

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

October 8, 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: ACID Labor Distribution Report for September 2026

5. Regular Business Items

- a. Minutes – Approve the Minutes of the Regular Meeting on September 10, 2026 and Special Meeting Minutes on September 25, 2026
- b. Treasurer's Report, Balance Sheet and Financial Status Report for Year-to-Date through September 2026
- c. Cash Disbursement Journal for September 2026

6. New Business Items

- a. Review and Consider Approving Additional Support Services and Material for Off-Season Projects
 - i. Fill Dirt for up to \$60,000
 - ii. Hauling Services for up to \$60,000
- b. Review and Approve Not to Exceed for Lateral 29 Repair
- c. Review and Approve Records Destruction Policy
- d. Review and Approve Resolution 2026-10: Authorizing the Transfer of Banking, Investment, and Treasury Management Services to Five Star Bank
- e. Review Recommended Shutdown Date for the 2026 Irrigation Season and Provide Direction to Management

Other Business

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

Report on Cal OES Disaster Tracker

c. Committee Reports

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

- 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 – PENDING LITIGATION (Government Code § 54956.9(d)(1))

Anderson Cottonwood Irrigation District v. Kaden Breshears, Shasta County Superior Court

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

Marion Reinhart

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.

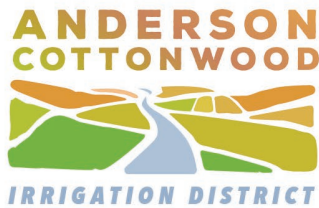
7. Adjourn

Labor Distribution Report

September 2026

Employee	Pay Period	Payday	Regular Hours	OT Hours	DT Hours	Equip Op Hours	Equip Op OT Hours	Holiday Hours	Sick Hours	Vacation Hours	Total Hours	Earnings	ER FICA	Total Pay
Abbott, Katherine	8/27-9/10/2026	9/15/2026	24.00								24.00	\$563.28	\$67.87	\$631.15
TD	9/11-9/25/2026	9/30/2026	71.50	1.75							73.25	\$1,739.72	\$209.65	\$1,949.37
Bell, Shawna	8/27-9/10/2026	9/15/2026	80.00					8.00			88.00	\$2,295.92	\$172.77	\$2,468.69
Admin	9/11-9/25/2026	9/30/2026	80.00						8.00		88.00	\$2,508.00	\$188.99	\$2,696.99
Chabolla, Jordan	8/27-9/10/2026	9/15/2026	80.00	14.50				8.00			102.50	\$2,975.32	\$226.30	\$3,201.62
TD	9/11-9/25/2026	9/30/2026	80.00	4.00							84.00	\$2,331.46	\$177.06	\$2,508.52
Davis, Johna	8/27-9/10/2026	9/15/2026	72.00	10.25				8.00		16.00	106.25	\$3,019.38	\$229.68	\$3,249.06
TD	9/11-9/25/2026	9/30/2026	88.00	10.50							98.50	\$2,812.66	\$213.87	\$3,026.53
Duncan, Benjamin	8/27-9/10/2026	9/15/2026	78.67					8.00			86.67	\$3,125.00	\$239.06	\$3,364.06
TD	9/11-9/25/2026	9/30/2026	70.67							16.00	86.67	\$3,125.00	\$239.07	\$3,364.07
Hinkle, Duke	8/27-9/10/2026	9/15/2026	24.00	0.50		4.00					28.50	\$580.88	\$69.99	\$650.87
TD	9/11-9/25/2026	9/30/2026	86.00	11.25							97.25	\$2,730.76	\$329.06	\$3,059.82
Jebens, Damon "J"	8/27-9/10/2026	9/15/2026	72.00	8.00				8.00			88.00	\$2,494.12	\$189.49	\$2,683.61
TD	9/11-9/25/2026	9/30/2026	64.00							16.00	80.00	\$2,168.80	\$164.61	\$2,333.41
Jensen, Jason	8/27-9/10/2026	9/15/2026	76.00					8.00		4.00	88.00	\$2,623.28	\$198.20	\$2,821.48
TD	9/11-9/25/2026	9/30/2026	85.25	2.00						2.75	90.00	\$2,712.71	\$205.03	\$2,917.74
Johnson, Brian	8/27-9/10/2026	9/15/2026	49.00			14.00		8.00	8.00	9.00	88.00	\$2,423.48	\$181.30	\$2,604.78
TD	9/11-9/25/2026	9/30/2026	27.00	1.25		58.50	1.50				88.25	\$2,593.77	\$194.33	\$2,788.10
Herlihy, Andromeda	8/27-9/10/2026	9/15/2026	78.67					8.00			86.67	\$3,125.00	\$239.06	\$3,364.06
Admin	9/11-9/25/2026	9/30/2026	83.67						3.00		86.67	\$3,125.00	\$239.07	\$3,364.07
Ruiz, Daniel	8/27-9/10/2026	9/15/2026	70.67					8.00	8.00		86.67	\$6,875.00	\$525.94	\$7,400.94
Admin	9/11-9/25/2026	9/30/2026	62.67							24.00	86.67	\$6,875.00	\$525.94	\$7,400.94
Shults, Kaleb	8/27-9/10/2026	9/15/2026	77.25	27.50				8.00			112.75	\$3,429.42	\$259.86	\$3,689.28
TD	9/11-9/25/2026	9/30/2026	87.75	21.50	0.50						109.75	\$3,280.31	\$248.45	\$3,528.76
Vega, Phillip	8/27-9/10/2026	9/15/2026	79.50	14.50				8.00	1.50	0.50	104.00	\$3,660.13	\$277.13	\$3,937.26
TD	9/11-9/25/2026	9/30/2026	84.50							3.50	88.00	\$2,895.20	\$218.62	\$3,113.82
Wilson, Kyle	8/27-9/10/2026	9/15/2026	66.00	12.00				8.00		6.00	92.00	\$2,656.78	\$201.95	\$2,858.73
TD	9/11-9/25/2026	9/30/2026	85.00	2.50							87.50	\$2,406.01	\$182.76	\$2,588.77

	Regular Hours	OT Hours	DT Hours	Equip Op Hours	Equip Op OT Hours	Holiday Hours	Sick Hours	Vacation Hours	Total Hours	Earnings	ER FICA	Total Pay
Admin Totals	455.68	0.00	0.00	0.00	0.00	24.00	19.00	24.00	522.68	\$24,803.92	\$1,891.77	\$26,695.69
TD Totals	1528.09	142.00	0.50	76.50	1.50	72.00	9.50	73.75	1903.84	\$56,347.47	\$4,523.34	\$60,870.81
										\$81,151.39	\$6,415.11	\$87,566.50



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Daniel Ruiz
General Manager

BOARD MEETING

Draft Minutes

September 10, 2026, 6:00 p.m.

1887 Howard Street, Anderson (Council Chambers)

1. Call to Order by President Amen at 5:56 pm

Directors Present: Ivar Amen, Garrett Wallis, and Matt Arrowsmith

Directors Absent: Audie Butcher and Ronnean Lund

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

2. Flag Salute by Vice President Wallis

3. Public Participation

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

Tammy Weisberg - addressed the Board regarding vegetation management activities adjacent to and affecting her property. She expressed concerns that maintenance and vegetation clearing work associated with her property remained unaddressed and discussed impacts involving trees, fencing, and property conditions. She questioned why, in her view, maintenance work had been completed on other properties while issues affecting her property remained unresolved and requested clarification regarding the District's plans for completing the work and addressing her remaining concerns.

Kaden Breshears - addressed the Board regarding District operations, easement-related concerns, vegetation management, and water delivery issues. He raised concerns and allegations regarding actions and decisions by District management, including the General Manager and Operations Manager, and commented on communication, maintenance activities, and landowner relations.

Bob Michiels - provided comments regarding infrastructure and maintenance concerns in the South Bonnyview Road area and inquired about the status of repairs to District facilities in that location. He discussed water delivery concerns, including maintaining adequate water flow to his property, and raised concerns regarding water pooling near South Bonnyview Road in the vicinity of the boat ramp. He requested information regarding the District's plans to address these issues. He also expressed concerns regarding planned or ongoing Caltrans work near East Side Road and the potential impacts to the District's canal and facilities.

Donna Richard - addressed the Board regarding the District's proposed assessment measure. She submitted and read a letter expressing support for securing additional funding to protect the District's water rights and maintain District infrastructure. She emphasized the importance of educating customers

and taxpayers about the value of irrigation water and its benefits to the community, including water supply reliability, groundwater recharge, agriculture, and fire protection. She encouraged the District to develop a strong public outreach and marketing campaign to clearly communicate the need for and benefits of the proposed measure. She referenced the successful Anderson Police and Fire half-cent sales tax campaign as an example of effective voter education, transparency, and community engagement and stressed the importance of informing voters before the measure is presented to the public.

4. Consent Items

- a. Payroll: Finance Manager Labor Distribution Report for August 2026

Vice President Wallis made the motion to approve the Labor Distribution Report for August 2026; Director Arrowsmith seconded the motion. Vote 3-0 passed unanimously.

5. Regular Business Items

- a. Minutes – Approve the Minutes of the Regular Meeting on August 13, 2026 and Special Meeting of August 31, 2026

The Board reviewed the minutes of the Regular Board Meeting held August 13, 2026, and the Special Board Meeting held August 31, 2026.

Vice President Wallis made the motion to approve the Minutes for the both the Regular and Special Meeting for August 2026; Director Arrowsmith seconded the motion. Vote 3-0 passed unanimously.

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

The Board reviewed the Financial Status Report for the period ending August 31, 2026. Staff presented a summary of District cash balances, operating reserves, revenues, expenditures, and investment activity.

The Board discussed revenue classifications, including the Miscellaneous Income account, and requested additional detail regarding the revenues included within that category. Staff clarified that customer reimbursement and private ditch cleaning revenues were recorded separately and agreed to provide a detailed activity report for Board review.

Director Arrowsmith made the motion to approve the Treasurer’s Report, Balance Sheet, and Financial Status Report for Year-to-Date through for August 2026; Vice President Wallis seconded the motion. Vote 3-0 passed unanimously.

- c. Cash Disbursement Journal for August 2026

The Board reviewed the Cash Disbursement Journal for August 2026. The Board reviewed expenditures related to fish screen and trash rake maintenance and discussed the need for ongoing repairs, replacement planning, and preventative maintenance during the off-season.

Additional discussion included maintenance history, equipment reliability, parts availability, and potential future repair needs for the fish screens and drum gate system.

Director Arrowsmith made the motion to approve the Cash Disbursement Journal for August 2026; Vice President Wallis seconded the motion. Vote 3-0 passed unanimously.

6. New Business Items

- a. Review and Approve 2025 Audit (Blain Boden of Boden Klein & Sneesby to Present)

The Board reviewed the District's 2025 Independent Audit. The auditor reported an unmodified (clean) audit opinion and provided an overview of the District's financial position, including cash and investments,

capital assets, liabilities, and net position. The Board discussed the audit results and requested future year-over-year financial comparisons to assist with evaluating financial trends. The auditor agreed to provide the requested comparison data following the meeting.

Vice President Wallis made the motion to approve the 2025 Audit; Director Arrowsmith seconded the motion. Vote 3-0 passed unanimously.

- b. Confirm Reappointment of Director Wallis as Division 3 Director through December 31, 2028

Item tabled until a full Board of Directors is present

- c. Review and Approve Updated Conflict of Interest Code

Staff presented the biennial review of the District's Conflict of Interest Code and explained that updates were necessary to reflect current organizational structure, position titles, and disclosure requirements.

Staff reported that the proposed revisions had been reviewed by legal counsel and the Fair Political Practices Commission (FPPC) and incorporated recommended updates. The Board discussed the changes, including modifications to disclosure categories and Form 700 filing requirements.

Director Arrowsmith made the motion to approve the Updated Conflict of Interest Code; Vice President Wallis seconded the motion. Vote 3-0 passed unanimously.

Other Business

- a. Operations Manager Report

The Operations Manager provided an update on District operations, water delivery, maintenance activities, and infrastructure projects. Staff reviewed current canal operations, irrigation deliveries, vegetation management efforts, asset mapping and inventory development, ground squirrel control activities, and upcoming seasonal shutdown planning.

The Board discussed maintenance priorities, operational efficiencies, water delivery scheduling, vegetation management, drainage concerns, and future infrastructure improvement opportunities. No action was taken.

- b. General Manager Report

The General Manager provided updates on several ongoing District matters, including the Shady Lane and Lateral 3 projects, storm-related reimbursement and cost recovery efforts, assessment planning activities, Sacramento River Settlement Contractors matters, and labor negotiations. The General Manager reported on a forthcoming banking services proposal meeting, discussions with District legal counsel regarding union negotiations, and ongoing coordination with engineers and consultants regarding current and future District infrastructure projects.

No action was taken.

- c. **Committee Reports**

- a. Budget
- b. Personnel
- c. Diversion Dam
- d. Assessment
- e. Strategic

f. EAGSA

g. SRSC

No committee reports were presented, and no action was taken.

7. Adjourned Open Session at 8:20 pm

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

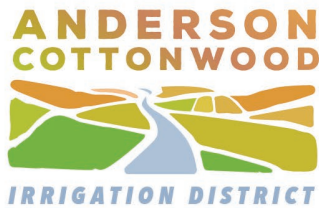
Title: General Manager & Operations Manager Evaluation

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

No reportable action was taken in Closed Session.

7. Adjourned Closed Session at 9:04 pm



Ivar Amen
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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

September 25, 2026 10:00 a.m.
1887 Howard Street, Anderson (Council Chambers)

1. Call To Order by President Amen at 10:00 am

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

Staff Present: Dan Ruiz

2. Flag Salute by Director Arrowsmith

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 comment during the public participation period.

4. Business Items

a. Confirm Reappointment of Director Wallis as Division 3 Director through December 31, 2028

Staff presented the reappointment of Garrett Wallis as Division 3 Director through December 31, 2028, to correct a Shasta County administrative oversight and maintain the District's staggered election cycle.

Following discussion, the Board approved the reappointment.

Director Lund made the motion to approve the Reappointment of Director Wallis as Division 3 Director; Director Arrowsmith seconded the motion. Vote 5-0 passed unanimously.

b. Review Banking Services Proposal from Five Star Bank and Provide Direction to the General Manager (Lisa Stewart & Bill Speer to Present at 10:30 a.m.)

Representatives from Five Star Bank presented a proposal for banking services to the District, including an overview of the bank's financial condition, cash management services, fraud prevention tools, and banking solutions for public agencies.

Presentation Highlights:

- Five Star Bank provided an overview of its financial strength, growth strategy, and community banking approach.
- Presented an IntraFi ICS account structure designed to provide expanded FDIC insurance coverage on District funds while maintaining liquidity.

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- Proposed maintaining approximately \$250,000 in an operating account with excess funds automatically swept into interest-bearing accounts.
- Stated that rates on swept funds would be matched to the LAIF rate.
- Highlighted fraud prevention services including Positive Pay, ACH Positive Pay, and proactive monitoring of suspicious transactions.
- Discussed treasury management services, ACH and wire transfers, merchant card services, and corporate credit card programs.
- Offered implementation assistance, staff training, and a complimentary high-speed check scanner to improve deposit processing.
- Emphasized local customer service, direct banker access, and relationship-based banking.

Board Discussion:

- Board members asked questions regarding the bank's growth strategy and potential future acquisition.
- Discussion occurred regarding FDIC insurance coverage, interest rates, fee structures, and account security.
- Questions were raised regarding implementation timelines, merchant processing services, and ongoing customer support.
- Representatives stated the bank's current focus is continued organic growth and serving local communities.

The Board thanked the representatives for their presentation. No action was taken.

5. Open Session Adjourned at 10:28 am

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.

No reportable action was taken in Closed Session.

7. Adjourned at 11:38 am

**Anderson Cottonwood Irrigation District
Treasurer's Report
September 2026**

ACTIVE ACCOUNTS

Checking Account-Tri Counties Bank

Beginning balance 9/1/2026 **\$238,765**

Received:

Water Sales Income	\$194
Misc. Revenue - Reimbured Water Transfer Exp.	\$11,604
FEMA/CalOES Feb 2025 Event	\$396,188
Property Taxes - Shasta/Tehama	\$0

Trans from RBC to checking \$0

Trans from LAIF to checking \$0

Total Received: **\$407,986**

Disbursed:

Salaries & Benefits	\$123,043
Administration	\$37,505
General Maintenance	\$15,182
Canal Maintenance & Operations	\$71,844

Capital Improvements :

Canal Improvements	\$9,676
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Total Disbursed: **\$257,250**

Ending checking balance 9/30/2026 **\$389,500**

Operating Reserve

LAIF Starting Balance 9/1/2026 \$2,376,242

Transfer to checking

LAIF Interest \$0

Transfer in from checking

LAIF Balance 9/30/2026 **\$2,376,242**

RBC Investments

RBC Money Market starting balance 9/1/2026 \$23,149

RBC interest September	\$542
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Sold Matured Treasury Bills	\$2,400,000
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Purchased New Treasury Bills	(\$2,359,145)
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Transfer to checking	\$0
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RBC Money Market Balance 9/30/2026 **\$64,546**

RBC Securites starting balance 9/1/2026 \$14,808,179

Sold Matured Treasury Bills	(\$2,400,000)
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RBC interest September	\$40,041
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Purchased New Treasury Bills	\$2,359,145
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RBC Securities Balance 8/31/2026 **\$14,807,365**

Total RBC Balance 9/30/2026 **\$14,871,910**

TOTAL CASH - Active Operating Accounts September 30, 2026 **\$17,637,653**

Anderson Cottonwood Irrigation District

Balance Sheet

As of September 30, 2026

	Sep 30, 26
ASSETS	
Current Assets	
Checking/Savings	
1307 · RBC Money Market Acct. 1308 ·	64,545.70
TCB Checking Account	389,500.44
1310 · RBC Republic Bank of Canada 1311	14,807,364.50
· LAIF Account	2,376,241.67
1313 · Petty Cash Fund	300.00
Total Checking/Savings	17,637,952.31
Accounts Receivable	
1372 · Accounts Receivable	498.78
Total Accounts Receivable Total	498.78
Current Assets	17,638,451.09
Fixed Assets	
1112 · Land	36,296.25
1114 · Pumps	476,730.67
1116 · Trans. & Distribution Plant 1117 ·	6,730,701.10
Equipment (Machinery) 1118 · Auto/	510,321.72
Trucks/Trailers	622,936.59
1119 · Buildings	106,825.23
1120 · Office Furniture & Equipment 1123	44,545.35
· Yard Improvement	14,697.46
1124 · Canal Capital Improvement 1132 ·	11,619,951.42
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 1150 ·	1,274,989.41
Allow. For Depreciation	-14,364,509.00
Total Fixed Assets	20,214,275.72
TOTAL ASSETS	37,852,726.81
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	98,209.42
Total Accounts Payable Other	98,209.42
Current Liabilities	
2222 · Union Dues 2301 ·	-640.00
Accrued Vacation	40,999.15
Total Other Current Liabilities	40,359.15
Total Current Liabilities	138,568.57
Long Term Liabilities	
2500 · BOR CVP Debt	584,645.00
Total Long Term Liabilities	584,645.00
Total Liabilities	723,213.57
Equity	37,129,513.24
TOTAL LIABILITIES & EQUITY	37,852,726.81

Anderson Cottonwood Irrigation District
Financial Status Report
September 2026

Account Number - Budget Item	Sep-26	YTD	Annual Budget	% Used	\$ (Over) Budget
Income - General					
4110 · Permits	\$0	\$900	\$0	100%	(\$900)
4112 · Water Sales/Business	\$0	\$9,643	\$8,143	118%	(\$1,500)
4113 · Water Sales/Application Fee	\$0	\$106,920	\$121,770	88%	\$14,850
4114 · Water Sales/Irrigation	\$0	\$589,421	\$600,474	98%	\$11,053
4115 · Water Transfer / CVP	\$0	\$700,171	\$616,858	114%	(\$83,313)
4117 · Water Transfer/Base Supply	\$11,062	\$89,499	\$77,900	115%	(\$11,599)
4118 · Merchant Processing Fees	\$0	\$805	\$0	100%	(\$805)
4934 · Penalty Revenue-Late Fees	\$0	\$1,054	\$3,000	35%	\$1,946
4972 · FEMA / CalOES	\$396,188	\$448,917	\$225,750	199%	(\$223,167)
4980 · Misc. Revenue	\$138	\$44,825	\$1,500	2988%	(\$43,325)
4992 · Pipe Sales	\$0	\$24,032	\$0	100%	(\$24,032)
4993 · Grant / NRCS Revenue	\$0	\$453,649	\$446,260	102%	(\$7,389)
Sub-total	\$407,388	\$2,469,836	\$2,101,655	118%	(\$368,181)
Income - Property Tax & Interest					
4920 · Interest Revenue	\$40,583	\$444,702	\$710,000	63%	\$265,298
4930 · Property Taxes/Shasta	\$0	\$315,024	\$735,000	43%	\$419,976
4931 · Property Taxes/Tehama	\$0	\$24,292	\$56,000	43%	\$31,708
Sub-total	\$40,583	\$784,018	\$1,501,000	52%	\$716,982
Total Income	\$447,972	\$3,253,854	\$3,602,655	90%	\$348,801
Expense - Salaries & Benefits					
5010 · Regular Salaries (Admin)	\$24,804	\$244,243	\$362,783	67%	\$118,540
5012 · Overtime (Admin)	\$0	\$81	\$0	100%	(\$81)
5014 · Retirement (Admin)	\$2,054	\$13,549	\$17,909	76%	\$4,360
5016 · Workers Comp. (Admin)	\$2,600	\$15,234	\$14,997	102%	(\$237)
5019 · Health Insurance (Admin)	\$4,583	\$34,974	\$60,611	58%	\$25,637
5110 · Regular Salaries (T&D)	\$50,482	\$406,680	\$583,918	70%	\$177,238
5111 · Temp Labor/Veg Manegment (T&D)	\$5,483	\$47,865	\$15,000	319%	(\$32,865)
5112 · Overtime (T&D)	\$5,926	\$33,345	\$40,874	82%	\$7,529
5113 · Dam Time (T & D)	\$0	\$16,191	\$0	100%	(\$16,191)
5114 · Retirement (T&D)	\$6,324	\$28,662	\$41,600	69%	\$12,938
5115 · Social Security All	\$5,003	\$42,971	\$61,386	70%	\$18,415
5116 · Workers Comp. (T&D)	\$6,835	\$54,645	\$125,008	44%	\$70,363
5117 · Unemployment Ins. All	\$250	\$4,286	\$6,289	68%	\$2,003
5118 · Medicare All	\$1,170	\$10,050	\$14,292	70%	\$4,242
5119 · Health Insurance (T&D)	\$8,613	\$86,628	\$122,803	70%	\$36,175
Sub-total	\$124,127	\$1,039,404	\$1,467,470	71%	\$428,066

Anderson Cottonwood Irrigation District
Financial Status Report
September 2026

Account Number - Budget Item	Sep-26	YTD	Annual Budget	% Used	\$ (Over) Budget
Expense - Administrative					
6001 · Medical Exp/Supplies	\$339	\$1,887	\$2,200	86%	\$313
6002 · Travel/Training Expense	\$0	\$980	\$5,000	20%	\$4,020
6003 · Office Supplies/Expenses	\$1,199	\$8,013	\$14,000	57%	\$5,987
6004 · Office Equip. and Maintenance	\$0	\$916	\$2,000	46%	\$1,084
6005 · Association Dues	\$265	\$24,636	\$16,000	154%	(\$8,636)
6006 · Public Notices	\$0	\$0	\$500	0%	\$500
6008 · Legal Fees/Expenses	\$13,614	\$201,770	\$100,000	202%	(\$101,770)
6009 · SRSC Corporation	\$0	\$20,822	\$21,000	99%	\$178
6010 · Maintenance Agreements	\$1,355	\$38,983	\$31,000	126%	(\$7,983)
6012 · Vehicle Insurance	\$0	\$18,515	\$17,000	109%	(\$1,515)
6013 · Management Expense Account	\$32	\$447	\$1,000	45%	\$553
6015 · Property/Liability Insurance	\$0	\$152,543	\$85,000	179%	(\$67,543)
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	\$11,368	\$11,368	\$8,000	142%	(\$3,368)
6020 · Web Site Revamp	\$0	\$3,308	\$0	100%	(\$3,308)
6021 · Merchant Processing Fees Exp	\$0	\$733	\$500	147%	(\$233)
6022 · Bank Service Charges	\$11	\$92	\$0	100%	(\$92)
6023 · Utilities	\$1,239	\$13,471	\$24,000	56%	\$10,529
6025 · Filing Fees	\$128	\$128	\$0	100%	(\$128)
6028 · Payroll Processing Fees	\$755	\$3,434	\$0	100%	(\$3,434)
Sub-total	\$30,307	\$514,892	\$370,400	139%	(\$144,492)
Expense - General Maintenance					
7000 · Fuels	\$8,503	\$66,355	\$75,000	88%	\$8,645
7001 · Equipment Rents & Leases	\$2,186	\$9,887	\$8,000	124%	(\$1,887)
7002 · Light Vehicles	\$988	\$21,587	\$15,000	144%	(\$6,587)
7003 · Heavy Vehicles	\$18	\$9,468	\$15,000	63%	\$5,532
7004 · Light Equipment	\$118	\$2,114	\$6,000	35%	\$3,886
7005 · Heavy Equipment	\$0	\$14,548	\$10,000	145%	(\$4,548)
7006 · Hand Tools	\$35	\$424	\$2,000	21%	\$1,576
7007 · Personnel Supplies & Equipment	\$2,576	\$3,458	\$7,000	49%	\$3,542
7008 · Maintenance Supplies	\$1,003	\$16,312	\$20,000	82%	\$3,688
7009 · Buildings / Yard Maintenance	\$594	\$3,702	\$7,000	53%	\$3,298
7010 · Small Tools & Equipment	\$229	\$2,936	\$5,000	59%	\$2,064
7011 · Engineering Services	\$300	\$18,464	\$25,000	74%	\$6,536
Sub-total	\$16,549	\$169,257	\$195,000	87%	\$25,743

Anderson Cottonwood Irrigation District
Financial Status Report
September 2026

Account Number - Budget Item	Sep-26	YTD	Annual Budget	% Used	\$ (Over) Budget
Expense - Canal Maintenance & Operations					
8000 · SCADA Maintenance	\$17	\$1,577	\$5,000	32%	\$3,423
8001 · Diversion Facilities Maint.	\$3,228	\$46,097	\$40,000	115%	(\$6,097)
8002 · Contracted Services	\$1,103	\$42,653	\$20,000	213%	(\$22,653)
8003 · Chemicals	\$454	\$29,937	\$19,000	158%	(\$10,937)
8004 · Canal Maintenance / Expense	\$58,138	\$197,020	\$175,000	113%	(\$22,020)
8005 · Pump Maintenance	\$0	\$28,314	\$15,000	189%	(\$13,314)
8006 · Utilities/Pumping	\$27,156	\$154,881	\$185,000	84%	\$30,119
8007 · Water Purchases / CVP	\$0	\$519,028	\$425,343	122%	(\$93,685)
8008 · Water Rights Protection Exp	\$245	\$15,877	\$85,000	19%	\$69,123
8010 · Water Transfer/Base Supply (Ex)	\$1,602	\$1,651	\$0	100%	(\$1,651)
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	\$2,300	\$23,532	\$150,000	16%	\$126,468
Sub-total	\$94,241	\$1,729,345	\$1,729,495	100%	\$150
Total Expense	\$265,224	\$3,452,898	\$3,762,365	92%	\$309,467
Capital Improvements					
1116 · Trans. & Distribution Plant	\$582	\$115,300	\$225,000	51%	\$109,700
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	\$9,093	\$2,907,757	\$2,424,702	120%	(\$483,055)
1134 · SCADA Equipment	\$0	\$0	\$15,000	0%	\$15,000
Total Capital Improvements	\$9,676	\$3,033,358	\$3,074,702	99%	\$41,344
Total Operating Expenditures	\$265,224	\$3,452,898	\$3,762,365	92%	\$309,467
Total Revenues	\$447,972	\$3,253,854	\$3,602,655	90%	\$348,801
Operational Net Income	\$182,748	(\$199,044)	(\$159,710)	125%	\$39,334
Capital Improvements Expenditures	(\$9,676)	(\$3,033,358)	\$3,074,702	-99%	\$41,344
Net Cash Flow	\$173,072	(\$3,232,402)	\$2,914,992	-111%	(\$317,410)

Breakdown of Reserves					
TCB Checking	\$389,500				
Petty Cash	\$300				
RBC Investments	\$14,871,910				
L.A.I.F.	\$2,376,242				
	\$17,637,953				

Anderson Cottonwood Irrigation District
Cash Disbursements Journal
September 2026

Type	Num	Date	Name	Memo	Account	Original Amount
Bill Pmt -Check Bill	EFT 090126 8/1-9/1/2026	09/01/2026 09/01/2026	State Compensation Insurance Fund	9234063-2021 Workers Comp Aug - Clerical Workers Comp Aug - Irrigation Works Workers Comp Aug - GM	1308 · TCB Checking Account 5016 · Workers Comp. (Admin) 5116 · Workers Comp. (T&D) 5016 · Workers Comp. (Admin)	-5,343.02 42.14 4,009.55 1,291.33
						5,343.02
Bill Pmt -Check Bill	35556 0045964081926	09/02/2026 08/19/2026	Charter Communications	8751 15 003 0198540 8/19-9/18/26 telephone and internet	1308 · TCB Checking Account 6023 · Utilities	-338.28 338.28
						338.28
Bill Pmt -Check Bill	35558 3273	09/02/2026 08/19/2026	Crosscut Tree Service, Inc	6172 Delores removal of dead pine tree	1308 · TCB Checking Account 8019 · Tree Removal	-3,980.00 3,980.00
						3,980.00
Bill Pmt -Check Bill	35559 5809980	09/02/2026 08/20/2026	Crown Motors	Truck 5 - RLY2 Relay	1308 · TCB Checking Account 7002 · Light Vehicles	-55.22 55.22
						55.22
Bill Pmt -Check Bill	35560 900321015	09/02/2026 08/31/2026	Environmental Sys. Reasearch Institute	Acct. # 1496150335 3 Creator User/1 Viewer User 11/21/26-11/20/27	1308 · TCB Checking Account 6010 · Maintenance Agreements	-2,225.00 2,225.00
						2,225.00
Bill Pmt -Check Bill	35561 1929336	09/02/2026 08/31/2026	Ferguson Waterworks #1423	Customer#437586 6 - 8" MarMac Polyseal repair Couplers 6 - 824 " MarMac Polyseal r	1308 · TCB Checking Account 8004 · Canal Maintenance / Expense	-2,353.62 2,353.62
						2,353.62
Bill Pmt -Check Bill	35562 309485	09/02/2026 08/27/2026	K&S Staffing Solutions Inc.	Cust #1554 KAbbott - 40 hrs DHinkle - 40 hrs + 1.5 OT hrs	1308 · TCB Checking Account 5111 · Temp Labor/Veg Manegment (T&D) 5111 · Temp Labor/Veg Manegment (T&D)	-2,708.25 1,381.60 1,326.65
						2,708.25
Bill Pmt -Check Bill	35563 871870	09/02/2026 08/27/2026	NAPA Auto Parts	Shop car wash	1308 · TCB Checking Account 7008 · Maintenance Supplies	-11.99 11.99
						11.99
Bill Pmt -Check Bill Bill	35564 28908 28915	09/02/2026 08/27/2026 09/01/2026	Obsidian IT	Replace wifi access point for Ops Mgr computer Monthly IT - software/security/backups	1308 · TCB Checking Account 6004 · Office Equip. and Maintenance 6010 · Maintenance Agreements	-1,581.67 578.73 1,002.94
						1,581.67
Bill Pmt -Check Bill Bill	35565 447663 454370	09/02/2026 08/03/2026 08/25/2026	Payless Building Supply	#10115.000 B Plywood/2x4s -CC Pipe Break CCB Hester's box 3x 2x12-08	1308 · TCB Checking Account 7008 · Maintenance Supplies 7008 · Maintenance Supplies	-336.49 249.52 86.97
						336.49
Bill Pmt -Check Bill	35566 7/21-8/19/26	09/02/2026 08/21/2026	PG&E Utilities	ZFY SB 22081-7 Monthly power - Barney St. Well #1 Monthly power - Lone Tree Road Anderson Creek Monthly power/gas - Silver Street Shop/Office Monthly power - Crowley Gulch Well #2 Monthly power - Webb & Lone Tree Perry's Pond Monthly power - Venzke Road Dynmesich Pond Monthly power - Linda Lane Lat #46	1308 · TCB Checking Account 8006 · Utilities/Pumping 8006 · Utilities/Pumping 8006 · Utilities/Pumping 8006 · Utilities/Pumping 8006 · Utilities/Pumping 8006 · Utilities/Pumping 8006 · Utilities/Pumping	-8,322.53 27.47 1,068.77 1,328.92 1,747.62 327.84 1,251.11 2,570.80
						8,322.53

Anderson Cottonwood Irrigation District
Cash Disbursements Journal
September 2026

Type	Num	Date	Name	Memo	Account	Original Amount
Bill Pmt -Check	35567	09/02/2026	Revive Cleaning Co.		1308 · TCB Checking Account	-217.53
Bill	2240	08/31/2026		Monthly cleaning for August office & shop	7009 · Buildings / Yard Maintenance	217.53
						217.53
Bill Pmt -Check	35571	09/02/2026	Ace Hardware Anderson	277205	1308 · TCB Checking Account	-492.23
Bill	148168/2	08/16/2026		Poly rope for Squirrel cages/padlock for Perry's pump	7008 · Maintenance Supplies	39.85
Bill	17546-2	08/19/2026		Wood Chipper rental	7001 · Equipment Rents & Leases	321.00
Bill	148390/2	08/30/2026		Supplies for Churn Creek Pump	7008 · Maintenance Supplies	81.85
Bill	148389/2	08/30/2026		KBrashears new locka nd chain	7008 · Maintenance Supplies	49.53
						492.23
Bill Pmt -Check	35572	09/02/2026	City Of Redding		1308 · TCB Checking Account	-21,776.87
Bill	7/24-8/24/26	08/25/2026		7/24-8/24/26 - SCADA/Sunnyhill Lane	8006 · Utilities/Pumping	21,120.65
Bill	7/28-8/26/26	08/27/2026		7/28-8/26/26 power for diversion facilities	8001 · Diversion Facilities Maint.	586.22
Bill	7/24-8/24/26	08/27/2026		7/24-8/24/26 power for SCADA/Bonnyview	8006 · Utilities/Pumping	70.00
						21,776.87
Bill Pmt -Check	EFT 090426	09/04/2026	Paycom Payroll	85G65	1308 · TCB Checking Account	-609.25
Bill	B11F5E267	09/01/2026		Monthly Paycom fees for August	6028 · Payroll Processing Fees	609.25
						609.25
Bill Pmt -Check	35573	09/09/2026	Automotive Service Center LLC		1308 · TCB Checking Account	-384.87
Bill	3694	09/02/2026		Truck 3 - Coolant Hose/Antifreeze	7002 · Light Vehicles	384.87
						384.87
Bill Pmt -Check	35574	09/09/2026	Burch Physical Therapy		1308 · TCB Checking Account	-75.00
Bill	739	09/02/2026		Pre-Employment Screening - DHinkle	6001 · Medical Exp/Supplies	75.00
						75.00
Bill Pmt -Check	35575	09/09/2026	City Of Redding		1308 · TCB Checking Account	-77.31
Bill	7/30-8/28/26	09/01/2026		Aug Monthly power for drum/head gates	8006 · Utilities/Pumping	77.31
						77.31
Bill Pmt -Check	35576	09/09/2026	Compliance Associates		1308 · TCB Checking Account	-67.00
Bill	77293	09/01/2026		Background Check - DHinkle	6001 · Medical Exp/Supplies	67.00
						67.00
Bill Pmt -Check	35577	09/09/2026	Fasteners Inc.	Acct.#332	1308 · TCB Checking Account	-467.70
Bill	2077152	08/24/2026		Part for Cottonwood Valve - hex nuts and lock washer	8004 · Canal Maintenance / Expense	0.67
Bill	2077137	08/24/2026		Shop - pocket level/ Rebar Demon	8004 · Canal Maintenance / Expense	15.59
Bill	2077164	08/25/2026		Fish Screen - cable puller	8004 · Canal Maintenance / Expense	96.96
Bill	2077224	08/26/2026		Shop tool - replace broken impact wrench	7010 · Small Tools & Equipment	300.62
Bill	2076516	08/31/2026		24' Alum Pipe Wrench	7010 · Small Tools & Equipment	53.86
						467.70
Bill Pmt -Check	35578	09/09/2026	K&S Staffing Solutions Inc.	Cust #1554	1308 · TCB Checking Account	-4,113.40
Bill	309637	09/03/2026		KAbbott - 40 hrs	5111 · Temp Labor/Veg Manegment (T&D)	1,381.60
				DHinkle - 40 hrs + 2 OT hrs	5111 · Temp Labor/Veg Manegment (T&D)	1,350.20
Bill	309699	09/10/2026		KAbbott- 40 hrs	5111 · Temp Labor/Veg Manegment (T&D)	1,381.60
						4,113.40
Bill Pmt -Check	35579	09/09/2026	Kaleb Shults	Reimbursement	1308 · TCB Checking Account	-150.00
Bill	090426	09/04/2026		boot allowance reimbursement	7007 · Personnel Supplies & Equipment	150.00
						150.00
Bill Pmt -Check	35580	09/09/2026	Liddell Construction Supply		1308 · TCB Checking Account	-18.77
Bill	418347	08/31/2026		10x Trash Fork Pins	7006 · Hand Tools	18.77
						18.77

Anderson Cottonwood Irrigation District
Cash Disbursements Journal
September 2026

Type	Num	Date	Name	Memo	Account	Original Amount
Bill Pmt -Check	35581	09/09/2026	Nor Cal Rentals		1308 · TCB Checking Account	-1,808.47
Bill	20615R	09/01/2026		Vegetation Management - 9 day rental Excavator/Mower	7001 · Equipment Rents & Leases	2,185.60
						2,185.60
Bill Pmt -Check	35582	09/09/2026	Payless Building Supply	#10115.000 B	1308 · TCB Checking Account	-86.97
Bill	454170	08/24/2026		CCB Hester's box 3x 2x12-08	7008 · Maintenance Supplies	86.97
						86.97
Bill Pmt -Check	35583	09/09/2026	PG&E Utilities	ZFY SB 22081-7	1308 · TCB Checking Account	-16.81
Bill	8/3-9/1/2026	09/02/2026		Monthly power for SCADA-January	8000 · SCADA Maintenance	16.81
						16.81
Bill Pmt -Check	35584	09/09/2026	Primo Brands	#8730220959	1308 · TCB Checking Account	-111.07
Bill	06H8730220959	09/02/2026		Office water delivery	6003 · Office Supplies/Expenses	111.07
						111.07
Bill Pmt -Check	35585	09/09/2026	Western Conf. Team. Pension Trust Fund	#311980	1308 · TCB Checking Account	-3,224.04
Bill	08-2026	09/08/2026		Union Pension for Admin	5014 · Retirement (Admin)	337.68
				Union Pension for T&D	5114 · Retirement (T&D)	2,886.36
						3,224.04
Bill Pmt -Check	35586	09/14/2026	Edward Jones Ben Swim	422-84961-1-5	1308 · TCB Checking Account	-415.53
Bill	091426	09/14/2026		#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	35587	09/14/2026	Edward Jones Ben Swim	422-86095-1-9	1308 · TCB Checking Account	-515.63
Bill	091426	09/14/2026		#422-86095-1-9 Pension - DRuiz	5014 · Retirement (Admin)	515.63
						515.63
EFT Payment	EFT 091426	09/28/2026	Tri Counties Bank	Service Charge	1308 · TCB Checking Account	-11.07
EFT		09/01/2026		Service Charge	6022 · Bank Service Charge	11.07
						11.07
General Journal	PR 091526	09/15/2026		Direct Deposits	1308 · TCB Checking Account	-30,434.87
				Taxes Payable	1308 · TCB Checking Account	-11,047.22
				Garnishments	1308 · TCB Checking Account	-617.00
				Payroll Processing Fees	1308 · TCB Checking Account	-72.55
				Admin Salaries	5010 · Regular Salaries (Admin)	10,529.51
				Admin Sick	5010 · Regular Salaries (Admin)	634.62
				Admin Holiday	5010 · Regular Salaries (Admin)	1,131.79
				T&D Salaries	5110 · Regular Salaries (T&D)	20,128.75
				T&D Overtime	5112 · Overtime (T&D)	3,671.23
				Sick	5110 · Regular Salaries (T&D)	266.23
				Equipment Operator	5110 · Regular Salaries (T&D)	417.34
				Vacation	5110 · Regular Salaries (T&D)	976.10
				Holiday	5110 · Regular Salaries (T&D)	2,091.42
				FICA/Social Security ER	5115 · Social Security All	2,454.29
				SUTA/ETT	5117 · Unemployment Ins. All	50.34
				Medicare ER	5118 · Medicare All	573.97
				Union Dues	2222 · Union Dues	-315.00
				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	72.55
						42,171.64

Anderson Cottonwood Irrigation District
Cash Disbursements Journal
September 2026

Type	Num	Date	Name	Memo	Account	Original Amount
Bill	35589	09/16/2026	AlSCO, Inc.	Customer # 010274	1308 · TCB Checking Account	-101.43
Bill	0592926	09/01/2026		12" STEM	7008 · Maintenance Supplies	101.43
						101.43
Bill	35590	09/16/2026	Anderson Farm & Yard		1308 · TCB Checking Account	-582.39
Bill	12120/78745	09/01/2026		8x Post Hinge Ditch Fencing	1116 · Trans. & Distribution Plant	56.03
Bill	1211190	09/01/2026		10x Cattle panels/4x Post hinge/Tire wire	1116 · Trans. & Distribution Plant	526.36
						582.39
Bill	35591	09/16/2026	Bloom's Mobile Truck Equip & Repair		1308 · TCB Checking Account	-2,460.97
Bill	6787	09/08/2026		Repair fish screen pulley	8001 · Diversion Facilities Maint.	2,460.97
						2,460.97
Bill	35592	09/16/2026	Boden Klein & Sneesby		1308 · TCB Checking Account	-11,368.00
Bill	2026081511	09/30/2026		2025 Audit + Prep and present to Board	6019 · Audit/Accounting Services	11,368.00
						11,368.00
Bill	35593	09/16/2026	CAL FIRE	ID 350009600700	1308 · TCB Checking Account	-1,102.92
Bill	170232	09/02/2026		Fuel reduction work along canals 8/10, 8/11, 8/31	8002 · Contracted Services	1,102.92
						1,102.92
Bill	35594	09/16/2026	Carrel's Office Machines	Contract ID #8686	1308 · TCB Checking Account	-122.82
Bill	AR88124	09/01/2026		Monthly copies for August	6003 · Office Supplies/Expenses	122.82
						122.82
Bill	35595	09/16/2026	City Of Redding	Acct #118345-8	1308 · TCB Checking Account	-283.26
Bill	8/5-9/3/2026	09/04/2026		Monthly Power - Quartzhill Rd	8006 · Utilities/Pumping	283.26
						283.26
Bill	35596	09/16/2026	Fasteners Inc.	Acct.#332	1308 · TCB Checking Account	-34.42
Bill	2077374	08/31/2026		8" Replacement Chain for pole saw	7010 · Small Tools & Equipment	17.21
						17.21
Bill	35597	09/16/2026	Flyers Energy, LLC	#277205	1308 · TCB Checking Account	-8,936.01
Bill	CFS-4709296	08/31/2026		Monthly diesel and gasoline for August	7000 · Fuels	8,936.01
						8,936.01
Bill	35598	09/16/2026	Harvest Printing		1308 · TCB Checking Account	-393.12
Bill	138651	09/10/2026		Business Cards-Ops Sup/FM/WO3/WO1&21	6003 · Office Supplies/Expenses	237.61
Bill	138650	09/14/2026		Window Envelopes w/ tint	6003 · Office Supplies/Expenses	155.51
						393.12
Bill	35599	09/16/2026	K&S Staffing Solutions Inc.	Cust #1554	1308 · TCB Checking Account	-1,369.83
Bill	309734	09/10/2026		DHinkle - 38 hrs 3.75 OT	5111 · Temp Labor/Veg Manegment (T&D)	1,369.83
						1,369.83
Bill	35600	09/16/2026	NAPA Auto Parts		1308 · TCB Checking Account	-21.98
Bill	870749	09/01/2026		Bug remover/Antifreeze	7008 · Maintenance Supplies	21.98
						21.98
Bill	35601	09/16/2026	Premier Oil Change (1)		1308 · TCB Checking Account	-385.05
Bill	127469	09/02/2026		Truck 13 Oil Change/Frt Differential Service/Trans Case Fluid	7002 · Light Vehicles	385.05
						385.05
Bill	35602	09/16/2026	Schuppert Excavating		1308 · TCB Checking Account	-6,000.00
Bill	Fencing Pickup Ditch	09/10/2026		Fencing pick up ditch Wick's and Toni's property	1124 · Canal Capital Improvement	6,000.00
						6,000.00

Anderson Cottonwood Irrigation District
Cash Disbursements Journal
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Type	Num	Date	Name	Memo	Account	Original Amount
Bill Pmt -Check	35603	09/16/2026	Waste Management	311-0000168-0531-9	1308 · TCB Checking Account	-236.39
Bill	1275968-0531-8	09/01/2026		Office/shop trash removal - recycling and dumpster	6023 · Utilities	236.39
						236.39
Bill Pmt -Check	35604	09/23/2026	City Of Anderson	#076300-0	1308 · TCB Checking Account	-22.93
Bill	7/31-8/30/26	09/21/2026		Water service for August	6023 · Utilities	22.93
						22.93
Bill Pmt -Check	35605	09/23/2026	Compliance Associates		1308 · TCB Checking Account	-197.00
Bill	773185	09/15/2026		Pre-Employment Drug Screen and Background Check -KAbbott	6001 · Medical Exp/Supplies	197.00
						197.00
Bill Pmt -Check	35606	09/23/2026	Giles Lock and Security Inc.		1308 · TCB Checking Account	-359.07
Bill	2026/01694	09/01/2026		24 new door keys	7009 · Buildings / Yard Maintenance	359.07
						359.07
Bill Pmt -Check	35607	09/23/2026	Katherine Abbott		1308 · TCB Checking Account	-150.00
Bill	091626	09/21/2026		Boot reimbursement	7007 · Personnel Supplies & Equipment	150.00
						150.00
Bill Pmt -Check	35608	09/23/2026	Loucks Landscape Supply		1308 · TCB Checking Account	-109.00
Bill	2162811	09/01/2026		BDuncan Cont. Ed.for Spray License	8003 · Chemicals	109.00
						109.00
Bill Pmt -Check	35609	09/23/2026	MBK Engineers		1308 · TCB Checking Account	-342.25
Bill	20986	09/15/2026		General Services	6008 · Legal Fees/Expenses	223.50
				Water rights assitance/reporting	8008 · Water Rights Protection Exp	118.75
						342.25
Bill Pmt -Check	35610	09/23/2026	Minasian Law LLP	MAS-9002	1308 · TCB Checking Account	-15,118.87
Bill	Aug 2026	09/01/2026		General Legal Counsel	6008 · Legal Fees/Expenses	13,390.79
				Legal Counsel for Preservation of Water rights	8008 · Water Rights Protection Exp	126.08
				Legal Coussel for Water Transfer	8010 · Water Transfer/Base Supply (Ex)	1,602.00
						15,118.87
Bill Pmt -Check	35611	09/23/2026	Premier Oil Change (1)		1308 · TCB Checking Account	-217.98
Bill	127704	09/09/2026		Truck 9 Oil Change	7002 · Light Vehicles	217.98
						217.98
Bill Pmt -Check	35612	09/23/2026	Shasta County Farm Bureau	#1000075 45	1308 · TCB Checking Account	-265.00
Bill	0236891	09/16/2026		Annual Farm Bureau Membership	6005 · Association Dues	265.00
						265.00
Bill Pmt -Check	35613	09/23/2026	The Tree Guy		1308 · TCB Checking Account	-500.00
Bill	018	09/17/2026		Help excavator remove downed tree across canal	8019 · Tree Removal	500.00
						500.00
Bill Pmt -Check	35614	09/23/2026	Tomasini Blacksmith & Welding INC		1308 · TCB Checking Account	-141.09
Bill	87025	09/01/2026		Bearings x2 for screen sweeper	8001 · Diversion Facilities Maint.	141.09
						141.09
Bill Pmt -Check	35615	09/23/2026	Verizon	#942362812-00001	1308 · TCB Checking Account	-641.06
Bill	615356567	09/15/2026		Cell phone charges 9/16-10/15	6023 · Utilities	458.05
				area 3 new phone	6023 · Utilities	183.01
						641.06

Anderson Cottonwood Irrigation District
Cash Disbursements Journal
September 2026

Type	Num	Date	Name	Memo	Account	Original Amount
Bill	EFT 092426 083126	09/24/2026 08/31/2026	Tri Counties Bank Card	#0275	1308 · TCB Checking Account	-5,070.59
				Purchases for Ishi Camp	Tri Counties CC's (Terri's Cancelled)	436.03
					Tri Counties CC (Andromeda)	3,066.03
					Tri Counties CC (Benjamin)	725.01
					Tri Counties CC (Daniel)	843.52
						5,070.59
Bill	EFT 092826 100000018414120	09/28/2026 09/01/2026	California Public Employees' Retirement	#1925606386	1308 · TCB Checking Account	-70.00
				Social Security Admin 218 - Annual Fee	6010 · Maintenance Agreements	70.00
						70.00
Bill	EFT 092926 9/1-10/1/2026	09/29/2026 09/29/2026	State Compensation Insurance Fund	9234063-2021	1308 · TCB Checking Account	-4,091.60
				Workers Comp Sept - Clerical	5016 · Workers Comp. (Admin)	47.20
				Workers Comp Sept - Irrigation Works	5116 · Workers Comp. (T&D)	4,718.84
				Workers Comp Sept - GM	5016 · Workers Comp. (Admin)	1,238.26
						6,004.30
General Journal	PR 093026	09/30/2026		Direct Deposits	1308 · TCB Checking Account	-31,710.98
				DHinkle ck #35588	1308 · TCB Checking Account	-55.51
				Taxes Payable	1308 · TCB Checking Account	-11,499.24
				Garnishments	1308 · TCB Checking Account	-617.00
				Payroll Processing Fees	1308 · TCB Checking Account	-73.46
				Admin Salaries	5010 · Regular Salaries (Admin)	10,267.98
				Admin Sick	5010 · Regular Salaries (Admin)	336.17
				Admin Vacation	5010 · Regular Salaries (Admin)	1,903.85
				T&D Salaries	5110 · Regular Salaries (T&D)	23,583.74
				T&D Overtime	5112 · Overtime (T&D)	2,227.74
				T&D Double Overtime	5112 · Overtime (T&D)	27.11
				Equipment Operator	5110 · Regular Salaries (T&D)	1,743.89
				Equipment Operator OT	5110 · Regular Salaries (T&D)	67.08
				Vacation	5110 · Regular Salaries (T&D)	1,207.81
				FICA/Social Security ER	5115 · Social Security All	2,548.44
				SUTA/ETT	5117 · Unemployment Ins. All	199.38
				Medicare ER	5118 · Medicare All	596.04
				Union Dues	2222 · Union Dues	-315.00
				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	73.46
						43,956.19
Bill	35616	09/30/2026	Ace Hardware Anderson	277205	1308 · TCB Checking Account	-46.30
Bill	148607/2	09/15/2026		Toilet repair - flapper	7009 · Buildings / Yard Maintenance	17.23
Bill	148630/2	09/16/2026		Maint Supplies - line refill 500' and reel	7008 · Maintenance Supplies	29.07
						46.30
Bill	35617	09/30/2026	Charter Communications	8751 15 003 0198540	1308 · TCB Checking Account	-339.03
Bill	0045964091926	09/19/2026		9/19-10/18/26 telephone and internet	6023 · Utilities	339.03
						339.03
Bill	35618	09/30/2026	City Of Redding		1308 · TCB Checking Account	-20,613.05
Bill	8/24-9/24/26	09/24/2026		8/24-9/24/26 - SCADA/Sunnyhill Lane	8006 · Utilities/Pumping	20,613.05
						20,613.05
Bill	35619	09/30/2026	Fasteners Inc.	Acct.#332	1308 · TCB Checking Account	-35.01
Bill	2077453	09/03/2026		Manager Tools - 100' tape	7006 · Hand Tools	21.54
Bill	2077501	09/04/2026		Shop Pin Punch Set	7006 · Hand Tools	13.47
						35.01

Anderson Cottonwood Irrigation District
Cash Disbursements Journal
September 2026

Type	Num	Date	Name	Memo	Account	Original Amount
Bill	35620	09/30/2026	Gregory Engineering, Inc		1308 · TCB Checking Account	-3,393.35
Bill	2143	09/22/2026		Shady Lane Canal Repair	1124 · Canal Capital Improvement	913.75
Bill	2142	09/22/2026		Cottonwood Creek Siphon	1124 · Canal Capital Improvement	2,179.60
Bill	2141	09/22/2026		Lateral 3	7011 · Engineering Services	300.00
						3,393.35
Bill	35621	09/30/2026	N.C.G.T. Security Fund	#075-01550	1308 · TCB Checking Account	-13,719.00
Bill	092926	09/22/2026		Health Insurance for Oct Admin	5019 · Health Insurance (Admin)	4,583.00
				Health Insurance for Oct T&D	5119 · Health Insurance (T&D)	9,136.00
						13,719.00
Bill	35622	09/30/2026	NAPA Auto Parts		1308 · TCB Checking Account	-118.29
Bill	873341	09/22/2026		Dump Trailer Battery	7004 · Light Equipment	118.29
						118.29
Bill	35623	09/30/2026	Payless Building Supply	#10115.000 B	1308 · TCB Checking Account	-289.89
Bill	458201	09/05/2026		I-5 Box Cover CCB	7008 · Maintenance Supplies	289.89
						289.89
Bill	35624	09/30/2026	PG&E Utilities	ZFY SB 22081-7	1308 · TCB Checking Account	-6,111.96
Bill	8/20-9/20/26	09/21/2026		Monthly power - Barney St. Well #1	8006 · Utilities/Pumping	29.30
				Monthly power - Lone Tree Road Anderson Creek	8006 · Utilities/Pumping	1,135.27
				Monthly power/gas - Silver Street Shop/Office	8006 · Utilities/Pumping	895.50
				Monthly power - Crowley Gulch Well #2	8006 · Utilities/Pumping	29.30
				Monthly power - Webb & Lone Tree Perry's Pond	8006 · Utilities/Pumping	340.93
				Monthly power - Venzke Road Dynmesich Pond	8006 · Utilities/Pumping	1,172.83
				Monthly power - Linda Lane Lat #46	8006 · Utilities/Pumping	2,508.83
						6,111.96
Bill	35625	09/30/2026	Stroup's Power Equipment, INC		1308 · TCB Checking Account	-269.98
Bill	347886	09/21/2026		Weedeater Repair	7010 · Small Tools & Equipment	269.98
						269.98
Bill	35626	09/30/2026	Teamsters Local No. 137		1308 · TCB Checking Account	-630.00
Bill	090226	09/01/2026		Union dues for October	2222 · Union Dues	630.00
						630.00
Bill	35627	09/30/2026	The Tree Guy		1308 · TCB Checking Account	-1,800.00
Bill	022	09/25/2026		2 days tree removal Weed's Road	8019 · Tree Removal	1,800.00
						1,800.00
Bill	35628	09/30/2026	Wild Toad Inc.		1308 · TCB Checking Account	-234.97
Bill	WT2794	09/10/2026		Pickup ditch - Mixer Rental 6 Stack 1 yard concrete for Hacienda Pipe	8004 · Canal Maintenance / Expense	234.97
						234.97
Bill	35629	09/30/2026	Edward Jones Ben Swim	422-84961-1-5	1308 · TCB Checking Account	-415.53
Bill	093026	09/30/2026		#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	35630	09/30/2026	Edward Jones Ben Swim	422-86095-1-9	1308 · TCB Checking Account	-515.63
Bill	093026	09/30/2026		#422-86095-1-9 Pension - DRuiz	5014 · Retirement (Admin)	515.63
						515.63
						257,250.44

Anderson Cottonwood Irrigation District

Monthly Expenses by Account Detail

September 2026

Account	Type	Date	Num	Name	Memo	Debit
1116 · Trans. & Distribution Plant						
	Bill	09/01/2026	12120/78745	Anderson Farm & Yard	8x Post Hinge Ditch Fencing	56.03
	Bill	09/01/2026	1211190	Anderson Farm & Yard	10x Cattle panels/4x Post hinge/Tire wire	526.36
Total 1116 · Trans. & Distribution Plant						582.39
1124 · Canal Capital Improvement						
	Bill	09/10/2026	Fence Pickup Ditch	Schuppert Excavating	Fencing pick up ditch Wick's and Toni's property	6000.00
	Bill	09/22/2026	2143	Gregory Engineering, Inc	Shady Lane Canal Repair	913.75
	Bill	09/22/2026	2142	Gregory Engineering, Inc	Cottonwood Creek Siphon	2,179.60
Total 1124 · Canal Capital Improvement						9093.35
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	08/31/2026	083126	Tri Counties Bank Card	Purchases made in August	5,070.59
Total 2450 · Tri Counties Credit Card						5070.59
5010 · Regular Salaries (Admin)						
	GJE	09/15/2026	PR 091526		Admin Salaries	10,529.51
	GJE	09/15/2026	PR 091526		Admin Sick	634.62
	GJE	09/15/2026	PR 091526		Admin Holiday	1,131.79
	GJE	09/30/2026	PR 093026		Admin Salaries	10,267.98
	GJE	09/30/2026	PR 093026		Admin Sick	336.17
	GJE	09/30/2026	PR 093026		Admin Vacation	1,903.85
Total 5010 · Regular Salaries (Admin)						24,803.92
5014 · Retirement (Admin)						
	Bill	09/09/2026	08-2026	Western Conf. Team. Pension Trust Fund	Union Pension for Admin	337.68
	Bill	09/14/2026	091426	Edward Jones Ben Swim	#422-84961-1-5 ER matching BDuncan	165.53
	Bill	09/14/2026	091426	Edward Jones Ben Swim	#422-86095-1-9 Pension - DRuiz	515.63
	Bill	09/30/2026	093026	Edward Jones Ben Swim	#422-84961-1-5 ER matching BDuncan	165.53
	Bill	09/30/2026	093026	Edward Jones Ben Swim	#422-86095-1-9 Pension - DRuiz	515.63
Total 5014 · Retirement (Admin)						1,700.00
5016 · Workers Comp. (Admin)						
	Bill	09/01/2026	8/1-9/1/2026	State Compensation Insurance Fund	Workers Comp Aug - Clerical	42.14
	Bill	09/01/2026	8/1-9/1/2026	State Compensation Insurance Fund	Workers Comp Aug - GM	1,291.33
	Bill	09/29/2026	9/1-10/1/2026	State Compensation Insurance Fund	Workers Comp Sept - Clerical	15.04
	Bill	09/29/2026	9/1-10/1/2026	State Compensation Insurance Fund	Workers Comp Sept - Clerical	32.16
	Bill	09/29/2026	9/1-10/1/2026	State Compensation Insurance Fund	Workers Comp Sept - GM	394.45
	Bill	09/29/2026	9/1-10/1/2026	State Compensation Insurance Fund	Workers Comp Sept - GM	843.81
	Credit	09/29/2026	2025 Audit	State Compensation Insurance Fund	Audit Credit	-19.13
Total 5016 · Workers Comp. (Admin)						2,599.80
5019 · Health Insurance (Admin)						
	Bill	09/30/2026	092926	N.C.G.T. Security Fund	Health Insurance for Oct Admin	4,583.00
Total 5019 · Health Insurance (Admin)						4,583.00

Anderson Cottonwood Irrigation District

Monthly Expenses by Account Detail

September 2026

Account	Type	Date	Num	Name	Memo	Debit
5110 · Regular Salaries (T&D)						
	GJE	09/15/2026	PR 091526		T&D Salaries	20,128.75
	GJE	09/15/2026	PR 091526		Sick	266.23
	GJE	09/15/2026	PR 091526		Equipment Operator	417.34
	GJE	09/15/2026	PR 091526		Vacation	976.10
	GJE	09/15/2026	PR 091526		Holiday	2,091.42
	GJE	09/30/2026	PR 093026		T&D Salaries	23,583.74
	GJE	09/30/2026	PR 093026		Equipment Operator	1,743.89
	GJE	09/30/2026	PR 093026		Equipment Operator OT	67.08
	GJE	09/30/2026	PR 093026		Vacation	1,207.81
Total 5110 · Regular Salaries (T&D)						50,482.36
5111 · Temp Labor/Veg Manegment (T&D)						
	Bill	09/02/2026	309485	K&S Staffing Solutions Inc.	KAbbott - 40 hrs	1,381.60
	Bill	09/02/2026	309485	K&S Staffing Solutions Inc.	DHinkle - 40 hrs + 1.5 OT hrs	1,326.65
	Bill	09/09/2026	309637	K&S Staffing Solutions Inc.	KAbbott - 40 hrs	1,381.60
	Bill	09/09/2026	309637	K&S Staffing Solutions Inc.	DHinkle - 40 hrs + 2 OT hrs	1,350.20
	Bill	09/10/2026	309699	K&S Staffing Solutions Inc.	KAbbott- 40 hrs	1,381.60
	Bill	09/16/2026	309734	K&S Staffing Solutions Inc.	DHinkle - 38 hrs 3.75 OT	1,369.83
Total 5111 · Temp Labor/Veg Manegment (T&D)						8,191.48
5112 · Overtime (T&D)						
	GJE	09/15/2026	PR 091526		T&D Overtime	3,671.23
	GJE	09/30/2026	PR 093026		T&D Overtime	2,227.74
	GJE	09/30/2026	PR 093026		T&D Double Overtime	27.11
Total 5112 · Overtime (T&D)						5,926.08
5114 · Retirement (T&D)						
	Bill	09/09/2026	08-2026	Western Conf. Team. Pension Trust Fund	Union Pension for T&D	2,886.36
Total 5114 · Retirement (T&D)						2,886.36
5115 · Social Security All						
	GJE	09/15/2026	PR 091526		FICA/Social Security ER	2,454.29
	GJE	09/30/2026	PR 093026		FICA/Social Security ER	2,548.44
Total 5115 · Social Security All						5,002.73
5116 · Workers Comp. (T&D)						
	Bill	09/01/2026	8/1-9/1/2026	State Compensation Insurance Fund	Workers Comp Aug - Irrigation Works	4,009.55
	Bill	09/29/2026	9/1-10/1/2026	State Compensation Insurance Fund	Workers Comp Sept - Irrigation Works	3,215.63
	Bill	09/29/2026	9/1-10/1/2026	State Compensation Insurance Fund	Workers Comp Sept - Irrigation Works	1,503.21
	Credit	09/29/2026	2025 Audit	State Compensation Insurance Fund	Audit Credit	-1,893.57
Total 5116 · Workers Comp. (T&D)						6,834.82
5117 · Unemployment Ins. All						
	GJE	09/15/2026	PR 091526		SUTA/ETT	50.34
	GJE	09/30/2026	PR 093026		SUTA/ETT	199.38
Total 5117 · Unemployment Ins. All						249.72
5118 · Medicare All						
	GJE	09/15/2026	PR 091526		Medicare ER	573.97
	GJE	09/30/2026	PR 093026		Medicare ER	596.04
Total 5118 · Medicare All						1,170.01

Anderson Cottonwood Irrigation District

Monthly Expenses by Account Detail

September 2026

Account	Type	Date	Num	Name	Memo	Debit
5119 · Health Insurance (T&D)						
	GJE	09/15/2026	PR 091526		Health Insurance Premiums EE	-261.50
	GJE	09/30/2026	PR 093026		Health Insurance Premiums EE	-261.50
	Bill	09/30/2026	092926	N.C.G.T. Security Fund	Health Insurance for Oct T&D	9,136.00
Total 5119 · Health Insurance (T&D)						8,613.00
6001 · Medical Exp/Supplies						
	Bill	09/09/2026	739	Burch Physical Therapy	Pre-Employment Screening - DHinkle	75.00
	Bill	09/09/2026	77293	Compliance Associates	Background Check - DHinkle	67.00
	Bill	09/23/2026	773185	Compliance Associates	Pre-Employment Drug Screen and Background Check -KAbbott	197.00
Total 6001 · Medical Exp/Supplies						339.00
6003 · Office Supplies/Expenses						
	Bill	09/09/2026	06H8730220959	Primo Brands	Office water delivery	111.07
	Bill	09/16/2026	AR88124	Carrel's Office Machines	Monthly copies for August	122.82
	Bill	09/16/2026	138651	Harvest Printing	Business Cards-Ops Sup/FM/WO3/WO1&21	237.61
	Bill	09/16/2026	138650	Harvest Printing	Window Envelopes w/ tint	155.51
Total 6003 · Office Supplies/Expenses						627.01
6004 · Office Equip. and Maintenance						
	Bill	09/02/2026	28908	Obsidian IT	Replace wifi access point for Ops Mgr computer	578.73
Total 6004 · Office Equip. and Maintenance						578.73
6005 · Association Dues						
	Bill	09/23/2026	0236891	Shasta County Farm Bureau	Annual Farm Bureau Membership	265.00
Total 6005 · Association Dues						265.00
6008 · Legal Fees/Expenses						
	Bill	09/23/2026	Aug 2026	Minasian Law LLP	General Legal Counsel	13,390.79
	Bill	09/23/2026	20986	MBK Engineers	General Services	223.50
Total 6008 · Legal Fees/Expenses						13,614.29
6010 · Maintenance Agreements						
	Bill	09/02/2026	900321015	Environmental Sys. Reasearch Institute	3 Creator User/1 Viewer User 11/21/26-11/20/27	2,225.00
	Bill	09/02/2026	28915	Obsidian IT	Monthly IT - software/security/backups	1,002.94
	Bill	09/28/2026	100000018414120	California Public Employees' Retirement	Social Security Admin 218 - Annual Fee	70.00
Total 6010 · Maintenance Agreements						3,297.94
6019 · Audit/Accounting Services						
	Bill	09/30/2026	2026081511	Boden Klein & Sneesby	2025 Audit + Prep and present to Board	11,368.00
Total 6019 · Audit/Accounting Services						11,368.00
6023 · Utilities						
	Bill	09/02/2026	0045964081926	Charter Communications	8/19-9/18/26 telephone and internet	338.28
	Bill	09/16/2026	1275968-0531-8	Waste Management	Office trash removal - recycling and dumpster	236.39
	Bill	09/23/2026	615356567	Verizon	Cell phone charges 9/16-10/15	458.05
	Bill	09/23/2026	615356567	Verizon	area 3 new phone	183.01
	Bill	09/23/2026	7/31-8/30/26	City Of Anderson	Water service for August	22.93
	Bill	09/30/2026	0045964091926	Charter Communications	9/19-10/18/26 telephone and internet	339.03
Total 6023 · Utilities						1,577.69

Anderson Cottonwood Irrigation District

Monthly Expenses by Account Detail

September 2026

Account	Type	Date	Num	Name	Memo	Debit
6028 · Payroll Processing Fees						
	Bill	09/04/2026	B11F5E267	Paycom Payroll	Monthly Paycom fees for August	609.25
	GJE	09/15/2026	PR 091526		Payroll Processing Fees	72.55
	GJE	09/30/2026	PR 093026		Payroll Processing Fees	73.46
Total 6028 · Payroll Processing Fees						755.26
7000 · Fuels						
	Bill	09/16/2026	CFS-4709296	Flyers Energy, LLC	Monthly diesel and gasoline for August	8,936.01
Total 7000 · Fuels						8,936.01
7001 · Equipment Rents & Leases						
	Bill	09/01/2026	20615R	Nor Cal Rentals	Vegetation Management - 9 day rental Excavator/Mower	377.13
	Bill	09/02/2026	17546-2	Ace Hardware Anderson	Wood Chipper rental	321.00
	Bill	09/09/2026	20615R	Nor Cal Rentals	Vegetation Management - 9 day rental Excavator/Mower	1,808.47
Total 7001 · Equipment Rents & Leases						2,506.60
7002 · Light Vehicles						
	Bill	09/02/2026	5809980	Crown Motors	Truck 5 - RLY2 Relay	55.22
	Bill	09/09/2026	3694	Automotive Service Center LLC	Truck 3 - Coolant Hose/Antifreeze	384.87
	Bill	09/16/2026	127469	Premier Oil Change (1)	Truck 13 Oil Change/Frt Differential Service/Trans Case Fluid	385.05
	Bill	09/23/2026	127704	Premier Oil Change (1)	Truck 9 Oil Change	217.98
Total 7002 · Light Vehicles						1,043.12
7004 · Light Equipment						
	Bill	09/30/2026	873341	NAPA Auto Parts	Dump Trailer Battery	118.29
Total 7004 · Light Equipment						118.29
7006 · Hand Tools						
	Bill	09/09/2026	418347	Liddell Construction Supply	10x Trash Fork Pins	18.77
	Bill	09/30/2026	2077453	Fasteners Inc.	Manager Tools - 100' tape	21.54
	Bill	09/30/2026	2077501	Fasteners Inc.	Shop Pin Punch Set	13.47
Total 7006 · Hand Tools						53.78
7007 · Personnel Supplies & Equipment						
	Bill	09/09/2026	090426	Kaleb Shults	boot allowance reimbursement	150.00
	Bill	09/23/2026	091626	Katherine Abbott	Boot reimbursement	150.00
Total 7007 · Personnel Supplies & Equipment						300.00
7008 · Maintenance Supplies						
	Bill	09/02/2026	447663	Payless Building Supply	Plywood/2x4s -CC Pipe Break	249.52
	Bill	09/02/2026	148168/2	Ace Hardware Anderson	Poly rope for Squirrel cages/padlock for Perry's pump	39.85
	Bill	09/02/2026	871870	NAPA Auto Parts	Shop car wash	11.99
	Bill	09/02/2026	148390/2	Ace Hardware Anderson	Supplies for Churn Creek Pump	81.85
	Bill	09/02/2026	454370	Payless Building Supply	CCB Hester's box 3x 2x12-08	86.97
	Bill	09/02/2026	148389/2	Ace Hardware Anderson	KBrashears new locka nd chain	49.53
	Bill	09/09/2026	454170	Payless Building Supply	CCB Hester's box 3x 2x12-08	86.97
	Bill	09/16/2026	870749	NAPA Auto Parts	Bug remover/Antifreeze	21.98
	Bill	09/16/2026	0592926	AlSCO, Inc.	12" STEM	101.43
	Bill	09/30/2026	458201	Payless Building Supply	I-5 Box Cover CCB	289.89
	Bill	09/30/2026	148630/2	Ace Hardware Anderson	Maint Supplies - line refill 500' and reel	29.07
Total 7008 · Maintenance Supplies						1,049.05

Anderson Cottonwood Irrigation District

Monthly Expenses by Account Detail

September 2026

Account	Type	Date	Num	Name	Memo	Debit
7009 · Buildings / Yard Maintenance						
	Bill	09/02/2026	2240	Revive Cleaning Co.	Monthly cleaning for August office & shop	217.53
	Bill	09/23/2026	2026/01694	Giles Lock and Security Inc.	24 new door keys	359.07
	Bill	09/30/2026	148607/2	Ace Hardware Anderson	Toilet repair - flapper	17.23
Total 7009 · Buildings / Yard Maintenance						593.83
7010 · Small Tools & Equipment						
	Bill	09/09/2026	2077224	Fasteners Inc.	Shop tool - replace broken impact wrench	300.62
	Bill	09/09/2026	2076516	Fasteners Inc.	24' Alum Pipe Wrench	53.86
	Bill	09/16/2026	2077374	Fasteners Inc.	8" Replacement Chain for pole saw	17.21
	Bill	09/30/2026	347886	Stroup's Power Equipment, INC	Weedeater Repair	269.98
Total 7010 · Small Tools & Equipment						641.67
7011 · Engineering Services						
	Bill	09/30/2026	2141	Gregory Engineering, Inc	Lateral 3	300.00
Total 7011 · Engineering Services						300.00
8000 · SCADA Maintenance						
	Bill	09/09/2026	8/3-9/1/2026	PG&E Utilities	Monthly power for SCADA-January	16.81
Total 8000 · SCADA Maintenance						16.81
8001 · Diversion Facilities Maint.						
	Bill	09/02/2026	7/28-8/26/26	City Of Redding	7/28-8/26/26 power for diversion facilities	586.22
	Bill	09/16/2026	6787	Bloom's Mobile Truck Equip & Repair	Repair fish screen pulley	2,460.97
	Bill	09/23/2026	87025	Tomasini Blacksmith & Welding INC	Bearings x2 for screen sweeper	141.09
Total 8001 · Diversion Facilities Maint.						3,188.28
8002 · Contracted Services						
	Bill	09/16/2026	170232	CAL FIRE	Fuel reduction work along canals 8/10, 8/11, 8/31	1,102.92
Total 8002 · Contracted Services						1,102.92
8003 · Chemicals						
	Bill	09/23/2026	2162811	Loucks Landscape Supply	BDuncan Cont. Ed.for Spray License	109.00
Total 8003 · Chemicals						109.00
8004 · Canal Maintenance / Expense						
	Bill	09/02/2026	1929336	Ferguson Waterworks #1423	6 - 8" MarMac Polyseal repair Couplers 6 - 824 " MarMac Polyseal repa	2,353.62
	Bill	09/09/2026	2077152	Fasteners Inc.	Part for Cottonwood Valve - hex nuts and lock washer	0.67
	Bill	09/09/2026	2077137	Fasteners Inc.	Shop - pocket level/ Rebar Demon	15.59
	Bill	09/09/2026	2077164	Fasteners Inc.	Fish Screen - cable puller	96.96
	Bill	09/30/2026	WT2794	Wild Toad Inc.	Pickup ditch - Mixer Rental 6 Stack 1 yard concrete for Hacienda Pipe	234.97
Total 8004 · Canal Maintenance / Expense						2,701.81

Anderson Cottonwood Irrigation District

Monthly Expenses by Account Detail

September 2026

Account	Type	Date	Num	Name	Memo	Debit
8006 · Utilities/Pumping						
	Bill	09/02/2026	7/21-8/19/26	PG&E Utilities	Monthly power - Barney St. Well #1	27.47
	Bill	09/02/2026	7/21-8/19/26	PG&E Utilities	Monthly power - Lone Tree Road Anderson Creek	1,068.77
	Bill	09/02/2026	7/21-8/19/26	PG&E Utilities	Monthly power/gas - Silver Street Shop/Office	1,328.92
	Bill	09/02/2026	7/21-8/19/26	PG&E Utilities	Monthly power - Crowley Gulch Well #2	1,747.62
	Bill	09/02/2026	7/21-8/19/26	PG&E Utilities	Monthly power - Webb & Lone Tree Perry's Pond	327.84
	Bill	09/02/2026	7/21-8/19/26	PG&E Utilities	Monthly power - Venzke Road Dynmesich Pond	1,251.11
	Bill	09/02/2026	7/21-8/19/26	PG&E Utilities	Monthly power - Linda Lane Lat #46	2,570.80
	Bill	09/02/2026	7/24-8/24/26	City Of Redding	7/24-8/24/26 - SCADA/Sunnyhill Lane	21,120.65
	Bill	09/02/2026	7/24-8/24/26	City Of Redding	7/24-8/24/26 power for SCADA/Bonnyview	70.00
	Bill	09/09/2026	7/30-8/28/26	City Of Redding	Aug Monthly power for drum/head gates	77.31
	Bill	09/16/2026	8/5-9/3/2026	City Of Redding	Monthly Power - Quartzhill Rd	283.26
	Bill	09/30/2026	8/20-9/20/26	PG&E Utilities	Monthly power - Barney St. Well #1	29.30
	Bill	09/30/2026	8/20-9/20/26	PG&E Utilities	Monthly power - Lone Tree Road Anderson Creek	1,135.27
	Bill	09/30/2026	8/20-9/20/26	PG&E Utilities	Monthly power/gas - Silver Street Shop/Office	895.50
	Bill	09/30/2026	8/20-9/20/26	PG&E Utilities	Monthly power - Crowley Gulch Well #2	29.30
	Bill	09/30/2026	8/20-9/20/26	PG&E Utilities	Monthly power - Webb & Lone Tree Perry's Pond	340.93
	Bill	09/30/2026	8/20-9/20/26	PG&E Utilities	Monthly power - Venzke Road Dynmesich Pond	1,172.83
	Bill	09/30/2026	8/20-9/20/26	PG&E Utilities	Monthly power - Linda Lane Lat #46	2,508.83
	Bill	09/30/2026	8/24-9/24/26	City Of Redding	8/24-9/24/26 - SCADA/Sunnyhill Lane	20,613.05
Total 8006 · Utilities/Pumping						56,598.76
8008 · Water Rights Protection Exp						
	Bill	09/23/2026	Aug 2026	Minasian Law LLP	Legal Counsel for Preservation of Water rights	126.08
	Bill	09/23/2026	20986	MBK Engineers	Water rights assitance/reporting	118.75
Total 8008 · Water Rights Protection Exp						244.83
8010 · Water Transfer/Base Supply (Ex)						
	Bill	09/23/2026	Aug 2026	Minasian Law LLP	Legal Couسل for Water Transfer	1,602.00
Total 8010 · Water Transfer/Base Supply (Ex)						1,602.00
8019 · Tree Removal						
	Bill	09/02/2026	3273	Crosscut Tree Service, Inc	6172 Delores removal of dead pine tree	3,980.00
	Bill	09/23/2026	018	The Tree Guy	Help excavator remove downed tree across canal	500.00
	Bill	09/30/2026	022	The Tree Guy	2 days tree removal Weed's Road	1,800.00
Total 8019 · Tree Removal						6,280.00

Lat 29 Repair Cost Estimate (New Section 180 ft)

Description	Quantity	Unit Cost	Total Cost
Pipe (180 ft)	180	\$59.89	\$10,780.20
Concrete (Ancillary Materials)	1	\$500.00	\$500.00
Couplers (Ancillary Materials)	1	\$1,000.00	\$1,000.00
Contractor Quote	180	\$41.67	\$7,500.00
Total (Current)			<u>\$19,780.20</u>

Lat 29

Pipe Replacement

Legend

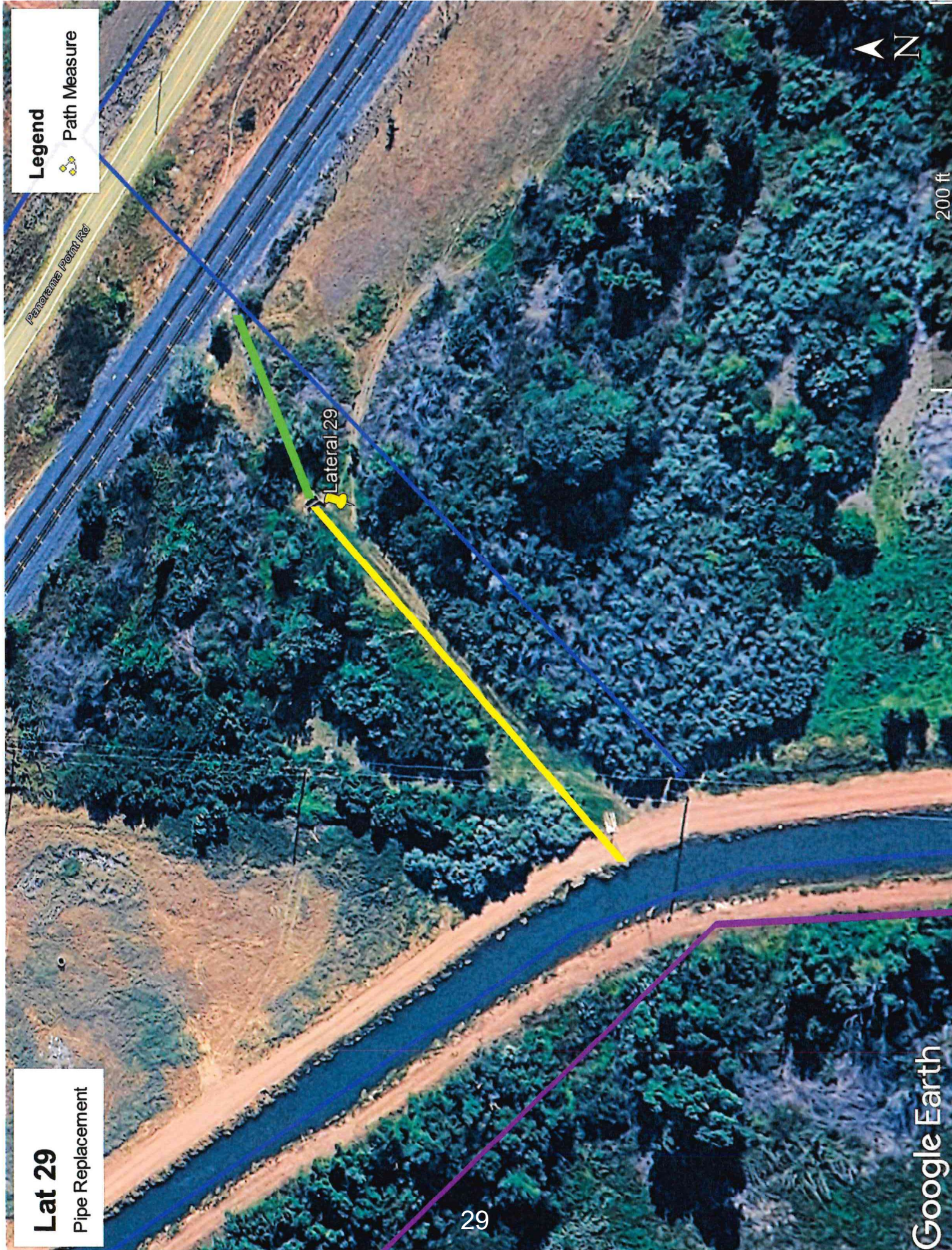
 Path Measure

Lateral 29

29

Google Earth

200 ft



RECORDS RETENTION AND DESTRUCTION POLICY

Purpose

The purpose of this Policy is to establish a uniform system for the retention, storage, protection, retrieval, and destruction of Anderson Cottonwood Irrigation District ("District") records.

This Policy is intended to:

- Comply with applicable federal and California laws.
- Preserve records necessary for District operations.
- Protect vital District records.
- Promote efficient records management.
- Provide for the secure destruction of obsolete records.
- Ensure records are available for operational, legal, fiscal, regulatory, audit, and historical purposes.

Authority

This Policy is adopted pursuant to California Government Code Sections 60200 through 60203 governing the retention, reproduction, and destruction of records maintained by special districts. The District shall also comply with applicable provisions of the California Public Records Act, Political Reform Act, California Labor Code, California Code of Regulations, federal recordkeeping requirements, and other applicable laws governing the creation, retention, preservation, disclosure, and destruction of District records.

Responsibility

The District shall designate one or more employees to serve as Records Custodians. The Records Custodians shall be responsible for:

- Administering this Policy.
- Coordinating records retention and destruction activities.
- Maintaining the Records Destruction Log.
- Assisting District staff with records management matters.
- Coordinating with the District's information technology service provider regarding electronic records storage and recovery.

Definitions

Audit + Number of Years - means the stated number of years following completion of the District's annual independent audit covering the applicable records.

Permanent - means the record shall not be destroyed unless specifically authorized by law.

Records Custodian - means the employee(s) designated by the District to administer this Policy.

Legal Compliance

California Government Code

The District shall maintain and destroy records in accordance with California Government Code Sections 60200 through 60203 governing records maintained by special districts. Records required by law to be preserved shall not be destroyed except as authorized by statute.

California Public Records Act

Records relating to District business may constitute public records regardless of format, including paper records, electronic documents, email messages, text messages, photographs, maps, databases, audio recordings, and video recordings. Such records shall be retained in accordance with this Policy and applicable law.

Political Reform Act

Statements of Economic Interests (Form 700) shall be retained in accordance with California law and the retention periods established in this Policy.

Employment and Payroll Records

The District shall retain personnel, payroll, medical, and employment-related records in accordance with applicable state and federal requirements.

Form I-9 Records

Employment Eligibility Verification Forms (Form I-9) shall be retained for three (3) years after the date of hire or one (1) year after separation from employment, whichever is later.

OSHA and Employee Exposure Records

Employee exposure records and certain employee medical records relating to hazardous substances shall be maintained as required by applicable law.

Records Storage

District records may be maintained in physical or electronic format.

Records shall be stored in the manner that:

- Protects them from unauthorized access, loss, alteration, or destruction.
- Allows efficient retrieval when needed.
- Preserves records for the duration of the required retention period.
- Complies with applicable legal requirements.

Electronic records may be stored through approved cloud-based systems, District servers, software applications, or authorized third-party service providers.

Electronic Records

Records maintained electronically shall be retained for the same period as equivalent paper records.

Electronic records may serve as the District's official record when maintained in a manner that preserves accessibility, integrity, authenticity, and readability throughout the applicable retention period.

The District may utilize electronic document storage systems, cloud-based services, and other authorized technologies to retain records in lieu of paper records when permitted by law.

Original paper records may be destroyed following electronic reproduction when authorized by law and when the electronic record accurately reproduces the original record and remains accessible for the required retention period.

Physical retention of original records shall be required when mandated by law or when the original document possesses legal, historical, evidentiary, or operational value that may not be adequately preserved through electronic reproduction.

Email and Electronic Communications

Email messages relating to District business shall be retained according to the retention period applicable to the subject matter of the communication.

Text messages, instant messages, and other electronic communications relating to District business may constitute public records and shall be retained according to the retention period applicable to the subject matter of the communication.

Communications that are temporary or transitory in nature and do not document District business may be deleted when no longer needed.

RECORDS RETENTION SCHEDULE

Schedule Interpretation

The retention periods contained in this schedule represent the minimum period each record shall be retained unless otherwise required by law, litigation hold, audit requirement, grant condition, regulatory review, public records request, or operational necessity.

Schedule Designations

Required by Law means the retention period is established by applicable federal or California statute, regulation, or other legal requirement.

District Policy means the retention period is established by the District and may exceed minimum legal retention requirements.

Where multiple federal, state, grant, audit, litigation, regulatory, or operational retention requirements apply to a record, the longest applicable retention period shall govern.

Administration and Governance

Record Type	Retention Period
Board Meeting Minutes	Permanent (Required by Law)
Board Resolutions and Ordinances	Permanent (Required by Law)
Agenda Packets and Supporting Staff Reports	7 Years (District Policy)
District Policies and Procedures	Permanent (District Policy)

Conflict of Interest Code	Permanent (Required by Law)
Public Records Act Requests	2 Years After Closure (District Policy)
Legal Opinions	Superseded + 2 Years (District Policy)
Litigation Files	Resolved + 5 Years (District Policy)
Records Destruction Logs	Permanent (District Policy)
District Formation Documents	Permanent (Required by Law)
Annexation/Reorganization Records	Permanent (Required by Law)
District Election Records (Director Elections and Appointments)	Permanent (District Policy)
Board Member Qualification, Appointment, and Oath Records	Permanent (District Policy)
Board Member Training Certificates (AB 1234 Ethics Training, Sexual Harassment Prevention Training, and Similar Required Training)	5 Years After Training (Required by Law)
Interagency Agreements / Memorandums of Understanding (MOUs)	Termination + 10 Years (District Policy)
General Administrative Correspondence	2 Years (District Policy)

Financial Records

Record Type	Retention Period
General Ledgers	Permanent (District Policy)
Annual Audits	Permanent (District Policy)
Annual Financial Statements	Permanent (District Policy)
Accounts Payable	Audit + 4 Years (Required by Law)
Accounts Receivable	Audit + 4 Years (Required by Law)
Bank Statements	5 Years (Required by Law)

Record Type	Retention Period
Bank Reconciliations	Audit + 5 Years (District Policy)
Check Registers	Audit + 4 Years (District Policy)
District-Issued Checks	7 Years (Required by Law)
Deposit Records and Cash Receipts	Audit + 4 Years (Required by Law)
Purchase Orders	Audit + 4 Years (District Policy)
Journal Entries and Supporting Documentation	Audit + 4 Years (Required by Law)
Budget Documents	7 Years (District Policy)
Annual Budget Workpapers	Budget Adoption + 7 Years (District Policy)
Credit Card Statements	7 Years (Required by Law)
Grant Financial Records	Grant Completion + 7 Years (Required by Law or Grant Requirement)
Grant Reimbursement Requests and Supporting Documentation	Grant Completion + 7 Years (Required by Law or Grant Requirement)
Investment Records	Audit + 4 Years (District Policy)
Investment Statements and Reports	Audit + 4 Years (District Policy)
Fixed Asset Records	Life of Asset + 7 Years (District Policy)
Fixed Asset Depreciation Schedules	Life of Asset + 7 Years (District Policy)
Capital Asset Inventories	Life of Asset + 7 Years (District Policy)
Bond and Debt Records (Outstanding Debt)	Until Debt Retired + 10 Years (Required by Law)
Bond and Debt Records (Final Transcript)	Permanent (District Policy)
Federal Tax Records (Forms 941, W-2, W-4, 1099, etc.)	7 Years (Required by Law)
State Payroll Tax Records	7 Years (Required by Law)
PERS Reporting Records	7 Years (District Policy)
Unemployment Insurance Records	7 Years (District Policy)
Insurance Policies	Expiration + 7 Years (District Policy)
Insurance Claims Records	Settlement + 7 Years (District Policy)

Human Resources and Payroll

Record Type	Retention Period
Personnel Files	Employment + 3 Years (Required by Law)
Payroll Registers	7 Years (Required by Law)
Payroll Records	7 Years (Required by Law)
Time Cards and Timesheets	6 Years (District Policy)
Employment Applications (Hired and Non-Hired)	2 Years (Required by Law)
Recruitment and Hiring Records (Interview Notes, Rating Sheets, Applicant Logs, Testing Records)	2 Years (Required by Law)
Background Check Authorizations and Results	Employment + 5 Years (District Policy)
Pre-Employment Drug and Alcohol Screening Records	Employment + 5 Years (District Policy)
Pre-Employment Physical Examination Records	Employment + 5 Years (District Policy)
Fitness-for-Duty Examinations	Employment + 5 Years (District Policy)
DOT Medical Examiner Certificates and Physical Qualification Records	Employment + 3 Years (Required by Law)
Job Descriptions	Permanent (District Policy)
Performance Evaluations	Employment + 3 Years (District Policy)
Disciplinary Records	Employment + 3 Years (District Policy)
Employee Complaint and Investigation Records (Including Harassment, Discrimination, and Workplace Complaints)	Employment + 5 Years (District Policy)
Leave Records (Vacation, Sick Leave, FMLA/CFRA, Leaves of Absence)	Employment + 4 Years (District Policy)
Employee Acknowledgements (Handbooks, Policies, Technology Use Policies, Safety Policies, Code of Conduct, etc.)	Employment + 3 Years (District Policy)
Employee Medical Records	Employment + 30 Years (Required by Law)
Workers' Compensation Records	Settlement + 5 Years (Required by Law)
OSHA Records	5 Years (Required by Law)
Employee Exposure Records	30 Years (Required by Law)

Record Type	Retention Period
Wage Garnishment Records	Active Until Satisfied + 4 Years (Required by Law)
Employee Emergency Contact Forms	Superseded + 2 Years (District Policy)
Reasonable Accommodation Records (ADA/FEHA)	Employment + 4 Years (District Policy)
Separation and Exit Documents	Employment + 3 Years (District Policy)
DMV Pull Notice Records	Employment + 7 Years (District Policy)
Form I-9	3 Years After Hire or 1 Year After Separation, Whichever Is Later (Required by Law)
DOT Driver Qualification Files	Employment + 3 Years (Required by Law)
DOT Drug and Alcohol Testing Records – Negative Test Results	1 Year (Required by Law)
DOT Drug and Alcohol Testing Records – Positive Results, Refusals, SAP Records, and Follow-Up Testing	5 Years (Required by Law)
DOT Random Drug and Alcohol Testing Program Records	5 Years (Required by Law)
DOT Annual Motor Vehicle Record (MVR) Reviews	Employment + 3 Years (Required by Law)
DOT Driver Training and Certification Records	Employment + 3 Years (Required by Law)
DOT Accident Register and Supporting Records	3 Years After Accident (Required by Law)
Commercial Driver License (CDL) Copies and Endorsements	Employment + 3 Years (District Policy)
Drug and Alcohol Testing Records (Non-DOT)	Employment + 5 Years (District Policy)
Collective Bargaining Agreements (Current and Superseded)	Permanent (District Policy)
Memoranda of Understanding (Employment-Related, Current and Superseded)	Permanent (District Policy)
Labor Negotiation Files and Supporting Documents	10 Years After Superseded (District Policy)
Grievance Files	Resolution + 7 Years (District Policy)

Record Type	Retention Period
Arbitration Records	Resolution + 10 Years (District Policy)
Union Correspondence	7 Years (District Policy)
Seniority Lists	Superseded + 7 Years (District Policy)
Wage and Salary Schedules (Current and Superseded)	Permanent (District Policy)
Classification and Compensation Studies	Permanent (District Policy)
Employee Recognition and Award Records	Employment + 2 Years (District Policy)

Contracts and Construction

Record Type	Retention Period
General Contracts	4 Years After Expiration (Required by Law)
Real Property and Construction Contracts	10 Years After Completion (Required by Law)
Professional Services Agreements	4 Years After Expiration (Required by Law)
Successful Bids	Completion + 4 Years (Required by Law)
Unsuccessful Bids	2 Years (Required by Law)
Requests for Proposals (RFPs) and Requests for Qualifications (RFQs)	2 Years After Award or Rejection (District Policy)
Change Orders	10 Years After Project Completion (District Policy)
Capital Improvement Project Files	10 Years After Completion (District Policy)
Engineering Reports	Permanent (District Policy)
Construction Drawings and As-Builts	Permanent (District Policy)
Project Specifications and Technical Plans	Permanent (District Policy)
Survey Records and Boundary Surveys	Permanent (District Policy)
Construction Inspection Reports	10 Years After Project Completion (District Policy)
Material Testing Reports	10 Years After Project Completion (District Policy)
Easements and Rights-of-Way	Permanent (Required by Law)
Property Deeds and Title Documents	Permanent (Required by Law)

Land Acquisition Records	Permanent (District Policy)
Encroachment Agreements and Permits	Life of Asset + 10 Years (District Policy)
Utility Crossing Agreements	Life of Asset + 10 Years (District Policy)
Facility and Infrastructure Warranty Documents	Warranty Expiration + 4 Years (District Policy)
Grant-Funded Construction Project Records	Grant Completion + 7 Years or Longer if Required by Grant Terms (Required by Grant Requirement)
FEMA Disaster Assistance Project Records	Project Closeout + 7 Years or Longer if Required by FEMA Requirements (Required by Federal Requirement)
Cal OES Disaster Assistance Project Records	Project Closeout + 7 Years or Longer if Required by State Grant Requirements (Required by State Requirement)
Emergency Construction and Disaster Recovery Project Records	Project Completion + 10 Years (District Policy)
Environmental Review and Project Compliance Records	See Environmental and Regulatory Compliance Section

SB 88 and Water Measurement Records

Record Type	Retention Period
Diversion Measurement Records	10 Years (District Policy)
Annual Water Diversion Reports	10 Years (District Policy)
Measurement Device Certifications	10 Years (District Policy)
Measurement Methodology Documentation	10 Years (District Policy)
Telemetry Data Supporting Diversion Reporting	10 Years (District Policy)
Water Measurement Maintenance Records	10 Years (District Policy)
Watermaster Reporting Files	10 Years (District Policy)
Water Measurement Device Installation Records	Life of Device + 10 Years (District Policy)
Water Measurement Device Calibration Records	10 Years (District Policy)
Diversion Monitoring Logs	10 Years (District Policy)
SWRCB Diversion Reporting Correspondence	Permanent (District Policy)

Water Measurement Compliance Reviews and Inspections	10 Years (District Policy)
Water Measurement Exemption Requests and Supporting Documentation	Permanent (District Policy)
SB 88 Compliance Plans and Supporting Documentation	Permanent (District Policy)
Measurement Consultant Reports	Permanent (District Policy)
Telemetry System Configuration Records Relating to Diversion Measurement	While Active + 10 Years (District Policy)
Measurement Device Replacement Records	Life of Device + 10 Years (District Policy)
Supporting Documentation Used to Prepare Annual Diversion Reports	10 Years (District Policy)

Water Operations and Delivery Records

Record Type	Retention Period
Delivery Orders and Water Delivery Records	10 Years (District Policy)
Water Orders / Water Requests	10 Years (District Policy)
Water Delivery Agreements	Termination + 10 Years (District Policy)
Turnout Records	10 Years (District Policy)
Daily Canal Operation Logs	10 Years (District Policy)
Water Allocation Records	Permanent (District Policy)
Water Accounting Records	10 Years (District Policy)
Water Use Reports	10 Years (District Policy)
Flow Measurement Reports	10 Years (District Policy)
Canal Patrol and Inspection Logs	10 Years (District Policy)
Ditch Rider Logs	10 Years (District Policy)
Customer Water Delivery History	10 Years (District Policy)
Canal Loss Studies	Permanent (District Policy)
Water Conservation Reports	10 Years (District Policy)
Drought Allocation Plans and Supporting Records	Permanent (District Policy)

Record Type	Retention Period
Water Shortage and Curtailment Records	Permanent (District Policy)
Seasonal Operations Reports	10 Years (District Policy)
Diversion and Delivery Complaint Records	10 Years (District Policy)

Infrastructure and Facilities

Record Type	Retention Period
Canal and Pipeline Maps	Permanent (District Policy)
GIS Mapping Data	Permanent (District Policy)
Survey Control Data	Permanent (District Policy)
Facility Maintenance Records	Life of Asset + 10 Years (District Policy)
Facility Inspection Reports	Life of Asset + 10 Years (District Policy)
Capital Asset Photographs	Life of Asset + 10 Years (District Policy)
Pump Station Records	Life of Asset + 10 Years (District Policy)
Pump Efficiency Testing Records	Life of Asset + 10 Years (District Policy)
Dam and Reservoir Records	Permanent (District Policy)
Reservoir Inspection Reports	Permanent (District Policy)
Bridges and Structures Records	Permanent (District Policy)
Bridge Inspection Reports	Permanent (District Policy)
SCADA System Configuration Files	While Active + Archive Superseded Versions (District Policy)
SCADA System Documentation and Network Diagrams	Permanent (District Policy)
Infrastructure Asset Inventories	Permanent (District Policy)
Asset Replacement Studies	Superseded + 10 Years (District Policy)
Facility Security System Records	Life of System + 5 Years (District Policy)

Technology and Monitoring

Record Type	Retention Period
SCADA Operational Data	10 Years (District Policy)
Telemetry Records	10 Years (District Policy)
System Alarm Logs	7 Years (District Policy)
Cybersecurity Incident Records	7 Years (District Policy)
IT Audit Reports	7 Years (District Policy)
Backup Records	Per District IT Disaster Recovery Schedule (District Policy)
Data Recovery Documentation	7 Years (District Policy)
Disaster Recovery Test Documentation	7 Years (District Policy)
GIS Metadata and Data Dictionaries	Permanent (District Policy)
Network Architecture Documentation	While Active + 7 Years (District Policy)
User Access Logs	3 Years (District Policy)
System Configuration Backups	While Active + 7 Years (District Policy)
Vendor Software Agreements and Licenses	Expiration + 7 Years (District Policy)

Environmental and Regulatory Compliance

Record Type	Retention Period
CEQA Documents	Permanent (District Policy)
Environmental Permits	Permanent (District Policy)
Biological Assessments	Permanent (District Policy)
Water Quality Testing Records	10 Years (District Policy)
Hazardous Materials Records	Current + 30 Years (Required by Law when related to employee exposure records)
Pesticide Application Records	7 Years (Required by Law)
Spill Response Records	10 Years (District Policy)
Regulatory Inspection Reports	Permanent (District Policy)

Record Type	Retention Period
SWRCB Correspondence (Environmental Compliance)	Permanent (District Policy)
Fish and Wildlife Agency Correspondence	Permanent (District Policy)
Mitigation Monitoring Records	Permanent (District Policy)
Stormwater Compliance Records	10 Years (District Policy)
Wetland and Habitat Assessments	Permanent (District Policy)
Regulatory Notices of Violation and Corrective Action Records	Permanent (District Policy)

Emergency Management

Record Type	Retention Period
Emergency Response Plans	Permanent (District Policy)
Emergency Action Plans (EAPs)	Permanent (District Policy)
FEMA Reimbursement Records	Incident + 7 Years (Required by Federal Grant Requirements)
Disaster Recovery Documentation	Permanent (District Policy)
Mutual Aid Agreements	While Active + 10 Years (District Policy)
CalWARN Records	Incident + 7 Years (District Policy)
Emergency Operations Logs	Incident + 10 Years (District Policy)
Incident Reports	Incident + 10 Years (District Policy)
Emergency Exercises and Drill Records	7 Years (District Policy)
Emergency Mutual Aid Deployment Records	Incident + 10 Years (District Policy)
Incident Command Documentation	Incident + 10 Years (District Policy)
After-Action Reports	Permanent (District Policy)

Customer and Landowner Records

Record Type	Retention Period
Landowner Agreements	Termination + 10 Years (District Policy)
Water Service Agreements	Termination + 10 Years (District Policy)
Service Applications	Termination + 7 Years (District Policy)
Customer Billing Records	Audit + 4 Years (District Policy)
Customer Complaint Records	7 Years (District Policy)
Landowner Correspondence Regarding Water Service	7 Years (District Policy)
Rate Studies	Superseded + 10 Years (District Policy)
Assessment Records	Permanent (District Policy)
Assessment Roll Records	Permanent (District Policy)
Assessment Election Records	Permanent (District Policy)
Parcel and Ownership Records	Permanent (District Policy)
Parcel Mapping Records	Permanent (District Policy)

Form 700 Statements

Record Type	Retention Period
Form 700 Copies (Elected Officials)	4 Years (Required by Law)
Form 700 Originals (Designated Employees)	7 Years (Required by Law)

Historical Records

The following records shall be retained permanently regardless of any other retention schedule:

- District formation documents.
- Historical photographs.
- Historical maps and plats.
- Water rights records.
- Board minutes and resolutions.
- Major infrastructure project records.
- Environmental review documents.
- Strategic planning documents.

- Records documenting significant District events or actions.

Backup and Disaster Recovery

The District shall maintain electronic records backup and disaster recovery services through its designated information technology service provider.

The service provider shall be responsible for implementing and maintaining appropriate backup, recovery, and data protection measures for District electronic records.

Such services should include:

- Regular automated backups.
- Secure off-site and/or cloud-based storage.
- System recovery and restoration capabilities.
- Protection against unauthorized access, ransomware, data loss, or corruption.
- Periodic verification and testing of backup and recovery capabilities.

Backup copies are intended for disaster recovery purposes and do not replace record retention requirements established by this Policy.

Vital Records

The following records shall receive enhanced protection, backup, and recovery measures:

- Water rights permits, licenses, and registrations.
- Board minutes and resolutions.
- Property deeds and easements.
- Assessment records.
- GIS maps and infrastructure records.
- SCADA configuration records.
- Emergency response plans.
- Annual audits and financial statements.
- District formation documents.
- Major contracts affecting District operations.

Vital Records shall be maintained in a manner that ensures long-term preservation and accessibility. Such records may be retained electronically provided appropriate backup, recovery, and security measures are in place. The District may retain physical copies of Vital Records when deemed necessary for legal, historical, or operational purposes.

Permanent Records

Records designated as Permanent within this Policy may be maintained in electronic format provided the electronic record accurately reproduces the original record, remains accessible throughout its retention period, and is protected from unauthorized alteration, deletion, or destruction. California law recognizes properly maintained electronic reproductions as official records of a special district.

The District may retain original paper copies of permanent records when deemed necessary by the General Manager, legal counsel, or the Records Custodian(s).

The following records should generally be retained in original form whenever available:

- District formation documents.
- Property deeds.
- Easements and rights-of-way agreements.
- Original water right permits, licenses, and registrations.
- Original contracts affecting water rights.
- Original federal water service contracts and amendments.
- Other records determined by the General Manager or legal counsel to possess significant legal, historical, or evidentiary value.

Records designated as Permanent shall be retained indefinitely unless destruction is expressly authorized by law or approved by the Board of Directors upon recommendation of legal counsel.

Records Destruction

Records eligible for destruction shall be reviewed by the Office Manager and approved by the General Manager prior to destruction.

The District shall maintain a permanent Records Destruction Log identifying:

- Record category.
- Date range of records destroyed.
- Date of destruction.
- Method of destruction.
- Approving authority.

Records containing confidential or sensitive information shall be shredded, securely deleted, or otherwise destroyed in a manner that prevents unauthorized access.

Litigation and Audit Hold

Any record subject to pending litigation, audit, investigation, insurance claim, Public Records Act request, personnel action, regulatory review, or enforcement action shall be retained until the matter is fully resolved, regardless of the retention period established by this Policy.

Records Technology Administration

The District may utilize third-party information technology providers, cloud-hosted services, and software vendors to store, archive, secure, and recover electronic records.

The use of such providers does not relieve the District of its responsibility to comply with applicable records retention requirements, Public Records Act requirements, and legal preservation obligations.

This Policy shall become effective upon adoption by Resolution of the Board of Directors and may be amended from time to time by the Board. _____

Date Adopted

Ivar Amen
President, Division 4

Garrett Wallis
Vice President, Division 3

Ronnean Lund
Director, Division 1

Audie Butcher
Director, Division 2

Matt Arrowsmith
Director, Division 5

Daniel Ruiz
General Manager

RESOLUTION NO. 2026-10

RESOLUTION OF THE BOARD OF DIRECTORS OF THE ANDERSON-COTTONWOOD IRRIGATION DISTRICT AUTHORIZING THE TRANSFER OF BANKING, INVESTMENT, AND TREASURY MANAGEMENT SERVICES TO FIVE STAR BANK

WHEREAS, the Anderson-Cottonwood Irrigation District ("District") maintains banking, investment, and treasury management services necessary for the conduct of District business; and

WHEREAS, the Board of Directors has determined that it is in the best interest of the District to transfer its banking services currently maintained with Tri Counties Bank and its investment services currently maintained with RBC Wealth Management to Five Star Bank; and

WHEREAS, the Board desires to designate authorized representatives to establish, maintain, and administer accounts and related services on behalf of the District;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors hereby authorizes the establishment of banking, investment, treasury management, credit card, remote deposit capture, and related financial services with Five Star Bank and authorizes the transfer of District accounts, funds, and services from Tri Counties Bank and RBC Wealth Management as deemed necessary for District operations.

BE IT FURTHER RESOLVED that the following individuals are designated as authorized signers on District deposit accounts maintained with Five Star Bank:

- Daniel Ruiz, General Manager/Secretary
- Shawna Bell, Office Manager
- Garrett Wallis, Vice President of the Board of Directors

BE IT FURTHER RESOLVED that the following individuals are authorized to manage and administer District investment and treasury management accounts and services:

- Daniel Ruiz, General Manager/Secretary
- Andromeda Herlihy, Finance Manager
- Ivar Amen, President of the Board of Directors

BE IT FURTHER RESOLVED that Five Star Bank is authorized to issue District credit cards to:

- Daniel Ruiz, General Manager/Secretary
- Andromeda Herlihy, Finance Manager
- Ben Duncan Operations Manager

BE IT FURTHER RESOLVED that the individuals authorized herein may execute such documents, agreements, signature cards, certifications, and other instruments as may be required by Five Star Bank to establish, maintain, and administer District accounts and services.

BE IT FURTHER RESOLVED that this Resolution shall remain in effect until amended or rescinded by the Board of Directors.

PASSED AND ADOPTED PASSED AND ADOPTED this ____ day of _____, 2026, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

ANDERSON-COTTONWOOD IRRIGATION DISTRICT

Ivar Amen, President

ATTEST:

Daniel Ruiz, General Manager/Secretary

General Manager Report For October 2026 Board Meeting

- **Pending Projects Update:**

- Shady Lane North(driveway over pipeline): District Counsel has reached out to Safeway Landowner's Counsel in hopes of bringing all parties to the table to work together on repairing the pipeline and replacing the driveway to proper specifications.
- Shady Lane South(open ditch, pool): After discussing different scopes of work to repair the open ditch portion with our District Engineer we found a few obstacles; piping options are very expensive, and float measures would need to be taken increasing costs even more. Lining options would also need a robust design to counter the buoyancy calculation during high groundwater events. Both projects continue to be studied and our Engineer will provide an update during the November meeting.
- Cottonwood Creek Siphon: pipeline location study is completed and identifying where the old pipeline meets new at the creek banks has been completed. Our Engineer continues to study options to replace but final inside diameter dimensions will need to be completed once the delivery system is dry. After which precise costs can be presented.
- Lateral 3: our Engineer is simplifying the design, going away from concrete retaining wall to an earthen berm. Once the design is complete, staff will bring it to the Board for approval.

- **EAGSA Activities:** The Management Committee met on 9/23 to develop a focused agenda and a well organized list of questions for the upcoming discussion with DWR regarding Basin Prioritization for the agency.
- **CDFW Streambed Alteration Agreement – Routine Maintenance Agreement (RMA) Renewal:** This renewal is critical to ACID operations which allows District staff the ability to enter sensitive areas such as the river to install and demob the dam with proper notice to CDFW. The RMA expires in June 2027, staff started the renewal process soliciting Vestra Resources for a proposal, they will assist in updating the Agreement. Coordination has also begun with CDFW staff.
- **2nd Street Repair Moving Forward:** The District's Engineer and I met with the Contractor on 9/30 to discuss schedule, costs and the contract for this project. The Board approved moving forward with this project in March 2026 but we could not squeeze this project in before our early irrigation start. The contractor verified the costs quoted earlier this year are still good and I am working with District Counsel to finalize a contract amendment.
- **Office Expansion and Equipment Overhang:** Preliminary design is completed for the office expansion, and several quotes have been compiled for the equipment overhang. I will meet with our Committee to discuss the details of both projects before presenting to the Board.
- **Administrative Report**

-Linux GPS device renewal, Property Lien History, Website Mapping update
2810 Silver Street, Anderson, CA 96007 | **Phone:** 530-365-7329 | **Fax:** 530-365-7623