EVALUATION. An evaluation will be conducted annually by the General Manager. At this time, the General Manager may recommend a salary increase, if any, to the ACID Board of Directors for its consideration. Any compensation adjustment must be approved by the Board at the open session of a regular board meeting and memorialized as an amendment to this Agreement.
13. TERMINATION OF AGREEMENT:
 - (a) FOR CAUSE: This Agreement may be terminated by ACID for cause amounting to breach of the terms and conditions of this Agreement, or for facts which in the reasonable opinion of the Board otherwise render Andromeda unfit or unqualified to continue as District Financial Manager. Notice of the intended termination for cause, and the grounds constituting such cause, shall be provided to Andromeda no less than 15 days before the date of termination, and, if requested by Andromeda, the Board shall schedule a meeting with Andromeda to review and consider any facts or circumstances offered by Andromeda in mitigation of the Board's intended action. Notwithstanding the foregoing, the Board shall be entitled to meet in closed session without Andromeda to deliberate and decide its action. The decision of the Board shall be final.
 - (b) WITHOUT CAUSE: This Agreement may also be terminated without cause. If Andromeda is terminated by the Board of Directors without cause while she is still willing and able to perform the duties of District Financial Manager, ACID agrees to pay Andromeda one month's salary. Such payment will release ACID from any

further obligations under this Agreement, except payment of any unused vacation leave accrued as of the date of termination. The severance payment is in gross, does not constitute wages, and District shall report said payment on IRS Form 1099. Liability for income and other taxes applicable to the severance payment will be the sole responsibility of Andromeda.

(b.1) Pursuant to Government Code section 53243.2, if this Agreement is terminated, any cash settlement related to the termination that Andromeda may receive from the local agency shall be fully reimbursed to the local agency if Andromeda is convicted of a crime involving an abuse of her office or position.

(b.2) If ACID funds the criminal defense of Andromeda against charges involving the abuse of her office or position, and she is then convicted of those charges, Andromeda shall fully reimburse ACID for all District funds paid for her criminal defense.

(c) RESIGNATION: Andromeda may resign at any time. Andromeda agrees to give ACID at least 30 calendar days' advance written notice of resignation.

(d) TERMINATION BY DEATH: This Agreement shall terminate immediately upon the death of Andromeda, and all rights and obligations of the Parties under the Agreement shall be deemed fully satisfied.

(e) TERMINATION BY MUTUAL CONSENT: Notwithstanding any other provision of this Agreement, the Parties may by mutual consent terminate this Agreement at any time.

14. OTHER TERMS AND CONDITIONS OF EMPLOYMENT. The Board, may fix any other terms and conditions of employment, as it may determine from time to time, relating to the performance of Andromeda, provided such terms and conditions are not inconsistent with

provisions of this Agreement or law.

15. NOTICES. Any notices required by this Agreement shall be in writing and either given in person or by first class mail with the postage prepaid and addressed as follows:

DISTRICT: Board of Directors
Attention: General Manager
2810 Silver St.
Anderson, CA 96007

EMPLOYEE: Andromeda Lytle Herlihy
25280 Taft St.
Los Molinos, CA 96055

16. ENTIRE AGREEMENT. This Agreement is the final expression of the complete agreement of the parties with respect to the matters specified herein and supersedes all prior oral or written understandings. Except as prescribed herein, this Agreement cannot be modified except by written mutual agreement signed by both parties.

17. ASSIGNMENT. This Agreement is not assignable by either District or Andromeda.

IN WITNESS THEREOF, the parties hereof have executed this Agreement on this **11th** day of June 2026.

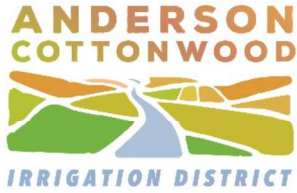
Date: _____

Signature: _____
President of the Board
ANDERSON-COTTONWOOD IRRIGATION
DISTRICT

Date: 6/5/2026

Signature: 
Andromeda Lytle Herlihy

EXHIBIT A



Anderson-Cottonwood Irrigation District

Job Description: Finance Manager

Job Details

Field	Description
FLSA Classification:	Exempt
Bargaining Unit:	Unrepresented
Reports To:	General Manager
Work Schedule:	Full-time; occasional evening meetings (Board meetings); additional hours as required to meet deadlines
Pay Scale (Salary):	Salary; range set by Board resolution

Summary / Definition

Under general direction of the General Manager, the Finance Manager provides professional, high-level financial leadership for the Anderson-Cottonwood Irrigation District. This position is responsible for the District’s overall financial health, including budgeting, forecasting, accounting, payroll, audits, and regulatory compliance. The Finance Manager serves as the District’s principal financial advisor to the General Manager and Board of Directors and ensures that all financial operations support the District’s mission in a transparent, accurate, and legally compliant manner.

Distinguishing Characteristics

The Finance Manager is a senior management position with significant independent judgment and responsibility. Unlike clerical or transactional finance roles, this position is responsible for long-range financial planning/forecasting, interpretation of regulations, development of financial systems and policies, and direct presentation of financial information to the Board of Directors. The position regularly handles complex and sensitive financial matters that impact District operations, ratepayers, and governance.

Essential Functions

Strategic Financial Leadership & Planning

- Develop and implement long-term financial strategies supporting District operations, capital planning, and organizational sustainability.
- Forecast capital, facility, and staffing needs and evaluate financial impacts of operational decisions.
- Identify opportunities for cost control, operational efficiencies, and financial system improvements.

Budget Development & Oversight

- Lead development of the District’s annual operating and capital budgets in collaboration with the General Manager.
- Monitor budget performance throughout the fiscal year; analyze variances and recommend corrective actions as needed.

Board & Executive Support

- Prepare clear, accurate, and comprehensive monthly financial reports and financial trend analyses for the Board of Directors.
- Attend Board meetings and provide professional financial analysis, explanations, and recommendations.
- Serve as a technical resource to the General Manager on financial policy, compliance, and fiscal impacts of District decisions.

Financial Accounting & Recordkeeping

- Establish, maintain, and oversee the District's accounting systems, internal controls, and financial policies, including general ledger structure, reconciliations, and compliance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) requirements. Review transactional activity and supporting documentation for accuracy and adherence to established financial controls.
- Establish and maintain the District's financial systems, including chart of accounts, accounting procedures, and internal controls.
- Maintain and reconcile the general ledger; prepare trial balances and adjusting entries.
- Verify, allocate, post, and reconcile subsidiary accounts and financial transactions.
- Maintain complete and accurate financial records in accordance with legal and audit requirements.

Payroll, Reporting & Compliance

- Administer and oversee the District's payroll, pension, and timekeeping systems, including review and validation of payroll data; verification of wage rates, authorized increases, benefit deductions, and withholdings; submission of garnishments and required information to the payroll service provider; and final approval and submission of payroll. Calculate and directly remit required pension contributions and ensure compliance with all applicable retirement system requirements. Coordinate with the payroll service provider to ensure timely and accurate payroll tax filings, garnishment payments, and required reporting.
- Prepare monthly, annual, and special financial reports required for management, Board review, audits, and regulatory compliance.
- Serve as the District's primary liaison with external auditors before, during, and after the annual audit; oversee preparation of financial statements and required schedules; and review supporting documentation prepared by staff to ensure accuracy, completeness, and compliance.
- Ensure compliance with applicable federal, state, and local laws, regulations, and reporting requirements, including Governmental Accounting Standards Board (GASB) standards where applicable.

Vendor & Internal Service Coordination

- Oversee vendor payment processes and financial interactions with external service providers.
- Coordinate with internal staff to support financial transactions, documentation, and reporting needs across departments.

Knowledge, Skills, and Abilities

Knowledge of:

- Principles and practices of governmental accounting, budgeting, and financial reporting.
- Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) requirements.
- Payroll administration, auditing processes, and financial compliance regulations.

Ability to:

- Analyze complex financial data and present information clearly to non-financial audiences.

- Exercise sound professional judgment with a high degree of accuracy and confidentiality.
- Establish effective financial systems, controls, and procedures.
- Communicate effectively, both orally and in writing, with management, Board members, auditors, and vendors.
- Plan, prioritize, and manage multiple deadlines in a regulatory environment.

Minimum Qualifications / Employment Standards

- Experience: Five (5) or more years of progressively responsible experience in accounting or financial management.
- Preferred Qualifications:
 - Bachelor's degree in Finance, Accounting, or a related field.
 - CPA and/or MBA are strongly desirable.
 - Experience working directly with a Board of Directors and presenting monthly financial reports.
 - Familiarity with municipal, utility, or special district accounting environments.
 - Working knowledge of Sage and QuickBooks accounting software

Other Requirements

- Commitment to professional development and remaining current with changes in financial regulations and reporting standards.
- Ability to attend evening Board meetings as required.

Physical Requirements & Work Environment (ADA)

- Primarily works in an office environment with prolonged periods of sitting, computer use, and document review.
- Occasional lifting of files or records up to approximately 25 lbs.
- Reasonable accommodation will be provided to qualified individuals with disabilities to perform essential job functions.

Equal Employment Opportunity (EEO) / Anti-Harassment

Anderson-Cottonwood Irrigation District is an Equal Opportunity Employer. Employment decisions are based on merit and business needs and are made without regard to protected characteristics under federal and California law. The District prohibits discrimination, harassment, and retaliation and complies with all applicable employment laws.



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

June 11, 2026 Agenda Item No. 6c

Agenda Title: Review and Discuss Draft 2026/27 Offseason Improvement Work Priorities

Discussion: Ops Manager, Ben Duncan will walk through the District's offseason work priorities via Power Point presentation. This is an initial effort to bring to the Board work priorities for contracted services this offseason. Staff would like to hear direction from the Board on the selected priorities.

Fiscal Impact: Discuss the range of costs associated with Contracted offseason work. The priorities before you are approximately \$1.8 million.

Recommendation: No action, please provide direction to staff.

Attachments: Contracted work priority spreadsheet and power point presentation by Ben Duncan.

Project Discussion

Projects Proposed for 2026/2027 Off Season				
MC or Lateral #	Location	Description	Length	Estimated Cost
MC	S. Barney	Reshape/Compact/Storm Water relief	4100 ft	\$330,000
MC	Meyers	De-Veg Reshape/Compact	2100 ft	\$170,000
MC	Broadhurst	De-Veg Reshape/Compact	1600 ft	\$130,000
MC	Holiday Ranch	De-Veg Reshape/Compact	4100 ft	\$328,000
Lateral 21	Balls Ferry	De-Veg Reshape/Compact	3200ft	\$256,000
Lateral 21	Shady Lane	Pipe Installation	1000ft	\$400,000
Lateral 29	RR Xing	Pipe Inspection	300 ft	\$8,000
Lateral 37	CDFW	Pipe Replacement	960 ft	\$150,000
Lateral 37		Pipe cost	960ft	\$31,000
				\$1,803,000
Power point presentation showing details during discussion				