BOARD MEETING

Agenda

August 13, 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 July 2026
5. **Regular Business Items**
   a. Minutes – Approve the Minutes of the Regular Meeting on July 9, 2026
   b. Treasurer's Report, Balance Sheet and Financial Status Report for Year-to-Date through July 2026
   c. Cash Disbursement Journal for July 2026
   d. Projected Year End Cash Analysis
6. **New Business Items**
   a. Review Bids for 2026-27 Offseason Main Canal Improvement Projects, Select Preferred Contractor(s) and Authorize General Manager to Execute Contract
   b. Review and Approve Sole Source Contracted Services for Churn Creek Main Canal and Lateral 21 with Core Ten Resources Inc. and Set Amount Not to Exceed
   c. Review Call for Nomination for Special District Members to Serve on Shasta LAFCO and Provide Recommendation for Appointment through the Independent Special District Selection Committee
   d. Review Shasta County Grand Jury Report of June 8, 2026 and Consider Approving Draft Response with Direction to the General Manager for Final Submission
   e. Appoint President Ivar Amen, Director Lund and GM Ruiz to serve as ACID Labor Negotiators Regarding Negotiations with the Collective Bargaining Unit Represented by Teamsters 187

   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

7. **CLOSED SESSION: CONFERENCE WITH LEGAL COUNSEL – POTENTIAL LITIGATION (GOVERNMENT CODE § 54956.9(D)(2).). CONSIDER THE FOLLOWING LIABILITY CLAIMS:**

   Sally Robbins

   CLOSED SESSION PUBLIC EMPLOYEE EMPLOYMENT AND/OR PERFORMANCE EVALUATION (Government Code § 54957)

   Title: General Manager & Operations Manager Evaluation

8. **Adjourn**

Labor Distribution Report

A001 - SMITH, TRISTAN A **Home Dept: TD - TD**

Check: 000035435

Manual/Prepaid	Hours/Units	Amount	Distributed Department
Regular	16.00	357.60	TD - TD
Vacation Cash Out	14.93	333.69	TD - TD
	Earnings	691.29	
Employer Medicare		10.02	TD - TD
Employer Social Security		42.86	TD - TD
	Client Tax Expense	52.88	
	Total	744.17	

A001 - SMITH, TRISTAN A **Home Dept: TD - TD**

Check: 102251229

Description	Hours/Units	Amount	Distributed Department
Regular	48.00	1,072.80	TD - TD
Holiday	8.00	178.80	TD - TD
Overtime	8.00	325.36	TD - TD
Water Operator	40.00	1,084.40	TD - TD
	Earnings	2,661.36	
Employer Medicare		38.59	TD - TD
Employer Social Security		165.01	TD - TD
	Client Tax Expense	203.60	
	Total	2,864.96	

A002 - WHITE, TERESA L **Home Dept: ADM - Admin**

Check: 101835240

Description	Hours/Units	Amount	Distributed Department
Exempt Vacation Time	435.60	16,552.83	ADM - Admin
	Earnings	16,552.83	
Employer Medicare		240.02	ADM - Admin
Employer Social Security		1,026.27	ADM - Admin
	Client Tax Expense	1,266.29	
	Total	17,819.12	

Labor Distribution Report

A003 - BELL, SHAWNA M **Home Dept: ADM - Admin**

Check: 102251219

Description	Hours/Units	Amount	Distributed Department
Regular	77.50	2,021.98	ADM - Admin
Holiday	8.00	208.72	ADM - Admin
Sick	2.50	65.23	ADM - Admin
	Earnings	2,295.93	
Employer Medicare		32.75	ADM - Admin
Employer Social Security		140.03	ADM - Admin
	Client Tax Expense	172.78	
	Total	2,468.71	

A003 - BELL, SHAWNA M **Home Dept: ADM - Admin**

Check: 102726211

Description	Hours/Units	Amount	Distributed Department
Regular	56.30	1,468.87	ADM - Admin
Vacation	33.25	867.49	ADM - Admin
	Earnings	2,336.36	
Employer Medicare		33.33	ADM - Admin
Employer Social Security		142.53	ADM - Admin
	Client Tax Expense	175.86	
	Total	2,512.22	

A004 - VEGA, PHILLIP **Home Dept: TD - TD**

Check: 102251230

Description	Hours/Units	Amount	Distributed Department
Regular	88.00	2,895.20	TD - TD
Overtime	3.00	148.05	TD - TD
Holiday	8.00	263.20	TD - TD
	Earnings	3,306.45	
Employer Medicare		47.40	TD - TD
Employer Social Security		202.68	TD - TD
	Client Tax Expense	250.08	
	Total	3,556.53	

A004 - VEGA, PHILLIP **Home Dept: TD - TD**

Check: 102726221

Description	Hours/Units	Amount	Distributed Department
Regular	86.00	2,829.40	TD - TD
Overtime	2.00	98.70	TD - TD
Sick	10.00	329.00	TD - TD
	Earnings	3,257.10	
Employer Medicare		46.68	TD - TD
Employer Social Security		199.61	TD - TD
	Client Tax Expense	246.29	
	Total	3,503.39	

A005 - WILSON, KYLE D **Home Dept: TD - TD**

Check: 102251231

Description	Hours/Units	Amount	Distributed Department
Regular	84.00	2,277.24	TD - TD
Overtime	7.50	304.99	TD - TD
Holiday	8.00	216.88	TD - TD
Vacation	6.00	162.66	TD - TD
Equipment Operator	4.00	119.24	TD - TD
	Earnings	3,081.01	
Employer Medicare		44.43	TD - TD
Employer Social Security		189.96	TD - TD
	Client Tax Expense	234.39	
	Total	3,315.40	

A005 - WILSON, KYLE D **Home Dept: TD - TD**

Check: 102726222

Description	Hours/Units	Amount	Distributed Department
Regular	80.00	2,168.80	TD - TD
Overtime	6.00	243.99	TD - TD
Vacation	8.00	216.88	TD - TD
	Earnings	2,629.67	
Employer Medicare		37.88	TD - TD
Employer Social Security		161.99	TD - TD
	Client Tax Expense	199.87	
	Total	2,829.54	

A006 - SHULTS, KALEB A **Home Dept: TD - TD**

Check: 102251228

Description	Hours/Units	Amount	Distributed Department
Regular	96.00	2,602.56	TD - TD
Overtime	27.50	1,118.29	TD - TD
Holiday	8.00	216.88	TD - TD
	Earnings	3,937.73	
Employer Medicare		56.63	TD - TD
Employer Social Security		242.12	TD - TD
	Client Tax Expense	298.75	
	Total	4,236.48	

A006 - SHULTS, KALEB A **Home Dept: TD - TD**

Check: 102726220

Description	Hours/Units	Amount	Distributed Department
Regular	88.00	2,385.68	TD - TD
Overtime	21.25	864.13	TD - TD
	Earnings	3,249.81	
Employer Medicare		46.65	TD - TD
Employer Social Security		199.48	TD - TD
	Client Tax Expense	246.13	
	Total	3,495.94	

A007 - CHABOLLA, JORDAN B **Home Dept: TD - TD**

Check: 102251220

Description	Hours/Units	Amount	Distributed Department
Regular	88.00	2,385.68	TD - TD
Overtime	1.50	61.00	TD - TD
Holiday	8.00	216.88	TD - TD
	Earnings	2,663.56	
Employer Medicare		38.38	TD - TD
Employer Social Security		164.08	TD - TD
	Client Tax Expense	202.46	
	Total	2,866.02	

A007 - CHABOLLA, JORDAN B **Home Dept: TD - TD**

Check: 102726212

Description	Hours/Units	Amount	Distributed Department
Regular	88.00	2,385.68	TD - TD
Overtime	4.50	182.99	TD - TD
Sick	8.00	216.88	TD - TD
	Earnings	2,785.55	
Employer Medicare		40.14	TD - TD
Employer Social Security		171.65	TD - TD
	Client Tax Expense	211.79	
	Total	2,997.34	

A007 - CHABOLLA, JORDAN B **Home Dept: TD - TD**

Check: 000035434

Manual/Prepaid	Hours/Units	Amount	Distributed Department
Overtime	4.50	182.99	WOP - Water Operator
	Earnings	182.99	
Employer Medicare		2.65	WOP - Water Operator
Employer Social Security		11.35	WOP - Water Operator
	Client Tax Expense	14.00	
	Total	196.99	

A008 - DAVIS, JOHNA J **Home Dept: TD - TD**

Check: 102251221

Description	Hours/Units	Amount	Distributed Department
Regular	88.00	2,385.68	TD - TD
Overtime	21.50	874.30	TD - TD
Holiday	8.00	216.88	TD - TD
	Earnings	3,476.86	
Employer Medicare		50.17	TD - TD
Employer Social Security		214.51	TD - TD
	Client Tax Expense	264.68	
	Total	3,741.54	

A008 - DAVIS, JOHNA J **Home Dept: TD - TD**

Check: 102726213

Description	Hours/Units	Amount	Distributed Department
Regular	88.00	2,385.68	TD - TD
Overtime	12.00	487.98	TD - TD
	Earnings	2,873.66	
Employer Medicare		41.42	TD - TD
Employer Social Security		177.11	TD - TD
	Client Tax Expense	218.53	
	Total	3,092.19	

A009 - JENSEN, JASON A **Home Dept: TD - TD**

Check: 102251225

Description	Hours/Units	Amount	Distributed Department
Regular	76.00	2,265.56	TD - TD
Overtime	12.00	536.58	TD - TD
Holiday	8.00	238.48	TD - TD
Sick	4.00	119.24	TD - TD
	Earnings	3,159.86	
Employer Medicare		45.35	TD - TD
Employer Social Security		193.90	TD - TD
	Client Tax Expense	239.25	
	Total	3,399.11	

A009 - JENSEN, JASON A **Home Dept: TD - TD**

Check: 102726217

Description	Hours/Units	Amount	Distributed Department
Regular	80.00	2,384.80	TD - TD
Vacation	16.00	476.96	TD - TD
	Earnings	2,861.76	
Employer Medicare		41.02	TD - TD
Employer Social Security		175.41	TD - TD
	Client Tax Expense	216.43	
	Total	3,078.19	

A00A - RUIZ, DANIEL J | **Home Dept: ADM - Admin**

Check: 102251227

Description	Hours/Units	Amount	Distributed Department
Regular	46.67	3,701.92	ADM - Admin
Daniel Vacation	32.00	2,538.46	ADM - Admin
Holiday	8.00	634.62	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: 102726219

Description	Hours/Units	Amount	Distributed Department
Regular	86.67	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	

A00B - JEBENS, DAMON J | **Home Dept: TD - TD**

Check: 102251224

Description	Hours/Units	Amount	Distributed Department
Regular	48.00	1,301.28	TD - TD
Overtime	9.00	365.99	TD - TD
Holiday	8.00	216.88	TD - TD
	Earnings	1,884.15	
Employer Medicare		27.07	TD - TD
Employer Social Security		115.76	TD - TD
	Client Tax Expense	142.83	
	Total	2,026.98	

Labor Distribution Report

A00B - JEBENS, DAMON J **Home Dept: TD - TD**

Check: 102726216

Description	Hours/Units	Amount	Distributed Department
Regular	94.00	2,548.34	TD - TD
Overtime	2.00	81.33	TD - TD
	Earnings	2,629.67	
Employer Medicare		37.89	TD - TD
Employer Social Security		161.99	TD - TD
	Client Tax Expense	199.88	
	Total	2,829.55	

A00C - JOHNSON, BRIAN J **Home Dept: TD - TD**

Check: 102251226

Description	Hours/Units	Amount	Distributed Department
Regular	34.00	921.74	TD - TD
Overtime	9.00	365.99	TD - TD
Holiday	8.00	216.88	TD - TD
Overtime	12.00	536.64	TD - TD
Sick	8.00	216.88	TD - TD
Vacation	16.00	433.76	TD - TD
Equipment Operator	22.00	655.82	TD - TD
	Earnings	3,347.71	
Employer Medicare		47.77	TD - TD
Employer Social Security		204.24	TD - TD
	Client Tax Expense	252.01	
	Total	3,599.72	

A00C - JOHNSON, BRIAN J **Home Dept: TD - TD**

Check: 102726218

Description	Hours/Units	Amount	Distributed Department
Regular	17.00	460.87	TD - TD
Equipment Operator	79.00	2,354.99	TD - TD
	Earnings	2,815.86	
Employer Medicare		40.05	TD - TD
Employer Social Security		171.26	TD - TD
	Client Tax Expense	211.31	
	Total	3,027.17	

Labor Distribution Report

A00D - DUNCAN, BENJAMIN **Home Dept: TD - TD**

Check: 102251222

Description	Hours/Units	Amount	Distributed Department
Regular	78.67	2,836.54	TD - TD
Holiday	8.00	288.46	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	

A00D - DUNCAN, BENJAMIN **Home Dept: TD - TD**

Check: 102726214

Description	Hours/Units	Amount	Distributed Department
Regular	86.67	3,125.00	TD - TD
	Earnings	3,125.00	
Employer Medicare		45.32	TD - TD
Employer Social Security		193.75	TD - TD
	Client Tax Expense	239.07	
	Total	3,364.07	

A00D - DUNCAN, BENJAMIN **Home Dept: TD - TD**

Check: 102192976

Description	Hours/Units	Amount	Distributed Department
Vacation Cash Out	50.00	1,802.88	TD - TD
	Earnings	1,802.88	
Employer Medicare		26.14	TD - TD
Employer Social Security		111.78	TD - TD
	Client Tax Expense	137.92	
	Total	1,940.80	

Labor Distribution Report

A00E - HERLIHY, ANDROMEDA **Home Dept: ADM - Admin**

Check: 102251223

Description	Hours/Units	Amount	Distributed Department
Regular	78.67	2,836.55	ADM - Admin
Holiday	8.00	288.45	ADM - Admin
	Earnings	3,125.00	
Employer Medicare		45.31	ADM - Admin
Employer Social Security		193.75	ADM - Admin
CA SUI		134.38	ADM - Admin
Employer ETT Tax		3.12	ADM - Admin
	Client Tax Expense	376.56	
	Total	3,501.56	

A00E - HERLIHY, ANDROMEDA **Home Dept: ADM - Admin**

Check: 102726215

Description	Hours/Units	Amount	Distributed Department
Regular	86.67	3,125.00	ADM - Admin
	Earnings	3,125.00	
Employer Medicare		45.32	ADM - Admin
Employer Social Security		193.75	ADM - Admin
CA SUI		32.25	ADM - Admin
Employer ETT Tax		0.75	ADM - Admin
	Client Tax Expense	272.07	
	Total	3,397.07	

Labor Distribution Report

TOTAL COMPANY

Description	Hours/Units	Amount	Distributed Department
Regular	432.48	20,029.32	ADM - Admin
Regular	1,452.34	41,976.13	TD - TD
Overtime	47.75	1,959.12	TD - TD
Overtime	4.50	182.99	WOP - Water Operator
Overtime	91.00	3,775.19	TD - TD
Overtime	20.00	862.00	TD - TD
Daniel Vacation	32.00	2,538.46	ADM - Admin
Exempt Vacation Time	435.60	16,552.83	ADM - Admin
Holiday	24.00	1,131.79	ADM - Admin
Holiday	80.00	2,270.22	TD - TD
Sick	2.50	65.23	ADM - Admin
Sick	30.00	882.00	TD - TD
Vacation	33.25	867.49	ADM - Admin
Vacation	46.00	1,290.26	TD - TD
Vacation Cash Out	64.93	2,136.57	TD - TD
Equipment Operator	105.00	3,130.05	TD - TD
Water Operator	40.00	1,084.40	TD - TD
	Earnings	100,734.05	
Employer Medicare		596.11	ADM - Admin
Employer Medicare		854.31	TD - TD
Employer Medicare		2.65	WOP - Water Operator
Employer Social Security		2,548.83	ADM - Admin
Employer Social Security		3,652.90	TD - TD
Employer Social Security		11.35	WOP - Water Operator
CA SUI		166.63	ADM - Admin
Employer ETT Tax		3.87	ADM - Admin
	Client Tax Expense	7,836.65	
	Total	108,570.70	

BOARD MEETING

Draft Minutes

July 9, 2026, 6:00 p.m.

1887 Howard Street, Anderson (Council Chambers)

1. **Call to Order by** President, Ivar Amen at 5:59 pm

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

   Staff Present: Dan Ruiz, Ben Duncan, Shawna Bell, and Andromeda Herlihy

2. **Flag Salute by** Dan Ruiz

   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 on her property during irrigation events. She reported that canal water recently overflowed but acknowledged that the recent flooding event had been resolved following staff response. Ms. Weisberg expressed concerns that a deteriorated culvert, debris, and vegetation may be contributing to flooding and requested a permanent solution.

3. **Consent Items**

   a. Payroll: Paycom Labor Distribution Report for June 2026

   Director Lund made the motion to approve the Paycom Labor Distribution Report for June 2026; Director Butcher seconded the motion. Vote 5-0 passed unanimously.

4. **Regular Business Items**

   a. Minutes – Approve the Minutes of the Regular Meeting on June 11, 2026

   Director Lund made the motion to approve the Minutes of the Regular Meeting on June 11, 2026; Vice President Wallis seconded the motion. Vote 5-0 passed unanimously.

   b. Treasurer’s Report and Financial Status Report for Year-to-Date through June 2026

   c. Cash Disbursement Journal for June 2026

   The Board reviewed the June 2026 Treasurer's Report, Financial Status Report, and Cash Disbursement Journal. Staff and the Board discussed planned improvements to future financial reports, including enhanced report formatting, balance sheet reconciliation, presentation of total cash balances and year-to-date cash position, cleanup of accounting records, inclusion of page numbers throughout the Board packet, and revised disbursement reporting.

   Director Lund made the motion to approve the Treasurer's Report, Financial Status Report, and Cash Disbursement Journal for June 2026; Vice President Wallis seconded the motion. Vote 5-0 passed unanimously.

5. **New Business Items**

a. Discuss & Consider approval to authorize adding Office Manager, Shawna Bell and Vice President, Garrett Wallis as authorized signatory to Tri Counties bank account.

The Board considered authorizing Office Manager Shawna Bell and Vice President Garrett Wallis as authorized signatories on the District's Tri Counties Bank account. Staff explained that the change would provide additional administrative redundancy and strengthen internal controls by separating check preparation and check signing responsibilities.

Director Lund made the motion to approve the addition of Shawna Bell and Garrett Wallis as authorized signatories; Director Butcher seconded the motion. Vote 5-0 passed unanimously.

b. Discuss & Consider approval to authorize adding Finance Manager, Andromeda Herlihy and Vice President, Garrett Wallis to Royal Bank of Canada (RBC) Investment account, and issue a new office credit card for Andromeda Herlihy.

The Board considered authorizing Finance Manager Andromeda Herlihy and Vice President Garrett Wallis as authorized users on the District's Royal Bank of Canada (RBC) investment account. Staff explained that the additions would provide administrative redundancy and allow account monitoring and management as needed. The Board also considered issuance of a District credit card for Finance Manager Andromeda Herlihy.

Director Butcher made the motion to approve adding Andromeda Herlihy and Garrett Wallis to the RBC investment account and authorized issuance of a District credit card for Andromeda Herlihy; Director Arrowsmith seconded the motion. Vote 5-0 passed unanimously.

c. Discuss & Consider approval to authorize Resolution No. 2026 – 07 updating the Local Agency Investment Fund authorization to transfer money.

Staff presented Resolution No. 2026-07 to update the District's Local Agency Investment Fund (LAIF) account authorizations. The resolution would add Finance Manager Andromeda Herlihy and Vice President Garrett Wallis as authorized representatives, allowing them to monitor the account and facilitate transfers between LAIF and District checking accounts as needed. Staff noted that the State requires a Board-adopted resolution to update account authorizations.

Director Butcher made the motion to approve the Resolution No. 2026-07 updating the LAIF account authorizations; Director Arrowsmith seconded the motion. Vote 5-0 passed unanimously.

d. Review Final Offseason Contracted Project List, Scope of Work and Provide Direction to Staff

Staff presented the proposed 2026 off-season contracted project list provided in the board packet and associated scopes of work for canal and lateral rehabilitation projects. Staff reviewed project priorities, estimated costs, and bidding considerations, including improvements on South Barney Canal, Lateral 21, Holiday Ranch, Floyd Lane, Shady Lane, and Lateral 29. Discussion focused on system capacity issues, recurring maintenance concerns, drainage and seepage problems, and opportunities to improve water delivery efficiency.

The Board emphasized the importance of addressing issues on Lateral 29 and requested additional information on potential improvements for the Shady Lane area. The Board directed staff to proceed with developing bid packages and obtaining competitive bids for the proposed projects, including additional cost estimates and engineering information where needed. Staff will return with refined project costs and recommendations for Board consideration during the budget and project planning process.

6. **Other Business**

a. Operations Manager Report

The Operations Manager reported on ongoing irrigation operations, canal maintenance, vegetation management, and system repairs. Updates included repairs to several pipeline failures, completion of repairs to a failed joint on the NRCS-funded pipeline project, continued efforts to improve water delivery on Lateral 29, and ongoing vegetation control activities.

Staff also reported that one of the District's river pumps experienced a bearing failure and was removed for repair. The remaining pumps continue to operate, and the repaired pump is expected to return to service upon completion of maintenance. The Board discussed pump maintenance, repair costs, and preventative maintenance planning.

b. General Manager Report

The General Manager reported on the status of ongoing condemnation litigation, noting that a court decision is expected within the next several months. Staff also reported on the transition of Finance Manager Andromeda Herlihy into her new role and the retirement of former employee Terri.

Updates were provided regarding Healthy Rivers discussions and the potential need for a special meeting to review future impacts to the District. The General Manager also reported on long-term water transfer activities, workers' compensation insurance renewal, and a reduction in the District's experience modification rate. In addition, staff discussed evaluating cybersecurity insurance coverage to protect District computer and operational systems from cyber-related risks.

c. **Committee Reports**

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

It was reported that there were no committee updates to present at this time.

7. **Open Session Adjourn at** 7:26 pm

8. **Closed Session:**

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

No action taken.

9. **Adjourn at** 7:52 pm

Anderson Cottonwood Irrigation District
Treasurer's Report
July 2026

ACTIVE ACCOUNTS

Checking Account-Tri Counties Bank		
Beginning balance 7/1/2026		**$649,547**
Received:		
Irrigation Income	$6,120	
Funds Released from Merchant Account	$24,617	
CVP Transfer Income	$393,032	
Property Taxes - Shasta/Tehama	$27,160	
Trans from RBC to checking		$0
Trans from LAIF to checking		$0
Total Received:		**$450,929**
Disbursed:		
Salaries & Benefits	$155,287	
Administration	$69,222	
General Maintenance	$22,448	
Canal Maintenance & Operations	$110,724	
FEMA/CalOES refund	$2,552	
Capital Improvements :		
Canal Lining & Pipe	$49,890	
Total Disbursed:		**$410,123**
Ending checking balance 7/31/26		***$690,353***
Operating Reserve		
LAIF Starting Balance 7/1/26		$2,355,607
Transfer to checking		
LAIF 2nd Quarter Interest		$20,635
Transfer in from checking		
LAIF Balance 7/31/26		***$2,376,242***
RBC Investments		
RBC Money Market starting balance 7/1/26		$3,019,949
RBC interest June	$3,659	
Sold Matured Treasury Bills	$3,000,000	
Purchased New Treasury Bills	($5,905,484)	
Transfer to checking	$0	
RBC Money Market Balance 7/31/26		***$118,125***
RBC Securites starting balance 7/1/26		$11,721,260
Sold Matured Treasury Bills	($3,000,000)	
RBC interest June	$45,110	
Purchased New Treasury Bills	$5,905,484	
RBC Securities Balance 7/31/26		***$14,671,854***
Total RBC Balance 7/31/26		***$14,789,979***
TOTAL CASH - Active Operating Accounts July 31, 2026		**$17,856,573**

Anderson Cottonwood Irrigation District
Balance Sheet
As of July 31, 2026

	Jul 31, 26
ASSETS	
Current Assets	
Checking/Savings	
1307 · RBC Money Market Acct.	118,125.18
1308 · TCB Checking Account	690,353.65
1310 · RBC Republic Bank of Canada	14,671,854.00
1311 · LAIF Account	2,376,241.67
1313 · Petty Cash Fund	300.00
Total Checking/Savings	17,856,874.50
Accounts Receivable	
1441 · Water Sales Receivable	9,099.63
1443 · Water Transfer/CVP	307,139.12
Total Accounts Receivable	316,238.75
Other Current Assets	
1460 · Inventory of Material	18,880.00
Total Other Current Assets	18,880.00
Total Current Assets	18,191,993.25
Fixed Assets	
1112 · Land	36,296.25
1114 · Pumps	476,730.67
1116 · Trans. & Distribution Plant	6,719,904.96
1117 · Equipment (Machinery)	510,321.72
1118 · Auto/Trucks/Trailers	640,786.59
1119 · Buildings	110,700.23
1120 · Office Furniture & Equipment	48,387.80
1123 · Yard Improvement	14,697.46
1124 · Canal Capital Improvement	12,775,826.45
1132 · Fish Screens	5,575,575.00
1133 · Fish Ladders	5,575,575.00
1134 · SCADA Equipment	279,546.85
1135 · Groundwater Program	1,715,717.67
1150 · Allow. For Depreciation	-13,364,687.00
Total Fixed Assets	21,115,379.65
TOTAL ASSETS	**39,307,372.90**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · AP	57,910.98
Total Accounts Payable	57,910.98
Other Current Liabilities	
2222 · Union Dues	-604.00
2301 · Accrued Vacation	44,053.98
Total Other Current Liabilities	43,449.98
Total Current Liabilities	101,360.96
Long Term Liabilities	
2500 · BOR CVP Debt	748,645.00
Total Long Term Liabilities	748,645.00
Total Liabilities	850,005.96
Equity	
3100 · Retained Earnings	37,994,255.74
Net Income	463,111.20
Total Equity	38,457,366.94
TOTAL LIABILITIES & EQUITY	**39,307,372.90**

Anderson Cottonwood Irrigation District
2026 Financial Status Report
July 2026

Account Number - Budget Item	Jul-26	YTD	Annual Budget	$ Over Budget
Income - General				
4110 · Permits	$0	$300	$0	($300)
4112 · Water Sales/Business	$8,143	$9,643	$8,143	($1,500)
4113 · Water Sales/Application Fee	$270	$106,785	$121,770	$14,985
4114 · Water Sales/Irrigation	$4,002	$589,247	$600,474	$11,227
4115 · Water Transfer / CVP	$24,686	$700,171	$616,858	($83,313)
4117 · Water Transfer/Base Supply	$0	$77,895	$77,900	$5
4118 · Merchant Processing Fees	$6	$796	$0	($796)
4934 · Penalty Revenue-Late Fees	$61	$1,039	$3,000	$1,961
4972 · FEMA / CalOES	($2,552)	$151,711	$225,750	$74,039
4980 · Misc. Revenue	$0	$60,773	$1,500	($59,273)
4992 · Pipe Sales	$0	$24,032	$0	($24,032)
4993 · Grant / NRCS Revenue	$0	$453,649	$446,260	($7,389)
Sub-total	$34,616	$2,176,041	$2,101,655	($74,386)
Income - Property Tax & Interest				
4920 · Interest Revenue	$69,405	$362,751	$710,000	$347,249
4930 · Property Taxes/Shasta	$24,398	$315,021	$735,000	$419,979
4931 · Property Taxes/Tehama	$2,762	$24,292	$56,000	$31,708
Sub-total	$96,565	$702,064	$1,501,000	$798,936
Total Income	$131,181	$2,878,105	$3,602,655	$724,550
Expense - Salaries & Benefits				
5010 · Regular Salaries (Admin)	$42,988	$195,074	$362,783	$167,709
5012 · Overtime (Admin)	$0	$81	$0	($81)
5014 · Retirement (Admin)	$1,716	$9,775	$17,909	$8,134
5016 · Workers Comp. (Admin)	$3,173	$12,634	$14,997	$2,363
5019 · Health Insurance (Admin)	$3,207	$26,850	$60,611	$33,761
5110 · Regular Salaries (T&D)	$50,967	$312,152	$583,918	$271,766
5111 · Temp Labor/Veg Manegment (T&D)	$9,499	$29,673	$15,000	($14,673)
5112 · Overtime (T&D)	$6,779	$23,535	$40,874	$17,339
5113 · Dam Time (T & D)	$0	$16,191	$0	($16,191)
5114 · Retirement (T&D)	$3,117	$19,204	$41,600	$22,396
5115 · Social Security All	$6,213	$33,518	$61,386	$27,868
5116 · Workers Comp. (T&D)	$15,538	$47,810	$125,008	$77,198
5117 · Unemployment Ins. All	$171	$4,036	$6,289	$2,253
5118 · Medicare All	$1,453	$7,839	$14,292	$6,453
5119 · Health Insurance (T&D)	$8,613	$69,402	$122,803	$53,401
Sub-total	$153,432	$807,775	$1,467,470	$659,695

Anderson Cottonwood Irrigation District
2026 Financial Status Report
July 2026

Account Number - Budget Item	Jul-26	YTD	Annual Budget	$ Over Budget
Expense - Administrative				
6001 · Medical Exp/Supplies	$0	$1,393	$2,200	$807
6002 · Travel / Training / Expense	$31	$980	$5,000	$4,020
6003 · Office Supplies/Expenses	$495	$6,266	$14,000	$7,734
6004 · Office Equip. and Maintenance	$109	$338	$2,000	$1,662
6005 · Association Dues	$15,288	$24,371	$16,000	($8,371)
6006 · Public Notices	$0	$0	$500	$500
6008 · Legal Fees/Expenses	$43,571	$134,283	$100,000	($34,283)
6009 · SRSC Corporation	$0	$20,822	$21,000	$178
6010 · Maintenance Agreements	$19,142	$33,959	$31,000	($2,959)
6012 · Vehicle Insurance	$0	$18,515	$17,000	($1,515)
6013 · Management Expense Account	$181	$346	$1,000	$654
6015 · Property/Liablility Insurance	$0	$126,710	$85,000	($41,710)
6016 · Permit Fees	$0	$5,835	$15,000	$9,165
6017 · County Taxes/Assessments	$4,067	$4,067	$8,200	$4,133
6018 · Consultant Services	$0	$2,943	$20,000	$17,057
6019 · Audit/Accounting Services	$0	$0	$8,000	$8,000
6021 · Merchant Processing Fees Exp	$626	$730	$500	($230)
6022 · Bank Service Charges	$0	$81		($81)
6023 · Utilities	$1,033	$9,254	$24,000	$14,746
6028 · Payroll Processing Fees	$1,025	$1,903		($1,903)
Sub-total	$85,568	$392,796	$370,400	($22,396)
Expense - General Maintenance				
7000 · Fuels	$9,062	$48,877	$75,000	$26,123
7001 · Equipment Rents & Leases	($377)	$377	$8,000	$7,623
7002 · Light Vehicles	$932	$20,036	$15,000	($5,036)
7003 · Heavy Vehicles	$700	$7,911	$15,000	$7,089
7004 · Light Equipment	$798	$1,870	$6,000	$4,130
7005 · Heavy Equipment	$5,432	$14,548	$10,000	($4,548)
7006 · Hand Tools	$0	$0	$2,000	$2,000
7007 · Personnel Supplies & Equipment	$86	$765	$7,000	$6,235
7008 · Maintenance Supplies	$2,232	$14,238	$20,000	$5,762
7009 · Buildings / Yard Maintenance	$1,230	$2,874	$7,000	$4,126
7010 · Small Tools & Equipment	$1,045	$2,336	$5,000	$2,664
7011 · Engineering Services	$0	$18,164	$25,000	$6,836
Sub-total	$21,141	$131,995	$195,000	$63,005

Anderson Cottonwood Irrigation District
2026 Financial Status Report
July 2026

Account Number - Budget Item	Jul-26	YTD	Annual Budget	$ Over Budget
Expense - Canal Maintenance & Operations				
8000 · SCADA Maintenance	$16	$1,543	$5,000	$3,457
8001 · Diversion Facilities Maint.	$4,321	$39,561	$40,000	$439
8002 · Contracted Services	$0	$38,484	$20,000	($18,484)
8003 · Chemicals	$4,676	$29,483	$19,000	($10,483)
8004 · Canal Maintenance / Expense	$25,121	$122,109	$175,000	$52,891
8005 · Pump Maintenance	$20,058	$28,314	$15,000	($13,314)
8006 · Utilities/Pumping	$27,103	$97,853	$185,000	$87,147
8007 · Water Purchases / CVP	$0	$26,189	$425,343	$399,154
8008 · Water Rights Protection Exp	$11,062	$15,633	$85,000	$69,367
8010 · Water Transfer/Base Supply (Ex)	$0	$49	$0	($49)
8012 · Storm Damage Expense	$808	$39,515	$0	($39,515)
8013 · NRCS Project	$0	$202,799	$333,402	$130,603
8014 · FEMA/CalOES Damage Expense	$0	$426,464	$276,750	($149,714)
8019 · Tree Removal	$452	$14,652	$150,000	$135,348
Sub-total	$93,617	$1,082,647	$1,729,495	$646,848
Total Expense	$353,758	$2,415,212	$3,762,365	$1,347,153
Capital Improvements				
1116 · Trans. & Distribution Plant	$337	$102,015	$225,000	$122,985
1118 · Auto/Trucks/Trailers	$0	$9,801	$60,000	$50,199
1119 · Buildings	$500	$500	$350,000	$349,500
1124 · Canal Lining & Pipe Improvement	$52,913	$2,806,228	$2,424,702	($381,526)
1134 · SCADA Equipment	$0	$0	$15,000	$15,000
Total Capital Improvements	$53,750	$2,918,544	$3,074,702	$156,158
Total Operating Expenditures	$353,758	$2,415,212	$3,762,365	$1,347,153
Total Revenues	$131,181	$2,878,105	$3,602,655	$724,550
Operational Net Income	($222,577)	$462,893	($159,710)	($622,603)
Capital Improvements Expenditures	($53,750)	($2,918,544)	$3,074,702	$156,158
Net Cash Flow	($276,328)	($2,455,651)	$2,914,992	$459,341

Breakdown of Reserves

TCB Checking	$690,353
Petty Cash	$300
RBC Investments	$14,789,979
L.A.I.F.	$2,376,242
	$17,856,874

CASH DISBURSEMENTS JOURNAL

Type	Num	Date	Name	Memo	Account	Amount
Check	**EFT 070126**	**07/01/2026**	**CA Department of Tax & Fee Admin.**	**47-082096 9**	**1308 · TCB Checking Account**	**($200.00)**
				Diesel tax s/b credited for July filing	7000 · Fuels	$200.00
						$200.00
General Journal	**TW 070226**	**07/02/2026**	**Teresa L White**	**Direct Deposits**	**1308 · TCB Checking Account**	**($11,904.01)**
				Taxes Payable	**1308 · TCB Checking Account**	**($5,915.11)**
				Payroll Processing Fees	**1308 · TCB Checking Account**	**($84.22)**
				Final Check Vacation payout	5010 · Regular Salaries (Admin)	$16,552.83
				FICA/Social Security ER	5115 · Social Security All	$1,026.27
				Medicare ER	5118 · Medicare All	$240.02
				Payroll Processing Fees	6028 · Payroll Processing Fees	$84.22
						$17,903.34
Bill Pmt -Check	**EFT 070626**	**07/06/2026**	**Paycom Payroll**	**85G65**	**1308 · TCB Checking Account**	**($609.25)**
Bill	F45D3EE4C	07/01/2026		Monthly Payroll for June	6028 · Payroll Processing Fees	$609.25
						$609.25
Bill Pmt -Check	**35412**	**07/06/2026**	**Allied Weed Control**		**1308 · TCB Checking Account**	**($8,000.00)**
Bill	4415	07/01/2026		Aquatic Weed Control 3 locations	8004 · Canal Maintenance / Expense	$8,000.00
						$8,000.00
Bill Pmt -Check	**35413**	**07/06/2026**	**Alsco, Inc.**	**Customer # 010274**	**1308 · TCB Checking Account**	**($1,380.25)**
Bill	0590452	07/01/2026		35.1 Pipe Repair - saddles/valve/adapter/pipe	8004 · Canal Maintenance / Expense	$949.78
Bill	0590535	07/02/2026		35.1 Pipe Repair - coupler/valve	8004 · Canal Maintenance / Expense	$430.47
						$1,380.25
Bill Pmt -Check	**35414**	**07/06/2026**	**Briggs MFG Inc**		**1308 · TCB Checking Account**	**($1,600.60)**
Bill	2026519	06/16/2026		18" GAlv Toggle Gate SS 30.5#	8004 · Canal Maintenance / Expense	$1,600.60
						$1,600.60
Bill Pmt -Check	**35415**	**07/06/2026**	**CAL FIRE**		**1308 · TCB Checking Account**	**($3,308.77)**
Bill	1721695	06/22/2026		Fuel reduction work along canals April 6-17	8002 · Contracted Services	$1,985.26
Bill	1721698	06/22/2026		Fuel reduction work along canals May 26-28	8002 · Contracted Services	$1,323.51
						$3,308.77
Bill Pmt -Check	**35416**	**07/06/2026**	**Charter Communications**	**8751 15 003 0198540**	**1308 · TCB Checking Account**	**($337.62)**
Bill	0045964061926	06/19/2026		6/19-7/18/26 telephone and internet	6023 · Utilities	$337.62
						$337.62
Bill Pmt -Check	**35417**	**07/06/2026**	**City Of Redding**		**1308 · TCB Checking Account**	**($22,997.26)**
Bill	5/22-6/24/26	06/25/2026		June - SCADA/Sunnyhill Lane	8006 · Utilities/Pumping	$22,295.15
Bill	5/22-6/24	06/25/2026		Monthly power for SCADA/Bonnyview	8006 · Utilities/Pumping	$70.00
Bill	5/27-6/26-29974	06/29/2026		5/27-6/26 power for diversion facilities	8001 · Diversion Facilities Maint.	$554.13
Bill	5/29-6/30	07/01/2026		Monthly power for drum/head gates	8006 · Utilities/Pumping	$77.98
						$22,997.26
Bill Pmt -Check	**35418**	**07/06/2026**	**Fasteners INC**	**Acct.#332**	**1308 · TCB Checking Account**	**($197.64)**
Bill	2074933	06/10/2026		Ginding wheels	7008 · Maintenance Supplies	$40.41
Bill	2074940	06/10/2026		Sledge hammer	7008 · Maintenance Supplies	$32.31
Bill	2075009	06/12/2026		2x gloves	7007 · Personnel Supplies & Equipment	$27.99
Bill	2075066	06/16/2026		Tool bag/Impact driver bit set/Nut setter/knee pads	7008 · Maintenance Supplies	$96.93
						$197.64

CASH DISBURSEMENTS JOURNAL

Type	Num	Date	Name	Memo	Account	Amount
Bill Pmt -Check	**35419**	**07/06/2026**	**Gerlinger Steel & Supply**	**#001120**	**1308 · TCB Checking Account**	**($184.56)**
Bill	32-0087218	06/24/2026		3/4 STD BLK PIPE PE 1.13LF	7008 · Maintenance Supplies	$184.56
						$184.56
Bill Pmt -Check	**35420**	**07/06/2026**	**K&S Staffing Solutions Inc.**	**Cust #1554**	**1308 · TCB Checking Account**	**($4,207.60)**
Bill	308616	06/23/2026		KAbbott/DHinkle	5111 · Temp Labor/Veg Manegment (T&D)	$2,009.60
Bill	308720	07/02/2026		KAbbott - 30hrs	5111 · Temp Labor/Veg Manegment (T&D)	$942.00
				DHinkle - 40hrs	5111 · Temp Labor/Veg Manegment (T&D)	$1,256.00
						$4,207.60
Bill Pmt -Check	**35421**	**07/06/2026**	**Linde Gas & Eqiuipment Inc.**	**77865956`**	**1308 · TCB Checking Account**	**($210.00)**
Bill	57273731	06/16/2026		Torch handle/control	7008 · Maintenance Supplies	$210.00
						$210.00
Bill Pmt -Check	**35422**	**07/06/2026**	**Nor Cal Rentals**		**1308 · TCB Checking Account**	**($1,245.72)**
Bill	19752R	06/01/2026		Excavator 5/4-5/5	7001 · Equipment Rents & Leases	$377.13
Bill	40251	06/19/2026		Mower repair	7005 · Heavy Equipment	$868.59
						$1,245.72
Bill Pmt -Check	**35423**	**07/06/2026**	**North Valley Distributing**	**Acct.#4707**	**1308 · TCB Checking Account**	**($2,082.71)**
Bill	S1445866.001	06/16/2026		Limit Switch	8001 · Diversion Facilities Maint.	$2,082.71
						$2,082.71
Bill Pmt -Check	**35424**	**07/06/2026**	**Obsidian IT**		**1308 · TCB Checking Account**	**($969.06)**
Bill	28404	07/01/2026		Monthly IT - software/security/backups	6010 · Maintenance Agreements	$969.06
						$969.06
Bill Pmt -Check	**35425**	**07/06/2026**	**PAPE Machinery, Inc.**	**Acct. #1103957**	**1308 · TCB Checking Account**	**($74.60)**
Bill	16950683	07/01/2026		Ignition for Skidsteer	7005 · Heavy Equipment	$74.60
						$74.60
Bill Pmt -Check	**35426**	**07/06/2026**	**PBM Supply**		**1308 · TCB Checking Account**	**($631.52)**
Bill	INV/2026/18859	07/01/2026		Sprayer Repair	7004 · Light Equipment	$631.52
						$631.52
Bill Pmt -Check	**35427**	**07/06/2026**	**PG&E Utilities**	**ZFY SB 22081-7**	**1308 · TCB Checking Account**	**($5,711.47)**
Bill	5/21-6/21/26	06/22/2026		Monthly power - Barney St. Well #1	8006 · Utilities/Pumping	$29.30
				Monthly power - Lone Tree Road Anderson Creek	8006 · Utilities/Pumping	$1,207.41
				Monthly power/gas - Silver Street Shop/Office	8006 · Utilities/Pumping	$886.76
				Monthly power - Crowley Gulch Well #2	8006 · Utilities/Pumping	$29.30
				Monthly power - Webb & Lone Tree Perry's Pond	8006 · Utilities/Pumping	$415.42
				Monthly power - Venzke Road Dynmesich Pond	8006 · Utilities/Pumping	$1,245.90
				Monthly power - Linda LAne LAt #46	8006 · Utilities/Pumping	$1,897.38
						$5,711.47
Bill Pmt -Check	**35428**	**07/06/2026**	**Revive Cleaning Co.**	**Invoice # 2015**	**1308 · TCB Checking Account**	**($217.53)**
Bill	2015	06/30/2026		Monthly cleaning for June office & shop	7009 · Buildings / Yard Maintenance	$217.53
						$217.53
Bill Pmt -Check	**35429**	**07/06/2026**	**Schuppert Excavating**	**LAt 37 REpair**	**1308 · TCB Checking Account**	**($5,500.00)**
Bill	Lat 37 Repair	06/29/2026		LAt 37 REpair	8004 · Canal Maintenance / Expense	$5,500.00
						$5,500.00

Type	Num	Date	Name	Memo	Account	Amount
Bill Pmt -Check	**35430**	**07/06/2026**	**Shasta LAFCO**	**Invoice 26-27-1**	**1308 · TCB Checking Account**	**($4,067.38)**
Bill	26-27-1	07/01/2026		ACID share of LAFCO operational costs	6017 · County Taxes/Assessments	$4,067.38
						$4,067.38
Bill Pmt -Check	**35431**	**07/06/2026**	**State Compensation Insurance Fund**	**9234063-2021**	**1308 · TCB Checking Account**	**($3,541.89)**
Bill	1003836282	07/01/2026		Manditory Surcharges - WCA	5116 · Workers Comp. (T&D)	$1,020.58
				Manditory Surcharges - WCFA	5116 · Workers Comp. (T&D)	$313.18
				Manditory Surcharges - SIBT	5116 · Workers Comp. (T&D)	$1,393.80
				Manditory Surcharges - UEBT	5116 · Workers Comp. (T&D)	$65.23
				Manditory Surcharges - OSHF	5116 · Workers Comp. (T&D)	$387.41
				Manditory Surcharges - LEC	5116 · Workers Comp. (T&D)	$361.69
						$3,541.89
Bill Pmt -Check	**35432**	**07/06/2026**	**Welch Enterprises, Inc.**	**Invoice # I30476**	**1308 · TCB Checking Account**	**($50.00)**
Bill	I32274	06/19/2026		toilet service for June	8004 · Canal Maintenance / Expense	$50.00
						$50.00
Bill Pmt -Check	**35433**	**07/06/2026**	**Western Conf. Team. Pension Trust Fund**	**#311980**	**1308 · TCB Checking Account**	**($3,470.27)**
Bill	06-2026	07/01/2026		Union Pension for Admin	5014 · Retirement (Admin)	$353.76
				Union Pension for T&D	5114 · Retirement (T&D)	$3,116.51
						$3,470.27
General Journal	**BD 070926**	**07/09/2026**	**Benjamin Duncan (1)**	**Direct Deposits**	**1308 · TCB Checking Account**	**($1,476.30)**
				Taxes Payable	**1308 · TCB Checking Account**	**($464.50)**
				Payroll Processing Fees	**1308 · TCB Checking Account**	**($9.22)**
				Vacation payout	5010 · Regular Salaries (Admin)	$1,802.88
				FICA/Social Security ER	5115 · Social Security All	$111.78
				Medicare ER	5118 · Medicare All	$26.14
				Payroll Processing Fees	6028 · Payroll Processing Fees	$9.22
						$1,950.02
Bill Pmt -Check	**EFT 070926**	**07/09/2026**	**State Compensation Insurance Fund**	**9234063-2021**	**1308 · TCB Checking Account**	**($8,907.46)**
Bill	6/1-7/1/2026	07/09/2026		Workers Comp June - Admin	5016 · Workers Comp. (Admin)	$1,893.04
				Workers Comp June - T & D	5116 · Workers Comp. (T&D)	$7,014.42
						$8,907.46
Bill Pmt -Check	**35436**	**07/13/2026**	**Allied Weed Control**		**1308 · TCB Checking Account**	**($250.00)**
Bill	4415	07/01/2026		Aquatic Weed Control 3 locations	8004 · Canal Maintenance / Expense	$250.00
						$250.00
Bill Pmt -Check	**35437**	**07/13/2026**	**Automotive Service Center LLC**		**1308 · TCB Checking Account**	**($406.64)**
Bill	3632	07/01/2026		Truck #5 Pinion Shaft Seal	7002 · Light Vehicles	$406.64
						$406.64
Bill Pmt -Check	**35438**	**07/13/2026**	**Carrel's Office Machines**	**Contract ID #8686**	**1308 · TCB Checking Account**	**($131.80)**
Bill	AR86366	07/01/2026		Monthly copies for June	6003 · Office Supplies/Expenses	$131.80
						$131.80
Bill Pmt -Check	**35439**	**07/13/2026**	**City Of Redding**	**Acct #118345-8**	**1308 · TCB Checking Account**	**($297.39)**
Bill	6/4-7/7/26	07/08/2026		Monthly Power - Quartzhill Rd	8006 · Utilities/Pumping	$297.39
						$297.39

CASH DISBURSEMENTS JOURNAL

Type	Num	Date	Name	Memo	Account	Amount
Bill Pmt -Check	**35440**	**07/13/2026**	**Core Ten Resources Inc**	**Invoice # 1081**	**1308 · TCB Checking Account**	**($26,126.13)**
Bill	1081	07/13/2026		Lat 35.1 Improvements	1124 · Canal Capital Improvement	$26,126.13
						$26,126.13
Bill Pmt -Check	**35441**	**07/13/2026**	**Flyers Energy, LLC**	**#277205**	**1308 · TCB Checking Account**	**($10,354.80)**
Bill	CFS-4653924	06/30/2026		Monthly diesel and gasoline for June	7000 · Fuels	$10,354.80
						$10,354.80
Bill Pmt -Check	**35442**	**07/13/2026**	**JMB Oil**		**1308 · TCB Checking Account**	**($725.97)**
Bill	277738	07/09/2026		Oil for pumps 46 5x 25g	7005 · Heavy Equipment	$725.97
						$725.97
Bill Pmt -Check	**35444**	**07/13/2026**	**PACE Supply**		**1308 · TCB Checking Account**	**($293.40)**
Bill	2811533004	06/23/2026		1g 2qt gray HD PVC glue	7008 · Maintenance Supplies	$293.40
						$293.40
Bill Pmt -Check	**35445**	**07/13/2026**	**PG&E Utilities**	**ZFY SB 22081-7**	**1308 · TCB Checking Account**	**($15.81)**
Bill	6/4-7/2/2026	07/03/2026		Monthly power for SCADA-January	8000 · SCADA Maintenance	$15.81
						$15.81
Bill Pmt -Check	**35446**	**07/13/2026**	**Primo Brands**	**#8730220959**	**1308 · TCB Checking Account**	**($149.96)**
Bill	06F8730220959	07/02/2026		Water delivery	7008 · Maintenance Supplies	$149.96
						$149.96
Bill Pmt -Check	**35447**	**07/13/2026**	**Shasta Farm & Equipment Inc**		**1308 · TCB Checking Account**	**($2,279.06)**
Bill	3055/1	06/25/2026		Pipe for fence installation - 30ft - Churn Creek- freeway ditch/pickup ditch	1116 · Trans. & Distribution Plant	$2,279.06
						$2,279.06
Bill Pmt -Check	**35448**	**07/13/2026**	**Stroup's Power Equipment, INC**		**1308 · TCB Checking Account**	**($458.77)**
Bill	344412	07/07/2026		Weedeater Repair	7010 · Small Tools & Equipment	$211.08
Bill	344635	07/10/2026		Saw Repair	7010 · Small Tools & Equipment	$247.69
						$458.77
Bill Pmt -Check	**35449**	**07/13/2026**	**Tri Counties Bank Card**	**#0275**	**1308 · TCB Checking Account**	**($1,133.52)**
Bill	June 2026	07/01/2026		Business lunch/meeting Sac DR	6013 · Management Expense Account	$80.61
				Parking Sac DR	6002 · Travel / Training / Expense	$30.99
				Pole/Brush Churn Creek-Dolores BD	7008 · Maintenance Supplies	$233.75
				Postage printer cratridges, cabinet keys, Binders, Folders	6003 · Office Supplies/Expenses	$231.31
				Linxup tracking, adobe, ipage monthly fees	6010 · Maintenance Agreements	$379.46
				QB Support/Payroll Monthly fees for May	6028 · Payroll Processing Fees	$177.40
						$1,133.52
Bill Pmt -Check	**35451**	**07/13/2026**	**Waste Management**	**311-0000168-0531-9**	**1308 · TCB Checking Account**	**($225.11)**
Bill	1271689-0531-4	07/01/2026		Office trash removal - recycling and dumpster	6023 · Utilities	$225.11
						$225.11
Bill Pmt -Check	**35452**	**07/13/2026**	**Loucks Landscape Supply**		**1308 · TCB Checking Account**	**($1,017.80)**
Bill	2159691	06/27/2026		Concrete	8004 · Canal Maintenance / Expense	$252.04
Bill	2159933	07/01/2026		Granite	8004 · Canal Maintenance / Expense	$209.14
Bill	2160045	07/01/2026		Granite	8004 · Canal Maintenance / Expense	$250.96
Bill	2160018	07/02/2026		Granite	8004 · Canal Maintenance / Expense	$167.31
Bill	2160178	07/06/2026		Granite	8004 · Canal Maintenance / Expense	$138.35
						$1,017.80

CASH DISBURSEMENTS JOURNAL

Type	Num	Date	Name	Memo	Account	Amount
General Journal	**PR 071526**	**07/15/2026**	**Paycom Payroll**	**Direct Deposits**	**1308 · TCB Checking Account**	**($32,517.51)**
				Taxes Payable	**1308 · TCB Checking Account**	**($12,321.50)**
				Garnishments	**1308 · TCB Checking Account**	**($617.00)**
				Payroll Processing Fees	**1308 · TCB Checking Account**	**($71.94)**
				Admin Salaries	5010 · Regular Salaries (Admin)	$8,560.45
				Sick	5010 · Regular Salaries (Admin)	$65.23
				Vacation	5010 · Regular Salaries (Admin)	$2,538.46
				Holiday	5010 · Regular Salaries (Admin)	$1,131.79
				T&D Salaries	5110 · Regular Salaries (T&D)	$20,944.28
				T&D Overtime	5112 · Overtime (T&D)	$4,637.19
				Holiday	5110 · Regular Salaries (T&D)	$2,270.22
				Vacation	5110 · Regular Salaries (T&D)	$596.42
				Sick	5110 · Regular Salaries (T&D)	$336.12
				Equipment Operator	5110 · Regular Salaries (T&D)	$775.06
				Water Operator	5110 · Regular Salaries (T&D)	$1,084.40
				FICA/Social Security ER	5115 · Social Security All	$2,646.04
				SUTA/ETT	5117 · Unemployment Ins. All	$137.50
				Medicare ER	5118 · Medicare All	$618.85
				Union Dues	2222 · Union Dues	($374.50)
				Health Insurance Premiums EE	5119 · Health Insurance (T&D)	($261.50)
				Retirement WH	2226 · Retirement Withholding	($250.00)
				Payroll Processing Fees	6028 · Payroll Processing Fees	$71.94
						$45,527.95
Bill Pmt -Check	**35453**	**07/15/2026**	**Edward Jones Ben Swim**	**422-84961-1-5**	**1308 · TCB Checking Account**	**($415.53)**
Bill	071526	07/15/2026		#422-84961-1-5 ER matching BDuncan	5014 · Retirement (Admin)	$165.53
				#422-84961-1-5 EE deferral BDuncan	2226 · Retirement Withholding	$250.00
						$415.53
Bill Pmt -Check	**35454**	**07/15/2026**	**Edward Jones Ben Swim**	**422-84961-1-5**	**1308 · TCB Checking Account**	**($515.63)**
Bill	071526	07/15/2026		#422-86095-1-9 Pension - DRuiz	5014 · Retirement (Admin)	$515.63
						$515.63
Check	**35455**	**07/21/2026**	**California Governor's OES**	**PW # 418**	**1308 · TCB Checking Account**	**($2,552.00)**
				FEMA de-ob PW# 418 Churn Creek Pump Station/Hillside Ditch	4972 · FEMA / CalOES	$2,552.00
						$2,552.00
Bill Pmt -Check	**35456**	**07/22/2026**	**City Of Anderson**	**#076300-0**	**1308 · TCB Checking Account**	**($22.93)**
Bill	6/1-7/1/26	07/01/2026		Water service for June	6023 · Utilities	$22.93
						$22.93
Bill Pmt -Check	**35457**	**07/22/2026**	**Fasteners INC**	**Acct.#332**	**1308 · TCB Checking Account**	**($246.52)**
Bill	2075525	07/01/2026		Quik Release drill Bit set	7008 · Maintenance Supplies	$86.19
Bill	2075582	07/02/2026		Gtek Gloves x3 cases M-L-XL	7008 · Maintenance Supplies	$153.54
Bill	2075688	07/07/2026		Hardware for shop door	8001 · Diversion Facilities Maint.	$6.79
						$246.52
Bill Pmt -Check	**35458**	**07/22/2026**	**J & J Pumps, INC**	**ACID**	**1308 · TCB Checking Account**	**($19,120.64)**
Bill	318683598	07/01/2026		Missed tax on invoice 318683598	8004 · Canal Maintenance / Expense	$18.64
Bill	322091080	07/15/2026		Churn Creek Pump overhaul	8005 · Pump Maintenance	$11,735.00
Bill	321855743	07/20/2026		Remove pump for inspection	8005 · Pump Maintenance	$7,367.00
						$19,120.64

CASH DISBURSEMENTS JOURNAL

Type	Num	Date	Name	Memo	Account	Amount
Bill Pmt -Check	**35459**	**07/22/2026**	**K&S Staffing Solutions Inc.**	**Cust #1554**	**1308 · TCB Checking Account**	**($2,292.20)**
Bill	308882	07/15/2026		KAbbott - 33hrs	5111 · Temp Labor/Veg Manegment (T&D)	$1,036.20
				DHinkle - 40hrs	5111 · Temp Labor/Veg Manegment (T&D)	$1,256.00
						$2,292.20
Bill Pmt -Check	**35460**	**07/22/2026**	**MBK Engineers**		**1308 · TCB Checking Account**	**($11,061.75)**
Bill	20515	07/10/2026		Water rights assitance/reporting	8008 · Water Rights Protection Exp	$11,061.75
						$11,061.75
Bill Pmt -Check	**35461**	**07/22/2026**	**Minasian Law LLP**	**MAS-9002**	**1308 · TCB Checking Account**	**($9,802.77)**
Bill	June 2026	07/01/2026		General Legal and Condemnation for June	6008 · Legal Fees/Expenses	$9,802.77
						$9,802.77
Bill Pmt -Check	**35462**	**07/22/2026**	**Northern California Water Asso.**		**1308 · TCB Checking Account**	**($7,983.60)**
Bill	11171	07/08/2026		Final 2026 Membership Dues	6005 · Association Dues	$7,983.60
						$7,983.60
Bill Pmt -Check	**35463**	**07/22/2026**	**Park Construction**		**1308 · TCB Checking Account**	**($1,000.00)**
Bill	072226	07/10/2026		Replace shop office door	7009 · Buildings / Yard Maintenance	$1,000.00
						$1,000.00
Bill Pmt -Check	**35464**	**07/22/2026**	**Premier Oil Change (1)**		**1308 · TCB Checking Account**	**($525.53)**
Bill	3825	07/13/2026		Truck #8 Oil Change/ Trans. drain and fill	7002 · Light Vehicles	$319.43
Bill	125415	07/14/2026		Truck #1 Oil Change	7002 · Light Vehicles	$94.58
Bill	125446	07/15/2026		Truck #4 Oil Change	7002 · Light Vehicles	$111.52
						$525.53
Bill Pmt -Check	**35465**	**07/22/2026**	**Renne Public Law Group**		**1308 · TCB Checking Account**	**($33,768.35)**
Bill	17332	07/01/2026		WAPA Condemnation	6008 · Legal Fees/Expenses	$33,768.35
						$33,768.35
Bill Pmt -Check	**35466**	**07/22/2026**	**Stroup's Power Equipment, INC**		**1308 · TCB Checking Account**	**($586.24)**
Bill	344903	07/16/2026		Replacement Saw	7010 · Small Tools & Equipment	$586.24
						$586.24
Bill Pmt -Check	**35467**	**07/22/2026**	**Viking Pools of Redding**		**1308 · TCB Checking Account**	**($451.78)**
Bill	85507/85753	07/01/2026		Tree damage from Canal 6140 Dolores Ave. pool	8019 · Tree Removal	$451.78
						$451.78
Bill Pmt -Check	**35468**	**07/29/2026**	**1 Taz Truck Repair**		**1308 · TCB Checking Account**	**($350.00)**
Bill	17300	07/14/2026		90 day BIT Truck #13	7003 · Heavy Vehicles	$350.00
						$350.00
Bill Pmt -Check	**35469**	**07/29/2026**	**All About Floors**		**1308 · TCB Checking Account**	**($574.04)**
Bill	072926	07/29/2026		CCB Flooding carpet replacement	7008 · Maintenance Supplies	$574.04
						$574.04
Bill Pmt -Check	**35470**	**07/29/2026**	**Anderson Farm & Yard**		**1308 · TCB Checking Account**	**($698.22)**
Bill	78732	07/07/2026		Fencing Freeway Ditch Churn Creek	1124 · Canal Capital Improvement	$698.22
						$698.22
Bill Pmt -Check	**35471**	**07/29/2026**	**Anderson Trophies and Awards**		**1308 · TCB Checking Account**	**($12.78)**
Bill	1996	07/29/2026		Name plate - alh board room	6003 · Office Supplies/Expenses	$12.78
						$12.78

Anderson Cottonwood Irrigation District
CASH DISBURSEMENTS JOURNAL

Type	Num	Date	Name	Memo	Account	Amount
Bill Pmt -Check	**35472**	**07/29/2026**	**Bloom's Mobile Truck Equip & Repair**		**1308 · TCB Checking Account**	**($3,566.49)**
Bill	6735	07/01/2026		Fish Screen Repairs - seals and bearings	8001 · Diversion Facilities Maint.	$3,566.49
						$3,566.49
Bill Pmt -Check	**35473**	**07/29/2026**	**Charter Communications**	**8751 15 003 0198540**	**1308 · TCB Checking Account**	**($338.28)**
Bill	0045964071926	07/19/2026		7/19-8/18/26 telephone and internet	6023 · Utilities	$338.28
						$338.28
Bill Pmt -Check	**35474**	**07/29/2026**	**Ferguson Waterworks #1423**	**Customer#437586**	**1308 · TCB Checking Account**	**($784.54)**
Bill	1928595	07/01/2026		18 N12 Marmac Rep x2	7008 · Maintenance Supplies	$327.40
Bill	1929335	07/07/2026		24 N12 Marmac Rep x2	7008 · Maintenance Supplies	$457.14
						$784.54
Bill Pmt -Check	**35476**	**07/29/2026**	**K&S Staffing Solutions Inc.**	**Cust #1554**	**1308 · TCB Checking Account**	**($5,008.30)**
Bill	309006	07/23/2026		KAbbott - 35.5 hrs	5111 · Temp Labor/Veg Manegment (T&D)	$1,114.70
				DHinkle - 40 hrs + 4 OT hrs	5111 · Temp Labor/Veg Manegment (T&D)	$1,444.40
Bill	309074	07/28/2026		KAbbott - 38 hrs	5111 · Temp Labor/Veg Manegment (T&D)	$1,193.20
				DHinkle - 40 hrs	5111 · Temp Labor/Veg Manegment (T&D)	$1,256.00
						$5,008.30
Bill Pmt -Check	**35477**	**07/29/2026**	**Linde Gas & Eqiuipment Inc.**		**1308 · TCB Checking Account**	**($147.59)**
Bill	57766837	07/09/2026		Wire spool	7008 · Maintenance Supplies	$147.59
						$147.59
Bill Pmt -Check	**35478**	**07/29/2026**	**Loucks Landscape Supply**		**1308 · TCB Checking Account**	**($4,675.93)**
Bill	2160424	07/10/2026		16x 2.5g Triclopyr (Alligare), 20x 2.5g Ranger Pro	8003 · Chemicals	$4,675.93
						$4,675.93
Bill Pmt -Check	**35479**	**07/29/2026**	**N.C.G.T. Security Fund**	**#075-01550**	**1308 · TCB Checking Account**	**($12,343.00)**
Bill	072826	07/28/2026		Health Insurance for Aug Admin	5019 · Health Insurance (Admin)	$3,207.00
				Health Insurance for Aug T&D	5119 · Health Insurance (T&D)	$9,136.00
						$12,343.00
Bill Pmt -Check	**35480**	**07/29/2026**	**Nor Cal Rentals**		**1308 · TCB Checking Account**	**($2,655.47)**
Bill	25366	07/01/2026		KUB KX080 1000hr Service	7005 · Heavy Equipment	$2,655.47
						$2,655.47
Bill Pmt -Check	**35481**	**07/29/2026**	**Park Construction**		**1308 · TCB Checking Account**	**($11,210.00)**
Bill	187	07/22/2026		Delores Ave.Fallen Tree Damage Fence replacement	8004 · Canal Maintenance / Expense	$11,210.00
						$11,210.00
Bill Pmt -Check	**35482**	**07/29/2026**	**Payless Building Supply**	**#10115.000 B**	**1308 · TCB Checking Account**	**($1,087.07)**
Bill	439364	07/07/2026		Concrete Mix for fencing	1116 · Trans. & Distribution Plant	$337.21
Bill	441532	07/14/2026		Concrete for fencing	1124 · Canal Capital Improvement	$374.93
Bill	444375	07/23/2026		Concrete for fencing	1124 · Canal Capital Improvement	$374.93
						$1,087.07
Bill Pmt -Check	**35483**	**07/29/2026**	**PG&E Utilities**	**ZFY SB 22081-7**	**1308 · TCB Checking Account**	**($5,989.17)**
				Monthly power - Barney St. Well #1	8006 · Utilities/Pumping	$26.55
				Monthly power - Lone Tree Road Anderson Creek	8006 · Utilities/Pumping	$1,081.06
				Monthly power/gas - Silver Street Shop/Office	8006 · Utilities/Pumping	$986.61
				Monthly power - Crowley Gulch Well #2	8006 · Utilities/Pumping	$26.55
				Monthly power - Webb & Lone Tree Perry's Pond	8006 · Utilities/Pumping	$389.99
				Monthly power - Venzke Road Dynmesich Pond	8006 · Utilities/Pumping	$1,276.04
				Monthly power - Linda Lane Lat #46	8006 · Utilities/Pumping	$2,202.37
						$5,989.17

CASH DISBURSEMENTS JOURNAL

Type	Num	Date	Name	Memo	Account	Amount
Bill Pmt -Check	**35484**	**07/29/2026**	**Rogers Machinery Company INC.**	**Acct# 113470**	**1308 · TCB Checking Account**	**($956.42)**
Bill	1532220	07/16/2026		Compressor Maintenance	8005 · Pump Maintenance	$956.42
Bill Pmt -Check	**35485**	**07/29/2026**	**Schuppert Excavating**		**1308 · TCB Checking Account**	**($19,200.00)**
Bill	TA to Duncan	07/21/2026		Churn Creek to TA Fencing 2400'	1124 · Canal Capital Improvement	$19,200.00
						$19,200.00
Bill Pmt -Check	**35486**	**07/29/2026**	**Teamsters Local No. 137**		**1308 · TCB Checking Account**	**($594.00)**
Bill	072226	07/22/2026		Union dues for August	2222 · Union Dues	$594.00
						$594.00
Bill Pmt -Check	**35487**	**07/29/2026**	**Underground Service Alert**	**Acct#101029**	**1308 · TCB Checking Account**	**($1,527.33)**
Bill	101029USB26	07/23/2026		CA State Fee Regulatory Costs for 1732 tickets 7/1/26-6/30/27	6010 · Maintenance Agreements	$1,527.33
						$1,527.33
Bill Pmt -Check	**35488**	**07/29/2026**	**Verizon**	**#942362812-00001**	**1308 · TCB Checking Account**	**($446.49)**
Bill	6148735386	07/15/2026		Cell phone charges 6/16-7/15/226	6023 · Utilities	$446.49
						$446.49
Bill Pmt -Check	**35489**	**07/29/2026**	**Gregory Engineering, Inc**		**1308 · TCB Checking Account**	**($1,472.50)**
Bill	2102	07/24/2026		Shady Lane Leak	8004 · Canal Maintenance / Expense	$665.00
Bill	2101	07/24/2026		Latteral 3 condition assessment	8012 · Storm Damage Expense	$807.50
						$1,472.50
Bill Pmt -Check	**35490**	**07/30/2026**	**Edward Jones Ben Swim**	**422-84961-1-5**	**1308 · TCB Checking Account**	**($415.53)**
Bill	073126	07/31/2026		#422-84961-1-5 ER matching BDuncan	5014 · Retirement (Admin)	$165.53
				#422-84961-1-5 EE deferral BDuncan	2226 · Retirement Withholding	$250.00
						$415.53
Bill Pmt -Check	**35491**	**07/30/2026**	**Edward Jones Ben Swim**	**422-84961-1-5**	**1308 · TCB Checking Account**	**($515.63)**
Bill	073126	07/31/2026		#422-86095-1-9 Pension - DRuiz	5014 · Retirement (Admin)	$515.63
						$515.63
General Journal	**PR 073126**	**07/31/2026**	**Paycom Payroll**	**Direct Deposits**	**1308 · TCB Checking Account**	**($29,421.16)**
				ck# 35434 JChabolla	**1308 · TCB Checking Account**	**($166.61)**
				ck# 35435 TSmith FINAL	**1308 · TCB Checking Account**	**($549.88)**
				Taxes Payable	**1308 · TCB Checking Account**	**($10,828.12)**
				Garnishments	**1308 · TCB Checking Account**	**($617.00)**
				Payroll Processing Fees	**1308 · TCB Checking Account**	**($72.55)**
				Admin Salaries	5010 · Regular Salaries (Admin)	$11,468.87
				Vacation	5010 · Regular Salaries (Admin)	$867.49
				T&D Salaries	5110 · Regular Salaries (T&D)	$21,031.85
				T&D Overtime	5112 · Overtime (T&D)	$2,142.11
				Vacation	5110 · Regular Salaries (T&D)	$1,027.53
				Sick	5110 · Regular Salaries (T&D)	$545.88
				Equipment Operator	5110 · Regular Salaries (T&D)	$2,354.99
				FICA/Social Security ER	5115 · Social Security All	$2,428.99
				SUTA/ETT	5117 · Unemployment Ins. All	$33.00
				Medicare ER	5118 · Medicare All	$568.06
				Union Dues	2222 · Union Dues	($374.50)
				Health Insurance Premiums EE	5119 · Health Insurance (T&D)	($261.50)
				Retirement WH	2226 · Retirement Withholding	($250.00)
				Payroll Processing Fees	6028 · Payroll Processing Fees	$72.55
						$41,655.32

CASH DISBURSEMENTS JOURNAL

Type	Num	Date	Name	Memo	Account	Amount
Bill Pmt -Check	**EFT 073126**	**07/31/2026**	**State Compensation Insurance Fund**	**9234063-2021**	**1308 · TCB Checking Account**	**($6,261.30)**
Bill	7/1-1/1/2026	07/31/2026		Workers Comp July - Admin	5016 · Workers Comp. (Admin)	$1,279.73
				Workers Comp July - T & D	5116 · Workers Comp. (T&D)	$4,981.57
						$6,261.30
Bill Pmt -Check	**35492**	**07/31/2026**	**Dezign Drafting**		**1308 · TCB Checking Account**	**($500.00)**
Bill	26033.1	07/31/2026		Architectural and structural drafting deposit	1119 · Buildings	$500.00
						$500.00
Bill Pmt -Check	**35493**	**07/31/2026**	**Regroup**		**1308 · TCB Checking Account**	**($7,841.25)**
Bill	REN-51507153758	07/25/2026		Mass notification system 3 yr service subscription	6010 · Maintenance Agreements	$7,841.25
						$7,841.25
					Monthly Total	**$410,122.75**

Anderson Cottonwood Irrigation District

Projections

2026

Account Number - Budget Item	YTD Jan - Jul 26	Projected Aug-Dec	Annual Budget	Projected Year End	Over/Under Budget
Income - General					
4110 · Permits	$300		$0	$300	($300)
4112 · Water Sales/Business	$9,643		$8,143	$9,643	($1,500)
4113 · Water Sales/Application Fee	$106,785		$121,770	$106,785	$14,985
4114 · Water Sales/Irrigation	$589,247		$600,474	$589,247	$11,227
4115 · Water Transfer / CVP	$700,171		$616,858	$700,171	($83,313)
4117 · Water Transfer/Base Supply	$77,895		$77,900	$77,895	$5
4118 · Merchant Processing Fees	$796		$0	$796	($796)
4934 · Penalty Revenue-Late Fees	$1,039		$3,000	$1,039	$1,961
4972 · FEMA / CalOES	$151,711		$225,750	$151,711	$74,039
4980 · Misc. Revenue	$60,773		$1,500	$60,773	($59,273)
4992 · Pipe Sales	$24,032		$0	$24,032	($24,032)
4993 · Grant / NRCS Revenue	$453,649		$446,260	$453,649	($7,389)
Sub-total	$2,176,041	$0	$2,101,655	$2,176,041	($74,386)
Income - Property Tax & Interest					
4920 · Interest Revenue	$362,751	$350,000	$710,000	$712,751	($2,751)
4930 · Property Taxes/Shasta	$315,021	$420,000	$735,000	$735,021	($21)
4931 · Property Taxes/Tehama	$24,292	$30,000	$56,000	$54,292	$1,708
Sub-total	$702,064	$800,000	$1,501,000	$1,502,064	($1,064)
Income Totals	$2,878,105	$800,000	$3,602,655	$3,678,105	($75,450)
Expense					
5010 · Regular Salaries (Admin)	$195,074	$125,000	$362,783	$320,074	$42,709
5012 · Overtime (Admin)	$81			$81	($81)
5014 · Retirement (Admin)	$9,775	$8,800	$17,909	$18,575	($666)
5016 · Workers Comp. (Admin)	$12,634	$6,500	$14,997	$19,134	($4,137)
5019 · Health Insurance (Admin)	$26,850	$16,870	$60,611	$43,720	$16,891
5110 · Regular Salaries (T&D)	$312,152	$213,000	$583,918	$525,152	$58,766
5111 · Temp Labor/Veg Manegment (T&D)	$29,673	$7,000	$15,000	$36,673	($21,673)
5112 · Overtime (T&D)	$23,535	$12,500	$40,874	$36,035	$4,839
5113 · Dam Time (T & D)	$16,191	$10,000	$0	$26,191	($26,191)
5114 · Retirement (T&D)	$19,204	$15,400	$41,600	$34,604	$6,996
5115 · Social Security All	$33,518	$12,000	$61,386	$45,518	$15,868
5116 · Workers Comp. (T&D)	$47,810	$31,000	$125,008	$78,810	$46,198
5117 · Unemployment Ins. All	$4,036	$2,000	$6,289	$6,036	$253
5118 · Medicare All	$7,839	$6,400	$14,292	$14,239	$53
5119 · Health Insurance (T&D)	$69,402	$43,000	$122,803	$112,402	$10,401
Sub-total	$807,775	$509,470	$1,467,470	$1,317,245	$150,225
6001 · Medical Exp/Supplies	$1,393	$1,000	$2,200	$2,393	($193)
6002 · Travel / Training / Expense	$980		$5,000	$980	$4,020
6003 · Office Supplies/Expenses	$6,266	$4,000	$14,000	$10,266	$3,734
6004 · Office Equip. and Maintenance	$338	$1,000	$2,000	$1,338	$662
6005 · Association Dues	$24,371	$900	$16,000	$25,271	($9,271)
6006 - Public Notices			$500	$0	$500
6008 · Legal Fees/Expenses	$134,283	$40,000	$100,000	$174,283	($74,283)
6009 · SRSC Corporation	$20,822		$21,000	$20,822	$178
6010 · Maintenance Agreements	$33,959	$17,500	$31,000	$51,459	($20,459)
6012 · Vehicle Insurance	$18,515		$17,000	$18,515	($1,515)
6013 · Management Expense Account	$346		$1,000	$346	$654
6015 · Property/Liablility Insurance	$126,710		$85,000	$126,710	($41,710)
6016 · Permit Fees	$5,835	$6,000	$15,000	$11,835	$3,165
6017 · County Taxes/Assessments	$4,067	$800	$8,200	$4,867	$3,333
6018 · Consultant Services	$2,943	$5,000	$20,000	$7,943	$12,057
6019 - Audit/Accouinting Services	$0	$8,000	$8,000	$8,000	$0
6021 · Merchant Processing Fees Exp	$730		$500	$730	($230)
6022 · Bank Service Charges	$81			$81	($81)
6023 · Utilities	$9,254	$8,000	$24,000	$17,254	$6,746
6028 · Payroll Processing Fees	$1,903	$4,000	$0	$5,903	($5,903)
Sub-total	$392,796	$96,200	$370,400	$488,996	($118,596)

Anderson Cottonwood Irrigation District

Projections

2026

Account Number - Budget Item	YTD Jan - Jul 26	Projected Aug-Dec	Annual Budget	Projected Year End	Over/Under Budget
7000 · Fuels	$48,877	$33,500	$75,000	$82,377	($7,377)
7001 · Equipment Rents & Leases	$377	$6,500	$8,000	$6,877	$1,123
7002 · Light Vehicles	$20,036	$2,500	$15,000	$22,536	($7,536)
7003 · Heavy Vehicles	$7,911	$4,000	$15,000	$11,911	$3,089
7004 · Light Equipment	$1,870	$1,250	$6,000	$3,120	$2,880
7005 · Heavy Equipment	$14,548	$1,500	$10,000	$16,048	($6,048)
7006 - Hand Tools			$2,000	$0	$2,000
7007 · Personnel Supplies & Equipment	$765		$7,000	$765	$6,235
7008 · Maintenance Supplies	$14,238	$8,500	$20,000	$22,738	($2,738)
7009 · Buildings / Yard Maintenance	$2,874	$2,500	$7,000	$5,374	$1,626
7010 · Small Tools & Equipment	$2,336		$5,000	$2,336	$2,664
7011 · Engineering Services	$18,164	$6,000	$25,000	$24,164	$836
Sub-total	$131,995	$66,250	$195,000	$198,245	($3,245)
8000 · SCADA Maintenance	$1,543	$500	$5,000	$2,043	$2,957
8001 · Diversion Facilities Maint.	$39,561	$10,000	$40,000	$49,561	($9,561)
8002 · Contracted Services	$38,484		$20,000	$38,484	($18,484)
8003 · Chemicals	$29,483		$19,000	$29,483	($10,483)
8004 · Canal Maintenance / Expense	$122,109	$50,000	$175,000	$172,109	$2,891
8005 · Pump Maintenance	$28,314	$0	$15,000	$28,314	($13,314)
8006 · Utilities/Pumping	$97,853	$120,750	$185,000	$218,603	($33,603)
8007 · Water Purchases / CVP	$26,189	$492,839	$425,343	$519,028	($93,685)
8008 · Water Rights Protection Exp	$15,633		$85,000	$15,633	$69,367
8010 · Water Transfer/Base Supply (Ex)	$49		$0	$49	($49)
8012 · Storm Damage Expense	$39,515		$0	$39,515	($39,515)
8013 · NRCS Project	$202,799		$333,402	$202,799	$130,603
8014 · FEMA/CalOES Damage Expense	$426,464		$276,750	$426,464	($149,714)
8019 · Tree Removal	$14,652	$100,000	$150,000	$114,652	$35,348
Sub-total	$1,082,647	$774,089	$1,729,495	$1,856,735	($127,240)
Total Expense	$2,415,212	$1,446,009	$3,762,365	$3,861,221	($98,856)
Capital Improvements					
1116 · Trans. & Distribution Plant	$102,015	$65,000	$225,000	$167,015	$57,985
1118 · Auto/Trucks/Trailers	$9,801	$50,000	$60,000	$59,801	$199
1119 · Buildings	$500	$350,000	$350,000	$350,500	($500)
1124 · Canal Capital Improvement	$2,806,228	$0	$2,424,702	$2,806,228	($381,526)
1134 · SCADA Equipment	$0		$15,000	$0	$15,000
Total Capital Improvements	$2,918,544	$465,000	$3,074,702	$3,383,544	($308,842)

Projection Summaries

Operating Expenditures	$2,415,212	$3,861,221
Revenues	$2,878,105	$3,678,105
Operational Net Income	$462,893	($183,116)
Capital Improvements Expenditures	($2,918,544)	($3,383,544)
Net Cash Flow	($2,455,651)	($3,566,660)
Reserves Balance	$17,856,874	$16,631,135

August 13, 2026 Agenda Item No. 6a

Agenda Title: Review Bids for 2026-27 Offseason Main Canal Improvement Projects, Select Preferred Contractor(s) and Authorize General Manager to Execute Contract

Discussion: Over the previous several months the Board has given direction to staff on the scope of work for Main Canal Project Priorities. The Board directed staff to request bids from local, reputable contractors. Ops Mgr. Duncan led a bid tour on July 21st, and the resulting bids are summarized before you in the attached spreadsheet.

Fiscal Impact: Up to $1,500,000 out of reserves.

Recommendation: Staff recommend the Board choose low bidder.

Attachments: 2026-27 Offseason Main Canal Project Priorities Spreadsheet with Summary of Contractor Bids.

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

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2026-27 Offseason Main Canal Improvement Projects

Project Reach	LF		SMCI $/LF	SMCI Total	Allen Gill $/LF	Allen Gill Total	Meyers $/LF	Meyers Total	Hoy & Son $/LF	Hoy & Son Total	Axner $LF	Axner Total
South Barney Reach	**4,060**		$50.00	$203,000	$74.00	$300,440	$86.25	$350,187	$58.00	$235,480	$64.64	$262,438
Railroad to Floyd Lane	**7,100**		$70.00	$497,000	$71.00	$504,100	$88.05	$625,178	$83.50	$592,850	$114.90	$815,790
Broken Barn to Midway	**12,200**		$65.00	$793,000	$71.00	$866,200	$67.00	$817,425	$122.50	$1,494,500	$93.27	$1,137,894
	Total of Each Bid			$1,493,000		$1,670,740		$1,792,790		$2,322,830		$2,216,122
			No exclusions listed		Excludes bonds, permits, fees No weekend/holiday shifts No survey, compaction testing, Difficult/rock excavation excluded Imported materials to be owner-supplied		Detailed scope included mobilization, vegetation removal, levee reshaping, fill import, fencing work, and cleanup. No specific exclusions sheet was included in the submitted quotes.		No soils testing No hauling material offsite No hard excavation beyond reasonable ripping No clearing, grubbing, or erosion control No bonding, fees, or permits No curtain drains, utilities, or dewatering No cleanup from other contractors No construction water connections Not all equipment tier 3 compliant		Excludes: all fence work export or placement of chip dewatering above 1-2" pump trees requiring pieced down for safety or near homes/power lines, repairing or paying for any damaged unmarked utilities or pipe	

August 13, 2026 Agenda Item No. 6b

Agenda Title: Review and Approve Sole Source Contracted Services for Churn Creek Main Canal and Lateral 21 with Core Ten Resources Inc. and Set Amount Not to Exceed
Discussion: Over the previous several months the Board has given direction to staff on the scope of work for Churn Creek Main Canal and Lateral 21 proposed work. The majority of the work proposed before you were approved last year but our Contractor, Core Ten Resources Inc., was unable to finish due to weather delays. Core Ten has guaranteed pricing at last year's term of \$65/LF on a time and materials basis.
Fiscal Impact: Three scenarios before you; \$1,157,000, Option B \$1,027,000 or Option C \$767,000.
Recommendation: Staff recommends the first option which would complete the majority of the main lateral 21 plus sublateral 21.3.
Attachments: Proposal snapshot with three options.

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

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Core Ten

Sole Source Contract Proposal

Contracted Services - Projects Propsed for 2026/2027 Off Season				
MC or Lateral #	**Location**	**Description**	**Length**	**Estimated Cost**
Churn Creek Main Canal	Main Canal	De-Veg Reshape/Compact	3200	$208,000
Lateral 21	Balls Ferry S-turn to Glen Hollow	De-Veg Reshape/Compact	12000	$780,000
Lareal 21.3	Gaines Lane	De-Veg Reshape/Compact	2600	$169,000
Total				**$1,157,000**

Option B

MC or Lateral #	Location	Description	Length	Estimated Cost
Churn Creek Main Canal	Main Canal	De-Veg Reshape/Compact	3200	$208,000
Lateral 21	Balls Ferry S-turn to Tranquil	De-Veg Reshape/Compact	10000	$650,000
Lareal 21.3	Gaines Lane	De-Veg Reshape/Compact	2600	$169,000
Total				**$1,027,000**

Option C

MC or Lateral #	Location	Description	Length	Estimated Cost
Churn Creek Main Canal	Main Canal	De-Veg Reshape/Compact	3200	$208,000
Lateral 21	Balls Ferry S-turn to Deschutes Rd.	De-Veg Reshape/Compact	6000	$390,000
Lareal 21.3	Gaines Lane	De-Veg Reshape/Compact	2600	$169,000
Total				**$767,000**

Date: July 30, 2026

From: Krystle Brogna, Executive Officer

To: Presiding Officers of Independent Special Districts
c/o District Clerks and General Managers

Subject: **Call for Nominations for Special District Members to Serve on Shasta LAFCO**

The term of office for one (1) Regular Special District Member is scheduled to expire on December 31, 2026. Commissioner terms for Special District Members are four (4) years and generally expire at the end of the calendar year. At this time there are no term limits.

Pursuant to Government code Section 56332, the Independent Special District Selection Committee serves as the appointing authority for the LAFCO special district representatives. The upcoming term of office for the seats subject to election will run from January 1, 2027, to December 31, 2030.

CURRENT SPECIAL DISTRICT MEMBERS

Designation	Current Member	Term of Office (ends on December 31st)
Regular Member	Fred Ryness Burney Water District	2024 – 2027
Regular Member	Ronnean Lund Anderson Cottonwood Irrigation District	2023 - 2026
Alternate Member	Rosemary Smith Shasta Fire Protection District	2024 – 2027

SELECTION PROCESS

Government Code Section 56332 establishes the process for selecting special district representatives to serve on LAFCO. The statute provides for a meeting of the Independent Special District Selection Committee, comprised of representatives from each independent special district in Shasta County, unless the Executive Officer determines that such a meeting is not feasible.

Based on the provisions of Government Code Section 56332, it has been determined that convening a meeting of the Independent Special District Selection Committee is not feasible due to the likelihood that a quorum would not be achieved. Accordingly, both the nomination process and the election will be conducted by mail ballot pursuant to Government Code Section 56332(f).

You are therefore invited to submit nominations for the Regular Member special district seats. The presiding officer (Board Chair/President) of each independent special district may nominate any director currently serving on the governing board of an independent special district within Shasta County. Formal board action to nominate a candidate is not required under Government Code Section

Krystle Brogna, AICP
Executive Officer
krystle@shastalafco.org

PO Box 8693, South Lake Tahoe, CA 96158
www.shastalafco.org

James Underwood
General Counsel
jim@jmulawoffice.com

56332(f); however, districts may choose to confirm nominations through action of their governing board.

ABOUT SHASTA LAFCO

The Commission is composed of seven regular members and four alternates representing the county, cities, independent special districts, and the public. Regular Commission meetings are generally held on the first Thursday of even-numbered months at 9:00 a.m. The meeting location rotates between the three cities and the County seat in Redding. Additional information about Shasta LAFCO is available at: www.shastalafco.org. If you have questions, please contract LAFCO staff at (530) 242-1112 or krystle@shastalafco.org.

NOMINATION GUIDELINES AND REQUIREMENTS

If your district wishes to nominate a board member for the Regular Member seat, the following procedures apply:

1. Each district may nominate one person for the Regular Member seat. Additional nomination forms may be found on the Shasta LAFCO website under "Commission Vacancies". Nominees must be members of a district governing board, not district staff.
2. All nominations must include a completed Nomination Form (enclosed) and be signed by the district's presiding officer or the presiding officer's alternate as designated by the governing body. If an alternate has been designated by the governing body pursuant to Government Code Section 56332(f), documentation of the designation (e.g., meeting minutes or minute order) may be included.
3. A Candidate Information Form (enclosed) or Letter of Interest may be submitted with the nomination. This is voluntary and will be kept on file at the LAFCO office and made available upon request. It will not be distributed with the ballots.
4. All nomination materials must be submitted to: Shasta LAFCO, P.O. Box 8693, South Lake Tahoe, CA 96158, or emailed (preferred) to the Commission Clerk at: amber@shastalafco.org.

   The deadline for submitting nominations is 5:00 p.m., Friday, September 4, 2026. Nominations received after this deadline will not be considered.
5. Upon receipt of nominations, LAFCO will prepare and distribute ballots to each district. Ballots will include voting instructions, the return deadline, and information regarding the announcement of election results. A quorum of ballots must be received; we encourage all districts to participate in the election process.

ELECTION SCHEDULE

LAFCO call for nominations letter emailed/mailed	Thursday, July 30, 2026
Nominations due to LAFCO	**By 5:00 p.m., Friday, September 4, 2026**
Ballots mailed from LAFCo via certified mail	No later than Friday, September 11, 2026
Election Day – Ballots due to LAFCo	By 5:00 p.m., Friday, November 13, 2026
Election results mailed from LAFCo	No later than Friday, November 20, 2026

Independent Special District Selection Committee
Nomination Form 2026

Please use this form to nominate one person for the Regular Member seat. Additional nomination forms may be found on the LAFCO website under "Commission Vacancies". Nominees must be members of a district governing board, not district staff.

NOMINEE INFORMTION

Name of Nominee: ______________________________

Position of Nominee (e.g., Director, Board President): ______________________________

Nominee's District: ______________________________

Seat Designation:

☐ Regular Voting Member: Term January 2027 – December 2030

NOMINATING DISTRICT AUTHORIZATION

Name of Nominating District: ______________________________

District Address: ______________________________

District Phone Number: ______________________________

Printed Name of Presiding Officer: ______________________________

Signature of Presiding Officer: ______________________________

(Signature Required)[1]

ATTACHMENTS *(Optional)*

☐ Meeting Minutes

☐ Candidate Information Form or Letter of Interest

SUBMISSION: Nominations must be received no later than Friday, September 4, 2026, at 5:00 P.M.

Please send completed nomination form(s) and any supplemental nomination materials to Shasta LAFCO, P.O. Box 8693, South Lake Tahoe, CA 96158, or email to the Commission Clerk amber@shastalafco.org (preferred).

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[1] *All nominations must be signed by the district's presiding officer or the presiding officer's alternate as designated by the governing body. If an alternate has been designated by the governing body pursuant to Government Code Section 56332(f), documentation of the designation (e.g., meeting minutes or minute order) may be included.*

Independent Special District Selection Committee
Candidate Information Form 2026

Providing this form or a letter of interest and qualifications is voluntary. It will be kept on file at the LAFCO office and made available on request. It will not be distributed with the ballots.

Name: ______________________________

Address: ______________________________

Phone: ______________________________

E-mail: ______________________________

District: ______________________________

Position Title: ______________________________

Length of service with District:

Present Occupation:

Brief description of professional background:

Summarize your interest in serving on LAFCo:

Summarize your qualifications for serving on LAFCo:

List local government and/or civic organization involvement:

Grand Jury Responses

Below are ACID's responses to the Grand Jury's findings and recommendations.

FINDINGS

F1. ACID has operated at a deficit for nine out of the previous ten years.

Response: Disagree

ACID operated a cash surplus in 2020, 2022, and 2025.

F2. ACID is in the process of addressing four years of deferred maintenance.

Response: Disagree

Over the last four years, ACID has addressed several years of deferred maintenance.

F3. ACID inaccurately categorizes a 100% agricultural customer base.

Response: Disagree

The Grand Jury Report suggests that ACID should recategorize customers into agricultural, wildlife habitat, industrial, and municipal in order to "allow for ACID to market and seek to expand its customers base to new customers who are not strictly agricultural." (Report, p. 9.) This assertion is meritless for numerous reasons.

First, ACID does not categorize a 100% agricultural customer base. The Grand Jury Report itself contains ACID's customer breakdown information which includes agricultural, municipal, industrial, and wildlife habitat customer types with the number of customers and acreage for each category. That the Grand Jury used ACID's customer type breakdown of municipal, industrial, agricultural, and wildlife habitat demonstrates that ACID itself categorizes its customers into categories and does not categorize a 100% agricultural customer base.

Second, ACID is an irrigation district and supplies irrigation water. ACID does not supply potable drinking water, and the different customer types does not alter the fact that all customers receive the same type of water service: irrigation water.

Third, the Grand Jury Report insinuates that ACID should not charge customers a uniform per-acre rate. This position is meritless. ACID provides irrigation water- the only water service available from ACID. ACID incurs costs to supply and deliver water, and using the irrigated acreage to apportion those costs among water customers is an equitable and standard methodology that is utilized by irrigation districts throughout California. ACID is not obligated to segregate customers into classes and establish different rates for those customers, and all ACID customers receive the same water service: irrigation water. The Bureau of Reclamation charges ACID a uniform rate that is applied to each acre-foot of water delivered to ACID and that ACID, in turn, delivers to its customers. The Bureau of Reclamation does not impose different charges on water delivered to ACID based on different classes of ACID customers. Quantifying the acreage that customers irrigate with water delivered by the Bureau of

Reclamation is an appropriate and standard method for apportioning and passing through ACID's financial obligations to its customers.

Fourth, the Grand Jury Report asserts that recategorizing customers into agricultural, wildlife habitat, industrial, and municipal would "allow for ACID to market and seek to expand its customers base to new customers who are not strictly agricultural." (Report, p. 9.) The Report does not explain how creating different categories of customers would allow ACID to "market and seek to expand its customer base to new customers who are not strictly agricultural," nor could it. ACID is an irrigation district formed under the California Water Code for the purpose of supplying water for irrigation. "'The ultimate purpose of a district organized under the Irrigation Act is the improvement, by irrigation, of the lands within the district.'" (*Abatti v. Imperial Irrigation Dist*., (2020) 52 Cal.App.5th 236, 257, quoting *Jenison v. Redfield* (1906) 149 Cal. 500.) ACID does not have a water treatment plant and is not operationally or financially equipped to deliver treated water. ACID's water service is also limited to the place of use associated with its water rights and its contract with the Bureau of Reclamation- ACID cannot expand its customer base and serve water beyond the designated place of use. Creating different categories of customers also has no rational relationship to expanding service to non-agricultural customers.

Fifth, the Grand Jury Report confuses ACID's irrigation water operations with municipal water service. The Grand Jury Report employs the "municipal" definition in ACID's BOR Contract at paragraph 7 (a) therein which defines irrigation to parcels five acres or less as "municipal" rather than "irrigation." The definition utilized by the Bureau of Reclamation arises from an unrelated BOR program to finance water distribution systems and has little application to ACID, where irrigation water, even if delivered to a parcel that is less than five acres, is still irrigation service. And while the Bureau of Reclamation contract defines municipal and agricultural for the purposes of authorizing uses, this does not require ACID to adhere to the same categorization and definitions. Instead, the contract requires ACID to perform its obligations under the contract and to deliver water in conformance with the contract, which ACID does.

F4. ACID lacks any formal flood management and preparedness plan for the canal.

The Grand Jury Report asserts that communities rely on ACID's canal to help provide drainage for flood water management and that the ACID canal plays "an important role in providing some of this management through numerous surface water drains that empty directly into the canal." (Grand Jury Report, p. 9.) The Grand Jury Report goes on to assert that ACID is liable for any of its own infrastructure failures that might affect adjacent properties and that ACID must develop a flood management and preparedness plan in order to address flood water diversion and flood risk.

The Grand Jury Report's findings, reasoning, and recommendation are in error.

First, ACID is not a drainage district and has no obligation or authority to provide flood management or drainage services using the ACID canal or any other facilities. "An irrigation district is a public corporation or agency and has only such powers as are given to it by the Legislature." (*Allen v. Hussey* (1950) 101 Cal.App.2d 457, 472.) Accordingly, without such powers expressly granted to an irrigation district under its enabling legislation, then it does not have such authority. (*Inzana v. Turlock Irrigation Dist. Bd. of Directors* (2019) 35 Cal.App.5th 429, 449.) The Water Code does not authorize or empower an irrigation district such as ACID to provide flood management services. ACID is not empowered, much less obligated, to develop a flood management and preparedness plan for the purpose of providing flood management services, and the canal is not designed to provide flood management services.

ACID's authority under the Water Code as to drainage is limited to a *discretionary* authority to provide drainage for *irrigation* if doing so is reasonable from an economic standpoint. Water Code section 22098 only authorizes an irrigation district to provide drainage when "it appears necessary to drain any land within a district *on account of the irrigation* which has been done or which is intended to be done by the district … if it is reasonable from an economic standpoint that the drainage be provided… [Emphasis Added]" ACID's discretionary authority to provide drainage for irrigation water that ACID delivers during the irrigation season cannot be reasonably construed as authorizing or obligating ACID to develop a flood management plan for the purpose of enabling ACID's canal to provide drainage for flood management, as the Grand Jury Report asserts. (Report, p. 9.)

Second, ACID's canal does not play an important role in providing flood water management. ACID's canal is not intended, designed, or utilized for flood water management. ACID does not have the authority or the obligation to utilize its canal for flood water management.

Third, ACID is not liable for "any of its own infrastructure failures that might affect adjacent properties," and the Grand Jury's assertion to the contrary is in error. To the extent ACID's irrigation canal and other infrastructure fail to capture flood water or are insufficient for providing flood drainage service, that is because they are not intended or designed to do so, and ACID is not liable for flood damages that can be associated with insufficient flood capacity or functionality of ACID infrastructure. The California Water Code contains extensive authorities and procedures for landowners and municipalities to organize themselves in order to construct levees and undertake flood control and drainage projects and activities. (Water Code §§ 8000 et seq. (Local Flood Control), 56000 et seq. (County Drainage Districts), 70000 et seq. (Levee Districts).) The treatise California Jurisprudence explains:

> Whenever a condition exists in a county requiring the control of floods and the conservation of floodwaters, a flood control and floodwater conservation district may be formed by filing with the board of supervisors in the county where the proposed work is to be done, a petition describing the boundaries of the proposed

> district, and a request that the territory within such boundaries be organized into a flood control and floodwater conservation district. (63 Cal. Jur. 3d Water § 702.)

If citizens would like to form a flood control district, they may organize themselves and do so, just as other communities have done across California. If local municipalities would like to control flood waters and drainage, they may also do so. But ACID, as an irrigation district, has no obligation to provide flood control services or to convert its irrigation infrastructure into a flood control facility.

Fourth, California law squarely rejects the Grand Jury's assertion that ACID is liable for flood impacts to properties adjacent to ACID's infrastructure. On the contrary, floodwaters that impact ACID facilities and property are subject to the common enemy doctrine which provides:

> …floodwaters escaping a natural channel are regarded as a common enemy and may be repelled by landowners who may protect themselves in any reasonable way even when protection results in an increased flow that damages lower owners. Thus, the owner of land subject to overflow by floodwaters may protect it by the erection of defensive barriers, and the owner is not liable for damages caused to lower and adjoining lands by the exclusion of the floodwaters from its property… Under the common enemy doctrine, as an incident to the use of its own property, each landowner has an unqualified right, by operations on its own land, to fend off surface waters as the owner sees fit without being required to take into account the consequences to other landowners, who have the right to protect themselves as best they can. (63 Cal. Jur. 3d Water § 691.)

ACID can repel or pass floodwaters that enter ACID property and facilities just as any other landowner can, and ACID is not liable to adjacent landowners who may be adversely impacted by the floodwaters. The Grand Jury's findings are in error.

RECOMMENDATIONS

R1. Implement a written plan to decrease expenditures and increase revenue by April 2027

This recommendation will be partially implemented, but not before April 2027. Specifically, ACID is proceeding with a Proposition 218 Special Benefit Assessment process in 2027. Under the Proposition 218 process, ACID's landowners have a direct say in the proposed assessment. If the Special Benefit Assessment does pass, the estimated increase in revenue could be approximately $500,000 annually. This will stabilize the revenue and expense cycles of the ACID. However as already explained, ACID has also operated at a surplus in numerous years.

R2. Implement a written schedule for ongoing inspection and canal maintenance by April 2027.

This recommendation has been implemented.

R3. Develop a written schedule for capital improvements and modernization of infrastructure by April 2027.

This recommendation has been implemented.

R4. Recategorize customers into agricultural, wildlife habitat, industrial and municipal by April 2027.

This recommendation will not be implemented because it is not reasonable, rational, or required.

First, ACID does not categorize a 100% agricultural customer base. The Grand Jury Report itself contains ACID's customer breakdown information which includes agricultural, municipal, industrial and wildlife habitat customer types with the number of customers and acreage for each category. That the Grand Jury used ACID's customer type breakdown of municipal, industrial, agricultural, and wildlife habitat demonstrates that ACID itself categorizes its customers into categories and does not "categorize a 100% agricultural customer base."

Second, ACID is an irrigation district and supplies irrigation water. ACID does not supply potable drinking water, and the different customer types do not alter the fact that all customers receive the same type of water service: irrigation water.

Third, the Grand Jury Report insinuates that ACID should not charge customers a uniform per-acre rate, and that this should be accomplished by re-categorizing customers. This position is meritless. ACID provides irrigation water; this is the water service available from ACID. ACID incurs costs to supply and deliver water, and using the acreage irrigated to apportion those costs among water customers is an equitable and standard methodology that is utilized by irrigation and water districts throughout California. ACID is not obligated to segregate customers into classes and establish different rates for those customers, and all ACID customers receive the same type of water service: irrigation water. The Bureau of Reclamation charges ACID a uniform rate that is applied to each acre-foot of water delivered to ACID and that ACID, in turn, delivers to its customers. The Bureau of Reclamation does not impose different charges on water delivered to ACID based on different classes of ACID customers. Quantifying the acreage that customers irrigate with water is an appropriate and standard method for quantifying, apportioning, and passing through ACID's financial obligations to customers.

Fourth, the Grand Jury Report reasons that recategorizing customers into agricultural, wildlife habitat, industrial, and municipal would "allow for ACID to market and seek to expand its customers base to new customers who are not strictly agricultural." (Report, p. 9.) This is not true. ACID is an irrigation district formed under the California Water Code for the purpose of supplying water for irrigation. "'The ultimate purpose of a district organized under the Irrigation Act is the improvement, by irrigation, of the lands within the district.'" (*Abatti v. Imperial Irrigation Dist*., (2020) 52 Cal.App.5th 236, 257, quoting *Jenison v. Redfield* (1906) 149 Cal. 500.) ACID does not have a water treatment plant and is not operationally or financially equipped to deliver treated water. ACID's water service is also limited to the place of use associated with its water rights and its contract with the Bureau of Reclamation- ACID cannot expand its customer base and serve water beyond the designated place of use. Creating different categories of customers also has no rational relationship to expanding service to non-agricultural customers.

R5. Target new categories and market service to prospective customers by October 2027.

This recommendation will not be implemented because it is not warranted, as explained in greater detail above. Ultimately ACID is an irrigation district formed under the California Water Code for the purpose of supplying water for irrigation. "'The ultimate purpose of a district organized under the Irrigation Act is the improvement, by irrigation, of the lands within the district.'" (*Abatti v. Imperial Irrigation Dist*., (2020) 52 Cal.App.5th 236, 257, quoting *Jenison v. Redfield* (1906) 149 Cal. 500.) ACID does not have a water treatment plant and is not operationally or financially equipped to deliver treated water. ACID's water service is also limited to the place of use associated with its water rights and its contract with the Bureau of Reclamation- ACID cannot expand its customer base and serve water beyond the designated place of use.

R6. Implement a written district flood management and preparedness plan and provide training for staff, customer base, and any other impacted parties by April 2028.

This recommendation will not be implemented because it is not reasonable.

ACID is not a drainage district and has no obligation or authority to provide flood management or drainage services using the ACID canal or any other facilities. "An irrigation district is a public corporation or agency and has only such powers as are given to it by the Legislature." (*Allen v. Hussey* (1950) 101 Cal.App.2d 457, 472.) Accordingly, without such powers expressly granted to an irrigation district under its enabling legislation, then it does not have such authority. (*Inzana v. Turlock Irrigation Dist. Bd. of Directors* (2019) 35 Cal.App.5th 429, 449.) ACID is an irrigation district formed under the California Water Code for the purpose of supplying water for irrigation. "'The ultimate purpose of a district organized under the Irrigation Act is the improvement, by irrigation, of the lands within the district.'" (*Abatti v. Imperial Irrigation Dist*., (2020) 52 Cal.App.5th 236, 257, quoting *Jenison v. Redfield* (1906) 149 Cal. 500.) The Water Code does not authorize or empower an irrigation district such as ACID to provide flood management services. ACID is not empowered, much less obligated, to develop a flood management and preparedness plan for the purpose of providing flood management services, and the canal is not designed to provide flood management services.

ACID's authority under the Water Code as to drainage is limited to a *discretionary* authority to provide drainage for *irrigation* if doing so is reasonable from an economic standpoint. Water Code section 22098 only authorizes an irrigation district to provide drainage when "it appears necessary to drain any land within a district *on account of the irrigation* which has been done or which is intended to be done by the district … if it is reasonable from an economic standpoint that the drainage be provided… [Emphasis Added]" ACID's discretionary authority to provide drainage for irrigation water that ACID delivers during the irrigation season cannot be reasonably construed as authorizing or obligating ACID to develop a flood management plan for the purpose of enabling ACID's canal to provide drainage for flood management, as the Grand Jury Report asserts. (Report, p. 9.)

ACID's canal is not intended, designed, or utilized for flood water management. ACID does not have the authority or the obligation to utilize its canal for flood water management. To the extent ACID's irrigation canal and other infrastructure fail to capture flood water or are insufficient for providing flood drainage service, they are not intended or designed to do so, and ACID is not liable for flood damages that can be associated with insufficient flood capacity or functionality of ACID infrastructure.

The California Water Code contains extensive authorities and procedures for landowners and municipalities to organize themselves in order to construct levees and undertake flood control and drainage projects and activities. (Water Code §§ 8000 et seq. (Local Flood Control), 56000 et seq. (County Drainage Districts), 70000 et set (Levee Districts).) California Jurisprudence explained:

> Whenever a condition exists in a county requiring the control of floods and the conservation of floodwaters, a flood control and floodwater conservation district may be formed by filing with the board of supervisors in the county where the proposed work is to be done, a petition describing the boundaries of the proposed district, and a request that the territory within such boundaries be organized into a flood control and floodwater conservation district. (63 Cal. Jur. 3d Water § 702.)

If citizens would like to form a flood control district, they may organize themselves and do so. If local municipalities would like to control flood waters and drainage, they may also do so. But ACID, as an irrigation district, has no obligation to provide flood control services or to re-purpose its irrigation infrastructure into flood control facilities.

Floodwaters that impact ACID's facilities and property are subject to the common enemy doctrine which provides:

> …floodwaters escaping a natural channel are regarded as a common enemy and may be repelled by landowners who may protect themselves in any reasonable way even when protection results in an increased flow that damages lower owners. Thus, the owner of land subject to overflow by floodwaters may protect it by the erection of defensive barriers, and the owner is not liable for damages caused to lower and adjoining lands by the exclusion of the floodwaters from its property… Under the common enemy doctrine, as an incident to the use of its

> own property, each landowner has an unqualified right, by operations on its own land, to fend off surface waters as the owner sees fit without being required to take into account the consequences to other landowners, who have the right to protect themselves as best they can. (63 Cal. Jur. 3d Water § 691.)

ACID can repel floodwater that hit or enter ACID facilities or property just as any other landowner can, and ACID is not authorized or equipped to undertake flood management actions.

Grand Jury Report

Shasta County
Grand Jury

P. O. BOX 992086
REDDING. CA 96099-2086

VOICE MAIL: (530) 225-5098

June 8, 2026

Anderson-Cottonwood Irrigation District Board of Directors
c/o Daniel Ruiz, Manager
2810 Silver Street
Anderson, CA 96007

Dear Board,

On behalf of the 2025-2026 Shasta County Grand Jury, I am providing to you the following report: **"A CANAL RUNS THROUGH IT"**, Sustainability of the Anderson-Cottonwood Irrigation District.

The report will be released to the general public, including the media, and will be published on the Grand Jury website in two working days. The report is being provided to you in advance of its general release pursuant to Penal Code §933.05, subdivision (f), which provides:

> A grand jury shall provide to the affected agency a copy of the portion of the grand jury report relating to that person or entity two working days prior to its public release and after the approval of the presiding judge. *No officer, agency, department, or governing body of a public agency shall disclose any contents of the report prior to the public release of the final report.*

Please be sure to comply with this confidentiality requirement.

The Penal Code also prescribes the obligations of a governing board or elected county official with regard to responding to the grand jury's findings and recommendations.

If the report contains one or more recommendations directed to you as an elected county official or to the governing board of which you are a member, you or the board must respond to those recommendations and to the supporting findings, as directed in the report. The time within which to respond is prescribed by subdivision (c) of Penal Code §933, which states in relevant part:

> No later than 90 days after the grand jury submits a final report on the operations of any public agency subject to its reviewing authority, the governing body of the public agency shall comment to the presiding judge of the superior court on the findings and recommendations pertaining to matters under the control of the governing body, and every elected county officer or agency head for which the grand jury has responsibility pursuant to Section 914.1 shall comment within 60 days to the presiding judge of the superior court, with an information copy sent to the board of supervisors, on the findings and recommendations pertaining to matters under the control of that county officer or agency head and any agency or agencies which that officer or agency head supervises or controls. In any city and county, the mayor shall also comment on the findings and recommendations. All such comments and reports shall forthwith be submitted to the presiding judge of the superior court who impaneled the grand jury.

The Penal Code also prescribes the content of your responses. Subdivisions (a) through (c) of Penal Code §933.05 state:

For purposes of subdivision (b) of Section 933, as to each grand jury finding, the responding person or entity shall indicate one of the following:

(1) The respondent agrees with the finding.
(2) The respondent disagrees wholly or partially with the finding, in which case the response shall specify the portion of the finding that is disputed and shall include an explanation of the reasons therefore.

For purposes of subdivision (b) of Section 933, as to each grand jury recommendation, the responding person or entity shall report one of the following:

(1) The recommendation has been implemented, with a summary regarding the implemented action.
(2) The recommendation has not yet been implemented, but will be implemented in the future, with a time frame for implementation.
(3) The recommendation requires further analysis, with an explanation and the scope and parameters of an analysis or study, and a time frame for the matter to be prepared for discussion by the officer or head of the agency or department being investigated or reviewed, including the governing body of the public agency when applicable. This time frame shall not exceed six months from the date of publication of the grand jury report.

(4) The recommendation will not be implemented because it is not warranted or is not reasonable, ***with an explanation therefore***.

However, if a finding or recommendation of the grand jury addresses budgetary or personnel matters of a county agency or department headed by an elected officer, both the department head and the board of supervisors shall respond if requested by the grand jury, but the response to the board of supervisors shall address only those budgetary or personnel matters over which it has some decision-making authority. The response of the elected agency or department head shall address all aspects of the findings or recommendations affecting their agency or department.

The grand jury's reports, and the responses to them, will be posted on the grand jury's website (www.shastacountygrandjury.org). We would appreciate receiving a signed hard copy of your response (please send to Shasta County Grand Jury, P.O. Box 992086, Redding, CA 96099-2086), as well as an electronic copy (to grandjury@shastacounty.gov).

Sincerely,

P. Bolton

P. Bolton, Foreperson
2025-2026 Shasta County Grand Jury

"A CANAL RUNS THROUGH IT"

Sustainability of the Anderson-Cottonwood Irrigation District

2025/2026 Shasta County Grand Jury

May 14, 2026

SUMMARY

The Anderson-Cottonwood Irrigation District (ACID) canal is familiar to many Shasta County residents. Along with the Sacramento River, an interstate highway and a railroad, the canal can only be crossed and viewed at limited locations. But where does it start? Where does it end? What is its purpose? What is its value and cost? How is ACID managed?

The Shasta County Grand Jury has previously investigated ACID, with reports issued in 2004/2005 and 2023/2024. This grand jury elected to once again investigate the district after a cursory review of ACID's annual financial report showed expenditures outpacing revenue in nine of the previous 10 years. Will the canal prove to be viable and sustainable in the foreseeable future?

GLOSSARY

ACID (Anderson-Cottonwood Irrigation District): Provides water from the Sacramento River to customers within parts of Shasta and Tehama counties.

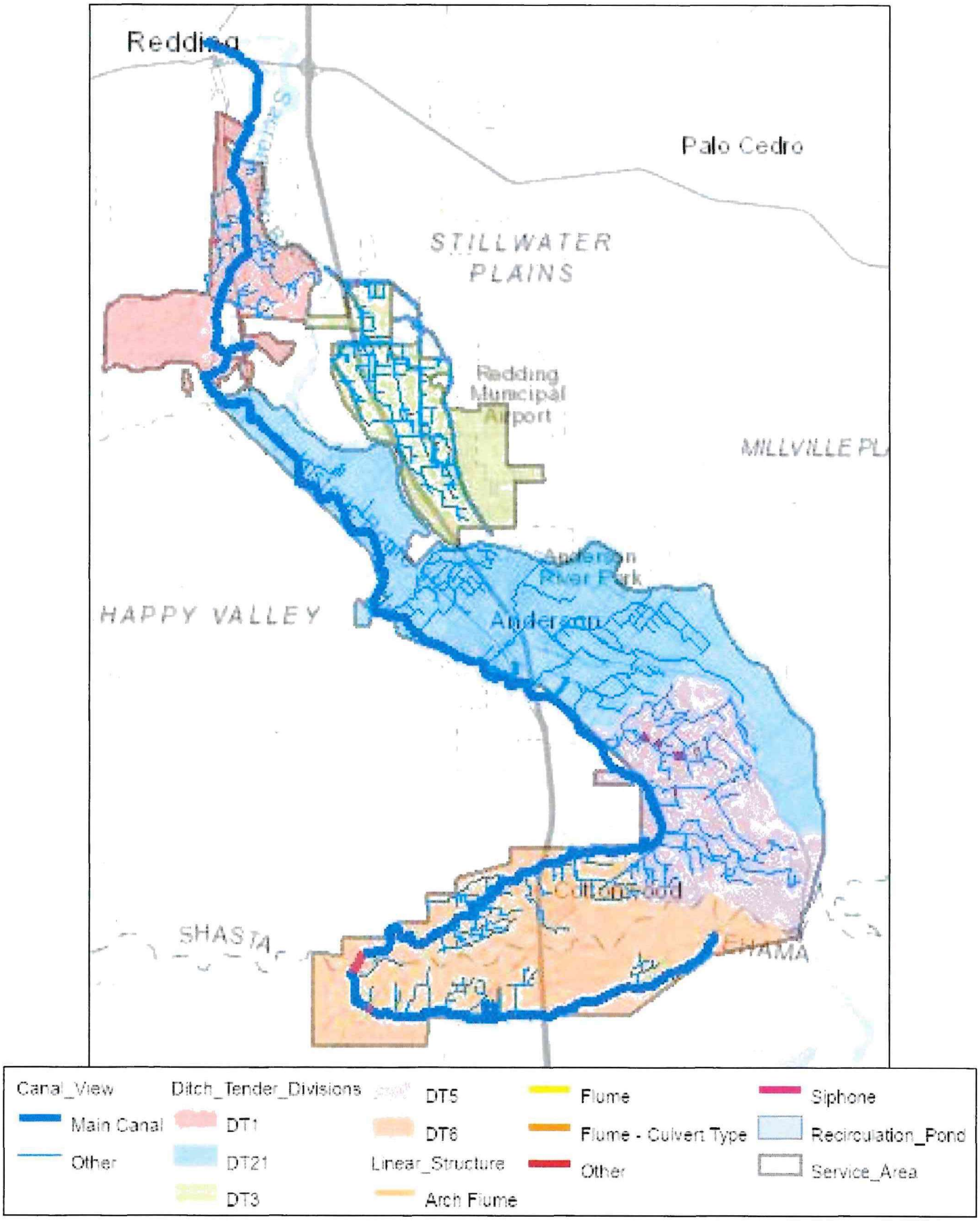
***Aqueduct*:** Artificial channel to transport water.

BOR (Bureau of Reclamation): The United States Department of the Interior agency that manages water and power in 17 western states.

CVP (Central Valley Project): Water management system bringing water from the north to the south in California.

Customer Type:

> **Agricultural:** includes but is not restricted to the irrigation of crops, the watering of livestock, incidental domestic use including related landscape irrigation, and underground water replenishment.
>
> **Municipal/Industrial**: includes but is not limited to the watering of landscape or pasture for animals (e.g., horses which are kept for personal enjoyment) or water delivered to land holdings operated in units of less than 5 acres.
>
> **Wildlife Habitat:** Boating, fishing and habitat protection.


Redding
Palo Cedro
STILLWATER PLAINS
Redding Municipal Airport
MILLVILLE PL
Anderson River Park
HAPPY VALLEY
Anderson
Cottonwood
SHASTA
TEHAMA
Canal_View
Main Canal
Other
Ditch_Tender_Divisions
DT1
DT21
DT3
DT5
DT6
Linear_Structure
Arch Flume
Flume
Flume - Culvert Type
Other
Siphone
Recirculation_Pond
Service_Area

2

Enterprise Special Districts: Agencies that run much like business enterprises and provide specific benefits to their customers. They are primarily funded by fees paid by service recipients.

FEMA (Federal Emergency Management Agency): A federal agency aiming to help people before, during and after disasters.

Introverted Siphon: A hydraulic structure used to carry water beneath an obstacle.

Irrigation Lateral (or *Lateral*): A permanent channel, either open ditch or pipeline, designed to convey water from a main canal or supply source to one or more irrigated properties.

LAFCO (Local Agency Formation Commission): An independent regulatory commission operating in each of California's 58 counties, established by the state legislature to manage the boundaries of cities and special districts.

P&P (Provost & Pritchard Consulting Group): External engineering firm hired by ACID.

Shasta and Tehama County Groundwater Basin: a major aquifer system in Shasta County supporting significant domestic, public supply, and agricultural water use.

BACKGROUND

ACID is an independent special district which has historically provided irrigation services to Southern Central Shasta County for agriculture purposes since 1917. In 2004/2005 the grand jury report focused on water rights, delivery system flaws, budgetary challenges, the relationship between ACID and the public, and the importance of the board following the Brown Act. Leveraging water rights to the natural Sacramento River flow established prior to 1914, ACID diverts water into the main canal at the Redding Caldwell Park diversion dam. For six months out of the year, from April until October, gravity moves the water south along the 35-mile canal for irrigation throughout the district.

ACID's sphere of influence covers roughly 80,813 acres serving customers from Anderson, Redding, and Shasta Lake, as well as the surrounding rural areas. The 2023/2024 grand jury report found that, despite the parameters of ACID's sphere of influence, only a few ACID customers remain north of the Bonnyview area. The customer base has evolved throughout the century in which the district has been active, with a marked transition away from agricultural use to municipal or industrial use (i.e. subdivision landscaping, schools, and cemeteries).

The map depicts ACID's sphere of influence including irrigationlaterals (terminating in Cottonwood), and adjacent land. Approximately four miles south of the Caldwell Park diversion dam, an ACID pump station supplies water to district lateral customers in Churn Creek bottom. The 2023/2024 grand jury report found that 75% of water deliveries were localized to the lower 40% of main canal service areas located to the south of Anderson. Additional benefits of the canal include the roughly 3,000 acres of riparian vegetation and contribution to the Shasta and Tehama County Groundwater Basin by system leakage or deep percolation.

ACID is comprised of five geographical divisions, each of which is represented by an elected volunteer. These five elected volunteers serve as the board of directors who govern ACID by overseeing staff operations, advocating for constituents, and acting as liaisons to local government water agencies. Monthly board meetings are scheduled in accordance with California open meeting laws and where updates are given by the General Manager, Operations Manager, and Finance Manager. The board approves the annual budget and monitors expenditures throughout the year.

METHODOLOGY

The investigation was conducted over several months and included:

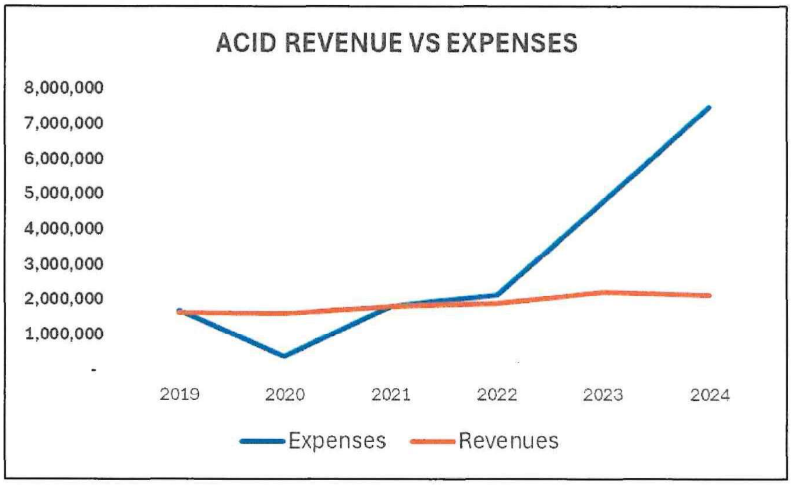
1. Review of:
    a. ACID website
    b. ACID Independent Audit Reports 2022-2024
    c. ACID Grant Applications 2021-2025
    d. ACID Monthly Board Agendas, Packets, and Minutes
    e. ACID Minutes of the 12/6/2024 Special Board Meeting
    f. BOR Central Valley Project Contract
    g. Shasta LAFCO Municipal Service Review and Sphere of Influence Update 2023
    h. ACID Customer List 2025
    i. Engineering and Contractor consultation reports
    j. Previous Grand Jury Reports 2004/2005; 2023/2024
    k. ACID division maps
2. In addition:
    a. ACID monthly Board of Directors Meetings were attended
    b. Knowledgeable authorities were interviewed
    c. Thirty miles of the canal were walked and infrastructure photographed

The facts resulting from the research were confirmed via cross-referencing of documentation and witness testimony. The facts are the basis of the grand jury's findings and led to the recommendations.

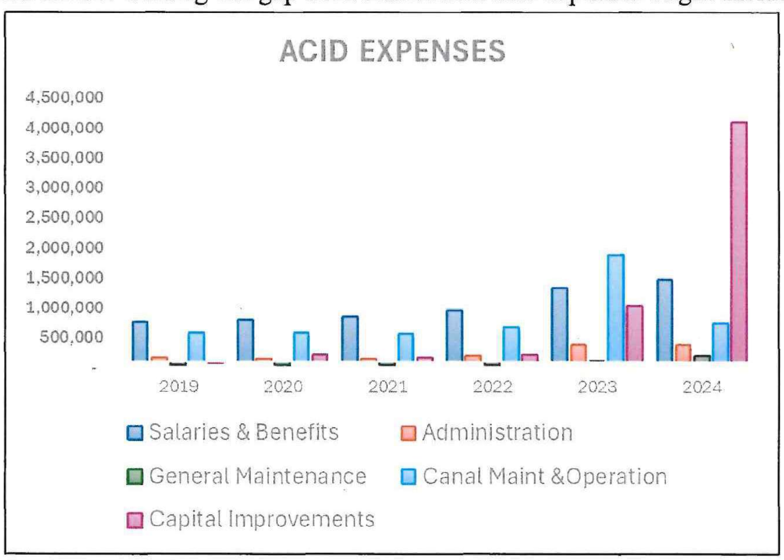
DISCUSSION

This grand jury report seeks to answer questions including *Will the canal prove to be viable and sustainable in the foreseeable future?* The investigation found that, while some progress has been made in terms of canal operations and maintenance over the 20+ years since the initial ACID grand jury report, the lack of structured, written procedures negatively impacts the district's financial and infrastructure health.

Financial Sustainability



ACID is facing significant challenges regarding its long-term financial sustainability. There is a clear need to increase revenue and reduce the expenses for routine and deferred maintenance of the aging infrastructure. Closing the gap between income and expenses might include:



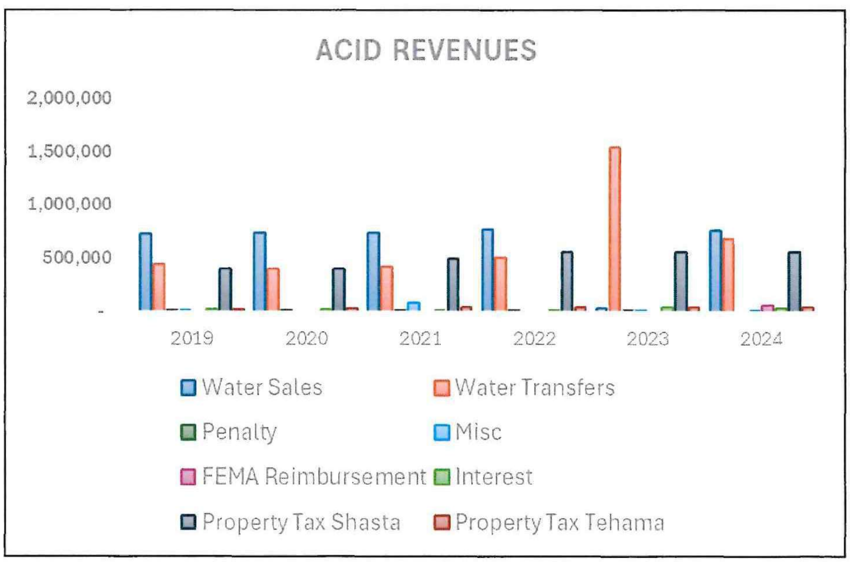
- Correctly sorting customers into categories defined by BOR
- Generating new opportunities for funding by targeting new categories and marketing service to prospective customers
- Creating a long-term strategic plan for routine maintenance
- Addressing deferred maintenance
- Implementing a written schedule for ongoing inspection and canal maintenance
- Developing a schedule for capital improvements and modernization of infrastructure

ACID was authorized as an Enterprise Special District by LAFCO and was set up to primarily be funded by fees paid by service recipients. However, the income provided by these fees has not been sufficient to cover the annual expenses. The district has seen a continuing increase in annual expenses, with an average increase of 6.5% from 2019 to 2022, followed by a sharp 97% rise in expenses the next year.

ACID receives additional revenue from:

- Out-of-district water transfers
- Special district property tax from Shasta and Tehama counties
- Interest and principal from the one-time sale of water rights in 2022
- Water Efficiency, Habitat Restoration, Fish Habitat and Planning Grants
- FEMA reimbursement
- Penalties

In 2022 California experienced a severe drought. To conserve water, the BOR reduced that year's annual water allocation for ACID by 82%. The ACID board made the decision to cancel the 2022 irrigation season and chose to sell the remaining water rights for $7.5 million. While the decision was difficult for water customers, it gave ACID a financial lifeline by covering expenditures outpacing revenue. However, this represents a diminishing return as the lump sum is drawn down.



The grand jury is interested in ACID grant applications from 2021-2026. The grand jury requested information concerning the status of the $13,332,483 of accepted and pending grants. ACID has not communicated that information.

Reducing Maintenance Expenses

ACID's infrastructure was constructed more than a century ago. While these systems were engineered to serve agricultural communities, the age and complexity of the infrastructure now require a more proactive approach to maintenance and risk management. Establishing a formal written inspection and maintenance schedule is a critical step toward operational reliability, public safety, and financial sustainability.

The district includes a large and complex network consisting of:

- A diversion dam
- Over 30 miles of main canal, approximately 90% earthen
- A pump station
- Six inverted siphons
- Three aqueducts, including one exceeding 1,200 feet in length
- Multiple crossings beneath a freeway, state highway, and several major roadways

Planned maintenance is significantly more cost-effective than emergency repairs. A formal schedule allows the district to prioritize repairs based on risk conditions, plan capital improvements strategically, spread costs over multiple budget cycles, and help avoid expensive emergency repairs. This approach improves financial predictability and responsible use of district resources.

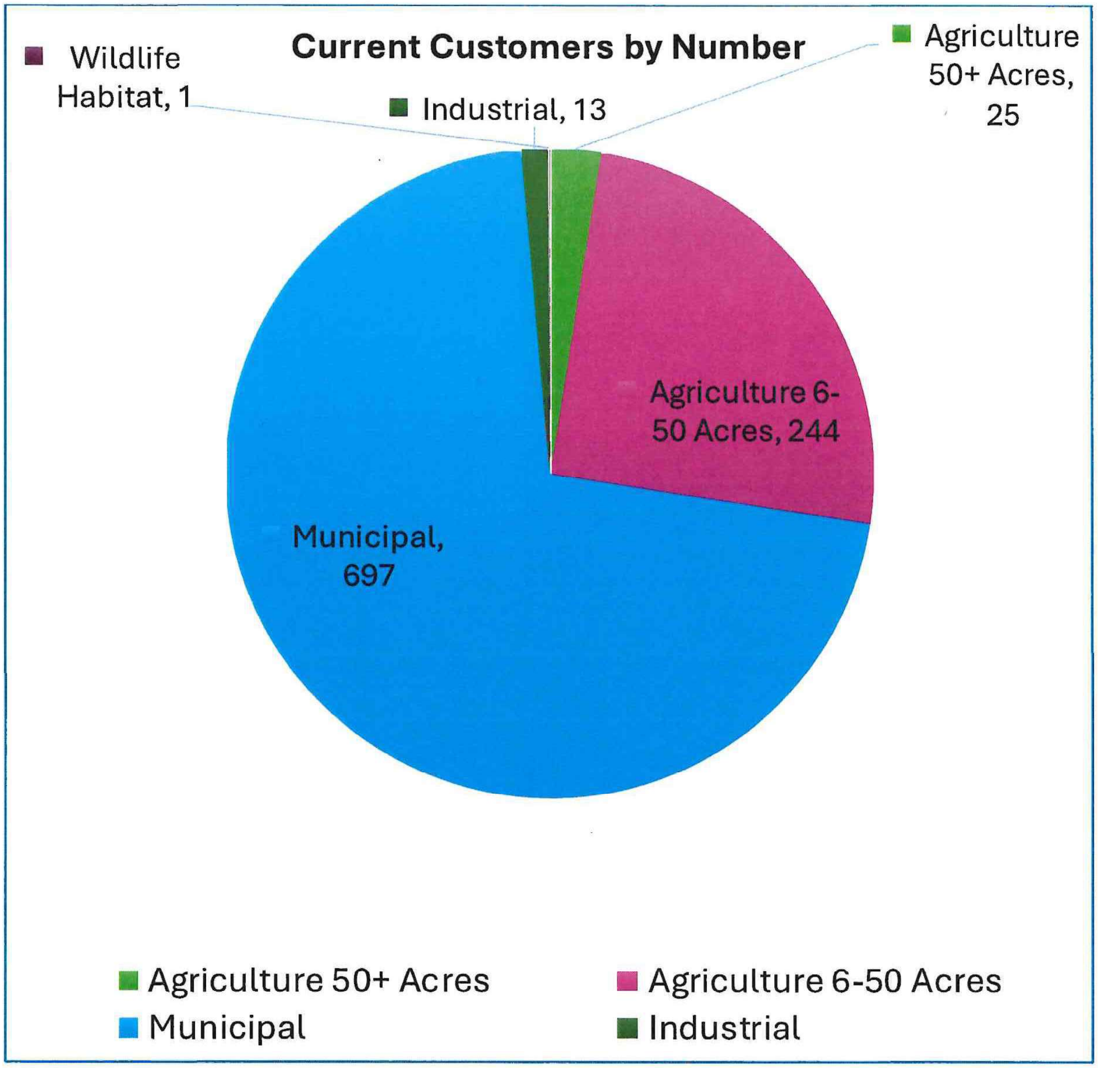
A formal Inspection and Maintenance Schedule would also allow for early detection of structural issues: canal erosion, structural deterioration, seepage, sediment accumulation, concrete cracking, joint failure, and mechanical wear in pump stations, enabling staff to prioritize work. Early detection enables inexpensive repairs before damage progresses to catastrophic failures.

Proper Identification of Existing Customers

ACID serves a diverse mix of agriculture, municipal, industrial, and wildlife habitat users in their customer base. The total district acreage primarily serves agriculture, with 25 large agriculture customers operating properties greater than 50 acres, collectively accounting for 3,421 acres of irrigated land. In addition, 244 agricultural customers manage mid-sized parcels ranging from 6 to 50 acres representing another 3,306 acres within the district. These agricultural operations form the backbone of the district's water demand and illustrate the continued importance of irrigated farming to the region's economy and land use.

Complementing the agricultural sector, the district also serves a significant number of smaller municipal and specialized customers. A total of 697 municipal customers operates on parcels of 5 acres or less, together covering 1,787 acres and representing the largest group by number of accounts. The district also supplies water to 13 industrial customers with various parcel sizes totaling 84 acres, supporting local commercial and industrial activity. In addition, the district serves one wildlife habitat customer encompassing 233 acres, demonstrating the district's role in supporting environmental stewardship and habitat preservation alongside agriculture and community water needs.

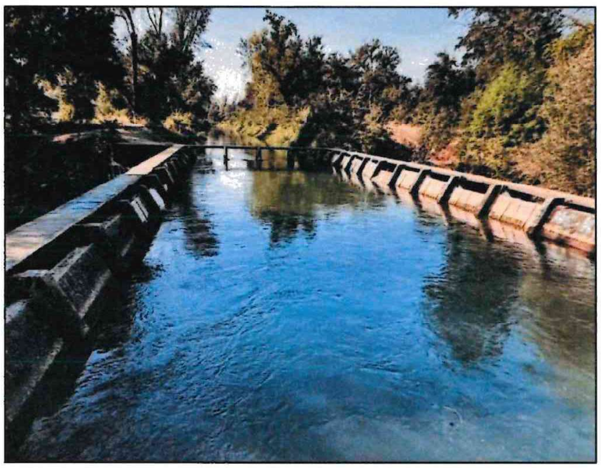
Current Customer Composition



Customer Type	Number of Customers	Total Acreage	Percent of Customers
Agricultural	269	6,727	27.4%
Municipal	697	1,787	71.1%
Industrial	13	84	1.3%
Wildlife Habitat	1	233	0.1%
TOTAL	**980**	**8,831**	**100%**

Although historically viewed as an agricultural district, over 70% of customers are municipal users by count. Currently ACID lumps all users together as simply 'agricultural users' and charges all customers the same rate based on the acreage to be irrigated. The BOR contract, recognizes there are multiple types of users, and that the pattern of water use is shifting from purely agricultural to various other types of users. The grand jury recommends that ACID recategorize customers into agricultural, wildlife habitat, industrial and municipal. This would also allow for ACID to market and seek to expand its customers base to new customers who are not strictly agricultural.

Flood Management and Preparedness



Canal crossing Olney Creek normal operations; December 2025 flood

In December 2025 the North State experienced what has been labeled a "once-in-a-50-year storm event." Rainwater overwhelmed some drainage systems and prompted emergency responses across California. In Redding, police and fire crews conducted about 60 water-related rescues during the peak of the storm. Shasta County Sheriff Michael L. Johnson declared a State of Emergency due to flooding across numerous Shasta County communities.

This recent experience reminds us that in our communities we are reliant on our water transport infrastructure to help provide drainage for flood water management. The ACID canal plays an important role in providing some of this management through numerous surface water drains that empty directly into the canal.

ACID is liable for any of its own infrastructure failures that might affect adjacent properties. The grand jury found instances where municipal and other inputs are directed into the canal, some without the knowledge of ACID staff or users. Identifying all inputs is essential to a comprehensive flood management and preparedness plan. Having policies and procedures in place to address any needed flood water diversion and flow adjustments as well as a flood risk communication plan to directly communicate with residents located adjacent to the canal is vital.

FINDINGS

F1. ACID has operated at a deficit for nine out of the previous ten years.
F2. ACID is in the process of addressing approximately four years of deferred maintenance.
F3. ACID inaccurately categorizes a 100% agricultural customer base.
F4. ACID lacks any formal flood management and preparedness plan for the canal.

RECOMMENDATIONS

R1. Implement a written plan to decrease expenditures and increase revenue by April 2027.
R2. Implement a written schedule for ongoing inspection and canal maintenance by April 2027.
R3. Develop a written schedule for capital improvements and modernization of infrastructure by April 2027.
R4. Recategorize customers into agricultural, wildlife habitat, industrial, and municipal by April 2027.
R5. Target new categories and market service to prospective customers by October 2027.
R6. Implement a written district flood management and preparedness plan and provide training for staff, customer base, and any other impacted parties by April 2028.

REQUEST FOR RESPONSE

Pursuant to Penal Code §933 & §933.05, the grand jury requests responses as follows:

From the following governing bodies within 90 days:

- ACID Board of Directors as to F1, F2, F3, and F4 within 90 days.
- ACID Board of Directors as to R1, R2, R3, R4, R5, and R6 within 90 days.

BIBLIOGRAPHY

Interviews

- Leadership staff, ACID

Documents

- Diversion Schedule indicating contracted total to be diverted, submitted to the Bureau of Reclamation 2021-2025
- Monthly operating schedules 2021-2025
- Anderson-Cottonwood Irrigation District Water Conservation Plan 2024-2025
- Map of ACID Divisions
- Maintenance Spreadsheet 2026
- Minutes from board meetings
- Customer list with acreage
- Surface Water Delivery Measurements 2021-2025
- Record of Grant Applications 2021-2025

- LAFCO ACID Approved Plan
- ACID annual audit reports 2021-2024
- Bureau of Reclamation Contract
- Provost & Pritchard reports
- Sheriff news release 12/22/2025, KRCTV
- Resolution of the Shasta Local Agency Formation Commission Adopting the Municipal Service Review & Sphere of Influence Update of the Anderson Cottonwood Irrigation District (06/2023)

Reports issued by the Grand Jury do not identify individuals interviewed. Penal Code §929 requires that reports of the Grand Jury not contain the name of any person or facts leading to the identity of any person who provides information to the Grand Jury.