

Ivar Amen
President, Division 4

Garrett Wallis
Vice President, Division 3

Ronnean Lund
Director, Division 1

Audie Butcher
Director, Division 2

Matt Arrowsmith
Director, Division 5

Daniel Ruiz
General Manager

BOARD MEETING

Agenda

September 10, 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 August 2026

5. Regular Business Items

- a. Minutes – Approve the Minutes of the Regular Meeting on August 13, 2026 and Special Meeting of August 31, 2026
- b. Treasurer's Report, Balance Sheet and Financial Status Report for Year-to-Date through August 2026
- c. Cash Disbursement Journal for August 2026

6. New Business Items

- a. Review and Approve 2025 Audit (Blain Boden of Boden Klein & Sneesby to Present)
- b. Confirm Reappointment of Director Wallis as Division 3 Director through December 31, 2028
- c. Review and Approve Updated Conflict of Interest Code

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

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

Title: General Manager & Operations Manager Evaluation

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION (Government Code § 54956.9(d)(1))

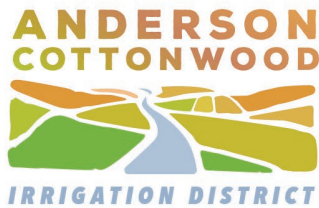
One Case State Water Resources Control Board Bay-Delta Water Quality Control Plan Update Proceedings

7. Adjourn

Anderson Cottonwood Irrigation District
Labor Distribution Report
August 2026

Employee	Pay Period	Payday	Regular Hours	OT Hours	DT Hours	Equip Op Hours	Sick Hours	Vacation Hours	Total Hours	Earnings	ER FICA	Total Pay
Bell, Shawna	7/29-8/11/2026	8/14/2026	64.00				16.00		80.00	\$2,087.20	\$156.80	\$2,244.00
Admin	8/12-8/26/2026	8/31/2026	84.00				3.32		87.32	\$2,278.18	\$171.41	\$2,449.59
Chabolla, Jordan	7/29-8/11/2026	8/14/2026	80.00	6.50					86.50	\$2,433.12	\$184.84	\$2,617.96
TD	8/12-8/26/2026	8/31/2026	88.00	8.50					96.50	\$2,731.33	\$207.65	\$2,938.98
Davis, Johna	7/29-8/11/2026	8/14/2026	80.00	16.00					96.00	\$2,819.44	\$214.39	\$3,033.83
TD	8/12-8/26/2026	8/31/2026	88.00	8.50					96.50	\$2,711.00	\$206.09	\$2,917.09
Duncan, Benjamin	7/29-8/11/2026	8/14/2026	86.67						86.67	\$3,125.00	\$239.06	\$3,364.06
TD	8/12-8/26/2026	8/31/2026	86.67						86.67	\$3,125.00	\$239.06	\$3,364.06
Jebens, Damon "J"	7/29-8/11/2026	8/14/2026	76.00			4.00			80.00	\$2,179.60	\$165.44	\$2,345.04
TD	8/12-8/26/2026	8/31/2026	88.00						88.00	\$2,385.68	\$181.21	\$2,566.89
Jensen, Jason	7/29-8/11/2026	8/14/2026	80.00						80.00	\$2,384.80	\$179.96	\$2,564.76
TD	8/12-8/26/2026	8/31/2026	74.00				12.00	2.00	88.00	\$2,623.28	\$198.19	\$2,821.47
Johnson, Brian	7/29-8/11/2026	8/14/2026	43.00	8.50		37.00			88.50	\$2,614.35	\$195.91	\$2,810.26
TD	8/12-8/26/2026	8/31/2026	48.50	2.00		35.50	4.00		90.00	\$2,562.87	\$191.97	\$2,754.84
Herlihy, Andromeda	7/29-8/11/2026	8/14/2026	86.67						86.67	\$3,125.00	\$239.06	\$3,364.06
Admin	8/12-8/26/2026	8/31/2026	86.67						86.67	\$3,125.00	\$239.06	\$3,364.06
Ruiz, Daniel	7/29-8/11/2026	8/14/2026	78.67				8.00		86.67	\$6,875.00	\$525.94	\$7,400.94
Admin	8/12-8/26/2026	8/31/2026	86.67						86.67	\$6,875.00	\$525.93	\$7,400.93
Shults, Kaleb	7/29-8/11/2026	8/14/2026	81.50	21.75	0.25				103.50	\$3,093.93	\$234.19	\$3,328.12
TD	8/12-8/26/2026	8/31/2026	83.25	15.25					98.50	\$2,877.05	\$217.62	\$3,094.67
Vega, Phillip	7/29-8/11/2026	8/14/2026	71.50				8.50		80.00	\$2,632.00	\$198.48	\$2,830.48
TD	8/12-8/26/2026	8/31/2026	70.50				1.50	16.00	88.00	\$2,895.20	\$218.62	\$3,113.82
Wilson, Kyle	7/29-8/11/2026	8/14/2026	72.00	7.00		8.00			87.00	\$2,475.06	\$188.04	\$2,663.10
TD	8/12-8/26/2026	8/31/2026	60.00	2.00		4.00		16.00	82.00	\$2,260.93	\$171.66	\$2,432.59

	Regular Hours	OT Hours	DT Hours	Equip Op Hours	Sick Hours	Vacation Hours	Total Hours	Earnings	ER FICA	Total Pay
Admin Totals	486.68	0.00	0.00	0.00	27.32	0.00	514.00	\$24,365.38	\$1,858.20	\$26,223.58
TD Totals	1357.59	96.00	0.25	88.50	26.00	34.00	1602.34	\$47,929.64	\$3,632.38	\$51,562.02
								\$72,295.02	\$5,490.58	\$77,785.60



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Daniel Ruiz
General Manager

BOARD MEETING

Draft Minutes

August 13, 2026, 6:00 p.m.

1887 Howard Street, Anderson (Council Chambers)

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

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

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

2. Flag Salute by Director Lund

3. Public Participation

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

Tammy Weisberg - stated that a damaged culvert near Glen Hollow Lane is contributing to water management problems and requested the District pursue a permanent repair rather than temporary measures.

Buddy Johns - expressed concerns regarding water delivery and irrigation operations on Lateral 29. He reported difficulties receiving sufficient water for irrigation, concerns about water levels and distribution practices, and requested improvements to water management and responsiveness to customer concerns.

Rich Workman - expressed concerns regarding unusually high-water levels in the main canal near the Trefoil Road/PG&E substation area. He stated that water levels were higher than he had observed in many years and was concerned about potential overtopping. Staff provided an update on recent flow adjustments and advised him to contact the District if similar conditions occur in the future.

4. Consent Items

a. Payroll: Paycom Labor Distribution Report for July 2026

The Board reviewed the July 2026 Paycom Labor Distribution Report. Discussion included overtime usage, vacation cashouts, and the report format. Board members requested that future reports include payroll dates and a simplified summary showing regular hours, overtime hours, and employee totals for easier review. Staff agreed to provide sample formats for comparison at a future meeting.

Vice President Wallis made the motion to approve the Paycom Labor Distribution Report for July 2026; Director Lund seconded the motion. Vote 5-0 passed unanimously.

5. Regular Business Items

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

The Board reviewed the minutes of the Regular Meeting held on July 9, 2026. No corrections were noted.

Director Lund made the motion to approve the minutes of the Regular Meeting held on July 9, 2026; Vice President Wallis seconded the motion. Vote 5-0 passed unanimously.

b. Treasurer’s Report, Balance Sheet, and Financial Status Report for Year-to-Date through July 2026

The General Manager reviewed the Treasurer's Report, Balance Sheet, and Financial Status Report through July 2026, including cash balances, reserve accounts, treasury bill investments, and year-to-date revenues and expenditures. Discussion included investment yields, reserve balances, budget monitoring, and possible improvements to financial reporting. Board members requested additional budget-tracking information and consideration of ways to better identify expenditures that exceed budgeted amounts.

Director Butcher made the motion to approve the Treasurer’s Report, Balance Sheet, and Financial Status Report for Year-to-Date through July 2026; Director Arrowsmith seconded the motion. Vote 5-0 passed unanimously.

c. Cash Disbursement Journal for July 2026

The Board reviewed the July 2026 Cash Disbursement Journal. Discussion focused on the usefulness of reviewing expenditures by account category to better monitor spending trends and vendor activity. Staff explained that the current report is manually compiled from multiple reports and requires significant staff time to prepare. Board members expressed interest in exploring more efficient reporting methods, including spreadsheet-based formats that could allow expenditures to be sorted by account. Staff agreed to evaluate alternative reporting options and continue providing the report while potential improvements are explored.

Director Arrowsmith made the motion to approve the Cash Disbursement Journal for July 2026; Director Butcher seconded the motion. Vote 5-0 passed unanimously.

d. Projected Year End Cash Analysis

The General Manager presented a projected year-end cash analysis, including anticipated revenues, expenditures, capital improvement projects, and projected reserve balances. Discussion focused on the District's long-term financial position, maintenance needs, future capital projects, reserve adequacy, and the importance of balancing infrastructure investments with maintaining sufficient reserves for future operations and emergency repairs.

Board members expressed interest in developing a multi-year financial forecast, strategic plan, and capital improvement plan to assist with future budgeting, reserve management, and project prioritization.

Director Lund made the motion to approve the Projected Year End Cash Analysis; Vice President Wallis seconded the motion. Vote 5-0 passed unanimously.

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

The Board reviewed bids received for the 2026-27 Offseason Main Canal Improvement Projects. Staff summarized the bid results, contractor qualifications, project scope, scheduling considerations, and the importance of completing the work during the offseason. Discussion included contractor capacity, project

timing, weather-related risks, and the benefits of awarding the work to a contractor with prior successful District experience.

After reviewing the bids received for the 2026-27 Offseason Main Canal Improvement Projects, the Board selected Steve Manning Construction, the lowest responsive bidder, and authorized the General Manager to execute the contracts for all three project segments in accordance with the bid documents.

Director Lund made the motion to approve Steve Manning Construction for the 2026-27 Offseason Main Canal Improvement Projects and Authorize the General Manager to Execute Contract; Director Butcher seconded the motion. Vote 5-0 passed unanimously.

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

The Board reviewed three alternatives for continued improvements to the Churn Creek Main Canal and Lateral 21. Staff discussed the advantages of continuing work with Core Ten Resources, Inc. under a time-and-materials contract, including project continuity, flexibility to adjust the scope as conditions warrant, and cost efficiencies realized during previous phases of the project.

Discussion included project priorities, completion of the Lateral 21 corridor from the S-Turn through Glen Hollow Lane, ongoing cost monitoring, and the ability to suspend work if project costs exceeded expectations.

The Board approved Option A, authorizing Core Ten Resources, Inc. to complete improvements to the Churn Creek Main Canal and Lateral 21 under a time-and-materials contract with a not-to-exceed amount of \$1,157,000.

Director Arrowsmith made the motion to approve Core Ten Resources, Inc. to complete improvements to the Churn Creek Main Canal and Lateral 21 under a time-and-materials contract with a not-to-exceed amount of \$1,157,000; Director Lund seconded the motion. Vote 5-0 passed unanimously.

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

Director Lund requested the Board's support for her nomination to continue serving as the Special District representative on the Shasta Local Agency Formation Commission (LAFCO). Director Lund provided a brief overview of her service on LAFCO and her efforts to advocate for the interests of special districts within Shasta County, including maintaining balanced representation for special districts in LAFCO governance.

The Board nominated Director Ronnie Lund for reappointment as the Special District representative to Shasta LAFCO.

Director Butcher made the motion to support Director Lund's reappointment as the Special District representative to Shasta LAFCO; Vice President Wallis seconded the motion. Vote 5-0 passed unanimously.

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

The General Manager presented a draft response to the Shasta County Grand Jury Report dated June 8, 2026. The Board reviewed the draft response and discussed the District's position regarding the issues raised in the Grand Jury Report.

Director Arrowsmith made the motion to approved the draft response and directed the General Manager, Dan Ruiz, to finalize and submit the response on behalf of the District; Vice President Wallis seconded the motion. Vote 5-0 passed unanimously.

- 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 137

The Board discussed representation for upcoming labor negotiations with the District's collective bargaining unit, Teamsters Local 137. During discussion, President Amen noted that Director Garrett Wallis' experience in personnel management and human resources would be beneficial to the negotiation process. The Board agreed to revise the proposed negotiation team.

The Board appointed President Ivar Amen, Director Garrett Wallis, and General Manager Dan Ruiz to serve as the District's designated labor negotiation representatives for negotiations with Teamsters Local 137. Director Lund indicated she would remain available to provide background information, review documents, and offer input to the negotiation team as requested.

Director Arrowsmith made the motion to appoint President Ivar Amen, Director Garrett Wallis, and General Manager Dan Ruiz to serve as the District's designated labor negotiation representatives for negotiations with Teamsters Local 137; Director Butcher seconded the motion. Vote 5-0 passed unanimously.

Other Business

a. Operations Manager Report

General Manager Dan Ruiz reported on District operations, including recent irrigation system challenges, canal flow management, maintenance activities, and customer service issues. Updates were provided regarding the Cottonwood Creek siphon repair, water delivery adjustments, vegetation management efforts, mini-excavator rental work, and ongoing improvements to the Churn Creek and Lateral 21 systems. GM Ruiz also discussed efforts to identify and support new irrigation customers and improve system efficiencies.

b. General Manager Report

The General Manager provided updates on several District initiatives, including:

- Assessment funding efforts and the potential scheduling of a special meeting related to the assessment process.
- Discussions with financial institutions regarding banking services.
- Progress on office expansion planning and facility improvements.
- Status of pending condemnation litigation.
- Procurement of cybersecurity insurance coverage and information technology improvements.
- Proposed updates to the District's Rules and Regulations.
- Sacramento River operations, water supply conditions, and regulatory developments.
- FEMA and Cal OES reimbursement efforts related to previous infrastructure repairs.
- Long-term planning needs, including asset management, capital improvements, and operational efficiencies.

c. **Committee Reports**

a. Budget

No report was presented.

b. Personnel

No report was presented.

c. Diversion Dam

No report was presented.

d. Assessment

No report was presented.

e. Strategic

No report was presented.

f. EAGSA

Discussion was held regarding District representation to the Enterprise Anderson Groundwater Sustainability Agency (EAGSA). Director Lund noted that the Board had previously assigned EAGSA representative roles and requested that the assignments be revised so that she would serve as the primary representative and President Amen would serve as the alternate representative. The Board discussed the proposed change and agreed to revise the assignments.

Director Butcher made the motion to revise the District's EAGSA representative assignments, designating Director Lund as the primary representative and President Amen as the alternate representative; Director Arrowsmith seconded the motion. Vote 5-0 passed unanimously

g. SRSC

No report was presented.

7. Open Session Adjourned at 8:04 pm

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

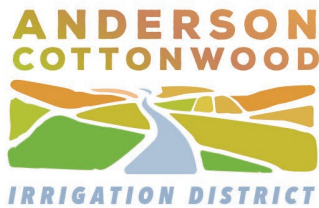
Sally Robbins

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

Title: General Manager & Operations Manager Evaluation

The Board provided general direction to the General Manager and legal counsel. No reportable action was taken.

9. Closed Session Adjourned at 8:44 pm



Ivar Amen
President, Division 4

Garrett Wallis
Vice President, Division 3

Ronnean Lund
Director, Division 1

Audie Butcher
Director, Division 2

Matt Arrowsmith
Director, Division 5

Daniel Ruiz
General Manager

Special Board Meeting

Draft Minutes

August 31, 2026 1:00 p.m.
1887 Howard Street, Anderson (Council Chambers)

1. Call to Order by President Amen at 1:03 pm

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

Directors Absent: Garrett Wallis and Audie Butcher

Staff Present: Dan Ruiz and Shawna Bell

2. Flag Salute by Dan Ruiz

3. Public Participation

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

There was no public comment at this time.

4. Business Items

- a. Discuss Special Benefit Assessment and Consider Approving Scope of Work Amendment for the Assessment Engineer's Report and Proposition 218 Election Assistance Project (Presentation by Danny Kerns, SE P&P)

Danny Kerns, SE, of Provost & Pritchard, presented a summary of the proposed Scope of Work Amendment related to the District's Special Benefit Assessment and Proposition 218 election process.

Mr. Kerns reviewed the history of the project, noting that Provost & Pritchard began assisting the District in June 2024 with preparation of an Engineer's Report to support a proposed Special Benefit Assessment. The draft report was completed and presented to the Board in December 2024 and later finalized in May 2025. On both occasions, the Board elected to defer moving forward with the Proposition 218 landowner approval process.

Following a Board committee meeting held in July 2026, Provost & Pritchard was directed to prepare an amendment to its existing agreement outlining the remaining work necessary to complete the assessment process. Mr. Kerns explained that the proposed amendment would include updating the Engineer's Report to reflect the District's most recent financial information, updating parcel ownership and assessment roll data obtained from Shasta and Tehama Counties, preparing required Proposition 218 notices and ballots, coordinating election administration services, and providing public outreach assistance, including preparation of informational materials and a public town hall meeting.

The Board discussed the estimated costs associated with updating the Engineer's Report and parcel database, the proposed timeline for completing the work, and the anticipated schedule for conducting the Proposition 218 election process. Mr. Kerns explained that if the District wishes to conduct a Proposition 218 hearing in December 2026, the updated Engineer's Report and election materials would need to be completed in advance to satisfy statutory notice and ballot requirements. Questions were raised regarding the process of obtaining parcel ownership information from the county assessors and the level of effort required to prepare the assessment roll and ballot materials.

Members of the public provided comments and asked questions regarding the purpose of the proposed assessment, its applicability to parcels that do not currently receive irrigation water, and the benefits provided by ACID. Discussion included groundwater recharge, maintenance of water delivery infrastructure, preservation of agricultural and open-space resources, and other district-wide benefits provided by ACID's water rights and operations. Discussion also occurred regarding the District's existing ad valorem tax revenues, the distinction between existing taxes and the proposed Special Benefit Assessment, and challenges associated with private laterals and service access. Legal counsel also provided clarification regarding existing District tax revenues, Proposition 218 requirements, and legal considerations associated with the proposed assessment.

Following discussion, the Board directed staff and Provost & Pritchard to move forward with the proposed Scope of Work Amendment.

Director Arrowsmith made the motion to approve moving forward with the proposed scope of work amendment; Director Lund seconded the motion. Vote 3-0 passed unanimously.

b. **Review and Approve Resolution 2026-08: Approving 2026-27 Off-Season Maintenance Work and Declaring the Work Exempt Under the California Environmental Quality Act**

General Manager Dan Ruiz presented Resolution 2026-08 for Board consideration. The resolution authorizes the District's 2026-27 Off-Season Maintenance Work Program and declares the work exempt from the California Environmental Quality Act (CEQA).

GM Ruiz explained that the maintenance projects were previously reviewed and approved by the Board as part of the District's annual off-season maintenance program.

GM Ruiz stated that legal counsel had reviewed the projects and determined they qualify for applicable CEQA categorical exemptions. Adoption of the resolution authorizes the filing of a Notice of Exemption (NOE), beginning the applicable review period prior to commencement of the work.

Board members confirmed that the projects listed in Exhibit A were the same projects approved during the Board's previous review of the off-season maintenance program. Legal counsel advised that filing the Notice of Exemption provides additional procedural protection for the District and noted that the District has successfully followed this process in prior years.

Director Lund made a motion to adopt Resolution 2026-08; Director Arrowsmith seconded the motion. Vote 3-0 passed unanimously.

5. Open Session Adjourned at 1:37 pm

6. CLOSED SESSION:

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

Title: General Manager & Operations Manager Evaluation

- b. Conference with Legal Counsel – water transfer CONFERENCE WITH REAL PROPERTY NEGOTIATORS (Government Code section §54956.8)

Confer with District negotiators (Daniel Ruiz and Counsel Jackson Minasian)

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

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

- c. Conference with Legal Counsel - PENDING LITIGATION. Government Code section 54956.9 subdivision (d)(1): Anderson Cottonwood Irrigation District v. Kaden Breshears, Shasta County Superior Court.

The Board provided general direction to the General Manager and legal counsel on all of the above. No reportable action was taken.

7. Closed Session Adjourn at 2:35 pm

Anderson Cottonwood Irrigation District
Treasurer's Report
August 2026

ACTIVE ACCOUNTS

Checking Account-Tri Counties Bank

Beginning balance 8/1/2026 **\$690,353**

Received:

Water Sales Income	\$9,442
Permits	\$600
Misc. Revenue - reshaping for customers	\$2,600
CVP Transfer Income	\$307,139
Property Taxes - Shasta/Tehama	\$0

Trans from RBC to checking \$0

Trans from LAIF to checking \$0

Total Received: **\$319,781**

Disbursed:

Salaries & Benefits	\$105,317
Administration	\$51,325
General Maintenance	\$21,051
Canal Maintenance & Operations	\$537,811

Capital Improvements :

Canal Lining & Pipe	\$55,875
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Total Disbursed: **\$771,379**

Ending checking balance 8/31/2026 **\$238,755**

Operating Reserve

LAIF Starting Balance 8/1/2026 \$2,376,242

Transfer to checking

LAIF Interest \$0

Transfer in from checking

LAIF Balance 8/31/2026 **\$2,376,242**

RBC Investments

RBC Money Market starting balance 8/1/2026 \$118,125

RBC interest August \$2,148

Sold Matured Treasury Bills \$3,000,000

Purchased New Treasury Bills (\$3,097,125)

Transfer to checking \$0

RBC Money Market Balance 8/31/2026 **\$23,149**

RBC Securites starting balance 8/1/2026 \$14,671,854

Sold Matured Treasury Bills (\$3,000,000)

RBC interest June \$39,200

Purchased New Treasury Bills \$3,097,125

RBC Securities Balance 8/31/2026 **\$14,808,179**

Total RBC Balance 8/31/2026 **\$14,831,328**

TOTAL CASH - Active Operating Accounts August 31, 2026 **\$17,446,325**

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

	Aug 31, 26
ASSETS	
Current Assets	
Checking/Savings	
1307 · RBC Money Market Acct.	23,148.70
1308 · TCB Checking Account	238,755.10
1310 · RBC Republic Bank of Canada	14,808,178.50
1311 · LAIF Account	2,376,241.67
1313 · Petty Cash Fund	300.00
Total Checking/Savings	17,446,623.97
Accounts Receivable	
1372 · Accounts Receivable	360.37
1441 · Water Sales Receivable	193.96
1443 · Water Transfer/CVP	542.19
Total Accounts Receivable	1,096.52
Total Current Assets	17,447,720.49
Fixed Assets	
1112 · Land	36,296.25
1114 · Pumps	476,730.67
1116 · Trans. & Distribution Plant	6,767,104.96
1117 · Equipment (Machinery)	510,321.72
1118 · Auto/Trucks/Trailers	622,936.59
1119 · Buildings	106,825.23
1120 · Office Furniture & Equipment	44,545.35
1123 · Yard Improvement	14,697.46
1124 · Canal Capital Improvement	11,573,871.82
1132 · Fish Screens	5,575,575.00
1133 · Fish Ladders	5,575,575.00
1134 · SCADA Equipment	273,921.85
1135 · Groundwater Program	1,715,717.67
1136 · Construction in Progress	1,274,989.41
1150 · Allow. For Depreciation	-14,364,509.00
Total Fixed Assets	20,204,599.98
TOTAL ASSETS	37,652,320.47
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	84,352.33
Total Accounts Payable	84,352.33
Other Current Liabilities	
2222 · Union Dues	-640.00
2301 · Accrued Vacation	40,999.15
Total Other Current Liabilities	40,359.15
Total Current Liabilities	124,711.48
Long Term Liabilities	
2500 · BOR CVP Debt	584,645.00
Total Long Term Liabilities	584,645.00
Total Liabilities	709,356.48
Equity	36,942,963.99
TOTAL LIABILITIES & EQUITY	37,652,320.47

Anderson Cottonwood Irrigation District
2026 Financial Status Report
August 2026

Account Number - Budget Item	Aug-26	YTD	Annual Budget	% Used	\$ (Over) Budget
Income - General					
4110 · Permits	\$600	\$900	\$0	100%	(\$900)
4112 · Water Sales/Business	\$0	\$9,643	\$8,143	118%	(\$1,500)
4113 · Water Sales/Application Fee	\$135	\$106,785	\$121,770	88%	\$14,985
4114 · Water Sales/Irrigation	\$174	\$589,117	\$600,474	98%	\$11,357
4115 · Water Transfer / CVP	\$0	\$700,171	\$616,858	114%	(\$83,313)
4117 · Water Transfer/Base Supply	\$542	\$78,437	\$77,900	101%	(\$537)
4118 · Merchant Processing Fees	\$0	\$805	\$0	100%	(\$805)
4934 · Penalty Revenue-Late Fees	\$15	\$1,026	\$3,000	34%	\$1,974
4972 · FEMA / CalOES	\$0	\$151,711	\$225,750	67%	\$74,039
4980 · Misc. Revenue	\$2,960	\$61,343	\$1,500	4090%	(\$59,843)
4992 · Pipe Sales	\$0	\$24,032	\$0	100%	(\$24,032)
4993 · Grant / NRCS Revenue	\$0	\$453,649	\$446,260	102%	(\$7,389)
Sub-total	\$4,426	\$2,177,618	\$2,101,655	104%	(\$75,963)
Income - Property Tax & Interest					
4920 · Interest Revenue	\$0	\$362,767	\$710,000	51%	\$347,233
4930 · Property Taxes/Shasta	\$3	\$315,024	\$735,000	43%	\$419,976
4931 · Property Taxes/Tehama	\$0	\$24,292	\$56,000	43%	\$31,708
Sub-total	\$3	\$702,083	\$1,501,000	47%	\$798,917
Total Income	\$4,429	\$2,879,701	\$3,602,655	80%	\$722,954
Expense - Salaries & Benefits					
5010 · Regular Salaries (Admin)	\$24,365	\$219,439	\$362,783	60%	\$143,344
5012 · Overtime (Admin)	\$0	\$81	\$0	100%	(\$81)
5014 · Retirement (Admin)	\$1,720	\$11,495	\$17,909	64%	\$6,414
5016 · Workers Comp. (Admin)	\$0	\$12,634	\$14,997	84%	\$2,363
5019 · Health Insurance (Admin)	\$3,541	\$30,391	\$60,611	50%	\$30,220
5110 · Regular Salaries (T&D)	\$44,046	\$356,198	\$583,918	61%	\$227,720
5111 · Temp Labor/Veg Managment (T&D)	\$12,709	\$42,382	\$15,000	283%	(\$27,382)
5112 · Overtime (T&D)	\$3,883	\$27,419	\$40,874	67%	\$13,455
5113 · Dam Time (T & D)	\$0	\$16,191	\$0	100%	(\$16,191)
5114 · Retirement (T&D)	\$3,134	\$22,337	\$41,600	54%	\$19,263
5115 · Social Security All	\$4,450	\$37,969	\$61,386	62%	\$23,417
5116 · Workers Comp. (T&D)	\$0	\$47,810	\$125,008	38%	\$77,198
5117 · Unemployment Ins. All	\$0	\$4,036	\$6,289	64%	\$2,253
5118 · Medicare All	\$1,041	\$8,880	\$14,292	62%	\$5,412
5119 · Health Insurance (T&D)	\$8,613	\$78,015	\$122,803	62%	\$44,788
Sub-total	\$107,502	\$915,278	\$1,467,470	62%	\$552,192

Anderson Cottonwood Irrigation District
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Account Number - Budget Item	Aug-26	YTD	Annual Budget	% Used	\$ (Over) Budget
Expense - Administrative					
6001 · Medical Exp/Supplies	\$155	\$1,548	\$2,200	70%	\$652
6002 · Travel / Training / Expense	\$0	\$980	\$5,000	20%	\$4,020
6003 · Office Supplies/Expenses	\$336	\$6,603	\$14,000	47%	\$7,397
6004 · Office Equip. and Maintenance	\$579	\$916	\$2,000	46%	\$1,084
6005 · Association Dues	\$0	\$24,371	\$16,000	152%	(\$8,371)
6006 · Public Notices	\$0	\$0	\$500	0%	\$500
6008 · Legal Fees/Expenses	\$53,873	\$188,156	\$100,000	188%	(\$88,156)
6009 · SRSC Corporation	\$0	\$20,822	\$21,000	99%	\$178
6010 · Maintenance Agreements	\$3,216	\$37,175	\$31,000	120%	(\$6,175)
6012 · Vehicle Insurance	\$0	\$18,515	\$17,000	109%	(\$1,515)
6013 · Management Expense Account	\$0	\$346	\$1,000	35%	\$654
6015 · Property/Liability Insurance	\$1,256	\$127,966	\$85,000	151%	(\$42,966)
6016 · Permit Fees	\$0	\$5,835	\$15,000	39%	\$9,165
6017 · County Taxes/Assessments	\$0	\$4,067	\$8,200	50%	\$4,133
6018 · Consultant Services	\$0	\$2,943	\$20,000	15%	\$17,057
6019 · Audit/Accounting Services	\$0	\$0	\$8,000	0%	\$8,000
6021 · Merchant Processing Fees Exp	\$4	\$733	\$500	147%	(\$233)
6022 · Bank Service Charges	\$10	\$91	\$0	100%	(\$91)
6023 · Utilities	\$1,474	\$12,231	\$24,000	51%	\$11,769
6028 · Payroll Processing Fees	\$776	\$2,678	\$0	100%	(\$2,678)
Sub-total	\$61,678	\$455,977	\$370,400	123%	(\$85,577)
Expense - General Maintenance					
7000 · Fuels	\$8,936	\$57,813	\$75,000	77%	\$17,187
7001 · Equipment Rents & Leases	\$7,325	\$7,702	\$8,000	96%	\$298
7002 · Light Vehicles	\$564	\$20,600	\$15,000	137%	(\$5,600)
7003 · Heavy Vehicles	\$1,540	\$9,450	\$15,000	63%	\$5,550
7004 · Light Equipment	\$126	\$1,996	\$6,000	33%	\$4,004
7005 · Heavy Equipment	\$0	\$14,548	\$10,000	145%	(\$4,548)
7006 · Hand Tools	\$19	\$19	\$2,000	1%	\$1,981
7007 · Personnel Supplies & Equipment	\$0	\$765	\$7,000	11%	\$6,235
7008 · Maintenance Supplies	\$955	\$15,193	\$20,000	76%	\$4,807
7009 · Buildings / Yard Maintenance	\$235	\$3,108	\$7,000	44%	\$3,892
7010 · Small Tools & Equipment	\$372	\$2,708	\$5,000	54%	\$2,292
7011 · Engineering Services	\$0	\$18,164	\$25,000	73%	\$6,836
Sub-total	\$20,071	\$152,066	\$195,000	78%	\$42,934

Anderson Cottonwood Irrigation District
2026 Financial Status Report
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Account Number - Budget Item	Aug-26	YTD	Annual Budget	% Used	\$ (Over) Budget
Expense - Canal Maintenance & Operations					
8000 · SCADA Maintenance	\$17	\$1,560	\$5,000	31%	\$3,440
8001 · Diversion Facilities Maint.	\$4,086	\$42,144	\$40,000	105%	(\$2,144)
8002 · Contracted Services	\$3,066	\$41,550	\$20,000	208%	(\$21,550)
8003 · Chemicals	\$0	\$29,483	\$19,000	155%	(\$10,483)
8004 · Canal Maintenance / Expense	\$16,773	\$138,882	\$175,000	79%	\$36,118
8005 · Pump Maintenance	\$0	\$28,314	\$15,000	189%	(\$13,314)
8006 · Utilities/Pumping	\$29,873	\$127,726	\$185,000	69%	\$57,274
8007 · Water Purchases / CVP	\$492,839	\$519,028	\$425,343	122%	(\$93,685)
8008 · Water Rights Protection Exp	\$0	\$15,633	\$85,000	18%	\$69,367
8010 · Water Transfer/Base Supply (Ex)	\$0	\$49	\$0	100%	(\$49)
8012 · Storm Damage Expense	\$0	\$39,515	\$0	100%	(\$39,515)
8013 · NRCS Project	\$0	\$202,799	\$333,402	61%	\$130,603
8014 · FEMA/CalOES Damage Expense	\$0	\$426,464	\$276,750	154%	(\$149,714)
8019 · Tree Removal	\$6,580	\$21,232	\$150,000	14%	\$128,768
Sub-total	\$553,235	\$1,634,379	\$1,729,495	95%	\$95,116
Total Expense	\$742,486	\$3,157,699	\$3,762,365	84%	\$604,666
Capital Improvements					
1116 · Trans. & Distribution Plant	\$47,200	\$151,704	\$225,000	67%	\$73,296
1118 · Auto/Trucks/Trailers	\$0	\$9,801	\$60,000	16%	\$50,199
1119 · Buildings	\$0	\$500	\$350,000	0%	\$349,500
1124 · Canal Lining & Pipe Improvement	\$21,737	\$2,861,678	\$2,424,702	118%	(\$436,976)
1134 · SCADA Equipment	\$0	\$0	\$15,000	0%	\$15,000
Total Capital Improvements	\$68,937	\$3,023,683	\$3,074,702	98%	\$51,019
Total Operating Expenditures	\$742,486	\$3,157,699	\$3,762,365	84%	\$604,666
Total Revenues	\$4,429	\$2,879,701	\$3,602,655	80%	\$722,954
Operational Net Income	(\$738,056)	(\$277,998)	(\$159,710)	174%	\$118,288
Capital Improvements Expenditures	(\$68,937)	(\$3,023,683)	\$3,074,702	-98%	\$51,019
Net Cash Flow	(\$806,993)	(\$3,301,681)	\$2,914,992	-113%	(\$386,689)
Breakdown of Reserves					
TCB Checking	\$238,755				
Petty Cash	\$300				
RBC Investments	\$14,831,328				
L.A.I.F.	\$2,376,242				
	\$17,446,625				

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Type	Num	Date	Name	Memo	Account	Original Amount
Bill Pmt -Check	ACH 080426	08/01/2026	DOI-BOR-Region CA Great Basin	Cust#3000019966	1308 - TCB Checking Account	(492,838.80)
Bill	14062003346AR1-2026	08/01/2026			8007 - Water Purchases / CVP	492,838.80
						492,838.80
Bill Pmt -Check	35494	08/03/2026	1 Taz Truck Repair		1308 - TCB Checking Account	(350.00)
Bill	17301	07/24/2026		90 day BIT Truck #4	7003 - Heavy Vehicles	350.00
						350.00
Bill Pmt -Check	35496	08/03/2026	City Of Redding		1308 - TCB Checking Account	(21,357.67)
Bill	6/24-7/24/26	07/27/2026		6/24-7/24/26 power for SCADA/Bonnyview	8006 - Utilities/Pumping	70.00
Bill	6/24-7/24/26	07/27/2026		6/24-7/24/26 power SCADA/Sunnyhill Lane	8006 - Utilities/Pumping	20,668.21
Bill	6/26-7/28/26	07/27/2026		6/26-7/28/26 power for diversion facilities	8001 - Diversion Facilities Maint.	619.46
						21,357.67
Bill Pmt -Check	35497	08/03/2026	Fasteners Inc.	Acct.#332	1308 - TCB Checking Account	(208.82)
Bill	2076057	07/20/2026		PPE - Gloves	7007 - Personnel Supplies & Equipment	86.11
Bill	2076115	07/22/2026		Marking paint 2 cases blue/pink	7008 - Maintenance Supplies	122.71
						208.82
Bill Pmt -Check	35498	08/03/2026	Nor Cal Rentals	Acct #01625	1308 - TCB Checking Account	(1,976.22)
Bill	63304	07/20/2026		Excavator - Knife Shredder	7005 - Heavy Equipment	1,976.22
						1,976.22
Bill Pmt -Check	35499	08/03/2026	Obsidian IT		1308 - TCB Checking Account	(990.95)
Bill	28764	08/03/2026		Monthly IT - software/security/backups	6010 - Maintenance Agreements	990.95
						990.95
Bill Pmt -Check	35500	08/03/2026	Payless Building Supply	#10115.000 B	1308 - TCB Checking Account	(10.66)
Bill	446006	07/28/2026		Sac Gulch Break - Plywood	7008 - Maintenance Supplies	10.66
						10.66
Bill Pmt -Check	35501	08/03/2026	Revive Cleaning Co.	Invoice # 2139	1308 - TCB Checking Account	(217.53)
Bill	2139	07/31/2026		Monthly cleaning for July office & shop	7009 - Buildings / Yard Maintenance	217.53
						217.53
Bill Pmt -Check	35502	08/03/2026	Roto-Rooter Plumbers		1308 - TCB Checking Account	(1,120.00)
Bill	88495	07/17/2026		Lat #24 hydro wash clean out	8004 - Canal Maintenance / Expense	1,120.00
						1,120.00
Bill Pmt -Check	35503	08/03/2026	The Tree Guy		1308 - TCB Checking Account	(900.00)
Bill	023	08/03/2026		Haman/Drybread remove 4 dead trees	8019 - Tree Removal	900.00
						900.00

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Type	Num	Date	Name	Memo	Account	Original Amount
Bill Pmt -Check	35504	08/03/2026	Underground Service Alert	Acct#101029	1308 · TCB Checking Account	(4,010.57)
Bill	1010292026	07/20/2026		Annual membership renewal for USA Alert (1732 tickets)	6010 · Maintenance Agreements	4,010.57
						4,010.57
Bill Pmt -Check	35505	08/03/2026	Western Conf. Team. Pension Trust Fund	#311980	1308 · TCB Checking Account	(3,491.37)
Bill	07-2026	08/01/2026		Union Pension for Admin	5014 · Retirement (Admin)	357.78
				Union Pension for T&D	5114 · Retirement (T&D)	3,133.59
						3,491.37
Bill Pmt -Check	35506	08/05/2026	Vestra Resources, Inc.		1308 · TCB Checking Account	(20,846.00)
Bill	302	08/01/2026		Lat 46 NRCS Project	1124 · Canal Capital Improvement	20,846.00
						20,846.00
Bill Pmt -Check	EFT 080626	08/06/2026	Paycom Payroll	85G65	1308 · TCB Checking Account	(621.25)
Bill	8F46BF8E4	08/01/2026		Monthly Payroll for July	6028 · Payroll Processing Fees	621.25
						621.25
General Journal	RTN Ck 2023	08/10/2026	Warnock, Mark & Mary	Bounced Check# 002033	1308 · TCB Checking Account	(166.09)
					1441 · Water Sales Receivable	159.09
					6022 · Bank Srvce Charge	100.00
						166.09
Bill Pmt -Check	35507	08/12/2026	1 Taz Truck Repair		1308 · TCB Checking Account	(888.24)
Bill	17325	08/11/2026		F-650 A/C repair	7003 · Heavy Vehicles	888.24
						888.24
Bill Pmt -Check	35508	08/12/2026	Bloom's Mobile Truck Equip & Repair		1308 · TCB Checking Account	(3,500.00)
Bill	6723	08/06/2026		Main rake - Replace bearings, cable and adjust pressor	8001 · Diversion Facilities Maint.	3,500.00
						3,500.00
Bill Pmt -Check	35509	08/12/2026	City Of Redding		1308 · TCB Checking Account	(77.31)
Bill	6/30-7/30/26	08/01/2026		Monthly power for drum/head gates	8006 · Utilities/Pumping	77.31
						77.31
Bill Pmt -Check	35510	08/12/2026	Edward Jones Ben Swim	422-84961-1-5	1308 · TCB Checking Account	(415.53)
Bill	081426	08/14/2026		#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	35511	08/12/2026	Hoy & Son Construction, INC.		1308 · TCB Checking Account	(8,910.00)
Bill	12686	08/03/2026		Dig/repair 48" Cottonwood Crk Siphon	8004 · Canal Maintenance / Expense	8,910.00
						8,910.00

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Type	Num	Date	Name	Memo	Account	Original Amount
Bill Pmt -Check	35512	08/12/2026	K&S Staffing Solutions Inc.	Cust #1554	1308 - TCB Checking Account	(4,607.95)
Bill	308784	08/01/2026		KAbbott - 20.5hrs	5111 - Temp Labor/Veg Manegment (T&D)	643.70
				DHinkle - 32.hrssick	5111 - Temp Labor/Veg Manegment (T&D)	1,256.00
Bill	309232	08/05/2026		DHinkle - 40 hrs	5111 - Temp Labor/Veg Manegment (T&D)	1,303.10
Bill	309247	08/05/2026		KSbbott - Pay rate increase 40 hrs	5111 - Temp Labor/Veg Manegment (T&D)	125.60
Bill	309201	08/06/2026		KSbbott - 40 hrs and .5 OT	5111 - Temp Labor/Veg Manegment (T&D)	1,279.55
						<u>4,607.95</u>
Bill Pmt -Check	35513	08/12/2026	Linde Gas & Equipment Inc.	77865956`	1308 - TCB Checking Account	(15.23)
Bill	57273731.2	08/07/2026		taxes on Invoice 57273731	7008 - Maintenance Supplies	15.23
						<u>15.23</u>
Bill Pmt -Check	35514	08/12/2026	Northern California Water Asso.		1308 - TCB Checking Account	(7,304.17)
Bill	11216	07/23/2026		Joint Defense and Expert Cost Sharing Agreement - Healthy Rivers	6005 - Association Dues	7,304.17
						<u>7,304.17</u>
Bill Pmt -Check	35515	08/12/2026	Pace Analytical Services LLC		1308 - TCB Checking Account	(767.00)
Bill	262804318	08/01/2026		Canal pH testing after chemical use	8004 - Canal Maintenance / Expense	767.00
						<u>767.00</u>
Bill Pmt -Check	35516	08/12/2026	Pacific Supply Redding		1308 - TCB Checking Account	(1,555.98)
Bill	199847608	07/23/2026		Rapid set cement - 40 bags	8004 - Canal Maintenance / Expense	1,555.98
						<u>1,555.98</u>
Bill Pmt -Check	35517	08/12/2026	PG&E Utilities	ZFY SB 22081-7	1308 - TCB Checking Account	(17.04)
Bill	7/3-8/2/2026	08/03/2026		Monthly power for SCADA-January	8000 - SCADA Maintenance	17.04
						<u>17.04</u>
Bill Pmt -Check	35518	08/12/2026	Primo Brands	#8730220959	1308 - TCB Checking Account	(66.03)
Bill	06G8730220959	08/04/2026		Water delivery	7008 - Maintenance Supplies	66.03
						<u>66.03</u>
Bill Pmt -Check	35519	08/12/2026	Renne Public Law Group		1308 - TCB Checking Account	(16,615.35)
Bill	17610	08/11/2026		Condemnation	6008 - Legal Fees/Expenses	16,615.35
						<u>16,615.35</u>
Bill Pmt -Check	35520	08/12/2026	Edward Jones Ben Swim	422-84961-1-5	1308 - TCB Checking Account	(515.63)
Bill	081426	08/14/2026		#422-86095-1-9 Pension - DRuiz	5014 - Retirement (Admin)	515.63
						<u>515.63</u>

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Type	Num	Date	Name	Memo	Account	Original Amount
General Journal	PR 081426	08/14/2026	Paycom Payroll	Direct Deposits	1308 · TCB Checking Account	(27,384.35)
				Taxes Payable	1308 · TCB Checking Account	(9,756.76)
				Garnishments	1308 · TCB Checking Account	(617.00)
				Payroll Processing Fees	1308 · TCB Checking Account	(70.73)
				Admin Salaries	5010 · Regular Salaries (Admin)	11,035.14
				Admin Sick	5010 · Regular Salaries (Admin)	1,052.06
				T&D Salaries	5110 · Regular Salaries (T&D)	19,587.23
				T&D Overtime	5112 · Overtime (T&D)	2,429.73
				Sick	5110 · Regular Salaries (T&D)	279.65
				Equipment Operator	5110 · Regular Salaries (T&D)	1,460.69
				FICA/Social Security ER	5115 · Social Security All	2,206.15
				Medicare ER	5118 · Medicare All	515.96
				Union Dues	2222 · Union Dues	(297.00)
				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	70.73
						37,828.84
Bill Pmt -Check	EFT 081426	08/14/2026	Pitney Bowes Global Financial Services	#0018158123	1308 · TCB Checking Account	(109.10)
Bill	3107987027	07/16/2026		Postage Meter Lease 8/14-11/13/2026	6004 · Office Equip. and Maintenance	109.10
						109.10
Bill Pmt -Check	35521	08/19/2026	Brian Johnson	Reimbursement	1308 · TCB Checking Account	(100.00)
Bill	954982	08/18/2026		DOT Physical reimbursement	6001 · Medical Exp/Supplies	100.00
						100.00
Bill Pmt -Check	35522	08/19/2026	C V Strategies		1308 · TCB Checking Account	(3,307.50)
Bill	9051	08/10/2026		Update Financial Rpts postings, move to hosting server, update securities	6020 · Web Site Revamp	3,307.50
						3,307.50
Bill Pmt -Check	35523	08/19/2026	City Of Redding	Acct #118345-8	1308 · TCB Checking Account	(282.77)
Bill	7/7-8/5/26	08/06/2026		Monthly Power - Quartzhill Rd	8006 · Utilities/Pumping	282.77
						282.77
Bill Pmt -Check	35524	08/19/2026	Compliance Associates		1308 · TCB Checking Account	(55.00)
Bill	77241	08/14/2026		DHinkle Pre-Emp Drug test	6001 · Medical Exp/Supplies	55.00
						55.00
Bill Pmt -Check	35525	08/19/2026	InterWest Insurance Service LLC	ANDER-4	1308 · TCB Checking Account	(1,255.70)
Bill	157780	08/13/2026		Cyber Coverage	6015 · Property/Liability Insurance	1,255.70
						1,255.70

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Type	Num	Date	Name	Memo	Account	Original Amount
Bill Pmt -Check	35526	08/19/2026	K&S Staffing Solutions Inc.	Cust #1554	1308 - TCB Checking Account	(2,684.70)
Bill	309307	08/13/2026		KAbbott - 40 hrs	5111 - Temp Labor/Veg Manegment (T&D)	1,381.60
				DHinkle - 40hrs +1OT	5111 - Temp Labor/Veg Manegment (T&D)	1,303.10
						<u>2,684.70</u>
Bill Pmt -Check	35527	08/19/2026	Loucks Landscape Supply		1308 - TCB Checking Account	(557.16)
Bill	2161516	07/30/2026		Juniper Leak - Granite and vibra plate	8004 - Canal Maintenance / Expense	155.51
Bill	2161122	08/01/2026		Concrete	8004 - Canal Maintenance / Expense	252.04
Bill	2161669	08/02/2026		CC Pipe Break - filled sand bags x50	8004 - Canal Maintenance / Expense	149.61
						<u>557.16</u>
Bill Pmt -Check	35528	08/19/2026	Minasian Law LLP	MAS-9002	1308 - TCB Checking Account	(10,411.54)
Bill	073126	08/01/2026		23.08 hrs General Legal Counsel	6008 - Legal Fees/Expenses	10,411.54
						<u>10,411.54</u>
Bill Pmt -Check	35529	08/19/2026	Schuppert Excavating		1308 - TCB Checking Account	(3,300.00)
Bill	TADuncan	08/13/2026		TA to Duncan pipe and headwall	8004 - Canal Maintenance / Expense	3,300.00
						<u>3,300.00</u>
Bill Pmt -Check	35530	08/19/2026	Shasta Farm & Equipment Inc		1308 - TCB Checking Account	(6,138.82)
Bill	3338/1	07/29/2026		T-posts/barbed wire - Canal fencing	1124 - Canal Capital Improvement	6,138.82
						<u>6,138.82</u>
Bill Pmt -Check	35531	08/19/2026	Tri Counties Bank Card	#0275	1308 - TCB Checking Account	(4,806.69)
Bill	073126	07/31/2026			2450 - Tri Counties CC's	4,104.36
					Tri Counties CC (Benjamin)	116.11
					Tri Counties CC (Daniel)	586.22
						<u>4,806.69</u>
Bill Pmt -Check	35532	08/26/2026	Automotive Service Center LLC		1308 - TCB Checking Account	(305.95)
Bill	3688	08/20/2026		Truck #8 Halogen Lamps replaced	7002 - Light Vehicles	305.95
						<u>305.95</u>
Bill Pmt -Check	35533	08/26/2026	Briggs MFG Inc		1308 - TCB Checking Account	(797.94)
Bill	2026641	08/03/2026		Poly Seal Coupler CC Pipe Break	8004 - Canal Maintenance / Expense	797.94
						<u>797.94</u>
Bill Pmt -Check	35534	08/26/2026	Carrel's Office Machines	Contract ID #8686	1308 - TCB Checking Account	(135.47)
Bill	AR87246	08/03/2026		Monthly copies for July	6003 - Office Supplies/Expenses	135.47
						<u>135.47</u>
Bill Pmt -Check	35535	08/26/2026	City Of Anderson	#076300-0	1308 - TCB Checking Account	(22.93)
Bill	7/1-7/31/26	08/03/2026		Water service for July	6023 - Utilities	22.93
						<u>22.93</u>

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Type	Num	Date	Name	Memo	Account	Original Amount
Bill Pmt -Check	35536	08/26/2026	Cox Mobile Concrete		1308 · TCB Checking Account	(890.68)
Bill	658	08/03/2026		Concrete 4.5cu Cottonwood Creek break	1124 · Canal Capital Improvement	890.68
						890.68
Bill Pmt -Check	35537	08/26/2026	Flyers Energy, LLC	#277205	1308 · TCB Checking Account	(8,817.85)
Bill	CFS-4679119	07/31/2026		Monthly diesel and gasoline for July	7000 · Fuels	8,817.85
						8,817.85
Bill Pmt -Check	35538	08/26/2026	JMB Oil		1308 · TCB Checking Account	(131.76)
Bill	275686	08/07/2026		12x Deep Creep Lube	7008 · Maintenance Supplies	131.76
						131.76
Bill Pmt -Check	35539	08/26/2026	K&S Staffing Solutions Inc.	Cust #1554	1308 · TCB Checking Account	(2,708.25)
Bill	309439	08/20/2026		DHinkle - 40 hrs 1.5 OT	5111 · Temp Labor/Veg Manegment (T&D)	1,326.65
Bill	309375	08/20/2026		KSbbott - 40 hrs	5111 · Temp Labor/Veg Manegment (T&D)	1,381.60
						2,708.25
Bill Pmt -Check	35540	08/26/2026	Les Schwab Tires		1308 · TCB Checking Account	(1,053.80)
Bill	60100876804	07/28/2026		Gator tires	7004 · Light Equipment	166.71
Bill	60100879398	08/12/2026		Gator tire	7004 · Light Equipment	235.69
Bill	60100880322	08/18/2026		Skid Steer 2 tires	7003 · Heavy Vehicles	540.07
Bill	60100880403	08/18/2026		Big Dump Truck 2 tire repairs	7003 · Heavy Vehicles	111.33
						1,053.80
Bill Pmt -Check	35541	08/26/2026	Loucks Landscape Supply		1308 · TCB Checking Account	(89.77)
Bill	2161694	08/03/2026		Sand Bags CC Pipe Break	7008 · Maintenance Supplies	89.77
						89.77
Bill Pmt -Check	35542	08/26/2026	MPS Multiple Pump Services		1308 · TCB Checking Account	(130.00)
Bill	9573	08/04/2026		Pump rental Cottonwood Crk Siphon repair	8004 · Canal Maintenance / Expense	130.00
						130.00
Bill Pmt -Check	35543	08/26/2026	Nor Cal Rentals		1308 · TCB Checking Account	(7,003.75)
Bill	C00012030R	08/05/2026		Vegetation Management - 1 month rental Excavator/Mower	7001 · Equipment Rents & Leases	7,003.75
						7,003.75
Bill Pmt -Check	35545	08/26/2026	Premier Oil Change (1)		1308 · TCB Checking Account	(202.80)
Bill	126466	08/08/2026		Truck #12 Oil Change	7002 · Light Vehicles	83.97
Bill	126721	08/14/2026		Hornet Oil Change	7002 · Light Vehicles	118.83
						202.80
Bill Pmt -Check	35546	08/26/2026	Schuppert Excavating		1308 · TCB Checking Account	(28,000.00)
Bill	Pickup ditch	08/24/2026		Pickup ditch fencing 2800'	1116 · Trans. & Distribution Plant	28,000.00
						28,000.00

Anderson Cottonwood Irrigation District
CASH DISBURSEMENTS JOURNAL
August 2026

Type	Num	Date	Name	Memo	Account	Original Amount
Bill Pmt -Check	35547	08/26/2026	Teamsters Local No. 137		1308 - TCB Checking Account	(630.00)
Bill	080626	08/06/2026		Union dues for September	2222 - Union Dues	630.00
						630.00
Bill Pmt -Check	35548	08/26/2026	The Tree Guy		1308 - TCB Checking Account	(1,700.00)
Bill	025	08/18/2026		Brush/tree removal	8019 - Tree Removal	800.00
Bill	027	08/20/2026		Haman Adobe Rard - tree on fence line	8019 - Tree Removal	900.00
						1,700.00
Bill Pmt -Check	35549	08/26/2026	Valley West Ace Hardware	#30035	1308 - TCB Checking Account	(45.66)
Bill	87220	08/24/2026		battery/6in1 Screwdriver/Multi-meter	7008 - Maintenance Supplies	45.66
						45.66
Bill Pmt -Check	35550	08/26/2026	Waste Management	311-0000168-0531-9	1308 - TCB Checking Account	(236.39)
Bill	1275335-0531-0	08/03/2026		Office trash removal - recycling and dumpster	6023 - Utilities	236.39
						236.39
Bill Pmt -Check	35551	08/27/2026	Verizon	#942362812-00001	1308 - TCB Checking Account	(876.45)
Bill	6151189012	08/15/2026		Cell phone charges 8/16-9/16	6023 - Utilities	606.37
						270.08
						876.45
Check	EFT 082826	08/28/2026	Tri Counties Bank Card	#0275	1308 - TCB Checking Account	(97.00)
						97.00
						97.00
General Journal	PR 083126	08/31/2026	Paycom Payroll	Direct Deposits	1308 - TCB Checking Account	(27,912.58)
				Taxes Payable	1308 - TCB Checking Account	(9,880.91)
				Garnishments	1308 - TCB Checking Account	(617.00)
				Payroll Processing Fees	1308 - TCB Checking Account	(83.73)
				Admin Salaries	5010 - Regular Salaries (Admin)	12,191.56
				Admin Sick	5010 - Regular Salaries (Admin)	86.62
				T&D Salaries	5110 - Regular Salaries (T&D)	20,005.78
				T&D Overtime	5112 - Overtime (T&D)	1,453.77
				Sick	5110 - Regular Salaries (T&D)	515.51
				Equipment Operator	5110 - Regular Salaries (T&D)	1,177.50
				Vacation	5110 - Regular Salaries (T&D)	1,019.78
				FICA/Social Security ER	5115 - Social Security All	2,243.72
				Medicare ER	5118 - Medicare All	524.75
				Union Dues	2222 - Union Dues	(297.00)
				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	83.73
						38,494.22

Anderson Cottonwood Irrigation District
CASH DISBURSEMENTS JOURNAL
August 2026

Type	Num	Date	Name	Memo	Account	Original Amount
Bill Pmt -Check	35552	08/31/2026	Edward Jones Ben Swim	422-84961-1-5	1308 · TCB Checking Account	(515.63)
Bill	083126	08/31/2026		#422-86095-1-9 Pension - DRuiz	5014 · Retirement (Admin)	515.63
						515.63
Bill Pmt -Check	35553	08/31/2026	Edward Jones Ben Swim	422-84961-1-5	1308 · TCB Checking Account	(415.53)
Bill	083126	08/31/2026		#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	EFT 083126	08/31/2026	Pitney Bowes Global Financial Services	#0018158123	1308 · TCB Checking Account	(201.00)
Bill	080226	08/02/2026		Postage	6003 · Office Supplies/Expenses	201.00
						201.00
Bill Pmt -Check	35554	08/31/2026	N.C.G.T. Securioty Fund	#078-01550	1308 · TCB Checking Account	(12,677.00)
Bill	082626	03/21/2126		Health Insurance for Sept Admin TWhite Aug/Sept	5019 · Health Insurance (Admin)	3,541.00
				Health Insurance for Sept T&D	5119 · Health Insurance (T&D)	9,136.00
						12,677.00
						<u>771,379.04</u>

**Anderson Cottonwood Irrigation District
Monthly Expenses by Account Detail**

August 2026						
Account	Type	Date	Num	Name	Memo	Debit
1116 · Trans. & Distribution Plant						
	Bill	08/24/2026	Pickup ditch	Schuppert Excavating	Pickup ditch fencing 2800'	28000.00
Total 1116 · Trans. & Distribution Plant						28000.00
1124 · Canal Capital Improvement						
	Bill	08/01/2026	302	Vestra Resources, Inc.	Lat 46 NRCS Project	20846.00
	Bill	07/29/2026	3338/1	Shasta Farm & Equipment Inc	T-posts/barbed wire - Canal fencing	6138.82
	Bill	08/03/2026	658	Cox Mobile Concrete	Concrete 4.5cu Cottonwood Creek break	890.68
Total 1124 · Canal Capital Improvement						27875.50
2222 · Union Dues						
	Bill	08/06/2026	080626	Teamsters Local No. 137	Union Dues for September	630.00
Total 2222 · Union Dues						630.00
2450 · Tri Counties Credit Cards						
	Bill	07/31/2026	073126	Tri Counties Bank Card	Purchases made in July	4806.69
	Bill Pmt - EFT	08/28/2026	082826	Tri Counties Bank Card	Payment made to avoid late fees ck with USPS	97.00
Total 2450 - Tri Counties Credit Card						4903.69
5010 · Regular Salaries (Admin)						
	General Journal	08/14/2026	PR 081426	Paycom Payroll	Admin Salaries	11035.14
	General Journal	08/14/2026	PR 081426	Paycom Payroll	Admin Sick	1052.06
	General Journal	08/31/2026	PR 083126	Paycom Payroll	Admin Salaries	12191.56
	General Journal	08/31/2026	PR 083126	Paycom Payroll	Admin Sick	86.62
Total 5010 · Regular Salaries (Admin)						24365.38
5014 · Retirement (Admin)						
	Bill	08/03/2026	07-2026	Western Conf. Team. Pension Trust Fund	Union Pension for Admin	357.78
	Bill	08/14/2026	081426	Edward Jones Ben Swim	#422-84961-1-5 ER matching BDuncan	165.53
	Bill	08/14/2026	081426	Edward Jones Ben Swim	#422-86095-1-9 Pension - DRuiz	515.63
	Bill	08/31/2026	083126	Edward Jones Ben Swim	#422-84961-1-5 ER matching BDuncan	165.53
	Bill	08/31/2026	083126	Edward Jones Ben Swim	#422-86095-1-9 Pension - DRuiz	515.63
Total 5014 · Retirement (Admin)						1720.10
5019 · Health Insurance (Admin)						
	Bill	08/31/2026	082626	N.C.G.T. Securioty Fund	Health Insurance for Sept Admin TW Aug/Sept	3541.00
Total 5019 · Health Insurance (Admin)						3541.00
5110 · Regular Salaries (T&D)						
	General Journal	08/14/2026	PR 081426	Paycom Payroll	T&D Salaries	19587.23
	General Journal	08/14/2026	PR 081426	Paycom Payroll	Sick	279.65
	General Journal	08/14/2026	PR 081426	Paycom Payroll	Equipment Operator	1460.69
	General Journal	08/31/2026	PR 083126	Paycom Payroll	T&D Salaries	20005.78
	General Journal	08/31/2026	PR 083126	Paycom Payroll	Sick	515.51
	General Journal	08/31/2026	PR 083126	Paycom Payroll	Equipment Operator	1177.50
	General Journal	08/31/2026	PR 083126	Paycom Payroll	Vacation	1019.78
Total 5110 · Regular Salaries (T&D)						44046.14
5111 · Temp Labor/Veg Manegment (T&D)						
	Bill	08/12/2026	309232	K&S Staffing Solutions Inc.	DHinkle - 40 hrs	1303.10
	Bill	08/12/2026	309201	K&S Staffing Solutions Inc.	KSbbott - 40 hrs and .5 OT	1279.55
	Bill	08/12/2026	309247	K&S Staffing Solutions Inc.	KSbbott - Pay rate increase 40 hrs	125.60
	Bill	08/12/2026	308784	K&S Staffing Solutions Inc.	KAbbott - 20.5hrs	643.70
	Bill	08/12/2026	308784	K&S Staffing Solutions Inc.	DHinkle - 32.hrssick	1256.00
	Bill	08/19/2026	309307	K&S Staffing Solutions Inc.	KAbbott - 40 hrs	1381.60
	Bill	08/19/2026	309307	K&S Staffing Solutions Inc.	DHinkle - 40hrs +1OT	1303.10
	Bill	08/26/2026	309439	K&S Staffing Solutions Inc.	DHinkle - 40 hrs 1.5 OT	1326.65
	Bill	08/26/2026	309375	K&S Staffing Solutions Inc.	KSbbott - 40 hrs	1381.60
Total 5111 · Temp Labor/Veg Manegment (T&D)						10000.90
5112 · Overtime (T&D)						
	General Journal	08/14/2026	PR 081426	Paycom Payroll	T&D Overtime	2429.73
	General Journal	08/31/2026	PR 083126	Paycom Payroll	T&D Overtime	1453.77
Total 5112 · Overtime (T&D)						3883.50
5114 · Retirement (T&D)						
	Bill	08/03/2026	07-2026	Western Conf. Team. Pension Trust Fund	Union Pension for T&D	3133.59
Total 5114 · Retirement (T&D)						3133.59

**Anderson Cottonwood Irrigation District
Monthly Expenses by Account Detail**

August 2026						
Account	Type	Date	Num	Name	Memo	Debit
5115 · Social Security All						
	General Journal	08/14/2026	PR 081426	Paycom Payroll	FICA/Social Security ER	2206.15
	General Journal	08/31/2026	PR 083126	Paycom Payroll	FICA/Social Security ER	2243.72
Total 5115 · Social Security All						4449.87
5118 · Medicare All						
	General Journal	08/14/2026	PR 081426	Paycom Payroll	Medicare ER	515.96
	General Journal	08/31/2026	PR 083126	Paycom Payroll	Medicare ER	524.75
Total 5118 · Medicare All						1040.71
5119 · Health Insurance (T&D)						
	Bill	08/31/2026	082626	N.C.G.T. Securioty Fund	Health Insurance for Sept T&D	9136.00
Total 5119 · Health Insurance (T&D)						9136.00
6001 · Medical Exp/Supplies						
	Bill	08/19/2026	77241	Compliance Associates	DHinkle Pre-Emp Drug test	55.00
	Bill	08/19/2026	954982	Brian Johnson	DOT Physical reimbursement	100.00
Total 6001 · Medical Exp/Supplies						155.00
6003 · Office Supplies/Expenses						
	Bill	08/26/2026	AR87246	Carrel's Office Machines	Monthly copies for July	135.47
	Bill	08/31/2026	080226	Pitney Bowes Global Financial Services	Postage	201.00
Total 6003 · Office Supplies/Expenses						336.47
6004 · Office Equip. and Maintenance						
	Bill	08/14/2026	3107987027	Pitney Bowes Global Financial Services	Postage Meter Lease 8/14-11/13/2026	109.10
Total 6004 · Office Equip. and Maintenance						109.10
6005 · Association Dues						
	Bill	08/12/2026	11216	Northern California Water Asso.	Joint Defense and Expert Cost Sharing Agreement - Healthy Rivers	7304.17
Total 6005 · Association Dues						7304.17
6008 · Legal Fees/Expenses						
	Bill	08/12/2026	17610	Renne Public Law Group	Condemnation	16615.35
	Bill	08/19/2026	073126	Minasian Law LLP	23.08 hrs General Legal Counsel	10411.54
Total 6008 · Legal Fees/Expenses						27026.89
6010 · Maintenance Agreements						
	Bill	08/03/2026	1010292026	Underground Service Alert	Annual membership renewal for USA Alert (1732 tickets)	4010.57
	Bill	08/03/2026	28764	Obsidian IT	Monthly IT - software/security/backups	990.95
Total 6010 · Maintenance Agreements						5001.52
6015 · Property/Liability Insurance						
	Bill	08/19/2026	157780	InterWest Insurance Service LLC	Cyber Coverage	1255.70
Total 6015 · Property/Liability Insurance						1255.70
6020 · Web Site Revamp						
	Bill	08/19/2026	9051	C V Strategies	Update Financial Rpts postings, move to hosting server, update securities	3307.50
Total 6020 · Web Site Revamp						3307.50
6021 · Merchant Processing Fees Exp						
	Deposit	08/07/2026			Merchant fees for credit card processing	3.53
Total 6021 · Merchant Processing Fees Exp						3.53
6022 · Bank Service Charges						
	General Journal	08/10/2026	Rtn ck 2033		Bank service charges for bounced check# 002033	10.00
Total 6022 · Bank Service Charges						10.00
6023 · Utilities						
	Bill	08/26/2026	1275335-0531-0	Waste Management	Office trash removal - recycling and dumpster	236.39
	Bill	08/26/2026	7/1-7/31/26	City Of Anderson	Water service for July	22.93
	Bill	08/27/2026	6151189012	Verizon	Cell phone charges 8/16-9/16	606.37
	Bill	08/27/2026	6151189012	Verizon	addition fee 4 new phones	270.08
Total 6023 · Utilities						1135.77
6028 · Payroll Processing Fees						
	Bill	08/06/2026	8F46BF8E4	Paycom Payroll	Monthly Payroll for July	621.25
	General Journal	08/14/2026	PR 081426	Paycom Payroll	Payroll Processing Fees	70.73
	General Journal	08/31/2026	PR 083126	Paycom Payroll	Payroll Processing Fees	83.73
Total 6028 · Payroll Processing Fees						775.71
7000 · Fuels						
	Bill	08/26/2026	CFS-4679119	Flyers Energy, LLC	Monthly diesel and gasoline for July	8817.85
Total 7000 · Fuels						8817.85

**Anderson Cottonwood Irrigation District
Monthly Expenses by Account Detail**

Account	Type	Date	Num	Name	Memo	Debit
7001 · Equipment Rents & Leases						
	Bill	08/26/2026	C00012030R	Nor Cal Rentals	Vegetation Management - 1 month rental Excavator/Mower	7003.75
Total 7001 · Equipment Rents & Leases						7003.75
7002 · Light Vehicles						
	Bill	08/26/2026	126466	Premier Oil Change (1)	Truck #12 Oil Change	83.97
	Bill	08/26/2026	126721	Premier Oil Change (1)	Hornet Oil Change	118.83
	Bill	08/26/2026	3688	Automotive Service Center LLC	Truck #8 Halogen Lamps replaced	305.95
Total 7002 · Light Vehicles						508.75
7003 · Heavy Vehicles						
	Bill	08/03/2026	17301	1 Taz Truck Repair	90 day BIT Truck #4	350.00
	Bill	08/12/2026	17325	1 Taz Truck Repair	F-650 A/C repair	888.24
	Bill	08/26/2026	60100880322	Les Schwab Tires	Skid Steer 2 tires	540.07
	Bill	08/26/2026	60100880403	Les Schwab Tires	Big Dump Truck 2 tire repairs	111.33
Total 7003 · Heavy Vehicles						1889.64
7004 · Light Equipment						
	Bill	08/26/2026	60100876804	Les Schwab Tires	Gator tires	166.71
	Bill	08/26/2026	60100879398	Les Schwab Tires	Gator tire	235.69
Total 7004 · Light Equipment						402.40
7005 · Heavy Equipment						
	Bill	08/03/2026	63304	Nor Cal Rentals	Excavator - Knife Shredder	1976.22
Total 7005 · Heavy Equipment						1976.22
7007 · Personnel Supplies & Equipment						
	Bill	08/03/2026	2076057	Fasteners Inc.	PPE - Gloves	86.11
Total 7007 · Personnel Supplies & Equipment						86.11
7008 · Maintenance Supplies						
	Bill	08/03/2026	446006	Payless Building Supply	Sac Gulch Break - Plywood	10.66
	Bill	08/03/2026	2076115	Fasteners Inc.	Marking paint 2 cases blue/pink	122.71
	Bill	08/12/2026	57273731.2	Linde Gas & Equipment Inc.	taxes on Invoice 57273731	15.23
	Bill	08/12/2026	06G8730220959	Primo Brands	Water delivery	66.03
	Bill	08/26/2026	275686	JMB Oil	12x Deep Creep Lube	131.76
	Bill	08/26/2026	2161694	Loucks Landscape Supply	Sand Bags CC Pipe Break	89.77
	Bill	08/26/2026	87220	Valley West Ace Hardware	battery/6in1 Screwdriver/Multi-meter	45.66
Total 7008 · Maintenance Supplies						481.82
7009 · Buildings / Yard Maintenance						
	Bill	08/03/2026	2139	Revive Cleaning Co.	Monthly cleaning for July office & shop	217.53
Total 7009 · Buildings / Yard Maintenance						217.53
8000 · SCADA Maintenance						
	Bill	08/12/2026	7/3-8/2/2026	PG&E Utilities	Monthly power for SCADA-January	17.04
Total 8000 · SCADA Maintenance						17.04
8001 · Diversion Facilities Maint.						
	Bill	08/03/2026	6/26-7/28/26	City Of Redding	6/26-7/28/26 power for diversion facilities	619.46
	Bill	08/12/2026	6723	Bloom's Mobile Truck Equip & Repair	Main rake - Replace bearings, cable and adjust pressor	3500.00
Total 8001 · Diversion Facilities Maint.						4119.46
8004 · Canal Maintenance / Expense						
	Bill	08/03/2026	88495	Roto-Rooter Plumbers	Lat #24 hydro wash clean out	1120.00
	Bill	08/12/2026	199847608	Pacific Supply Redding	Rapid set cement - 40 bags	1555.98
	Bill	08/12/2026	12686	Hoy & Son Construction, INC.	Dig/repair 48" Cottonwood Crk Siphon	8910.00
	Bill	08/12/2026	262804318	Pace Analytical Services LLC	Canal pH testing after chemical use	767.00
	Bill	08/19/2026	2161516	Loucks Landscape Supply	Juniper Leak - Granite and vibra plate	155.51
	Bill	08/19/2026	2161669	Loucks Landscape Supply	CC Pipe Break - filled sand bags x50	149.61
	Bill	08/19/2026	TADuncan	Schuppert Excavating	TA to Duncan pipe and headwall	3300.00
	Bill	08/19/2026	2161122	Loucks Landscape Supply	Concrete	252.04
	Bill	08/26/2026	2026641	Briggs MFG Inc	Poly Seal Coupler CC Pipe Break	797.94
	Bill	08/26/2026	9573	MPS Multiple Pump Services	Pump rental Cottonwood Crk Siphon repair	130.00
Total 8004 · Canal Maintenance / Expense						17138.08
8006 · Utilities/Pumping						
	Bill	08/03/2026	6/24-7/24/26	City Of Redding	6/24-7/24/26 power for SCADA/Bonnyview	70.00
	Bill	08/03/2026	6/24-7/24/26	City Of Redding	6/24-7/24/26 power SCADA/Sunnyhill Lane	20668.21
	Bill	08/12/2026	6/30-7/30/26	City Of Redding	Monthly power for drum/head gates	77.31
	Bill	08/19/2026	7/7-8/5/26	City Of Redding	Monthly Power - Quartzhill Rd	282.77
Total 8006 · Utilities/Pumping						21098.29

**Anderson Cottonwood Irrigation District
Monthly Expenses by Account Detail**

Account	Type	Date	Num	August 2026 Name	Memo	Debit
8007 · Water Purchases / CVP						
	Bill	08/01/2026	14062003346AR1-2026	DOI-BOR-Region CA Great Basin	Water Purchase/CVP	492838.80
Total 8007 · Water Purchases / CVP						492838.80
8019 · Tree Removal						
	Bill	08/03/2026	023	The Tree Guy	Haman/Drybread remove 4 dead trees	900.00
	Bill	08/26/2026	025	The Tree Guy	Brush/tree removal	800.00
	Bill	08/26/2026	027	The Tree Guy	Haman Adobe Rard - tree on fence line	900.00
Total 8019 · Tree Removal						2600.00



3005 Douglas Blvd., Ste. 115

Roseville, CA 95661

(916) 774-1040

(916) 774-1177 Fax

August 17, 2026

Board of Directors
Anderson-Cottonwood Irrigation District
Anderson, California

We have audited the financial statements of the governmental activities of Anderson-Cottonwood Irrigation District for the year ended December 31, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter dated February 18, 2026. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Anderson-Cottonwood Irrigation District are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the useful lives of capital assets is based on prior experience. We evaluated the key factors and assumptions used to develop the estimated useful lives of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole. We have attached a copy of the corrected misstatements for your review.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 17, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Board of Directors
Anderson-Cottonwood Irrigation District
August 17, 2026
Page 3

This information is intended solely for the use of the Board of Directors and management of Anderson-Cottonwood Irrigation District and is not intended to be and should not be used by anyone other than those specified parties.

Sincerely,

A handwritten signature in black ink, appearing to read "Boden Klein & Sneesby", written over the printed name.

BODEN KLEIN & SNEESBY
Certified Public Accountants

**ANDERSON-COTTONWOOD
IRRIGATION DISTRICT**

FINANCIAL STATEMENTS

DECEMBER 31, 2025

**ANDERSON-COTTONWOOD IRRIGATION DISTRICT
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3005 Douglas Blvd., Ste. 115

Roseville, CA 95661

(916) 774-1040

(916) 774-1177 Fax

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying financial statements of the business-type activities of Anderson-Cottonwood Irrigation District, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of Anderson-Cottonwood Irrigation District as of December 31, 2025, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

Other Information

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

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



BODEN KLEIN & SNEESBY
Certified Public Accountants

Roseville, California
August 17, 2026

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Management's Discussion and Analysis

December 31, 2025

Anderson Cottonwood Irrigation District's (ACID) financial performance is discussed and analyzed with the context of the accompanying financial statements and notes to the basic financial statements following this section for the year ended December 31, 2025.

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

The statement of net position presents information on all of ACID's assets and liabilities as of December 31, 2025, with the difference between the two being net position.

The statement of revenues, expenses, and changes in net position presents operating and non-operating revenues and expenses for the year ended December 31, 2025 based on category or source. The difference between revenues and expenses is reported as an increase or decrease to net position.

CHANGES IN FINANCIAL POSITION:

- Total assets of \$38,342,997 at year end increased by \$13,725,727
- Total capital assets, net of depreciation, \$17,180,917, increased by \$2,331,824
- Total current liabilities (due within one year) of \$433,588 increased by \$274,133
- Total BOR-CVP payable (non-current liability) decreased by \$164,000, to \$584,645
- Total Revenues of \$17,412,521 (operating and non-operating), includes drought relief funds of \$14,324,953. Actual revenue of \$3,087,568 is an increase of \$274,494 over the prior year
- Total expenses of \$3,960,927 increased by \$499,672
- There was an increase in cash by \$11,362,940
- Net Position of \$37,324,764, an increase of \$13,615,594, is classified as unrestricted (\$20,143,847) and net investment in capital assets (\$17,180,917)

DISTRICT FINANCIAL REPORTS:

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

DISTRICT PARTICULARS:

Operating Results: In 2025, water sales decreased by 5.6% compared to the prior year. Investment income increased by over 50%, primarily due to Treasury Bond investments made with Drought Protection funds. Water transfer revenue and property tax revenue remained consistent with the prior year.

Operating expenses increase in several key areas. Supply source expenses rose from \$293,474 to \$555,755. Transmission and distribution expenses increased primarily due to higher canal maintenance and tree removal costs. General administrative expenses also increased, mostly due to higher legal fees.

Significant Capital Asset Improvements: In 2025, the District continued its main canal efficiency and drought resiliency projects. Spring Gulch flume to 2nd Street (1.5 mi) and Panorama Point Rd (2.0 mi); and from Jim Dandy to Locust (1.5 mi), the canal was reshaped and recompacted, vegetation was removed, and fencing was installed along the levee. In addition, from Jim Dandy to Locust, mature trees were removed and access was improved to enhance safety and provide clearer passage for maintenance activities.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Management's Discussion and Analysis

December 31, 2025

BUDGET VARIABLES FOR NEXT YEAR:

Management is aware of several factors that may affect future financial results:

Infrastructure Needs: The District continues to invest in canal efficiency and drought resiliency improvements to enhance reliability of water delivery. Infrastructure projects also support expanded distribution capacity to meet the needs of current customers and accommodate future growth. A significant increase in capital expenditure is expected in 2026.

Cost Inflation: Inflation on energy, construction materials, and contracted services are expected to continue and necessitate future adjustments. Inflation will also increase expenses in salaries, benefits, and general administrative costs.

CONCLUSION:

The District remains financially sound and well-positioned to meet its mission of providing reliable, high-quality water service. Strong reserves, stable revenues, with ongoing investment in infrastructure support the District's long-term sustainability. Management will continue to focus on financial stewardship, regulatory compliance, system reliability, and responsible infrastructure planning.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Statement of Net Position

December 31, 2025

ASSETS

Current assets

Cash and cash equivalents (Note 3)	\$ 20,590,384
Accounts receivable - taxes	428,846
Accounts receivable - other	118,273
Prepaid expenses	24,577
Total current assets	<u>21,162,080</u>

Non-current assets

Capital assets, non depreciable	36,296
Capital assets, depreciable	30,234,141
Less: accumulated depreciation	<u>(14,364,509)</u>
	15,905,928
Construction in progress	<u>1,274,989</u>
Total non-current assets	<u>17,180,917</u>

TOTAL ASSETS**\$ 38,342,997****LIABILITIES**

Current liabilities

Accounts payable	\$ 392,589
Accrued vacation	40,999
Total current liabilities	<u>433,588</u>

Non-current liabilities

BOR-CVP debt	<u>584,645</u>
--------------	----------------

TOTAL LIABILITIES1,018,233**NET POSITION**

Invested in capital assets, net	
of related debt	17,180,917
Unrestricted	<u>20,143,847</u>

TOTAL NET POSITION37,324,764**TOTAL LIABILITIES AND NET POSITION****\$ 38,342,997**

See notes to financial statements.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT
Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended December 31, 2025

Operating Revenues

Water sales	\$ 724,529
Water transfers	666,689
Other operating income	<u>7,680</u>
Total operating revenues	<u>1,398,898</u>

Operating Expenses

Source of supply	555,755
Transmission, distribution, and pumping	1,783,223
General and administrative	609,633
Depreciation	<u>1,012,316</u>
Total operating expenses	<u>3,960,927</u>
Operating loss	<u>(2,562,029)</u>

Non-Operating Revenues (Expenses)

Property taxes	782,506
Investment income	783,166
FEMA / CA OES	98,982
Loss on disposition	(5,356)
Other non-operating income	29,372
Drought protection program	<u>14,324,953</u>
Total non-operating revenues (expenses)	<u>16,013,623</u>

Income before annual BOR-CVP adjustment	13,451,594
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Annual BOR-CVP adjustment	<u>164,000</u>
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CHANGE IN NET POSITION	13,615,594
-------------------------------	-------------------

Beginning Net Position	<u>23,709,170</u>
------------------------	-------------------

ENDING NET POSITION	<u>\$ 37,324,764</u>
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See notes to financial statements.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Statement of Cash Flows
For the Year Ended December 31, 2025

Cash Flows From Operating Activities	
Cash received from customers	\$ 1,352,034
Cash payments to suppliers for goods and services	(1,786,230)
Cash payments to employees for services	(872,348)
Net cash used in operating activities	<u>(1,306,544)</u>
Cash Flows From Non-Capital Financing Activities	
Property taxes	782,506
FEMA/OES	98,982
Other non-operating income	29,372
Drought protection program	14,324,953
Net cash provided by non-capital activities	<u>15,235,813</u>
Cash Flows From Capital and Related Financing Activities	
Proceeds from sale of assets	8,000
Purchase of capital assets	(3,357,495)
Net cash used in capital and financing activities	<u>(3,349,495)</u>
Cash Flows From Investing Activities	
Investment income	<u>783,166</u>
Net change in cash and cash equivalents	11,362,940
Cash and cash equivalents at beginning of year	<u>9,227,444</u>
Cash and cash equivalents at end of year	<u><u>\$ 20,590,384</u></u>
Cash paid for interest	<u><u>\$ -</u></u>

Noncash financing activities

The District recorded an decrease in the BOR-CVP payable of \$164,000. The decrease is the result of the annual BOR-CVP allocated construction cost reconciliation performed by the USBR.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Statement of Cash Flows

For the Year Ended December 31, 2025

**Reconciliation of operating loss to net
cash used in operating activities:**

Operating loss	\$ (2,562,029)
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**Adjustments to reconcile operating loss to
net cash use in operating activities:**

Depreciation	1,012,316
--------------	-----------

Changes In operating assets and liabilities

Accounts receivable - taxes	(15,068)
-----------------------------	----------

Accounts receivable - other	(9,733)
-----------------------------	---------

Prepaid expenses	(17,066)
------------------	----------

Supplies	10,904
----------	--------

Accounts payable and accrued expenses	293,088
---------------------------------------	---------

Accrued payroll and payroll taxes	(15,901)
-----------------------------------	----------

Accrued vacation	(3,055)
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Net cash used in operating activities	<u>\$ (1,306,544)</u>
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See notes to financial statements.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Notes to the Basic Financial Statements

December 31, 2025

Note 1 Organization

Anderson-Cottonwood Irrigation District (the "District") was formed in 1914 and encompasses approximately 32,000 acres in Shasta and Tehama counties. The District has over 30 miles of canal and 200 miles of side laterals, serving approximately 7,000 acres of land with 760 landowners.

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

Note 2 Summary of Significant Accounting Policies

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

Fund Accounting

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

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

Basis of Accounting

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

The District's books and accounts are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operation of the fund are included on the balance sheet. Net position is segregated into amounts recorded as net investment in capital assets, amounts restricted, and amounts unrestricted. Enterprise fund-type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total position.

Cash, Cash Equivalents, and Statement of Cash Flows

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

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Notes to the Basic Financial Statements

December 31, 2025

Statement of Net Position

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

- Net investment in capital assets

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

- Restricted

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

- Unrestricted

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

Use of Estimates

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

Statement of Revenues, Expenses and Changes in Net Position

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

Revenue Policies

- Irrigation Water Services:

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

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Notes to the Basic Financial Statements

December 31, 2025

- Water Transfers:

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

Operating and Non-Operating Revenues and Expenses

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

Compensated Absences

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

Budget and Budgetary Accounting

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

Capital Assets and Depreciation/Amortization

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

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

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Notes to the Basic Financial Statements

December 31, 2025

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

Note 3 Cash, Cash Equivalents, and Investments

Cash, cash equivalents, and investments consist of the following at December 31, 2025:

Unrestricted:	
Petty cash	\$ 300
Checking	636,582
Savings, money market, insured deposits	3,075,378
US T-Bills (less than 3 months)	14,392,939
Local Agency Investment Fund (LAIF)	<u>2,485,185</u>
Total cash, cash equivalents, and investments	<u>\$ 20,590,384</u>

At December 31, 2025, the carrying amount of the District's deposits were \$3,711,960 and the balance at the financial institution was \$3,731,408. Of the balance in the financial institutions, \$3,325,378 was covered by federal depository insurance (FDIC) and \$386,582 was collateralized as required by State Law (Government Code Section 53630), by the pledging institution with assets (US Treasury Securities) held in a common pool for the District and other agencies, but no in the name of the District. The US Treasury Securities are backed by the full faith and credit of the U.S. government.

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

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

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

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Notes to the Basic Financial Statements

December 31, 2025

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

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

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

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

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Notes to the Basic Financial Statements

December 31, 2025

Note 4

Capital Assets

Utility plant and equipment for the fiscal year ended December 31, 2025 are summarized below:

	<u>December 31, 2024</u>	<u>Additions</u>	<u>Reductions</u>	<u>December 31, 2025</u>
Non-depreciable				
Land	\$ 36,296	\$	\$	\$ 36,296
Depreciable				
Transmission/distribution	6,552,750	62,651		6,615,401
Canal lining and pipe	6,791,353	1,920,842		8,712,195
Machinery	510,322			510,322
Pumps	476,731			476,731
Autos and trucks	561,527	77,459	(25,850)	613,136
Buildings	106,325			106,325
Yard improvements	14,697			14,697
Furniture and fixtures	34,622	9,924		44,546
Fish screens	5,575,575			5,575,575
Fish ladders	5,575,575			5,575,575
SCADA equipment	262,290	11,631		273,921
Groundwater program	<u>1,715,717</u>	<u></u>	<u></u>	<u>1,715,717</u>
Total assets	<u>28,213,780</u>	<u>2,082,507</u>	<u>(25,850)</u>	<u>30,270,437</u>
Less accumulated depreciation	<u>(13,364,687)</u>	<u>(1,012,316)</u>	<u>12,494</u>	<u>(14,364,509)</u>
Capital assets, net of depreciation	<u>\$14,849,093</u>	<u>\$ 1,070,191</u>	<u>\$ (13,356)</u>	<u>\$ 15,905,928</u>

Note 5

Long-Term Liabilities

Long-term debt activity at December 31, 2025, consisted of the following:

	<u>12/31/2024</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/2025</u>
Central Valley project (CVP)	<u>\$ 748,645</u>	<u>\$ -</u>	<u>\$ 164,000</u>	<u>\$ 584,645</u>

Central Valley Project

The liability of the District's share of Central Valley Project costs to the Bureau of Reclamation in the amount of \$584,645 is to be paid from projected deliveries of water from 2025 – 2030, at varying rates per acre foot.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Notes to the Basic Financial Statements

December 31, 2025

Note 6 Pension Plan

- Deferred Compensation Plan:

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

- Pension Plan:

District employees (except for contract employees) are covered by a pension plan through their collective bargaining agreement. Total district contributions for the year ended December 31, 2025 totaled \$64,577.

Note 7 Risk of Loss

The District is exposed to various risks of loss related to theft, damage, and destruction of assets; and injuries to employees. During the 2025 fiscal year, the District purchased certain commercial insurance coverages to provide for these risks.

Note 8 Net Position

Net position costs of:

Net investment in capital assets	<u>\$ 17,180,917</u>
Unrestricted	
Board designated	
Capital improvement	\$ 146,616
Drainage fund	25,000
Water rights protection	250,000
Equipment reserve	<u>102,744</u>
Total board designated	524,360
Undesignated	<u>19,619,487</u>
Total unrestricted	<u>\$ 20,143,847</u>

Note 9 Subsequent Events

The District's management has evaluated the potential for subsequent events through the available for issuance date of the financial statements, August 17, 2026. During this period, the Organization is not aware of any significant recognizable or unrecognizable subsequent events.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Notes to the Basic Financial Statements

December 31, 2025

Note 10 Drought Protection Program (DPP)

The Sacramento River Settlement Contractors (SRSC) is a California nonprofit mutual benefit corporation established to protect the water rights and supplies of entities with settlement contracts with the U.S. Bureau of Reclamation (USBR). Anderson-Cottonwood Irrigation District (the District) is a member of SRSC.

On January 10, 2025, SRSC and USBR executed a 20-year Drought Protection Program (DPP) agreement that seeks to improve spawning, rearing, and migratory conditions for salmon species in the Upper Sacramento River and provides funding for individual settlement contractors who sign on to the agreement to conduct drought-resiliency projects that address potential water loss and enhance the resilience of the settlement contractors water system. SRSC acted on behalf of its members and any non-member settlement contractors receiving funds under the agreement.

The District signed the DPP agreement and received \$14,214,346 in January 2025, plus \$110,607 in September 2025 due to redistribution from non-participating contractors, totaling \$14,324,953. The District must spend a majority (50.1%) of the DPP funds (\$7,176,801) on qualifying drought-resiliency projects. Expenditures dating back to August 16, 2022, may be counted to satisfy the majority requirement. As of December 31, 2025, the District has incurred approximately \$7,266,127 in expenditures on qualifying drought resiliency projects. All remaining funds may be used for unrestricted purposes.

**ANDERSON-COTTONWOOD
IRRIGATION DISTRICT**

REQUIRED SUPPLEMENTARY INFORMATION

DECEMBER 31, 2025

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Budgetary Comparison Schedule
For The Fiscal Year Ended December 31, 2025

	Budgeted Amounts			Variance Favorable (Unfavorable)
	Original	Final	Actual	
Operating Revenues				
Water sales	\$ 726,143	\$ 726,143	\$ 724,529	\$ (1,614)
Water transfers	681,791	681,791	666,689	(15,102)
Other	1,500	1,500	7,680	6,180
Total Operating Revenues	1,409,434	1,409,434	1,398,898	(10,536)
Operating Expenditures:				
Source of supply	460,343	460,343	555,755	(95,412)
Transmission, distribution, and pumping	1,753,315	1,753,315	1,783,223	(29,908)
General and administrative	730,669	730,669	609,633	121,036
Depreciation	-	-	1,012,316	(1,012,316)
Total Operating Expenditures	2,944,327	2,944,327	3,960,927	(1,016,600)
Excess of Operating Expenditures Over Operating Revenues	(1,534,893)	(1,534,893)	(2,562,029)	(1,027,136)
Non-Operating Revenues				
Property taxes - Shasta	645,000	645,000	727,257	82,257
Property taxes - Tehama	52,800	52,800	55,249	2,449
Interest/investment income	331,693	331,693	783,166	451,473
FEMA / CA OES	-	-	98,982	98,982
Loss on disposition of assets	-	-	(5,356)	(5,356)
Other non-operating income	-	-	29,372	29,372
Drought Protection Program	-	-	14,324,953	14,324,953
Total Non-Operating Revenues	1,029,493	1,029,493	16,013,623	14,984,130
Annual BOR-CVP adjustment	-	-	164,000	164,000
Total Excess of Expenditures Over Revenues	(505,400)	(505,400)	13,615,594	14,120,994
Net Position, beginning of year	23,709,170	23,709,170	23,709,170	
Net Position, end of year	\$23,203,770	\$23,203,770	\$37,324,764	

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Notes to Required Supplementary Information

December 31, 2025

Note 1 PURPOSE OF STATEMENTS AND SCHEDULES

A. Budgetary Comparison Schedule

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

**ANDERSON-COTTONWOOD
IRRIGATION DISTRICT**
SUPPLEMENTARY INFORMATION
DECEMBER 31, 2025

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Statement of Operating Expenses
For the Year Ended December 31, 2025

Source of Supply	
Water purchases/ CVP	\$ 503,471
Water rights protection	36,350
Association dues	<u>15,934</u>
Total source of supply	<u>555,755</u>
Transmission and Distribution	
Salaries and benefits	979,802
Canal maintenance/expense	131,092
Tree removal	70,320
Fuel	62,293
Equipment and vehicle maintenance	59,713
Building/ diversion facilities maintenance	59,577
Engineering & SCADA maintenance	54,601
Permits and county assessments	49,192
Maintenance agreements	33,376
Contracted services	29,504
Maintenance supplies and small tools/equipment	29,243
Utilities	24,051
Equipment rents and leases	<u>7,434</u>
Total transmission and distribution	<u>1,590,198</u>
Pumping	
Utilities/pumping	183,151
Pump maintenance	<u>9,874</u>
Total pumping	<u>193,025</u>
Total transmission, distribution, and pumping	<u>1,783,223</u>

See notes to financial statements.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

**Statement of Operating Expenses
For the Year Ended December 31, 2025**

General and Administrative	
Salaries and benefits	360,517
Legal	113,658
Insurance and claims	73,731
SRSC Corporation	20,822
Office supplies/expense	16,491
Consulting	12,268
Audit expense	8,100
Medical expense/supplies	2,184
Travel/training	1,862
Total general and administrative	<u>609,633</u>
 Depreciation	 <u>1,012,316</u>
 TOTAL OPERATING EXPENSES	 <u><u>\$ 3,960,927</u></u>

See notes to financial statements.

**ANDERSON-COTTONWOOD
IRRIGATION DISTRICT**

OTHER INFORMATION

DECEMBER 31, 2025

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Principal Officials
December 31, 2025

BOARD OF DIRECTORS

Vacant	President
Ivar Amen	Vice President
Ronnean Lund	Board member
Audie Butcher	Board member
Garrett Wallis	Board member

OPERATIONS

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

September 10, 2026 Agenda Item No. 6b

Agenda Title: Confirm Reappointment of Director Wallis as Division 3 Director through December 31, 2028

Discussion: The Shasta County Clerk of the Board has notified the District that the Division 3 director position was inadvertently omitted from the November 2026 election process due to an administrative oversight by Shasta County Elections, which was outside the District's control. Director Garret Wallis was appointed in July 2025 to fill a midterm vacancy through December 7, 2026, and the seat should have been included on the ballot for election to the next full term.

To maintain the established election cycle and ensure continued representation for Division 3, the Shasta County Clerk of the Board has advised the District that the Shasta County Board of Supervisors may reappoint Mr. Wallis to a short-term vacancy appointment beginning December 7, 2026, and continuing through December 1, 2028, provided he remains eligible to serve.

The Shasta County Clerk of the Board has requested documentation confirming Mr. Wallis's willingness to continue serving and the District Board's support for his reappointment (draft minutes, resolution, or other official documentation). As part of the appointment process, Shasta County Elections will verify Mr. Wallis's eligibility to serve, including voter registration requirements.

Following Board action and verification of eligibility, the Shasta County Clerk of the Board will place the appointment before the Shasta County Board of Supervisors for formal action prior to the expiration of Mr. Wallis's current term on December 7, 2026. Upon appointment by the Board of Supervisors, Mr. Wallis will complete the required oath of office and continue serving through December 1, 2028, which will maintain Division 3 on the same election cycle as the District's other divisions.

Fiscal Impact: None

Recommendation: Board confirm reappointment of Director Wallis as Division 3 Director through December 31, 2028

Attachments: Staff report only



Ivar Amen
President, Division 4

Garrett Wallis
Vice President, Division 3

Ronnean Lund
Director, Division 1

Audie Butcher
Director, Division 2

Matt Arrowsmith
Director, Division 5

Daniel Ruiz
General Manager

September 10, 2026 Agenda Item No. 6c

a. Agenda Title: Review and Approve Updated Conflict of Interest Code

Discussion: As part of the District's 2026 biennial review of its Conflict-of-Interest Code, staff reviewed the existing Code and prepared proposed amendments for submission to the Fair Political Practices Commission (FPPC). The amendments were reviewed by District Legal Counsel and underwent multiple levels of FPPC review, including internal peer review, to ensure compliance with current conflict of interest laws and regulations.

The draft presented to the Board incorporates revisions developed in consultation with Legal Counsel and the FPPC. Following completion of its review, the FPPC advised the District that the amended Code is ready to proceed to the required 45-day comment period.

The proposed amendments update designated positions, clarify disclosure requirements, confirm Government Code Section 87200 (electronic 700) filing positions, and align the District's Conflict of Interest Code with current FPPC requirements. Board Members, the General Manager, and the Finance Manager will continue to file Form 700 Statements of Economic Interests electronically with the FPPC, while other designated positions will file with the District in accordance with the Code.

Fiscal Impact: Staff Time

Recommendation: Board approval of the amended Conflict of Interest Code and authorization to commence the required 45-day public comment period

Attachments: FAQ, ACID Conflict of Interest Code strikethrough, ACID Conflict of Interest Code Clean.

~~CONFLICT OF INTEREST CODE FOR ANDERSON-~~
COTTONWOOD IRRIGATION DISTRICT
CONFLICT OF INTEREST CODE

The Political Reform Act (Government Code Section 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation (2 California Code of Regulations Section 18730) ~~which that~~ contains the terms of a standard conflict of interest code, which can be incorporated by reference in an agency's code. After public notice and ~~hearing it hearing, the standard code~~ may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code of Regulations Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This regulation and the attached Appendices, ~~designating officials and employees~~ positions and establishing disclosure categories, shall constitute the conflict of interest code of the **Anderson-Cottonwood Irrigation District (District)**.

~~Individuals holding designated positions shall file their statements of economic interests with the District who will make the statements available for public inspection and reproduction. (Gov. Code Section 81008). Statements for all designated employees will be retained by the District. Members of the Board of Directors, General Manager, and Finance Manager must file their statements of economic interests electronically with the Fair Political Practices Commission. All other individuals holding designated positions must file their statements with the District. All statements must be made available for public inspection and reproduction under Government Code Section 81008.~~

**~~CONFLICT OF INTEREST CODE FOR ANDERSON-
COTTONWOOD IRRIGATION DISTRICT~~**
APPENDIX A_- DESIGNATED POSITIONS

<u>DESIGNATED POSITIONS</u>	<u>DISCLOSURE CATEGORIES</u>
General Manager	1, 2
Maintenance Supervisor	2
Office Manager	2 1
Assistant GM/CFO	2
Operations Supervisor	2
Consultants/New Positions	**

******—Consultants/new positions shall be included in the list of designated ~~employees positions~~ and shall disclose pursuant to the broadest disclosure category in the code subject to the following limitation:

The General Manager ~~of the District~~ may determine in writing that a particular consultant or new position, although a "designated position," is hired to perform a range of duties that is limited in scope and thus is not required to ~~fully~~ comply fully with the disclosure requirements described in this section. Such written determination shall include a description of the consultant's or new position's duties, and based upon that description, a statement of the extent of disclosure requirements. The General Manager's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code- (Gov. Code Sec. 81008).

OFFICIALS WHO MANAGE PUBLIC INVESTMENTS

~~It has been determined that the positions listed below manage public investments and will file a Statement of Economic Interest pursuant to Government Code Section 87200. The following positions are NOT covered by the conflict of interest code because they must file under Government Code Section 87200. Those who file under Government Code Section 87200 are required to file electronically with the Fair Political Practices Commission, therefore, these positions are listed for informational purposes only:~~

- Members of the Board of Directors
- General Manager
- Finance Manager

Commented [BC1]: Moved to 87200

Commented [BC2]: Not involved in govt decisions. The duties associated with this position are primarily operational and supervisory in nature and do not include authority over District budget development, expenditures, contracting, or other financial decision-making responsibilities.

Commented [BC3]: Added Category 1. This position has purchasing authority. Removed Category 2 - they are not involved in RP

Commented [BC4]: Abolished. Financial responsibilities previously assigned to the Assistant General Manager/CFO have been reassigned to the Financial Manager

Commented [BC5]: Not involved in govt decisions. The duties associated with this position are primarily operational and supervisory in nature and do not include authority over District budget development, expenditures, contracting, or other financial decision-making responsibilities.

Commented [LR6]: New position

An individual holding one of the ~~above-listed~~ above-listed positions may contact the Fair Political Practices Commission for assistance or written advice regarding their filing obligations if they believe that their position has been categorized incorrectly. The Fair Political Practices Commission makes the final determination whether a position is covered by Government Code Section 87200.

~~CONFLICT OF INTEREST CODE FOR ANDERSON-~~
~~COTTONWOOD IRRIGATION DISTRICT~~
APPENDIX B - DISCLOSURE CATEGORIES

Category 1: Investments and business positions in business entities, and sources of income, ~~(including loans, receipt of gifts, loans, and travel payments), from sources, that provide services, supplies, materials, machinery, or equipment~~ if the business entity or source provides leased facilities, products, equipment, vehicles, machinery or services (including training or consulting services) of the type utilized by the District.

~~**Category 2:** Interests in real property located within the jurisdiction or within two miles of the boundaries of the jurisdiction or within two miles of any land owned or used by the District as well as investments and business positions in business entities, and sources of income, including loans, gifts, and travel payments, from sources, that provide real estate consulting or development services of the type utilized by the District.~~

Commented [BC7]: Removing. No one is assigned. All RP decisions are made by 87200 filers.

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

CONFLICT OF INTEREST CODE

The Political Reform Act (Government Code Section 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation (2 California Code of Regulations Section 18730) that contains the terms of a standard conflict of interest code, which can be incorporated by reference in an agency's code. After public notice and hearing, the standard code may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code of Regulations Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This regulation and the attached Appendices, designating positions and establishing disclosure categories, shall constitute the conflict of interest code of the **Anderson-Cottonwood Irrigation District (District)**.

Members of the Board of Directors, General Manager, and Finance Manager must file their statements of economic interests electronically with the **Fair Political Practices Commission**. All other individuals holding designated positions must file their statements with the **District**. All statements must be made available for public inspection and reproduction under Government Code Section 81008.

APPENDIX A - DESIGNATED POSITIONS

DESIGNATED POSITIONS

DISCLOSURE CATEGORIES

Office Manager

1

Consultants/New Positions

*

*Consultants/new positions shall be included in the list of designated positions and shall disclose pursuant to the broadest disclosure category in the code subject to the following limitation:

The General Manager may determine in writing that a particular consultant or new position, although a "designated position," is hired to perform a range of duties that is limited in scope and thus is not required to comply fully with the disclosure requirements described in this section. Such written determination shall include a description of the consultant's or new position's duties, and based upon that description, a statement of the extent of disclosure requirements. The General Manager's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code (Gov. Code Sec. 81008).

OFFICIALS WHO MANAGE PUBLIC INVESTMENTS

The following positions are NOT covered by the conflict of interest code because they must file under Government Code Section 87200. Those who file under Government Code Section 87200 are required to file electronically with the Fair Political Practices Commission, therefore, these positions are listed for informational purposes only:

- Members of the Board of Directors
- General Manager
- Finance Manager

An individual holding one of the above-listed positions may contact the Fair Political Practices Commission for assistance or written advice regarding their filing obligations if they believe that their position has been categorized incorrectly. The Fair Political Practices Commission makes the final determination whether a position is covered by Government Code Section 87200.

APPENDIX B - DISCLOSURE CATEGORIES

Category 1: Investments and business positions in business entities and sources of income (including receipt of gifts, loans, and travel payments) if the business entity or source provides leased facilities, products, equipment, vehicles, machinery or services (including training or consulting services) of the type utilized by the District.

Frequently Asked Questions

Why is the Board reviewing this now?

The FPPC has completed its review, including peer review, and has advised the District that the amended Code is ready to proceed to the required 45-day public comment period.

Did the District do anything wrong?

No. Revisions made during the FPPC review process are a normal part of ensuring compliance with current conflict of interest laws and FPPC requirements. The proposed amendments were reviewed by both District Legal Counsel and FPPC staff throughout the process. [\[fppc.ca.gov\]](http://fppc.ca.gov)

What changed from the District's original draft?

The FPPC recommended revisions to designated positions, disclosure requirements, and filing procedures to align the Code with current FPPC standards and reporting requirements. The draft before the Board reflects the final version resulting from the District's review, legal review, FPPC review, and FPPC peer review.

Is the Office Manager a new filer?

No. The Office Manager was already designated under the District's previous Conflict of Interest Code. The amended Code continues that designation and updates the disclosure requirements based on the position's purchasing and procurement responsibilities.

Why do the filing categories appear different from the District's previous Conflict of Interest Code?

Under the District's previous Code, certain designated employees were assigned numbered disclosure categories (Category 1, Category 2, and Category 3), which determined the scope of financial interests required to be disclosed on Form 700. As part of the FPPC review process, those disclosure categories were revised and updated to better align with current FPPC standards and the responsibilities of designated positions.

Why do some positions file electronically while others file with the District?

Board Members, the General Manager, and the Finance Manager are Government Code Section 87200 filers and must file Form 700 Statements of Economic Interests electronically with the FPPC. Other designated positions, including the Office Manager and designated consultants, file Form 700 statements with the District pursuant to the Conflict-of-Interest Code.

Who reviewed these changes?

The proposed amendments were reviewed by District Legal Counsel, FPPC staff, and FPPC peer reviewers prior to being presented to the Board.

Can the Board make changes?

Yes. However, substantive changes would likely require additional FPPC review and could delay commencement of the 45-day public comment period and final approval of the amended Code.

What are the next steps?

Upon Board approval, staff will:

1. Submit the required notice and declaration documents to the FPPC.
2. Distribute the required notice to District staff and commence the 45-day comment period.
3. Submit the amended Conflict of Interest Code to the FPPC for final approval and implementation.